

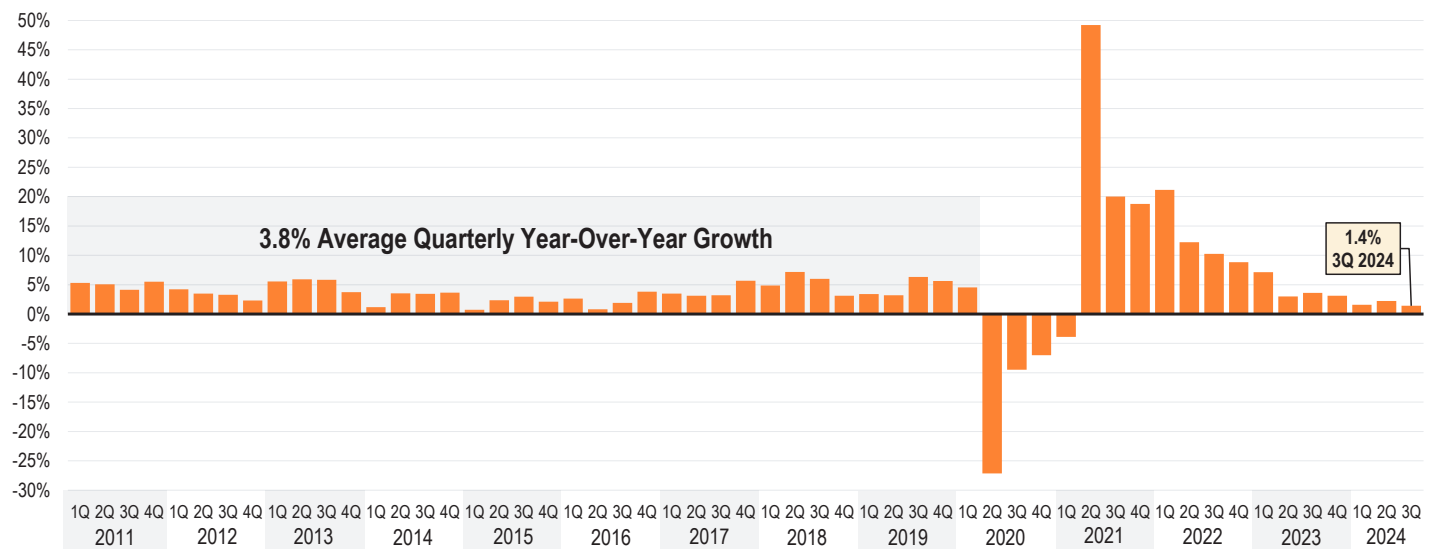
# Local Sales Tax Collections Increased by 1.4 Percent in the Third Quarter of 2024

## Overview

Local government sales tax collections in New York State totaled \$5.98 billion in the third quarter (July-September) of 2024, an increase of 1.4 percent, or \$82.7 million, over the same quarter last year.<sup>1</sup> (See Figure 1.) Eight of ten regions in the State, including New York City, experienced a year-over-year increase in third quarter collections.<sup>2</sup> (See the Appendix on pages 6 and 7.) Year to date, local sales tax collections statewide are up 1.7 percent, or \$298 million, over the January-September period in 2023.

Local sales tax collections this past quarter continued a general trend of declining growth that followed a post-pandemic spike. (See Figure 1.) In fact, the third quarter’s 1.4 percent growth was the lowest quarterly year-over-year increase following the pandemic-induced declines, and represented the sixth straight quarter of year-over-year growth below the average pre-pandemic rate (3.8 percent).<sup>3</sup> With quarterly growth slowing compared to the period of recovery and expansion following the Great Recession, local officials should be mindful of holiday sales and their impact on collections.

**FIGURE 1**  
**Quarterly Year-Over-Year Change in Statewide Local Sales Tax Collections**



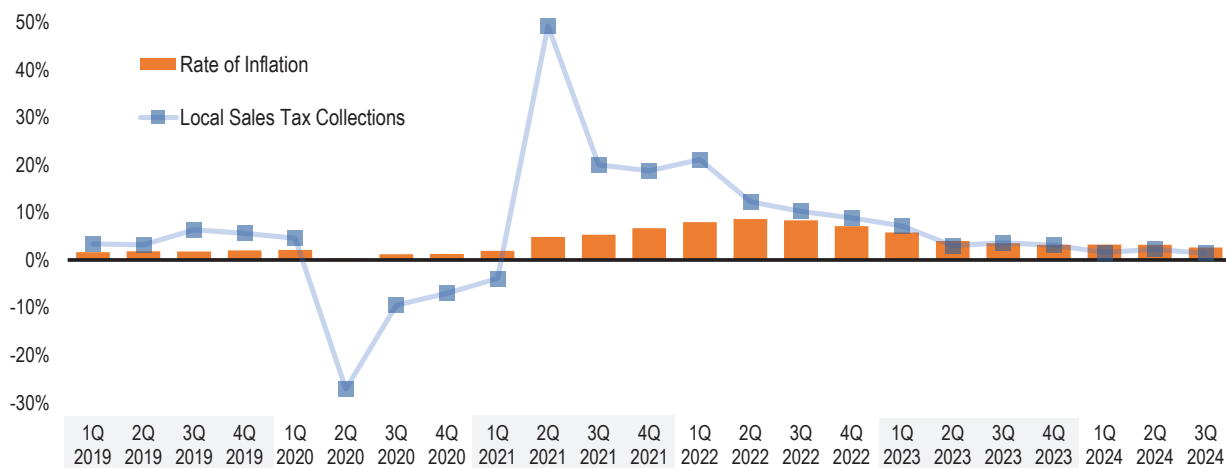
**Note:** Includes New York City.

