

## Enactment and Effective Dates of Sales and Use Tax Rates

Use this publication to determine the enactment and effective dates of sales and use tax rates imposed, increased, or decreased by the various localities. The rates indicated cannot be added to determine the combined state, county, and city tax

rate. Refer to Publication 718, *New York State Sales and Use Tax Rates by Jurisdiction*, for the combined rates. Any items changed from the previous version appear in **boldface italics**.

Jurisdiction	%	Enacted	Effective
New York State	2	14 Apr. 1965	1 Aug. 1965
	3	29 Mar. 1969	1 Apr. 1969
	4	2 Apr. 1971	1 June 1971
	4¼	15 May 2003	1 June 2003
F	4	15 May 2003	1 June 2005

Albany County	2	11 Dec. 1967	1 Mar. 1968
	3	15 Dec. 1969	1 Mar. 1970
	C 4	31 July 1992	1 Sep. 1992
Allegany County	2	16 Nov. 1967	1 Mar. 1968
	3	14 Oct. 1975	1 Mar. 1976
	4	14 Oct. 1986	1 Dec. 1986
	C 4½	13 Sep. 2004	1 Dec. 2004
Bronx County	See <i>New York City</i> on page 3		
Broome County	2	13 July 1965	1 Aug. 1965
	3	19 Feb. 1974	1 June 1974
	C 4	3 Feb. 1994	1 Mar. 1994
Cattaraugus County	3	21 Nov. 1967	1 Mar. 1968
	C 4	30 Dec. 1985	1 Mar. 1986
Cayuga County	3	19 Mar. 1968	1 June 1968
	C 4	28 July 1992	1 Sep. 1992
Chautauqua County	3	10 May 1968	1 Sep. 1968
	4¼	4 Feb. 2005	1 Mar. 2005
	4	28 June 2006	1 Sep. 2006
	H 3¾	22 Aug. 2007	1 Dec. 2007
	C 3½	25 Aug. 2010	1 Dec. 2010
Chemung County	2	12 July 1965	1 Aug. 1965
	3	12 Dec. 1967	1 Mar. 1968
	C 4	12 Aug. 2002	1 Dec. 2002
Chenango County	2	2 Dec. 1968	1 Mar. 1969
	3	23 Sep. 1991	1 Dec. 1991
	C 4	15 July 2002	1 Sep. 2002
Clinton County	3	24 Nov. 1967	1 Mar. 1968
	3¾	28 Apr. 2004	1 June 2004
	C 4	22 Aug. 2007	1 Dec. 2007
Columbia County	2	29 Nov. 1971	1 Mar. 1972
	C 3	8 Dec. 1982	1 Mar. 1983
Cortland County	3	24 Nov. 1967	1 Mar. 1968
	C 4	5 Aug. 1992	1 Sep. 1992
Delaware County	2	13 June 1990	1 Sep. 1990
	C 3	14 Nov. 2001	1 Mar. 2002
Dutchess County	A 1	9 Dec. 1975	1 Mar. 1976
	C 3	11 Dec. 1989	1 Mar. 1990
	C 3¾	28 Feb. 2003	1 June 2003

