



## 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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 (17)S  
Sales Tax  
November 10, 1989

SUFFOLK COUNTY EXTENDS ITS 1/4%  
ADDITIONAL LOCAL SALES AND USE TAX  
THROUGH NOVEMBER 30, 2000

The additional 1/4% local sales and use tax imposed by Suffolk County was due to expire on November 30, 1989. As a result of legislation enacted by the State Legislature on September 1, 1988, Suffolk County was granted authorization to continue its 1/4% additional local sales and use tax through November 30, 2000. On December 27, 1988, Suffolk 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 7 1/2% (4% New York State 1/4% Metropolitan Commuter Transit District and 3 1/4% county tax) currently in effect throughout Suffolk County, will remain in effect through November 30, 2000.

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 Suffolk 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	4709	7 1/2%
Schedule FR	R4709	7 1/2%
Schedule U	4716	3 1/4%
Schedule B, Part III	4720	1%