



Local Sales Tax Collections Up 21 Percent in the First Quarter of 2022

Inflation Contributing to Overall Growth

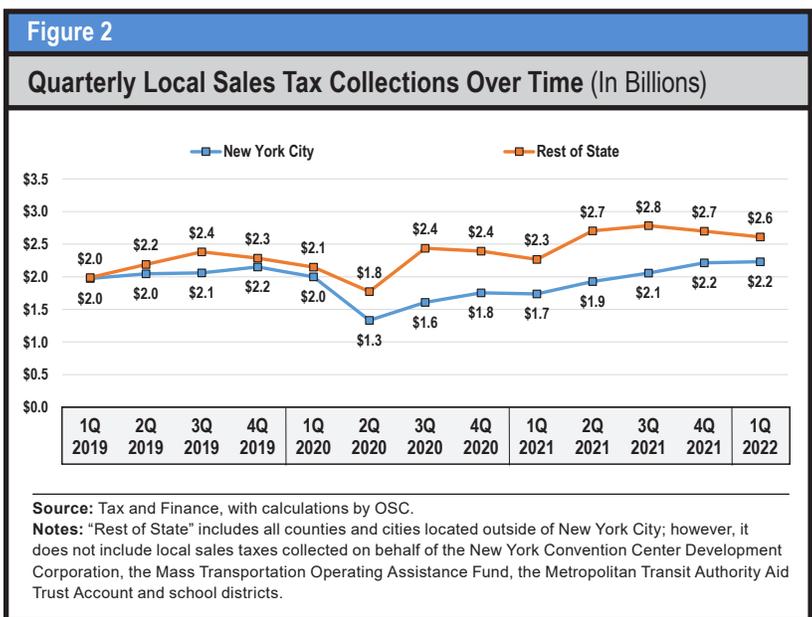
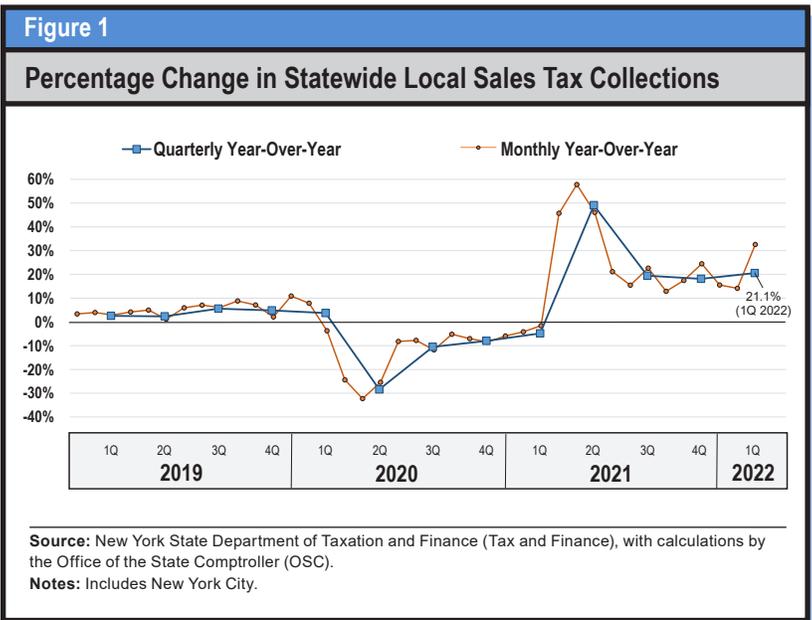
Overview

Local government sales tax collections in New York State totaled nearly \$5.2 billion in the first calendar quarter (January-March) of 2022, an increase of 21.1 percent, or \$901 million, compared to the same quarter last year.¹ (See Figure 1.)

New York City collections this past quarter exceeded pre-pandemic levels for the second straight quarter after remaining below pre-pandemic levels for most of 2020 and 2021. Counties and cities in the rest of the State had rebounded more quickly and are now well above pre-pandemic levels.² (See Figure 2.)

