

Local Sales Tax Collections Up 3 Percent in the Second Quarter of 2023

Factors Include Slowed Inflation and Moderating Growth in NYC

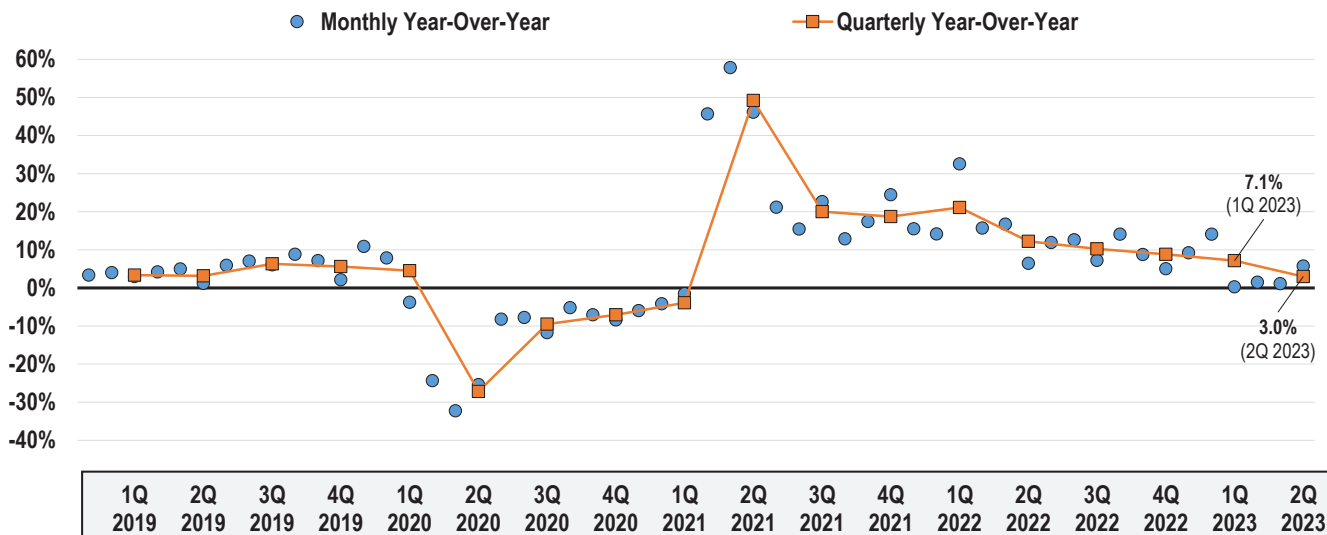
Overview

Local government sales tax collections in New York State totaled \$5.7 billion in the second calendar quarter (April-June) of 2023, an increase of 3 percent, or nearly \$167 million, compared to the same period last year.¹ (See Figure 1.)

On a monthly basis, June collections increased by 5.8 percent after April and May grew by a more modest 1.5 percent and 1.1 percent, respectively. This pattern is more typical of the month-to-month variation seen prior to the onset of the pandemic in 2020, as opposed to the wide fluctuations that occurred throughout most of 2021 and 2022.

As shown in Figure 1, second quarter growth was less strong than the 7.1 percent seen in the first quarter (January-March). In fact, overall growth has slowed since April-June 2021, when collections spiked by nearly 50 percent. This extraordinary increase reflected extremely weak collections in the second quarter of 2020, when non-essential businesses were closed during the first wave of the pandemic. It was followed by several consecutive quarters of double-digit growth, which boosted sales tax collections to well above pre-pandemic levels. With the large COVID-related volatility in the past, collections appear to be growing at more “normal” rates.²

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).

