



Sales Tax Rate Publications

Introduction

Sales and use tax rates in New York State reflect a combined statewide rate of 4%, plus the local rate in effect in the jurisdiction (city, county, or school district) where the sale or other transaction or use occurs. The publications listed in this bulletin provide combined state and local sales and use tax rates by jurisdiction, and some also include jurisdictional reporting codes and other pertinent rate information needed for filing your sales tax return. When there are changes in sales tax rates, the Tax Department updates and reissues these publications, and mails a postcard notification to affected businesses, based on reporting information on file with the department. The notification refers businesses to the updated publications posted on the [Sales Tax Publications](#) page of our Web site. When a sales and use tax rate changes, the jurisdiction and new rate will appear in **boldface italics** on the revised version of the publication.

To receive email notifications when new publications are available, sign up for our email [Subscription Service](#) and you will receive a direct link to newly posted publications.

Sales Tax Jurisdiction and Rate Lookup

With certain limitations, sales tax rates can be found on the Tax Department Web site, using the address and ZIP code of your customers, by visiting [Find sales tax rates](#). Be sure to review *Limitations on Use* located within the lookup for an explanation of the limitations.

Publication 718, *New York State Sales and Use Tax Rates by Jurisdiction*

[Publication 718](#) lists the combined general tax rates by jurisdiction, and the corresponding reporting codes.

Publication 718-A, *Enactment and Effective Dates of Sales and Use Tax Rates*

[Publication 718-A](#) lists present and past sales and use tax rates by counties and cities, including enactment dates, effective dates, and scheduled expiration dates, if applicable.

Publication 718-C, *Sales and Use Tax Rates on Clothing and Footwear*

[Publication 718-C](#) describes the clothing and footwear sales and use tax exemption, and has two separate listings (Part 1 and Part 2) of local rates by jurisdiction. Part 1 has jurisdictions that do not exempt clothing and footwear, with the corresponding local rate to be charged. Part 2 lists the jurisdictions that do provide the exemption; sales of eligible clothing and footwear made in these jurisdictions are fully exempt from New York State and local sales and use tax. For more information on sales tax exemptions on clothing and footwear in counties and cities, and for a list of exempt and taxable items, see [TSB-M-12\(3\)S](#), *State Sales Tax Exemption for Clothing and Footwear Costing less than \$110 is Restored Effective April 1, 2012*, and [TSB-M-06\(6\)S](#), *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*.

Publication 718-F, Local Sales and Use Tax Rates on Qualified Motor Fuel, Diesel Motor Fuel, and B20 Biodiesel

[Publication 718-F](#) explains the cents-per-gallon method of computing sales and use taxes on qualified motor fuel and diesel motor fuel. Jurisdictional rate listings are divided into three parts. Parts 1A and 1B list the localities that have elected a cents-per-gallon method of computing local sales and use tax on qualified fuel, and the applicable local cents-per-gallon rate. Part 2 lists those localities that use the percentage rate method, and the applicable percentage rate, listed by jurisdiction. In addition, Notices are issued when a rate change occurs. These [Notices](#) can be viewed on our Web site. However, if a locality enacts or repeals the cents-per-gallon sales tax, Notices are not issued; instead, Publication 718-F is revised to reflect the change. For more information on motor fuels, see [TSB-M-06\(8\)S](#) and [TSB-M-06\(10\)S](#).

Publication 718-QZ, Qualified Empire Zone Enterprise (QEZE) Sales and Use Tax Refund Rates

[Publication 718-QZ](#) contains a chart of the sales and use tax refund rates applicable to qualifying purchases by businesses certified by Empire State Development (ESD). For more information on the QEZE program, see [TSB-M-09\(12\)S, Changes to Qualified Empire Zone Enterprise \(QEZE\) Program \(Articles 28 and 29\) – Effective September 1, 2009](#).

Publication 718-R, Local Sales and Use Tax Rates on Residential Energy Sources and Services

[Publication 718-R](#) lists the counties, cities, and school districts that impose local sales and use tax on residential energy sources and services, and the corresponding local rate to be charged, separated into two parts. Part 1 is a listing of the local jurisdictions that tax residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam. Part 2 lists the local jurisdictions that tax residential sales of coal, fuel oil, and wood (for heating).

Residential energy sources and services are not subject to New York State sales and use taxes, but may be subject to the local sales and use tax. The term *residential energy source and services* means the following tangible personal property and services used for residential purposes:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- fuel oil (except diesel motor fuel)
- coal
- wood (for heating purposes only)

Publication 718-S, Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment

[Publication 718-S](#) lists the local sales and use tax rates for retail sales and installations of residential solar energy systems equipment. Retail sales and installations of residential solar energy systems equipment are exempt from the 4% New York State portion of the sales and use tax, and also from the %% sales and use tax rate imposed in the MCTD. Part 1 lists the jurisdictions and applicable rates where local sales and use taxes are imposed on this equipment and its installation. Part 2 lists the jurisdictions where no local sales or use tax is due. For more information, see [TSB-M-05\(11\)S, Sales and Use Tax Exemption for Residential Solar Energy Systems Equipment](#).

Publication 787, Chart for Prepayment of Sales Tax on Diesel Motor Fuel

[Publication 787](#) lists the rates and region information necessary to compute the amount of prepaid sales tax on diesel motor fuel that you must remit.

Publication 790, Chart for Prepayment of Sales Tax on Motor Fuel

[Publication 790](#) lists the rates and region information necessary to compute the amount of prepaid sales tax on motor fuel that you must remit.

Publication 831, Collection and Reporting Instructions for Printers and Mailers

[Publication 831](#) provides information necessary for printers, mailers, or printer-mailers to collect and report the correct amount of New York State and local sales tax due on printing and mailing charges. The information includes a detailed sales distribution breakdown by jurisdiction for use when electing the alternative rate computation method. The Tax Department revises this publication whenever a tax or distribution rate change occurs.

Publication 873, Sales Tax Collection Charts For Qualified Motor Fuel or Diesel Motor Fuel Sold at Retail

[Publication 873](#) provides charts that show the amount of the local sales tax in the pump price of a gallon of automotive fuel. The charts in this publication apply only to jurisdictions that continue to impose sales tax on automotive fuels using a percentage sales tax rate. The charts in this publication are for use in verifying the sales tax due, not to establish pump prices.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 1101(b)(15); 1105-A; 1109, 1111(m); 1115(a)(30); 1115(cc); 1119(d); 1132(b); 1210; 1211; 1212; 1212-A; and 1218

Regulations: Sections 525.3; 530.1; 533.4(b)

Publications:

[PUB-718](#); [PUB-718-A](#); [PUB-718-C](#); [PUB-718-F](#); [PUB-718-QZ](#); [PUB-718-R](#); [PUB-718-S](#); [PUB-787](#); [PUB-790](#); [PUB-831](#); and [PUB-873](#)

Memoranda:

[TSB-M-02\(5\)S](#), *Qualified Empire Zone Enterprise (QEZE) Exemptions*

[TSB-M-05\(11\)S](#), *Sales and Use Tax Exemption For Residential Solar Energy Systems Equipment*

[TSB-M-06\(6\)S](#), *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*

[TSB-M-06\(8\)S](#), *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*

[TSB-M-06\(10\)S](#), *Sales Tax Exemptions and Reductions for Certain Alternative Fuels Beginning September 1, 2006*

[TSB-M-09\(12\)S](#), *Changes to Qualified Empire Zone Enterprise Program, (Articles 28 and 29) – Effective September 1, 2009*