NEW YORK STATE | **Department of Taxation and Finance**

New York State Sales and Use Tax Rates by Jurisdiction

Effective August 1, 2019

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	Hamilton	8	2011	*Richmond (Staten Island) – see *New York City*		
Albany	8	0181	Herkimer	8¼	2121	*Rockland	8⅜	3921
Allegany	8½	0221	Jefferson	8	2221	St. Lawrence	8	4091
*Bronx – see *New York City*			*Kings (Brooklyn) – see *New York City*			Saratoga – except	7	4111
*Brooklyn – see *New York City*			Lewis	8	2321	Saratoga Springs (city)	7	4131
Broome	8	0321	Livingston	8	2411	Schenectady	8	4241
Cattaraugus – except	8	0481	Madison – except	8	2511	Schoharie	8	4321
Olean (city)	8	0441	Oneida (city)	8	2541	Schuyler	8	4411
Salamanca (city)	8	0431	*Manhattan – see *New York City*			Seneca	8	4511
Cayuga – except	8	0511	Monroe	8	2611	*Staten Island – see *New York City*		
Auburn (city)	8	0561	Montgomery	8	2781	Steuben	8	4691
Chautauqua	8	0651	*Nassau	8⅝	2811	*Suffolk	8⅝	4711
Chemung	8	0711	*New York (Manhattan) – see *New York City*			Sullivan	8	4821
Chenango – except	8	0861	*New York City	8⅞	8081	Tioga	8	4921
Norwich (city)	8	0831	Niagara	8	2911	Tompkins – except	8	5081
Clinton	8	0921	Oneida – except	8¾	3010	Ithaca (city)	8	5021
Columbia	8	1021	Rome (city)	8¾	3015	Ulster	8	5111
Cortland	8	1131	Utica (city)	8¾	3018	Warren – except	7	5281
Delaware	8	1221	Onondaga	8	3121	Glens Falls (city)	7	5211
*Dutchess	8⅛	1311	Ontario	7½	3211	Washington	7	5311
Erie	8¾	1451	*Orange	8⅛	3321	Wayne	8	5421
Essex	8	1521	Orleans	8	3481	***Westchester – except***	***8⅜***	***5581***
Franklin	8	1621	Oswego – except	8	3501	*Mount Vernon (city)	8⅜	5521
Fulton – except	8	1791	Oswego (city)	8	3561	*New Rochelle (city)	8⅜	6861
Gloversville (city)	8	1741	Otsego	8	3621	*White Plains (city)	8⅜	6513
Johnstown (city)	8	1751	*Putnam	8⅜	3731	*Yonkers (city)	8⅞	6511
Genesee	8	1811	*Queens – see *New York City*			Wyoming	8	5621
Greene	8	1911	Rensselaer	8	3881	Yates	8	5721

*Rates in these jurisdictions include ⅜% imposed for the benefit of the Metropolitan Commuter Transportation District.