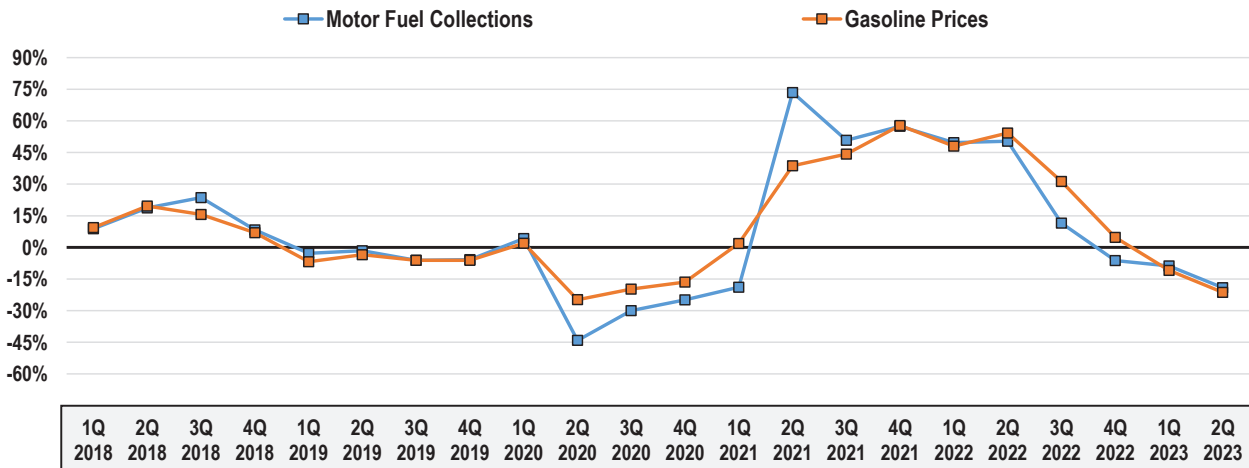
Notes: Includes New York City.

One factor impacting sales tax growth may be the continued slowing of inflation. As measured by the change in the national consumer price index, the rate of inflation slowed to 3 percent, year over year, in June 2023 from a high of 9.1 percent in the same month the prior year. On a quarterly basis, inflation was just under 4 percent in April-June after being as high as 8.6 percent for the same period last year.³

In particular, collections generated from the retail sale of motor fuels were affected by a steep drop in gas prices, which were 21 percent lower in the second quarter of 2023 compared to the same period in 2022.⁴ As a result, the sales taxes collected on motor fuel were down 19 percent, year over year.⁵ (See Figure 2.) Motor fuels typically account for about 5 percent of county sales tax collections, on average, so a large drop of this kind will have a negative impact on overall growth.⁶

Real personal consumption expenditures (adjusted for inflation) in April-June grew by 2.7 percent, year over year. This is similar to the average pre-pandemic quarterly growth in real personal consumption from 2010 to 2019.⁷

FIGURE 2
Quarterly Year-Over-Year Percentage Change in Motor Fuel Sales Tax Collections and Gasoline Prices in New York State



Source: Tax and Finance and the New York State Energy Research and Development Authority, with calculations by OSC.
Notes: Quarterly gas prices are based on the average monthly price per gallon.

