



Suffolk County Sales and Use Tax Rate Change

Effective March 1, 2025, Suffolk County is increasing its local sales and use tax rate from 4¼% to 4¾%. This change applies to all taxable sales and uses in Suffolk County, except residential energy sources and services. Sales tax rate publications have been updated to reflect this change; see [Sales tax rates by local taxing jurisdiction](#).

Reporting taxable sales and uses

Report taxable sales and uses in Suffolk County using the new rates indicated below.

Affected forms and schedules	Section	Old rate	New rate
Main return	Step 3	8 ⁵ / ₈ %	8 ³ / ₄ %
Schedule B - <i>Taxes on Utilities and Heating Fuels</i>	Part 6	4 ¹ / ₄ %	4 ³ / ₈ %
Schedule H - <i>Report of Clothing and Footwear Sales Eligible for Exemption</i>	Part 2	4 ⁵ / ₈ %	4 ³ / ₄ %
Schedule FR - <i>Sales and Use Tax on Qualified Motor Fuel and Highway Diesel Motor Fuel</i>	Step 5	4 ¹ / ₄ %	4 ³ / ₈ %

Special transitional exceptions

Taxable sales and uses made on or after March 1, 2025, are taxed at 8¾%, except as described in Tax Bulletin [Transitional Provisions for Sales Tax Rate Changes \(TB-ST-895\)](#).

Pre-existing lump sum or unit price construction contracts

Contractors purchasing materials in Suffolk County for use in construction contracts pay the rate of 8½% on purchases made before March 1, 2025, and 8¾% on purchases made on or after March 1, 2025. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract before December 17, 2024 (the date on which the local legislation was adopted), may request a credit or refund of the additional ½% local sales and use tax paid on or after March 1, 2025. This credit or refund applies only to purchases of tangible personal property used solely in the performance of the contract. For additional information, see Tax Bulletin [Contractors - Sales Tax Credits \(TB-ST-130\)](#).