



# 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](http://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	<i>*Kings (Brooklyn)—see New York City</i>			Saratoga Springs (city)	7	4131
<i>*Bronx—see New York City</i>			Lewis	7¾	2321	Schenectady	8	4241
<i>*Brooklyn—see 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	<i>*Manhattan—see New York City</i>			<i>*Staten Island—see 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	<i>*Nassau</i>	8⅝	2811	Hornell (city)	8	4641
Chautauqua	7¾	0641	<i>*New York (Manhattan)—see New York City</i>			<i>*Suffolk</i>	8⅝	4711
Chemung	8	0711	<i>*New York City</i>	8⅞	<b>8081</b>	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
<i>*Dutchess</i>	8⅞	1311	<i>*Orange</i>	8⅞	3321	Washington	7	5311
Erie	8¾	1451	Orleans	8	3481	Wayne	8	5421
Essex	7¾	1521	Oswego—except	8	3501	<i>*Westchester—except</i>		
Franklin	8	1621	Oswego (city)	8	3561	*Mount Vernon (city)	8⅞	5521
Fulton—except	8	1791	Otsego	8	3621	*New Rochelle (city)	8⅞	6861
Gloversville (city)	8	1741	<i>*Putnam</i>	8⅞	3731	*White Plains (city)	8⅞	6521
Johnstown (city)	8	1751	<i>*Queens—see New York City</i>			*Yonkers (city)	8⅞	6511
Genesee	8	1811	Rensselaer	8	3881	Wyoming	8	5621
Greene	8	1911	<i>*Richmond (Staten Island)—see New York City</i>			Yates	8	5721
Hamilton	7	2011	<i>*Rockland</i>	8⅞	3921			

\*Rates in these jurisdictions include ⅞% imposed for the benefit of the Metropolitan Commuter Transportation District.