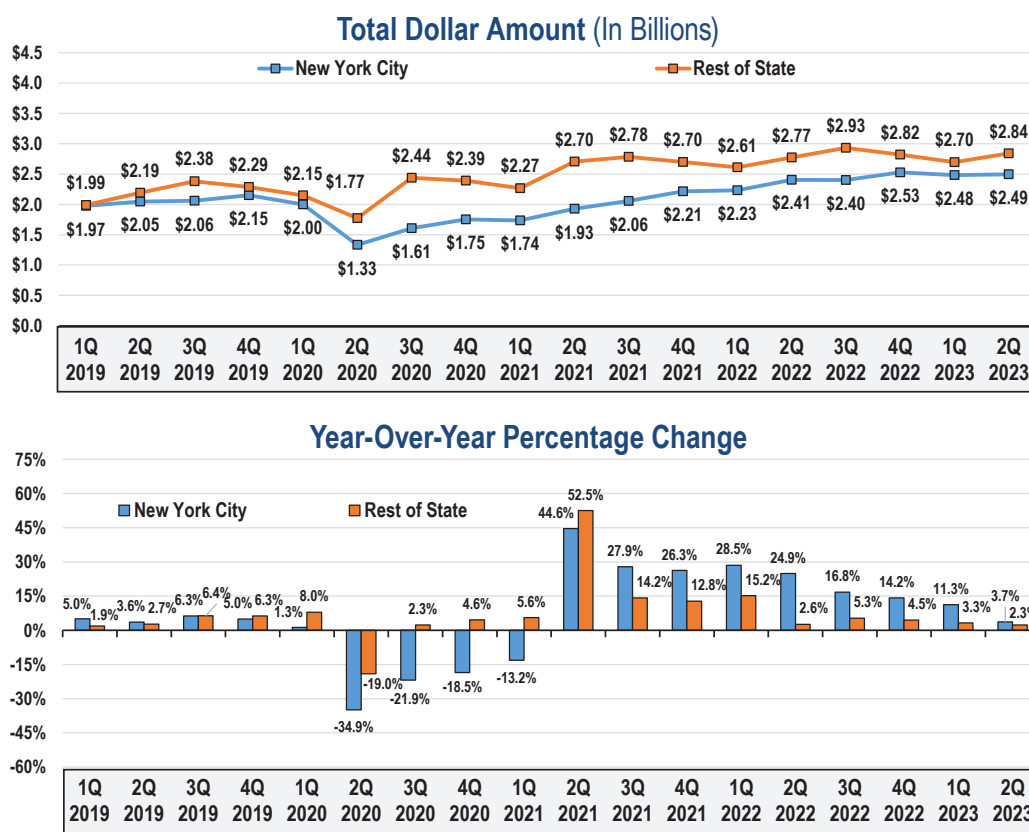
Regional Sales Tax Performance

Another factor that explains the second quarter's modest statewide growth is that New York City's growth is also moderating. In April-June, City collections totaled nearly \$2.5 billion, up 3.7 percent or \$88 million. While this increase still boosted overall sales tax statewide, it also marked the first time that City collections did not reach double-digit growth after eight consecutive quarters. (See Figure 3.)

The City was hit earlier and harder by the pandemic, and its collections took much longer to recover compared to the counties and cities in the rest of the State.⁸ However, for the past year, its growth has been notably higher than that of the rest of the State, which has been experiencing single-digit growth since the second quarter of 2022. The 3.7 percent increase in April-June reflects a normalization of consumer spending in some respects, as City restaurants are seeing activity above pre-pandemic levels.⁹ However, Broadway attendance, as well as sales in service industries, such as travel accommodations, and for goods (including clothing), and health and personal care, have yet to recover.¹⁰ These metrics signify, in part, the continued return of tourism and other visitor activity, and possibly a new normal for commuter activity. While tourism may be nearing pre-pandemic peaks by some measures, high office and retail vacancies persist, pressuring further retail sales growth.¹¹

Aggregate growth in collections for the counties and cities in the rest of the State remains fairly stable, up 2.3 percent (or \$65.2 million) in April-June, well within the typical pre-pandemic range of growth.¹²

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.

County and City Collections

Most counties (49 out of 57) experienced some year-over-year sales tax increase in the second quarter, with several seeing double-digit growth despite the fact that county collections, in aggregate, only grew by 2.4 percent. This was mostly because some of the largest counties experienced fairly tepid collections growth (Suffolk and Westchester) or even outright declines (Albany and Monroe) in April-June. (See Figure 4.)

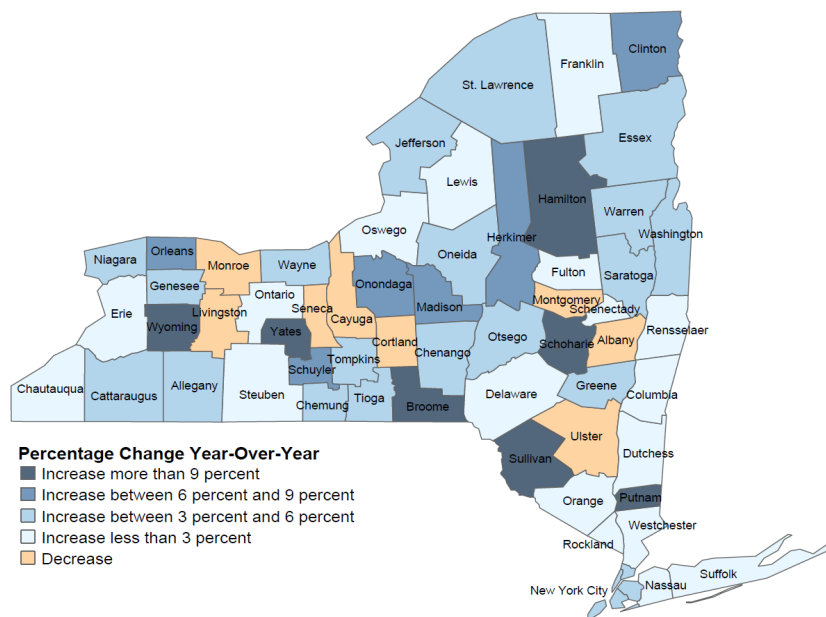
Sullivan County had the strongest growth at 28.3 percent, followed by the counties of Broome (15.7 percent) and Wyoming (15.1 percent). Conversely, Livingston County experienced the steepest decline at 7.2 percent.

