

Empire Zones

Sales and Use Tax Refund Rates

Effective March 1, 2007

This publication replaces Publication 31, *Empire Zones Sales and Compensating Use Tax Refund Rates*.

You may claim a refund or credit for the 4% New York State sales or use tax paid on tangible personal property purchased for use in constructing, expanding, or rehabilitating qualifying industrial or commercial real property located in an area designated as an empire zone, but only if the tangible personal property becomes an integral component part of the real property being constructed, expanded, or rehabilitated. This refund or credit does not apply to any locally imposed taxes, unless the county or city imposing the tax elects to provide for it. The refund or credit also does not apply to the additional $\frac{3}{8}\%$ tax imposed in the Metropolitan Commuter Transportation District (MCTD), which consists of New York

City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

The person who is eligible to claim the refund or credit is the person who, under the Tax Law, has the liability for payment of the sales tax due on the purchase of the qualifying tangible personal property. See Publication 30, *A Guide to Sales and Use Tax Incentives Within Empire Zones*, for information on how to claim your refund or credit.

This publication provides a listing of the tax refund rates currently in effect for each county or locality listed below.

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

County or other locality	Tax refund rate %	County or other locality	Tax refund rate %	County or other locality	Tax refund rate %
Albany	8	Jefferson	7 $\frac{3}{4}$	St. Lawrence	7
Allegany	8 $\frac{1}{2}$	Kings (Brooklyn) — see <i>New York City</i>		Saratoga—except	4
Bronx— see <i>New York City</i>		Lewis	7 $\frac{3}{4}$	Saratoga Springs (city)	4
Brooklyn — see <i>New York City</i>		Livingston	4	Schenectady	4
Broome	8	Madison—except	4	Schoharie	4
Cattaraugus—except	8	Oneida (city)	4	Schuyler	4
Olean (city)	6 $\frac{1}{2}$	Manhattan — see <i>New York City</i>		Seneca	4
Salamanca (city)	6 $\frac{1}{2}$	Monroe	8	Staten Island — see <i>New York City</i>	
Cayuga—except	4	Montgomery	4	Steuben—except	4
Auburn (city)	4	Nassau	4	Corning (city)	4
Chautauqua	4	New York (Manhattan) — see <i>New York City</i>		Hornell (city)	4
Chemung	8	New York City	4	Suffolk	4
Chenango—except	8	Niagara	8	Sullivan	4
Norwich (city)	8	Oneida—except	4	Tioga	8
Clinton	4	Rome (city)	4	Tompkins—except	4
Columbia	4	Sherrill (city)	4	Ithaca (city)	4
Cortland	4	Utica (city)	4	Ulster	8
Delaware	8	Onondaga	4	Warren—except	4
Dutchess	7 $\frac{3}{4}$	Ontario	4	Glens Falls (city)	4
Erie	8 $\frac{3}{4}$	Orange	4	Washington	7
Essex	4	Orleans	4	Wayne	4
Franklin	4	<i>Oswego—except</i>	4	Westchester—except	4
Fulton—except	4	Oswego (city)	4	Mount Vernon (city)	4
Gloversville (city)	4	Otsego	4	New Rochelle (city)	4
Johnstown (city)	4	Putnam	4	White Plains (city)	4
Genesee	4	Queens — see <i>New York City</i>		Yonkers (city)	4
Greene	4	Rensselaer	4	Wyoming	4
Hamilton	4	Richmond (Staten Island) — see <i>New York City</i>		Yates	4
Herkimer	4	Rockland	4		