



## Paper Carryout Bag Reduction Fee

Effective March 1, 2020

Effective March 1, 2020, the New York State Bag Waste Reduction Act allows counties and cities the option to impose a five-cent paper carryout bag reduction fee (paper bag fee) when sales tax vendors of tangible personal property provide paper carryout bags, other than an exempt bag, to customers. The paper bag fee applies to each paper carryout bag provided to a customer, even if the sales tax vendor does not sell any tangible personal property or service

to a customer, and regardless of whether the tangible personal property or service sold is exempt from sales tax. For more information, see our website at [www.tax.ny.gov](http://www.tax.ny.gov).

Only sales tax vendors that sell taxable tangible personal property in a jurisdiction where the fee is imposed must charge the fee.

This publication will be updated when jurisdictions enact or repeal the paper bag fee.

### Jurisdictions that impose the paper bag fee

Jurisdiction	Fee rate
Suffolk County	\$0.05
Tompkins County	\$0.05
New York City*	\$0.05

\* 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).