



Local Sales Tax Collections Increased by 4.2 Percent in 2023

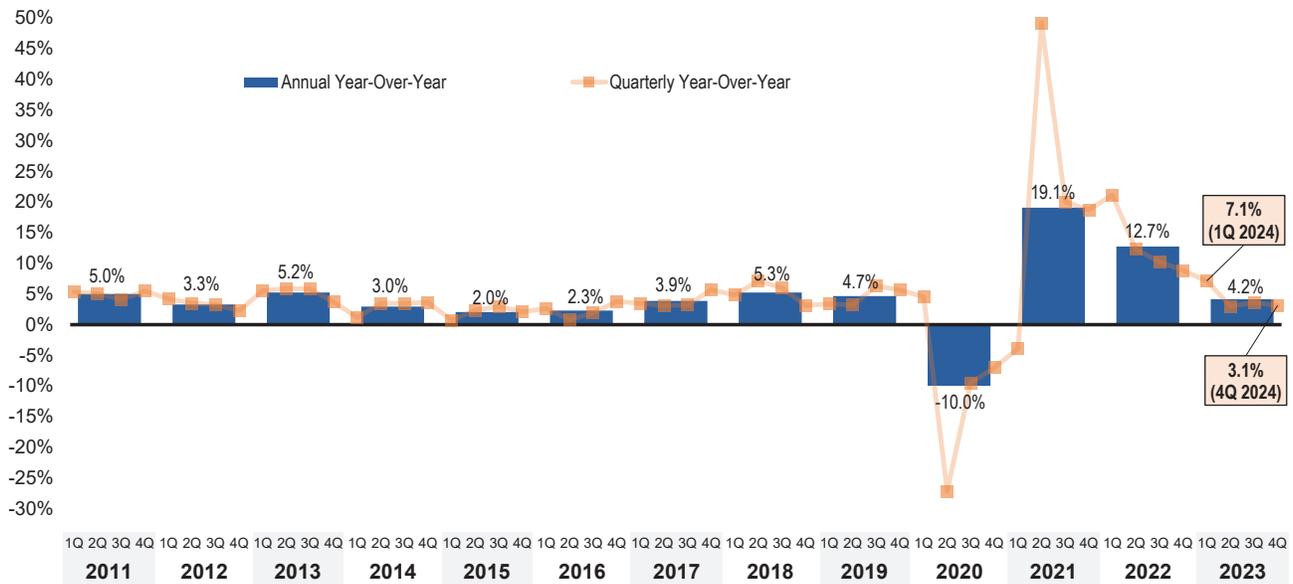
Overall Growth Moderates After Increasing by Double Digits the Prior Two Years

Overview

Local government sales tax collections in New York State totaled \$23 billion in calendar year 2023, up 4.2 percent, or nearly \$919 million, compared to 2022.¹ This past year’s growth lagged compared to both 2021 and 2022, when a combination of rising inflation and a surge in taxable sales statewide led to double-digit growth after significant COVID-related declines in 2020. Despite the slowdown, collections returned to growth rates more consistently seen before the pandemic.

As shown in Figure 1, fourth quarter (October-December) collections grew by 3.1 percent over the same quarter in 2022. This increase was similar to the 3 percent and 3.6 percent year-over-year growth experienced in the second and third quarters, respectively, and not nearly as robust as the 7.1 percent growth in the first quarter. Since the second quarter of 2023, overall growth has been similar to the lower quarterly rates seen prior to the pandemic, an average increase of 3.9 percent from 2011 to 2019.

FIGURE 1
Percentage Change in Statewide Local Sales Tax Collections



Source: New York State Department of Taxation and Finance (Tax and Finance), with calculations by the Office of the New York State Comptroller (OSC).
Note: Includes New York City.

Economic Factors Impacting Sales Tax Performance

Statewide collections in 2023, for the most part, were not subject to the same pandemic-related fluctuations that resulted in historically large year-over-year quarterly declines in 2020, followed by large increases for much of 2021 and 2022. The stabilization of sales tax growth over the course of the past year reflects, in part, certain influencing economic factors.

One such factor is the rate of inflation, as measured by the percentage change in the national consumer price index. After less than 2 percent annual growth in both 2019 and 2020, inflation began to tick up in early 2021 and reached a 40-year high of 9.1 percent in June 2022. Since then, inflation has cooled and sales tax collections have continued their gradual return to pre-pandemic growth rates.

In 2023, inflation dropped from 5.8 percent in the first quarter to 3.2 percent in the fourth quarter. (See Figure 2.) For the year, inflation was

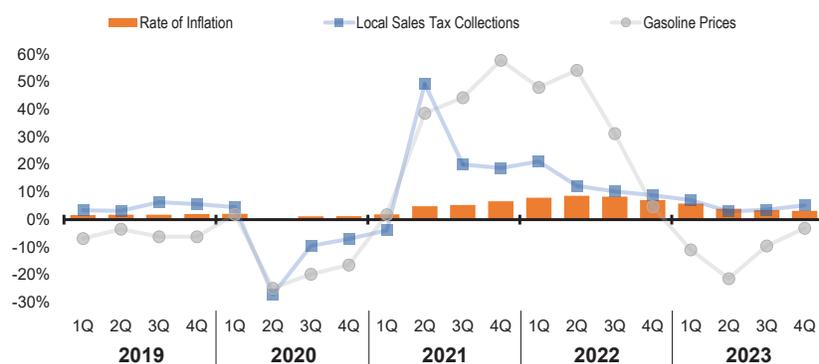
4.1 percent, nearly half the 2022 rate of 8 percent. Despite the slowdown, inflation in 2023 was still more than twice as high as the average annual rate (1.8 percent) from 2011 to 2019.²

