



Local Sales Taxes Surge 49.2 Percent in April-June 2021 Over Same Quarter in 2020

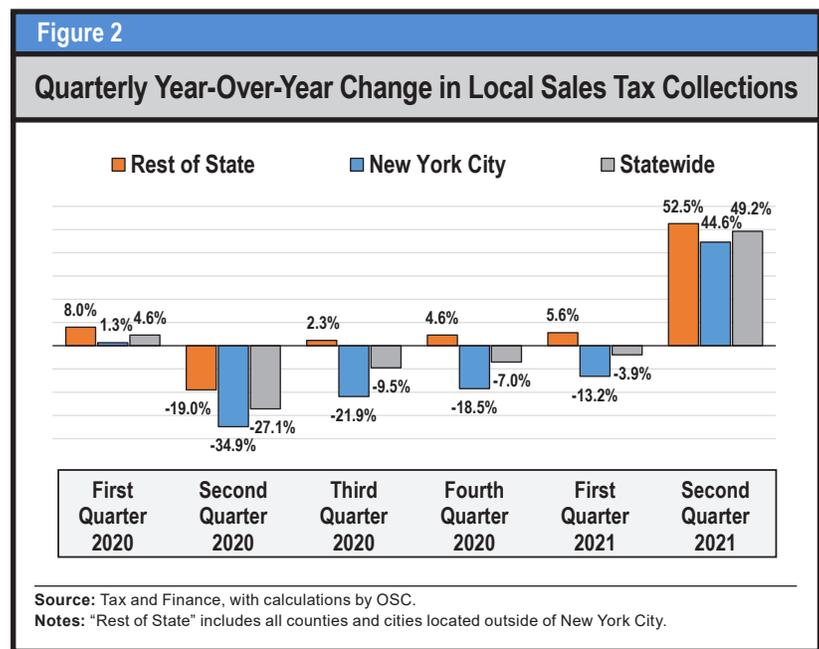
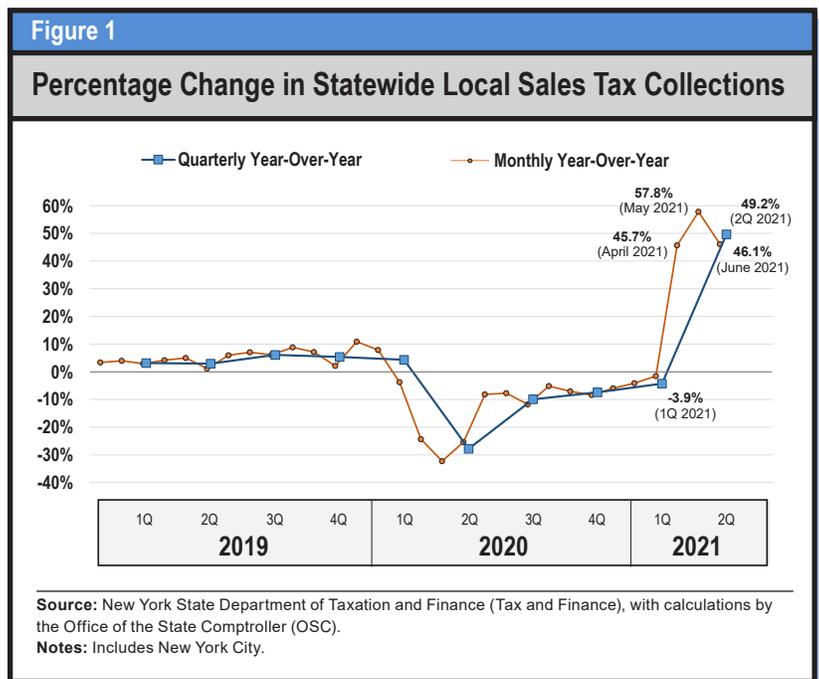
Statewide Collections Strong Even Compared to Pre-Pandemic Period

Overview

Local sales tax collections in New York State grew by 49.2 percent, or just over \$1.6 billion, in the second calendar quarter (April-June) of 2021 compared to the same quarter last year.¹ This extraordinary increase reflects extremely weak collections in the April to June period of 2020, during the first wave of the COVID-19 pandemic.² (See Figure 1.)

New York City’s collections grew by 44.6 percent in the second quarter of 2021 — the first increase after four quarters of gradually lessening year-over-year declines. The City was hit earliest and hardest by the pandemic and was slower to reopen than the rest of the State, much of which had begun to see increases in sales tax collections starting as soon as the third quarter of 2020. While New York City’s second quarter 2021 growth was not as strong as the 52.5 percent increase in the rest of the State, these results indicate major improvement. (See Figure 2.)

Year-to-date, statewide local collections in 2021 are up 18.8 percent, or nearly \$1.5 billion, over the first six months of 2020.



Quarterly Performance Surpasses Pre-Pandemic Levels for Most Regions

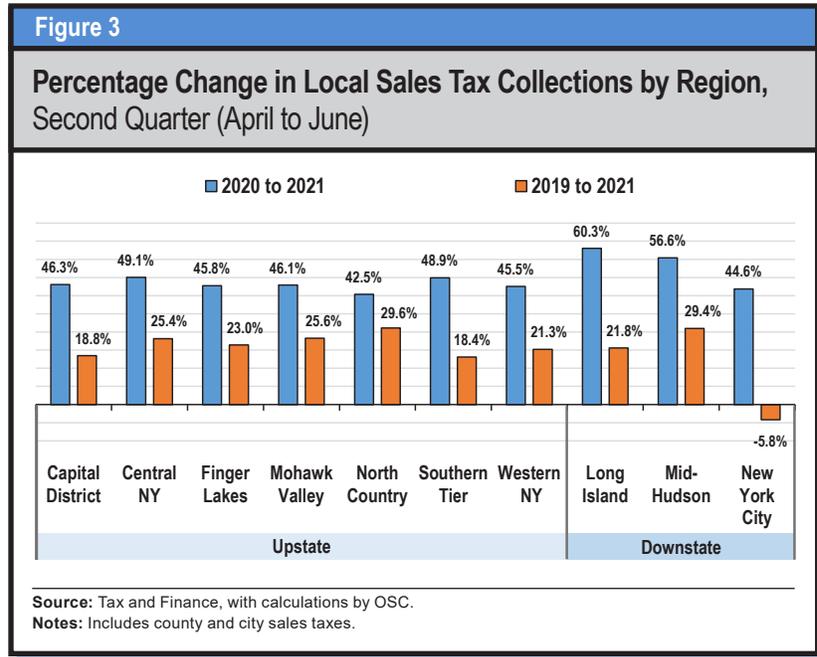
The extremely strong growth seen in every region in the State is largely due to the comparison with last year's very weak collections. In order to better assess the strength of current collections, therefore, it is necessary to compare them to pre-pandemic 2019 collections as well.

