

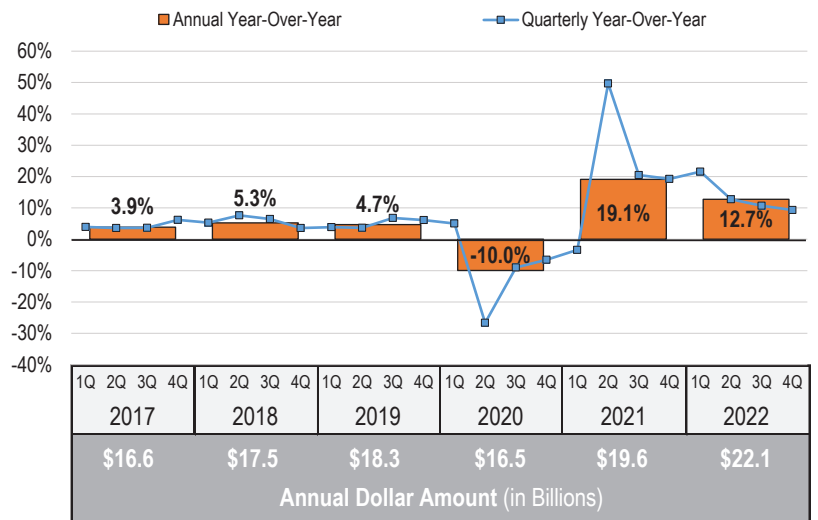
Local Sales Tax Collections Grew by 12.7 Percent in 2022; New York City Growth Plays a Major Role

Overview

Local government sales tax collections in New York State totaled \$22.1 billion in calendar year 2022, up 12.7 percent, or \$2.5 billion, compared to 2021. This past year’s double-digit growth was reflective of strong sales statewide, and follows collections in 2021 that had already exceeded pre-pandemic amounts.¹ (See Figure 1.)

Local sales tax growth in the fourth quarter (October-December) increased by 8.8 percent over the same quarter of 2021. This growth was similar to the year-over-year rates seen in the prior two quarters, and while not nearly as robust as the 21.1 percent increase in the first quarter (January-March), was still quite strong. Unlike the other quarters in 2022, local sales taxes in the January-March period grew over fairly weak collections from the same quarter in 2021, when COVID infection rates were peaking, public vaccinations had not been fully rolled out and some pandemic-related travel restrictions were still in place.

FIGURE 1
Percentage Change in Statewide Local Sales Tax Collections



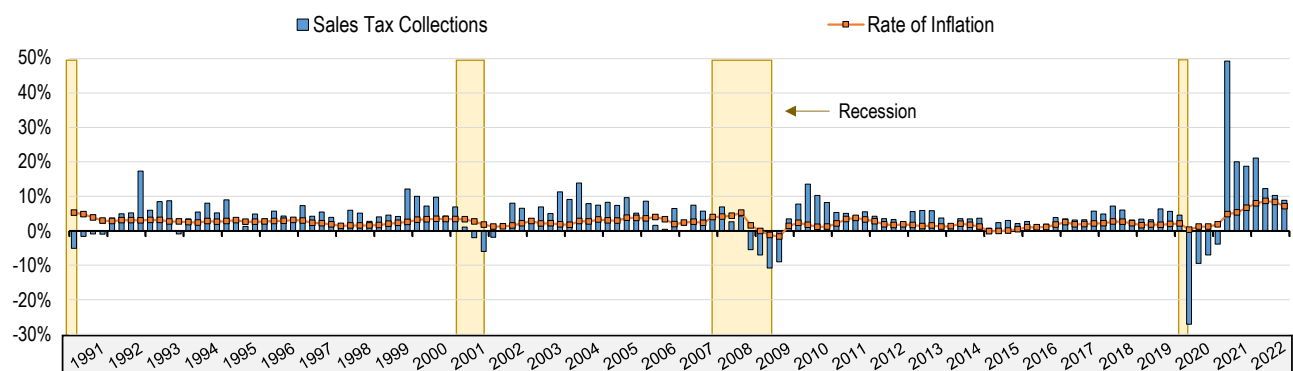
Source: New York State Department of Taxation and Finance (Tax and Finance), with calculations by the Office of the New York State Comptroller (OSC).
Notes: Includes New York City.

Pandemic Swings and Post-Pandemic Growth Drivers

As Figure 2 shows, the pandemic created significant sales tax volatility over the past few years, resulting in much larger year-over-year quarterly declines in 2020 than had been seen at any other time over the past three decades, including during recessions. And the increases that followed the initial “bounce back,” even though moderating somewhat recently, have remained higher for a more sustained stretch than has been typical in a post-recessionary period. Of course, the economic shutdown was in response to the pandemic, rather than the outcome of a long-term recession, and consumers, after a brief pause during the spring of 2020, resumed spending on taxable goods almost immediately. In addition, the State had implemented policies just prior to the pandemic that ensured that more online sales to New York residents were being fully taxed.²

One of the factors driving sustained growth throughout 2022 was inflation, which was not only higher for the past year than at any time during the period shown, but also follows a decade of lower-than-average inflation growth.³ (See Figure 2.) Even as consumer demand for goods cooled somewhat during the year, the price of those goods continued to rise, sustaining high year-over-year growth in collections. As the pace of inflation moderated in the third quarter (July-September) and fourth quarter, so did collections growth.