The change in gasoline prices over the past couple of years has also had a notable impact on local sales tax collections. (The taxes collected on the retail sale of motor fuels comprise around 5 percent of local collections statewide in a given year, with some regional variation.³) As shown in Figure 2, quarterly year-over-year gasoline prices declined anywhere from 3.1 percent to 21.4 percent in 2023 as sales tax growth continued to slow, whereas nearly 46 percent average growth in gasoline prices from the second quarter of 2021 to the third quarter of 2022 helped drive significant sales tax increases during that period.⁴

Other economic variables can make direct or indirect contributions to sales tax growth as well. For example, an improving job market can drive consumption. Statewide employment increased by 0.8 percent or 73,000 jobs in 2023 after seeing stronger growth in 2021 and 2022. In addition, average hourly earnings across the State saw moderate increases for the second straight year.⁵

FIGURE 2

Quarterly Year-Over-Year Change in the Rate of Inflation, Statewide Local Sales Tax Collections and Gasoline Prices



Sources: Tax and Finance; U.S. Bureau of Labor Statistics; and New York State Energy and Development Authority, with calculations by OSC.

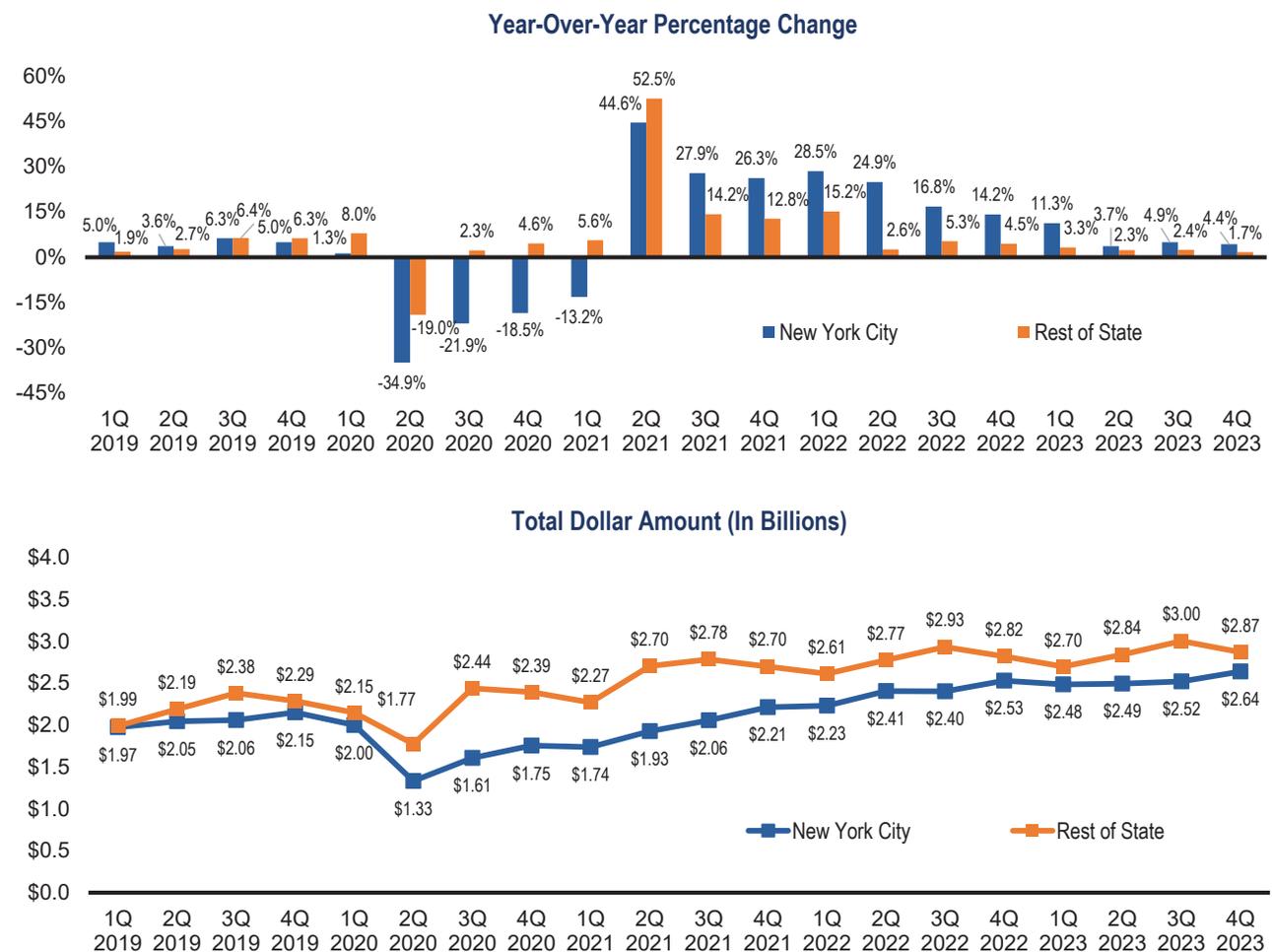
Notes: Statewide local sales tax collections include New York City. Quarterly gasoline prices are based on the average monthly price per gallon of regular grade motor fuel in New York State. The rate of inflation is based on the national consumer price index.

