



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 | See Part 2 |
| 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 | See Part 2 | New York City | \$1.50 | Suffolk County | \$1.50 |
| Cortland County | \$1.50 | Niagara County | See Part 2 | Sullivan County | \$1.50 |
| Delaware County | \$1.50 | Oneida County | \$1.50 | Tioga County | \$1.50 |
| Dutchess County | See Part 2 | 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 | See Part 2 | 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 |

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Telephone assistance

Wireless Surcharge Information Center: 518-591-5283

To order forms and publications: 518-457-5431

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