**Source:** New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

Various economic factors impact local sales tax collections. For example, the rate of inflation, as measured by the change in the national Consumer Price Index, cooled during the third quarter, from 2.9 percent in July to 2.4 percent in September. For the third quarter, inflation was 2.6 percent, down from 3.5 percent in the same quarter last year and significantly down from 8.3 percent in the same quarter of 2022.<sup>4</sup> (See Figure 2.)

Changes in real personal consumption expenditures – that is, growth in consumer spending on goods and services absent the increase in prices due to inflation – can also impact local sales tax collections. For example, personal consumption has increased at an average monthly rate of 2.8 percent, year over year, since experiencing lower rates of growth in January (1.9 percent) and February (2.1 percent).<sup>5</sup>

**FIGURE 2**  
**Quarterly Year-Over-Year Change in the Rate of Inflation and Statewide Local Sales Tax Collections**



**Notes:** Statewide local sales tax collections include New York City. The rate of inflation is based on the national Consumer Price Index.  
**Sources:** New York State Department of Taxation and Finance and U.S. Bureau of Labor Statistics, with calculations by the Office of the New York State Comptroller.

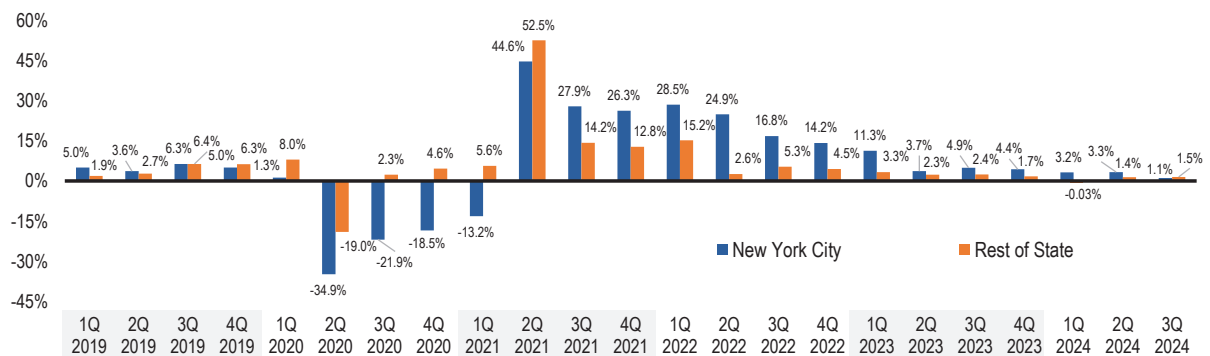
## Regional Sales Tax Performance

New York City's sales tax collections in the third quarter grew by 1.1 percent (\$28.2 million), year over year, down from 3.2 percent and 3.3 percent growth in the first and second quarters, respectively. (See Figure 3.) Once the rebound in sales tax collections that followed the pandemic shutdown subsided, quarterly growth returned closer to pre-pandemic rates. Sales tax growth in the City has slowed in more recent quarters with this past quarter representing the lowest growth in three and a half years. Nevertheless, the City remains the largest contributor to local sales tax growth in the State.

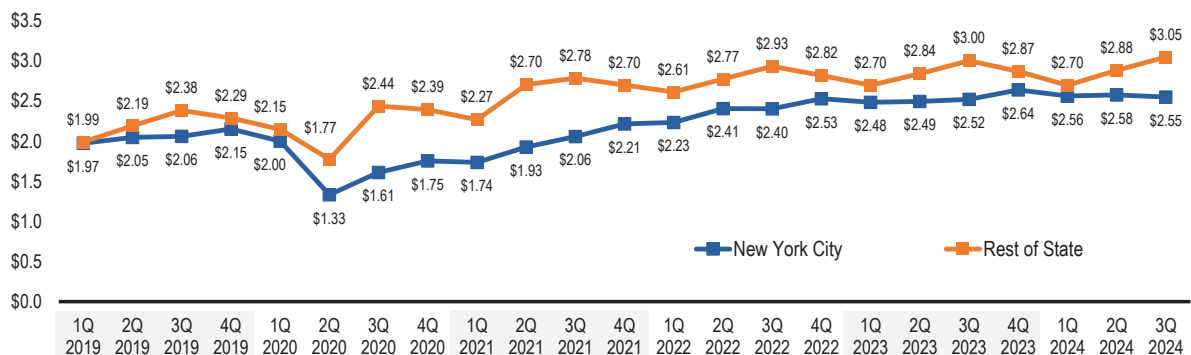
The more recent cooling in New York City's sales tax growth partially reflects a slowdown in consumer spending compared to the same period last year. City tourism in some ways is back to, or has exceeded, pre-pandemic levels, as evidenced by hotel room rates rising to near record highs. Entertainment and recreation spending, however, has declined in recent months, and international travel continues to lag.<sup>6</sup>

