

Table 38: New York State & Local Sales Tax Rates, by Community, as of January 1, 2008**State**

The State sales tax rate is 4% in each county and city.

Counties

The following shows the combined State and county sales tax rates:

County	Rate	County	Rate	County	Rate
Albany	8.00%	Herkimer	8.25%	Richmond (1)	8.375%
Allegany	8.50%	Jefferson	7.75%	Rockland (1)	8.375%
Bronx (1)	8.375%	Kings (1)	8.375%	St. Lawrence	7.00%
Broome	8.00%	Lewis	7.75%	Saratoga	7.00%
Cattaraugus	8.00%	Livingston	8.00%	Schenectady	8.00%
Cayuga	8.00%	Madison	8.00%	Schoharie	8.00%
Chautauqua (4)	7.75%	Monroe	8.00%	Schuyler	8.00%
Chemung	8.00%	Montgomery	8.00%	Seneca	8.00%
Chenango	8.00%	Nassau (1)	8.625%	Steuben	8.00%
Clinton	8.00%	New York (1)	8.375%	Suffolk (1)	8.625%
Columbia	8.00%	Niagara	8.00%	Sullivan	8.00%
Cortland	8.00%	Oneida (4)	8.75%	Tioga	8.00%
Delaware	8.00%	Onondaga	8.00%	Tompkins	8.00%
Dutchess (1)	8.125%	Ontario	7.125%	Ulster	8.00%
Erie	8.75%	Orange (1)	8.125%	Warren	7.00%
Essex	7.75%	Orleans	8.00%	Washington	7.00%
Franklin	8.00%	Oswego	8.00%	Wayne	8.00%
Fulton	8.00%	Otsego	8.00%	Westchester (1)	7.375%
Genesee	8.00%	Putnam (1)	8.375%	Wyoming	8.00%
Greene	8.00%	Queens (1)	8.375%	Yates	8.00%
Hamilton	7.00%	Rensselaer	8.00%		

Cities (2)

The following shows the combined State, County and City sales tax rates:

City / County	Rate	City / County	Rate	City / County	Rate
Auburn / Cayuga	8.00%	New York City (1)(3)	8.375%	Salamanca / Cattaraugus	8.00%
Corning / Steuben	8.00%	New Rochelle / Westchester (1)	8.375%	Sherrill / Oneida	8.75%
Glens Falls / Warren	7.00%	Norwich / Chenango	8.00%	Utica / Oneida	8.75%
Gloversville / Fulton	8.00%	Olean / Cattaraugus	8.00%	White Plains / Westchester (1)	7.875%
Hornell / Steuben	8.00%	Oneida / Madison	8.00%	Yonkers / Westchester (1)	8.375%
Ithaca / Tompkins	8.00%	Oswego / Oswego	8.00%		
Johnstown / Fulton	8.00%	Rome / Oneida	8.75%		
Mount Vernon / Westchester (1)	8.375%	Saratoga Springs / Saratoga	7.00%		

(1) Rate includes 0.375% additional tax for the Metropolitan Commuter Transportation District (MCTD).

(2) Total combined rates shown. These do not reflect the amount that the city actually retains.

(3) New York City includes the counties of Bronx, Kings, New York, Queens and Richmond.

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis.