

Chart I

New York State Sales and Use Tax Rates by Jurisdiction

This chart and the notes below show the combined state and local tax rates for the period January 1, 2005, through and including November 30, 2005. Use these rates for your entries in the worksheets on pages 68 and 69. New York State's additional ¼% sales and use tax rate expired effective June 1, 2005. As a result, on June 1, 2005, the state sales and use tax rate was reduced to 4%. **Therefore, for purchases made before June 1, 2005, the rates listed below must be increased by ¼%.** Changes to county and city rates that occurred during the period are noted in the footnotes below.

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).

Note that tax rates may change over the course of the year. The tax rates included with these instructions were effective through November 30, 2005. For information on whether the rates changed after November 30, 2005, visit our Web site at www.nystax.gov or call the Tax Department at 1 800 225-5829.

County or other locality	Tax rate %	County or other locality	Tax rate %	County or other locality	Tax rate %
New York State — only	4	Jefferson	7¾	Richmond (Staten Island) — see <i>New York City</i>	
Albany	8	Kings (Brooklyn) — see <i>New York City</i>		Rockland	8
Allegany	8½	Lewis	7¾	St. Lawrence	7
Bronx — see <i>New York City</i>		Livingston	8	Saratoga — except	7
Brooklyn — see <i>New York City</i>		Madison — except	8	Saratoga Springs (city)	7
Broome	8	Oneida (city)	8	Schenectady	8
Cattaraugus — except	8	Manhattan — see <i>New York City</i>		Schoharie	8
Olean (city)	8	Monroe	8	Schuyler	8
Salamanca (city)	8	Montgomery	8	Seneca	8
Cayuga — except	8	Nassau	8 ^{5/8}	Staten Island — see <i>New York City</i>	
Auburn (city)	8	New York (Manhattan) — see <i>New York City</i>		Steuben — except	8
Chautauqua ¹	8¼	New York City ³	8 ^{3/8}	Corning (city)	8
Chemung	8	Niagara	8	Hornell (city)	8
Chenango — except	8	Oneida ² — except	9½	Suffolk	8 ^{5/8}
Norwich (city)	8	Rome ² (city)	9½	Sullivan	7½
Clinton	7¾	Sherrill ² (city)	9½	Tioga	8
Columbia	8	Utica ² (city)	9½	Tompkins — except	8
Cortland	8	Onondaga	8	Ithaca (city)	8
Delaware	8	Ontario — except	7	Ulster	8
Dutchess	8 ^{1/8}	Canandaigua (city)	7	Warren — except	7
Erie	8¼	Geneva (city)	7	Glens Falls (city)	7
Essex	7¾	Orange	8 ^{1/8}	Washington	7
Franklin	7	Orleans	8	Wayne	8
Fulton — except	7	Oswego — except	8	Westchester — except	7 ^{3/8}
Gloversville (city)	7	Fulton (city)	8	Mount Vernon (city)	8 ^{3/8}
Johnstown (city)	7	Oswego (city)	8	New Rochelle (city)	8 ^{3/8}
Genesee	8	Otsego	8	White Plains (city)	7 ^{7/8}
Greene	8	Putnam ⁴	7 ^{7/8}	Yonkers (city)	8 ^{3/8}
Hamilton	7	Queens — see <i>New York City</i>		Wyoming	8
Herkimer	8	Rensselaer	8	Yates	8

- 1 The Chautauqua County combined rate was 7¼% from January 1, 2005, through February 28, 2005.
- 2 The combined rate was 8¼% from January 1, 2005, through February 28, 2005.
- 3 The New York City combined rate was 8^{5/8}% from January 1, 2005, through May 31, 2005.
- 4 The Putnam County combined rate was 7½% from January 1, 2005, through May 31, 2005, and 7^{3/8}% from June 1, 2005, through August 31, 2005.