



Enactment and Effective Dates of Sales and Use Tax Rates

Use this publication to determine the enactment and effective dates of sales and use tax rates imposed, increased, or decreased by the various localities. The rates indicated cannot be added to determine the combined state, county, and city tax

rate. Refer to Publication 718, *New York State Sales and Use Tax Rates by Jurisdiction*, for the combined rates. Any items changed from the previous version appear in ***boldface italics***.

Jurisdiction	%	Enacted	Effective
New York State	2	14 Apr. 1965	1 Aug. 1965
	3	29 Mar. 1969	1 Apr. 1969
	4	2 Apr. 1971	1 June 1971
	4½	15 May 2003	1 June 2003
	4	15 May 2003	1 June 2005

County

Jurisdiction	%	Enacted	Effective
<i>Albany County</i>	2	11 Dec. 1967	1 Mar. 1968
	3	15 Dec. 1969	1 Mar. 1970
	C	31 July 1992	1 Sep. 1992
<i>Allegany County</i>	2	16 Nov. 1967	1 Mar. 1968
	3	14 Oct. 1975	1 Mar. 1976
	4	14 Oct. 1986	1 Dec. 1986
	C	4½	13 Sep. 2004
Bronx County		See New York City on page 3	
<i>Broome County</i>	2	13 July 1965	1 Aug. 1965
	3	19 Feb. 1974	1 June 1974
	C	3 Feb. 1994	1 Mar. 1994
<i>Cattaraugus County</i>	3	21 Nov. 1967	1 Mar. 1968
	C	30 Dec. 1985	1 Mar. 1986
<i>Cayuga County</i>	3	19 Mar. 1968	1 June 1968
	C	28 July 1992	1 Sep. 1992
<i>Chautauqua County</i>	3	10 May 1968	1 Sep. 1968
	4½	4 Feb. 2005	1 Mar. 2005
	4	28 June 2006	1 Sep. 2006
	H	3¾	22 Aug. 2007
	C	3½	25 Aug. 2010
	C	4	28 Sep. 2015
<i>Chemung County</i>	2	12 July 1965	1 Aug. 1965
	3	12 Dec. 1967	1 Mar. 1968
	C	4	12 Aug. 2002
<i>Chenango County</i>	2	2 Dec. 1968	1 Mar. 1969
	3	23 Sep. 1991	1 Dec. 1991
	C	15 July 2002	1 Sep. 2002
<i>Clinton County</i>	3	24 Nov. 1967	1 Mar. 1968
	3¾	28 Apr. 2004	1 June 2004
	C	22 Aug. 2007	1 Dec. 2007
<i>Columbia County</i>	2	29 Nov. 1971	1 Mar. 1972
	3	8 Dec. 1982	1 Mar. 1983
	C	4	28 Jan. 1995
<i>Cortland County</i>	3	24 Nov. 1967	1 Mar. 1968
	C	4	5 Aug. 1992
<i>Delaware County</i>	2	13 June 1990	1 Sep. 1990
	3	14 Nov. 2001	1 Mar. 2002
	C	4	8 Oct. 2003
<i>Dutchess County</i>	A	1	9 Dec. 1975
		3	11 Dec. 1989
	C	3¾	28 Feb. 2003
			1 June 2003

