



## Wireless Communications Surcharge Rates on Postpaid Wireless Communications Services Effective December 1, 2017

The Tax Law imposes a Public Safety Communications Surcharge on postpaid wireless communications services. The Tax Law also provides that New York City and counties outside New York City may impose a local surcharge on postpaid wireless communications services.

The New York State wireless communications surcharge on postpaid wireless communications services is \$1.20 per month for each device in service during any part of a month for every customer whose place of primary use is in New York State. New York City and counties outside New York City may impose a local surcharge of \$0.30 (30 cents) per month for each device in service during any part of a month for every customer whose place of primary use is in such locality. See [TSB-M-17\(1\)WCS](#), *Wireless Communications Surcharge on Postpaid Wireless Communications Services*, for more information.

### Part 1 – Surcharge rate for localities that have imposed a local wireless communications surcharge

The chart below lists all localities and the surcharge rate for the localities that have imposed a local surcharge on postpaid wireless communications services. The surcharge rate shown is the combined state and local rate. See Part 2 for a list of localities that have not imposed a local surcharge.

Jurisdiction	Surcharge rate	Jurisdiction	Surcharge rate	Jurisdiction	Surcharge rate
Albany County	\$1.50	Herkimer County	\$1.50	Rensselaer County	\$1.50
Allegany County	\$1.50	Jefferson County	\$1.50	Richmond (Staten Island) – see <i>New York City</i>	
Bronx – see <i>New York City</i>		Kings (Brooklyn) – see <i>New York City</i>		Rockland County	\$1.50
Brooklyn – see <i>New York City</i>		Lewis County	\$1.50	St. Lawrence County	<b>See Part 2</b>
Broome County	\$1.50	Livingston County	\$1.50	Saratoga County	\$1.50
Cattaraugus County	\$1.50	Madison County	\$1.50	Schenectady County	\$1.50
Cayuga County	\$1.50	Manhattan – see <i>New York City</i>		Schoharie County	\$1.50
Chautauqua County	\$1.50	Monroe County	\$1.50	Schuyler County	\$1.50
Chemung County	\$1.50	Montgomery County	\$1.50	Seneca County	\$1.50
Chenango County	\$1.50	Nassau County	\$1.50	Staten Island – see <i>New York City</i>	
Clinton County	\$1.50	New York (Manhattan) – see <i>New York City</i>		Steuben County	\$1.50
Columbia County	<b>See Part 2</b>	New York City	\$1.50	Suffolk County	\$1.50
Cortland County	\$1.50	Niagara County	<b>See Part 2</b>	Sullivan County	\$1.50
Delaware County	\$1.50	Oneida County	\$1.50	Tioga County	\$1.50
Dutchess County	<b>See Part 2</b>	Onondaga County	\$1.50	Tompkins County	\$1.50
Erie County	\$1.50	Ontario County	\$1.50	Ulster County	\$1.50
Essex County	\$1.50	Orange County	\$1.50	Warren County	\$1.50
Franklin County	\$1.50	Orleans County	\$1.50	Washington County	\$1.50
Fulton County	\$1.50	Oswego County	\$1.50	Wayne County	\$1.50
Genesee County	\$1.50	Otsego County	\$1.50	Westchester County	\$1.50
Greene County	\$1.50	Putnam County	\$1.50	Wyoming County	\$1.50
Hamilton County	<b>See Part 2</b>	Queens – see <i>New York City</i>		Yates County	\$1.50

## Part 2 – Surcharge rate for localities that did not impose a local wireless communications surcharge

Only the New York State surcharge rate of \$1.20 per month for each device in service during any part of a month applies in localities that did not impose a local wireless communications surcharge. The chart below lists the localities that did not impose a local wireless communications surcharge and indicates that only the New York State surcharge rate applies.

Jurisdiction	NYS surcharge rate
Columbia County	\$1.20
Dutchess County	\$1.20
Hamilton County	\$1.20
Niagara County	\$1.20
St. Lawrence County	\$1.20

### 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

Wireless Surcharge Information Center: 518-591-5283

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