FIGURE 2
Quarterly Year-Over-Year Change in Statewide Local Sales Tax Collections and the Rate of Inflation, Calendar Year 1991 to 2022



Source: Tax and Finance; U.S. Bureau of Labor Statistics; and National Bureau of Economic Research, with calculations by OSC.
Notes: Includes New York City.

Several other variables have also likely contributed to the continued growth of sales taxes during this period. Statewide employment grew by 3.1 percent in 2022, which when combined with 5.3 percent growth from the prior year, is nearing pre-pandemic levels. In addition, average hourly earnings across the State saw modest growth.⁴

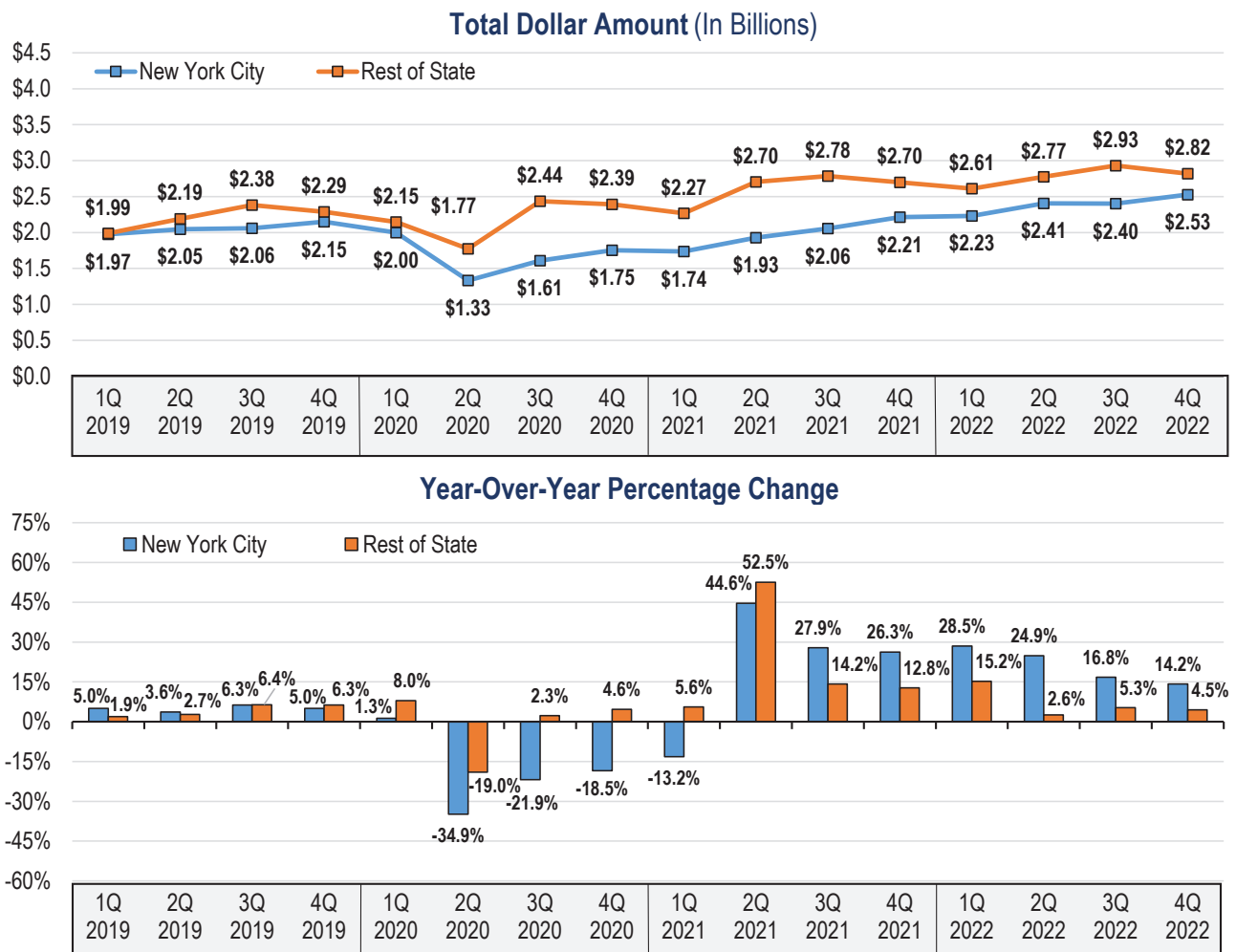
On the other hand, New York home sales, already slowing by the fourth quarter of 2021, continued to cool off as mortgage rates nearly doubled in 2022.⁵ Even inflation-adjusted growth in consumer spending, nationally, slowed a bit over the course of the year.⁶

Regional Sales Tax Performance

Another major element that has contributed to sustained growth is New York City’s performance. Sales tax growth for 2022 in the City (20.6 percent) exceeded that of the counties and cities throughout the “rest of the State” (6.5 percent), after lagging in 2021.⁷

New York City collections had been especially affected at the onset of the pandemic through the first half of 2021, and quarterly collections did not recover to pre-pandemic levels until the third quarter of 2021. (See Figure 3.)

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



Source: Tax and Finance, with calculations by OSC.