Regional Sales Tax Performance

Regional variations in sales tax performance can also have a large effect on overall collections. For instance, the 4.2 percent growth in statewide collections in 2023 was influenced by a 5.9 percent increase in New York City's sales taxes, whereas the counties and cities in the rest of the State, in aggregate, saw more modest growth of 2.4 percent for the year. The City's collections typically comprise a little over two-fifths of all local sales taxes collected in the State, so their impact on total statewide growth is significant.⁶

As shown in Figure 3, New York City's collections recovered to pre-pandemic levels by the end of 2021. However, sales tax growth in 2023, which outpaced the rest of the State, likely reflects the continued rebound of the City's tourism sector.⁷ In fact, visitors to New York City approached pre-pandemic levels during the recent holiday season. Recent improvement has come despite office and retail vacancy rates remaining elevated.⁸

FIGURE 3
Quarterly Local Sales Tax Collections for New York City and Rest of State



Source: Tax and Finance, with calculations by OSC.

Note: "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.

In addition, taxable sales for some of the City's larger industry groups, such as health and personal care stores, telecommunications carriers, electronics and appliance stores and furniture stores, have yet to fully recover.⁹

Collections for the counties and cities in the rest of the State, in aggregate, stabilized by the middle of 2022, returning to lower pre-pandemic growth. In fact, since the second quarter of 2022, quarterly growth rates have ranged between 1.7 percent and 5.3 percent.¹⁰ (See Figure 3.)

County and City Collections

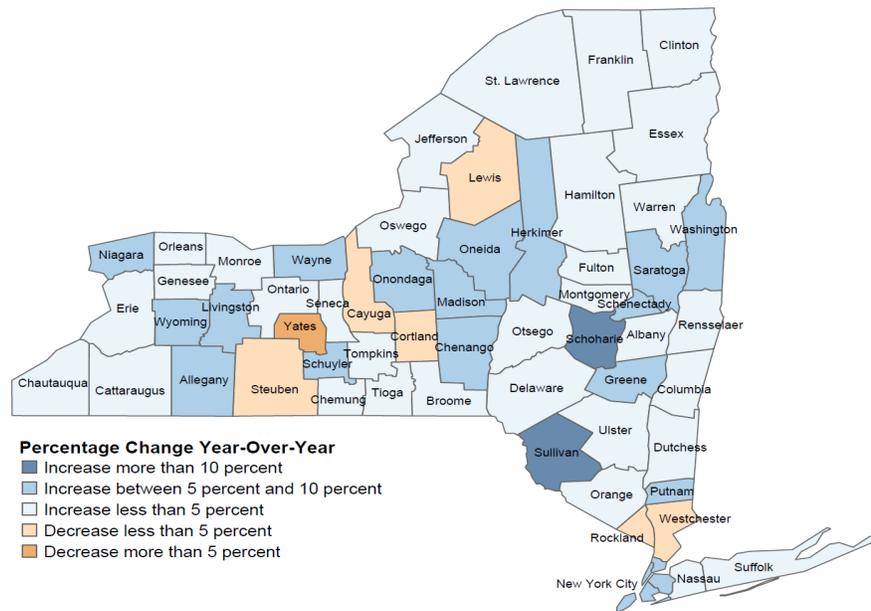
County collections, in aggregate, grew by 2.4 percent, or \$259 million, in 2023 compared to the previous year. Most (50 of 57) counties outside of New York City experienced a year-over-year increase in sales tax collections, with many smaller counties, in terms of the total amount of sales tax that they generate, seeing the strongest growth. (See Figure 4.)

Sullivan County had the largest increase at 11.6 percent, followed by the counties of Schoharie (10.9 percent), Chenango (7.9 percent) and Schuyler (7.8 percent).

Conversely, Yates County experienced the steepest decline at 5.6 percent, followed by the counties of Cayuga (2.5 percent), Steuben (1.5 percent) and Rockland (1.4 percent).

A majority (15 of 18) of the cities outside of New York City that impose their own sales tax instead of receiving a portion of county collections also experienced year-over-year increases in 2023. Oswego had the strongest growth at 16 percent, followed by Glens Falls (9.6 percent), Norwich, and Oneida (8.9 percent each).¹¹ Three cities experienced modest decreases, with Auburn and Ithaca seeing a decline of 0.2 percent each, followed by Yonkers at less than 0.1 percent.

FIGURE 4
Change in County Sales Tax Collections, Calendar Year 2022 to 2023



Source: Tax and Finance, with calculations by OSC.
Note: Includes county and New York City collections.

Other factors outside of broad economic or regional trends can affect individual county and city collections growth, including the prior period corrections and late filing changes – referred to in our reports as “technical adjustments” – regularly made by the New York State Department of Taxation and Finance to correct for earlier sales tax distribution inaccuracies. These can significantly affect year-over-year changes on a monthly basis, quarterly basis, and even annual basis. For example, Chenango County’s sales tax collections would have seen slower growth in 2023 were it not for the addition of over \$1.2 million in technical adjustments. Conversely, Yates County would have experienced relatively modest growth had it not been for the deduction of over \$2 million in technical adjustments.¹² In many cases, smaller counties and most cities can show big changes in collections from factors that would typically not drive volatility for larger entities, such as a few large sales in a particular month. Nonetheless, annual collections can usually provide a better picture of underlying sales tax performance at the county and city levels.

It is important to note that the gross county and city sales tax distribution data provided by Tax and Finance, and used in our quarterly and annual reports, does not reflect any of the various sales tax withholdings for State-determined purposes. The State Fiscal Year (SFY) 2022-23 Budget eliminated these withholdings for all counties outside of New York City in 2022, however, the City is still subject to \$150 million in annual Distressed Provider Assistance withholdings until SFY 2024-25.¹³ The City is also separately subject to certain withholdings in support of the Metropolitan Transportation Authority.

