



Publication 718-A

(11/09)

Enactment and Effective Dates of Sales and Use Tax Rates

Use this publication to determine the enactment and effective dates of sales and use tax rates imposed, increased, or decreased by the various localities. The rates indicated cannot be added to determine the combined state, county, and city tax rate. Refer

to Publication 718, *New York State Sales and Use Tax Rates by Jurisdiction*, for the combined rates. Any items changed from the previous version are noted in **boldface italics**.

Jurisdiction	%	Enacted	Effective
New York State	2	14 Apr. 1965	1 Aug. 1965
	3	29 Mar. 1969	1 Apr. 1969
	4	2 Apr. 1971	1 June 1971
	4¼	15 May 2003	1 June 2003
	F 4	15 May 2003	1 June 2005

Albany County	2	11 Dec. 1967	1 Mar. 1968
	3	15 Dec. 1969	1 Mar. 1970
	C 4	31 July 1992	1 Sep. 1992

Allegheny County	2	16 Nov. 1967	1 Mar. 1968
	3	14 Oct. 1975	1 Mar. 1976
	4	14 Oct. 1986	1 Dec. 1986
	C 4½	13 Sep. 2004	1 Dec. 2004

Bronx County See *New York City* on page 3

Broome County	2	13 July 1965	1 Aug. 1965
	3	19 Feb. 1974	1 June 1974
	C 4	3 Feb. 1994	1 Mar. 1994

Cattaraugus County	3	21 Nov. 1967	1 Mar. 1968
	C 4	30 Dec. 1985	1 Mar. 1986

Cayuga County	3	19 Mar. 1968	1 June 1968
	C 4	28 July 1992	1 Sep. 1992

Chautauqua County	3	10 May 1968	1 Sep. 1968
	4¼	4 Feb. 2005	1 Mar. 2005
	4	28 June 2006	1 Sep. 2006
	I 3¾	22 Aug. 2007	1 Dec. 2007

Chemung County	2	12 July 1965	1 Aug. 1965
	3	12 Dec. 1967	1 Mar. 1968
	C 4	12 Aug. 2002	1 Dec. 2002

Chenango County	2	2 Dec. 1968	1 Mar. 1969
	3	23 Sep. 1991	1 Dec. 1991
	C 4	15 July 2002	1 Sep. 2002

Clinton County	3	24 Nov. 1967	1 Mar. 1968
	3¾	28 Apr. 2004	1 June 2004
	C 4	22 Aug. 2007	1 Dec. 2007

Columbia County	2	29 Nov. 1971	1 Mar. 1972
	3	8 Dec. 1982	1 Mar. 1983
	C 4	28 Jan. 1995	1 Mar. 1995

Cortland County	3	24 Nov. 1967	1 Mar. 1968
	C 4	5 Aug. 1992	1 Sep. 1992

Delaware County	2	13 June 1990	1 Sep. 1990
	3	14 Nov. 2001	1 Mar. 2002
	C 4	8 Oct. 2003	1 Dec. 2003

Dutchess County	A 1	9 Dec. 1975	1 Mar. 1976
	3	11 Dec. 1989	1 Mar. 1990
	C 3¾	28 Feb. 2003	1 June 2003

Erie County	2	27 July 1965	1 Aug. 1965
	3	30 Nov. 1971	1 Mar. 1972
	4	10 Dec. 1984	1 Mar. 1985
	4	18 Dec. 1986	1 Jan. 1987
	3	Effective 1 Jan. 1988 – 9 Jan. 1988	
	H 4	7 Jan. 1988	10 Jan. 1988
G 4¼	23 June 2005	1 July 2005	
C 4¾	10 Jan. 2006	15 Jan. 2006	

Essex County	3	4 Dec. 1967	1 Mar. 1968
	C 3¾	19 July 2004	1 Sep. 2004

Franklin County	2	22 Aug. 1967	1 Dec. 1967
	3	29 May 1968	1 Sep. 1968
	C 4	1 May 2006	1 June 2006

Fulton County	3	11 Dec. 1967	1 Mar. 1968
	C 4	8 Aug. 2005	1 Dec. 2005

Genesee County	2	25 June 1965	1 Jan. 1966
	3	26 Nov. 1980	1 Mar. 1981
	C 4	22 June 1994	1 Sep. 1994