As shown in Figure 3, aggregate growth in third quarter collections for the counties and cities in the rest of the State was 1.5 percent, year over year.<sup>7</sup> This relatively modest growth was the largest quarterly increase all year outside New York City. Flat or modest quarterly local sales tax growth, or even outright declines, were not uncommon during the period of recovery and expansion following the Great Recession.

**FIGURE 3**  
**Quarterly Year-Over-Year Percentage Change in Local Sales Tax Collections**



**Total Amount Received in Quarterly Local Sales Tax Collections (In Billions)**



**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.

**Source:** New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

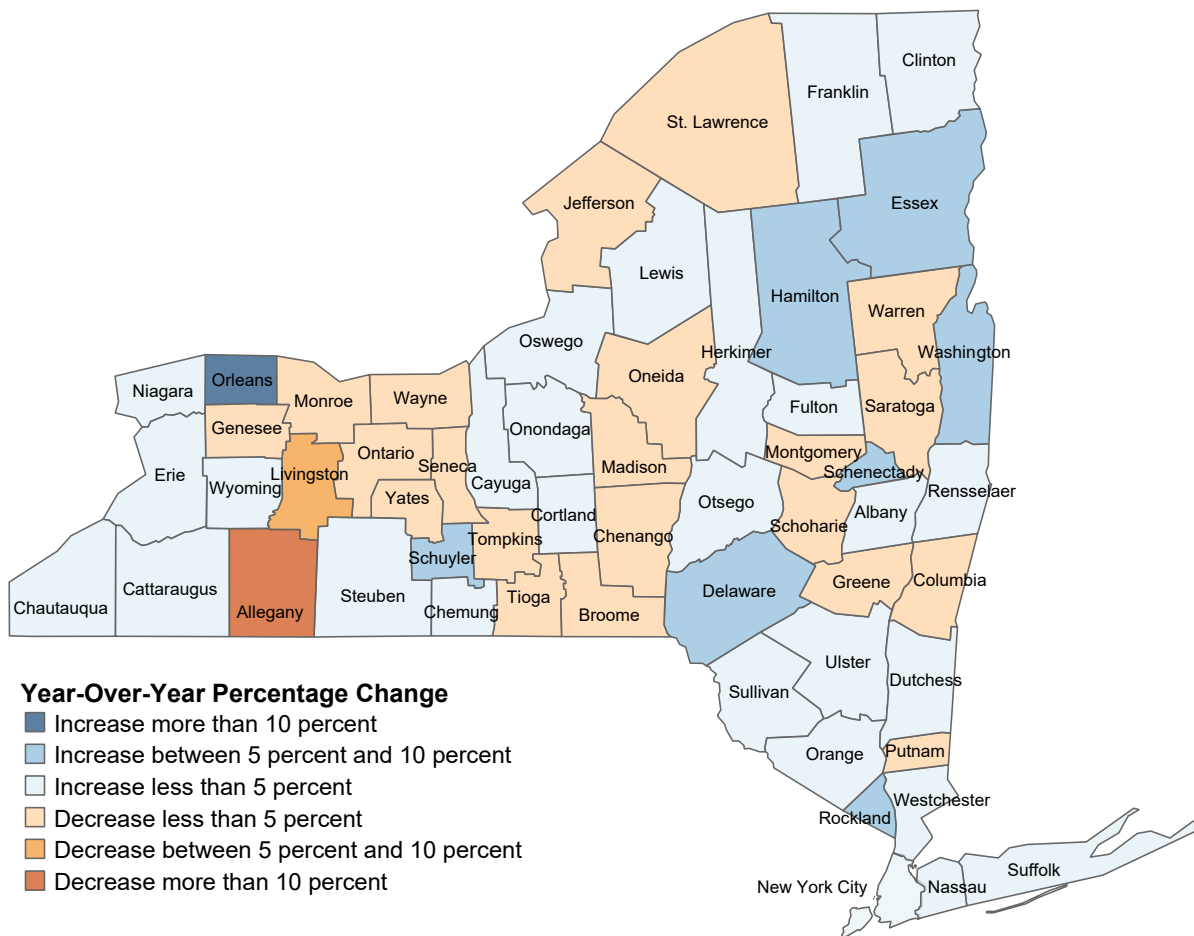
## County and City Collections

County collections, in aggregate, grew by 1.4 percent in the third quarter, year over year. Nearly 60 percent (34 of 57) of all counties outside of New York City experienced an increase in sales tax collections. (See Figure 4.)