Jurisdiction	%	Enacted	Effective
<i>Erie County</i>	2	27 July 1965	1 Aug. 1965
	3	30 Nov. 1971	1 Mar. 1972
	4	10 Dec. 1984	1 Mar. 1985
	4	18 Dec. 1986	1 Jan. 1987
	3	Effective 1 Jan. 1988– 9 Jan. 1988	
	4	7 Jan. 1988	10 Jan. 1988
	G	4½	23 June 2005
	C	4¾	10 Jan. 2006
<i>Essex County</i>	3	4 Dec. 1967	1 Mar. 1968
	¾	19 July 2004	1 Sep. 2004
	C	4	26 Aug. 2013
<i>Franklin County</i>	2	22 Aug. 1967	1 Dec. 1967
	3	29 May 1968	1 Sep. 1968
	C	4	1 May 2006
<i>Fulton County</i>	3	11 Dec. 1967	1 Mar. 1968
	C	4	8 Aug. 2005
<i>Genesee County</i>	2	25 June 1965	1 Jan. 1966
	3	26 Nov. 1980	1 Mar. 1981
	C	4	22 June 1994
<i>Greene County</i>	2	22 Mar. 1968	1 June 1968
	3	1 Feb. 1977	1 June 1977
	C	4	4 Feb. 1993
<i>Hamilton County</i>	3	4 Jan. 1968	1 June 1968
	C	4	5 Sep. 2013
<i>Herkimer County</i>	3	14 Dec. 1987	1 Mar. 1988
	4	5 July 1994	1 Sep. 1994
	C	4½	12 Sept. 2007
<i>Jefferson County</i>	2	12 July 1965	1 Aug. 1965
	3	14 Nov. 1967	1 Mar. 1968
	¾	27 July 2004	1 Sep. 2004
	C	4	25 Aug. 2015
Kings County		See New York City on Page 3	
<i>Lewis County</i>	2	24 Aug. 1981	1 Dec. 1981
	3	6 Jan. 1987	1 Mar. 1987
	¾	30 Apr. 2004	1 June 2004
	C	4	1 Oct. 2013
	C	4	1 Apr. 2003
<i>Livingston County</i>	3	30 Nov. 1967	1 Mar. 1968
	C	4	1 Apr. 2003
<i>Madison County</i>	2	15 Dec. 1967	1 Mar. 1968
	3	28 Aug. 1984	1 Dec. 1984
	C	4	1 Apr. 2004
<i>Monroe County</i>	3	20 July 1965	1 Aug. 1965
	½	3 Aug. 1992	1 Sep. 1992
	D	4	10 Feb. 1993
	C	4	10 Feb. 1993
<i>Montgomery County</i>	3	5 Dec. 1967	1 Mar. 1968
	C	4	22 Apr. 2003
		1 June 2003	

See footnotes on page 4.

Jurisdiction	%	Enacted	Effective
Nassau County	2	9 Dec. 1968	1 Mar. 1969
	3	29 Nov. 1971	1 Mar. 1972
	4	16 July 1976	1 Sep. 1976
	A	3	16 July 1976
		4	25 Apr. 1983
		4	10 Sep. 1984
	C	3½	10 Sep. 1984
		4½	23 July 1991
New York County		See New York City on page 3	
Niagara County	3	3 Dec. 1968	1 Mar. 1969
	C	4	22 Jan. 2003
Oneida County	3	27 Oct. 1982	1 Dec. 1982
		4	3 Aug. 1992
	C	5½	3 Feb. 2005
		5	30 May 2006
	C	4¾	15 Aug. 2007
		2	11 Sep. 1967
	C	3	11 Oct. 1968
		4	15 July 2004
Onondaga County	2	26 May 1967	1 Sep. 1967
		3	12 Mar. 1970
	C	3½	1 June 2006
		3½	16 July 2009
	A	1	10 Sep. 1982
		2	26 Oct. 1983
	C	3	13 Dec. 1991
		3¾	2 Apr. 2004
Ontario County	2	30 Nov. 1967	1 Mar. 1968
		3	4 June 1970
	C	4	1 May 1993
		3	11 Apr. 1996
Orange County	3	24 June 2004	1 Sep. 2004
		2	7 Dec. 1967
	C	3	16 Oct. 1991
		4	3 Sep. 2003
Putnam County	1	10 Feb. 1977	1 June 1977
	A	2	14 Oct. 1980
		2½	17 Oct. 1983
		2	5 May 1987
	C	3	1 Nov. 1988
		3½	15 July 2005
		4	20 July 2007
			1 Sep. 2007
Queens County		See New York City on page 3	
Rensselaer County	2	24 July 1968	1 Dec. 1968
		3	27 Oct. 1982
	C	4	25 July 1994
Richmond County		See New York City on page 3	
Rockland County	A	2	20 Dec. 1983
		2½	27 Nov. 1990
		3	19 July 1991
	C	3½	14 Feb. 2002
		4	14 Feb. 2007
St. Lawrence County	3	13 Nov. 1967	1 Mar. 1968
	C	4	19 Aug. 2013
1 Dec. 2013			