One contributor to local sales tax strength in the January-March period appears to have been high inflation, especially in gasoline, new and used motor vehicles, and household energy (i.e., oil, propane, electricity, etc.). Nationally, the rising cost of goods and services hit a 40-year high of 8.5 percent in March compared to a year ago.³

Just as individuals and private industry face higher costs due to inflation, so do local governments. Generally speaking, the sales tax is sensitive to changing economic conditions and often grows with inflation helping to at least partially offset higher costs for local governments. Other sources of local revenue are not as directly affected by the economy, and the property tax – the largest source of revenue for most local governments – is capped at 2 percent growth annually.⁴



New Sales Tax Policies in the State Budget

Withholdings from County and New York City Collections

In recent years, the State has withheld a portion of sales taxes from counties and New York City for various purposes. However, the State Fiscal Year (SFY) 2022-23 Budget eliminated all withholdings outside of the City. Specifically, the Budget:

- Restored \$59 million in State Aid and Incentives for Municipalities (AIM) funding that was discontinued for 1,325 towns and villages in the SFY 2019-20 Budget, and eliminated “AIM-related payments” to those municipalities, under which they received an equivalent amount of funding derived from amounts withheld from their counties’ sales tax collections, effective July 1, 2022.⁵
- Repealed provisions of the Tax Law enacted in the SFY 2020-2021 Budget requiring the withholding of certain amounts from local sales tax revenues collected in counties outside New York City for deposit into a Distressed Provider Assistance (DPA) account in an aggregate amount of \$50 million annually. (The Budget did, however, extend the Tax Law provisions requiring withholding of local sales tax revenues collected in New York City for DPA purposes for another three years, although it reduced the amount to \$150 million annually, from \$200 million).⁶

For more information on both AIM-related payments and DPA withholdings, go to OSC’s website at www.osc.state.ny.us/local-government/data/withholdings-county-sales-tax.

Gas Tax “Holiday”

The SFY 2022-23 Budget provides for a partial suspension of State taxes on motor fuels from June through December of 2022, amounting to a reduction of 16 cents per gallon during that period. The Budget also expands the authorization for local governments’ to impose a cents-per-gallon sales tax based on a price of either \$2, \$3 or \$4 per gallon.⁷

Taxes on Motor Fuels In New York State

In New York, the consumption of motor fuels is taxed at the federal, State and local levels.

The federal government imposes a tax of 18.4 cents per gallon on gasoline and 24.4 cents per gallon on diesel. The State, on the other hand, which has been taxing motor fuels since 1929, levies various taxes (and fees) totaling 33.35 cents per gallon sold on either type of motor fuel outside of the Metropolitan Commuter Transportation District (the “MTA region”). Consumers inside the MTA region pay an additional .75 cents per gallon.

At the local level, with one exception, the sale of motor fuels is subject to the same sales tax rate per dollar as other products, ranging from 3 percent to 4.875 percent. (Seneca County imposes a fixed 8 cents per-gallon tax instead.) The amount imposed per gallon, therefore, varies based upon local tax rate and the price of the fuel per gallon. For example, if the pre-tax price of gasoline is \$4.00 per gallon, a county with a 4 percent tax rate would typically collect 16 cents per gallon sold.⁸

The local taxes imposed on the sale of motor fuels are a major component of local sales tax revenue, comprising around 5 percent of overall local collections in a typical year. The importance of the collection of local sales tax on motor fuels varies quite a bit: it represents under 2 percent of total collections in New York City and ranges from as low as 3 percent to as high as 13 percent outside of the City. In general, upstate counties rely more heavily on it than those downstate.⁹

For a recent analysis of motor fuel prices, tax collections and consumption, see www.osc.state.ny.us/files/local-government/publications/pdf/2021-local-sales-taxes-grew-by-over-19-percent-exceeded-pre-pandemic-levels.pdf.

