

Note: See also [TP-64](#), Notice to Taxpayers Requesting Information or Assistance from the Tax Department.

The publication you requested begins on page 2 below.

The previous version of Publication 718-R, dated 8/10, **contained an error** regarding the rate of tax on residential energy services sold within the Mount Vernon School District outside the city of Mount Vernon.

The correct rate of tax on residential energy services sold within the Mount Vernon School District outside the city of Mount Vernon is 6%.

The corrected version of Publication 718-R (9/10) begins below.

Local Sales and Use Tax Rates on Residential Energy Sources and Services Effective September 1, 2010

The Tax Law provides that residential energy sources and services are **not subject** to the 4% New York State sales and use tax. The term *residential energy sources and services* means the following tangible personal property and services used for residential purposes:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- fuel oil (except diesel motor fuel)
- coal
- wood (for heating purposes only)

Counties and cities that impose a local sales and use tax may choose to either tax or exempt the residential energy sources and services listed above. Also, certain school districts are authorized to impose a sales and use tax on natural gas, propane (in containers of 100 pounds or more), electricity, and steam, as well as on gas, electric, and steam services.

Part 1 lists the jurisdictions that impose a local tax on residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam, and the applicable tax rate.

Part 2 lists the jurisdictions that impose a local tax on residential sales of coal, fuel oil, and wood (for heating), and the applicable tax rate.

Localities or school districts not listed in this publication do not impose a local tax on residential energy sources and services.

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

Part 1 — Jurisdictions that tax residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam

Taxing jurisdiction (listed in county order)	Tax rate %
Albany School District	3%
Cohoes School District	3%
Watervliet School District	3%
Allegany County	4½%
Cattaraugus County (outside the following)	3%
Olean (city)	3%
Salamanca (city)	3%
Cayuga County (outside the following)	4%
Auburn (city)	4%
Chemung County	4%
Norwich (city)	3%
Hudson School District	3%
Cortland County	4%
Erie County (outside the following)	4¾%
Lackawanna School District	7¾%
Franklin County	2%
Gloversville School District	3%
Johnstown School District (in Fulton County)	3%
Batavia School District	3%
Watertown School District	3%
Oneida (city)	2%
Johnstown School District (in Montgomery County)	3%
Glen Cove School District	3%
Long Beach School District	3%
Niagara County (outside the following)	4%
Lockport (city)	4%
Niagara Falls School District	7%

Taxing jurisdiction (listed in county order)	Tax rate %
Utica School District	3%
Middletown School District	3%
Newburgh School District (outside city)	3%
Newburgh School District (inside city)	6%
Port Jervis (city)	3%
Orleans County	4%
Oswego (city)	4%
Rensselaer School District	3%
<i>Troy School District</i>	3%
Schenectady County (outside the following)	4%
Schenectady School District	7%
Hornell School District (outside city)	2½%
Hornell School District (inside city)	4%
St. Lawrence County (outside the following)	3%
Ogdensburg School District	6%
Suffolk County	2½%
Tioga County	3%
Tompkins County (outside the following)	4%
Ithaca (city)	4%
Westchester County (outside the following)	3%
<i>Mount Vernon School District (outside city)</i>	6%
<i>Mount Vernon School District (inside city)</i>	7%
New Rochelle School District	6%
Peekskill School District	6%
White Plains School District	6%
Yonkers (city)	4%
New York City	4½%

Part 2 — Jurisdictions that tax residential sales of coal, fuel oil, and wood (for heating)

Taxing jurisdiction (listed in county order)	Tax rate %
Allegany County	4½%
Cattaraugus County (outside the following)	3%
Olean (city)	3%
Salamanca (city)	3%
Cayuga County (outside the following)	4%
Auburn (city)	4%
Chemung County	4%
Norwich (city)	3%
Cortland County	4%
Erie County	4¾%
Franklin County	2%
Oneida (city)	2%
Niagara County	4%
Orleans County	4%
Oswego (city)	4%
Schenectady County	4%
Hornell (city)	1½%
St. Lawrence County	3%
Suffolk County	2½%
Tioga County	3%
Tompkins County (outside the following)	4%
Ithaca (city)	4%
Westchester County (outside the following)	3%
Mount Vernon (city)	4%
New Rochelle (city)	3%
Yonkers (city)	4%
New York City	4½%

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Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
Sales Tax Information Center: (518) 485-2889
 For in-state callers without free long distance: 1 800 698-2909
 To order forms and publications: (518) 457-5431
 For in-state callers without free long distance: 1 800 462-8100



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Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.