



Qualified Empire Zone Enterprise (QEZE) Sales and Use Tax Refund Rates

Effective March 1, 2022

Part 1 – Businesses certified by Empire State Development (ESD) before April 1, 2009

Businesses certified by ESD before April 1, 2009, may apply for a refund of the New York State and MCTD (if applicable) sales and use tax, and in some cases, local sales and use tax, on qualifying purchases. You may apply for a refund **only** if you have applied for and received Form DTF-81, *Qualified Empire Zone Enterprise Sales Tax Certification*, from the Tax Department. You must also receive your *Empire Zone Retention Certificate* from ESD before applying for a refund, and meet all of the other eligibility requirements. A refund claim may be filed only once each sales tax quarter.

See TSB-M-09(12)S, *Changes to Qualified Empire Zone Enterprise (QEZE) Program (Articles 28 and 29) - Effective September 1, 2009*, for more information.

The chart below lists the tax refund rates currently in effect for businesses certified by ESD prior to April 1, 2009.

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

For businesses certified by ESD before April 1, 2009

Taxing jurisdiction	Tax refund rate %	Taxing jurisdiction	Tax refund rate %	Taxing jurisdiction	Tax refund rate %
Albany	4	Herkimer	8¼	Rockland	4¾
Allegany	8½	Jefferson	4	St. Lawrence— <i>except</i>	4
Bronx – see <i>New York City</i>		Kings (Brooklyn) – see <i>New York City</i>		<i>Ogdensburg (city)</i>	4
Brooklyn – see <i>New York City</i>		Lewis	4	Saratoga— <i>except</i>	4
Broome	4	Livingston	4	Saratoga Springs (city)	4
Cattaraugus— <i>except</i>	4	Madison— <i>except</i>	4	Schenectady	4
Olean (city)	4	Oneida (city)	4	Schoharie	4
Salamanca (city)	4	Manhattan – see <i>New York City</i>		Schuyler	4
Cayuga— <i>except</i>	8	Monroe	4	Seneca	4
Auburn (city)	8	Montgomery	8	Staten Island – see <i>New York City</i>	
Chautauqua	4	Nassau	4¾	Steuben	4
Chemung	4	New York (Manhattan) – see <i>New York City</i>		Suffolk	4¾
Chenango— <i>except</i>	4	New York City	4¾	Sullivan	4
Norwich (city)	4	Niagara	8	Tioga	4
Clinton	4	Oneida— <i>except</i>	4	Tompkins— <i>except</i>	4
Columbia	4	Rome (city)	4	Ithaca (city)	4
Cortland	4	Utica (city)	4	Ulster	4
Delaware	4	Onondaga	4	Warren— <i>except</i>	4
Dutchess	4¾	Ontario	4	Glens Falls (city)	4
Erie	8¾	Orange	4¾	Washington	4
Essex	4	Orleans	4	Wayne	4
Franklin	4	Oswego— <i>except</i>	4	Westchester— <i>except</i>	4¾
Fulton— <i>except</i>	4	Oswego (city)	4	Mount Vernon (city)	4¾
Gloversville (city)	4	Otsego	4	New Rochelle (city)	4¾
Johnstown (city)	4	Putnam	4¾	White Plains (city)	4¾
Genesee	4	Queens – see <i>New York City</i>		Yonkers (city)	4¾
Greene	4	Rensselaer	4	Wyoming	4
Hamilton	4	Richmond (Staten Island) – see <i>New York City</i>		Yates	4

Part 2 – Businesses certified by (ESD) on or after April 1, 2009

A business certified by ESD on or after April 1, 2009, may apply for a refund or credit of New York State and, if applicable, MCTD sales and use tax on qualifying purchases **only** if the locality where the purchase is made elects to provide this refund. If a locality is not listed below, it has not enacted this refund and **no** refund of any New York State, MCTD, or local tax is allowed.

You must receive your *Empire Zone Retention Certificate* from ESD before applying for a refund. A refund claim may be filed only once each sales tax quarter.

See TSB-M-09(12)S, *Changes to Qualified Empire Zone Enterprise (QEZE) Program (Articles 28 and 29) - Effective September 1, 2009*, for more information.

The chart below lists the localities that have elected the refund/credit and the tax refund rates currently in effect in those localities for businesses certified by ESD on or after April 1, 2009.

For businesses certified by ESD on or after April 1, 2009

Taxing jurisdiction	Tax refund rate %
Allegany County	8½
Cayuga County (outside the following)	8
Auburn (city)	8
Erie County	8¾
Herkimer County	8¼
Montgomery County	8
Niagara County	8

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