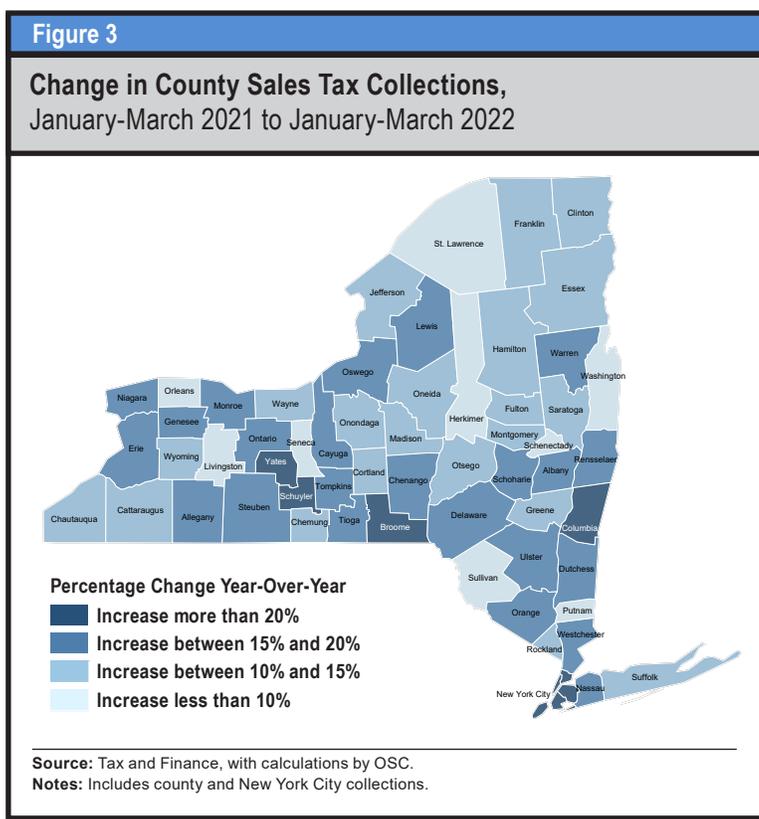
County and City Collections

County sales tax collections outside of New York City increased by 15.2 percent in the first quarter of 2022 compared to the same period the previous year. Most counties experienced double-digit growth, with close to half of all counties exceeding 15 percent. (See Figure 3.)

Broome County saw the largest year-over-year increase at 24.3 percent, followed by Yates (22.2 percent), and Schuyler and Columbia – each at just over 21 percent.

New York City’s collections grew by 28.5 percent in the first quarter compared to the same period in 2021, when its sales tax revenue remained depressed due to the pandemic’s continued effect on its overall economy. Almost every other city that imposes its own sales tax experienced double-digit growth in collections in the first quarter. Norwich saw the strongest year-over-year increase at 30.8 percent, followed by Johnstown (29.2 percent) and Ithaca (28.6 percent). Beginning this past March, the City of Ogdensburg, which is located in St. Lawrence County, became the eighteenth city outside of New York City to impose its own sales tax and does so at a rate of 4 percent.¹⁰ It had previously received a portion of county collections in accordance with a sales tax sharing agreement.

(To view collections by region and local taxing jurisdiction for the first quarter of 2022, see the Appendix. To download a detailed spreadsheet with monthly and quarterly analysis, see **Monthly and Quarterly Local Sales Tax Collections by Region.**)



Appendix: Sales Tax Collections by Region, First Quarter (January - March)

