



## 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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 (16)S  
Sales Tax  
November 10, 1989

ALLEGANY COUNTY EXTENDS ITS 1%  
ADDITIONAL LOCAL SALES AND USE TAX  
UNTIL 1992

The additional 1% local sales and use tax imposed by Allegany County was due to expire on November 30, 1989. As a result of legislation enacted by the State Legislature on July 7, 1989, Allegany County was granted authorization to continue its 1% additional local sales and use tax through November 30, 1992. On September 25, 1989, Allegany County enacted the necessary local legislation to extend the additional tax until the date authorized by the State Legislature. Accordingly, the combined state and local sales and use tax rate of 8% (4% New York State and 4% county tax) currently in effect throughout Allegany County, will remain in effect through November 30, 1992.

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 Allegany 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	0215	8%
Schedule B, Part III	0203	4%
Schedule FR	R0215	8%
Schedule U	LO215	4%