Greene County	2	22 Mar. 1968	1 June 1968
	3	1 Feb. 1977	1 June 1977
	C 4	4 Feb. 1993	1 Mar. 1993

Hamilton County 3 4 Jan. 1968 1 June 1968

Herkimer County	3	14 Dec. 1987	1 Mar. 1988
	4	5 July 1994	1 Sep. 1994
	C 4¼	12 Sept. 2007	1 Dec. 2007
	2	12 July 1965	1 Aug. 1965

Jefferson County	3	14 Nov. 1967	1 Mar. 1968
	C 3¾	27 July 2004	1 Sep. 2004
	See <i>New York City</i> on Page 3		

Lewis County 2 24 Aug. 1981 1 Dec. 1981

Livingston County	3	6 Jan. 1987	1 Mar. 1987
	C 3¾	30 Apr. 2004	1 June 2004
	3	30 Nov. 1967	1 Mar. 1968

Madison County	4	1 Apr. 2003	1 June 2003
	2	15 Dec. 1967	1 Mar. 1968

Monroe County	3	28 Aug. 1984	1 Dec. 1984
	C 4	1 Apr. 2004	1 June 2004
	3	20 July 1965	1 Aug. 1965

Montgomery County	3½	3 Aug. 1992	1 Sep. 1992
	D 4	10 Feb. 1993	1 Mar. 1993
	C 4	10 Feb. 1993	1 Dec. 1993

Montgomery County	3	5 Dec. 1967	1 Mar. 1968
	C 4	22 Apr. 2003	1 June 2003

C – Effective November 30, 2011, additional tax will expire.

D – Effective November 30, 1993, additional ½% plus ½% rates expired, replaced effective December 1, 1993, by additional 1%.

E – Effective August 31, 2028, additional ½% tax will expire.

F – Effective May 31, 2005, additional ¼% expired.

G – Effective January 14, 2006, additional ¼% expired.

H – Effective November 30, 2010, additional 1% tax will expire.

I – Effective November 30, 2010, additional tax will expire.

A – Enacted July 11, 1981, effective September 1, 1981, an additional tax of ¼% is imposed in these localities for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted April 12, 2005, effective June 1, 2005, the additional tax imposed in these localities for the benefit of the MCTD increased to ¾%.

B – Effective December 31, 2013, additional ¼% tax will expire.

Jurisdiction	%	Enacted	Effective
Nassau County	2	9 Dec. 1968	1 Mar. 1969
	3	29 Nov. 1971	1 Mar. 1972
	4	16 July 1976	1 Sep. 1976
	A 3	16 July 1976	1 Sep. 1977
	4	25 Apr. 1983	1 Jun. 1983
	4	10 Sep. 1984	1 Jan. 1985
	3¾	10 Sep. 1984	1 Jan. 1986
C	4¼	23 July 1991	1 Sep. 1991
	See <i>New York City</i> on page 3		
Niagara County	3	3 Dec. 1968	1 Mar. 1969
	C 4	22 Jan. 2003	1 Mar. 2003
Oneida County	3	27 Oct. 1982	1 Dec. 1982
	4	3 Aug. 1992	1 Sep. 1992
	5½	3 Feb. 2005	1 Mar. 2005
	5	30 May 2006	1 Sep. 2006
	C 4¾	15 Aug. 2007	1 Dec. 2007
Onondaga County	2	11 Sep. 1967	1 Dec. 1967
	3	11 Oct. 1968	1 Dec. 1968
	C 4	15 July 2004	1 Sep. 2004
Ontario County	2	26 May 1967	1 Sep. 1967
	3	12 Mar. 1970	1 June 1970
	3⅙	1 June 2006	1 Sep. 2006
	C 3½	16 July 2009	1 Sep. 2009
Orange County	A 1	10 Sep. 1982	1 Dec. 1982
	2	26 Oct. 1983	1 Dec. 1983
	3	13 Dec. 1991	1 Mar. 1992
	C 3¾	2 Apr. 2004	1 June 2004
Orleans County	2	30 Nov. 1967	1 Mar. 1968
	3	4 June 1970	1 Sep. 1970
	C 4	1 May 1993	1 June 1993
Oswego County	3	11 Apr. 1996	1 Mar. 1997
	C 4	24 June 2004	1 Sep. 2004
Otsego County	2	7 Dec. 1967	1 Mar. 1968
	3	16 Oct. 1991	1 Dec. 1991
	C 4	3 Sep. 2003	1 Dec. 2003
Putnam County	1	10 Feb. 1977	1 June 1977
	A 2	14 Oct. 1980	1 Mar. 1981
	2½	17 Oct. 1983	1 Dec. 1983
	2	5 May 1987	1 Sep. 1987
	3	1 Nov. 1988	1 Mar. 1989
	3½	15 July 2005	1 Sep. 2005
	C 4	20 July 2007	1 Sep. 2007
Queens County	See <i>New York City</i> on page 3		
Rensselaer County	2	24 July 1968	1 Dec. 1968
	3	27 Oct. 1982	1 Dec. 1982
	C 4	25 July 1994	1 Sep. 1994
Richmond County	See <i>New York City</i> on page 3		
Rockland County	A 2	20 Dec. 1983	1 Mar. 1984
	2½	27 Nov. 1990	1 Mar. 1991
	3	19 July 1991	1 Sep. 1991
	3⅝	14 Feb. 2002	1 Mar. 2002
	C 4	14 Feb. 2007	1 Mar. 2007

