



Local Sales and Use Tax Rates on Sales of Electricity under Solar Power Purchase Agreements Effective March 1, 2018

In 2015, an exemption was granted from sales and use tax for certain sales of electricity generated by residential or commercial solar energy systems equipment and sold under a written solar power purchase agreement (PPA). See TSB-M-15(5)S, *Sales and Use Tax Exemption for Solar-Generated Electricity Sold Under a Solar Power Purchase Agreement*. These sales are exempt from the 4% state and the 3% Metropolitan Commuter Transportation District (MCTD) sales and use taxes. Sales are exempt from local sales and use taxes only if the jurisdiction imposing the tax elects to provide this exemption.

Residential electricity

Counties, cities, and certain school districts that impose local sales and use tax on sales of residential electricity can elect to provide this exemption. Note: Sales of residential electricity are already exempt from the 4% state and the 3% MCTD sales and use taxes.

Part 1 of this publication lists the local sales and use tax rates that apply to residential sales of electricity generated and sold under a solar PPA. Localities or school districts not listed in Part 1 do not tax residential sales of electricity generated and sold under a solar PPA. However, they may tax residential sales of other utilities. See Publication 718-R, *Local Sales and Use Tax Rates on Residential Energy Sources and Services*.

Commercial (nonresidential) electricity

Part 2 lists the local sales and use tax rates that apply to nonresidential sales of electricity under a solar PPA. Localities listed in Part 2 with a tax rate of 0 have elected to provide this exemption. However, all other sales of nonresidential utilities are taxable at the full rate of tax imposed in those jurisdictions.

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

Part 1: Tax rates on residential sales of electricity generated under a solar PPA

Taxing jurisdiction (county names added for clarification)	Tax rate %
Albany School District (<i>Albany County</i>)	3
Cohoes School District (<i>Albany County</i>)	3
Watervliet School District (<i>Albany County</i>)	3
Allegany County	4½
Cattaraugus County (outside the following)	3
Olean (city)	3
Salamanca (city)	3
Cayuga County (outside the following)	4
Auburn (city)	2
Chemung County	4
Norwich (city) (<i>Chenango County</i>)	3
Hudson School District (<i>Columbia County</i>)	3
Cortland County	4
Lackawanna School District (<i>Erie County</i>)	3
Franklin County	2
Gloversville School District (<i>Fulton County</i>)	3
Johnstown School District (in <i>Fulton County</i>)	3
Batavia School District (<i>Genesee County</i>)	3
Watertown School District (<i>Jefferson County</i>)	3
Oneida (city) (<i>Madison County</i>)	2
Johnstown School District (in <i>Montgomery County</i>)	3
Glen Cove School District (<i>Nassau County</i>)	3
Long Beach School District (<i>Nassau County</i>)	3
Niagara County (outside the following)	4
Niagara Falls School District	7
Lockport (city)	4

Taxing jurisdiction (county names added for clarification)	Tax rate %
Utica School District (<i>Oneida County</i>)	3
Middletown School District (<i>Orange County</i>)	3
Newburgh School District (outside city) (<i>Orange County</i>)	3
Newburgh School District (inside city) (<i>Orange County</i>)	6
Port Jervis (city) (<i>Orange County</i>)	3
Orleans County	4
Oswego (city) (<i>Oswego County</i>)	4
Rensselaer School District (<i>Rensselaer County</i>)	3
Troy School District (<i>Rensselaer County</i>)	3
St. Lawrence County (outside the following)	4
Ogdensburg School District	7
Schenectady County (outside the following)	4
Schenectady School District	7
Hornell School District (<i>Steuben County</i>)	2½
Tioga County	3
Mount Vernon School District (outside city) (<i>Westchester County</i>)	3
Mount Vernon School District (inside city) (<i>Westchester County</i>)	5½
New Rochelle School District (<i>Westchester County</i>)	4½
Peekskill School District (<i>Westchester County</i>)	3
Rye City School District (<i>Westchester County</i>)	3
White Plains School District (<i>Westchester County</i>)	3
Yonkers (city) (<i>Westchester County</i>)	3

Part 2: Tax rates on nonresidential sales of electricity generated under a solar PPA

Taxing jurisdiction	Tax rate %
Albany County (outside the following)	4
Albany School District	7
Cohoes School District	7
Watervliet School District	7
Allegany County	4½
Broome County	0
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 (outside the following)	4
Hudson School District	7
Cortland County	4
Delaware County	4
Dutchess County	0
Erie County (outside the following)	0
Lackawanna School District	3
Essex County	4
Franklin County	4
Fulton County (outside the following)	4
Gloversville School District (outside city)	7
Gloversville School District (inside city)	7
Johnstown School District (outside city in Fulton County)	7
Johnstown School District (inside city in Fulton County)	7
Genesee County (outside the following)	4
Batavia School District	7
Greene County	4
Hamilton County	4
Herkimer County	4¼
Jefferson County (outside the following)	4
Watertown School District	7
Lewis County	4
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	4
Montgomery County (outside the following)	4
Johnstown School District (in Montgomery County)	7
Nassau County (outside the following)	4¼
Glen Cove School District	7¼
Long Beach School District	7¼
Niagara County (outside the following)	4
Niagara Falls School District	7
Lockport (city)	4

Taxing jurisdiction	Tax rate %
Oneida County (outside the following)	4¾
Utica School District	7¾
Rome (city)	4¾
Onondaga County	4
Ontario County	3½
Orange County (outside the following)	3¾
Middletown School District	6¾
Newburgh School District (outside city)	6¾
Newburgh School District (inside city)	6¾
Port Jervis (city)	3¾
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4
Rensselaer County (outside the following)	4
Rensselaer School District	7
Troy School District	7
Rockland County	0
St. Lawrence County (outside the following)	4
Ogdensburg School District	7
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County (outside the following)	4
Schenectady School District	7
Schoharie County	4
Schuyler County	4
Seneca County	4
Steuben County (outside the following)	4
Hornell School District	6½
Suffolk County	0
Sullivan County	4
Tioga County	4
Tompkins County (outside the following)	0
Ithaca (city)	1½
Ulster County	0
Warren County (outside the following)	3
Glens Falls (city)	3
Washington County	3
Wayne County	4
Westchester County (outside the following)	0
Mount Vernon School District (outside city)	3
Mount Vernon School District (inside city)	5½
New Rochelle School District	5½
Peekskill School District	3
Rye School District	3
White Plains School District	5½
Yonkers (city)	3
Wyoming County	4
Yates County	4
New York City	4½