



## Wireless Communications Surcharge Rates on Prepaid Wireless Communications Services

Effective September 1, 2020

The Tax Law imposes a public safety communications surcharge on prepaid wireless communications services. The New York State wireless communications surcharge on prepaid wireless communications services is \$0.90 (90 cents) on each retail sale of a prepaid wireless communications service that occurs in New York State, whether or not the sale is made in conjunction with the sale of any tangible personal property. In addition, New York City and counties outside New York City may impose a local surcharge on each retail sale of a prepaid wireless communications service within such locality, whether or not the sale is made in conjunction with the sale of any tangible personal property.

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

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

The chart below lists the combined state and local surcharge rate for the localities that impose a local surcharge. See Part 2 for a list of localities that do not impose a local surcharge.

Jurisdiction	Surcharge rate	Jurisdiction	Surcharge rate	Jurisdiction	Surcharge rate
Albany County	\$1.20	Jefferson County	\$1.20	Rensselaer County	\$1.20
Allegany County	\$1.20	Kings (Brooklyn) – see <i>New York City</i>		Richmond (Staten Island) – see <i>New York City</i>	
Bronx – see <i>New York City</i>		Lewis County	\$1.20	Rockland County	\$1.20
Brooklyn – see <i>New York City</i>		Livingston County	\$1.20	Saratoga County	\$1.20
Broome County <sup>1</sup>	\$2.30	<b><i>Madison County<sup>2</sup></i></b>	<b><i>\$1.85</i></b>	Schenectady County	\$1.20
Cattaraugus County	\$1.20	Manhattan – see <i>New York City</i>		Schoharie County	\$1.20
Cayuga County	\$1.20	Monroe County	\$1.20	Schuyler County	\$1.20
Chautauqua County	\$1.20	Montgomery County	\$1.20	Seneca County	\$1.20
Chemung County	\$1.20	Nassau County	\$1.20	Staten Island – see <i>New York City</i>	
Chenango County	\$1.20	New York (Manhattan) – see <i>New York City</i>		Steuben County	\$1.20
Clinton County	\$1.20	New York City	\$1.20	Suffolk County	\$1.20
Cortland County	\$1.20	Niagara County	\$1.20	Sullivan County	\$1.20
Delaware County	\$1.20	Oneida County	\$1.20	Tioga County	\$1.20
Dutchess County	\$1.20	Onondaga County	\$1.20	Tompkins County	\$1.20
Erie County	\$1.20	Ontario County	\$1.20	Ulster County	\$1.20
Essex County	\$1.20	Orange County	\$1.20	Warren County	\$1.20
Franklin County	\$1.20	Orleans County	\$1.20	Washington County	\$1.20
Fulton County	\$1.20	Oswego County	\$1.20	Wayne County	\$1.20
Genesee County	\$1.20	Otsego County	\$1.20	Westchester County	\$1.20
Greene County	\$1.20	Putnam County	\$1.20	Wyoming County	\$1.20
Herkimer County	\$1.20	Queens – see <i>New York City</i>		Yates County	\$1.20

<sup>1</sup> Additional local rate of \$1.10 will expire on May 31, 2029.

<sup>2</sup> Additional local rate of \$0.65 will expire on November 30, 2029.

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

The chart below lists the localities that do not impose a local surcharge and reflects the New York State surcharge rate only.

Jurisdiction	NYS surcharge rate
Columbia County	\$0.90
Hamilton County	\$0.90
St. Lawrence County	\$0.90

### Need help?



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#### 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