

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-80 (1.2)S  
 Sales Tax  
 February 26, 1981

This memorandum should be attached to TSB-M-80(1)S dated February 3, 1980, replacing TSB-M-80(1.2)S dated December 1, 1980, which should be destroyed.

Authorization For Reduction In Local Tax On Certain Energy Sources And Services

The statewide portion of the sales and use tax on certain energy sources and services used for residential purposes (fuel oil, except diesel motor fuel; coal; wood for heating; propane sold in containers of 100 pounds or more; natural gas; electricity; steam; gas, electric, and steam services) has been completely eliminated on and after October 1, 1980. Only locality taxes remain in effect (counties, cities, school districts).

The following list contains only those counties which either impose a sales and use tax on energy sources and services or have a city or school district within the county which imposes such tax. Localities which do not appear on this list do not impose a sales tax on energy sources and services.

	<u>County Rate Only</u>	<u>School District Rate Only</u>	<u>City Rate Only</u>	<u>Combined Rate</u>
Albany co.	2	0	0	2
Cohoes s.d.	2	3	0	5
Watervliet s.d.	2	3	0	5
Allegany co.	3	0	0	3
Cattaraugus co.	3	0	0	3
Olean (city)	1½	0	1½	3
Salamanca (city)	1½	0	1½	3
Cayuga co.	3	0	0	3
Chautauqua co.	3	0	0	3
Chemung co.	3	0	0	3
Elmira (city)	1½	0	1½	3
Chenango co.	0	0	0	0
Norwich (city)	0	0	3	3
Clinton co.	3	0	0	3
Plattsburgh (city)	1½	0	1½	3
Cortland co.	3	0	0	3
Dutchess co.	1	0	0	1
Erie co.	3	0	0	3
Franklin co.	3	0	0	3
Fulton co.	0	0	0	0
Gloversville s.d.	0	3	0	3
Johnstown s.d.	0	3	0	3
Genesee co.	0	0	0	0
Batavia s.d.	0	3	0	3
Jefferson co.	2	0	0	2
Watertown s.d.	2	3	0	5
Madison co.	2	0	0	2
Oneida (city)	1½	0	1½	3

	<u>County Rate Only</u>	<u>School District Rate Only</u>	<u>City Rate Only</u>	<u>Combined Rate</u>
Montgomery co.	0	0	0	0
Johnstown s.d.	0	3	0	3
Nassau co.	2	0	0	2
Glen Cove s.d.	2	3	0	5
Long Beach s.d.	2	3	0	5
*New York City		See footnote below		
Niagara co.	3	0	0	3
Niagara Falls s.d.	3	3	0	6
Oneida co.	0	0	0	0
Sherrill (city)	0	0	1	1
Utica s.d.	0	3	0	3
Onondaga co.	2	0	0	2
Ontario co.	3	0	0	3
Canandaigua (city)	1½	0	1½	3
Geneva (city)	1½	0	1½	3
Orange co.	0	0	0	0
Middletown s.d.	0	3	0	3
Newburgh (city)	0	0	3	3
Port Jervis (city)	0	0	3	3
Orleans co.	3	0	0	3
Oswego co.	0	0	0	0
Fulton (city)	0	0	3	3
Oswego (city)	0	0	3	3
Otsego co.	0	0	0	0
Oneonta (city)	0	0	3	3
St. Lawrence co.	3	0	0	3
Ogdensburg (city)	1½	0	1½	3
Saratoga co.	0	0	0	0
Mechanicville (city)	0	0	2	2
Schenectady co.	0	0	0	0
Schenectady s.d. (outside city)	0	3	0	3
Schenectady s.d. and city	0	3	3	6
Schuyler co.	2	0	0	2
Steuben co.	0	0	0	0
Hornell (city)	0	0	1½	1½
Suffolk co.	1	0	0	1
Tioga co.	2	0	0	2
Tompkins co.	3	0	0	3
Ithaca (city)	1½	0	1½	3
Ulster co.	3	0	0	3
Westchester co.	1	0	0	1
Mt. Vernon (city)	1	0	2	3
White Plains (city)	1	0	2	3
White Plains s.d.	1	2	2	5
Yonkers (city)	1	0	3	4

\*The local tax rate in New York City which consists of the counties of Bronx, Kings, New York, Queens and Richmond is 4%°