Orleans County had the highest quarterly growth at 12.9 percent, followed by the counties of Rockland (9.3 percent), Hamilton (7.4 percent), and Schenectady (6.9 percent).

Among the counties that experienced decreases in collections, Allegany County saw the steepest decline at 10.2 percent, followed by the counties of Livingston (5.8 percent), Schoharie (4.7 percent), and St. Lawrence (3.9 percent).

**FIGURE 4**  
**Change in County Sales Tax Collections, July-September 2023 to July-September 2024**



**Note:** Includes county and New York City collections.

**Source:** New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

---

Two thirds (12 of 18) of the cities outside of New York City that impose their own sales tax instead of receiving a portion of county collections experienced year-over-year growth in the third quarter. Gloversville had the largest increase, 21.5 percent, followed by New Rochelle (8.9 percent) and Oswego (6.1 percent). Of the six cities that saw declines, the City of Norwich experienced the steepest decrease at 14.7 percent.

Factors outside of broad economic or regional trends can also impact individual county and city collections. These include prior period corrections and late filing changes (referred to in Office of the New York State Comptroller reports as “technical adjustments”) regularly made by the New York State Department of Taxation and Finance to correct for earlier sales tax distribution inaccuracies, which can significantly affect year-over-year changes on a monthly and quarterly basis. For example, Rockland County’s sales tax collections would have experienced much lower year-over-year growth in the third quarter were it not for the addition of \$5.1 million in technical adjustments. In addition, Orange County would have experienced no sales tax growth had it not been for the addition of \$2.7 million in technical adjustments.<sup>8</sup> In many cases, smaller counties and most cities can show big changes in collections due to factors that would typically not drive volatility for larger entities, such as a few large sales in a particular month. In general, annual collections can usually provide a better picture of underlying sales tax performance at the county and city levels.

To view collections by region and local taxing jurisdiction for the third quarter of 2024, see the Appendix on pages 6 and 7.

To download a detailed spreadsheet with monthly and quarterly analysis dating back to 2020, see **Monthly and Quarterly Local Sales Tax Collections by Region**.