Statewide, local collections in the second quarter of 2021 were up 8.7 percent, or \$396 million, above the same quarter in 2019. More dramatically, every region outside of New York City experienced two-year growth of over 18 percent, with the Mid-Hudson and North Country regions recording increases of over 29 percent. New York City's collections, on the other hand, have yet to return to pre-pandemic levels. (See Figure 3.)

The impressive second quarter performance for nearly every region may reflect a combination of pent-up consumer demand generally, along with purchases tied to recent spikes in new home sales. In April-June of 2021, national retail and food service sales increased by 21 percent compared to the same period in 2019. Some of the industries where sales grew fastest include sporting goods and hobby stores (40 percent), motor vehicles and part dealers (33 percent), and building materials and garden equipment (33 percent).³

Residential homes sales from January to May of 2021 were up nearly 22 percent over the same period in 2019, and median home sale prices grew by 33 percent.⁴ Factors that may have helped boost consumer spending include the further easing of pandemic-related restrictions on business operations and travel, along with the third round of federal stimulus payments to qualified individuals and families that began in the middle of March.⁵

See Appendix A on pages 6-7 to view second quarter collections by county and city, including New York City. For a downloadable detailed spreadsheet, see **Monthly and Quarterly Local Sales Tax Collection by Region**.⁶



Improved Collections on Internet-Based Sales: Results from 2020-21 Sales Tax Year

New York State could have seen steeper declines in sales tax collections, and a slower recovery, if not for two major recent changes that required many out-of-state vendors to collect and remit State and local sales taxes. The first change occurred after June 2018, when the U.S. Supreme Court decision in *South Dakota v. Wayfair* effectively eliminated a prohibition on the State's expansion of vendors to include all those that meet a certain threshold of sales made to New Yorkers, regardless of where the vendor is located (referred to here as the "economic nexus policy"). The second change was made to the Tax Law in the State Fiscal Year (SFY) 2019-20 Enacted Budget, requiring online marketplace providers, such as eBay and Etsy, to collect and remit sales taxes on behalf of their third-party vendors effective June 2019 (referred to as the "marketplace provision").⁷

Before these measures were implemented, the State projected that they would generate about \$160 million in new local sales tax revenue from sales outside of New York City, once fully annualized, and another \$170 million from sales inside the boundaries of New York City. On the strength of this estimate, the SFY 2019-20 budget required OSC to withhold \$59 million annually from county sales tax collections to make payments to 1,325 towns and villages which had received State-funded Aid and Incentives for Municipalities (AIM) aid prior to SFY 2019-20, and \$170 million from New York City sales tax collections to contribute to a capital projects lockbox for the Metropolitan Transportation Authority.⁸

The first full sales tax year for which both the economic nexus policy and the marketplace provision were in effect was March 2020 to February 2021.⁹ During that period, the vendors subject to these changes reported \$16.2 billion in total sales, generating about \$686 million in sales tax revenue.¹⁰ About \$431 million of that total was generated by sales outside of New York City, and \$255 million by sales inside New York City. Both far exceeded the State's original estimates. However, the better-than-expected outcome during this period was likely due in part to how the pandemic influenced consumer behavior, reducing local brick-and-mortar commerce and increasing online purchases.

As shown in Figure 4 on the following page, the taxable sales attributable to vendors subject to the economic nexus policy and/or the marketplace provision have increased every quarter since those changes took effect. Growth after the second quarter of sales tax year 2019-20 (once the marketplace provision took effect) is likely due, in part, to the addition of new vendors over time. As a percentage of total taxable sales, marketplace and nexus vendor sales rose to \$3.1 billion, or 3.1 percent of total sales, by the last full pre-pandemic quarter (December 2019 to February 2020).¹¹

However, in the first quarter of sales tax year 2020-21, which coincided with the onset of the pandemic, the dollar amount of marketplace and nexus taxable sales grew to \$3.6 billion. More dramatically, these online sales represented 5.1 percent of all taxable sales in that quarter, as most local retailers were closed and consumers avoided in-person transactions. Even as some businesses reopened in later months, the dollar amount of marketplace and nexus sales continued to grow, reaching \$4.1 billion in the second and third sales tax quarters, and \$4.3 billion in the fourth quarter. Since other taxable sales were recovering somewhat during this period, however, marketplace and nexus sales represented a slightly lower 4.4 percent and 4.6 percent of total sales in the third and fourth quarters, respectively.

Regionally, the percentage of taxable sales from marketplace and nexus vendors varied by county, as did the effect of pandemic-related changes in consumer behavior. In general, less densely-populated counties, such as Oswego, Allegany and Washington, had relatively high percentages of revenue from these types of vendors, as did Putnam County. (See Figure 5 on the following page.) To the extent that these counties have fewer shopping centers, their residents may travel to neighboring counties to purchase goods, with the sales tax generated being collected by the county where the sale occurs. In contrast, taxes generated from online sales are collected based on the county of the address to which the

purchased items are shipped. Such counties likely benefited from the combination of more online shopping during the pandemic with the State's ability to capture taxes from a wider array of these online sales due to the marketplace provision and the nexus policy.

In contrast, the percentage of revenue generated by marketplace and nexus vendors in New York City was not especially high. Even in the first sales tax quarter of 2020-21, as the pandemic caused massive disruptions in the City, the share was 4.5 percent, below the 5.4 percent average for counties in the rest of the State that quarter.

See Appendix B on pages 8-9 for more details on the impact of marketplace and nexus taxable sales by county, including New York City, for sales tax years 2019-20 and 2020-21.

