

## Sales and use tax



### Sales and use tax exemption for diapers

Effective December 1, 2022, retail sales of diapers intended for human use are exempt from state **and** local sales and use taxes. For more information, see [Summary of 2022 sales and other tax type changes](#).



### New Special Tax on Peer-to-Peer Car Sharing

Effective September 1, 2022, new taxes are imposed on the gross receipts paid by a shared vehicle driver for use of a shared vehicle under a peer-to-peer car sharing program in New York State. For more information, see [TSB-M-22\(1\)S, Special Taxes on Peer-to-Peer Car Sharing](#).

**Sales tax applies to retail sales of certain tangible personal property and services. Use tax applies if you buy tangible personal property and services outside the state and use it within New York State.**

- For information on the Oneida Nation Settlement Agreement, see [Oneida Nation Settlement Agreement](#).
- [Sales tax rates](#) and identifying the correct local taxing jurisdiction

## File and pay

- [File sales tax returns](#)
- [Filing due dates](#)
- [Sales Tax Web File](#) (the [e-file mandate](#) requires most taxpayers to Web File)
- [Promptax](#)
- [Sales tax forms and instructions current tax year](#)

- [Sales tax forms and instructions prior years and periods](#)
- [Sales tax credits and refunds](#)
- [Sales tax penalties and interest](#)
- [Establish a segregated bank account](#)

## Taxable and exempt sales

- [Products, services, and transactions subject to sales tax](#)
- [Exempt organizations, governmental entities, and IDAs](#)
- [Taxable Receipt - How Discounts, Trade-Ins, and Additional Charges Affect Sales Tax \(TB-ST-860\)](#)

## Register as a sales tax vendor

- [Register as a sales tax vendor](#)

## Business best practices

- [Business Information for Sales Tax Purposes \(TB-ST-75\)](#)
- [Recordkeeping Requirements for Sales Tax Vendors \(TB-ST-770\)](#)
- [Establishing a segregated account for sales tax](#)

## Use tax

- [Use Tax for Businesses \(TB-ST-910\)](#)
- [Use Tax for Individuals \(Including Estates and Trusts\) \(TB-ST-913\)](#)

## Publications and guidance

- [Guidance for specific types of businesses](#)
- [Sales tax publications \(Pub\) and bulletins \(TB\)](#)
- [Sales tax audits](#)
- [Sales tax technical memoranda \(TSB-M\)](#)
- [Important notices \(N-Notice\)](#)
- [Sales tax advisory opinions \(AO\)](#)
- [Sales tax guidances \(NYT-G\)](#)
- [Sales tax statistical reports](#)
- [Registered Sales Tax Vendor Lookup](#)

## Unpaid tax debt programs

- [Installment payment agreement](#)
- [Voluntary Disclosure and Compliance program](#) - eligible taxpayers who owe unpaid taxes may be able to avoid monetary penalties and possible criminal charges.
- [Offer in Compromise Program](#) - allows qualifying, financially distressed taxpayers the opportunity to put overwhelming tax liabilities behind them by paying a reasonable amount in compromise.

## Other resources

- E-mail [Subscription service](#)
- [Empire Zones Program](#)



**Video:** NYS Sales Tax Starting a Business



**Video:** NYS Sales Tax Rates and Jurisdictions



**Video:** Sales Tax Record Keeping Requirements



**Video:** NYS Sales Tax Exemption Certificates



**Video:** NYS Sales Tax Exempt Organizations