

## Local Sales and Use Tax Rates on Qualified Motor Fuel, Diesel Motor Fuel, and B20 Biodiesel

Effective September 1, 2008

Effective June 1, 2006, the New York State percentage rate sales and use taxes (sales tax) on motor fuel and diesel motor fuel has changed to a cents-per-gallon method. This change applies to sales of *qualified fuel*, as defined in 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*. The state tax rate is now 8 cents per gallon outside the Metropolitan Commuter Transportation District (MCTD) and 8¾ cents per gallon inside the MCTD. The Tax Law also allows counties and cities to change their percentage rate sales tax to a cents-per-gallon method or stay with a percentage rate method.

Effective September 1, 2006, legislation was enacted that provides that B20 biodiesel sold or used as qualified fuel is subject to tax at 80% of any applicable cents-per-gallon rate. The state rate on these sales of B20 biodiesel is 6 cents per gallon outside the MCTD and 6.6 cents per gallon inside the MCTD. If a locality continues to use the percentage rate method, 80% of the receipt from the sale of B20 biodiesel sold as qualified fuel is subject to the local tax.

The charts under Parts 1A and 1B list the localities that **have elected** a cents-per-gallon method of computing local sales tax on qualified fuel, and the applicable local cents-per-gallon rate. The chart under Part 2 lists those localities that use the percentage rate method of computing sales tax on qualified fuel, and the applicable percentage rate.

For more information, refer to TSB-M-06(8)S, and TSB-M-06(10)S, *Sales Tax Exemptions and Reductions for Certain Alternative Fuels Beginning September 1, 2006*.

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

### Part 1A: Local cents-per-gallon rates

The localities listed below impose their local sales tax on qualified fuel using the cents-per-gallon method. **Note:** To determine the total state and local sales tax per gallon for qualified fuel sold or used in the localities listed below, add the state cents-per-gallon tax (8 cents outside the MCTD and 8¾ cents within the MCTD) and the local cents-per-gallon tax from the chart. For example, the total sales tax on qualified motor fuel and diesel motor fuel in Jefferson County equals 16 cents per gallon (8 cents per gallon state sales tax and 8 cents per gallon local sales tax).

| County or other locality              | Cents-per-gallon rate |
|---------------------------------------|-----------------------|
| Cayuga County (outside the following) | see Part 2            |
| Auburn (city)*                        | .04                   |
| Chautauqua County                     | .08                   |
| Hamilton County                       | .06                   |
| Jefferson County                      | .08                   |
| Oneida County (outside the following) | .10                   |
| Rome (city)                           | .10                   |
| Utica (city)*                         | .07                   |
| Seneca County                         | .08                   |

\* Receipts from sales made in these cities are also subject to the percentage rate of tax listed for the city in Part 2 below. Therefore, the total state and local sales tax on qualified fuels in these cities is the sum of the state cents-per-gallon tax, the cents-per-gallon tax shown for the city in this part, and the tax computed using the percentage rate shown for the city in Part 2.

## Part 1B: Local cents-per gallon rates on B20 biodiesel

The chart below shows the cents-per-gallon rates of tax imposed on B20 biodiesel in localities that use the cents-per-gallon method for their local sales tax. Effective September 1, 2006, B20 biodiesel is taxed at 80% of the full cents-per-gallon rate. To determine the total state and local sales tax per gallon for sales of qualified B20 biodiesel sold or used in the localities listed below, add the state cents-per-gallon tax (6 cents outside the MCTD and 6.6 cents within the MCTD) and the local cents-per-gallon tax from the chart.

| County or other locality              | Cents-per-gallon rate |
|---------------------------------------|-----------------------|
| Cayuga County (outside the following) | see Part 2            |
| Auburn (city)*                        | .03                   |
| Chautauqua County                     | .06                   |
| Hamilton County                       | .05                   |
| Jefferson County                      | .06                   |
| Oneida County (outside of following)  | .08                   |
| Rome (city)                           | .08                   |
| Utica (city)*                         | .06                   |
| Seneca County                         | .06                   |

\* Receipts from sales made in these cities are also subject to the percentage rate of tax listed for the city in Part 2 below. Therefore, the total state and local sales tax on qualified B20 biodiesel in these cities is the sum of the state cents-per-gallon tax, the cents-per-gallon tax shown for the city in this part, and the tax computed using the percentage rate shown for the city in Part 2.