Jurisdiction	%	Enacted	Effective
St. Lawrence County	3	13 Nov. 1967	1 Mar. 1968
Saratoga County	3	22 Apr. 1982	1 June 1982
Schenectady County	½	29 Sep. 1988	1 Dec. 1988
	3	24 Jan. 1989	1 Mar. 1989
	3½	14 July 1998	1 Sep. 1998
	C/E 4	28 Apr. 2003	1 June 2003
Schoharie County	2	20 Jan. 1984	1 June 1984
	3	17 Dec. 1991	1 Mar. 1992
	C 4	12 Mar. 2004	1 June 2004
Schuyler County	3	27 Nov. 1967	1 Mar. 1968
	C 4	14 Dec. 1999	1 Mar. 2000
Seneca County	1	12 Jan. 1982	1 Mar. 1982
	3	13 July 1982	1 Sep. 1982
	C 4	13 Aug. 2002	1 Dec. 2002
Steuben County	2	27 Nov. 1967	1 Mar. 1968
	3	22 Nov. 1971	1 Mar. 1972
	C 4	26 Oct. 1992	1 Dec. 1992
Suffolk County	2	2 Dec. 1968	1 Mar. 1969
	A 3	8 Feb. 1972	1 Sep. 1972
	B 3¼	12 Sep. 1984	1 Dec. 1984
	3¾	31 July 1991	1 Sep. 1991
	4¼	6 Aug. 1992	1 Sep. 1992
	C 4	16 Nov. 1995	1 Jan. 1996
Sullivan County	2	20 Dec. 1967	1 Mar. 1968
	3	6 Jan. 1975	1 Mar. 1975
	3½	9 May 2003	1 June 2003
C 4	21 May 2007	1 June 2007	
Tioga County	2	27 May 1968	1 Sep. 1968
	3	14 May 1984	1 Sep. 1984
	3½	10 Jan. 1994	1 Mar. 1994
	C 4	19 Sep. 2003	1 Dec. 2003
Tompkins County	3	28 Nov. 1966	1 Mar. 1967
	C 4	1 Sep. 1992	1 Dec. 1992
Ulster County	1	13 Feb. 1969	1 June 1969
	3	9 Dec. 1976	1 Mar. 1977
	3¾	12 Aug. 1993	1 Dec. 1993
	C 4	30 July 2002	1 Sep. 2002
Warren County	3	27 Nov. 1967	1 Mar. 1968
Washington County	3	25 Feb. 1970	1 Sep. 1970
Wayne County	2	15 Nov. 1967	1 Mar. 1968
	3	20 Feb. 1968	1 June 1968
	C 4	18 Nov. 2003	1 Mar. 2004
Westchester County	A 1	22 Dec. 1971	1 Sep. 1972
	1½	28 Dec. 1981	1 June 1982
	2½	22 July 1991	15 Oct. 1991
	3	24 Feb. 2004	1 Mar. 2004
Wyoming County	3	25 Nov. 1980	1 Mar. 1981
	C 4	13 Oct. 1992	1 Dec. 1992
Yates County	3	20 Nov. 1967	1 Mar. 1968
	C 4	30 July 2003	1 Sep. 2003

A — Enacted July 11, 1981, effective September 1, 1981, an additional tax of ¼% is imposed in these localities for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted April 12, 2005, effective June 1, 2005, the additional tax imposed in these localities for the benefit of the MCTD increased to ⅜%.