Notes: “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 City's return to higher-than-pre-pandemic collections levels in 2022 has, therefore, been characterized by very strong year-over-year growth. This growth has been boosted by increases in commuters returning to the office, and domestic and international tourism, helping to strengthen certain service industry sectors, such as accommodation and food services, transportation, and arts, entertainment and recreation.⁸

Outside of New York City, growth in collections was more moderate. After strong quarterly year-over-year increases for most of 2021 and early 2022, sales tax growth slowed to 2.6 percent in the April-June period, well below the rate of inflation. Of course, this growth was over relatively robust collections in the same quarter in 2021, however, the slowdown appears to have been an inflection point for the rest of the State: an end to the large COVID-related swings mostly seen during 2020 and 2021. And while both third quarter (5.3 percent) and fourth quarter (4.5 percent) growth were a bit stronger, year-over-year collections appear to be returning to the more "normal" pre-pandemic growth.⁹ (The softening of overall growth outside of the City, at least in the second half of 2022, is also partly due to several counties implementing a local component of the State's "gas tax holiday," which reduced their collections over that period. For more details, see "2022 Policy Changes Impacting Sales Tax" on page 6.)

County and City Collections

Every county saw some year-over-year growth in sales tax collections in 2022. A total of 41 out of 57 counties (72 percent) had increases ranging anywhere between 4 percent and 10 percent, with several counties experiencing double-digit growth. (See Figure 4).

Yates County had the strongest growth at 21.1 percent, followed by the counties of Lewis (14.9 percent), Montgomery (12.4 percent) and Schoharie (11.8 percent).

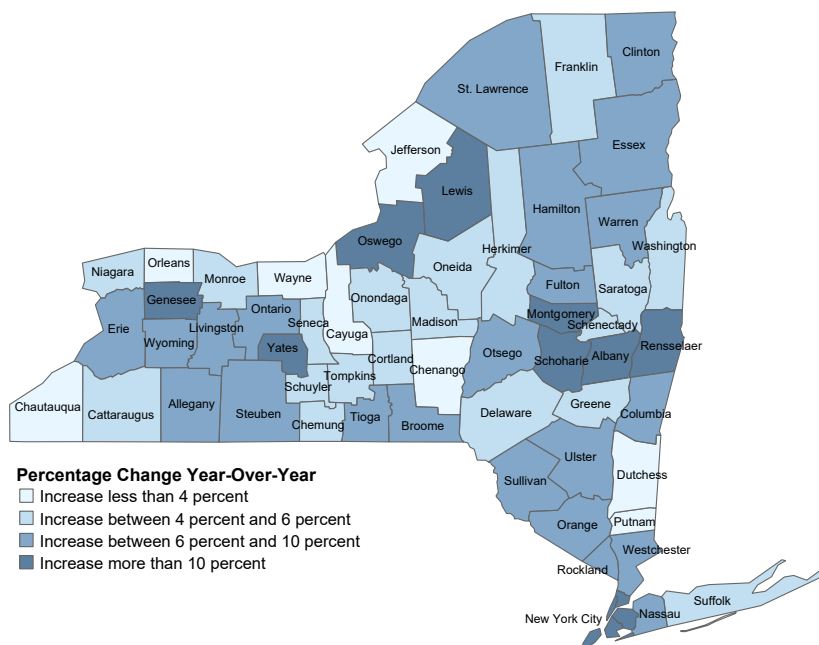
Dutchess County grew the least at 1.6 percent, followed by the counties of Jefferson, Chenango and Orleans, each at 2.4 percent.

The 18 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 growth in 2022.¹⁰ The City of Saratoga Springs saw the strongest growth at 14.6 percent, followed by the cities of Johnstown (12.2 percent), Glens Falls (11 percent) and Ithaca (10.7 percent). The City of Olean had the lowest growth at 0.5 percent.

County and city sales tax collections are regularly subject to assessment changes, late filing changes and prior period corrections – referred to in our reports as “technical adjustments” – made by the New York State Department of Taxation and Finance (Tax and Finance) to correct for earlier distribution inaccuracies. These can significantly affect year-over-year change on a monthly and quarterly basis, and even on an annual basis in some instances. For example, Yates County is one of the smallest counties, in terms of total sales tax collected, and its growth would not have been nearly as strong in 2022 had it not been for \$1.9 million in technical adjustments for the month of October.¹¹ Other smaller counties, and even most cities, can show big changes in collections from factors that would not affect larger entities, such as a few large sales in a particular month. Despite some exceptions, looking at the annual collections for local governments (even the smaller ones) can usually provide a better picture of actual sales tax performance in any given year.

(To view 2022 collections by region and local taxing jurisdiction, see the Appendix on pages 7-8. To download a detailed spreadsheet with monthly and quarterly analysis, see **Monthly and Quarterly Local Sales Tax Collections by Region**.)

FIGURE 4
Change in County Sales Tax Collections, Calendar Year 2021 to 2022



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

2022 Policy Changes Impacting Sales Tax

State Withholdings

The State has been withholding a portion of sales tax collections from counties and New York City for various purposes over the prior few years. However, these withholdings ceased or were reduced in the State Fiscal Year (SFY) 2022-23 Budget. Specifically, the Budget:

- Restored \$59 million in State Aid and Incentives for Municipalities (AIM) funding that had been discontinued for 1,325 towns and villages in the SFY 2019-20 Budget. It also eliminated “AIM-related payments” to those municipalities, under which they received an amount equivalent to AIM funding that was derived from amounts withheld from their counties’ sales tax collections, effective July 1, 2022.¹²
- Repealed Tax Law provisions in the SFY 2020-21 Budget requiring the withholding of a specified portion of county sales tax revenues collected outside New York City for deposit into a Distressed Provider Assistance (DPA) account in an aggregate amount of \$50 million annually. However, the SFY 2022-23 Budget did extend the Tax Law provisions requiring withholding of New York City sales tax revenues for DPA purposes through SFY 2024-25, although it reduced the amount to \$150 million annually, from \$200 million.¹³

It is important to note that the gross county and city sales tax distribution data provided by Tax and Finance, and used in our reports, does not reflect any of the various sales tax withholdings for State-determined purposes. For more information on both AIM-related payments and DPA withholdings, go to the Office of the New York State Comptroller’s (OSC) website at www.osc.state.ny.us/local-government/data/withholdings-county-sales-tax.