(To view collections by region and local taxing jurisdiction for 2023, 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

Region	City/ County	Annual (January-December)			January-March			April-June			July-September			October-December		
		2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change
Capital District		\$992.0	\$1,024.7	3.3%	\$223.6	\$239.5	7.1%	\$251.5	\$250.4	-0.4%	\$260.6	\$274.5	5.3%	\$256.4	\$260.2	1.5%
Albany	County	\$356.4	\$358.4	0.6%	\$78.78	\$86.62	9.9%	\$93.60	\$87.92	-6.1%	\$87.75	\$93.19	6.2%	\$96.23	\$90.70	-5.7%
Columbia	County	\$62.02	\$62.22	0.3%	\$14.32	\$14.60	2.0%	\$14.80	\$15.10	2.0%	\$16.92	\$16.68	-1.4%	\$15.98	\$15.84	-0.9%
Greene	County	\$45.99	\$48.30	5.0%	\$10.66	\$10.99	3.1%	\$11.11	\$11.50	3.5%	\$12.49	\$13.86	11.0%	\$11.73	\$11.95	1.9%
Rensselaer	County	\$121.3	\$124.9	2.9%	\$27.71	\$30.52	10.1%	\$30.03	\$30.88	2.8%	\$32.34	\$32.15	-0.6%	\$31.21	\$31.30	0.3%
Saratoga	County	\$160.3	\$171.6	7.0%	\$37.17	\$38.88	4.6%	\$40.60	\$42.00	3.4%	\$41.85	\$46.97	12.2%	\$40.71	\$43.71	7.4%
Saratoga Springs	City	\$16.91	\$18.17	7.5%	\$3.26	\$3.69	13.4%	\$3.92	\$4.25	8.5%	\$5.62	\$5.66	0.8%	\$4.11	\$4.57	11.1%
Schenectady	County	\$126.2	\$133.7	5.9%	\$29.96	\$31.33	4.6%	\$32.92	\$33.03	0.3%	\$31.66	\$33.50	5.8%	\$31.65	\$35.81	13.1%
Warren	County	\$70.56	\$72.94	3.4%	\$14.27	\$14.93	4.6%	\$16.59	\$17.26	4.1%	\$23.14	\$23.25	0.5%	\$16.56	\$17.50	5.7%
Glens Falls	City	\$4.50	\$4.93	9.6%	\$0.99	\$1.11	11.4%	\$1.08	\$1.27	16.9%	\$1.31	\$1.35	3.0%	\$1.11	\$1.21	8.7%
Washington	County	\$27.85	\$29.56	6.2%	\$6.44	\$6.87	6.7%	\$6.83	\$7.20	5.5%	\$7.48	\$7.83	4.7%	\$7.11	\$7.66	7.8%
Central New York		\$681.4	\$714.2	4.8%	\$159.1	\$167.0	5.0%	\$169.0	\$179.2	6.0%	\$180.3	\$187.3	3.9%	\$173.0	\$180.6	4.4%
Cayuga	County	\$48.63	\$47.43	-2.5%	\$11.87	\$11.13	-6.2%	\$11.71	\$11.52	-1.6%	\$13.47	\$12.96	-3.7%	\$11.59	\$11.83	2.1%
Auburn	City	\$10.94	\$10.92	-0.2%	\$2.72	\$2.59	-4.8%	\$2.63	\$2.66	1.3%	\$3.04	\$2.84	-6.5%	\$2.55	\$2.82	10.6%
Cortland	County	\$39.24	\$39.22	0.0%	\$9.15	\$9.41	2.9%	\$9.78	\$9.76	-0.2%	\$10.24	\$10.50	2.5%	\$10.08	\$9.55	-5.2%
Madison	County	\$39.40	\$41.94	6.5%	\$8.87	\$9.25	4.2%	\$9.91	\$10.56	6.5%	\$10.83	\$11.35	4.8%	\$9.78	\$10.78	10.3%
Oneida	City	\$6.45	\$7.02	8.9%	\$1.55	\$1.53	-1.5%	\$1.69	\$1.88	10.8%	\$1.68	\$1.78	5.9%	\$1.52	\$1.84	20.6%
Onondaga	County	\$456.6	\$483.5	5.9%	\$106.7	\$113.8	6.7%	\$113.6	\$121.6	7.0%	\$119.1	\$125.8	5.6%	\$117.3	\$122.3	4.3%
Oswego	County	\$61.44	\$62.43	1.6%	\$13.86	\$14.55	5.0%	\$15.30	\$15.61	2.0%	\$16.83	\$16.47	-2.2%	\$15.45	\$15.80	2.3%
Oswego	City	\$18.71	\$21.69	16.0%	\$4.38	\$4.70	7.3%	\$4.46	\$5.66	27.1%	\$5.10	\$5.58	9.3%	\$4.77	\$5.76	20.6%
Finger Lakes		\$1,004.1	\$1,024.9	2.1%	\$234.4	\$245.8	4.9%	\$252.4	\$253.6	0.5%	\$259.0	\$275.4	6.3%	\$258.2	\$250.1	-3.2%