## Part 2: Local percentage rates

The localities listed below impose their local sales tax on qualified fuel using the percentage rate method. **Note:** To determine the total state and local sales tax for qualified fuel sold or used in these localities, multiply the taxable receipt by the appropriate rate in the chart and add the state cents-per-gallon tax (8 cents outside the MCTD and 8¾ cents within the MCTD) to the local tax. For a sale of B20 biodiesel, multiply 80% of the taxable receipt by the appropriate rate in the chart and add the state cents-per-gallon rate (6 cents per gallon outside the MCTD and 6.6 cents per gallon inside the MCTD) to the local tax. In determining the taxable receipt, the retail vendor does not include the cents-per-gallon state sales tax, the local sales tax, or any state excise taxes imposed under Article 12-A of the Tax Law.

| County or other locality                   | Rate % |
|--|--------|
| Albany County                              | 4      |
| Allegany County                            | 4½     |
| Broome County                              | 4      |
| Cattaraugus County (outside the following) | 4      |
| Olean (city)                               | 4      |
| Salamanca (city)                           | 4      |
| Cayuga County (outside the following)      | 4      |
| Auburn (city)*                             | 2      |
| Chemung County                             | 4      |
| Chenango County (outside the following)    | 4      |
| Norwich (city)                             | 4      |
| Clinton County                             | 4      |
| Columbia County                            | 4      |
| Cortland County                            | 4      |
| Delaware County                            | 4      |
| Dutchess County                            | 3¾     |
| Erie County                                | 4¾     |
| Essex County                               | 3¾     |
| Franklin County                            | 4      |
| Fulton County (outside the following)      | 4      |
| Gloversville (city)                        | 4      |
| Johnstown (city)                           | 4      |
| Genesee County                             | 4      |
| Greene County                              | 4      |
| Herkimer County                            | 4¼     |
| Lewis County                               | 3¾     |
| Livingston County                          | 4      |
| Madison County (outside the following)     | 4      |
| Oneida (city)                              | 4      |
| Monroe County                              | 4      |
| Montgomery County                          | 4      |
| Nassau County                              | 4¼     |
| New York City                              | 4      |
| Niagara County                             | 4      |
| Utica (city)*                              | 1½     |
| Onondaga County                            | 4      |

(continued)

| County or other locality (continued)         | Rate %          |
|--|-----------------|
| Ontario County                               | 3 $\frac{1}{8}$ |
| Orange County                                | 3 $\frac{3}{4}$ |
| Orleans County                               | 4               |
| <b>Oswego County (outside the following)</b> | <b>4</b>        |
| Oswego (city)                                | 4               |
| Otsego County                                | 4               |
| Putnam County                                | 4               |
| Rensselaer County                            | 4               |
| Rockland County                              | 4               |
| St. Lawrence County                          | 3               |
| Saratoga County (outside the following)      | 3               |
| Saratoga Springs (city)                      | 3               |
| Schenectady County                           | 4               |
| Schoharie County                             | 4               |
| Schuyler County                              | 4               |
| Steuben County (outside the following)       | 4               |
| Corning (city)                               | 4               |
| Hornell (city)                               | 4               |

| County or other locality (continued)       | Rate %          |
|--|-----------------|
| Suffolk County                             | 4 $\frac{1}{4}$ |
| Sullivan County                            | 4               |
| Tioga County                               | 4               |
| Tompkins County (outside the following)    | 4               |
| Ithaca (city)                              | 4               |
| Ulster County                              | 4               |
| Warren County (outside the following)      | 3               |
| Glens Falls (city)                         | 3               |
| Washington County                          | 3               |
| Wayne County                               | 4               |
| Westchester County (outside the following) | 3               |
| Mount Vernon (city)                        | 4               |
| New Rochelle (city)                        | 4               |
| White Plains (city)                        | 3 $\frac{3}{4}$ |
| Yonkers (city)                             | 4               |
| Wyoming County                             | 4               |
| Yates County                               | 4               |

\* Sales made in these cities are also subject to the cents-per-gallon rate of tax listed for the city in Part 1A or 1B above. Therefore, the total state and local sales tax in these cities on qualified fuels, and B20

biodiesel sold or used as qualified fuel, is the sum of the state cents-per-gallon tax, the tax computed using the percentage rate shown for the city in this part, and the cents-per-gallon tax shown for the city in Part 1A or 1B.

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