



## Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel

Effective December 1, 2023

The New York State sales and use tax rate on motor fuel and highway diesel motor fuel is a cents-per-gallon rate. This applies to sales of *qualified fuel*, as defined in TSB-M-06(8)S, *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*.

The Tax Law authorizes counties and cities to change their percentage rate sales tax to a cents-per-gallon method, or stay with a percentage rate method.

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

### Part 1: Cents-per-gallon rates

| Jurisdiction                 | Motor/Diesel motor fuel cents-per-gallon rate |
|------------------------------|---|
| New York State               | 8   |
| New York State/MCTD          | 8.75  |
| Delaware County <sup>1</sup> | 8   |
| Erie County                  | 10  |
| Seneca County                | 8   |

| Jurisdiction                 | B20 biodiesel cents-per-gallon rate |
|------------------------------|-------------------------------------|
| New York State               | 6                                   |
| New York State/MCTD          | 6.6                                 |
| Delaware County <sup>1</sup> | 6                                   |
| Erie County                  | 8                                   |
| Seneca County                | 6                                   |

<sup>1</sup> Rate will expire on February 29, 2024.

### Part 2: Local percentage rates

The localities listed below impose their local sales tax on qualified fuel using the percentage rate method.

To determine the local sales tax due, multiply the taxable receipt amount by the appropriate rate in the chart below.

#### B20 biodiesel

In localities that continue to use the percentage rate method, 80% of the receipt from the sale of B20 biodiesel sold as qualified fuel is subject to the local tax. In the localities listed below, multiply 80% of the taxable receipt by the appropriate rate in the chart to compute the local tax due.

Jurisdictions are listed in county order

| Jurisdiction                               | Rate %   |
|--|----------|
| Albany County                              | 4        |
| Allegany County                            | 4½       |
| Broome County                              | 4        |
| Cattaraugus County (outside the following) | 4        |
| Olean (city)                               | 4        |
| Salamanca (city)                           | 4        |
| Cayuga County (outside the following)      | 4        |
| Auburn (city)                              | 4        |
| Chautauqua County                          | 4        |
| Chemung County                             | 4        |
| Chenango County (outside the following)    | 4        |
| Norwich (city)                             | 4        |
| Clinton County                             | 4        |
| Columbia County                            | 4        |
| Cortland 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       |
| <b><i>Jefferson County</i></b>             | <b>4</b> |
| Lewis County                               | 4        |
| Livingston County                          | 4        |
| Madison County (outside the following)     | 4        |
| Oneida (city)                              | 4        |
| Monroe County                              | 4        |
| Montgomery County                          | 4        |
| Nassau County                              | 4¼       |
| New York City                              | 4½       |
| Niagara County                             | 4        |
| Oneida County (outside the following)      | 4¾       |
| Rome (city)                                | 4¾       |
| Utica (city)                               | 4¾       |
| Onondaga County                            | 4        |
| Ontario County                             | 3½       |
| Orange County                              | 3¾       |
| Orleans County                             | 4        |
| Oswego County (outside the following)      | 4        |
| Oswego (city)                              | 4        |

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**Part 2: Local percentage rates** *(continued)*

| <b>Jurisdiction</b> <i>(continued)</i>      | <b>Rate %</b>                 |
|---|-------------------------------|
| Otsego County                               | 4                             |
| Putnam County                               | 4                             |
| Rensselaer County                           | 4                             |
| Rockland County                             | 4                             |
| St. Lawrence County (outside the following) | 4                             |
| Ogdensburg (city)                           | 4                             |
| Saratoga County (outside the following)     | 3                             |
| Saratoga Springs (city)                     | 3                             |
| Schenectady County                          | 4                             |
| Schoharie County                            | 4                             |
| Schuyler County                             | 4                             |
| Steuben County                              | 4                             |
| Suffolk County                              | 4 <sup>1</sup> / <sub>4</sub> |
| Sullivan County                             | 4                             |
| Tioga County                                | 4                             |
| Tompkins County (outside the following)     | 4                             |
| Ithaca (city)                               | 4                             |
| Ulster County                               | 4                             |
| Warren County (outside the following)       | 3                             |
| Glens Falls (city)                          | 3                             |
| Washington County                           | 3                             |
| Wayne County                                | 4                             |
| Westchester County (outside the following)  | 4                             |
| Mount Vernon (city)                         | 4                             |
| New Rochelle (city)                         | 4                             |
| White Plains (city)                         | 4                             |
| Yonkers (city)                              | 4 <sup>1</sup> / <sub>2</sub> |
| Wyoming County                              | 4                             |
| Yates County                                | 4                             |

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