Gas Tax Holiday

The SFY 2022-23 Budget also provided for a partial suspension of State sales and excise taxes on motor fuels, amounting to a total reduction of approximately 16 cents per gallon, as well as a suspension of the 0.75 cent per gallon additional tax imposed on behalf of the Metropolitan Commuter Transportation District. The suspension period, commonly referred to as a gas tax holiday, ran from June 1, 2022 through December 31, 2022.

Several counties elected to join the State by reducing the amount they tax on the retail sale of gasoline, eliminating the possibility of gaining additional revenue from a spike in gasoline prices.¹⁴ A few of these counties continue to do so even after the State ended its own gas tax holiday.¹⁵ Most participating counties, however, did not experience large impacts on their overall sales tax collections in 2022. This was because, among other things, the local taxes imposed on the sale of motor fuels comprise only around 5 percent of overall local sales tax collections in a typical year and the gas tax holiday was only implemented during a few months of the year.

For a more detailed analysis of the impact of the gas tax holiday on the sales tax collections for participating counties, see OSC’s **Local Sales Tax Report for the Third Quarter of 2022**.

Appendix: Sales Tax Collections by Region

Region	City/County	Annual (January-December)			January-March			April-June			July-September			October-December		
		2021 (millions)	2022 (millions)	Percentage Change	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		\$917.8	\$992.0	8.1%	\$195.8	\$223.6	14.2%	\$236.7	\$251.5	6.2%	\$245.4	\$260.6	6.2%	\$239.9	\$256.4	6.9%
Albany	County	\$322.3	\$356.4	10.6%	\$68.3	\$78.8	15.3%	\$82.0	\$93.6	14.2%	\$83.7	\$87.8	4.9%	\$88.3	\$96.2	8.9%
Columbia	County	\$56.7	\$62.0	9.5%	\$11.8	\$14.3	21.2%	\$14.6	\$14.8	1.1%	\$15.2	\$16.9	11.6%	\$15.0	\$16.0	6.2%
Greene	County	\$43.7	\$46.0	5.3%	\$9.6	\$10.7	10.7%	\$11.2	\$11.1	-1.0%	\$11.8	\$12.5	5.9%	\$11.0	\$11.7	6.6%
Rensselaer	County	\$110.1	\$121.3	10.2%	\$24.0	\$27.7	15.2%	\$28.8	\$30.0	4.3%	\$28.9	\$32.3	11.7%	\$28.3	\$31.2	10.3%
Saratoga	County	\$152.9	\$160.3	4.8%	\$32.9	\$37.2	13.0%	\$39.9	\$40.6	1.8%	\$40.9	\$41.9	2.4%	\$39.3	\$40.7	3.7%
Saratoga Springs	City	\$14.7	\$16.9	14.6%	\$2.8	\$3.3	18.1%	\$3.6	\$3.9	9.0%	\$4.5	\$5.6	24.3%	\$3.9	\$4.1	6.1%
Schenectady	County	\$121.1	\$126.2	4.2%	\$27.5	\$30.0	9.1%	\$32.3	\$32.9	2.0%	\$31.3	\$31.7	1.2%	\$30.1	\$31.7	5.3%
Warren	County	\$65.8	\$70.6	7.3%	\$12.0	\$14.3	18.8%	\$16.3	\$16.6	1.8%	\$21.1	\$23.1	9.5%	\$16.3	\$16.6	1.3%
Glens Falls	City	\$4.1	\$4.5	11.0%	\$0.9	\$1.0	12.0%	\$1.1	\$1.1	0.9%	\$1.0	\$1.3	27.7%	\$1.1	\$1.1	4.4%
Washington	County	\$26.6	\$27.8	4.8%	\$6.0	\$6.4	7.5%	\$7.0	\$6.8	-2.4%	\$7.0	\$7.5	7.6%	\$6.6	\$7.1	7.2%
Central New York		\$646.7	\$681.4	5.4%	\$140.5	\$159.1	13.3%	\$171.8	\$169.0	-1.6%	\$170.3	\$180.3	5.9%	\$164.1	\$173.0	5.4%
Cayuga	County	\$47.5	\$48.6	2.5%	\$10.2	\$11.9	16.4%	\$12.7	\$11.7	-7.6%	\$13.0	\$13.5	3.7%	\$11.6	\$11.6	-0.1%
Auburn	City	\$10.7	\$10.9	2.2%	\$2.5	\$2.7	10.8%	\$2.8	\$2.6	-4.9%	\$2.9	\$3.0	5.0%	\$2.6	\$2.6	-1.4%
Cortland	County	\$37.6	\$39.2	4.4%	\$8.1	\$9.1	12.4%	\$10.0	\$9.8	-1.9%	\$10.2	\$10.2	0.3%	\$9.3	\$10.1	8.9%
Madison	County	\$37.6	\$39.4	4.8%	\$8.0	\$8.9	10.7%	\$10.1	\$9.9	-1.8%	\$10.1	\$10.8	7.8%	\$9.4	\$9.8	3.8%
