



## Westchester County Increases Sales and Use Tax Rate

Beginning August 1, 2019, Westchester County is increasing its local sales and use tax rate from 3% to 4%. This change applies to all taxable sales and uses in Westchester County outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers. Sales tax rate publications have been updated to reflect this change; see [Sales tax rates by local taxing jurisdiction](#).

### Reporting taxable sales and uses

Since the rates affected by this change are those within the county outside the cities listed above, only the following county and school district (S. D.) rates increase:

Form or Schedule			Old rate	New rate
Main form			7 <sup>3</sup> / <sub>8</sub> %	8 <sup>3</sup> / <sub>8</sub> %
Schedule B	Part 1	Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)	3%	4%
		Mount Vernon S. D. (outside city)	6%	7%
		Peekskill S. D.	6%	7%
		Rye S. D.	6%	7%
	Part 2	Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)	3%	4%
		Mount Vernon S. D. (outside city)	10 <sup>3</sup> / <sub>8</sub> %	11 <sup>3</sup> / <sub>8</sub> %
		Peekskill S. D.	10 <sup>3</sup> / <sub>8</sub> %	11 <sup>3</sup> / <sub>8</sub> %
	Part 3	Mount Vernon S. D. (outside city)	10 <sup>3</sup> / <sub>8</sub> %	11 <sup>3</sup> / <sub>8</sub> %
		Peekskill S. D.	10 <sup>3</sup> / <sub>8</sub> %	11 <sup>3</sup> / <sub>8</sub> %
		Rye S. D.	10 <sup>3</sup> / <sub>8</sub> %	11 <sup>3</sup> / <sub>8</sub> %
	Part 6	Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)	3%	4%
		Mount Vernon S. D. (outside city)	6%	7%
		Peekskill S. D.	6%	7%
Rye S. D.		6%	7%	
Schedule H	Part 2	Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)	3 <sup>3</sup> / <sub>8</sub> %	4 <sup>3</sup> / <sub>8</sub> %
Schedule FR	Step 5	Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)	3%	4%
Schedule T	Mount Vernon S. D. (outside city)		10 <sup>3</sup> / <sub>8</sub> %	11 <sup>3</sup> / <sub>8</sub> %
	Peekskill S. D.		10 <sup>3</sup> / <sub>8</sub> %	11 <sup>3</sup> / <sub>8</sub> %
	Rye S. D.		10 <sup>3</sup> / <sub>8</sub> %	11 <sup>3</sup> / <sub>8</sub> %

The sales tax return covering the quarter June 1, 2019, through August 31, 2019, will contain a double set of entry lines for each of the rates affected by this increase: one to report sales and uses occurring from June 1 through July 31, and one to report sales and uses occurring from August 1 through August 31.

### Special transitional exceptions

Taxable sales and uses made on or after August 1, 2019, are taxed at  $8\frac{3}{8}\%$ , except as described in Tax Bulletin, [Transitional Provisions for Sales Tax Rate Changes \(TB-ST-895\)](#).

**Pre-existing lump sum or unit price construction contracts**

Contractors purchasing materials in Westchester County for use in construction contracts pay the rate of  $7\frac{3}{8}\%$  on purchases made before August 1, 2019, and  $8\frac{3}{8}\%$  on purchases made on or after August 1, 2019. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract before July 1, 2019 (the date on which the local legislation was adopted), may request a credit or refund of the additional 1% local sales and use tax paid on or after August 1, 2019. This credit or refund applies only to purchases of tangible personal property used solely in the performance of the contract.