



## Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel

Effective August 1, 2019

In 2006, the New York State percentage rate sales and use taxes (sales tax) on motor fuel and highway diesel motor fuel changed to a cents-per-gallon method. This applies to sales of *qualified fuel*, as defined in TSB-M-06(8)S, *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*.

The Tax Law allows counties and cities to change their percentage rate sales tax to a cents-per-gallon method, or stay with a percentage rate method.

### Part 1: Cents-per-gallon rates

#### State

The state tax rate is:

- 8 cents per gallon outside the Metropolitan Commuter Transportation District (MCTD), and
- 8¾ cents per gallon inside the MCTD.

#### Local

County or other locality	Cents-per-gallon rate
Seneca	8

#### B20 biodiesel

B20 biodiesel sold or used as qualified fuel is subject to tax at 80% of any applicable cents-per-gallon rate.

The state rate on these sales of B20 biodiesel is:

- 6 cents per gallon outside the MCTD, and
- 6.6 cents per gallon inside the MCTD.

B20 biodiesel	
County or other locality	Cents-per-gallon rate
Seneca	6

### Part 2: Local percentage rates

The localities listed below impose their local sales tax on qualified fuel using the percentage rate method.

To determine the local sales tax due, multiply the taxable receipt amount by the appropriate rate in the chart below. See Publication 873, *Sales Tax Collection Charts for Qualified Motor Fuel or Highway Diesel Motor Fuel Sold at Retail*, for instructions on computing the taxable receipt using pump prices.

#### B20 biodiesel

In localities that continue to use the percentage rate method, 80% of the receipt from the sale of B20 biodiesel sold as qualified fuel is subject to the local tax.

In the localities listed below, multiply 80% of the taxable receipt by the appropriate rate in the chart to compute the local tax due.

**Note:** To compute the total state and local sales tax due, add the state cents-per-gallon tax (8 cents outside the MCTD and 8¾ cents within the MCTD) to the local tax amount.

Any items changed from the previous version appear in ***boldface italics***.

County or other locality	Rate %
Albany County	4
Allegany County	4½
Broome County	4
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	4
Chautauqua County	4
Chemung County	4
Chenango County (outside the following)	4
Norwich (city)	4
Clinton County	4
Columbia County	4
Cortland County	4
Delaware County	4
Dutchess County	3¾
Erie County	4¾
Essex County	4
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Greene County	4

(continued)

County or other locality (continued)	Rate %
Hamilton County	4
Herkimer County	4¼
Jefferson County	4
Lewis County	4
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	4
Montgomery County	4
Nassau County	4¼
New York City	4½
Niagara County	4
Oneida County (outside the following)	4¾
Rome (city)	4¾
Utica (city)	4¾
Onondaga County	4
Ontario County	3½
Orange County	3¾
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4
Rensselaer County	4
Rockland County	4

County or other locality (continued)	Rate %
St. Lawrence County	4
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Schuyler County	4
Seneca County (see Part 1)	
Steuben County	4
Suffolk County	4¼
Sullivan County	4
Tioga County	4
Tompkins County (outside the following)	4
Ithaca (city)	4
Ulster County	4
Warren County (outside the following)	3
Glens Falls (city)	3
Washington County	3
Wayne County	4
<b>Westchester County (outside the following)</b>	<b>4</b>
Mount Vernon (city)	4
New Rochelle (city)	4
White Plains (city)	4
Yonkers (city)	4½
Wyoming County	4
Yates County	4

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