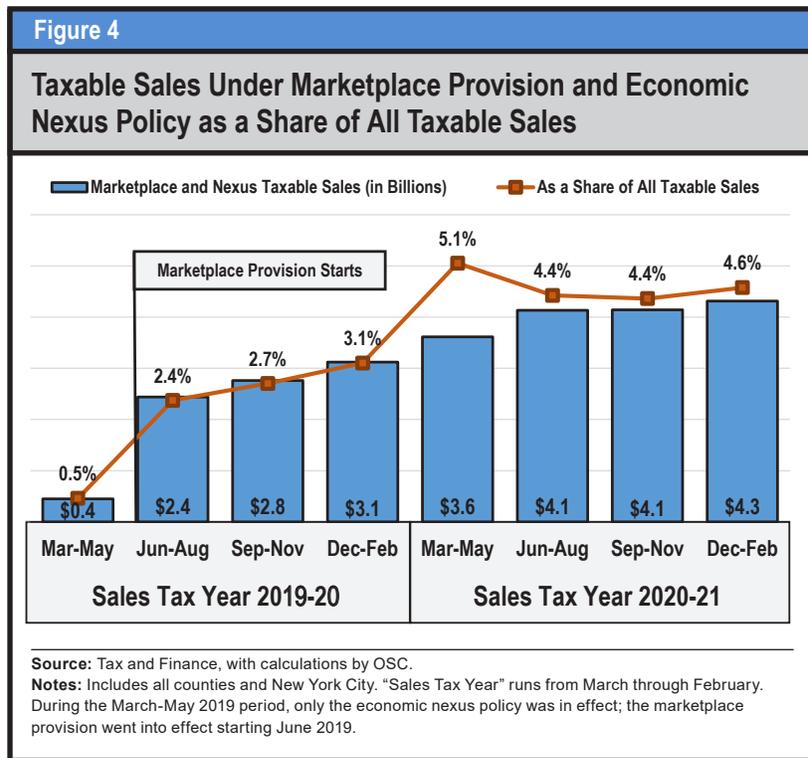
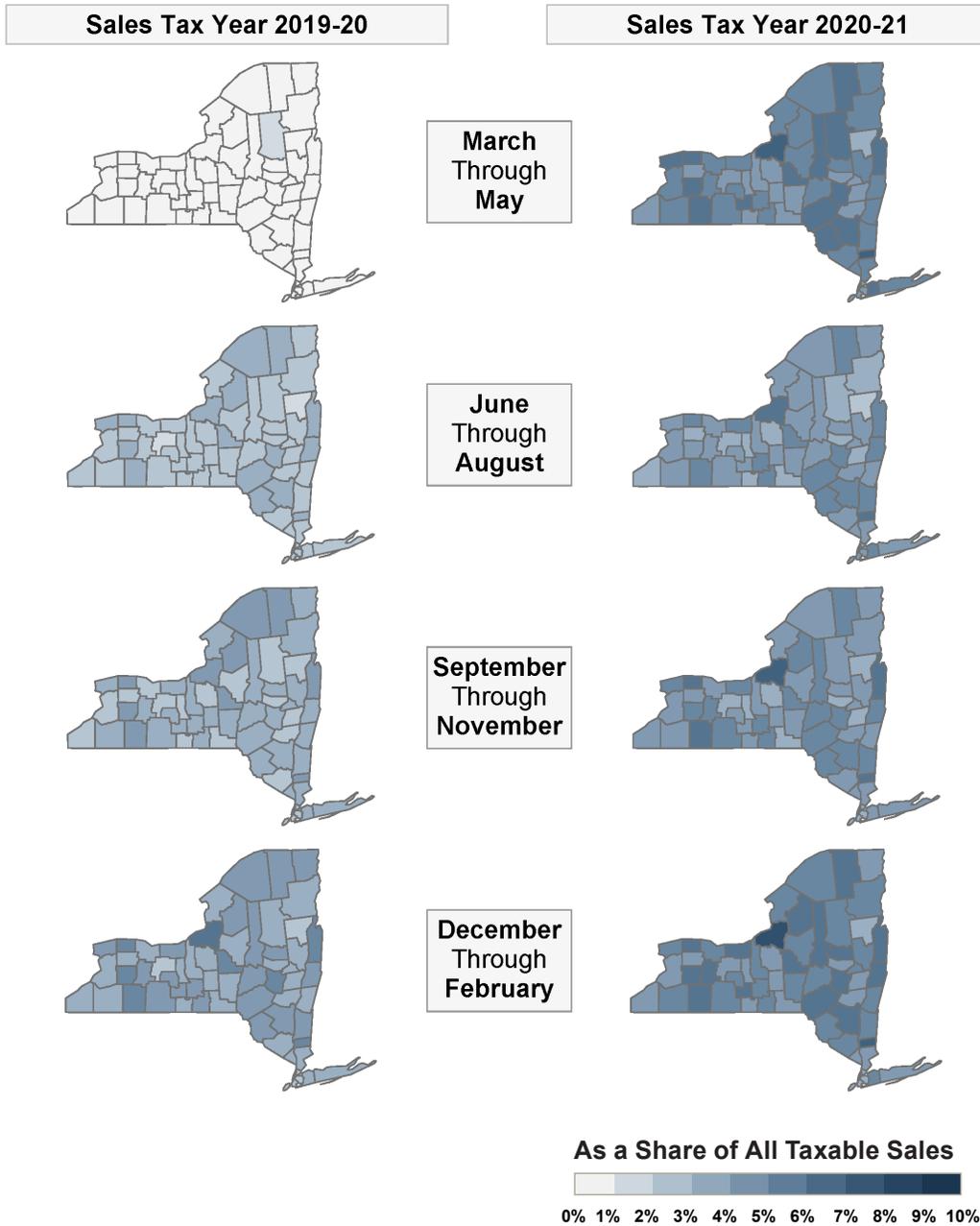


Figure 5

Taxable Sales Under Marketplace Provision and Economic Nexus Policy as a Share of All Taxable Sales by County



Source: Tax and Finance, with calculations by OSC.

Notes: "Sales Tax Year" runs from March through February. During the March-May 2019 period, only the economic nexus policy was in effect; the marketplace provision went into effect starting June 2019.

