



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

The Tax Law imposes a public safety communications surcharge on prepaid wireless communications services. The New York State wireless communications surcharge on prepaid wireless communications services is \$0.90 (90 cents) on each retail sale of a prepaid wireless communications service that occurs in New York State, whether or not the sale is made in conjunction with the sale of any tangible personal property. In addition, New York City and counties outside New York City may impose a local surcharge on each retail sale of a prepaid wireless communications service within such locality, whether or not the sale is made in conjunction with the sale of any tangible personal property.

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>\$2.15</i></b> | Jefferson County                                | \$1.20         | Richmond (Staten Island) – see <i>New York City</i> |                |
| Allegany County                         | \$1.20               | Kings (Brooklyn) – see <i>New York City</i>     |                | Rockland County                                     | \$1.20         |
| Bronx – see <i>New York City</i>        |                      | Lewis County                                    | \$1.20         | Saratoga County                                     | \$1.20         |
| Brooklyn – see <i>New York City</i>     |                      | Livingston County                               | \$1.20         | Schenectady County                                  | \$1.20         |
| Broome County <sup>1</sup>              | \$2.30               | Madison County <sup>2</sup>                     | \$1.85         | Schoharie County                                    | \$1.20         |
| Cattaraugus County                      | \$1.20               | Manhattan – see <i>New York City</i>            |                | Schuyler County                                     | \$1.20         |
| Cayuga County                           | \$1.20               | Monroe County                                   | \$1.20         | Seneca County                                       | \$1.20         |
| Chautauqua County                       | \$1.20               | Montgomery County                               | \$1.20         | Staten Island – see <i>New York City</i>            |                |
| Chemung County                          | \$1.20               | Nassau County                                   | \$1.20         | Steuben County                                      | \$1.20         |
| Chenango County                         | \$1.20               | New York (Manhattan) – see <i>New York City</i> |                | Suffolk County                                      | \$1.20         |
| Clinton County                          | \$1.20               | New York City                                   | \$1.20         | Sullivan County                                     | \$1.20         |
| Columbia County                         | \$1.20               | Niagara County                                  | \$1.20         | Tioga County <sup>3</sup>                           | \$2.20         |
| Cortland County                         | \$1.20               | Oneida County                                   | \$1.20         | Tompkins County                                     | \$1.20         |
| Delaware County                         | \$1.20               | Onondaga County                                 | \$1.20         | Ulster County                                       | \$1.20         |
| Dutchess County                         | \$1.20               | Ontario County                                  | \$1.20         | Warren County                                       | \$1.20         |
| Erie County                             | \$1.20               | Orange County                                   | \$1.20         | Washington County                                   | \$1.20         |
| Essex County                            | \$1.20               | Orleans County                                  | \$1.20         | Wayne County  | \$1.20         |
| Franklin County                         | \$1.20               | Oswego County                                   | \$1.20         | Westchester County                                  | \$1.20         |
| Fulton County                           | \$1.20               | Otsego County                                   | \$1.20         | Wyoming County                                      | \$1.20         |
| Genesee County                          | \$1.20               | Putnam County                                   | \$1.20         | Yates County  | \$1.20         |
| Greene County                           | \$1.20               | Queens – see <i>New York City</i>               |                |   |                |
| Herkimer County                         | \$1.20               | Rensselaer County                               | \$1.20         |   |                |

<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     | \$0.90             |
| St. Lawrence County | \$0.90             |

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