Most (15 of 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 the second quarter. Oswego had the strongest increase at 27.1 percent, followed by the cities of Mount Vernon (17.9 percent) and Glens Falls (16.9 percent). Of the three cities that saw declines, the City of Norwich experienced the steepest drop at 6.2 percent.

Several factors can affect individual county and city collections growth, and many are not related to broad economic or regional trends. For instance, the New York State Department of Taxation and Finance regularly makes prior period corrections and late filing changes – referred to in our reports as “technical adjustments” – to correct for earlier sales tax distribution inaccuracies. These can significantly affect year-over-year changes on a quarterly basis. For example, Livingston County’s sales tax collections would have experienced growth in the second quarter had they not been more than offset by over \$1.1 million in technical adjustments. Likewise, Broome County would have seen much slower growth were it not for the addition of over \$5.5 million in technical adjustments.¹³ In many cases, smaller counties and most cities can show big changes in collections from factors that would typically not affect larger entities noticeably, such as a few large sales in a particular month. Annual collections can usually provide a better picture of underlying sales tax performance at the county and city level.

(To view collections by region and local taxing jurisdiction for the second quarter of 2023, see the Appendix. 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, April-June 2022 to April-June 2023



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

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

Region	City/County	Second Quarter (April-June)			April			May			June		
		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		\$251.5	\$250.4	-0.4%	\$81.07	\$76.62	-5.5%	\$78.09	\$75.14	-3.8%	\$92.31	\$98.65	6.9%
Albany	County	\$93.60	\$87.92	-6.1%	\$29.20	\$27.49	-5.9%	\$26.96	\$26.45	-1.9%	\$37.44	\$33.99	-9.2%
Columbia	County	\$14.80	\$15.10	2.0%	\$4.74	\$4.50	-5.2%	\$4.66	\$4.56	-2.1%	\$5.40	\$6.04	11.9%
Greene	County	\$11.11	\$11.50	3.5%	\$3.66	\$3.52	-4.0%	\$3.53	\$3.35	-5.3%	\$3.91	\$4.63	18.5%
Rensselaer	County	\$30.03	\$30.88	2.8%	\$9.80	\$9.29	-5.2%	\$9.54	\$9.28	-2.7%	\$10.69	\$12.31	15.1%
Saratoga	County	\$40.60	\$42.00	3.4%	\$13.41	\$12.97	-3.3%	\$13.52	\$12.97	-4.1%	\$13.67	\$16.06	17.5%
<i>Saratoga Springs</i>	City	\$3.92	\$4.25	8.5%	\$1.19	\$1.11	-6.5%	\$1.10	\$1.14	3.6%	\$1.63	\$2.00	22.7%
Schenectady	County	\$32.92	\$33.03	0.3%	\$10.84	\$10.42	-3.9%	\$10.67	\$10.01	-6.2%	\$11.41	\$12.60	10.4%
Warren	County	\$16.59	\$17.26	4.1%	\$5.50	\$4.80	-12.7%	\$5.38	\$4.87	-9.5%	\$5.70	\$7.59	33.2%
<i>Glens Falls</i>	City	\$1.08	\$1.27	16.9%	\$0.34	\$0.34	-1.0%	\$0.35	\$0.35	-2.5%	\$0.39	\$0.59	50.2%
Washington	County	\$6.83	\$7.20	5.5%	\$2.39	\$2.20	-8.0%	\$2.37	\$2.16	-8.8%	\$2.07	\$2.85	37.4%
Central New York		\$169.0	\$179.2	6.0%	\$57.81	\$53.43	-7.6%	\$56.57	\$52.94	-6.4%	\$54.66	\$72.83	33.2%
Cayuga	County	\$11.71	\$11.52	-1.6%	\$4.18	\$3.83	-8.2%	\$4.04	\$3.61	-10.6%	\$3.50	\$4.07	16.6%
