



# New York State Sales and Use Tax Rates by Jurisdiction

Effective September 1, 2004

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](http://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	4¼	0011	<b><i>Jefferson</i></b>	<b>8</b>	<b><i>2211</i></b>	*Richmond (Staten Island)—see <i>New York City</i>		
Albany	8¼	0171	*Kings (Brooklyn)—see <i>New York City</i>			*Rockland	8⅞	3901
Allegany	8¼	0211	Lewis	8	2311	St. Lawrence	7¼	4081
*Bronx—see <i>New York City</i>			Livingston	8¼	2401	Saratoga—except	7¼	4101
*Brooklyn—see <i>New York City</i>			Madison—except	8¼	2501	Saratoga Springs (city)	7¼	4121
Broome	8¼	0311	Oneida (city)	8¼	2531	Schenectady	8¼	4231
Cattaraugus—except	8¼	0491	*Manhattan—see <i>New York City</i>			Schoharie	8¼	4311
Olean (city)	8¼	0411	Monroe	8¼	2601	Schuyler	8¼	4401
Salamanca (city)	8¼	0421	Montgomery	8¼	2791	Seneca	8¼	4501
Cayuga—except	8¼	0501	*Nassau	8¾	2801	*Staten Island—see <i>New York City</i>		
Auburn (city)	8¼	0551	*New York (Manhattan)—see <i>New York City</i>			Steuben—except	8¼	4681
Chautauqua	7¼	0601	*New York City	8⅝	8011	Corning (city)	8¼	4601
Chemung	8¼	0701	Niagara	8¼	2901	Hornell (city)	8¼	4631
Chenango—except	8¼	0821	Oneida—except	8¼	3001	*Suffolk	8¾	4701
Norwich (city)	8¼	0841	Rome (city)	8¼	3021	Sullivan	7¾	4801
Clinton	8	0901	Sherrill (city)	8¼	3041	Tioga	8¼	4911
Columbia	8¼	1001	Utica (city)	8¼	3051	Tompkins—except	8¼	5091
Cortland	8¼	1121	<b><i>Onondaga</i></b>	<b>8¼</b>	<b><i>3111</i></b>	Ithaca (city)	8¼	5011
Delaware	8¼	1211	Ontario—except	7¼	3271	Ulster	8¼	5101
*Dutchess	8¼	1301	Canandaigua (city)	7¼	3231	Warren—except	7¼	5291
Erie	8¼	1401	Geneva (city)	7¼	3241	Glens Falls (city)	7¼	5201
<b><i>Essex</i></b>	<b>8</b>	<b><i>1511</i></b>	*Orange	8¼	3311	Washington	7¼	5301
Franklin	7¼	1601	Orleans	8¼	3471	Wayne	8¼	5411
Fulton—except	7¼	1701	<b><i>Oswego—except</i></b>	<b>8¼</b>	<b><i>3581</i></b>	*Westchester—except	7½	5591
Gloversville (city)	7¼	1761	Fulton (city)	8¼	3531	*Mount Vernon (city)	8½	5511
Johnstown (city)	7¼	1771	<b><i>Oswego (city)</i></b>	<b>8¼</b>	<b><i>3521</i></b>	*New Rochelle (city)	8½	6851
Genesee	8¼	1801	Otsego	8¼	3611	*White Plains (city)	8	5551
Greene	8¼	1901	*Putnam	7½	3701	*Yonkers (city)	8½	6501
Hamilton	7¼	2001	*Queens—see <i>New York City</i>			Wyoming	8¼	5601
Herkimer	8¼	2101	Rensselaer	8¼	3871	Yates	8¼	5711

\*Rates in these jurisdictions include ¼% imposed for the benefit of the Metropolitan Commuter Transportation District.