Region	City/County	First Quarter (Jan-Mar)			January			February			March		
		2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change
Capital District		\$195.8	\$223.6	14.2%	\$61.3	\$73.2	19.4%	\$51.8	\$57.2	10.4%	\$82.7	\$93.1	12.6%
Albany	County	\$68.3	\$78.8	15.3%	\$22.5	\$27.3	21.2%	\$19.0	\$17.7	-7.1%	\$26.8	\$33.8	26.3%
Columbia	County	\$11.8	\$14.3	21.2%	\$3.3	\$4.0	22.6%	\$2.8	\$3.3	20.3%	\$5.8	\$7.0	20.7%
Greene	County	\$9.6	\$10.7	10.7%	\$2.7	\$3.3	21.4%	\$2.4	\$2.8	17.1%	\$4.5	\$4.6	0.9%
Rensselaer	County	\$24.0	\$27.7	15.2%	\$7.6	\$9.1	20.6%	\$6.4	\$7.7	21.7%	\$10.1	\$10.9	7.3%
Saratoga	County	\$32.9	\$37.2	13.0%	\$10.1	\$12.6	23.8%	\$8.7	\$10.4	19.5%	\$14.0	\$14.2	1.2%
Saratoga Springs	City	\$2.8	\$3.3	18.1%	\$0.9	\$1.1	27.6%	\$0.7	\$0.9	26.3%	\$1.2	\$1.2	5.9%
Schenectady	County	\$27.5	\$30.0	9.1%	\$8.5	\$8.8	4.6%	\$7.0	\$8.4	20.0%	\$12.0	\$12.7	5.9%
Warren	County	\$12.0	\$14.3	18.8%	\$3.8	\$4.6	19.0%	\$3.1	\$3.9	26.4%	\$5.1	\$5.8	14.1%
Glens Falls	City	\$0.9	\$1.0	12.0%	\$0.3	\$0.3	23.7%	\$0.2	\$0.3	20.8%	\$0.4	\$0.4	-1.0%
Washington	County	\$6.0	\$6.4	7.5%	\$1.7	\$2.1	24.1%	\$1.5	\$1.8	17.6%	\$2.8	\$2.6	-8.1%
Central New York		\$140.5	\$159.1	13.3%	\$45.2	\$53.0	17.3%	\$37.4	\$44.5	19.1%	\$57.9	\$61.6	6.4%
Cayuga	County	\$10.2	\$11.9	16.4%	\$3.0	\$3.6	19.5%	\$2.5	\$3.1	25.1%	\$4.7	\$5.1	9.7%
Auburn	City	\$2.5	\$2.7	10.8%	\$0.8	\$0.9	19.3%	\$0.6	\$0.8	24.6%	\$1.0	\$1.0	-4.0%
Cortland	County	\$8.1	\$9.1	12.4%	\$2.4	\$2.9	20.3%	\$2.1	\$2.5	17.4%	\$3.6	\$3.7	4.0%
Madison	County	\$8.0	\$8.9	10.7%	\$2.3	\$2.7	19.2%	\$1.9	\$2.3	20.0%	\$3.9	\$3.9	1.1%
Oneida	City	\$1.4	\$1.5	11.3%	\$0.4	\$0.5	25.2%	\$0.3	\$0.4	22.4%	\$0.7	\$0.7	-1.7%
Onondaga	County	\$94.9	\$106.7	12.5%	\$31.2	\$36.7	17.8%	\$25.4	\$30.6	20.3%	\$38.3	\$39.4	2.9%
Oswego	County	\$11.6	\$13.9	19.9%	\$3.9	\$4.3	9.4%	\$3.0	\$3.6	19.6%	\$4.6	\$6.0	28.9%
Oswego	City	\$3.8	\$4.4	14.0%	\$1.2	\$1.4	10.3%	\$1.4	\$1.2	-17.6%	\$1.2	\$1.9	53.9%
Finger Lakes		\$202.8	\$234.4	15.6%	\$63.3	\$75.7	19.6%	\$49.9	\$64.4	29.0%	\$89.6	\$94.3	5.2%
Genesee	County	\$10.5	\$12.4	18.1%	\$3.0	\$3.8	25.2%	\$2.6	\$3.3	27.8%	\$4.8	\$5.3	8.5%