<i>Auburn</i>	City	\$2.63	\$2.66	1.3%	\$0.94	\$0.84	-11.2%	\$0.92	\$0.81	-12.0%	\$0.77	\$1.02	32.6%
Cortland	County	\$9.78	\$9.76	-0.2%	\$3.23	\$2.84	-12.3%	\$3.25	\$3.13	-3.7%	\$3.29	\$3.80	15.3%
Madison	County	\$9.91	\$10.56	6.5%	\$3.35	\$3.01	-10.2%	\$3.17	\$2.96	-6.8%	\$3.39	\$4.60	35.5%
<i>Oneida</i>	City	\$1.69	\$1.88	10.8%	\$0.59	\$0.51	-13.7%	\$0.59	\$0.51	-12.5%	\$0.52	\$0.86	65.1%
Onondaga	County	\$113.6	\$121.6	7.0%	\$38.91	\$36.14	-7.1%	\$38.08	\$35.74	-6.2%	\$36.58	\$49.68	35.8%
Oswego	County	\$15.30	\$15.61	2.0%	\$5.14	\$4.81	-6.4%	\$5.15	\$4.70	-8.9%	\$5.00	\$6.10	22.0%
<i>Oswego</i>	City	\$4.46	\$5.66	27.1%	\$1.47	\$1.45	-0.9%	\$1.38	\$1.49	8.4%	\$1.61	\$2.72	68.6%
Finger Lakes		\$252.4	\$253.6	0.5%	\$82.51	\$78.04	-5.4%	\$80.97	\$76.71	-5.3%	\$88.90	\$98.84	11.2%
Genesee	County	\$13.29	\$13.73	3.3%	\$4.34	\$4.07	-6.2%	\$4.26	\$4.07	-4.5%	\$4.69	\$5.59	19.2%
Livingston	County	\$11.71	\$10.87	-7.2%	\$3.89	\$3.09	-20.6%	\$3.58	\$3.55	-0.9%	\$4.24	\$4.23	-0.2%
Monroe	County	\$160.2	\$158.9	-0.8%	\$52.24	\$50.33	-3.7%	\$51.50	\$48.86	-5.1%	\$56.48	\$59.75	5.8%
Ontario	County	\$27.29	\$27.92	2.3%	\$9.04	\$8.50	-6.0%	\$8.88	\$8.27	-6.8%	\$9.38	\$11.15	18.9%
Orleans	County	\$5.56	\$5.93	6.7%	\$1.88	\$1.72	-8.9%	\$1.88	\$1.68	-10.4%	\$1.80	\$2.53	41.1%
Seneca	County	\$7.95	\$7.83	-1.5%	\$2.54	\$2.39	-5.9%	\$2.53	\$2.30	-8.8%	\$2.88	\$3.14	8.9%
Wayne	County	\$15.55	\$16.02	3.0%	\$5.21	\$4.81	-7.8%	\$5.04	\$4.86	-3.4%	\$5.30	\$6.35	19.8%
Wyoming	County	\$5.99	\$6.89	15.1%	\$1.97	\$1.78	-9.8%	\$1.96	\$1.74	-11.0%	\$2.06	\$3.37	63.8%
Yates	County	\$4.81	\$5.46	13.5%	\$1.39	\$1.36	-1.6%	\$1.35	\$1.37	1.0%	\$2.08	\$2.73	31.6%
Long Island		\$866.3	\$880.5	1.6%	\$274.1	\$274.2	0.0%	\$270.0	\$269.8	-0.1%	\$322.2	\$336.5	4.4%
Nassau	County	\$380.8	\$391.5	2.8%	\$117.9	\$122.6	4.0%	\$118.8	\$120.3	1.3%	\$144.1	\$148.5	3.1%
Suffolk	County	\$484.5	\$488.3	0.8%	\$155.8	\$151.6	-2.7%	\$151.0	\$149.3	-1.1%	\$177.7	\$187.4	5.5%
Mid-Hudson		\$590.6	\$604.8	2.4%	\$183.4	\$190.8	4.0%	\$181.4	\$185.0	2.0%	\$225.8	\$229.1	1.5%
Dutchess	County	\$60.46	\$61.47	1.7%	\$19.43	\$19.35	-0.5%	\$19.04	\$19.17	0.7%	\$21.99	\$22.96	4.4%
Orange	County	\$95.40	\$97.29	2.0%	\$29.93	\$31.08	3.9%	\$29.77	\$29.58	-0.6%	\$35.71	\$36.63	2.6%
Putnam	County	\$20.25	\$22.33	10.2%	\$6.46	\$6.65	3.0%	\$6.37	\$6.31	-0.9%	\$7.43	\$9.36	26.0%
Rockland	County	\$72.42	\$74.30	2.6%	\$22.56	\$24.34	7.9%	\$22.48	\$24.09	7.2%	\$27.38	\$25.87	-5.5%
Sullivan	County	\$16.08	\$20.62	28.3%	\$5.50	\$5.19	-5.5%	\$5.27	\$4.86	-7.7%	\$5.31	\$10.56	98.9%
Ulster	County	\$41.62	\$41.57	-0.1%	\$13.24	\$12.46	-5.8%	\$12.71	\$12.39	-2.6%	\$15.67	\$16.72	6.7%
Westchester	County	\$221.8	\$225.0	1.4%	\$66.94	\$71.67	7.1%	\$66.44	\$69.25	4.2%	\$88.46	\$84.05	-5.0%
<i>Mount Vernon</i>	City	\$6.96	\$8.21	17.9%	\$2.34	\$2.52	8.1%	\$2.29	\$2.35	2.4%	\$2.33	\$3.34	43.2%
<i>New Rochelle</i>	City	\$10.09	\$10.24	1.5%	\$3.10	\$3.16	1.9%	\$3.00	\$3.09	2.7%	\$3.98	\$4.00	0.3%
<i>White Plains</i>	City	\$13.76	\$13.56	-1.4%	\$4.14	\$4.45	7.6%	\$4.23	\$4.31	2.0%	\$5.39	\$4.80	-11.0%
Yonkers	City	\$31.13	\$29.77	-4.4%	\$9.62	\$9.68	0.6%	\$9.64	\$9.40	-2.5%	\$11.86	\$10.69	-9.9%

