

Local Sales and Use Tax Rates on Sales and Installations of Residential Solar Energy Systems Equipment

Effective September 1, 2009

Effective September 1, 2005, an exemption has been granted from New York State sales and use tax on the retail sale and installation of residential solar energy systems equipment. See TSB-M-05(11)S, *Sales and Use Tax Exemption for Residential Solar Energy Systems Equipment*.

The retail sale and installation of residential solar energy equipment are exempt from the 4% New York State sales and use tax rate and the $\frac{3}{8}\%$ sales and use tax rate imposed in the Metropolitan Commuter Transportation

District (MCTD). Purchases are exempt from local sales and use taxes only if the jurisdiction specifically enacts the exemption.

This publication provides a listing of the local sales and use tax rates for retail sales and installations of residential solar energy systems equipment. It will be updated when local rate changes occur or when jurisdictions enact or repeal the exemption.

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

Part 1 – Jurisdictions that do not provide the exemption for residential solar energy systems equipment

Purchases and uses occurring in the jurisdictions listed below are subject to tax at the rate shown.

Taxing jurisdiction	Tax rate %
Allegany County	4½
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	2
Chautauqua County	3¾
Chemung County	4
Chenango County (outside the following)	4
Norwich (city)	4
Cortland County	4
Delaware County	4
Dutchess County	3¾
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Herkimer County	4¼
Jefferson County	3¾
Lewis County	3¾
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	4
Niagara County	4
Oneida County (outside the following) – see Part 2	
Rome (city)	1½
Utica (city)	1½
Onondaga County	4
Ontario County	3½
Orleans County	4

Taxing jurisdiction	Tax rate %
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4
St. Lawrence County	3
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Seneca County	4
Steuben County (outside the following)	4
Corning (city)	4
Hornell (city)	4
Sullivan County	4
Tioga County	4
Ulster County	4
Warren County (outside the following) – see Part 2	
Glens Falls (city)	1½
Washington County	3
Wayne County	4
Westchester County (outside the following) – see Part 2	
Mount Vernon (city)	2½
New Rochelle (city)	2½
White Plains (city)	2¼
Yonkers (city)	2½
Wyoming County	4

Part 2 — Jurisdictions that provide the exemption for residential solar energy systems equipment

Purchases and uses occurring in the jurisdictions listed below are exempt from New York State and local sales and use taxes.

Taxing jurisdiction	Tax rate %
Albany County	0
Broome County	0
Clinton County	0
Columbia County	0
Erie County	0
Essex County	0
Greene County	0
Hamilton County	0
Montgomery County	0
Nassau County	0
Oneida County (outside the following)	0
Rome (city) — see Part 1	
Utica (city) — see Part 1	
Orange County	0
Rensselaer County	0
Rockland County	0
Schuyler County	0
Suffolk County	0
Tompkins County (outside the following)	0
Ithaca (city)	0
Warren County (outside the following)	0
Glens Falls (city) — see Part 1	
Westchester County (outside the following)	0
Mount Vernon (city) — see Part 1	
New Rochelle (city) — see Part 1	
White Plains (city) — see Part 1	
Yonkers (city) — see Part 1	
Yates County	0
New York City	0

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