Appendix A: Sales Tax Collections by Region, Second Quarter (April through June)

Region	City/ County	Second Quarter (April-June)			April			May			June		
		2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change
Capital District		\$0.0	\$236.7	46.3%	\$42.6	\$69.4	62.9%	\$40.5	\$64.7	59.5%	\$78.7	\$102.7	30.4%
Albany	County	\$54.9	\$82.0	49.4%	\$15.6	\$23.3	49.5%	\$15.4	\$23.0	48.8%	\$23.8	\$35.7	49.8%
Columbia	County	\$9.8	\$14.6	49.7%	\$2.4	\$3.6	53.3%	\$2.1	\$3.7	74.2%	\$5.3	\$7.4	38.3%
Greene	County	\$8.0	\$11.2	40.9%	\$1.8	\$3.0	66.4%	\$1.8	\$2.8	50.2%	\$4.3	\$5.5	26.4%
Rensselaer	County	\$21.2	\$28.8	35.6%	\$5.3	\$8.3	55.5%	\$4.7	\$8.3	77.3%	\$11.2	\$12.2	8.6%
Saratoga	County	\$27.2	\$39.9	46.5%	\$7.4	\$11.5	55.6%	\$6.5	\$10.9	69.1%	\$13.4	\$17.4	30.4%
<i>Saratoga Springs</i>	City	\$2.3	\$3.6	53.7%	\$0.7	\$1.0	50.1%	\$0.6	\$0.9	54.3%	\$1.1	\$1.7	55.6%
Schenectady	County	\$21.7	\$32.3	48.9%	\$5.4	\$12.4	130.9%	\$5.3	\$8.7	64.7%	\$11.0	\$11.1	1.2%
Warren	County	\$11.1	\$16.3	46.8%	\$2.8	\$4.2	48.2%	\$2.8	\$4.1	45.8%	\$5.4	\$8.0	46.7%
<i>Glens Falls</i>	City	\$0.7	\$1.1	46.7%	\$0.2	\$0.3	58.8%	\$0.2	\$0.3	77.7%	\$0.4	\$0.5	28.7%
Washington	County	\$4.9	\$7.0	41.5%	\$1.1	\$1.9	64.7%	\$1.1	\$1.9	77.4%	\$2.7	\$3.2	17.6%
Central New York		\$115.2	\$167.3	49.5%	\$30.4	\$46.4	52.4%	\$30.2	\$47.9	58.6%	\$54.6	\$75.6	43.1%
Cayuga	County	\$8.7	\$12.7	44.9%	\$2.1	\$3.5	68.3%	\$1.9	\$3.4	77.4%	\$4.7	\$5.8	21.7%
<i>Auburn</i>	City	\$2.1	\$2.8	29.3%	\$0.5	\$0.8	60.3%	\$0.4	\$0.8	77.6%	\$1.2	\$1.2	-2.5%
Cortland	County	\$7.2	\$10.0	39.0%	\$1.7	\$2.7	53.2%	\$1.6	\$2.9	74.8%	\$3.8	\$4.4	17.1%
Madison	County	\$7.0	\$10.1	43.1%	\$1.6	\$2.6	62.5%	\$1.7	\$2.5	50.6%	\$3.8	\$5.0	31.7%
<i>Oneida</i>	City	\$1.4	\$1.7	26.5%	\$0.3	\$0.5	72.9%	\$0.3	\$0.4	78.7%	\$0.8	\$0.8	-3.7%
Onondaga	County	\$74.2	\$116.1	56.4%	\$20.6	\$32.6	58.1%	\$21.0	\$32.3	53.4%	\$32.6	\$51.3	57.3%
Oswego	County	\$11.2	\$13.9	24.6%	\$2.8	\$2.4	-13.7%	\$2.5	\$4.3	75.4%	\$5.9	\$7.2	21.6%
<i>Oswego</i>	City	\$3.4	\$4.6	34.6%	\$0.8	\$1.3	61.0%	\$0.8	\$1.3	67.0%	\$1.8	\$1.9	7.7%
Finger Lakes		\$171.7	\$250.3	45.8%	\$44.3	\$68.0	53.5%	\$39.1	\$67.2	71.9%	\$88.2	\$115.1	30.4%
Genesee	County	\$9.1	\$13.2	44.8%	\$2.3	\$3.4	49.0%	\$2.4	\$3.5	50.9%	\$4.5	\$6.2	39.4%
Livingston	County	\$7.8	\$11.3	44.9%	\$1.8	\$2.8	58.8%	\$1.6	\$2.8	77.1%	\$4.4	\$5.6	27.6%
Monroe	County	\$108.6	\$158.3	45.8%	\$29.1	\$44.2	52.1%	\$24.9	\$43.2	73.8%	\$54.7	\$70.9	29.8%
Ontario	County	\$17.4	\$26.9	55.2%	\$4.6	\$7.1	54.0%	\$4.4	\$7.1	63.1%	\$8.4	\$12.7	51.7%
Orleans	County	\$4.4	\$5.8	33.5%	\$0.9	\$1.6	76.1%	\$0.9	\$1.6	64.3%	\$2.6	\$2.7	7.3%
Seneca	County	\$5.2	\$8.2	58.7%	\$1.5	\$2.2	40.8%	\$1.3	\$2.3	74.2%	\$2.3	\$3.7	61.8%
Wayne	County	\$12.0	\$15.8	32.1%	\$2.6	\$4.2	63.7%	\$2.3	\$4.2	85.5%	\$7.1	\$7.4	4.0%
Wyoming	County	\$4.3	\$6.2	44.5%	\$0.9	\$1.5	62.8%	\$0.9	\$1.5	76.7%	\$2.5	\$3.1	26.5%
Yates	County	\$3.0	\$4.6	49.9%	\$0.7	\$1.0	59.2%	\$0.6	\$1.0	69.9%	\$1.8	\$2.5	39.9%
Long Island		\$521.1	\$834.3	60.2%	\$149.0	\$221.7	48.8%	\$133.3	\$219.3	64.5%	\$238.8	\$393.9	65.1%
Nassau	County	\$223.1	\$364.7	63.4%	\$67.3	\$98.1	45.9%	\$60.3	\$98.1	62.7%	\$95.6	\$168.5	76.3%
Suffolk	County	\$297.6	\$469.7	57.8%	\$81.6	\$123.2	50.9%	\$72.9	\$121.1	66.0%	\$143.0	\$225.4	57.6%
Mid-Hudson		\$358.3	\$736.3	55.6%	\$100.6	\$153.4	52.5%	\$90.3	\$152.4	68.8%	\$167.4	\$332.7	50.6%
Dutchess	County	\$42.8	\$62.8	47.0%	\$10.9	\$16.5	50.6%	\$9.9	\$17.2	73.3%	\$21.9	\$29.1	33.2%
Orange	County	\$53.0	\$89.3	68.3%	\$16.5	\$24.0	45.4%	\$14.5	\$23.9	65.1%	\$22.0	\$41.3	87.6%
Putnam	County	\$13.7	\$20.2	46.8%	\$3.6	\$5.4	51.1%	\$3.1	\$5.3	72.5%	\$7.1	\$9.4	33.4%
Rockland	County	\$42.9	\$68.1	58.8%	\$11.5	\$18.6	62.3%	\$10.8	\$19.0	76.5%	\$20.6	\$30.4	47.5%
Sullivan	County	\$10.3	\$16.4	59.5%	\$2.5	\$4.1	66.3%	\$2.2	\$4.1	87.1%	\$5.7	\$8.3	46.0%
Ulster	County	\$26.3	\$40.5	54.0%	\$6.3	\$10.4	64.1%	\$5.8	\$10.2	74.6%	\$14.2	\$20.0	41.0%
Westchester	County	\$133.0	\$205.0	54.2%	\$38.1	\$57.9	51.9%	\$33.9	\$56.3	66.3%	\$61.0	\$90.8	48.8%
<i>Mount Vernon</i>	City	\$4.4	\$7.0	58.2%	\$1.2	\$1.9	59.4%	\$1.0	\$1.9	80.2%	\$2.2	\$3.2	47.1%
<i>New Rochelle</i>	City	\$6.0	\$9.5	57.8%	\$1.6	\$2.5	50.0%	\$1.6	\$2.5	58.0%	\$2.8	\$4.5	62.3%
<i>White Plains</i>	City	\$7.9	\$12.5	59.4%	\$3.0	\$3.9	32.7%	\$2.5	\$3.9	54.1%	\$2.4	\$4.7	98.1%
<i>Yonkers</i>	City	\$17.6	\$29.2	66.4%	\$5.3	\$8.1	53.0%	\$4.9	\$7.9	61.8%	\$7.3	\$13.2	79.2%

