



Local Sales and Use Tax Rates on Commercial Fuel Cell Systems Equipment, Electricity, and Hydrogen Effective March 1, 2022

Effective June 1, 2016, the Tax Law provides certain sales and use tax exemptions related to commercial fuel cell electricity generating systems equipment. The exemptions apply to receipts from retail sales, installation, and maintenance of fuel cell electricity generating systems equipment, and qualifying sales of nonresidential electricity and hydrogen generated by such equipment. Qualifying sales are exempt from the 4% state and the 3/8% Metropolitan Commuter Transportation District (MCTD) sales and use taxes. Sales are exempt from local sales and use taxes only if the jurisdiction imposing the tax elects to provide this exemption. For more information about qualifying for the exemption, see TSB-M-16(3)S, *Sales and Use Tax Exemptions Related to Commercial Fuel Cell Systems Equipment*.

Part 1 lists the local sales and use tax rates that apply to sales of commercial fuel cell systems equipment, and installation and maintenance services to such equipment.

Part 2 lists the local sales and use tax rates for qualifying sales of nonresidential electricity and hydrogen generated by commercial fuel cell systems equipment.

This publication will be updated when local rate changes occur or when jurisdictions enact or repeal an exemption.

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

Part 1: Tax rates on commercial fuel cell systems equipment and services to such equipment

Taxing jurisdiction	Tax rate %
Albany County	4
Allegany County	4½
Broome County	4
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	4
Chautauqua County	4
Chemung County	4
Chenango County (outside the following)	4
Norwich (city)	4
Clinton County	4
Columbia County	4
Cortland County	4
Delaware County	4
Dutchess County	3¾
Erie County	4¾
Essex County	4
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Greene County	4
Hamilton County	4
Herkimer County	4¼
Jefferson County	4
Lewis County	4
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	4
Montgomery County	4
Nassau County	4¼
Niagara County	4
Oneida County (outside the following)	4¾
Rome (city)	4¾
Utica (city)	4¾

Taxing jurisdiction	Tax rate %
Onondaga County	4
Ontario County	3½
Orange County	3¾
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4
Rensselaer County	4
Rockland County	4
St. Lawrence County (<i>outside the following</i>)	4
<i>Ogdensburg (city)</i>	4
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Schuyler County	4
Seneca County	4
Steuben County	4
Suffolk County	4¼
Sullivan County	4
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)	4
Mount Vernon (city)	4
New Rochelle (city)	4
White Plains (city)	4
Yonkers (city)	4½
Wyoming County	4
Yates County	4
New York City	4½

Part 2: Tax rates on sales of nonresidential electricity and hydrogen generated by commercial fuel cell systems equipment

Taxing jurisdiction	Tax rate %
Albany County (outside the following)	4
Albany School District	7
Cohoes School District	7
Watervliet School District	7
Allegany County	4½
Broome County	4
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	4
Chautauqua County	4
Chemung County	4
Chenango County (outside the following)	4
Norwich (city)	4
Clinton County	4
Columbia County (outside the following)	4
Hudson School District	7
Cortland County	4
Delaware County	4
Dutchess County	3¾
Erie County (outside the following)	4¾
Lackawanna School District	7¾
Essex County	4
Franklin County	4
Fulton County (outside the following)	4
Gloversville School District (outside city)	7
Gloversville School District (inside city)	7
Johnstown School District (outside city in Fulton County)	7
Johnstown School District (inside city in Fulton County)	7
Genesee County (outside the following)	4
Batavia School District	7
Greene County	4
Hamilton County	4
Herkimer County	4¼
Jefferson County (outside the following)	4
Watertown School District	7
Lewis County	4
Livingston County	4
Madison County (outside the following)	4
Oneida (city)	4
Monroe County	4
Montgomery County (outside the following)	4
Johnstown School District (in Montgomery County)	7
Nassau County (outside the following)	4¼
Glen Cove School District	7¼
Long Beach School District	7¼
Niagara County (outside the following)	4
Niagara Falls School District	7
Lockport (city)	4
Oneida County (outside the following)	4¾
Utica School District	7¾
Rome (city)	4¾

Taxing jurisdiction	Tax rate %
Onondaga County	4
Ontario County	3½
Orange County (outside the following)	3¾
Middletown School District	6¾
Newburgh School District (outside city)	6¾
Newburgh School District (inside city)	6¾
Port Jervis (city)	3¾
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4
Rensselaer County (outside the following)	4
Rensselaer School District	7
Troy School District	7
Rockland County	4
St. Lawrence County (outside the following)	4
Ogdensburg School District (<i>outside city</i>)	7
Ogdensburg School District (<i>inside city</i>)	7
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County (outside the following)	4
Schenectady School District	7
Schoharie County	4
Schuyler County	4
Seneca County	4
Steuben County (outside the following)	4
Hornell School District	6½
Suffolk County	4¼
Sullivan County	4
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)	4
Mount Vernon School District (outside city)	7
Mount Vernon School District (inside city)	7
New Rochelle School District	7
Peekskill School District	7
Rye School District	7
White Plains School District	7
Yonkers (city)	4½
Wyoming County	4
Yates County	4
New York City	4½