Livingston	County	\$9.0	\$9.7	8.0%	\$2.6	\$3.2	23.4%	\$2.2	\$2.6	21.5%	\$4.2	\$3.9	-8.2%
Monroe	County	\$128.7	\$150.3	16.9%	\$41.6	\$49.2	18.2%	\$31.4	\$41.7	33.1%	\$55.7	\$59.5	6.7%
Ontario	County	\$22.1	\$25.8	16.5%	\$6.9	\$8.4	21.7%	\$6.0	\$7.1	19.5%	\$9.2	\$10.2	10.8%
Orleans	County	\$4.9	\$5.3	7.8%	\$1.4	\$1.7	22.4%	\$1.2	\$1.4	21.8%	\$2.4	\$2.2	-7.5%
Seneca	County	\$6.5	\$7.1	8.3%	\$1.9	\$2.4	23.3%	\$1.7	\$2.1	23.4%	\$2.9	\$2.6	-10.4%
Wayne	County	\$12.9	\$14.3	10.2%	\$3.7	\$4.4	19.1%	\$3.2	\$3.8	20.5%	\$6.0	\$6.0	-0.6%
Wyoming	County	\$4.8	\$5.5	13.5%	\$1.3	\$1.6	23.8%	\$1.1	\$1.4	31.4%	\$2.4	\$2.4	0.0%
Yates	County	\$3.5	\$4.2	22.2%	\$0.9	\$1.1	27.7%	\$0.8	\$0.9	14.2%	\$1.8	\$2.2	22.9%
Long Island		\$704.6	\$809.9	15.0%	\$218.4	\$267.2	22.3%	\$186.7	\$219.7	17.6%	\$299.4	\$323.1	7.9%
Nassau	County	\$316.8	\$370.1	16.8%	\$102.0	\$123.3	20.9%	\$87.3	\$101.8	16.6%	\$127.5	\$145.1	13.8%
Suffolk	County	\$387.4	\$439.3	13.4%	\$116.3	\$143.8	23.7%	\$99.3	\$117.8	18.6%	\$171.8	\$177.8	3.5%
Mid-Hudson		\$493.9	\$570.5	15.5%	\$155.9	\$187.7	20.4%	\$131.7	\$153.3	16.4%	\$206.3	\$229.5	11.3%
Dutchess	County	\$56.1	\$65.2	16.3%	\$15.9	\$19.9	25.2%	\$13.5	\$16.5	22.2%	\$26.6	\$28.8	8.0%
Orange	County	\$74.6	\$87.0	16.6%	\$23.6	\$29.9	26.6%	\$20.5	\$23.1	12.8%	\$30.5	\$34.0	11.4%
Putnam	County	\$17.8	\$19.5	9.6%	\$5.2	\$6.2	18.5%	\$4.5	\$5.0	12.6%	\$8.1	\$8.3	2.3%
Rockland	County	\$61.4	\$70.5	14.7%	\$19.5	\$23.7	21.8%	\$16.7	\$19.1	14.7%	\$25.3	\$27.6	9.4%
Sullivan	County	\$13.5	\$14.4	6.6%	\$3.6	\$4.5	24.1%	\$3.1	\$3.6	17.4%	\$6.8	\$6.3	-7.5%
Ulster	County	\$32.5	\$38.4	18.0%	\$9.7	\$11.6	20.3%	\$8.0	\$10.1	25.8%	\$14.8	\$16.6	12.2%
Westchester	County	\$185.1	\$214.8	16.0%	\$60.7	\$71.0	17.0%	\$50.6	\$58.4	15.4%	\$73.7	\$85.3	15.7%
Mount Vernon	City	\$6.4	\$7.1	11.7%	\$2.0	\$2.5	24.9%	\$1.6	\$1.9	17.7%	\$2.8	\$2.7	-1.3%
New Rochelle	City	\$8.2	\$9.5	16.4%	\$2.5	\$3.0	17.9%	\$2.2	\$2.5	13.0%	\$3.5	\$4.1	17.4%
White Plains	City	\$12.0	\$13.8	14.4%	\$4.5	\$5.1	14.0%	\$3.7	\$4.3	14.4%	\$3.8	\$4.4	14.9%
Yonkers	City	\$25.8	\$29.8	15.7%	\$8.5	\$10.1	18.4%	\$7.1	\$8.5	20.0%	\$10.2	\$11.2	10.4%