Jurisdiction	%	Enacted	Effective
Erie County	2	27 July 1965	1 Aug. 1965
	3	30 Nov. 1971	1 Mar. 1972
	4	10 Dec. 1984	1 Mar. 1985
	4	18 Dec. 1986	1 Jan. 1987
	3	Effective 1 Jan. 1988– 9 Jan. 1988	
	4	7 Jan. 1988	10 Jan. 1988
	G 4¼	23 June 2005	1 July 2005
C 4¾	10 Jan. 2006	15 Jan. 2006	
Essex County	3	4 Dec. 1967	1 Mar. 1968
	C 3¾	19 July 2004	1 Sep. 2004
Franklin County	4	26 Aug. 2013	1 Dec. 2013
	2	22 Aug. 1967	1 Dec. 1967
	3	29 May 1968	1 Sep. 1968
C 4	1 May 2006	1 June 2006	
Fulton County	3	11 Dec. 1967	1 Mar. 1968
	C 4	8 Aug. 2005	1 Dec. 2005
Genesee County	2	25 June 1965	1 Jan. 1966
	3	26 Nov. 1980	1 Mar. 1981
	C 4	22 June 1994	1 Sep. 1994
Greene County	2	22 Mar. 1968	1 June 1968
	3	1 Feb. 1977	1 June 1977
	C 4	4 Feb. 1993	1 Mar. 1993
Hamilton County	3	4 Jan. 1968	1 June 1968
	C 4	5 Sep. 2013	1 Dec. 2013
Herkimer County	3	14 Dec. 1987	1 Mar. 1988
	4	5 July 1994	1 Sep. 1994
	C 4¼	12 Sept. 2007	1 Dec. 2007
Jefferson County	2	12 July 1965	1 Aug. 1965
	3	14 Nov. 1967	1 Mar. 1968
	3¾	27 July 2004	1 Sep. 2004
	C 4	25 Aug. 2015	1 Dec. 2015
Kings County	See <i>New York City</i> on Page 3		
Lewis County	2	24 Aug. 1981	1 Dec. 1981
	3	6 Jan. 1987	1 Mar. 1987
	3¾	30 Apr. 2004	1 June 2004
	C 4	1 Oct. 2013	1 Dec. 2013
Livingston County	3	30 Nov. 1967	1 Mar. 1968
	C 4	1 Apr. 2003	1 June 2003
Madison County	2	15 Dec. 1967	1 Mar. 1968
	3	28 Aug. 1984	1 Dec. 1984
	C 4	1 Apr. 2004	1 June 2004
Monroe County	3	20 July 1965	1 Aug. 1965
	3½	3 Aug. 1992	1 Sep. 1992
	D 4	10 Feb. 1993	1 Mar. 1993
Montgomery County	C 4	10 Feb. 1993	1 Dec. 1993
	3	5 Dec. 1967	1 Mar. 1968
C 4	22 Apr. 2003	1 June 2003	

See footnotes on page 4.

Jurisdiction	%	Enacted	Effective
Nassau County	2	9 Dec. 1968	1 Mar. 1969
	3	29 Nov. 1971	1 Mar. 1972
	4	16 July 1976	1 Sep. 1976
	A 3	16 July 1976	1 Sep. 1977
	4	25 Apr. 1983	1 Jun. 1983
	4	10 Sep. 1984	1 Jan. 1985
	3¾	10 Sep. 1984	1 Jan. 1986
	C 4¼	23 July 1991	1 Sep. 1991
New York County	See <i>New York City</i> on page 3		
Niagara County	3	3 Dec. 1968	1 Mar. 1969
	C 4	22 Jan. 2003	1 Mar. 2003
Oneida County	3	27 Oct. 1982	1 Dec. 1982
	4	3 Aug. 1992	1 Sep. 1992
	5½	3 Feb. 2005	1 Mar. 2005
	5	30 May 2006	1 Sep. 2006
	C 4¾	15 Aug. 2007	1 Dec. 2007
Onondaga County	2	11 Sep. 1967	1 Dec. 1967
	3	11 Oct. 1968	1 Dec. 1968
	C 4	15 July 2004	1 Sep. 2004
Ontario County	2	26 May 1967	1 Sep. 1967
	3	12 Mar. 1970	1 June 1970
	3½	1 June 2006	1 Sep. 2006
	C 3½	16 July 2009	1 Sep. 2009
Orange County	A 1	10 Sep. 1982	1 Dec. 1982
	2	26 Oct. 1983	1 Dec. 1983
	3	13 Dec. 1991	1 Mar. 1992
	C 3¾	2 Apr. 2004	1 June 2004
Orleans County	2	30 Nov. 1967	1 Mar. 1968
	3	4 June 1970	1 Sep. 1970
	C 4	1 May 1993	1 June 1993
Oswego County	3	11 Apr. 1996	1 Mar. 1997
	C 4	24 June 2004	1 Sep. 2004
Otsego County	2	7 Dec. 1967	1 Mar. 1968
	3	16 Oct. 1991	1 Dec. 1991
	C 4	3 Sep. 2003	1 Dec. 2003
Putnam County	1	10 Feb. 1977	1 June 1977
	A 2	14 Oct. 1980	1 Mar. 1981
	2½	17 Oct. 1983	1 Dec. 1983
	2	5 May 1987	1 Sep. 1987
	3	1 Nov. 1988	1 Mar. 1989
	3½	15 July 2005	1 Sep. 2005
	C 4	20 July 2007	1 Sep. 2007
Queens County	See <i>New York City</i> on page 3		
Rensselaer County	2	24 July 1968	1 Dec. 1968
	3	27 Oct. 1982	1 Dec. 1982
	C 4	25 July 1994	1 Sep. 1994
Richmond County	See <i>New York City</i> on page 3		
Rockland County	A 2	20 Dec. 1983	1 Mar. 1984
	2½	27 Nov. 1990	1 Mar. 1991
	3	19 July 1991	1 Sep. 1991
	3½	14 Feb. 2002	1 Mar. 2002
	C 4	14 Feb. 2007	1 Mar. 2007

