



Local Sales and Use Tax Rates on Residential Energy Effective December 1, 2023

The Tax Law provides that residential energy sources and services are exempt from the 4% New York State sales and use tax, and the 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 | 4½ |
| Cattaraugus County (outside the following) | 3 |
| Olean (city) | 3 |
| Salamanca (city) | 3 |
| Auburn (city) (<i>Cayuga County</i>) | 2 |
| 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 |
| Lackawanna School District (<i>Erie County</i>) | 3 |
| 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 |
| Middletown School District (<i>Orange County</i>) | 3 |

| Taxing jurisdiction (county names added for clarification) | Tax rate % |
|--|------------|
| 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 |
| Schenectady County (outside the following) | 4 |
| Schenectady School District | 7 |
| Hornell School District (<i>Steuben County</i>) | 2½ |
| St. Lawrence County (outside the following) | 4 |
| Ogdensburg School District (outside city) | 7 |
| Ogdensburg School District (inside city) | 7 |
| Suffolk County | 2½ |
| 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) | 4½ |
| New York City | 4½ |

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 |
| Auburn (city) (<i>Cayuga County</i>) | 2 |
| Chemung County | 4 |
| Norwich (city) (<i>Chenango County</i>) | 3 |
| Cortland County | 4 |
| Franklin County | 2 |
| Oneida (city) (<i>Madison County</i>) | 2 |
| Niagara County | 4 |
| Orleans County | 4 |
| Oswego (city) (<i>Oswego County</i>) | 4 |
| Schenectady County | 4 |
| St. Lawrence County (outside the following) | 4 |
| Ogdensburg (city) | 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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