B — Effective December 31, 2013, additional ¼% tax will expire.

C — Effective November 30, 2011, additional tax will expire.

D — Effective November 30, 1993, additional ½% plus ½% rates expired, replaced effective December 1, 1993, by additional 1%.

E — Effective August 31, 2028, additional ½% tax will expire.

F — Effective May 31, 2005, additional ¼% expired.

G — Effective January 14, 2006, additional ¼% expired.

H — Effective November 30, 2010, additional 1% tax will expire.

Jurisdiction	%	Enacted	Effective
Cities			
Amsterdam	a	1½ 15 Mar. 1968	1 Mar. 1969
	—	Repeal effective 1 June 1994	
Auburn	o	2 29 June 1995	1 Mar. 1996
Batavia	a*	1½ 14 July 1980	1 Mar. 1981
	—	Repeal effective 1 Mar. 2000	
Canandaigua	a	1 13 July 1965	1 Aug. 1965
	—	1½ 13 July 1967	1 Mar. 1968
	—	Repeal effective 1 Mar. 2006	
Corning	a*	1½ 5 Aug. 1974	1 Dec. 1974
Cortland	a/l	3 12 June 1990	1 Mar. 1991
	—	Repeal effective 1 Mar. 1995	
Elmira	a	1½ 29 Sep. 1971	1 Mar. 1972
	—	Repeal effective 1 Mar. 1993	
Fulton	u	2 5 Dec. 1967	1 Mar. 1968
	—	3 9 Dec. 1971	1 Mar. 1972
	—	4 28 Feb. 2003	1 June 2003
	—	Repeal effective 1 Mar. 2007	
Geneva	a	1 14 June 1967	1 Sep. 1967
	—	1½ 14 June 1967	1 Mar. 1968
	—	Repeal effective 1 Mar. 2006	
Glen Cove	d/h	1½ 9 Oct. 1979	1 Mar. 1980
	i/j	2 28 June 1983	1 Mar. 1984
	—	Repeal effective 1 Mar. 1988	
Glens Falls	a	1½ 19 June 1968	1 Mar. 1969
Gloversville	a	1½ 23 June 1987	1 Mar. 1988
	t	3 12 July 2005	1 Dec. 2005
Hornell	a*	1 1 Apr. 1969	1 June 1969
	—	1½ 23 June 1970	1 Mar. 1971
Ithaca	a*	1½ 25 June 1969	1 Mar. 1970
Johnstown	t	3 29 June 1987	1 Mar. 1988
Mechanicville	e	2 10 June 1970	1 Sep. 1970
	—	Repeal effective 1 June 1985	
Mount Vernon	d/e	1 23 Feb. 1972	1 June 1972
	—	2 27 June 1974	1 Sep. 1974
	q	2½ 28 Aug. 1984	1 Dec. 1984
Newburgh	—	1 27 Oct. 1986	1 Dec. 1986
	—	Repeal effective 1 Mar. 1988	
New Rochelle	d/e	2 4 May 1976	1 Sep. 1976
	m	3 27 July 1993	1 Sep. 1993
New York City	d	3 22 July 1965	1 Aug. 1965
	—	4 27 June 1974	1 July 1974
	—	4½ 4 June 2003	4 June 2003
	s	4 4 June 2003	1 June 2005
	—	4½ 11 July 2009	1 Aug. 2009

- a — City preempted the county tax; within city, county tax rate, exclusive of any additional rate, is 1½%.
- b — County preempted 1%.
- c — Within city, the county rate is 1½%.
- d — Enacted July 11, 1981, effective September 1, 1981, an additional tax of ¼% is imposed in these localities for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted April 12, 2005, effective June 1, 2005, the additional tax imposed in these localities for the benefit of the MCTD increased to ¾%.
- e — County preempted ½%.
- f — County preempted 1½%.
- g — Within city, the county rate is 2%, exclusive of any additional rate.
- h — City preempted the county tax. Within city, the county rate is 2½%.
- i — City preempted the county tax. Within city, the county rate is 2% for the period March 1, 1984, through December 31, 1984.

