



Wireless Communications Surcharge Rates on Prepaid Wireless Communications Services Effective December 1, 2017

The Tax Law imposes a Public Safety Communications Surcharge on prepaid wireless communications services. The Tax Law also provides that New York City and counties outside New York City may impose a local 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. New York City and counties outside New York City may impose a local surcharge of \$0.30 (30 cents) 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. See [TSB-M-17\(2\)WCS](#), *Wireless Communications Surcharge on Prepaid 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 prepaid 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 | \$1.20 | Herkimer County | \$1.20 | Rensselaer County | \$1.20 |
| Allegany County | \$1.20 | Jefferson County | \$1.20 | 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 | \$1.20 |
| Brooklyn – see <i>New York City</i> | | Lewis County | \$1.20 | St. Lawrence County | See Part 2 |
| Broome County | \$1.20 | Livingston County | \$1.20 | Saratoga County | \$1.20 |
| Cattaraugus County | \$1.20 | Madison County | \$1.20 | Schenectady County | \$1.20 |
| Cayuga County | \$1.20 | Manhattan – see <i>New York City</i> | | Schoharie County | \$1.20 |
| Chautauqua County | \$1.20 | Monroe County | \$1.20 | Schuyler County | \$1.20 |
| Chemung County | \$1.20 | Montgomery County | \$1.20 | Seneca County | \$1.20 |
| Chenango County | \$1.20 | Nassau County | \$1.20 | Staten Island – see <i>New York City</i> | |
| Clinton County | \$1.20 | New York (Manhattan) – see <i>New York City</i> | | Steuben County | \$1.20 |
| Columbia County | See Part 2 | New York City | \$1.20 | Suffolk County | \$1.20 |
| Cortland County | \$1.20 | Niagara County | See Part 2 | Sullivan County | \$1.20 |
| Delaware County | \$1.20 | Oneida County | \$1.20 | Tioga County | \$1.20 |
| Dutchess County | See Part 2 | 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 |
| Hamilton County | See Part 2 | Queens – see <i>New York City</i> | | Yates County | \$1.20 |

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

Only the New York State surcharge rate of \$0.90 (90 cents) on each retail sale of a prepaid wireless communications service 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 | \$0.90 |
| Dutchess County | \$0.90 |
| Hamilton County | \$0.90 |
| Niagara County | \$0.90 |
| St. Lawrence County | \$0.90 |

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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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