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Mohawk Valley		\$73.7	\$83.6	13.4%	\$21.9	\$26.2	19.6%	\$18.6	\$22.2	18.9%	\$33.1	\$35.2	6.2%
Fulton	County	\$5.8	\$6.6	13.8%	\$1.7	\$2.1	24.3%	\$1.4	\$1.7	22.0%	\$2.8	\$2.9	3.4%
	<i>Gloversville</i> City	\$1.0	\$1.1	4.6%	\$0.3	\$0.4	25.8%	\$0.2	\$0.3	27.0%	\$0.5	\$0.4	-20.3%
	<i>Johnstown</i> City	\$1.0	\$1.3	29.2%	\$0.3	\$0.4	17.9%	\$0.3	\$0.3	24.1%	\$0.4	\$0.6	40.8%
Hamilton	County	\$0.9	\$1.0	14.0%	\$0.2	\$0.3	30.4%	\$0.2	\$0.2	22.8%	\$0.4	\$0.4	1.5%
Herkimer	County	\$8.7	\$9.5	9.1%	\$2.5	\$2.9	18.1%	\$2.2	\$2.5	12.7%	\$4.0	\$4.1	1.4%
Montgomery	County	\$9.0	\$10.1	12.5%	\$2.6	\$3.1	22.3%	\$2.2	\$2.6	21.3%	\$4.2	\$4.3	2.0%
Oneida	County	\$38.2	\$43.5	13.9%	\$11.7	\$13.8	17.7%	\$9.9	\$11.7	18.1%	\$16.6	\$18.1	8.8%
	<i>Rome</i> City	\$2.1	\$2.3	10.5%	\$0.7	\$0.8	16.6%	\$0.5	\$0.7	25.0%	\$0.9	\$0.9	-2.0%
	<i>Utica</i> City	\$2.8	\$3.3	17.3%	\$0.9	\$1.0	17.9%	\$0.7	\$0.9	17.2%	\$1.2	\$1.4	17.0%
Schoharie	County	\$4.2	\$4.9	15.8%	\$1.1	\$1.5	29.5%	\$1.0	\$1.2	24.7%	\$2.1	\$2.2	4.4%
North Country		\$68.8	\$76.5	11.1%	\$20.6	\$24.4	18.7%	\$17.1	\$20.8	21.6%	\$31.1	\$31.2	0.3%
Clinton	County	\$14.9	\$16.4	10.4%	\$4.8	\$5.4	13.2%	\$3.8	\$4.7	23.7%	\$6.2	\$6.2	0.1%
Essex	County	\$7.8	\$8.9	13.3%	\$2.4	\$2.9	19.5%	\$2.0	\$2.4	21.3%	\$3.5	\$3.6	4.5%
Franklin	County	\$6.6	\$7.4	11.9%	\$1.9	\$2.3	18.0%	\$1.6	\$1.9	23.8%	\$3.1	\$3.1	2.0%
Jefferson	County	\$20.3	\$22.3	10.1%	\$5.8	\$7.0	19.6%	\$4.9	\$6.0	21.0%	\$9.5	\$9.4	-1.4%
Lewis	County	\$3.4	\$4.0	17.7%	\$0.9	\$1.1	24.0%	\$0.6	\$0.9	55.2%	\$1.9	\$1.9	2.6%
St. Lawrence	County	\$15.9	\$17.4	9.8%	\$4.7	\$5.8	22.2%	\$4.2	\$4.8	15.1%	\$6.9	\$6.8	-1.8%
	<i>Ogdensburg</i> City	NA	\$0.1	NA	NA	NA	NA	NA	NA	NA	NA	\$0.1	NA
Southern Tier		\$112.3	\$133.6	18.9%	\$35.4	\$42.2	19.3%	\$30.5	\$36.0	18.0%	\$46.4	\$55.4	19.3%
Broome	County	\$35.8	\$44.5	24.3%	\$11.7	\$13.8	17.7%	\$10.3	\$12.0	16.9%	\$13.7	\$18.6	35.6%
