

New York State Sales and Use Tax Rates by Jurisdiction

Effective March 1, 2007

The following list includes the state tax rate combined with any county and city sales tax currently in effect and the reporting codes used on sales tax returns. Jurisdictions whose rates or codes have changed from the previous version are noted in ***boldface italics***.

New York City comprises five counties. These counties are also boroughs whose names are more widely known. The counties, with borough names shown in parentheses, are Bronx (Bronx), Kings (Brooklyn), New York (Manhattan), Queens (Queens), and Richmond (Staten Island).

Reporting codes, rather than ZIP codes, should be used for identifying customer location. (Postal zones usually do not coincide with political boundaries, and the use of ZIP codes for tax collection results in a high degree of inaccurate tax reporting.) Use our Sales Tax Jurisdiction and Rate Lookup Service on our Web site at www.nystax.gov to determine the correct local taxing jurisdiction, combined state and local sales tax rate, and the local jurisdictional reporting code to use when filing New York State sales tax returns.

For sales tax rates previously in effect, see Publication 718-A, *Enactment and Effective Dates of Sales and Use Tax Rates*.

County or other locality	Tax rate%	Reporting code	County or other locality	Tax rate%	Reporting code	County or other locality	Tax rate%	Reporting code
New York State — only	4	0021	Herkimer	8	2111	<i>*Rockland</i>	<i>8³/₈</i>	<i>3921</i>
Albany	8	0181	Jefferson	7 ³ / ₄	2221	St. Lawrence	7	4091
Allegany	8 ¹ / ₂	0221	<i>*Kings (Brooklyn)—see New York City</i>			Saratoga—except	7	4111
<i>*Bronx—see New York City</i>			Lewis	7 ³ / ₄	2321	Saratoga Springs (city)	7	4131
<i>*Brooklyn—see New York City</i>			Livingston	8	2411	Schenectady	8	4241
Broome	8	0321	Madison—except	8	2511	Schoharie	8	4321
Cattaraugus—except	8	0481	Oneida (city)	8	2541	Schuyler	8	4411
Olean (city)	8	0441	<i>*Manhattan—see New York City</i>			Seneca	8	4511
Salamanca (city)	8	0431	Monroe	8	2611	<i>*Staten Island—see New York City</i>		
Cayuga—except	8	0511	Montgomery	8	2781	Steuben—except	8	4691
Auburn (city)	8	0561	<i>*Nassau</i>	8 ⁵ / ₈	2811	Corning (city)	8	4611
Chautauqua	8	0631	<i>*New York (Manhattan)—see New York City</i>			Hornell (city)	8	4641
Chemung	8	0711	<i>*New York City</i>	8 ³ / ₈	8051	<i>*Suffolk</i>	8 ⁵ / ₈	4711
Chenango—except	8	0861	Niagara	8	2911	Sullivan	7 ¹ / ₂	4811
Norwich (city)	8	0831	Oneida—except	9	3092	Tioga	8	4921
Clinton	7 ³ / ₄	0911	Rome (city)	9	3093	Tompkins—except	8	5081
Columbia	8	1021	Sherrill (city)	9	3094	Ithaca (city)	8	5021
Cortland	8	1131	Utica (city)	9	3095	Ulster	8	5111
Delaware	8	1221	Onondaga	8	3121	Warren—except	7	5281
<i>*Dutchess</i>	8 ¹ / ₈	1311	Ontario	7 ¹ / ₈	3201	Glens Falls (city)	7	5211
Erie	8 ³ / ₄	1451	<i>*Orange</i>	8 ¹ / ₈	3321	Washington	7	5311
Essex	7 ³ / ₄	1521	Orleans	8	3481	Wayne	8	5421
Franklin	8	1621	<i>*Oswego—except</i>	<i>8</i>	<i>3501</i>	<i>*Westchester—except</i>	7 ³ / ₈	5581
Fulton—except	8	1791	Oswego (city)	8	3561	*Mount Vernon (city)	8 ³ / ₈	5521
Gloversville (city)	8	1741	Otsego	8	3621	*New Rochelle (city)	8 ³ / ₈	6861
Johnstown (city)	8	1751	<i>*Putnam</i>	7 ⁷ / ₈	3721	*White Plains (city)	7 ⁷ / ₈	5561
Genesee	8	1811	<i>*Queens—see New York City</i>			*Yonkers (city)	8 ³ / ₈	6511
Greene	8	1911	Rensselaer	8	3881	Wyoming	8	5621
Hamilton	7	2011	<i>*Richmond (Staten Island)—see New York City</i>			Yates	8	5721

*Rates in these jurisdictions include ³/₈% imposed for the benefit of the Metropolitan Commuter Transportation District.