Genesee	County	\$54.87	\$56.20	2.4%	\$12.35	\$12.95	4.8%	\$13.29	\$13.73	3.3%	\$15.35	\$15.70	2.3%	\$13.88	\$13.82	-0.4%
Livingston	County	\$44.79	\$47.89	6.9%	\$9.67	\$10.75	11.2%	\$11.71	\$10.87	-7.2%	\$11.69	\$13.51	15.6%	\$11.72	\$12.76	8.9%
Monroe	County	\$629.5	\$638.5	1.4%	\$150.3	\$156.7	4.2%	\$160.2	\$158.9	-0.8%	\$158.3	\$169.9	7.3%	\$160.6	\$153.1	-4.7%
Ontario	County	\$112.9	\$115.1	1.9%	\$25.76	\$27.06	5.0%	\$27.29	\$27.92	2.3%	\$30.89	\$31.38	1.6%	\$28.94	\$28.69	-0.9%
Orleans	County	\$22.46	\$23.10	2.8%	\$5.30	\$5.69	7.4%	\$5.56	\$5.93	6.7%	\$5.83	\$5.66	-3.0%	\$5.77	\$5.82	0.7%
Seneca	County	\$32.29	\$33.06	2.4%	\$7.06	\$7.80	10.5%	\$7.95	\$7.83	-1.5%	\$8.96	\$9.07	1.2%	\$8.33	\$8.36	0.4%
Wayne	County	\$60.66	\$64.43	6.2%	\$14.25	\$14.84	4.1%	\$15.55	\$16.02	3.0%	\$15.58	\$17.42	11.8%	\$15.28	\$16.16	5.7%
Wyoming	County	\$24.77	\$26.03	5.1%	\$5.47	\$5.72	4.5%	\$5.99	\$6.89	15.1%	\$7.20	\$6.98	-3.0%	\$6.12	\$6.44	5.3%
Yates	County	\$21.79	\$20.56	-5.6%	\$4.22	\$4.33	2.6%	\$4.81	\$5.46	13.5%	\$5.21	\$5.78	10.9%	\$7.55	\$5.00	-33.8%
Long Island		\$3,449.5	\$3,510.9	1.8%	\$809.9	\$837.7	3.4%	\$866.3	\$880.5	1.6%	\$915.2	\$919.5	0.5%	\$858.0	\$873.2	1.8%
Nassau	County	\$1,534.8	\$1,570.5	2.3%	\$370.1	\$384.3	3.8%	\$380.8	\$391.5	2.8%	\$395.0	\$398.8	1.0%	\$388.8	\$395.9	1.8%
Suffolk	County	\$1,911.3	\$1,936.4	1.3%	\$439.3	\$452.4	3.0%	\$484.5	\$488.3	0.8%	\$519.0	\$519.4	0.1%	\$468.5	\$476.3	1.7%
Mid-Hudson		\$2,377.7	\$2,410.6	1.4%	\$570.5	\$560.1	-1.8%	\$590.6	\$604.8	2.4%	\$612.7	\$621.7	1.5%	\$604.0	\$624.0	3.3%
Dutchess	County	\$253.9	\$254.9	0.4%	\$65.21	\$60.39	-7.4%	\$60.46	\$61.47	1.7%	\$63.64	\$67.79	6.5%	\$64.57	\$65.20	1.0%
Orange	County	\$379.9	\$393.0	3.4%	\$86.97	\$90.61	4.2%	\$95.40	\$97.29	2.0%	\$102.2	\$102.3	0.1%	\$95.3	\$102.8	7.9%
Putnam	County	\$82.09	\$88.45	7.7%	\$19.47	\$20.61	5.8%	\$20.25	\$22.33	10.2%	\$21.11	\$23.03	9.1%	\$21.26	\$22.49	5.8%
Rockland	County	\$289.5	\$285.4	-1.4%	\$70.46	\$67.60	-4.1%	\$72.42	\$74.30	2.6%	\$73.57	\$69.46	-5.6%	\$73.04	\$74.04	1.4%
Sullivan	County	\$70.46	\$78.64	11.6%	\$14.43	\$15.05	4.3%	\$16.08	\$20.62	28.3%	\$24.08	\$24.15	0.3%	\$15.86	\$18.82	18.6%
Ulster	County	\$165.1	\$170.4	3.2%	\$38.38	\$39.30	2.4%	\$41.62	\$41.57	-0.1%	\$43.24	\$45.92	6.2%	\$41.90	\$43.57	4.0%
Westchester	County	\$889.2	\$889.1	0.0%	\$214.8	\$205.0	-4.5%	\$221.8	\$225.0	1.4%	\$223.4	\$226.8	1.5%	\$229.2	\$232.4	1.4%
Mount Vernon	City	\$28.51	\$30.47	6.9%	\$7.11	\$7.14	0.5%	\$6.96	\$8.21	17.9%	\$7.40	\$7.43	0.5%	\$7.03	\$7.68	9.2%
New Rochelle	City	\$40.34	\$41.32	2.4%	\$9.55	\$9.74	2.0%	\$10.09	\$10.24	1.5%	\$10.36	\$10.49	1.3%	\$10.34	\$10.85	4.9%
White Plains	City	\$56.37	\$56.60	0.4%	\$13.78	\$14.36	4.2%	\$13.76	\$13.56	-1.4%	\$14.40	\$14.05	-2.4%	\$14.44	\$14.63	1.3%
Yonkers	City	\$120.4	\$120.4	0.0%	\$29.83	\$29.66	-0.6%	\$31.13	\$29.77	-4.4%	\$28.87	\$29.87	3.5%	\$30.59	\$31.11	1.7%