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Mohawk Valley		\$62.2	\$90.9	46.1%	\$15.4	\$23.9	55.2%	\$14.6	\$23.7	62.8%	\$32.2	\$43.2	34.2%
Fulton	County	\$5.2	\$7.2	38.3%	\$1.2	\$1.9	58.9%	\$1.1	\$1.9	72.8%	\$3.0	\$3.5	17.5%
Gloversville	City	\$1.0	\$1.2	26.3%	\$0.2	\$0.4	78.5%	\$0.2	\$0.3	81.0%	\$0.6	\$0.5	-10.1%
Johnstown	City	\$0.9	\$1.2	33.4%	\$0.2	\$0.3	60.7%	\$0.2	\$0.3	67.7%	\$0.5	\$0.5	8.6%
Hamilton	County	\$0.7	\$1.1	57.6%	\$0.2	\$0.3	56.1%	\$0.1	\$0.3	76.8%	\$0.4	\$0.5	50.5%
Herkimer	County	\$7.6	\$10.8	40.8%	\$1.7	\$2.8	60.4%	\$1.8	\$2.7	55.7%	\$4.2	\$5.3	26.4%
Montgomery	County	\$7.8	\$11.1	41.6%	\$1.8	\$2.8	51.9%	\$1.6	\$2.8	73.5%	\$4.4	\$5.5	25.8%
Oneida	County	\$30.9	\$47.0	36.2%	\$8.2	\$12.6	52.8%	\$7.9	\$12.5	58.3%	\$14.8	\$21.9	12.6%
Rome	City	\$1.9	\$2.5	43.9%	\$0.4	\$0.7	59.5%	\$0.4	\$0.7	69.0%	\$1.0	\$1.1	26.9%
Utica	City	\$2.4	\$3.5	52.2%	\$0.6	\$1.0	62.8%	\$0.6	\$0.9	63.1%	\$1.3	\$1.6	48.6%
Schoharie	County	\$3.8	\$5.2	39.2%	\$0.8	\$1.3	54.8%	\$0.7	\$1.3	76.8%	\$2.2	\$2.6	20.5%
North Country		\$60.1	\$85.6	42.5%	\$14.8	\$22.5	51.9%	\$13.7	\$22.7	65.8%	\$31.6	\$40.4	28.1%
Clinton	County	\$12.5	\$17.7	42.1%	\$3.4	\$4.8	42.9%	\$2.9	\$4.9	71.1%	\$6.2	\$8.0	28.3%
Essex	County	\$6.2	\$9.2	48.4%	\$1.6	\$2.3	49.2%	\$1.4	\$2.4	66.3%	\$3.2	\$4.5	40.2%
Franklin	County	\$6.2	\$8.1	29.8%	\$1.3	\$2.1	58.1%	\$1.8	\$2.1	17.6%	\$3.1	\$3.9	24.9%
Jefferson	County	\$17.6	\$26.7	52.1%	\$4.3	\$6.8	58.9%	\$3.9	\$6.8	75.9%	\$9.4	\$13.1	39.2%
Lewis	County	\$3.1	\$4.3	41.9%	\$0.7	\$1.1	55.7%	\$0.6	\$1.1	81.3%	\$1.8	\$2.2	22.9%
St. Lawrence	County	\$14.5	\$19.5	34.5%	\$3.6	\$5.4	50.0%	\$3.1	\$5.4	72.9%	\$7.8	\$8.8	12.1%
Southern Tier		\$93.3	\$135.6	48.7%	\$24.6	\$37.1	51.1%	\$22.3	\$37.4	67.4%	\$46.4	\$63.0	38.4%
Broome	County	\$29.3	\$43.3	47.9%	\$7.8	\$11.8	51.2%	\$7.3	\$11.8	61.1%	\$14.2	\$19.7	39.2%
Chemung	County	\$12.7	\$18.9	48.9%	\$3.4	\$5.0	47.8%	\$3.0	\$5.1	68.6%	\$6.3	\$8.8	39.9%
Chenango	County	\$5.2	\$8.1	54.5%	\$1.3	\$2.2	60.5%	\$1.2	\$2.1	74.1%	\$2.7	\$3.8	42.7%
Norwich	City	\$0.4	\$0.6	62.9%	\$0.1	\$0.2	76.2%	\$0.1	\$0.2	85.6%	\$0.2	\$0.3	47.9%
Delaware	County	\$5.4	\$7.7	42.9%	\$1.2	\$1.9	62.7%	\$1.1	\$1.9	78.5%	\$3.1	\$3.9	23.4%
Otsego	County	\$8.2	\$11.9	44.8%	\$2.0	\$3.1	50.9%	\$1.9	\$3.1	65.6%	\$4.3	\$5.7	33.0%
Schuyler	County	\$2.2	\$3.6	64.2%	\$0.6	\$0.7	28.2%	\$0.5	\$0.8	79.0%	\$1.1	\$2.0	76.0%
Steuben	County	\$12.6	\$18.3	45.4%	\$3.2	\$4.8	52.0%	\$2.8	\$4.9	77.3%	\$6.6	\$8.5	28.8%
Tioga	County	\$5.2	\$7.7	48.4%	\$1.3	\$2.0	54.2%	\$1.2	\$2.1	79.8%	\$2.8	\$3.7	32.7%
Tompkins	County	\$10.1	\$15.6	54.1%	\$3.1	\$4.5	47.6%	\$2.8	\$4.5	59.4%	\$4.3	\$6.6	55.3%
Ithaca	City	\$2.1	\$3.3	57.4%	\$0.6	\$1.0	49.2%	\$0.6	\$1.0	64.9%	\$0.9	\$1.4	58.5%
Western New York		\$229.2	\$331.1	45.6%	\$59.4	\$89.9	51.5%	\$56.8	\$89.4	57.3%	\$113.0	\$153.3	36.5%
Allegany	County	\$5.1	\$7.4	45.6%	\$1.1	\$1.9	63.2%	\$1.0	\$1.9	88.2%	\$3.0	\$3.7	24.3%
Cattaraugus	County	\$8.8	\$12.6	42.7%	\$2.2	\$3.1	42.7%	\$1.9	\$3.3	67.8%	\$4.7	\$6.2	32.3%
Olean	City	\$0.9	\$1.4	64.1%	\$0.2	\$0.3	46.1%	\$0.2	\$0.4	76.7%	\$0.5	\$0.8	66.6%
Salamanca	City	\$0.2	\$0.2	32.0%	\$0.04	\$0.1	55.4%	\$0.03	\$0.1	82.1%	\$0.1	\$0.1	5.9%
Chautauqua	County	\$15.7	\$23.0	46.9%	\$3.8	\$5.9	56.9%	\$3.3	\$6.1	83.8%	\$8.6	\$11.0	28.2%
Erie	County	\$169.7	\$246.8	45.5%	\$45.0	\$67.3	49.6%	\$42.5	\$66.1	55.5%	\$82.2	\$113.4	38.0%
Niagara	County	\$27.1	\$39.6	46.0%	\$6.5	\$10.7	63.3%	\$7.3	\$10.8	49.0%	\$13.3	\$18.1	35.8%
New York City		\$1,332.0	\$1,926.3	44.6%	\$470.8	\$657.3	39.6%	\$420.1	\$635.8	51.4%	\$441.2	\$633.2	43.5%
Other Local		\$198.9	\$300.1	50.9%	\$63.4	\$89.8	41.6%	\$56.7	\$87.7	54.5%	\$78.8	\$122.7	55.7%
Statewide Total		\$3,303.8	\$4,930.5	49.2%	\$1,015.3	\$1,479.5	45.7%	\$917.7	\$1,448.2	57.8%	\$1,370.8	\$2,002.9	46.1%

