



## 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-90 (11) S  
 Sales Tax  
 November 16, 1990

ONEIDA COUNTY EXTENDS ITS LOCAL  
 SALES AND USE TAX THROUGH NOVEMBER 30,1992

On November 30, 1990, the 3% general sales and use tax currently imposed throughout Oneida County, outside the cities of Rome, Sherrill and Utica, and the county portion of the local sales and use taxes imposed within those cities expires. However, as a result of legislation enacted by the Oneida County Board of Legislators on August 15, 1990, effective December 1, 1990, the existing Oneida County sales and use taxes are reimposed in the identical manner and at the same rates. In other words, all sales and use taxes presently imposed within Oneida County will continue to apply to all taxable transactions made on and after December 1, 1990.

The new legislation imposed these taxes through November 30, 1992, and will expire at that time unless new legislation is enacted to extend or reimpose such taxes. A memorandum will be published before November 30, 1992, to report the status of these local sales and use taxes as of December 1, 1992.

All affected reporting codes and rates within Oneida County remain as follows:

Taxing Jurisdiction	Return or <u>Schedule</u>	Reporting Code	Tax <u>Rate</u>
Oneida County	ST-100,101,102,810	3002	7%
Rome (city)	ST-100,101,102,810	3039	7 1/4%
Sherrill (city)	ST-100,101,102,810	3048	7%
Utica (city)	ST-100,101,102,810	3055	7%
Oneida County	Schedule U	3007	3%
Rome (city)	Schedule U	L3039	3 1/4%
Sherrill (city)	Schedule U	L3048	3%
Utica (city)	Schedule U	L3055	3%
Oneida County	Schedule FR	R3002	7%
Rome (city)	Schedule FR	R3039	7 1/4%
Sherrill (city)	Schedule FR	R3048	7%
Utica (city)	Schedule FR	R3055	7%
Utica School District	Schedule B, Pt. I	3054	10%
Utica School District	Schedule B, Pt. II	L3050	3%
Sherrill (city)	Schedule B, Pt. III	L3040	1%