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Mohawk Valley		\$90.36	\$94.15	4.2%	\$29.35	\$27.87	-5.0%	\$29.08	\$27.50	-5.4%	\$31.93	\$38.77	21.5%
Fulton	County	\$7.11	\$7.32	2.8%	\$2.33	\$2.12	-9.2%	\$2.29	\$2.16	-6.0%	\$2.49	\$3.04	22.2%
Gloversville	City	\$1.12	\$1.14	1.1%	\$0.41	\$0.36	-12.2%	\$0.40	\$0.35	-13.5%	\$0.31	\$0.43	37.2%
Johnstown	City	\$1.27	\$1.31	2.9%	\$0.39	\$0.38	-3.6%	\$0.38	\$0.38	-1.7%	\$0.50	\$0.55	11.7%
Hamilton	County	\$1.05	\$1.20	14.0%	\$0.32	\$0.31	-3.0%	\$0.30	\$0.28	-5.2%	\$0.43	\$0.61	39.8%
Herkimer	County	\$10.15	\$10.95	7.9%	\$3.44	\$3.05	-11.5%	\$3.31	\$3.01	-9.1%	\$3.40	\$4.89	44.0%
Montgomery	County	\$11.82	\$11.37	-3.8%	\$3.62	\$3.52	-2.6%	\$3.54	\$3.63	2.4%	\$4.65	\$4.21	-9.5%
Oneida	County	\$46.68	\$48.65	4.2%	\$15.25	\$14.73	-3.4%	\$15.27	\$14.34	-6.1%	\$16.16	\$19.58	21.1%
Rome	City	\$2.39	\$2.59	8.5%	\$0.84	\$0.73	-12.6%	\$0.83	\$0.75	-8.8%	\$0.73	\$1.11	52.4%
Utica	City	\$3.38	\$3.54	4.8%	\$1.07	\$1.06	-1.3%	\$1.09	\$1.02	-7.1%	\$1.21	\$1.47	21.0%
Schoharie	County	\$5.39	\$6.09	13.1%	\$1.70	\$1.63	-4.1%	\$1.65	\$1.58	-4.2%	\$2.04	\$2.88	41.5%
North Country		\$83.82	\$87.48	4.4%	\$28.89	\$25.95	-10.2%	\$27.93	\$25.97	-7.0%	\$27.00	\$35.57	31.7%
Clinton	County	\$17.24	\$18.32	6.3%	\$6.02	\$5.64	-6.4%	\$6.02	\$5.65	-6.2%	\$5.20	\$7.03	35.4%
Essex	County	\$9.12	\$9.45	3.7%	\$2.74	\$2.88	4.9%	\$2.90	\$2.68	-7.6%	\$3.48	\$3.90	12.1%
Franklin	County	\$7.86	\$8.03	2.1%	\$2.61	\$2.43	-7.2%	\$2.65	\$2.35	-11.4%	\$2.59	\$3.25	25.4%
Jefferson	County	\$25.33	\$26.21	3.5%	\$8.78	\$7.87	-10.4%	\$8.43	\$7.65	-9.3%	\$8.12	\$10.69	31.7%
Lewis	County	\$4.38	\$4.50	2.9%	\$1.42	\$1.30	-8.9%	\$1.36	\$1.32	-2.6%	\$1.59	\$1.88	18.0%
St. Lawrence	County	\$19.46	\$20.49	5.3%	\$7.11	\$5.72	-19.6%	\$6.38	\$6.18	-3.0%	\$5.97	\$8.58	43.7%
Ogdensburg	City	\$0.43	\$0.49	12.5%	\$0.20	\$0.12	-37.7%	\$0.19	\$0.13	-31.1%	\$0.05	\$0.24	373.1%
Southern Tier		\$134.7	\$144.3	7.2%	\$45.80	\$44.41	-3.0%	\$45.11	\$44.68	-1.0%	\$43.79	\$55.25	26.2%
Broome	County	\$39.95	\$46.21	15.7%	\$14.42	\$14.57	1.0%	\$14.38	\$14.53	1.1%	\$11.15	\$17.11	53.4%