Appendix: Sales Tax Collections by Region

Region	City/County	Annual (January-December)			January-March			April-June			July-September			October-December		
		2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change
Mohawk Valley		\$365.4	\$383.2	4.9%	\$83.57	\$88.82	6.3%	\$90.36	\$94.15	4.2%	\$98.32	\$103.6	5.4%	\$93.16	\$96.60	3.7%
Fulton	County	\$28.93	\$29.54	2.1%	\$6.63	\$6.79	2.4%	\$7.11	\$7.32	2.8%	\$8.00	\$8.06	0.8%	\$7.19	\$7.37	2.5%
Gloversville	City	\$4.47	\$4.51	0.8%	\$1.07	\$1.10	2.9%	\$1.12	\$1.14	1.1%	\$1.16	\$1.14	-2.1%	\$1.11	\$1.13	1.3%
Johnstown	City	\$5.27	\$5.48	3.9%	\$1.29	\$1.32	2.3%	\$1.27	\$1.31	2.9%	\$1.41	\$1.40	-0.5%	\$1.30	\$1.44	11.3%
Hamilton	County	\$5.29	\$5.39	2.0%	\$0.98	\$0.97	-1.4%	\$1.05	\$1.20	14.0%	\$1.90	\$1.86	-2.3%	\$1.35	\$1.37	1.1%
Herkimer	County	\$42.96	\$45.63	6.2%	\$9.51	\$10.53	10.7%	\$10.15	\$10.95	7.9%	\$12.15	\$12.71	4.7%	\$11.15	\$11.43	2.5%
Montgomery	County	\$46.52	\$46.94	0.9%	\$10.08	\$10.96	8.7%	\$11.82	\$11.37	-3.8%	\$12.58	\$12.47	-0.9%	\$12.04	\$12.16	1.0%
Oneida	County	\$186.4	\$197.1	5.7%	\$43.53	\$46.22	6.2%	\$46.68	\$48.65	4.2%	\$48.72	\$52.81	8.4%	\$47.49	\$49.40	4.0%
Rome	City	\$9.57	\$10.13	5.8%	\$2.35	\$2.51	6.8%	\$2.39	\$2.59	8.5%	\$2.42	\$2.54	4.6%	\$2.41	\$2.49	3.5%
Utica	City	\$13.83	\$13.90	0.5%	\$3.26	\$3.28	0.8%	\$3.38	\$3.54	4.8%	\$3.58	\$3.60	0.7%	\$3.61	\$3.48	-3.8%
Schoharie	County	\$22.16	\$24.58	10.9%	\$4.86	\$5.14	5.7%	\$5.39	\$6.09	13.1%	\$6.39	\$7.00	9.6%	\$5.52	\$6.35	15.0%
North Country		\$346.8	\$356.1	2.7%	\$76.49	\$81.66	6.8%	\$83.82	\$87.48	4.4%	\$97.91	\$97.69	-0.2%	\$88.54	\$89.27	0.8%
Clinton	County	\$72.06	\$74.99	4.1%	\$16.40	\$17.18	4.7%	\$17.24	\$18.32	6.3%	\$19.62	\$19.94	1.6%	\$18.81	\$19.55	3.9%
Essex	County	\$40.99	\$42.48	3.6%	\$8.90	\$9.45	6.3%	\$9.12	\$9.45	3.7%	\$12.53	\$12.51	-0.1%	\$10.44	\$11.06	5.9%
Franklin	County	\$32.61	\$33.82	3.7%	\$7.37	\$8.10	9.9%	\$7.86	\$8.03	2.1%	\$8.88	\$9.21	3.7%	\$8.51	\$8.48	-0.3%
Jefferson	County	\$101.0	\$103.7	2.7%	\$22.34	\$23.06	3.2%	\$25.33	\$26.21	3.5%	\$28.34	\$29.29	3.4%	\$24.95	\$25.15	0.8%
Lewis	County	\$18.33	\$18.20	-0.7%	\$3.97	\$4.17	5.2%	\$4.38	\$4.50	2.9%	\$5.45	\$4.89	-10.2%	\$4.54	\$4.63	2.0%
St. Lawrence	County	\$80.29	\$80.79	0.6%	\$17.43	\$19.19	10.1%	\$19.46	\$20.49	5.3%	\$22.65	\$21.29	-6.0%	\$20.75	\$19.82	-4.5%
Ogdensburg*	City	\$1.51	\$2.11	NA	\$0.09	\$0.50	NA	\$0.43	\$0.49	12.5%	\$0.45	\$0.55	22.1%	\$0.54	\$0.57	6.4%
Southern Tier		\$564.1	\$581.4	3.1%	\$133.6	\$136.8	2.4%	\$134.7	\$144.3	7.2%	\$151.1	\$155.0	2.6%	\$144.7	\$145.2	0.3%
