

# Other sales taxes and fees

Certain businesses may be required to collect one or more of the additional sales and use taxes and fees described below. These taxes and fees must be collected and remitted in the same manner as the state and local sales taxes. The sales tax returns and schedules have designated lines and reporting codes for you to report the additional sales taxes and fees separately.

## Passenger car rentals - statewide special tax

There is an additional 6% state-only sales or use tax on the short-term rental of a passenger car rented within New York State, or rented outside New York State for use within New York State. *Short-term rental* means any rental for less than one year. See [TSB-M-09\(1\)S](#), *Increase in the Special Tax on the Rental of Passenger Cars*.

## Passenger car rentals - special supplemental tax

In addition to the statewide 6% passenger car rental tax, there is a 6% special supplemental tax on all passenger car rentals. See [TSB-M-19\(1\)S](#), *Summary of Sales and Use Tax Budget Legislation Enacted in 2019*, and [TSB-M-09\(6\)S](#), *Special Supplemental Tax on the Rental of Passenger Cars Within the Metropolitan Commuter Transportation District*.