



Department of Taxation and Finance

Important:

The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.

For the most up-to-date state and local sales and use tax rates, reporting code information, and other information, see the Department of Tax and Finance website: [Find sales tax rates](#).

The TSB-M begins on page 2 below.

Seneca County Imposes 1% Local Sales and Use Tax

According to the authority granted by section 1210 of Article 29 of the New York State Sales and Use Tax Law, Seneca County has imposed a 1% local sales and use tax, effective March 1, 1982. The combined State and local tax rate within Seneca County will be 5%.

In imposing this tax, Seneca County has provided for exemption from the local sales and use tax on sales of residential energy sources and services*. Since there is no State sales and use tax imposed on sales of residential energy sources and services, the tax rate will remain 0% on these transactions within Seneca County.

*Residential energy sources and services are:

Fuel oil (but not diesel motor fuel)
Coal
Propane (except when sold in containers of less than 100 pounds)
Natural gas
Electricity
Steam
Wood for residential heating purposes only
Gas, electric, and steam services