Chemung	County	\$15.5	\$17.5	12.6%	\$5.0	\$6.1	21.9%	\$4.4	\$5.0	15.6%	\$6.2	\$6.3	3.0%
Chenango	County	\$6.3	\$7.3	15.9%	\$1.9	\$2.3	20.2%	\$1.7	\$1.8	10.5%	\$2.7	\$3.2	16.3%
	<i>Norwich</i> City	\$0.5	\$0.6	30.8%	\$0.1	\$0.2	25.2%	\$0.1	\$0.1	13.9%	\$0.2	\$0.3	45.1%
Delaware	County	\$6.3	\$7.3	16.4%	\$1.7	\$2.0	19.6%	\$1.4	\$1.8	26.2%	\$3.2	\$3.6	10.4%
Otsego	County	\$9.3	\$10.4	12.1%	\$2.7	\$3.3	19.3%	\$2.4	\$2.8	18.3%	\$4.1	\$4.3	3.8%
Schuyler	County	\$2.4	\$2.9	21.2%	\$0.7	\$0.9	20.1%	\$0.6	\$0.7	10.7%	\$1.0	\$1.3	28.8%
Steuben	County	\$14.4	\$17.1	18.8%	\$4.4	\$5.3	20.9%	\$3.7	\$4.5	19.4%	\$6.2	\$7.3	16.9%
Tioga	County	\$6.3	\$7.5	19.1%	\$2.0	\$2.4	20.1%	\$1.7	\$2.1	27.1%	\$2.6	\$3.0	13.3%
Tompkins	County	\$13.1	\$15.2	16.3%	\$4.1	\$5.0	19.7%	\$3.5	\$4.2	20.5%	\$5.5	\$6.1	11.2%
	<i>Ithaca</i> City	\$2.5	\$3.3	28.6%	\$0.9	\$1.0	11.0%	\$0.8	\$0.8	12.2%	\$0.9	\$1.4	60.0%
Western New York		\$274.8	\$320.0	16.4%	\$87.3	\$103.8	18.9%	\$72.9	\$87.0	19.5%	\$114.6	\$129.1	12.7%
Allegany	County	\$6.1	\$7.1	16.5%	\$1.8	\$2.2	21.2%	\$1.5	\$2.0	34.8%	\$2.8	\$3.0	4.0%
Cattaraugus	County	\$10.8	\$12.3	14.2%	\$3.1	\$3.9	23.6%	\$2.7	\$3.4	24.9%	\$5.0	\$5.1	2.5%
	<i>Olean</i> City	\$1.2	\$1.3	9.3%	\$0.3	\$0.4	29.4%	\$0.3	\$0.4	15.0%	\$0.5	\$0.5	-6.6%
	<i>Salamanca</i> City	\$0.2	\$0.2	7.4%	\$0.06	\$0.1	33.1%	\$0.05	\$0.1	15.1%	\$0.1	\$0.1	-11.4%
Chautauqua	County	\$17.7	\$19.8	11.7%	\$5.2	\$6.4	22.5%	\$4.2	\$5.5	30.5%	\$8.3	\$8.0	-4.5%
Erie	County	\$205.0	\$240.0	17.1%	\$66.0	\$78.4	18.7%	\$55.1	\$65.1	18.3%	\$83.9	\$96.5	15.0%
Niagara	County	\$31.8	\$36.9	16.0%	\$10.2	\$11.8	16.1%	\$8.5	\$10.1	17.7%	\$13.1	\$15.0	14.7%
New York City		\$1,736.1	\$2,231.1	28.5%	\$699.4	\$775.4	10.9%	\$582.8	\$643.3	10.4%	\$453.9	\$812.4	79.0%
Other Local		\$260.5	\$323.0	24.0%	\$92.5	\$105.5	14.0%	\$78.1	\$87.4	11.9%	\$90.0	\$130.1	44.6%
Statewide Total		\$4,263.8	\$5,165.2	21.1%	\$1,501.2	\$1,734.4	15.5%	\$1,257.6	\$1,435.9	14.2%	\$1,504.9	\$1,995.0	32.6%

