



New York State Sales and Use Tax Rates by Jurisdiction

Effective March 1, 2025

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.

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.tax.ny.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*.

Any items changed from the previous version appear in ***boldface italics***.

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	8½	2121	St. Lawrence – except	8	4091	
Albany	8	0181	Jefferson	8	2221	Ogdensburg (city)	8	4012	
Allegany	8½	0221	*Kings (Brooklyn) – see New York City			Saratoga – except	7	4111	
*Bronx – see New York City			Lewis	8	2321	Saratoga Springs (city)	7	4131	
*Brooklyn – see New York City			Livingston	8	2411	Schenectady	8	4241	
Broome	8	0321	Madison – except		8	2511	Schoharie	8	4321
Cattaraugus – except	8	0481	Oneida (city)		8	2541	Schuyler	8	4411
Olean (city)	8	0441	*Manhattan – see New York City			Seneca	8	4511	
Salamanca (city)	8	0431	Monroe	8	2611	*Staten Island – see New York City			
Cayuga – except	8	0511	Montgomery	8	2781	Steuben	8	4691	
Auburn (city)	8	0561	*Nassau	8%	2811	*Suffolk		8½ 4711	
Chautauqua	8	0651	*New York (Manhattan) – see New York City			Sullivan	8	4821	
Chemung	8	0711	*New York City		8½	8081	Tioga	8	4921
Chenango – except	8	0861	Niagara	8	2911	Tompkins – except	8	5081	
Norwich (city)	8	0831	Oneida – except		8¾	3010	Ithaca (city)	8	5021
Clinton	8	0921	Rome (city)	8¾	3015	Ulster	8	5111	
Columbia	8	1021	Utica (city)	8¾	3018	Warren – except	7	5281	
Cortland	8	1131	Onondaga	8	3121	Glens Falls (city)	7	5211	
Delaware	8	1221	Ontario	7½	3211	Washington	7	5311	
*Dutchess	8½	1311	*Orange	8½	3321	Wayne	8	5421	
Erie	8¼	1451	Orleans	8	3481	*Westchester – except	8%	5581	
Essex	8	1521	Oswego – except	8	3501	*Mount Vernon (city)	8%	5521	
Franklin	8	1621	Oswego (city)	8	3561	*New Rochelle (city)	8%	6861	
Fulton – except	8	1791	Otsego	8	3621	*White Plains (city)	8%	6513	
Gloversville (city)	8	1741	*Putnam		8%	*Yonkers (city)	8%	6511	
Johnstown (city)	8	1751	*Queens – see New York City			Wyoming	8	5621	
Genesee	8	1811	Rensselaer	8	3881	Yates	8	5721	
Greene	8	1911	*Richmond (Staten Island) – see New York City						
Hamilton	8	2011	*Rockland	8%	3921				

*Rates in these jurisdictions include 3% imposed for the benefit of the Metropolitan Commuter Transportation District.