## Appendix: Sales Tax Collections by Region, Third Quarter (July-September)

Region	City/County	Third Quarter (July-September)			July			August			September		
		2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change
<b>Capital District</b>		<b>\$274.5</b>	<b>\$277.9</b>	<b>1.2%</b>	<b>\$84.15</b>	<b>\$85.46</b>	<b>1.6%</b>	<b>\$82.25</b>	<b>\$87.49</b>	<b>6.4%</b>	<b>\$108.1</b>	<b>\$104.9</b>	<b>-2.9%</b>
Albany	County	\$93.19	\$94.45	1.4%	\$28.65	\$27.79	-3.0%	\$27.51	\$31.03	12.8%	\$37.04	\$35.63	-3.8%
Columbia	County	\$16.68	\$16.39	-1.7%	\$5.08	\$4.84	-4.7%	\$5.08	\$4.88	-3.9%	\$6.52	\$6.67	2.3%
Greene	County	\$13.86	\$13.67	-1.4%	\$3.89	\$4.02	3.3%	\$3.84	\$4.04	5.1%	\$6.13	\$5.61	-8.5%
Rensselaer	County	\$32.15	\$33.04	2.8%	\$9.94	\$10.30	3.6%	\$9.76	\$10.12	3.7%	\$12.45	\$12.62	1.3%
Saratoga	County	\$46.97	\$46.01	-2.0%	\$14.29	\$15.86	11.0%	\$14.23	\$14.77	3.8%	\$18.45	\$15.38	-16.6%
Saratoga Springs	City	\$5.66	\$5.80	2.5%	\$1.76	\$1.85	4.6%	\$1.73	\$1.88	8.3%	\$2.16	\$2.08	-3.9%
Schenectady	County	\$33.50	\$35.82	6.9%	\$10.33	\$10.29	-0.4%	\$10.12	\$10.35	2.3%	\$13.06	\$15.18	16.2%
Warren	County	\$23.25	\$23.11	-0.6%	\$7.47	\$7.52	0.7%	\$7.31	\$7.64	4.5%	\$8.47	\$7.95	-6.1%
Glens Falls	City	\$1.35	\$1.35	-0.3%	\$0.40	\$0.42	5.2%	\$0.40	\$0.42	4.6%	\$0.54	\$0.50	-8.1%
Washington	County	\$7.83	\$8.23	5.0%	\$2.33	\$2.57	10.3%	\$2.27	\$2.35	3.8%	\$3.23	\$3.30	2.1%
<b>Central New York</b>		<b>\$187.3</b>	<b>\$190.2</b>	<b>1.5%</b>	<b>\$57.10</b>	<b>\$58.09</b>	<b>1.7%</b>	<b>\$55.70</b>	<b>\$60.04</b>	<b>7.8%</b>	<b>\$74.52</b>	<b>\$72.09</b>	<b>-3.3%</b>
Cayuga	County	\$12.96	\$13.02	0.5%	\$4.16	\$3.98	-4.4%	\$4.11	\$3.97	-3.4%	\$4.70	\$5.08	8.2%
Auburn	City	\$2.84	\$2.91	2.2%	\$0.89	\$0.87	-1.5%	\$0.88	\$0.90	1.4%	\$1.07	\$1.14	5.8%
Cortland	County	\$10.50	\$10.56	0.6%	\$3.18	\$3.19	0.3%	\$3.12	\$3.19	2.2%	\$4.20	\$4.18	-0.4%
Madison	County	\$11.35	\$11.26	-0.8%	\$3.29	\$3.44	4.6%	\$3.27	\$3.45	5.4%	\$4.79	\$4.38	-8.6%
Oneida	City	\$1.78	\$1.74	-2.3%	\$0.55	\$0.56	1.7%	\$0.54	\$0.58	7.7%	\$0.69	\$0.60	-13.2%
Onondaga	County	\$125.8	\$127.6	1.4%	\$38.39	\$39.19	2.1%	\$37.18	\$41.18	10.8%	\$50.26	\$47.23	-6.0%
Oswego	County	\$16.47	\$17.21	4.5%	\$5.02	\$5.13	2.0%	\$4.98	\$5.05	1.5%	\$6.47	\$7.03	8.7%
Oswego	City	\$5.58	\$5.92	6.1%	\$1.62	\$1.74	7.6%	\$1.62	\$1.72	6.5%	\$2.34	\$2.46	4.8%
<b>Finger Lakes</b>		<b>\$275.4</b>	<b>\$269.2</b>	<b>-2.3%</b>	<b>\$85.27</b>	<b>\$82.70</b>	<b>-3.0%</b>	<b>\$83.88</b>	<b>\$84.23</b>	<b>0.4%</b>	<b>\$106.2</b>	<b>\$102.2</b>	<b>-3.7%</b>