Broome	County	\$175.1	\$183.3	4.7%	\$44.48	\$43.41	-2.4%	\$39.95	\$46.21	15.7%	\$45.27	\$47.82	5.6%	\$45.42	\$45.82	0.9%
Chemung	County	\$73.58	\$75.37	2.4%	\$17.49	\$18.81	7.6%	\$17.97	\$18.89	5.1%	\$19.32	\$18.63	-3.6%	\$18.80	\$19.04	1.3%
Chenango	County	\$30.37	\$32.76	7.9%	\$7.33	\$7.53	2.7%	\$7.69	\$8.12	5.6%	\$8.28	\$8.78	6.1%	\$7.07	\$8.33	17.9%
Norwich	City	\$2.35	\$2.56	8.9%	\$0.61	\$0.70	13.3%	\$0.60	\$0.56	-6.2%	\$0.53	\$0.73	35.9%	\$0.60	\$0.58	-4.4%
Delaware	County	\$31.29	\$31.63	1.1%	\$7.35	\$7.32	-0.4%	\$7.83	\$7.99	2.1%	\$8.22	\$8.55	4.0%	\$7.88	\$7.77	-1.4%
Otsego	County	\$48.47	\$50.35	3.9%	\$10.38	\$11.04	6.3%	\$11.44	\$12.02	5.0%	\$14.14	\$15.14	7.1%	\$12.50	\$12.15	-2.8%
Schuyler	County	\$14.99	\$16.16	7.8%	\$2.86	\$3.19	11.7%	\$3.54	\$3.79	7.0%	\$4.60	\$5.03	9.5%	\$3.99	\$4.15	4.0%
Steuben	County	\$76.46	\$75.34	-1.5%	\$17.07	\$17.77	4.1%	\$18.56	\$18.67	0.6%	\$21.22	\$19.96	-5.9%	\$19.62	\$18.93	-3.5%
Tioga	County	\$31.81	\$33.29	4.7%	\$7.53	\$8.11	7.7%	\$8.02	\$8.31	3.7%	\$8.36	\$8.78	5.0%	\$7.89	\$8.08	2.4%
Tompkins	County	\$65.44	\$66.40	1.5%	\$15.22	\$15.61	2.5%	\$15.59	\$16.23	4.1%	\$17.40	\$17.83	2.5%	\$17.23	\$16.73	-2.9%
Ithaca	City	\$14.26	\$14.23	-0.2%	\$3.27	\$3.31	1.3%	\$3.50	\$3.55	1.4%	\$3.76	\$3.73	-0.8%	\$3.73	\$3.65	-2.1%
Western New York		\$1,354.2	\$1,399.5	3.3%	\$320.0	\$339.1	6.0%	\$335.7	\$345.1	2.8%	\$356.2	\$367.1	3.1%	\$342.3	\$348.3	1.7%
Allegany	County	\$29.28	\$30.79	5.1%	\$7.09	\$7.19	1.3%	\$7.26	\$7.60	4.7%	\$7.34	\$8.65	17.7%	\$7.59	\$7.36	-3.0%
Cattaraugus	County	\$50.15	\$51.47	2.6%	\$12.33	\$12.50	1.4%	\$12.21	\$12.78	4.6%	\$12.70	\$13.37	5.2%	\$12.90	\$12.83	-0.6%
Olean	City	\$5.29	\$5.37	1.6%	\$1.31	\$1.25	-4.6%	\$1.26	\$1.32	4.8%	\$1.33	\$1.37	2.9%	\$1.38	\$1.43	3.4%
Salamanca	City	\$0.84	\$0.87	2.7%	\$0.21	\$0.22	2.3%	\$0.21	\$0.22	5.5%	\$0.21	\$0.22	5.9%	\$0.22	\$0.21	-2.4%
Chautauqua	County	\$88.02	\$91.83	4.3%	\$19.79	\$21.45	8.4%	\$22.24	\$22.70	2.1%	\$23.77	\$25.06	5.4%	\$22.21	\$22.62	1.8%
Erie	County	\$1,009.9	\$1,039.3	2.9%	\$240.0	\$253.9	5.8%	\$250.6	\$256.7	2.5%	\$265.0	\$270.4	2.0%	\$254.4	\$258.3	1.5%
Niagara	County	\$158.7	\$167.9	5.8%	\$36.88	\$39.97	8.4%	\$39.06	\$40.80	4.5%	\$42.01	\$44.37	5.6%	\$40.72	\$42.71	4.9%
New York City		\$9,566.1	\$10,134.8	5.9%	\$2,231.1	\$2,482.9	11.3%	\$2,405.9	\$2,494.0	3.7%	\$2,401.5	\$2,520.3	4.9%	\$2,527.6	\$2,637.6	4.4%
Other Local		\$1,400.1	\$1,480.3	5.7%	\$323.0	\$354.4	9.7%	\$354.1	\$367.7	3.9%	\$360.5	\$376.8	4.5%	\$362.6	\$381.3	5.2%
Statewide Total		\$22,101.5	\$23,020.3	4.2%	\$5,165.2	\$5,533.8	7.1%	\$5,534.4	\$5,701.3	3.0%	\$5,693.3	\$5,898.8	3.6%	\$5,708.6	\$5,886.4	3.1%