Jurisdiction	%	Enacted	Effective
Saratoga County	3	22 Apr. 1982	1 June 1982
Schenectady County	½	29 Sep. 1988	1 Dec. 1988
	3	24 Jan. 1989	1 Mar. 1989
	3½	14 July 1998	1 Sep. 1998
	C/E	4	28 Apr. 2003
Schoharie County	2	20 Jan. 1984	1 June 1984
	3	17 Dec. 1991	1 Mar. 1992
	C	4	12 Mar. 2004
Schuyler County	3	27 Nov. 1967	1 Mar. 1968
	C	4	14 Dec. 1999
Seneca County	1	12 Jan. 1982	1 Mar. 1982
	3	13 July 1982	1 Sep. 1982
	C	4	13 Aug. 2002
Steuben County	2	27 Nov. 1967	1 Mar. 1968
	3	22 Nov. 1971	1 Mar. 1972
	C	4	26 Oct. 1992
Suffolk County	2	2 Dec. 1968	1 Mar. 1969
	A	3	8 Feb. 1972
	B	3¼	12 Sep. 1984
		¾	31 July 1991
	C	4¼	6 Aug. 1992
		4	16 Nov. 1995
	C	4¼	8 May 2001
	K	4¾	17 Dec. 2024
Sullivan County	2	20 Dec. 1967	1 Mar. 1968
		3	6 Jan. 1975
	C	3½	9 May 2003
		4	21 May 2007
Tioga County	2	27 May 1968	1 Sep. 1968
		3	14 May 1984
	C	3½	10 Jan. 1994
		4	19 Sep. 2003
Tompkins County	3	28 Nov. 1966	1 Mar. 1967
	C	4	1 Sep. 1992
Ulster County	1	13 Feb. 1969	1 June 1969
		3	9 Dec. 1976
	C	¾	12 Aug. 1993
		4	30 July 2002
	I	3	N/A
	C	4	23 Jan. 2014
Warren County	3	27 Nov. 1967	1 Mar. 1968
Washington County	3	25 Feb. 1970	1 Sep. 1970
Wayne County	2	15 Nov. 1967	1 Mar. 1968
		3	20 Feb. 1968
	C	4	18 Nov. 2003
Westchester County	1	22 Dec. 1971	1 Sep. 1972
		½	28 Dec. 1981
		2½	22 July 1991
		3	24 Feb. 2004
	J	4	1 July 2019
			1 Aug. 2019
Wyoming County	3	25 Nov. 1980	1 Mar. 1981
Yates County	C	4	13 Oct. 1992
		3	20 Nov. 1967
	C	4	30 July 2003
			1 Sep. 2003

See footnotes on page 4.

City

Jurisdiction	%	Enacted	Effective
Amsterdam	a	1½	15 Mar. 1968
		—	Repeal effective 1 June 1994
Auburn	o	2	29 June 1995
Batavia	a*	1½	14 July 1980
		—	Repeal effective 1 Mar. 2000
Canandaigua	a	1	13 July 1965
		1½	13 July 1967
		—	Repeal effective 1 Mar. 2006
Corning	a*	1½	5 Aug. 1974
		—	Repeal effective 1 Mar. 2015
Cortland	a/l	3	12 June 1990
		—	Repeal effective 1 Mar. 1995
Elmira	a	1½	29 Sep. 1971
		—	Repeal effective 1 Mar. 1993
Fulton	u	2	5 Dec. 1967
		3	9 Dec. 1971
		4	28 Feb. 2003
		—	Repeal effective 1 Mar. 2007
Geneva	a	1	14 June 1967
		1½	14 June 1967
		—	Repeal effective 1 Mar. 2006
Glen Cove	d/h	1½	9 Oct. 1979
		i/j	28 June 1983
		—	Repeal effective 1 Mar. 1988
Glens Falls	a	1½	19 June 1968
Gloversville	a	1½	23 June 1987
		t	12 July 2005
Hornell	a*	1	1 Apr. 1969
		1½	23 June 1970
		—	Repeal effective 1 Mar. 2015
Ithaca	a*	1½	25 June 1969
Johnstown	t	3	29 June 1987
Mechanicville	e	2	10 June 1970
		—	Repeal effective 1 June 1985
Mount Vernon	d/e	1	23 Feb. 1972
		2	27 June 1974
		2½	28 Aug. 1984
Newburgh		1	27 Oct. 1986
		—	Repeal effective 1 Mar. 1988
New Rochelle	d/e	2	4 May 1976
		m	27 July 1993
New York City	d	3	22 July 1965
		4	27 June 1974
		4½	4 June 2003
		4	4 June 2003
		4½	11 July 2009
			1 Aug. 1965
			1 July 1974
			4 June 2003
			1 June 2005
			1 Aug. 2009