Genesee	County	\$15.70	\$15.17	-3.4%	\$4.76	\$4.82	1.2%	\$4.62	\$4.91	6.1%	\$6.32	\$5.44	-13.8%
Livingston	County	\$13.51	\$12.73	-5.8%	\$3.95	\$3.99	1.0%	\$3.98	\$3.88	-2.6%	\$5.57	\$4.86	-12.9%
Monroe	County	\$169.9	\$164.8	-3.0%	\$53.53	\$50.66	-5.4%	\$53.11	\$52.26	-1.6%	\$63.22	\$61.90	-2.1%
Ontario	County	\$31.38	\$30.87	-1.6%	\$9.88	\$9.71	-1.7%	\$9.39	\$9.83	4.7%	\$12.10	\$11.33	-6.4%
Orleans	County	\$5.66	\$6.39	12.9%	\$1.55	\$1.97	27.3%	\$1.55	\$1.84	18.6%	\$2.56	\$2.58	0.7%
Seneca	County	\$9.07	\$8.96	-1.2%	\$2.61	\$2.74	5.1%	\$2.58	\$2.75	6.6%	\$3.87	\$3.46	-10.6%
Wayne	County	\$17.42	\$17.39	-0.2%	\$5.15	\$5.09	-1.2%	\$4.96	\$5.07	2.2%	\$7.30	\$7.23	-1.0%
Wyoming	County	\$6.98	\$7.09	1.6%	\$2.17	\$2.01	-7.4%	\$2.07	\$2.11	1.9%	\$2.74	\$2.97	8.4%
Yates	County	\$5.78	\$5.73	-0.8%	\$1.67	\$1.70	1.7%	\$1.60	\$1.58	-1.3%	\$2.51	\$2.46	-2.1%
<b>Long Island</b>		<b>\$919.5</b>	<b>\$934.7</b>	<b>1.7%</b>	<b>\$291.3</b>	<b>\$291.8</b>	<b>0.2%</b>	<b>\$284.7</b>	<b>\$292.7</b>	<b>2.8%</b>	<b>\$343.5</b>	<b>\$350.3</b>	<b>2.0%</b>
Nassau	County	\$398.8	\$403.6	1.2%	\$124.4	\$126.5	1.7%	\$121.4	\$127.4	4.9%	\$153.0	\$149.7	-2.2%
Suffolk	County	\$519.4	\$529.5	2.0%	\$166.5	\$164.8	-1.1%	\$162.9	\$164.9	1.2%	\$189.9	\$199.8	5.2%
<b>Mid-Hudson</b>		<b>\$621.7</b>	<b>\$645.3</b>	<b>3.8%</b>	<b>\$191.4</b>	<b>\$201.3</b>	<b>5.1%</b>	<b>\$187.3</b>	<b>\$197.4</b>	<b>5.4%</b>	<b>\$243.0</b>	<b>\$246.6</b>	<b>1.5%</b>
Dutchess	County	\$67.79	\$68.77	1.4%	\$20.51	\$20.72	1.0%	\$20.19	\$20.38	1.0%	\$27.08	\$27.66	2.1%
Orange	County	\$102.3	\$104.7	2.4%	\$31.69	\$34.20	7.9%	\$31.33	\$33.03	5.4%	\$39.27	\$37.51	-4.5%
Putnam	County	\$23.03	\$23.00	-0.1%	\$6.74	\$7.64	13.3%	\$6.61	\$6.96	5.4%	\$9.68	\$8.40	-13.3%
Rockland	County	\$69.46	\$75.90	9.3%	\$23.00	\$24.70	7.4%	\$21.52	\$23.43	8.9%	\$24.94	\$27.77	11.4%
Sullivan	County	\$24.15	\$24.64	2.0%	\$6.65	\$8.00	20.2%	\$6.66	\$7.78	16.7%	\$10.84	\$8.87	-18.2%
Ulster	County	\$45.92	\$46.55	1.4%	\$13.72	\$14.34	4.5%	\$13.60	\$14.19	4.3%	\$18.59	\$18.03	-3.0%
Westchester	County	\$226.8	\$235.8	4.0%	\$70.11	\$72.04	2.7%	\$68.55	\$71.98	5.0%	\$88.14	\$91.76	4.1%
Mount Vernon	City	\$7.43	\$7.68	3.3%	\$2.20	\$2.60	18.0%	\$2.24	\$2.39	6.8%	\$2.99	\$2.69	-10.2%
New Rochelle	City	\$10.49	\$11.43	8.9%	\$3.17	\$3.35	5.4%	\$3.14	\$3.22	2.4%	\$4.17	\$4.86	16.5%
White Plains	City	\$14.05	\$14.74	4.9%	\$4.45	\$4.38	-1.7%	\$4.35	\$4.53	4.0%	\$5.25	\$5.83	11.2%
Yonkers	City	\$29.87	\$31.64	5.9%	\$9.05	\$9.22	1.9%	\$8.95	\$9.40	5.0%	\$11.88	\$13.01	9.6%