Oneida	City	\$6.2	\$6.4	3.8%	\$1.4	\$1.5	11.3%	\$1.7	\$1.7	-1.6%	\$1.6	\$1.7	4.7%	\$1.5	\$1.5	2.1%
Onondaga	County	\$434.1	\$456.6	5.2%	\$94.9	\$106.7	12.5%	\$116.1	\$113.6	-2.2%	\$112.6	\$119.1	5.8%	\$110.5	\$117.3	6.1%
Oswego	County	\$55.7	\$61.4	10.3%	\$11.6	\$13.9	19.9%	\$13.9	\$15.3	9.9%	\$15.4	\$16.8	9.4%	\$14.8	\$15.5	4.2%
Oswego	City	\$17.4	\$18.7	7.7%	\$3.8	\$4.4	14.0%	\$4.6	\$4.5	-2.4%	\$4.6	\$5.1	11.2%	\$4.4	\$4.8	9.1%
Finger Lakes		\$948.9	\$1,004.1	5.8%	\$202.8	\$234.4	15.6%	\$250.3	\$252.4	0.8%	\$252.9	\$259.0	2.4%	\$242.8	\$258.2	6.4%
Genesee	County	\$49.7	\$54.9	10.4%	\$10.5	\$12.4	18.1%	\$13.2	\$13.3	0.7%	\$13.4	\$15.3	14.1%	\$12.6	\$13.9	10.3%
Livingston	County	\$42.2	\$44.8	6.2%	\$9.0	\$9.7	8.0%	\$11.3	\$11.7	3.7%	\$11.2	\$11.7	4.0%	\$10.7	\$11.7	9.5%
Monroe	County	\$599.9	\$629.5	4.9%	\$128.7	\$150.3	16.9%	\$158.3	\$160.2	1.2%	\$158.8	\$158.3	-0.3%	\$154.1	\$160.6	4.3%
Ontario	County	\$104.5	\$112.9	8.0%	\$22.1	\$25.8	16.5%	\$26.9	\$27.3	1.4%	\$28.4	\$30.9	8.9%	\$27.1	\$28.9	6.8%
Orleans	County	\$21.8	\$22.5	3.0%	\$4.9	\$5.3	7.8%	\$5.8	\$5.6	-4.8%	\$5.5	\$5.8	5.1%	\$5.5	\$5.8	4.7%
Seneca	County	\$30.8	\$32.3	4.7%	\$6.5	\$7.1	8.3%	\$8.2	\$7.9	-2.8%	\$8.5	\$9.0	6.0%	\$7.7	\$8.3	8.3%
Wayne	County	\$59.2	\$60.7	2.4%	\$12.9	\$14.3	10.2%	\$15.8	\$15.6	-1.6%	\$15.8	\$15.6	-1.2%	\$14.7	\$15.3	3.7%
Wyoming	County	\$22.7	\$24.8	9.2%	\$4.8	\$5.5	13.5%	\$6.2	\$6.0	-3.1%	\$6.2	\$7.2	16.3%	\$5.5	\$6.1	11.3%
Yates	County	\$18.0	\$21.8	21.1%	\$3.5	\$4.2	22.2%	\$4.6	\$4.8	5.6%	\$5.1	\$5.2	2.9%	\$4.9	\$7.6	53.6%
Long Island		\$3,246.1	\$3,449.5	6.3%	\$704.6	\$809.9	15.0%	\$835.4	\$866.3	3.7%	\$876.9	\$915.2	4.4%	\$829.3	\$858.0	3.5%
Nassau	County	\$1,431.4	\$1,534.8	7.2%	\$316.8	\$370.1	16.8%	\$364.7	\$380.8	4.4%	\$375.0	\$395.0	5.4%	\$375.0	\$388.8	3.7%
Suffolk	County	\$1,811.4	\$1,911.3	5.5%	\$387.4	\$439.3	13.4%	\$469.7	\$484.5	3.2%	\$500.9	\$519.0	3.6%	\$453.5	\$468.5	3.3%
Mid-Hudson		\$2,219.7	\$2,377.7	7.1%	\$493.9	\$570.5	15.5%	\$560.9	\$590.6	5.3%	\$576.9	\$612.7	6.2%	\$588.0	\$604.0	2.7%
Dutchess	County	\$249.9	\$253.9	1.6%	\$56.1	\$65.2	16.3%	\$62.8	\$60.5	-3.8%	\$66.6	\$63.6	-4.5%	\$64.4	\$64.6	0.2%
Orange	County	\$352.7	\$379.9	7.7%	\$74.6	\$87.0	16.6%	\$89.3	\$95.4	6.9%	\$94.8	\$102.2	7.8%	\$94.1	\$95.3	1.3%
Putnam	County	\$79.1	\$82.1	3.8%	\$17.8	\$19.5	9.6%	\$20.2	\$20.3	0.5%	\$20.7	\$21.1	1.9%	\$20.5	\$21.3	3.8%
Rockland	County	\$272.2	\$289.5	6.4%	\$61.4	\$70.5	14.7%	\$68.1	\$72.4	6.4%	\$69.3	\$73.6	6.2%	\$73.5	\$73.0	-0.6%
Sullivan	County	\$65.2	\$70.5	8.1%	\$13.5	\$14.4	6.6%	\$16.4	\$16.1	-2.1%	\$19.0	\$24.1	26.6%	\$16.2	\$15.9	-2.2%
Ulster	County	\$155.5	\$165.1	6.2%	\$32.5	\$38.4	18.0%	\$40.5	\$41.6	2.6%	\$41.9	\$43.2	3.3%	\$40.5	\$41.9	3.4%
Westchester	County	\$813.3	\$889.2	9.3%	\$185.1	\$214.8	16.0%	\$205.0	\$221.8	8.2%	\$205.8	\$223.4	8.6%	\$217.4	\$229.2	5.4%
Mount Vernon	City	\$27.4	\$28.5	4.2%	\$6.4	\$7.1	11.7%	\$7.0	\$7.0	0.0%	\$6.9	\$7.4	7.7%	\$7.2	\$7.0	-1.9%
New Rochelle	City	\$37.5	\$40.3	7.6%	\$8.2	\$9.5	16.4%	\$9.5	\$10.1	6.4%	\$9.6	\$10.4	8.2%	\$10.2	\$10.3	1.2%
White Plains	City	\$51.9	\$56.4	8.5%	\$12.0	\$13.8	14.4%	\$12.5	\$13.8	9.8%	\$13.3	\$14.4	8.5%	\$14.1	\$14.4	2.3%
Yonkers	City	\$113.3	\$120.4	6.3%	\$25.8	\$29.8	15.7%	\$29.2	\$31.1	6.4%	\$28.7	\$28.9	0.6%	\$29.6	\$30.6	3.5%