Chemung	County	\$17.97	\$18.89	5.1%	\$6.30	\$5.96	-5.5%	\$6.29	\$6.48	2.9%	\$5.38	\$6.46	20.2%
Chenango	County	\$7.69	\$8.12	5.6%	\$2.67	\$2.46	-8.0%	\$2.58	\$2.35	-9.9%	\$2.44	\$3.31	35.8%
Norwich	City	\$0.60	\$0.56	-6.2%	\$0.20	\$0.17	-13.2%	\$0.20	\$0.17	-11.4%	\$0.21	\$0.22	5.6%
Delaware	County	\$7.83	\$7.99	2.1%	\$2.67	\$2.35	-12.1%	\$2.30	\$2.38	3.7%	\$2.87	\$3.26	13.9%
Otsego	County	\$11.44	\$12.02	5.0%	\$3.75	\$3.51	-6.3%	\$3.72	\$3.46	-6.9%	\$3.98	\$5.04	26.8%
Schuyler	County	\$3.54	\$3.79	7.0%	\$1.15	\$1.07	-7.4%	\$1.14	\$1.02	-10.1%	\$1.25	\$1.70	35.9%
Steuben	County	\$18.56	\$18.67	0.6%	\$6.06	\$5.81	-4.0%	\$5.90	\$5.88	-0.3%	\$6.60	\$6.98	5.7%
Tioga	County	\$8.02	\$8.31	3.7%	\$2.48	\$2.56	3.2%	\$2.48	\$2.58	4.2%	\$3.06	\$3.17	3.5%
Tompkins	County	\$15.59	\$16.23	4.1%	\$5.05	\$4.91	-2.7%	\$5.10	\$4.78	-6.3%	\$5.44	\$6.53	20.2%
Ithaca	City	\$3.50	\$3.55	1.4%	\$1.05	\$1.04	-0.6%	\$1.03	\$1.03	0.3%	\$1.42	\$1.47	3.6%
Western New York		\$335.7	\$345.1	2.8%	\$109.5	\$104.6	-4.5%	\$108.41	\$104.4	-3.7%	\$117.8	\$136.1	15.5%
Allegany	County	\$7.26	\$7.60	4.7%	\$2.40	\$2.32	-3.3%	\$2.41	\$2.29	-5.0%	\$2.44	\$2.98	22.1%
Cattaraugus	County	\$12.21	\$12.78	4.6%	\$4.21	\$3.87	-8.1%	\$4.02	\$3.67	-8.5%	\$3.99	\$5.24	31.3%
Olean	City	\$1.26	\$1.32	4.8%	\$0.44	\$0.38	-13.2%	\$0.44	\$0.39	-11.0%	\$0.37	\$0.54	45.1%
Salamanca	City	\$0.21	\$0.22	5.5%	\$0.077	\$0.067	-12.3%	\$0.070	\$0.071	1.4%	\$0.060	\$0.080	33.2%
Chautauqua	County	\$22.24	\$22.70	2.1%	\$7.65	\$6.88	-10.1%	\$7.28	\$6.95	-4.5%	\$7.31	\$8.87	21.4%
Erie	County	\$250.6	\$256.7	2.5%	\$81.10	\$77.76	-4.1%	\$80.53	\$78.04	-3.1%	\$88.92	\$100.9	13.5%
Niagara	County	\$39.06	\$40.80	4.5%	\$12.85	\$12.49	-2.7%	\$12.94	\$12.16	-6.0%	\$13.27	\$16.15	21.7%
New York City		\$2,405.9	\$2,494.0	3.7%	\$726.2	\$756.2	4.1%	\$720.4	\$743.9	3.3%	\$959.4	\$993.8	3.6%
Other Local		\$354.1	\$367.7	3.9%	\$92.9	\$105.2	13.2%	\$92.36	\$102.71	11.2%	\$168.8	\$159.8	-5.3%
Statewide Total		\$5,534.4	\$5,701.3	3.0%	\$1,711.5	\$1,737.3	1.5%	\$1,690.3	\$1,708.7	1.1%	\$2,132.6	\$2,255.2	5.8%