## Appendix: Sales Tax Collections by Region, Third Quarter (July-September)

Region	City/ County	Third Quarter (July-September)			July			August			September		
		2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change
<b>Mohawk Valley</b>		<b>\$103.6</b>	<b>\$102.6</b>	<b>-1.0%</b>	<b>\$30.25</b>	<b>\$31.85</b>	<b>5.3%</b>	<b>\$29.22</b>	<b>\$32.06</b>	<b>9.7%</b>	<b>\$44.13</b>	<b>\$38.68</b>	<b>-12.3%</b>
Fulton	County	\$8.06	\$8.33	3.3%	\$2.40	\$2.44	1.9%	\$2.37	\$2.47	4.2%	\$3.30	\$3.41	3.5%
Gloversville	City	\$1.14	\$1.38	21.5%	\$0.38	\$0.36	-6.6%	\$0.36	\$0.38	4.9%	\$0.40	\$0.65	63.6%
Johnstown	City	\$1.40	\$1.47	4.8%	\$0.40	\$0.42	4.4%	\$0.41	\$0.46	11.4%	\$0.59	\$0.59	0.5%
Hamilton	County	\$1.86	\$2.00	7.4%	\$0.59	\$0.60	0.8%	\$0.57	\$0.55	-2.0%	\$0.70	\$0.84	20.7%
Herkimer	County	\$12.71	\$12.76	0.4%	\$3.72	\$4.07	9.4%	\$3.56	\$3.85	8.0%	\$5.43	\$4.84	-10.9%
Montgomery	County	\$12.47	\$12.40	-0.5%	\$3.62	\$3.84	5.9%	\$3.50	\$3.92	11.9%	\$5.34	\$4.64	-13.0%
Oneida	County	\$52.81	\$51.09	-3.3%	\$15.47	\$16.12	4.2%	\$14.86	\$16.40	10.4%	\$22.48	\$18.57	-17.4%
Rome	City	\$2.54	\$2.68	5.6%	\$0.78	\$0.78	-0.3%	\$0.77	\$0.80	4.0%	\$0.98	\$1.10	11.5%
Utica	City	\$3.60	\$3.81	5.6%	\$1.08	\$1.09	0.9%	\$1.06	\$1.10	4.0%	\$1.47	\$1.62	10.2%
Schoharie	County	\$7.00	\$6.68	-4.7%	\$1.80	\$2.13	18.1%	\$1.75	\$2.12	21.1%	\$3.45	\$2.42	-29.7%
<b>North Country</b>		<b>\$97.69</b>	<b>\$98.16</b>	<b>0.5%</b>	<b>\$31.68</b>	<b>\$30.52</b>	<b>-3.7%</b>	<b>\$30.07</b>	<b>\$30.02</b>	<b>-0.2%</b>	<b>\$35.93</b>	<b>\$37.62</b>	<b>4.7%</b>
Clinton	County	\$19.94	\$20.55	3.1%	\$6.22	\$6.57	5.7%	\$6.02	\$6.33	5.1%	\$7.70	\$7.65	-0.7%
Essex	County	\$12.51	\$13.20	5.5%	\$4.01	\$4.14	3.3%	\$3.91	\$4.05	3.6%	\$4.58	\$5.00	9.2%
Franklin	County	\$9.21	\$9.45	2.7%	\$2.80	\$2.88	3.1%	\$2.68	\$2.72	1.5%	\$3.73	\$3.85	3.3%
Jefferson	County	\$29.29	\$28.83	-1.6%	\$9.81	\$8.93	-8.9%	\$9.11	\$8.99	-1.3%	\$10.38	\$10.90	5.0%
Lewis	County	\$4.89	\$5.11	4.4%	\$1.57	\$1.53	-2.5%	\$1.43	\$1.49	3.9%	\$1.89	\$2.09	10.6%
St. Lawrence	County	\$21.29	\$20.47	-3.9%	\$7.12	\$6.30	-11.6%	\$6.78	\$6.26	-7.6%	\$7.39	\$7.91	7.1%
Ogdensburg	City	\$0.55	\$0.55	-1.0%	\$0.15	\$0.16	6.4%	\$0.14	\$0.17	25.3%	\$0.27	\$0.22	-18.7%
<b>Southern Tier</b>		<b>\$155.0</b>	<b>\$156.2</b>	<b>0.8%</b>	<b>\$47.25</b>	<b>\$48.70</b>	<b>3.1%</b>	<b>\$46.04</b>	<b>\$47.97</b>	<b>4.2%</b>	<b>\$61.70</b>	<b>\$59.53</b>	<b>-3.5%</b>
Broome	County	\$47.82	\$47.20	-1.3%	\$14.37	\$14.81	3.1%	\$14.34	\$14.89	3.9%	\$19.12	\$17.50	-8.5%
Chemung	County	\$18.63	\$19.46	4.5%	\$5.65	\$6.28	11.2%	\$6.00	\$5.94	-0.9%	\$6.97	\$7.23	3.7%
Chenango	County	\$8.78	\$8.53	-2.9%	\$2.67	\$2.60	-2.8%	\$2.60	\$2.66	2.4%	\$3.52	\$3.27	-7.0%
Norwich	City	\$0.73	\$0.62	-14.7%	\$0.18	\$0.21	15.4%	\$0.16	\$0.21	33.8%	\$0.39	\$0.20	-48.5%
Delaware	County	\$8.55	\$9.01	5.4%	\$2.56	\$2.56	0.0%	\$2.56	\$2.45	-4.3%	\$3.43	\$4.00	16.6%
Otsego	County	\$15.14	\$15.86	4.7%	\$4.44	\$4.84	8.9%	\$4.33	\$4.70	8.7%	\$6.38	\$6.32	-0.9%
Schuyler	County	\$5.03	\$5.30	5.2%	\$1.52	\$1.60	4.9%	\$1.49	\$1.54	3.2%	\$2.02	\$2.16	6.9%
Steuben	County	\$19.96	\$20.25	1.5%	\$6.75	\$6.41	-5.0%	\$5.61	\$6.33	12.8%	\$7.60	\$7.51	-1.1%
Tioga	County	\$8.78	\$8.59	-2.2%	\$2.61	\$2.80	7.5%	\$2.60	\$2.66	2.3%	\$3.57	\$3.12	-12.6%
Tompkins	County	\$17.83	\$17.68	-0.9%	\$5.39	\$5.49	1.8%	\$5.27	\$5.45	3.5%	\$7.18	\$6.74	-6.1%
Ithaca	City	\$3.73	\$3.72	-0.3%	\$1.11	\$1.10	-1.3%	\$1.09	\$1.14	4.4%	\$1.52	\$1.47	-3.0%
<b>Western New York</b>		<b>\$367.1</b>	<b>\$372.6</b>	<b>1.5%</b>	<b>\$116.7</b>	<b>\$115.7</b>	<b>-0.9%</b>	<b>\$113.5</b>	<b>\$112.9</b>	<b>-0.5%</b>	<b>\$136.9</b>	<b>\$144.0</b>	<b>5.2%</b>
Allegany	County	\$8.65	\$7.77	-10.2%	\$2.35	\$2.32	-1.1%	\$2.96	\$2.27	-23.2%	\$3.34	\$3.17	-5.0%
Cattaraugus	County	\$13.37	\$13.37	0.0%	\$4.11	\$4.13	0.5%	\$3.89	\$4.10	5.3%	\$5.36	\$5.14	-4.1%
Olean	City	\$1.37	\$1.35	-1.5%	\$0.43	\$0.43	0.3%	\$0.40	\$0.42	6.7%	\$0.54	\$0.50	-8.9%
Salamanca	City	\$0.22	\$0.23	5.5%	\$0.064	\$0.070	10.0%	\$0.061	\$0.061	0.7%	\$0.093	\$0.098	5.7%
Chautauqua	County	\$25.06	\$25.68	2.5%	\$7.59	\$8.15	7.3%	\$7.43	\$7.65	2.9%	\$10.03	\$9.88	-1.5%
Erie	County	\$270.4	\$275.6	1.9%	\$87.13	\$85.57	-1.8%	\$84.27	\$83.41	-1.0%	\$99.0	\$106.6	7.7%
Niagara	County	\$44.37	\$44.86	1.1%	\$13.86	\$13.81	-0.4%	\$13.26	\$13.83	4.3%	\$17.26	\$17.23	-0.2%
<b>New York City</b>		<b>\$2,520.3</b>	<b>\$2,548.5</b>	<b>1.1%</b>	<b>\$777.2</b>	<b>\$768.0</b>	<b>-1.2%</b>	<b>\$759.9</b>	<b>\$792.9</b>	<b>4.4%</b>	<b>\$983.2</b>	<b>\$987.6</b>	<b>0.4%</b>
<b>Other Local</b>		<b>\$376.8</b>	<b>\$386.2</b>	<b>2.5%</b>	<b>\$107.2</b>	<b>\$108.6</b>	<b>1.3%</b>	<b>\$107.08</b>	<b>\$109.5</b>	<b>2.2%</b>	<b>\$162.6</b>	<b>\$168.1</b>	<b>3.4%</b>
<b>Statewide Total</b>		<b>\$5,898.8</b>	<b>\$5,981.5</b>	<b>1.4%</b>	<b>\$1,819.5</b>	<b>\$1,822.6</b>	<b>0.2%</b>	<b>\$1,779.5</b>	<b>\$1,847.2</b>	<b>3.8%</b>	<b>\$2,299.8</b>	<b>\$2,311.7</b>	<b>0.5%</b>

