

New York State Sales and Use Tax Rates by Jurisdiction

Effective August 1, 2009

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 versions 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 | 8¼ | 2121 | St. Lawrence | 7 | 4091 |
| Albany | 8 | 0181 | Jefferson | 7¾ | 2221 | Saratoga—except | 7 | 4111 |
| Allegany | 8½ | 0221 | *Kings (Brooklyn)—see <i>New York City</i> | | | Saratoga Springs (city) | 7 | 4131 |
| *Bronx—see <i>New York City</i> | | | Lewis | 7¾ | 2321 | Schenectady | 8 | 4241 |
| *Brooklyn—see <i>New York City</i> | | | Livingston | 8 | 2411 | Schoharie | 8 | 4321 |
| Broome | 8 | 0321 | Madison—except | 8 | 2511 | Schuyler | 8 | 4411 |
| Cattaraugus—except | 8 | 0481 | Oneida (city) | 8 | 2541 | Seneca | 8 | 4511 |
| Olean (city) | 8 | 0441 | *Manhattan—see <i>New York City</i> | | | *Staten Island—see <i>New York City</i> | | |
| Salamanca (city) | 8 | 0431 | Monroe | 8 | 2611 | Steuben—except | 8 | 4691 |
| Cayuga—except | 8 | 0511 | Montgomery | 8 | 2781 | Corning (city) | 8 | 4611 |
| Auburn (city) | 8 | 0561 | *Nassau | 8⅝ | 2811 | Hornell (city) | 8 | 4641 |
| Chautauqua | 7¾ | 0641 | *New York (Manhattan)—see <i>New York City</i> | | | *Suffolk | 8⅝ | 4711 |
| Chemung | 8 | 0711 | *New York City | 8⅞ | 8081 | Sullivan | 8 | 4821 |
| Chenango—except | 8 | 0861 | Niagara | 8 | 2911 | Tioga | 8 | 4921 |
| Norwich (city) | 8 | 0831 | Oneida—except | 8¾ | 3010 | Tompkins—except | 8 | 5081 |
| Clinton | 8 | 0921 | Rome (city) | 8¾ | 3015 | Ithaca (city) | 8 | 5021 |
| Columbia | 8 | 1021 | Utica (city) | 8¾ | 3018 | Ulster | 8 | 5111 |
| Cortland | 8 | 1131 | Onondaga | 8 | 3121 | Warren—except | 7 | 5281 |
| Delaware | 8 | 1221 | Ontario | 7⅞ | 3201 | Glens Falls (city) | 7 | 5211 |
| *Dutchess | 8⅞ | 1311 | *Orange | 8⅞ | 3321 | Washington | 7 | 5311 |
| Erie | 8¾ | 1451 | Orleans | 8 | 3481 | Wayne | 8 | 5421 |
| Essex | 7¾ | 1521 | Oswego—except | 8 | 3501 | *Westchester—except | 7% | 5581 |
| Franklin | 8 | 1621 | Oswego (city) | 8 | 3561 | *Mount Vernon (city) | 8% | 5521 |
| Fulton—except | 8 | 1791 | Otsego | 8 | 3621 | *New Rochelle (city) | 8% | 6861 |
| Gloversville (city) | 8 | 1741 | *Putnam | 8⅞ | 3731 | *White Plains (city) | 8⅞ | 6521 |
| Johnstown (city) | 8 | 1751 | *Queens—see <i>New York City</i> | | | *Yonkers (city) | 8⅞ | 6511 |
| Genesee | 8 | 1811 | Rensselaer | 8 | 3881 | Wyoming | 8 | 5621 |
| Greene | 8 | 1911 | *Richmond (Staten Island)—see <i>New York City</i> | | | Yates | 8 | 5721 |
| Hamilton | 7 | 2011 | *Rockland | 8⅞ | 3921 | | | |

*Rates in these jurisdictions include ⅜% imposed for the benefit of the Metropolitan Commuter Transportation District.