Source: Tax and Finance, with calculations by OSC.

Notes: Collections data can reflect technical adjustments and other administrative issues, quarterly reconciliation, as well as changes in tax rates, which may require care when analyzing changes over time. Collections also 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.

Appendix B: Estimated Sales Subject to Local Sales Tax by Marketplace Providers and Vendors With Economic Nexus, Sales Tax Year 2020-21 (Dollars in Millions)

County	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Annual		
	Amount of Sales	As a Share of All Sales	Amount of Sales	As a Share of All Sales	Amount of Sales	As a Share of All Sales	Amount of Sales	As a Share of All Sales	Amount of Sales	As a Share of All Sales	Estimated Sales Tax Generated
Albany	\$60.6	4.5%	\$65.1	3.8%	\$67.2	3.8%	\$70.5	4.1%	\$263.4	4.0%	\$10.5
Allegany	\$7.9	6.8%	\$8.3	5.7%	\$8.7	6.6%	\$9.3	6.9%	\$34.1	6.5%	\$1.5
Broome	\$33.9	4.6%	\$36.4	3.9%	\$37.4	4.0%	\$39.4	4.4%	\$147.1	4.2%	\$5.9
Cattaraugus	\$13.0	5.2%	\$13.9	4.3%	\$14.2	4.7%	\$15.6	5.1%	\$56.6	4.8%	\$2.3
Cayuga	\$13.3	4.9%	\$14.3	4.0%	\$14.8	4.6%	\$16.5	5.3%	\$59.0	4.7%	\$2.4
Chautauqua	\$18.8	4.8%	\$19.8	3.8%	\$19.2	4.0%	\$21.2	4.8%	\$79.0	4.3%	\$3.2
Chemung	\$14.6	4.5%	\$15.2	3.7%	\$16.1	4.1%	\$17.7	4.5%	\$63.5	4.2%	\$2.5
Chenango	\$7.6	4.9%	\$7.8	4.2%	\$8.0	4.6%	\$8.6	5.1%	\$32.0	4.7%	\$1.3
Clinton	\$16.0	5.2%	\$16.3	4.1%	\$17.3	4.4%	\$17.6	4.9%	\$67.2	4.6%	\$2.7
Columbia	\$13.6	5.6%	\$14.3	4.4%	\$14.9	4.7%	\$15.7	5.4%	\$58.5	5.0%	\$2.3
Cortland	\$7.8	4.4%	\$8.6	4.0%	\$9.2	4.5%	\$9.8	4.9%	\$35.3	4.4%	\$1.4
Delaware	\$8.6	6.3%	\$9.3	5.1%	\$9.5	5.5%	\$9.8	6.3%	\$37.2	5.8%	\$1.5
Dutchess	\$65.5	5.7%	\$74.5	5.1%	\$79.3	5.2%	\$83.3	5.6%	\$302.6	5.4%	\$11.3
Erie	\$184.5	5.3%	\$202.7	4.3%	\$200.6	4.4%	\$214.0	5.0%	\$801.8	4.7%	\$38.1
Essex	\$8.4	6.0%	\$10.1	4.0%	\$10.1	4.6%	\$10.0	5.2%	\$38.6	4.8%	\$1.5
Franklin	\$9.2	6.1%	\$10.0	5.1%	\$10.5	5.9%	\$10.9	6.3%	\$40.6	5.9%	\$1.6
Fulton	\$9.6	5.5%	\$10.6	4.8%	\$10.8	5.0%	\$11.8	6.0%	\$42.8	5.3%	\$1.7
Genesee	\$10.6	4.8%	\$11.0	3.9%	\$11.6	4.2%	\$12.8	5.0%	\$46.0	4.4%	\$1.8
Greene	\$9.5	5.0%	\$10.3	4.0%	\$10.7	4.3%	\$11.3	4.8%	\$41.9	4.5%	\$1.7
Hamilton	\$1.0	6.1%	\$1.6	3.9%	\$1.3	4.5%	\$1.2	5.4%	\$5.0	4.7%	\$0.2
Herkimer	\$10.8	6.1%	\$11.7	5.0%	\$12.2	5.7%	\$12.9	6.5%	\$47.5	5.8%	\$2.0
Jefferson	\$22.1	5.1%	\$24.3	4.0%	\$24.1	4.3%	\$26.0	5.3%	\$96.5	4.6%	\$3.9
Lewis	\$4.4	5.7%	\$4.9	4.8%	\$5.1	5.7%	\$5.5	6.5%	\$19.9	5.6%	\$0.8
Livingston	\$11.4	5.8%	\$12.4	4.7%	\$13.0	5.4%	\$13.8	6.2%	\$50.6	5.5%	\$2.0
Madison	\$12.6	6.0%	\$14.0	5.3%	\$14.5	5.9%	\$15.5	6.8%	\$56.6	6.0%	\$2.3
Monroe	\$142.6	5.2%	\$158.0	4.4%	\$159.3	4.6%	\$173.1	5.3%	\$633.0	4.9%	\$25.3
Montgomery	\$8.6	4.4%	\$9.0	3.7%	\$9.3	4.0%	\$10.2	4.6%	\$37.1	4.2%	\$1.5
Nassau	\$315.0	6.0%	\$384.0	5.1%	\$374.3	4.9%	\$383.3	5.1%	\$1,456.7	5.2%	\$61.9
Niagara	\$44.4	6.2%	\$46.8	4.8%	\$47.3	5.2%	\$51.0	6.0%	\$189.5	5.5%	\$7.6

