

## Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE) Effective December 1, 2005

Effective March 1, 2001, Qualified Empire Zone Enterprises (QEZEs) are granted exemptions from New York State sales and use taxes on purchases of certain goods and services used in an empire zone in which the QEZE has qualified for benefits. See TSB-M-02(5)S, *Qualified Empire Zone Enterprise Exemptions* (Articles 28 and 29).

Purchases of these goods and services are exempt from the 4% New York State sales and use tax rate and the  $\frac{3}{8}\%$  tax rate in the Metropolitan Commuter Transportation District (MCTD). Purchases are exempt from local sales and use

taxes only if the jurisdiction where the purchase occurs has elected to provide the QEZE exemptions. Local taxing jurisdictions may elect to provide or repeal the exemptions effective on March 1 of each year.

This publication provides a listing of the jurisdictional tax rates for sales to QEZEs. It will be updated when local rate changes occur or when new jurisdictions elect or repeal the QEZE exemptions.

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

### Part 1 — Jurisdictions that do not provide the QEZE exemptions

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

Taxing jurisdiction	Tax rate %
Albany County	4
Broome County	4
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Chautauqua County	4 $\frac{1}{4}$
Chemung County	4
Chenango County (outside the following)	4
Norwich (city)	4
Clinton County	3 $\frac{3}{4}$
Columbia County	4
Cortland County	4
Delaware County	4
Dutchess County	3 $\frac{3}{4}$
Essex County	3 $\frac{3}{4}$
Franklin County	3
<b><i>Fulton County (outside the following)</i></b>	<b>4</b>
<b><i>Gloversville (city)</i></b>	<b>4</b>
<b><i>Johnstown (city)</i></b>	<b>4</b>
Genesee County	4
Greene County	4
Hamilton County	3
Jefferson County	3 $\frac{3}{4}$
Lewis County	3 $\frac{3}{4}$
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	4
Nassau County	4 $\frac{1}{4}$
Oneida County (outside the following)	5 $\frac{1}{2}$
Rome (city)	5 $\frac{1}{2}$
Sherrill (city)	5 $\frac{1}{2}$
Utica (city)	5 $\frac{1}{2}$
Onondaga County	4
Ontario County (outside the following)	3
Canandaigua (city)	3
Geneva (city)	3

Taxing jurisdiction	Tax rate %
Orange County	3 $\frac{3}{4}$
Orleans County	4
Oswego County (outside the following)	4
Fulton (city)	4
Oswego (city)	4
Otsego County	4
Putnam County	3 $\frac{1}{2}$
Rensselaer County	4
Rockland County	3 $\frac{5}{8}$
St. Lawrence County	3
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Schuyler County	4
Seneca County	4
Steuben County (outside the following)	4
Corning (city)	4
Hornell (city)	4
Suffolk County	4 $\frac{1}{4}$
Sullivan County	3 $\frac{1}{2}$
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)	3
Mount Vernon (city)	4
New Rochelle (city)	4
White Plains (city)	3 $\frac{1}{2}$
Yonkers (city)	4
Wyoming County	4
Yates County	4
New York City	4

## Part 2 — Jurisdictions that provide the QEZE exemptions

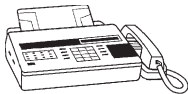
QEZE purchases and uses occurring in the jurisdictions listed below are exempt from New York State and local sales and use taxes.

Taxing jurisdiction	Tax rate %
Allegany County	0
Cayuga County (outside the following)	0
Auburn (city)	0
Erie County	0
Herkimer County	0
Montgomery County	0
Niagara County	0

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