

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

TSB-M-84 (17)S
Sales Tax
November 1, 1984

Nassau County Extends 1% Local Sales and Use Tax

Through December 31, 1985; 3/4 of 1% Imposed for 1986

Effective January 1, 1985 - Pursuant to the authority granted by section 1210 of Article 29 of the New York State Tax Law, Nassau County has extended the additional 1% local sales and use tax through December 31, 1985. This additional 1% tax has been in effect since June 1, 1983 and is in addition to any other sales and use taxes authorized by New York State and imposed by Nassau County. The combined rate of 8¼% (4¼% state* and 4% county) continues to apply throughout Nassau County to all taxable sales of tangible personal property and services and to all purchases subject to use tax. After January 1, 1985, such transactions will be reportable on page 2 of all annual and quarterly returns under Code 2847 (Nassau County) and Code 2818 (City of Glen Cove).

Vendors filing sales tax returns for the quarterly period ending February 28, 1985 and for the annual period ending May 31, 1985, must complete two lines when reporting sales tax transactions for Nassau County and the cities and school districts of Glen Cove and Long Beach. For quarterly filers, transactions for any part of the period occurring between December 1 and December 31, 1984 must be reported on the 1st line; transactions for any part of the period January 1 through February 28, 1985 must be reported on the 2nd line. For annual filers, transactions for any part of a period occurring before January 1, 1985 must be reported on the 1st line; transactions for any part of a period occurring on or after January 1, 1985 must be reported on the 2nd line.

Although the current rates of tax will not change prior to January 1, 1986, new reporting codes required for transactions reportable on schedules are shown below:

<u>Locality</u>	<u>Schedule</u>	<u>Tax Rate (unchanged)</u>	<u>Code (as of 1/1/85)</u>
Nassau County	A	8¼%	2887
Nassau County	D	**	D2847
Nassau County	E	8¼%	E2847
Nassau County	U (pg. 2 supplement)	4%	2857
Glen Cove City	A	8¼%	2827
Glen Cove City	D	**	D2818
Glen Cove City	E	8¼%	E2818
Glen Cove City	U (pg. 2 supplement)	4%	2894

*The prevailing state rate is 4¼% throughout the Metropolitan Commuter Transportation District which includes Nassau County.

**Registered motor fuel distributors must report sales of motor fuel on the line for the locality in which delivery occurs regardless of the rate collected. The rate may vary depending on the purchaser, as explained in TSB-M-82(28.1)S.

<u>Locality</u>	<u>Schedule</u>	<u>Tax Rate (unchanged)</u>	<u>Code (as of 1/1/85)</u>
Glen Cove S.D.	B (Part I)	11¼%	2874
Glen Cove S.D.	B (Part II)	3%	2854***
Long Beach City	A	8¼%	2837
Long Beach S.D.	B (Part I)	11¼%	2868
Long Beach S.D.	B (Part II)	3%	2864***

Effective January 1, 1986 - Pursuant to the authority granted Nassau County, the additional 1% sales and use tax rate will be reduced to ¾ of 1% on January 1, 1986 and will be in effect through December 31, 1986.

Again, two lines will be required to report taxable transactions on quarterly returns for the period ending February 28, 1986 and on annual returns for the period ending May 31, 1986. Vendors who make sales into Nassau County should keep their records so that the two sets of figures necessary for two line reporting will be ready when it is time to file such sales and use tax returns.

A supplemental memorandum will be issued when new reporting codes for those periods are available.

***unchanged