Appendix B: Estimated Sales Subject to Local Sales Tax by Marketplace Providers and Vendors With Economic Nexus, Sales Tax Year 2020-21 (Dollars in Millions)

County	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Annual		
	Amount of Sales	As a Share of All Sales	Amount of Sales	As a Share of All Sales	Amount of Sales	As a Share of All Sales	Amount of Sales	As a Share of All Sales	Amount of Sales	As a Share of All Sales	Estimated Sales Tax Generated
Oneida	\$38.3	5.0%	\$41.0	4.2%	\$42.3	4.5%	\$46.7	5.2%	\$168.2	4.7%	\$8.0
Onondaga	\$86.1	4.6%	\$95.1	3.9%	\$97.8	4.0%	\$104.6	4.5%	\$383.6	4.2%	\$15.3
Ontario	\$22.5	4.5%	\$24.7	3.6%	\$25.3	3.8%	\$27.4	4.4%	\$99.9	4.0%	\$3.5
Orange	\$77.6	5.5%	\$92.6	4.6%	\$94.2	4.5%	\$99.6	5.0%	\$364.0	4.8%	\$13.7
Orleans	\$7.2	6.4%	\$7.5	5.7%	\$7.7	6.2%	\$8.5	7.0%	\$30.9	6.3%	\$1.2
Oswego	\$21.4	7.3%	\$23.5	6.3%	\$24.0	7.1%	\$26.1	8.4%	\$95.0	7.2%	\$3.8
Otsego	\$10.6	5.4%	\$12.1	4.6%	\$12.8	5.1%	\$13.4	5.8%	\$48.9	5.2%	\$2.0
Putnam	\$25.0	7.3%	\$28.6	6.1%	\$29.8	6.6%	\$31.6	7.2%	\$115.1	6.8%	\$4.6
Rensselaer	\$30.8	5.7%	\$32.5	5.0%	\$35.3	5.4%	\$37.9	6.2%	\$136.6	5.6%	\$5.5
Rockland	\$58.2	5.2%	\$70.3	4.6%	\$70.3	4.6%	\$72.6	4.7%	\$271.4	4.8%	\$10.9
Saratoga	\$51.1	5.3%	\$57.2	4.5%	\$60.2	4.8%	\$63.6	5.4%	\$232.1	5.0%	\$7.0
Schenectady	\$28.6	5.0%	\$30.9	4.5%	\$32.7	4.8%	\$35.4	5.2%	\$127.6	4.9%	\$5.1
Schoharie	\$5.8	6.1%	\$6.4	5.3%	\$6.8	5.9%	\$7.0	6.8%	\$26.0	6.0%	\$1.0
Schuyler	\$3.5	6.4%	\$3.9	4.4%	\$3.9	4.8%	\$4.1	6.9%	\$15.5	5.4%	\$0.6
Seneca	\$6.0	4.7%	\$6.4	3.3%	\$6.5	3.7%	\$6.9	4.3%	\$25.8	3.9%	\$1.0
St Lawrence	\$18.9	5.2%	\$19.2	4.2%	\$20.5	5.0%	\$21.9	5.7%	\$80.5	5.0%	\$3.2
Steuben	\$18.2	5.8%	\$19.0	4.6%	\$19.9	5.2%	\$21.3	5.9%	\$78.3	5.3%	\$3.1
Suffolk	\$379.6	5.4%	\$452.5	4.4%	\$431.0	4.4%	\$453.5	4.9%	\$1,716.6	4.7%	\$73.0
Sullivan	\$16.5	6.6%	\$22.7	6.0%	\$18.4	5.5%	\$19.1	5.8%	\$76.7	5.9%	\$3.1
Tioga	\$8.0	5.9%	\$8.4	5.0%	\$8.7	5.3%	\$9.2	5.8%	\$34.2	5.5%	\$1.4
Tompkins	\$18.1	5.8%	\$21.1	5.0%	\$22.4	5.4%	\$22.9	5.9%	\$84.5	5.5%	\$3.4
Ulster	\$42.0	6.5%	\$48.5	5.4%	\$50.2	5.6%	\$52.6	6.4%	\$193.2	5.9%	\$7.7
Warren	\$13.5	3.7%	\$15.9	2.4%	\$15.6	3.0%	\$16.6	3.9%	\$61.5	3.2%	\$1.8
Washington	\$11.1	6.6%	\$11.9	5.6%	\$12.3	6.1%	\$13.4	7.0%	\$48.7	6.3%	\$1.5
Wayne	\$17.7	5.9%	\$19.3	5.2%	\$19.9	5.7%	\$21.6	6.9%	\$78.5	5.9%	\$3.1
Westchester	\$228.6	5.5%	\$269.1	4.8%	\$273.3	4.7%	\$276.1	4.7%	\$1,047.1	4.9%	\$41.9
Wyoming	\$6.8	6.2%	\$7.2	4.8%	\$7.6	5.6%	\$8.1	6.8%	\$29.7	5.8%	\$1.2
Yates	\$4.2	5.5%	\$4.8	4.3%	\$4.6	4.7%	\$4.8	5.8%	\$18.5	5.0%	\$0.7
New York City	\$1,272.3	4.5%	\$1,458.3	4.2%	\$1,456.7	3.9%	\$1,487.0	3.8%	\$5,674.3	4.1%	\$255.3
Rest of State	\$2,341.5	5.4%	\$2,677.4	4.5%	\$2,684.4	4.6%	\$2,824.9	5.1%	\$10,528.2	4.9%	\$431.0
Statewide Total	\$3,613.8	5.1%	\$4,135.7	4.4%	\$4,141.1	4.4%	\$4,311.9	4.6%	\$16,202.5	4.6%	\$686.4

Source: Tax and Finance, with calculations by OSC.