**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 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 and New York City, not adjusting for any money withheld for State-related purposes.

**Source:** New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

# Notes

---

- <sup>1</sup> 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](http://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](http://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](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/transparency_reports_list.htm).
- <sup>2</sup> For a list of counties (and preempting cities) in each region, see the Appendix on pages 6 and 7.
- <sup>3</sup> Statewide local sales tax collections grew at an average quarterly year-over-year rate of 3.8 percent from 2011 to 2019.
- <sup>4</sup> U.S. Bureau of Labor Statistics, “Consumer Price Index for All Urban Consumers (CPI-U), U.S. City Average, All Items” at <https://data.bls.gov/toppicks?survey=cu>.
- <sup>5</sup> U.S. Bureau of Economic Analysis, “Real Personal Consumption Expenditures (PCEC96)” accessed at FRED Economic Data at <https://fred.stlouisfed.org/series/PCEC96>.
- <sup>6</sup> Federal Reserve, *The Beige Book*, September 4, 2024, at [www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm](http://www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm). For a series of dashboards providing trend analyses on selected measurements for New York City's major industry sectors, see Office of the New York State Comptroller, “New York City Industry Sector Dashboards” at [www.osc.state.ny.us/osdc/reports/nyc-sectors](http://www.osc.state.ny.us/osdc/reports/nyc-sectors).
- <sup>7</sup> “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.
- <sup>8</sup> For this report, “technical adjustments” refer 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](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/as310.htm).





New York State Comptroller  
**THOMAS P. DINAPOLI**

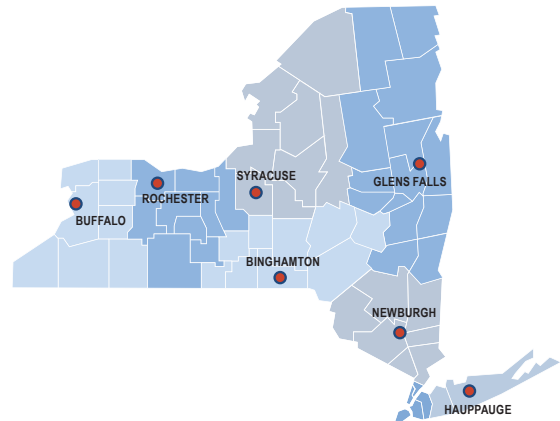
## Division of Local Government and School Accountability

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

Tel: 518.474.4037 • Fax: 518.486.6479

Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.ny.gov/local-government](http://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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto:Muni-Statewide@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](mailto:localgov@osc.ny.gov)

[www.osc.ny.gov/local-government](http://www.osc.ny.gov/local-government)

