



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

Effective September 1, 2022

Generally, the New York State sales and use tax rate on motor fuel and highway diesel motor fuel is a cents-per-gallon rate. Beginning **June 1, 2022**, and continuing through December 31, 2022, New York State sales and use taxes on motor fuel and highway diesel motor fuel are suspended. The additional state sales tax imposed in the Metropolitan Commuter Transportation District (MCTD) is also suspended. For more information, see Important Notice N-22-1, *Suspension of Certain Taxes on Motor Fuel and Diesel Motor Fuel Beginning June 1, 2022*.

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

Several localities have elected to change their method of computing **local sales tax** on motor fuel, highway diesel motor fuel, and B20 biodiesel sold as qualified fuel. In many

of these localities, the local sales tax is no longer computed using a percentage rate method and instead is computed on a cents-per-gallon basis. In certain cities identified below with an asterisk, the local tax must be computed using both methods.

**Example:** *You sell five gallons of motor fuel in the city of Rome. The taxable receipt of a gallon of gas is \$4.00, for a total of \$20.00. Apply the cents-per-gallon rate in Part 1 to the five gallons sold and the percentage rate in Part 2 to the total taxable receipt of \$20.00.*

Taxable receipt .....	\$20.00
Cents-per-gallon sales tax.....	.50
Percentage rate sales tax.....	<u>.30</u>
Total .....	\$20.80

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

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

Jurisdiction	Motor/Diesel motor fuel cents-per-gallon rate	B20 biodiesel cents-per-gallon rate
New York State <sup>2</sup>	0	0
New York State/MCTD <sup>2</sup>	0	0
Broome County <sup>1</sup>	12	10
Cattaraugus County (outside the following) <sup>2</sup>	12	10
Olean (city) <sup>2*</sup>	8	6
Salamanca (city) <sup>2*</sup>	8	6
Chautauqua County <sup>1</sup>	12	10
Delaware County <sup>1</sup>	8	6
Dutchess County <sup>1</sup>	8	6
Erie County <sup>3</sup>	10	8
Jefferson County <sup>1</sup>	12	10
Monroe County <sup>1</sup>	8	6
Nassau County <sup>2</sup>	13	10
Niagara County <sup>1</sup>	12	10
Oneida County (outside the following) <sup>1</sup>	14	11
Rome (city) <sup>1*</sup>	10	8
Utica (city) <sup>1*</sup>	10	8
Onondaga County <sup>1</sup>	12	10
<b>Orange County<sup>2</sup></b>	<b>8</b>	<b>6</b>
Oswego County (outside city of Oswego) <sup>1</sup>	12	10
Putnam County <sup>1</sup>	8	6
Rockland County <sup>3</sup>	8	6
Saratoga County (outside the following) <sup>2</sup>	6	5
Saratoga Springs (city) <sup>2*</sup>	3	2
Schenectady County <sup>3</sup>	8	6
Seneca County	8	6
Suffolk County <sup>1</sup>	13	10
Ulster County <sup>1</sup>	8	6
Wayne County <sup>1</sup>	8	6
Yates County <sup>2</sup>	8	6

<sup>1</sup> Rate will expire on November 30, 2022.

<sup>2</sup> Rate will expire on December 31, 2022.

<sup>3</sup> Rate will expire on February 28, 2023.

\* Sales and uses made in these cities are subject to cents-per-gallon local tax in addition to the percentage rate local tax.

## 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.

### 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.

#### Jurisdictions are listed in county order

Jurisdiction	Rate %
Albany County	4
<b>Allegany County</b>	<b>4½</b>
Olean (city) <sup>2*</sup>	1½
Salamanca (city) <sup>2*</sup>	1½
Cayuga County (outside the following)	4
Auburn (city)	4
Chemung County	4
Chenango County (outside the following)	4
Norwich (city)	4
Clinton County	4
Columbia County	4
Cortland County	4
Essex County	4
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Greene County	4
Hamilton County	4
Herkimer County	4¼
Lewis County	4
<b>Livingston County</b>	<b>4</b>
Madison County (outside the following)	4
Oneida (city)	4
Montgomery County	4
New York City	4½

Jurisdiction (continued)	Rate %
Rome (city) <sup>1*</sup>	1½
Utica (city) <sup>1*</sup>	1½
Ontario County	3½
Orleans County	4
Oswego (city)	4
Otsego County	4
Rensselaer County	4
St. Lawrence County (outside the following)	4
Ogdensburg (city)	4
Saratoga Springs (city) <sup>2*</sup>	1½
Schoharie County	4
Schuyler County	4
Steuben County	4
Sullivan County	4
Tioga County	4
Tompkins County (outside the following)	4
Ithaca (city)	4
Warren County (outside the following)	3
Glens Falls (city)	3
Washington County	3
<b>Westchester County (outside the following)</b>	<b>4</b>
<b>Mount Vernon (city)</b>	<b>4</b>
<b>New Rochelle (city)</b>	<b>4</b>
<b>White Plains (city)</b>	<b>4</b>
<b>Yonkers (city)</b>	<b>4½</b>
Wyoming County	4

<sup>1</sup> Rate will expire on November 30, 2022.

<sup>2</sup> Rate will expire on December 31, 2022.

\* Sales and uses made in these cities are subject to cents-per-gallon local tax in addition to the percentage rate local tax.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service