Jurisdiction	%	Enacted	Effective
St. Lawrence County	3	13 Nov. 1967	1 Mar. 1968
	C 4	19 Aug. 2013	1 Dec. 2013
Saratoga County	3	22 Apr. 1982	1 June 1982
Schenectady County	½	29 Sep. 1988	1 Dec. 1988
	3	24 Jan. 1989	1 Mar. 1989
	3½	14 July 1998	1 Sep. 1998
	C/E 4	28 Apr. 2003	1 June 2003
Schoharie County	2	20 Jan. 1984	1 June 1984
	3	17 Dec. 1991	1 Mar. 1992
	C 4	12 Mar. 2004	1 June 2004
Schuyler County	3	27 Nov. 1967	1 Mar. 1968
	C 4	14 Dec. 1999	1 Mar. 2000
Seneca County	1	12 Jan. 1982	1 Mar. 1982
	3	13 July 1982	1 Sep. 1982
	C 4	13 Aug. 2002	1 Dec. 2002
Steuben County	2	27 Nov. 1967	1 Mar. 1968
	3	22 Nov. 1971	1 Mar. 1972
	C 4	26 Oct. 1992	1 Dec. 1992
Suffolk County	2	2 Dec. 1968	1 Mar. 1969
	A 3	8 Feb. 1972	1 Sep. 1972
	B 3¼	12 Sep. 1984	1 Dec. 1984
	3¾	31 July 1991	1 Sep. 1991
	4¼	6 Aug. 1992	1 Sep. 1992
	C 4	16 Nov. 1995	1 Jan. 1996
Sullivan County	4¼	8 May 2001	1 June 2001
	2	20 Dec. 1967	1 Mar. 1968
	3	6 Jan. 1975	1 Mar. 1975
	C 3½	9 May 2003	1 June 2003
Tioga County	4	21 May 2007	1 June 2007
	2	27 May 1968	1 Sep. 1968
	3	14 May 1984	1 Sep. 1984
Tompkins County	3½	10 Jan. 1994	1 Mar. 1994
	C 4	19 Sep. 2003	1 Dec. 2003
	3	28 Nov. 1966	1 Mar. 1967
Ulster County	C 4	1 Sep. 1992	1 Dec. 1992
	1	13 Feb. 1969	1 June 1969
	3	9 Dec. 1976	1 Mar. 1977
	3¾	12 Aug. 1993	1 Dec. 1993
	4	30 July 2002	1 Sep. 2002
	I 3	N/A	1 Dec. 2013
	C 4	23 Jan. 2014	1 Feb. 2014
Warren County	3	27 Nov. 1967	1 Mar. 1968
Washington County	3	25 Feb. 1970	1 Sep. 1970
Wayne County	2	15 Nov. 1967	1 Mar. 1968
	3	20 Feb. 1968	1 June 1968
	C 4	18 Nov. 2003	1 Mar. 2004
Westchester County	A 1	22 Dec. 1971	1 Sep. 1972
	1½	28 Dec. 1981	1 June 1982
	2½	22 July 1991	15 Oct. 1991
	3	24 Feb. 2004	1 Mar. 2004
Wyoming County	3	25 Nov. 1980	1 Mar. 1981
	C 4	13 Oct. 1992	1 Dec. 1992
Yates County	3	20 Nov. 1967	1 Mar. 1968
	C 4	30 July 2003	1 Sep. 2003

See footnotes on page 4.