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Region	City/County	Annual (January-December)			January-March			April-June			July-September			October-December		
		2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change
Mohawk Valley		\$342.0	\$365.4	6.8%	\$73.7	\$83.6	13.4%	\$90.9	\$90.4	-0.6%	\$91.3	\$98.3	7.7%	\$86.2	\$93.2	8.1%
Fulton	County	\$27.0	\$28.9	7.1%	\$5.8	\$6.6	13.8%	\$7.2	\$7.1	-1.7%	\$7.1	\$8.0	12.5%	\$6.8	\$7.2	5.0%
Gloversville	City	\$4.4	\$4.5	1.4%	\$1.0	\$1.1	4.6%	\$1.2	\$1.1	-7.4%	\$1.1	\$1.2	5.3%	\$1.1	\$1.1	4.6%
Johnstown	City	\$4.7	\$5.3	12.2%	\$1.0	\$1.3	29.2%	\$1.2	\$1.3	4.0%	\$1.3	\$1.4	12.1%	\$1.2	\$1.3	6.7%
Hamilton	County	\$4.9	\$5.3	7.9%	\$0.9	\$1.0	14.0%	\$1.1	\$1.1	-0.6%	\$1.8	\$1.9	5.5%	\$1.2	\$1.4	14.6%
Herkimer	County	\$41.0	\$43.0	4.8%	\$8.7	\$9.5	9.1%	\$10.8	\$10.2	-5.6%	\$11.3	\$12.1	7.2%	\$10.2	\$11.2	9.4%
Montgomery	County	\$41.4	\$46.5	12.4%	\$9.0	\$10.1	12.5%	\$11.1	\$11.8	6.4%	\$10.8	\$12.6	16.0%	\$10.5	\$12.0	14.6%
Oneida	County	\$176.4	\$186.4	5.7%	\$38.2	\$43.5	13.9%	\$47.0	\$46.7	-0.7%	\$46.8	\$48.7	4.1%	\$44.4	\$47.5	7.0%
Rome	City	\$9.4	\$9.6	1.7%	\$2.1	\$2.3	10.5%	\$2.5	\$2.4	-5.8%	\$2.5	\$2.4	-1.3%	\$2.3	\$2.4	4.9%
Utica	City	\$13.0	\$13.8	6.4%	\$2.8	\$3.3	17.3%	\$3.5	\$3.4	-3.4%	\$3.4	\$3.6	5.5%	\$3.3	\$3.6	8.6%
Schoharie	County	\$19.8	\$22.2	11.8%	\$4.2	\$4.9	15.8%	\$5.2	\$5.4	2.8%	\$5.2	\$6.4	22.3%	\$5.1	\$5.5	7.3%
North Country		\$325.9	\$346.8	6.4%	\$68.8	\$76.5	11.1%	\$85.6	\$83.8	-2.1%	\$89.7	\$97.9	9.2%	\$81.8	\$88.5	8.2%
Clinton	County	\$67.3	\$72.1	7.2%	\$14.9	\$16.4	10.4%	\$17.7	\$17.2	-2.7%	\$18.0	\$19.6	8.8%	\$16.6	\$18.8	13.0%
Essex	County	\$38.6	\$41.0	6.2%	\$7.8	\$8.9	13.3%	\$9.2	\$9.1	-1.2%	\$11.8	\$12.5	6.3%	\$9.7	\$10.4	7.4%
Franklin	County	\$30.8	\$32.6	5.9%	\$6.6	\$7.4	11.9%	\$8.1	\$7.9	-2.9%	\$8.4	\$8.9	5.6%	\$7.7	\$8.5	10.2%
Jefferson	County	\$98.6	\$101.0	2.4%	\$20.3	\$22.3	10.1%	\$26.7	\$25.3	-5.2%	\$27.5	\$28.3	3.2%	\$24.2	\$25.0	3.2%
Lewis	County	\$16.0	\$18.3	14.9%	\$3.4	\$4.0	17.7%	\$4.3	\$4.4	0.8%	\$4.2	\$5.4	30.7%	\$4.1	\$4.5	11.4%
St. Lawrence	County	\$74.7	\$80.3	7.5%	\$15.9	\$17.4	9.8%	\$19.5	\$19.5	-0.4%	\$19.8	\$22.7	14.3%	\$19.5	\$20.7	6.5%
Ogdensburg	City	NA	\$1.5	NA	NA	\$0.1	NA	NA	\$0.4	NA	NA	\$0.5	NA	\$0.5	NA	
Southern Tier		\$529.3	\$564.1	6.6%	\$112.3	\$133.6	18.9%	\$138.9	\$134.7	-3.0%	\$141.5	\$151.1	6.8%	\$136.6	\$144.7	6.0%
Broome	County	\$163.5	\$175.1	7.1%	\$35.8	\$44.5	24.3%	\$43.3	\$40.0	-7.7%	\$42.2	\$45.3	7.3%	\$42.3	\$45.4	7.4%
Chemung	County	\$70.6	\$73.6	4.2%	\$15.5	\$17.5	12.6%	\$18.9	\$18.0	-4.9%	\$18.3	\$19.3	5.5%	\$17.9	\$18.8	5.3%
Chenango	County	\$29.7	\$30.4	2.4%	\$6.3	\$7.3	15.9%	\$8.1	\$7.7	-4.5%	\$7.7	\$8.3	7.0%	\$7.6	\$7.1	-6.4%
Norwich	City	\$2.3	\$2.4	2.8%	\$0.5	\$0.6	30.8%	\$0.6	\$0.6	-1.2%	\$0.6	\$0.5	-11.1%	\$0.6	\$0.6	-1.0%
Delaware	County	\$29.6	\$31.3	5.5%	\$6.3	\$7.3	16.4%	\$7.7	\$7.8	1.9%	\$8.1	\$8.2	0.9%	\$7.5	\$7.9	5.0%
Otsego	County	\$45.1	\$48.5	7.4%	\$9.3	\$10.4	12.1%	\$11.9	\$11.4	-3.7%	\$12.5	\$14.1	13.4%	\$11.5	\$12.5	8.7%
Schuyler	County	\$14.3	\$15.0	4.6%	\$2.4	\$2.9	21.2%	\$3.6	\$3.5	-1.0%	\$4.7	\$4.6	-2.5%	\$3.7	\$4.0	8.4%
Steuben	County	\$69.9	\$76.5	9.4%	\$14.4	\$17.1	18.8%	\$18.3	\$18.6	1.5%	\$19.4	\$21.2	9.3%	\$17.9	\$19.6	9.8%
Tioga	County	\$29.0	\$31.8	9.6%	\$6.3	\$7.5	19.1%	\$7.7	\$8.0	3.8%	\$7.4	\$8.4	12.2%	\$7.5	\$7.9	5.1%
Tompkins	County	\$62.3	\$65.4	5.0%	\$13.1	\$15.2	16.3%	\$15.6	\$15.6	-0.2%	\$17.0	\$17.4	2.6%	\$16.6	\$17.2	3.7%
Ithaca	City	\$12.9	\$14.3	10.7%	\$2.5	\$3.3	28.6%	\$3.3	\$3.5	6.7%	\$3.5	\$3.8	7.8%	\$3.6	\$3.7	4.6%
Western New York		\$1,276.7	\$1,354.2	6.1%	\$274.8	\$320.0	16.4%	\$333.5	\$335.7	0.7%	\$339.0	\$356.2	5.1%	\$329.4	\$342.3	3.9%
Allegany	County	\$27.3	\$29.3	7.2%	\$6.1	\$7.1	16.5%	\$7.4	\$7.3	-2.4%	\$6.9	\$7.3	6.3%	\$6.9	\$7.6	10.4%
Cattaraugus	County	\$47.9	\$50.1	4.6%	\$10.8	\$12.3	14.2%	\$12.6	\$12.2	-2.8%	\$12.4	\$12.7	2.6%	\$12.2	\$12.9	5.8%
Olean	City	\$5.3	\$5.3	0.5%	\$1.2	\$1.3	9.3%	\$1.4	\$1.3	-12.9%	\$1.3	\$1.3	6.2%	\$1.4	\$1.4	1.7%
Salamanca	City	\$0.83	\$0.84	1.7%	\$0.20	\$0.21	7.4%	\$0.22	\$0.21	-6.4%	\$0.20	\$0.21	1.4%	\$0.21	\$0.22	5.1%
Chautauqua	County	\$85.5	\$88.0	2.9%	\$17.7	\$19.8	11.7%	\$23.0	\$22.2	-3.4%	\$23.8	\$23.8	0.0%	\$21.0	\$22.2	5.9%
Erie	County	\$948.1	\$1,009.9	6.5%	\$205.0	\$240.0	17.1%	\$246.8	\$250.6	1.5%	\$250.4	\$265.0	5.8%	\$245.9	\$254.4	3.5%
Niagara	County	\$151.2	\$158.7	4.9%	\$31.8	\$36.9	16.0%	\$39.6	\$39.1	-1.3%	\$40.6	\$42.0	3.4%	\$39.2	\$40.7	3.8%
New York City		\$7,932.6	\$9,566.1	20.6%	\$1,736.1	\$2,231.1	28.5%	\$1,926.3	\$2,405.9	24.9%	\$2,056.6	\$2,401.5	16.8%	\$2,213.5	\$2,527.6	14.2%
Other Local		\$1,217.6	\$1,400.1	15.0%	\$260.5	\$323.0	24.0%	\$300.1	\$354.1	18.0%	\$323.7	\$360.5	11.4%	\$333.3	\$362.6	8.8%
Statewide Total		\$19,603.3	\$22,101.5	12.7%	\$4,263.8	\$5,165.2	21.1%	\$4,930.5	\$5,534.4	12.2%	\$5,164.1	\$5,693.3	10.2%	\$5,244.8	\$5,708.6	8.8%