Notes: A "Sales Tax Year" runs from March through February. "Rest of State" includes all counties and cities outside of New York City.

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 (Tax and Finance) Revenue Distribution Certification (AS001) reports. 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, ST10TC reports, 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 www.tax.ny.gov/research/stats/statistics/sales_tax/reports/FAQ%20for%20the%20New%20Sales%20Tax%20Reports.docx.
- ² Many businesses were shut down during the first wave of the COVID-19 pandemic and a large portion of the population stayed at home to avoid infection, both of which significantly hurt overall local sales tax collections in New York State. For more information on the economic impacts of the pandemic, see Austan Goolsbee & Chad Syverson, “Fear, Lockdown, and Diversion: Comparing Drivers of Pandemic Economic Decline 2020,” *National Bureau of Economic Research*, June 2020, at www.nber.org/papers/w27432.
- ³ U.S. Census Bureau, *Advance Monthly Sales of Retail and Food Services*, at www.census.gov/retail/index.html.
- ⁴ New York State Association of Realtors, Inc., *Housing Market Reports*, at www.nysar.com/news/market-data/reports/. NYSAR data does not include sales in the following counties: Albany, Fulton, Montgomery, New York (Manhattan), Putnam, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Washington or Westchester.
- ⁵ See, e.g., Governor Andrew Cuomo, press release (COVID-19 Restrictions), June 15, 2021, at www.governor.ny.gov/news/governor-cuomo-announces-covid-19-restrictions-lifted-70-adult-new-yorkers-have-received-first; and New York State Department of Health, “Updated Interim Guidance for Travelers,” April 10, 2021, at https://coronavirus.health.ny.gov/system/files/documents/2021/04/updated_travel_advisory_april_10_2021a.pdf. A third round of federal relief payments, authorized as part of the American Rescue Plan Act of 2021, began on March 12, 2021. For more details, see Internal Revenue Service, “IRS begins delivering third round of Economic Impact Payments to Americans”, March 12, 2021, at www.irs.gov/newsroom/irs-begins-delivering-third-round-of-economic-impact-payments-to-americans.
- ⁶ www.osc.state.ny.us/files/local-government/publications/excel/local-sales-tax-collections-monthly-quarterly-collections-region.xlsx.
- ⁷ For more information on the marketplace provision and economic nexus policy, see Tax and Finance, *Notice N-19-1*, January 2019 at www.tax.ny.gov/pdf/notices/n19-1.pdf?_ga=2.216428694.1870757572.1547751280-2145156823.1547751280, and *Memo TSB-M-19(2.1)S*, October 17, 2019 at www.tax.ny.gov/pdf/memos/sales/m19-2-1s.pdf.
- ⁸ New York State Division of the Budget, *FY 2020 Enacted Budget Financial Plan*, pp. 10, 28 & 91, at www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf. The State Fiscal Year 2020-21 Enacted Budget estimated that marketplace and nexus sales inside New York City, once fully annualized, would generate a total of \$320 million in new revenue for the Metropolitan Transportation Authority, of which \$170 million would come from the City’s share and the remaining \$150 million from the State’s share.
- ⁹ Tax and Finance has tracked the taxable sales made by marketplace and nexus vendors for all counties and New York City since the first quarter of the 2019-20 sales tax year (March to May 2019). The recent release of the fourth quarter 2020-21 taxable sales data completes a two-year dataset that allows for a clearer picture of overall performance on a county-by-county basis. All marketplace and nexus taxable sales data are preliminary and subject to change. A “sales tax year” spans across two calendar years, running from March through February, and has the following quarters: first quarter (March-May), second quarter (June-August), third quarter (September-November) and fourth quarter (December-February).
- ¹⁰ Estimated local tax collections are computed using additional taxable sales generated by the economic nexus and marketplace policies in each county and New York City, multiplied by that county’s (or NYC’s) local tax rate. They do not include the regional 0.375 percent surcharge for the Metropolitan Commuter Transportation District.
- ¹¹ All taxable sales and purchases quarterly data by geography and industry are preliminary and subject to change. To access this dataset, see Tax and Finance, *Taxable Sales and Purchases Quarterly Data beginning March 2013*, at www.tax.ny.gov/research/stats/stat_excise/taxable_sales_and_purchases/taxable_sales_and_purchases_open_data.htm.

Contacts



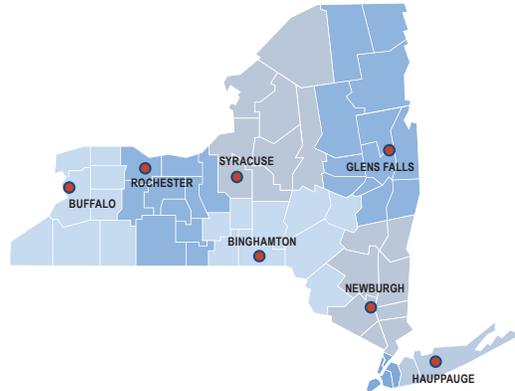
Office of the NEW YORK STATE COMPTROLLER

New York State Comptroller
THOMAS P. DINAPOLI

Division of Local Government and School Accountability

110 State Street, 12th Floor, Albany, NY 12236
Tel: 518.474.4037 • Fax: 518.486.6479
Email: localgov@osc.ny.gov

www.osc.state.ny.us/local-government



Andrea C. Miller
Executive Deputy Comptroller

Executive • 518.474.4037
Elliott Auerbach, Deputy Comptroller
Tracey Hitchen Boyd, Assistant Comptroller
Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and
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Division of Legal Services
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Counties: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga, Tompkins

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STATEWIDE AUDIT
Tel 315.793.2484

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability

110 State Street, 12th floor
Albany, NY 12236

Tel: (518) 474-4037

Fax: (518) 486-6479

or email us: localgov@osc.ny.gov

www.osc.state.ny.us/local-government



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