Jurisdiction	%	Enacted	Effective
<b>Cities</b>			
Amsterdam	a	1½ 15 Mar. 1968	1 Mar. 1969
		– Repeal effective 1 June 1994	
Auburn	o	2 29 June 1995	1 Mar. 1996
Batavia	a*	1½ 14 July 1980	1 Mar. 1981
		– Repeal effective 1 Mar. 2000	
Canandaigua	a	1 13 July 1965	1 Aug. 1965
		1½ 13 July 1967	1 Mar. 1968
		– Repeal effective 1 Mar. 2006	
Corning	a*	1½ 5 Aug. 1974	1 Dec. 1974
		– Repeal effective 1 Mar. 2015	
Cortland	a/l	3 12 June 1990	1 Mar. 1991
		– Repeal effective 1 Mar. 1995	
Elmira	a	1½ 29 Sep. 1971	1 Mar. 1972
		– Repeal effective 1 Mar. 1993	
Fulton	u	2 5 Dec. 1967	1 Mar. 1968
		3 9 Dec. 1971	1 Mar. 1972
		4 28 Feb. 2003	1 June 2003
		– Repeal effective 1 Mar. 2007	
Geneva	a	1 14 June 1967	1 Sep. 1967
		1½ 14 June 1967	1 Mar. 1968
		– Repeal effective 1 Mar. 2006	
Glen Cove	d/h	1½ 9 Oct. 1979	1 Mar. 1980
	i/j	2 28 June 1983	1 Mar. 1984
		– Repeal effective 1 Mar. 1988	
Glens Falls	a	1½ 19 June 1968	1 Mar. 1969
Gloversville	a	1½ 23 June 1987	1 Mar. 1988
	t	3 12 July 2005	1 Dec. 2005
Hornell	a*	1 1 Apr. 1969	1 June 1969
		1½ 23 June 1970	1 Mar. 1971
		– Repeal effective 1 Mar. 2015	
Ithaca	a*	1½ 25 June 1969	1 Mar. 1970
Johnstown	t	3 29 June 1987	1 Mar. 1988
Mechanicville	e	2 10 June 1970	1 Sep. 1970
		– Repeal effective 1 June 1985	
Mount Vernon	d/e	1 23 Feb. 1972	1 June 1972
	q	2 27 June 1974	1 Sep. 1974
		2½ 28 Aug. 1984	1 Dec. 1984
Newburgh		1 27 Oct. 1986	1 Dec. 1986
		– Repeal effective 1 Mar. 1988	
New Rochelle	d/e	2 4 May 1976	1 Sep. 1976
	m	3 27 July 1993	1 Sep. 1993
New York City	d	3 22 July 1965	1 Aug. 1965
		4 27 June 1974	1 July 1974
		4½ 4 June 2003	4 June 2003
	s	4 4 June 2003	1 June 2005
		4½ 11 July 2009	1 Aug. 2009

