



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

Effective January 1, 2023

The New York State sales and use tax rate on motor fuel and highway diesel motor fuel is a cents-per-gallon rate. This 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 Tax Law authorizes counties and cities to change their percentage rate sales tax to a cents-per-gallon method, or stay with a percentage rate method.

Some localities have elected to change their method of computing **local sales tax** on motor fuel, highway diesel motor fuel, and B20 biodiesel sold as qualified fuel. In these localities, the local sales tax is no longer computed using a percentage rate method and instead is computed on a cents-per-gallon basis.

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

Part 1: Cents-per-gallon rates

Jurisdiction	Motor/Diesel motor fuel cents-per-gallon rate	B20 biodiesel cents-per-gallon rate
<i>New York State</i>	<i>8</i>	<i>6</i>
<i>New York State/MCTD</i>	<i>8.75</i>	<i>6.6</i>
Erie County ¹	10	8
Rockland County ¹	8	6
Schenectady County ¹	8	6
Seneca County	8	6

¹ Rate will expire on February 28, 2023.

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Part 2: Local percentage rates

The localities listed below impose their local sales tax on qualified fuel using the percentage rate method.

To determine the local sales tax due, multiply the taxable receipt amount by the appropriate rate in the chart below.

B20 biodiesel

In localities that continue 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. In the localities listed below, multiply 80% of the taxable receipt by the appropriate rate in the chart to compute the local tax due.

Jurisdictions are listed in county order

Jurisdiction	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)	4
Chautauqua County	4
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
Essex County	4
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Greene County	4
Hamilton County	4
Herkimer County	4¼
Jefferson County	4
Lewis County	4
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	4
Montgomery County	4
Nassau County	4¼
New York City	4½
Niagara County	4
Oneida County (outside the following)	4¾
Rome (city)	4¾
Utica (city)	4¾
Onondaga County	4
Ontario County	3½
Orange County	3¾
Orleans County	4

Jurisdiction (continued)	Rate %
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4
Rensselaer County	4
St. Lawrence County (outside the following)	4
Ogdensburg (city)	4
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schoharie County	4
Schuyler County	4
Steuben County	4
Suffolk County	4¼
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)	4
Mount Vernon (city)	4
New Rochelle (city)	4
White Plains (city)	4
Yonkers (city)	4½
Wyoming County	4
Yates County	4

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