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. The City of Ogdensburg began imposing its own sales tax at a rate of 4 percent starting in March 2022. 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. 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 New York State Division of the Budget, *FY 2020 Enacted Budget Financial Plan*, p. 151, at www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf; and Tax and Finance, *Technical Memorandum TSB-M-19(2.1)S*, “Sales Tax Collection Requirement for Marketplace Providers,” October 17, 2019, at www.tax.ny.gov/pdf/memos/sales/m19-2-1s.pdf.
- ³ U.S. Bureau of Labor Statistics, “Consumer Price Index, All Urban Consumers,” at www.bls.gov/data/.
- ⁴ New York State Department of Labor, “Current Employment Statistics,” at <https://dol.ny.gov/current-employment-statistics-0>.
- ⁵ New York State Association of Realtors, *2022 Annual Report on the New York State Market*, at www.nysar.com/wp-content/uploads/2023/01/NYSAR_ANN_2022.pdf; and Freddie Mac, “Current Mortgage Rates Data Since 1971,” at www.freddiemac.com/pmms.
- ⁶ U.S. Bureau of Economic Analysis, “Personal Consumption Expenditures Price Index,” at www.bea.gov/data/personal-consumption-expenditures-price-index.
- ⁷ “Rest of State” includes all counties and preempting 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.
- ⁸ Federal Reserve, “The Beige Book,” March 2, 2022 to January 18, 2023, at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm; Tax and Finance, “Taxable Sales and Purchases Quarterly Data: Beginning Sales Tax Year 2013-2014,” accessed on January 23, 2023, at <https://data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginni/ny73-2j3u/data>; and Office of the New York State Comptroller (OSC), “New York City Industry Sector Dashboards,” at www.osc.state.ny.us/osdc/reports/nyc-sectors.
- ⁹ The average quarterly year-over-year growth rate in local sales tax collections for the counties and cities throughout the rest of the State was 3 percent from 2015 to 2019.
- ¹⁰ The City of Ogdensburg did not begin imposing its own sales tax until March 2022.
- ¹¹ 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, *Monthly and Quarterly Cash and Collection Distributions With Variances for Assessments, Late-Filed Returns, Rate Adjustments and Prior Period Adjustments* (AS300 and AS310 Reports), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/reports_list.htm.