Jurisdiction	%	Enacted	Effective
Norwich	a	3 27 June 1989	1 Mar. 1990
Ogdensburg	a	1½ 13 June 1968	1 Mar. 1969
		– Repeal effective 1 Dec. 2000	
Olean	a*	1½ 23 Apr. 1968	1 Mar. 1969
Oneida		1 13 June 1972	1 Dec. 1972
	a	1½ 13 June 1972	1 Mar. 1973
	o	2 20 Apr. 2004	1 June 2004
Oswego		2 27 Nov. 1967	1 Mar. 1968
	p	3 10 Jan. 1972	1 Mar. 1972
	r	4 29 June 2004	1 Sep. 2004
Plattsburgh	e	2 15 July 1965	1 Aug. 1965
		– Repeal effective 1 Mar. 1993	
Poughkeepsie	d	1 7 July 1965	1 Aug. 1965
		2 9 Jan. 1969	1 Mar. 1969
		– Repeal effective 1 Mar. 1990	
Rome	c	1½ 22 Oct. 1980	1 Dec. 1980
		1¾ 27 June 1990	1 Sep. 1990
	k*	1½ Additional rate expired 1 Sep. 2000	
Salamanca	a*	1½ 27 May 1968	1 Mar. 1969
Saratoga Springs		1 3 Feb. 1969	1 June 1969
		2 3 Aug. 1970	1 Dec. 1970
	f	3 28 July 1980	1 Sep. 1980
		– Repeal effective 1 June 1985	
	c	3 18 Dec. 2001	1 June 2002
Schenectady		3 28 Oct. 1982	1 Mar. 1983
		2½ 5 Dec. 1983	1 Mar. 1984
		– Repeal effective 1 Mar. 1989	
Sherrill	g*	1 27 Dec. 1976	1 June 1977
		– Repeal effective 1 Sep. 2008	
Troy	a	1 5 Dec. 1968	1 Mar. 1969
		1½ 4 June 1970	1 Mar. 1971
		0 27 Oct. 1982	1 Dec. 1982
Utica	a*	1½ 8 Apr. 1982	1 June 1982
White Plains	d/e	2 30 Apr. 1973	1 Sep. 1973
		2 28 July 1993	1 Sep. 1993
		2¼ 29 Apr. 2008	1 June 2008
	n	2½ 10 May 2010	1 June 2010
Yonkers		1 30 Dec. 1967	1 June 1968
		2 10 Dec. 1968	1 Mar. 1969
	b	3 3 Jan. 1970	1 Mar. 1970
	c/d/e/q	4 25 Nov. 1975	1 Jan. 1976
	v	4½ 30 July 2015	1 Sep. 2015

See footnotes on page 4.

## Footnotes for New York State and counties

A	Additional ¼% imposed to benefit Metropolitan Commuter Transportation District enacted 11 July 1981, effective 1 Sep. 1981. Increase to ¾% enacted 12 Apr. 2005, effective 1 June 2005.
B	Additional ¼% will expire effective 30 Nov. 2030.
<b>C</b>	<b>Additional rate will expire effective 30 Nov. 2020.</b>
D	Additional ½% plus ½% rates expired effective 30 Nov. 1993, replaced by additional 1% effective 1 Dec. 1993.
E	Additional ½% will expire effective 31 Aug. 2038.
F	Additional ¼% expired effective 31 May 2005.
G	Additional ¼% expired effective 14 Jan. 2006.
H	Additional ¾% expired effective 30 Nov. 2010, replaced by ½% rate effective 1 Dec. 2010.
I	Additional 1% expired effective 30 Nov. 2013.

## Footnotes for cities

a	City preempts county tax rate. Within city, county rate is 1½% (not counting any additional rate).
b	County preempted 1%.
c	Within city, county tax rate is 1½%.
d	Additional ¼% imposed to benefit Metropolitan Commuter Transportation District enacted 11 July 1981, effective 1 Sep. 1981. Increase to ¾% enacted 12 Apr. 2005, effective 1 June 2005.
e	County preempted ½%.
f	County preempted 1½%.
g	Within city, county tax rate was 2% (not counting any additional rate).
h	City preempted county tax rate. Within city, county rate was 2½%.
i	City preempted county tax rate. Within city, county rate was 2% from 1 Mar. 1984 through 31 Dec. 1984.
j	County tax rate not subject to preemption effective 1 Jan. 1985. City rate was 1½% from 1 Jan. 1985 until repeal.
k	¼% expired effective 1 Sep. 2000. Was not subject to preemption by county.
l	City preempted county's additional 1% effective 1 Sep. 1992 to repeal; within city, both county and city rates were 2%.
<b>m</b>	<b>Additional 1% not subject to preemption; will expire 31 December 2020.</b>
<b>n</b>	<b>Additional rates not subject to preemption; additional ½% plus ¼% and ¼% rates will expire on 31 Aug. 2019. City rate is 2½% through that date.</b>
o	City preempts county's 2%.
p	County could not preempt any of city's 3%.
q	Additional 1% not subject to preemption.
<b>r</b>	<b>County may not preempt any of city's 4%. Additional 1% will expire 30 Nov. 2020.</b>
s	Additional ¼% expired effective 31 May 2005.
t	City preempts county tax rate. Within city, county rate is 2%.
u	County could not preempt any of city's tax rate.
*	City may not preempt any of county's additional tax rate.
<b>v</b>	<b>Additional ½% not subject to preemption; will expire 30 Nov. 2019.</b>

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