



Department of Taxation and Finance

Important:

The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.

For the most up-to-date state and local sales and use tax rates, reporting code information, and other information, see the Department of Tax and Finance website: [Find sales tax rates](#).

The TSB-M begins on page 2 below.

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-89 (15)S
Sales Tax
November 10, 1989

WYOMING COUNTY EXTENDS ITS 3%
LOCAL SALES AND USE TAX

The 3% local sales and use tax imposed by Wyoming County was due to expire on December 1, 1989. On September 12, 1989, the Wyoming County Board of Supervisors enacted the necessary local legislation to extend the present 3% tax rate, and in doing so did not provide for the expiration of such tax. Accordingly, the combined state and local sales and use tax rate of 7% (4% New York State and 3% county tax) currently in effect throughout Wyoming County, will remain in effect until repealed by resolution of the County Board of Supervisors.

All taxable sales of tangible personal property and services made within the county on and after December 1, 1989, will continue to be taxed and reported as they were prior to December 1, 1989. All reporting codes and tax rates for Wyoming County that appear on sales and use tax returns for periods beginning on and after December 1, 1989, remain as follows:

<u>Return or Schedule</u>	<u>Code</u>	<u>Tax Rate</u>
ST-100, 101, 810	5602	7%
Schedule FR	R5602	7%
Schedule U	5607	3%