Notes

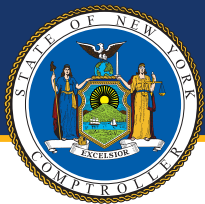
¹² Chapter 55 of the Laws of 2022. Final “AIM-related payments” totaling \$12.5 million were made in May 2022 to villages with a fiscal year ending on May 31.

¹³ Chapter 57 of the Laws of 2022.

¹⁴ Part RR of Chapter 59 of the Laws of 2022; and Section 1111 of the Tax Law. Counties participating in the “gas tax holiday” switched to a cents-per-gallon sales tax on gasoline, at either \$2 or \$3 per gallon, as opposed to taxing the total dollar amount of gasoline purchased at the local rate. The SFY 2022-23 Budget amended the Tax Law to include a cents-per-gallon sales tax at \$4 per gallon as well, so long as the amount chosen does not exceed the actual price of gasoline.

¹⁵ The following counties continue to reduce the amount they tax on the retail sale of gasoline until February 28, 2023: Erie, Rockland and Schenectady. For more information on the State’s gas tax holiday, including past and present participating counties, see OSC’s analysis on the *State and Local Impact of the “Gas Tax Holiday” by County (and New York City)*, at www.osc.state.ny.us/files/local-government/publications/excel/state-and-local-impact-gas-tax-holiday-county.xlsx.

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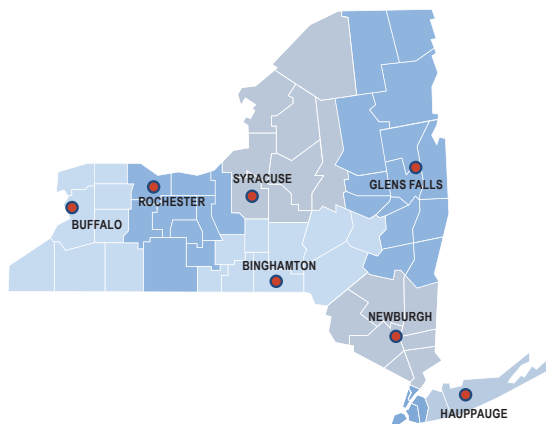
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