



## Wireless Communications Surcharge Rates on Postpaid Wireless Communications Services Effective September 1, 2024

The Tax Law imposes a public safety communications surcharge on postpaid wireless communications services. The New York State wireless communications surcharge on postpaid wireless communications services is \$1.20 per month for each device in service during any part of a month for every customer whose place of primary use is in New York State. In addition, New York City and counties outside New York City may impose a local surcharge per month for each device in service during any part of a month for every customer whose place of primary use is in such locality.

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

### Part 1 – Surcharge rate for localities that impose a local wireless communications surcharge

The chart below lists the combined state and local surcharge rate for the localities that impose a local surcharge. See Part 2 for a list of localities that do not impose a local surcharge.

Jurisdiction	Surcharge rate	Jurisdiction	Surcharge rate	Jurisdiction	Surcharge rate
<b><i>Albany County<sup>4</sup></i></b>	<b><i>\$2.45</i></b>	Jefferson County	\$1.50	Richmond (Staten Island) – see <i>New York City</i>	
Allegany County	\$1.50	Kings (Brooklyn) – see <i>New York City</i>		Rockland County	\$1.50
Bronx – see <i>New York City</i>		Lewis County	\$1.50	Saratoga County	\$1.50
Brooklyn – see <i>New York City</i>		Livingston County	\$1.50	Schenectady County	\$1.50
Broome County <sup>1</sup>	\$2.60	Madison County <sup>2</sup>	\$2.15	Schoharie County	\$1.50
Cattaraugus County	\$1.50	Manhattan – see <i>New York City</i>		Schuyler County	\$1.50
Cayuga County	\$1.50	Monroe County	\$1.50	Seneca County	\$1.50
Chautauqua County	\$1.50	Montgomery County	\$1.50	Staten Island – see <i>New York City</i>	
Chemung County	\$1.50	Nassau County	\$1.50	Steuben County	\$1.50
Chenango County	\$1.50	New York (Manhattan) – see <i>New York City</i>		Suffolk County	\$1.50
Clinton County	\$1.50	New York City	\$1.50	Sullivan County	\$1.50
Columbia County	\$1.50	Niagara County	\$1.50	Tioga County <sup>3</sup>	\$2.50
Cortland County	\$1.50	Oneida County	\$1.50	Tompkins County	\$1.50
Delaware County	\$1.50	Onondaga County	\$1.50	Ulster County	\$1.50
Dutchess County	\$1.50	Ontario County	\$1.50	Warren County	\$1.50
Erie County	\$1.50	Orange County	\$1.50	Washington County	\$1.50
Essex County	\$1.50	Orleans County	\$1.50	Wayne County	\$1.50
Franklin County	\$1.50	Oswego County	\$1.50	Westchester County	\$1.50
Fulton County	\$1.50	Otsego County	\$1.50	Wyoming County	\$1.50
Genesee County	\$1.50	Putnam County	\$1.50	Yates County	\$1.50
Greene County	\$1.50	Queens – see <i>New York City</i>			
Herkimer County	\$1.50	Rensselaer County	\$1.50		

<sup>1</sup> Additional local rate of \$1.10 will expire on May 31, 2029.

<sup>2</sup> Additional local rate of \$0.65 will expire on November 30, 2029.

<sup>3</sup> Additional local rate of \$1.00 will expire on August 31, 2031.

<sup>4</sup> Additional local rate of \$0.95 will expire on June 30, 2032.

## Part 2 – Surcharge rate for localities that do not impose a local wireless communications surcharge

The chart below lists the localities that do not impose a local surcharge and reflects the New York State surcharge rate only.

Jurisdiction	NYS surcharge rate
Hamilton County	\$1.20
St. Lawrence County	\$1.20

### Need help?



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#### Telephone assistance

Wireless Surcharge Information Center: 518-591-5283

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users Dial 7-1-1 for the New York Relay Service