Jurisdiction	%	Enacted	Effective
Norwich	a	3	27 June 1989
	a	1½	13 June 1968
		—	Repeal effective 1 Dec. 2000
Ogdensburg	a	3	23 Aug. 2021
		1	1 Mar. 2022
Olean	a*	1½	23 Apr. 1968
Oneida	a	1	13 June 1972
		1½	13 June 1972
Oneida	o	2	20 Apr. 2004
Oswego	2	27 Nov. 1967	1 Mar. 1968
	p	3	10 Jan. 1972
		r	1 Mar. 1972
Plattsburgh	e	2	29 June 2004
Poughkeepsie	d	2	15 July 1965
		1	1 Aug. 1965
Poughkeepsie		2	9 Jan. 1969
Rome	c	—	Repeal effective 1 Mar. 1990
		1½	22 Oct. 1980
Rome	c	1¾	1 Sep. 1990
Salamanca	k*	1½	Additional rate expired 1 Sep. 2000
		1½	27 May 1968
Salamanca	a*	1	1 Mar. 1969
Saratoga Springs	f	1	3 Feb. 1969
		2	3 Aug. 1970
		3	28 July 1980
	c	—	Repeal effective 1 June 1985
Saratoga Springs	c	3	18 Dec. 2001
Schenectady	3	28 Oct. 1982	1 Mar. 1983
	2½	5 Dec. 1983	1 Mar. 1984
Schenectady	—	—	Repeal effective 1 Mar. 1989
Sherrill	g*	1	27 Dec. 1976
Sherrill	g*	—	1 June 1977
Troy	a	—	Repeal effective 1 Sep. 2008
Troy	a	1	5 Dec. 1968
Troy	a	1½	4 June 1970
Troy	a	0	1 Mar. 1971
Utica	a*	0	27 Oct. 1982
Utica	a*	1½	1 Dec. 1982
White Plains	d/e	1	8 Apr. 1982
White Plains	d/e	2	1 June 1982
White Plains	d/e	2	30 Apr. 1973
White Plains	n	2½	28 July 1993
Yonkers	c/d/e/q	2¼	1 June 2008
Yonkers	c/d/e/q	2½	10 May 2010
Yonkers	c/d/e/q	1	30 Dec. 1967
Yonkers	b	2	1 June 1968
Yonkers	b	3	10 Dec. 1968
Yonkers	c/d/e/q	4	3 Jan. 1970
Yonkers	v	4½	1 Mar. 1970
Yonkers	v	4½	25 Nov. 1975
Yonkers	v	4½	30 July 2015
Yonkers	v	4½	1 Sep. 2015

See footnotes on page 4.

Footnotes for New York State and counties

A	Additional ¼% imposed to benefit Metropolitan Commuter Transportation District enacted 11 July 1981, effective 1 Sep. 1981. Increase to ¾% enacted 12 Apr. 2005, effective 1 June 2005.
B	Additional ¼% will expire effective 30 Nov. 2060.
C	Additional rate will expire effective 30 Nov. 2027.
D	Additional ½% plus ¼% rates expired effective 30 Nov. 1993, replaced by additional 1% effective 1 Dec. 1993.
E	Additional ½% will expire effective 31 Aug. 2038.
F	Additional ¼% expired effective 31 May 2005.
G	Additional ¼% expired effective 14 Jan. 2006.
H	Additional ¾% expired effective 30 Nov. 2010, replaced by ½% rate effective 1 Dec. 2010.
I	Additional 1% expired effective 30 Nov. 2013.
J	Additional 1% rate will expire effective 30 Nov. 2027.
K	Additional ¼% rate will expire 29 Feb. 2060.

Footnotes for cities

a	City preempts county tax rate. Within city, county rate is 1½% (not counting any additional rate).
b	County preempted 1%.
c	Within city, county tax rate is 1½%.
d	Additional ¼% imposed to benefit Metropolitan Commuter Transportation District enacted 11 July 1981, effective 1 Sep. 1981. Increase to ¾% enacted 12 Apr. 2005, effective 1 June 2005.
e	County preempted ½%.
f	County preempted 1½%.
g	Within city, county tax rate was 2% (not counting any additional rate).
h	City preempted county tax rate. Within city, county rate was 2½%.
i	City preempted county tax rate. Within city, county rate was 2% from 1 Mar. 1984 through 31 Dec. 1984.
j	County tax rate not subject to preemption effective 1 Jan. 1985. City rate was 1½% from 1 Jan. 1985 until repeal.
k	¼% expired effective 1 Sep. 2000. Was not subject to preemption by county.
l	City preempted county's additional 1% effective 1 Sep. 1992 to repeal; within city, both county and city rates were 2%.
m	Additional 1% not subject to preemption; will expire 31 December 2027.
n	Additional rates not subject to preemption; additional ½% plus ¼% and ¼% rates will expire on 31 Aug. 2027. City rate is 2½% through that date.
o	City preempts county's 2%.
p	County could not preempt any of city's 3%.
q	Additional 1% not subject to preemption.
r	County may not preempt any of city's 4%. Additional 1% will expire 30 Nov. 2027.
s	Additional ½% expired effective 31 May 2005.
t	City preempts county tax rate. Within city, county rate is 2%.
u	County could not preempt any of city's tax rate.
v	Additional ½% not subject to preemption; will expire 30 Nov. 2027.
*	City may not preempt any of county's additional tax rate.

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