

New York State Sales and Use Tax Rates by Jurisdiction

Effective March 1, 2006

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.) See Publication 717, *New York State Communities*, for the alphabetical list of localities, followed by the counties in which they are located (in parentheses). Listings of street addresses for individual cities are also available on our Web site at www.nystax.gov.

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	Jefferson	7¾	2221	*Rockland	8	3911
Albany	8	0181	*Kings (Brooklyn)—see <i>New York City</i>			St. Lawrence	7	4091
Allegany	8½	0221	Lewis	7¾	2321	Saratoga—except	7	4111
*Bronx—see <i>New York City</i>			Livingston	8	2411	Saratoga Springs (city)	7	4131
*Brooklyn—see <i>New York City</i>			Madison—except	8	2511	Schenectady	8	4241
Broome	8	0321	Oneida (city)	8	2541	Schoharie	8	4321
Cattaraugus—except	8	0481	*Manhattan—see <i>New York City</i>			Schuyler	8	4411
Olean (city)	8	0441	Monroe	8	2611	Seneca	8	4511
Salamanca (city)	8	0431	Montgomery	8	2781	*Staten Island—see <i>New York City</i>		
Cayuga—except	8	0511	*Nassau	8⅝	2811	Steuben—except	8	4691
Auburn (city)	8	0561	*New York (Manhattan)—see <i>New York City</i>			Corning (city)	8	4611
Chautauqua	8¼	0621	*New York City	8¾	8051	Hornell (city)	8	4641
Chemung	8	0711	Niagara	8	2911	*Suffolk	8⅝	4711
Chenango—except	8	0861	Oneida—except	9½	3081	Sullivan	7½	4811
Norwich (city)	8	0831	Rome (city)	9½	3091	Tioga	8	4921
Clinton	7¾	0911	Sherrill (city)	9½	3014	Tompkins—except	8	5081
Columbia	8	1021	Utica (city)	9½	3016	Ithaca (city)	8	5021
Cortland	8	1131	Onondaga	8	3121	Ulster	8	5111
Delaware	8	1221	Ontario	7	3291	Warren—except	7	5281
*Dutchess	8⅞	1311	*Orange	8⅞	3321	Glens Falls (city)	7	5211
Erie	8¾	1451	Orleans	8	3481	Washington	7	5311
Essex	7¾	1521	Oswego—except	8	3501	Wayne	8	5421
Franklin	7	1611	Fulton (city)	8	3551	*Westchester—except	7⅞	5581
Fulton—except	8	1791	Oswego (city)	8	3561	*Mount Vernon (city)	8⅞	5521
Gloversville (city)	8	1741	Otsego	8	3621	*New Rochelle (city)	8⅞	6861
Johnstown (city)	8	1751	*Putnam	7⅞	3721	*White Plains (city)	7⅞	5561
Genesee	8	1811	*Queens—see <i>New York City</i>			*Yonkers (city)	8⅞	6511
Greene	8	1911	Rensselaer	8	3881	Wyoming	8	5621
Hamilton	7	2011	*Richmond (Staten Island)—see <i>New York City</i>			Yates	8	5721
Herkimer	8	2111						

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