



New York State
Department of
Taxation and Finance

Local Sales and Use Tax Rates on Residential Energy Sources and Services

Effective September 1, 2009

The Tax Law provides that residential energy sources and services are **not subject** to the 4% New York State sales and use tax. The term *residential energy sources 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)

Counties and cities that impose a local sales and use tax may choose to either tax or exempt the residential energy sources and services listed above. Also, certain school districts are authorized to impose a sales and use tax on natural gas, propane (in containers of 100 pounds or more), electricity, and steam, as well as on gas, electric, and steam services.

Part 1 lists the jurisdictions that impose a local tax on residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam, and the applicable tax rate.

Part 2 lists the jurisdictions that impose a local tax on residential sales of coal, fuel oil, and wood (for heating), and the applicable tax rate.

Localities or school districts not listed in this publication do not impose a local tax on residential energy sources and services.

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

Part 1 — Jurisdictions that tax residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam

Taxing jurisdiction (listed in county order)	Tax rate %
Albany School District	3%
Cohoes School District	3%
Watervliet School District	3%
Allegany County	4½%
Cattaraugus County (outside the following)	3%
Olean (city)	3%
Salamanca (city)	3%
Cayuga County (outside the following)	4%
Auburn (city)	4%
Chemung County	4%
Norwich (city)	3%
Hudson School District	3%
Cortland County	4%
Erie County (outside the following)	4¾%
Lackawanna School District	7¾%
Franklin County	2%
Gloversville School District	3%
Johnstown School District (in Fulton County)	3%
Batavia School District	3%
Watertown School District	3%
Oneida (city)	2%
Johnstown School District (in Montgomery County)	3%
Nassau County (outside the following)	2½%
Glen Cove School District	5½%
Long Beach School District	5½%
Niagara County (outside the following)	4%
Lockport (city)	4%
Niagara Falls School District	7%

Taxing jurisdiction (listed in county order)	Tax rate %
Utica School District	3%
<i>Ontario County</i>	<i>3½%</i>
Middletown School District	3%
<i>Newburgh School District (outside city)</i>	<i>3%</i>
<i>Newburgh School District (inside city)</i>	<i>6%</i>
Port Jervis (city)	3%
Orleans County	4%
Oswego (city)	4%
Rensselaer School District	3%
Troy School District	2%
Schenectady County (outside the following)	4%
Schenectady School District	7%
Hornell School District (outside city)	2½%
Hornell School District (inside city)	4%
St. Lawrence County (outside the following)	3%
Ogdensburg School District	6%
Suffolk County	2½%
Tioga County	3%
Tompkins County (outside the following)	4%
Ithaca (city)	4%
Westchester County (outside the following)	3%
Mount Vernon (city)	4%
New Rochelle School District	6%
<i>Peekskill School District</i>	<i>6%</i>
White Plains School District	6%
Yonkers (city)	4%
New York City	4½%

Part 2 – Jurisdictions that tax residential sales of coal, fuel oil, and wood (for heating)

Taxing jurisdiction (listed in county order)	Tax rate %
Allegany County	4½%
Cattaraugus County (outside the following)	3%
Olean (city)	3%
Salamanca (city)	3%
Cayuga County (outside the following)	4%
Auburn (city)	4%
Chemung County	4%
Norwich (city)	3%
Cortland County	4%
Erie County	4¾%
Franklin County	2%
Oneida (city)	2%
Nassau County	2½%
Niagara County	4%
Ontario County	3½%
Orleans County	4%
Oswego (city)	4%
Schenectady County	4%
Hornell (city)	1½%
St. Lawrence County	3%
Suffolk County	2½%
Tioga County	3%
Tompkins County (outside the following)	4%
Ithaca (city)	4%
Westchester County (outside the following)	3%
Mount Vernon (city)	4%
New Rochelle (city)	3%
Yonkers (city)	4%
New York City	4½%

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