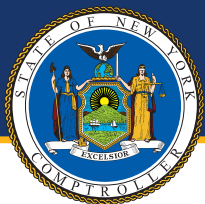
Source: Tax and Finance, with calculations by OSC.

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. 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.

- 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 The average quarterly year-over-year growth in statewide local collections was 4.5 percent from 2010 to 2019, with most quarters ranging from 2 percent to 6 percent.
- ³ 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>. The average quarterly year-over-year rate of inflation was 1.8 percent from 2010 to 2019.
- ⁴ Gas prices were 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.
- ⁵ All motor fuel sales tax collections data are taken from Tax and Finance's *Monthly Sales Tax Activity by Liability Period – All Jurisdictions – Motor Fuel Collections* (ST60JRMF Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st60jrmf.htm.
- ⁶ The tax collections from the sale of motor fuels account for about 5 percent of county sales tax collections, on average, in a typical year. However, upstate counties tend to rely on motor fuel revenues a little more compared to downstate counties. The participation of several counties in the State's “gas tax holiday,” starting in June of 2022, had a negligible effect on local motor fuel distributions for the second quarter of 2022, due to the timing of payments.
- ⁷ Real personal consumption expenditures data (not seasonally adjusted) are from the U.S. Bureau of Economic Analysis. For a historical dataset, see Federal Reserve Bank of St. Louis, “FRED Economic Data: Real Personal Consumption Expenditures (ND000349Q),” at <https://fred.stlouisfed.org/series/ND000349Q>. The average quarterly year-over-year growth in real personal consumption expenditures was 2.2 percent from 2010 to 2019.
- ⁸ “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.
- ⁹ Office of the New York State Comptroller (OSC), “New York City Industry Sector Dashboards,” at www.osc.state.ny.us/osdc/reports/nyc-sectors.
- ¹⁰ OSC, “New York City Industry Sector Dashboard”; and 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 February 2023.
- ¹¹ Federal Reserve, “Beige Book,” at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm.

¹² The average quarterly year-over-year growth in county and city collections outside of New York City was 3.2 percent from 2010 to 2019.

¹³ 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.



New York State Comptroller
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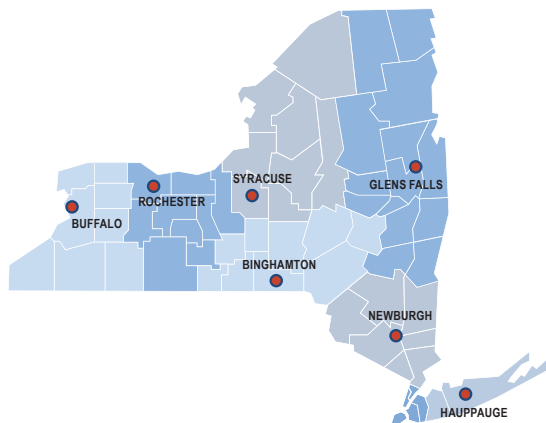
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