



Local Sales and Use Tax Rates on Residential Energy Effective March 1, 2022

The Tax Law provides that residential energy sources and services are exempt from the 4% New York State sales and use tax, and the $\frac{3}{8}\%$ sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD), if applicable. The term *residential energy sources and services* means the following tangible personal property and services used for residential purposes:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- fuel oil (except diesel motor fuel)
- coal
- wood (for heating purposes only)

Counties and cities that impose a local sales and use tax may choose to either tax or exempt the residential energy sources and services listed above. Also, certain school districts are authorized to impose a sales and use tax on natural gas, propane (in containers of 100 pounds or more), electricity, and steam, as well as on gas, electric, and steam services.

Part 1 lists the jurisdictions that impose a local tax on residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam, and the applicable tax rate.

Part 2 lists the jurisdictions that impose a local tax on residential sales of coal, fuel oil, and wood (for heating), and the applicable tax rate.

Localities or school districts not listed in this publication do not impose a local tax on residential energy sources and services.

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

Part 1 – Jurisdictions that tax residential gas, propane (100 pounds or more), electricity, and steam

Taxing jurisdiction (county names added for clarification)	Tax rate %
Albany School District (<i>Albany County</i>)	3
Cohoes School District (<i>Albany County</i>)	3
Watervliet School District (<i>Albany County</i>)	3
Allegany County	4 $\frac{1}{2}$
Cattaraugus County (outside the following)	3
Olean (city)	3
Salamanca (city)	3
Cayuga County (outside the following)	4
Auburn (city)	4
Chemung County	4
Norwich (city) (<i>Chenango County</i>)	3
Hudson School District (<i>Columbia County</i>)	3
Cortland County	4
Poughkeepsie School District (<i>Dutchess County</i>)	3
Erie County (outside the following)	4 $\frac{3}{4}$
Lackawanna School District	7 $\frac{3}{4}$
Franklin County	2
Gloversville School District (<i>Fulton County</i>)	3
Johnstown School District (<i>Fulton County</i>)	3
Batavia School District (<i>Genesee County</i>)	3
Watertown School District (<i>Jefferson County</i>)	3
Oneida (city) (<i>Madison County</i>)	2
Johnstown School District (<i>Montgomery County</i>)	3
Glen Cove School District (<i>Nassau County</i>)	3
Long Beach School District (<i>Nassau County</i>)	3
Niagara County (outside the following)	4
Lockport (city)	4
Niagara Falls School District	7
Utica School District (<i>Oneida County</i>)	3

Taxing jurisdiction (county names added for clarification)	Tax rate %
Middletown School District (<i>Orange County</i>)	3
Newburgh School District (outside city) (<i>Orange County</i>)	3
Newburgh School District (inside city) (<i>Orange County</i>)	6
Port Jervis (city) (<i>Orange County</i>)	3
Orleans County	4
Oswego (city) (<i>Oswego County</i>)	4
Rensselaer School District (<i>Rensselaer County</i>)	3
Troy School District (<i>Rensselaer County</i>)	3
Rockland County	4
Schenectady County (outside the following)	4
Schenectady School District	7
Hornell School District (<i>Steuben County</i>)	2 $\frac{1}{2}$
St. Lawrence County (outside the following)	4
Ogdensburg School District (<i>outside city</i>)	7
<i>Ogdensburg School District (inside city)</i>	7
Suffolk County	2 $\frac{1}{2}$
Tioga County	3
Tompkins County (outside the following)	4
Ithaca (city)	4
Westchester County (outside the following)	4
Mount Vernon School District (outside city)	7
Mount Vernon School District (inside city)	7
New Rochelle School District	6
Peekskill School District	7
Rye City School District	7
White Plains School District	6
Yonkers (city)	4 $\frac{1}{2}$
New York City	4 $\frac{1}{2}$

Part 2 – Jurisdictions that tax residential coal, fuel oil, and wood (for heating)

Taxing jurisdiction (county names added for clarification)	Tax rate %
Allegany County	4½
Cattaraugus County (outside the following)	3
Olean (city)	3
Salamanca (city)	3
Cayuga County (outside the following)	4
Auburn (city)	4
Chemung County	4
Norwich (city) (<i>Chenango County</i>)	3
Cortland County	4
Erie County	4¾
Franklin County	2
Oneida (city) (<i>Madison County</i>)	2
Niagara County	4
Orleans County	4
Oswego (city) (<i>Oswego County</i>)	4
Rockland County	4
Schenectady County	4
St. Lawrence County (<i>outside the following</i>)	4
<i>Ogdensburg (city)</i>	4
Suffolk County	2½
Tioga County	3
Tompkins County (outside the following)	4
Ithaca (city)	4
Westchester County (outside the following)	4
Mount Vernon (city)	4
New Rochelle (city)	3
Yonkers (city)	4½
New York City	4½

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