Jurisdiction	%	Enacted	Effective
Norwich	a	3 27 June 1989	1 Mar. 1990
Ogdensburg	a	1½ 13 June 1968	1 Mar. 1969
	—	Repeal effective 1 Dec. 2000	
Olean	a*	1½ 23 Apr. 1968	1 Mar. 1969
Oneida	—	1 13 June 1972	1 Dec. 1972
	a	1½ 13 June 1972	1 Mar. 1973
	o	2 20 Apr. 2004	1 June 2004
Oswego	—	2 27 Nov. 1967	1 Mar. 1968
	p	3 10 Jan. 1972	1 Mar. 1972
	r	4 29 June 2004	1 Sep. 2004
Plattsburgh	e	2 15 July 1965	1 Aug. 1965
	—	Repeal effective 1 Mar. 1993	
Poughkeepsie	d	1 7 July 1965	1 Aug. 1965
	—	2 9 Jan. 1969	1 Mar. 1969
	—	Repeal effective 1 Mar. 1990	
Rome	c	1½ 22 Oct. 1980	1 Dec. 1980
	—	¾ 27 June 1990	1 Sep. 1990
	k*	1½	Additional rate expired 1 Sep. 2000
Salamanca	a*	1½ 27 May 1968	1 Mar. 1969
Saratoga Springs	—	1 3 Feb. 1969	1 June 1969
	—	2 3 Aug. 1970	1 Dec. 1970
	f	3 28 July 1980	1 Sep. 1980
	—	Repeal effective 1 June 1985	
	c	3 18 Dec. 2001	1 June 2002
Schenectady	—	3 28 Oct. 1982	1 Mar. 1983
	—	2½ 5 Dec. 1983	1 Mar. 1984
	—	Repeal effective 1 Mar. 1989	
Sherrill	g*	1 27 Dec. 1976	1 June 1977
	—	Repeal effective 1 Sep. 2008	
Troy	—	1 5 Dec. 1968	1 Mar. 1969
	a	1½ 4 June 1970	1 Mar. 1971
	—	0 27 Oct. 1982	1 Dec. 1982
Utica	a*	1½ 8 Apr. 1982	1 June 1982
White Plains	d/e	2 30 Apr. 1973	1 Sep. 1973
	—	2 28 July 1993	1 Sep. 1993
	n	2¼ 29 Apr. 2008	1 June 2008
Yonkers	—	1 30 Dec. 1967	1 June 1968
	—	2 10 Dec. 1968	1 Mar. 1969
	b	3 3 Jan. 1970	1 Mar. 1970
	c/d/e/q	4 25 Nov. 1975	1 Jan. 1976

- j — Effective January 1, 1985, county rate is not subject to preemption. City rate is 1½% for the period January 1, 1985, to the date of repeal.
- k — ¾% expired effective September 1, 2000. Was not subject to preemption by county.
- l — City preempted the county 1% additional tax. (Effective from September 1, 1992, to the date of repeal; within the city, county tax rate is 2% and city tax rate is 2%.)
- m — Additional 1% is not subject to preemption; will expire on December 31, 2011.**
- n — Additional ½% and ¼% rates not subject to preemption; both will expire on August 31, 2011. (City rate is 2¼% through that date.)
- o — City preempted 2% of the county tax.
- p — County may not preempt any of the city's tax. City rate is 3%.
- q — Additional 1% is not subject to preemption.
- r — County may not preempt any of the city's tax. City rate is 4%. Effective November 30, 2011, additional 1% tax will expire.**
- s — Effective May 31, 2005, additional ⅛% expired.
- t — City preempted county tax. Within city, the county rate is 2%.
- u — Until repeal, county could not preempt any of the city's tax.
- * — The city may not preempt any of the additional tax the county is presently allowed to impose.

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