Source: Tax and Finance, with calculations by OSC.

Notes: Collections data may reflect technical adjustments and other administrative issues, quarterly reconciliations, and changes in tax rates, all of which complicate trend analysis. Collections include distributions made to counties and cities that impose a paper carryout bag reduction fee. The cities 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 and New York City, not adjusting for any money withheld for State-related purposes.

* The City of Ogdensburg began imposing its own sales tax at a rate of 4 percent starting in March 2022.

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. 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 U.S. Bureau of Labor Statistics, “CPI for All Urban Consumers (CPI-U), U.S. City Average, All Items,” at <https://data.bls.gov/cgi-bin/surveymost?cu>.
- ³ Upstate counties tend to rely more on local motor fuel sales tax distributions compared to downstate counties in any given year. For the purpose of this report: Downstate counties include Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, Sullivan, Ulster and Westchester, as well as New York City. Upstate counties include Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego, Otsego, Rensselaer, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Tioga, Tompkins, Warren, Washington, Wayne, Wyoming and Yates.
- ⁴ Gas prices are taken from New York State Energy Research and Development Authority, “Monthly Average Motor Gasoline Prices, New York State, Regular Grade,” at www.nyserda.ny.gov/Energy-Prices/Motor-Gasoline/Monthly-Average-Motor-Gasoline-Prices. Quarterly gas prices are based on the average monthly price per gallon. Starting in June of 2022, several counties participated in the State’s “gas tax holiday” by changing the way they tax the retail sale of motor fuels to a cents-per-gallon method, which caps the taxable dollar amount on each gallon of gasoline sold. Most of the participating counties reverted back to their normal method of taxation by January 1, 2023. However, a few counties continued taxing at a cents-per-gallon method into 2023. (Seneca County had already been taxing at a cents-per-gallon method previous to the gas tax holiday.) More information can be found in Tax and Finance’s *Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel* (Publication 718-F), at www.tax.ny.gov/pdf/publications/sales/pub718f.pdf.
- ⁵ New York State Department of Labor, “Current Employment Statistics,” at <https://dol.ny.gov/current-employment-statistics-0>. For more recent analysis on New York State local government workforce trends, including number of full-time employees and average annual salaries, see the Office of the New York State Comptroller’s (OSC) report on *Local Government Workforce Trends in New York State*, December 2023, at www.osc.ny.gov/files/local-government/publications/pdf/local-gov-workforce-trends-ny.pdf.
- ⁶ For detailed indicator analysis on New York City’s contribution to the State as a whole, see OSC, *New York City Economic and Demographic Indicators in Relation to New York State*, October 2023, at www.osc.ny.gov/files/reports/pdf/report-11-2024.pdf.
- ⁷ To view a tourism statistics tracker for New York City, see OSC, “New York City Industry Sector Dashboards: Tourism Sector,” at www.osc.ny.gov/osdc/reports/nyc-sectors/tourism.
- ⁸ Federal Reserve, “Beige Book – January 2024,” at www.federalreserve.gov/monetarypolicy/beigebook202401-new-york.htm.

Notes

- ⁹ Tax and Finance, *Taxable Sales and Purchases Quarterly Data beginning March 2013* (Data Set), at www.tax.ny.gov/research/stats/stat_excise/taxable_sales_and_purchases/taxable_sales_and_purchases_open_data.htm. As of the release of this report, the most recent taxable sales and purchases data available is through August 2023.
- ¹⁰ "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. The average quarterly year-over-year growth rate in aggregate county and city collections outside of New York City was 3 percent from 2011 to 2019.
- ¹¹ The City of Ogdensburg did not begin imposing its own sales tax until March of 2022, so an annual growth rate was not calculated for 2023.
- ¹² As used in this report, the term "technical adjustments" refers to any of a number of collection or distribution corrections made by Tax and Finance that are not related to current economic activity, such as late filings or errors caught on later audits. To access this data, see Tax and Finance, *Quarterly Cash and Collection Distributions With Variances for Assessments, Late-Filed Returns, Rate Adjustments and Prior Period Adjustments* (AS310 Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/as310.htm.
- ¹³ Chapters 55 and 57 of the Laws of 2022.

Contacts



New York State Comptroller
THOMAS P. DiNAPOLI

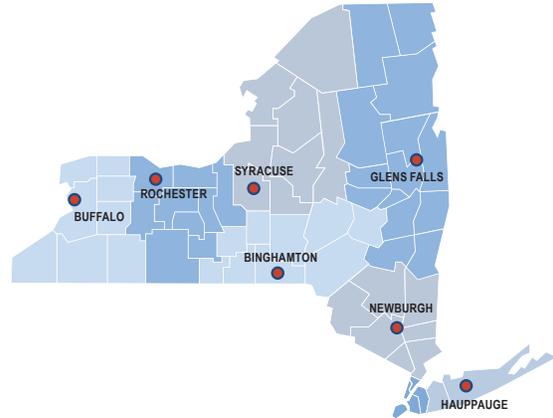
Division of Local Government and School Accountability

110 State Street, 12th Floor, Albany, NY 12236

Tel: 518.474.4037 • Fax: 518.486.6479

Email: localgov@osc.ny.gov

www.osc.ny.gov/local-government



Andrea C. Miller
Executive Deputy Comptroller

Executive • 518.474.4037
Robin L. Lois, CPA, Deputy Comptroller
Simonia Brown, Assistant Comptroller
Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and
Professional Standards • 518.474.5404**
(Audits, Technical Assistance, Accounting and Audit Standards)

**Local Government and School Accountability
Help Line • 866.321.8503 or 518.408.4934**
(Electronic Filing, Financial Reporting, Justice Courts, Training)

Division of Legal Services
Municipal Law Section • 518.474.5586

**New York State & Local Retirement System
Retirement Information Services**
Inquiries on Employee Benefits and Programs
518.474.7736

Technical Assistance is available at any of our Regional Offices

BINGHAMTON REGIONAL OFFICE
Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Binghamton@osc.ny.gov
Counties: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins

BUFFALO REGIONAL OFFICE
Tel 716.847.3647 • Fax 716.847.3643 • Email Muni-Bufferlo@osc.ny.gov
Counties: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming

GLENS FALLS REGIONAL OFFICE
Tel 518.793.0057 • Fax 518.793.5797 • Email Muni-GlensFalls@osc.ny.gov
Counties: Albany, Clinton, Columbia, Essex, Franklin, Fulton, Greene, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Warren, Washington

HAUPPAUGE REGIONAL OFFICE
Tel 631.952.6534 • Fax 631.952.6530 • Email Muni-Hauppauge@osc.ny.gov
Counties: Nassau, Suffolk

NEWBURGH REGIONAL OFFICE
Tel 845.567.0858 • Fax 845.567.0080 • Email Muni-Newburgh@osc.ny.gov
Counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, Westchester

ROCHESTER REGIONAL OFFICE
Tel 585.454.2460 • Fax 585.454.3545 • Email Muni-Rochester@osc.ny.gov
Counties: Cayuga, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates

SYRACUSE REGIONAL OFFICE
Tel 315.428.4192 • Fax 315.426.2119 • Email Muni-Syracuse@osc.ny.gov
Counties: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence

STATEWIDE AUDIT
Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Statewide@osc.ny.gov

osc.ny.gov



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.ny.gov/local-government

