



Local Sales and Use Tax Rates on Sales and Installations of Commercial Solar Energy Systems Equipment

Effective December 1, 2015

Recently enacted legislation provides an exemption from New York State sales and use tax on the retail sale and installation of commercial solar energy systems equipment. See TSB-M-12(14)S, *Sales and Use Tax Exemption for the Sale and Installation of Commercial Solar Energy Systems Equipment*.

Retail sales and installations of commercial solar energy equipment are exempt from the 4% New York State sales and use tax rate and the 3/8% sales and use tax rate imposed in the Metropolitan Commuter Transportation District

(MCTD). Purchases are exempt from local sales and use taxes only if the jurisdiction specifically enacts the exemption.

This publication provides a listing of the local sales and use tax rates for retail sales and installations of commercial solar energy systems equipment. It will be updated when local rate changes occur or when jurisdictions enact or repeal the exemption.

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

Part 1 – Jurisdictions that do not provide the exemption for commercial solar energy systems equipment

Purchases and uses occurring in the jurisdictions listed below are subject to tax at the rate shown.

Taxing jurisdiction	Tax rate %
Albany County	4
Allegany County	4½
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	4
<i>Chautauqua County</i>	4
Chemung County	4
Chenango County (outside the following)	4
Norwich (city)	4
Clinton County	4
Columbia County	4
Cortland County	4
Delaware County	4
Dutchess County	3¾
Essex County	4
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Greene County	4
Hamilton County	4
Herkimer County	4¼
<i>Jefferson County</i>	4
Lewis County	4
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	4
Montgomery County	4
Nassau County	4¼
Niagara County	4
Oneida County (outside the following)	4¾
Rome (city)	4¾
Utica (city)	4¾

Taxing jurisdiction	Tax rate %
Onondaga County	4
Ontario County	3½
Orange County	3¾
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4
Rensselaer County	4
St. Lawrence County	4
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Schuyler County	4
Seneca County	4
Steuben County	4
Sullivan County	4
Tioga County	4
Tompkins County (outside the following) – see Part 2	
Ithaca (city)	1½
Warren County (outside the following)	3
Glens Falls (city)	3
Washington County	3
Wayne County	4
Westchester County (outside the following) – see Part 2	
Mount Vernon (city)	2½
New Rochelle (city)	2½
White Plains (city)	2½
Yonkers (city)	3
Wyoming County	4
Yates County	4
New York City	4½

Part 2 – Jurisdictions that provide the exemption for commercial solar energy systems equipment

Purchases and uses occurring in the jurisdictions listed below are exempt from New York State and local sales and use taxes.

Taxing jurisdiction	Tax rate %
Broome County	0
Erie County	0
Rockland County	0
Suffolk County	0
Tompkins County (outside the following)	0
Ithaca (city) – see Part 1	
Ulster County	0
Westchester County (outside the following)	0
Mount Vernon (city) – see Part 1	
New Rochelle (city) – see Part 1	
White Plains (city) – see Part 1	
Yonkers (city) – see Part 1	

See Publication 718-S, *Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment*, for a listing of local rates applicable to that exemption.

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Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.