Source: Tax and Finance, with calculations by OSC.

Notes: Collections data can reflect technical adjustments and other administrative issues, quarterly reconciliations, as well as changes in tax rates, which may require care when analyzing changes over time. Collections include distributions made to counties and cities that impose a paper carryout bag reduction fee. The cities included in the above table impose their own sales tax instead of receiving a share of what their respective counties collect. "Other Local" includes sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts. Regional totals do not include taxes collected for these purposes but do include collections for cities that impose a segmented sales tax on consumer utilities or hotel occupancy. Tax and Finance reports the "gross" local sales tax collections for each county, not adjusting for any money withheld for AIM-related payments or Distressed Provider Assistance. For more details on these withholdings, go to www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings.

Notes

- ¹ Unless otherwise noted, all sales tax collections data in this report are taken from the New York State Department of Taxation and Finance's (Tax and Finance) *Revenue Distribution Certification* (AS001 Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/as001.htm. The sales tax distributions that counties and cities receive from the State in any given month may reflect sales tax payments remitted to the State from registered vendors – including businesses that operate partially or entirely online, along with brick-and-mortar establishments – over several sales tax liability periods, and may also include distributions made to counties and cities that impose a paper carryout bag reduction fee. For monthly sales tax activity by liability period, see Tax and Finance, *Monthly Sales Tax Activity by Liability Period, All Collections* (ST10TC Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm; Tax and Finance periodically adjusts its methodology for estimating monthly distributions to improve the accuracy of its monthly estimates. For more information on distribution adjustments (also referred to as “quarterly reconciliation”), see “Frequently Asked Questions,” at www.tax.ny.gov/research/stats/statistics/sales_tax/government/transparency_reports_list.htm.
- ² “Rest of State” includes all counties and cities located outside of New York City; however, it does not include local sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts.
- ³ U.S. Bureau of Labor Statistics, “Consumer Price Index,” accessed on April 12, 2022, at www.bls.gov/data/.
- ⁴ With some exceptions, the State’s “Tax Cap” limits the amount that local governments and school districts can increase the real property tax levy to the lower of 2 percent or the rate of inflation. However, local governments can pass a local law or resolution by at least a 60 percent vote to override the Tax Cap and voters in school districts can override with a 60 percent vote. For more detailed information on the Tax Cap, go to www.osc.state.ny.us/local-government/property-tax-cap.
- ⁵ Chapter 55 of the Laws of 2022. Final AIM-related payments totaling \$12.5 million will be made in May 2022 to villages with a fiscal year ending on May 31.
- ⁶ Chapter 57 of the Laws of 2022.
- ⁷ Part RR of Chapter 59 of the Laws of 2022. The SFY 2022-23 Budget also suspends the three-fourths of 1 cent tax (or .75 cents) per gallon on the retail sale of motor fuels within the Metropolitan Commuter Transportation District. Section 1111 of the Tax Law allows for counties and cities to pass a local law to lower, or cap, the taxable amount per gallon on the retail sale of gasoline and diesel motor fuels.
- ⁸ For a list of local sales tax rates imposed on motor fuels, see Tax and Finance, *Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel* (Publication 718-F), March 2022, at www.tax.ny.gov/pdf/publications/sales/pub718f.pdf.
- ⁹ The percentages cited are from calendar year 2021. In aggregate, tax collections from the sale of motor fuels comprise 5.9 percent of the total sales tax collections in upstate counties; downstate they comprise 2.8 percent including New York City and 4.4 percent excluding New York City. All data on local gas tax revenue distributions are taken from Tax and Finance's *Monthly Sales Tax Activity by Liability Period, All Jurisdictions, Motor Fuel Collections* (ST60JRMF Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st60jrmf.htm.
- ¹⁰ Tax and Finance, *City of Ogdensburg Imposes Local Sales and Use Tax* (Form ST-22-1), February 16, 2022, at www.tax.ny.gov/pdf/2022/st/st-22-1.pdf.

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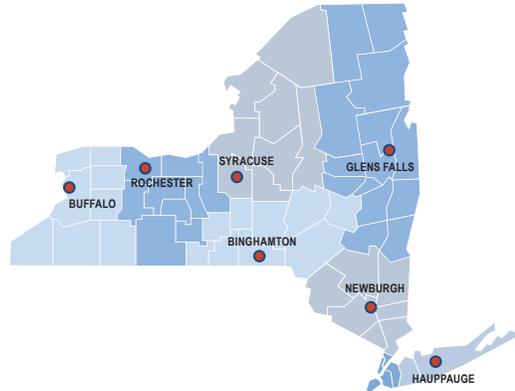
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