



## Local Sales and Use Tax Rates on Residential Energy Effective December 1, 2022

The Tax Law provides that residential energy sources and services are exempt from the 4% New York State sales and use tax, and the 3/8% sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD), if applicable. The term *residential energy sources and services* means the following tangible personal property and services used for residential purposes:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- fuel oil (except diesel motor fuel)
- coal
- wood (for heating purposes only)

Counties and cities that impose a local sales and use tax may choose to either tax or exempt the residential energy sources and services listed above. Also, certain school districts are authorized to impose a sales and use tax on natural gas, propane (in containers of 100 pounds or more), electricity, and steam, as well as on gas, electric, and steam services.

**Part 1** lists the jurisdictions that impose a local tax on residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam, and the applicable tax rate.

**Part 2** lists the jurisdictions that impose a local tax on residential sales of coal, fuel oil, and wood (for heating), and the applicable tax rate.

Localities or school districts not listed in this publication do not impose a local tax on residential energy sources and services.

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

### Part 1 – Jurisdictions that tax residential gas, propane (100 pounds or more), electricity, and steam

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
Auburn (city) ( <i>Cayuga County</i> )	2
Chemung County	4
Norwich (city) ( <i>Chenango County</i> )	3
Hudson School District ( <i>Columbia County</i> )	3
Cortland County	4
Poughkeepsie School District ( <i>Dutchess County</i> )	3
Erie County (outside the following)	4¾
Lackawanna School District	7¾
Franklin County	2
Gloversville School District ( <i>Fulton County</i> )	3
Johnstown School District ( <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 ( <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
Lockport (city)	4
Niagara Falls School District	7
Utica School District ( <i>Oneida County</i> )	3
Middletown School District ( <i>Orange County</i> )	3

Taxing jurisdiction (county names added for clarification)	Tax rate %
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
Schenectady County (outside the following)	4
Schenectady School District	7
Hornell School District ( <i>Steuben County</i> )	2½
St. Lawrence County (outside the following)	4
Ogdensburg School District (outside city)	7
Ogdensburg School District (inside city)	7
Suffolk County	2½
Tioga County	3
Tompkins County (outside the following)	4
Ithaca (city)	4
<b>Mount Vernon School District (outside city) (<i>Westchester County</i>)</b>	<b>3</b>
<b>Mount Vernon School District (inside city) (<i>Westchester County</i>)</b>	<b>5½</b>
<b>New Rochelle School District (<i>Westchester County</i>)</b>	<b>4½</b>
<b>Peekskill School District (<i>Westchester County</i>)</b>	<b>3</b>
<b>Rye City School District (<i>Westchester County</i>)</b>	<b>3</b>
<b>White Plains School District (<i>Westchester County</i>)</b>	<b>3</b>
<b>Yonkers (city) (<i>Westchester County</i>)</b>	<b>3</b>
New York City	4½

**Part 2 – Jurisdictions that tax residential coal, fuel oil, and wood (for heating)**

<b>Taxing jurisdiction</b> (county names added for clarification)	<b>Tax rate</b> %
Allegany County	4½
Cattaraugus County (outside the following)	3
Olean (city)	3
Salamanca (city)	3
Auburn (city) ( <i>Cayuga County</i> )	2
Chemung County	4
Norwich (city) ( <i>Chenango County</i> )	3
Cortland County	4
Erie County	4¾
Franklin County	2
Oneida (city) ( <i>Madison County</i> )	2
Niagara County	4
Orleans County	4
Oswego (city) ( <i>Oswego County</i> )	4
Schenectady County	4
St. Lawrence County (outside the following)	4
Ogdensburg (city)	4
Suffolk County	2½
Tioga County	3
Tompkins County (outside the following)	4
Ithaca (city)	4
<b>Mount Vernon (city) (Westchester County)</b>	<b>2½</b>
<b>New Rochelle (city) (Westchester County)</b>	<b>1½</b>
<b>Yonkers (city) (Westchester County)</b>	<b>3</b>
New York City	4½

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