

Local Sales Tax Collections Up 3.6 Percent in the Third Quarter of 2023

Second Consecutive Quarter of Moderate Year-Over-Year Growth

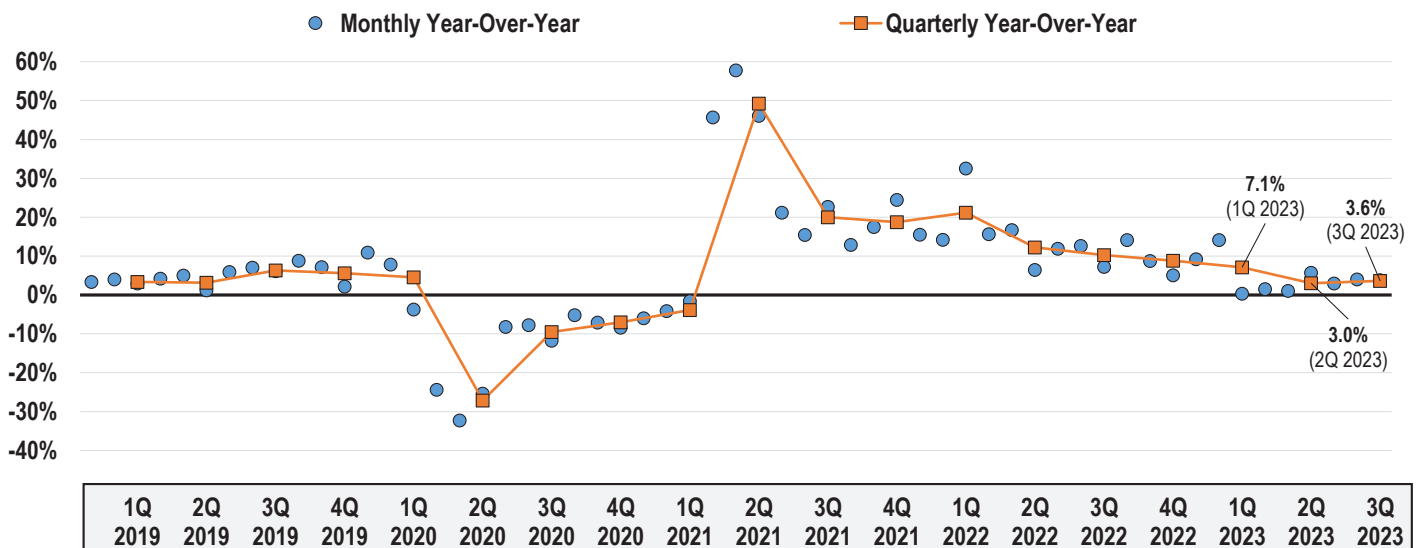
Overview

Local government sales tax collections in New York State totaled \$5.9 billion in the third calendar quarter (July-September) of 2023, an increase of 3.6 percent, or over \$205 million, compared to the same period last year.¹ (See Figure 1.)

On a monthly basis, year-over-year growth was fairly stable throughout July-September, ranging from 3 percent to 4 percent. Since the second quarter (April-June), monthly growth patterns have resembled those experienced prior to the COVID-19 pandemic.

As shown in Figure 1, the third quarter's 3.6 percent year-over-year growth was slightly stronger than the 3 percent growth seen in April-June. However, it was not as strong as the 7.1 percent year-over-year growth experienced in the first quarter (January-March) and significantly slower than the double-digit quarterly growth throughout most of 2021 and 2022. Nevertheless, the slowdown over the past two quarters signals a return to lower pre-pandemic growth rates, when statewide local collections increased from 2 percent to 6 percent in most quarters, for an average growth rate of 4.5 percent.²

FIGURE 1
Percentage Change in Statewide Local Sales Tax Collections

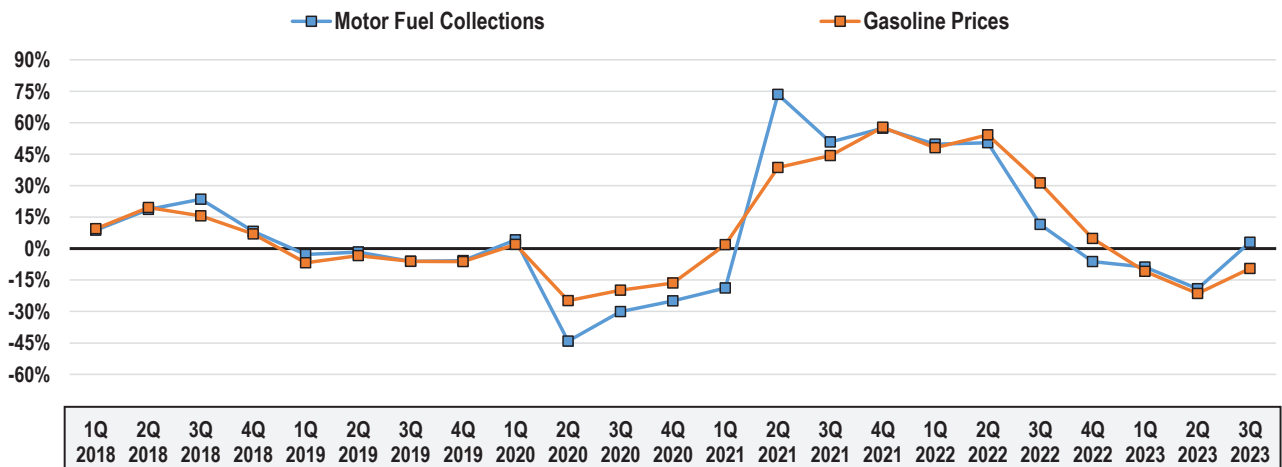


Source: New York State Department of Taxation and Finance (Tax and Finance), with calculations by the Office of the New York State Comptroller (OSC).
Notes: Includes New York City.

Several economic factors can impact overall sales tax growth. One significant factor is the rate of inflation, which was 3.7 percent in September 2023, year over year, as measured by the change in the national consumer price index. While more than double the average monthly pre-pandemic rate (1.8 percent), it was significantly lower than the 40-year peak of 9.1 percent in June 2022. On a quarterly basis, inflation has continued to moderate in 2023, from 5.8 percent in January-March to 4 percent in April-June to 3.5 percent in July-September.³

At the same time, the year-over-year growth or decline in the collections generated from the retail sale of motor fuels has historically aligned with the rise or fall of gas prices. Motor fuel distributions are an important component of local sales tax collections, comprising around 5 percent of total receipts, with some regional variation.⁴ In July-September 2023, gas prices were 9.5 percent lower compared to the same quarter last year.⁵ However, despite the lower prices, distributions still experienced nearly 3 percent growth in the third quarter. (See Figure 2.) Several counties had been participating in the State’s “gas tax holiday” during the same quarter in 2022. This reduced the taxable amount on each gallon of gasoline sold, resulting in depressed overall motor fuel collections. By January 2023, however, nearly all participating counties had reverted to their normal rate of taxation.⁶

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.

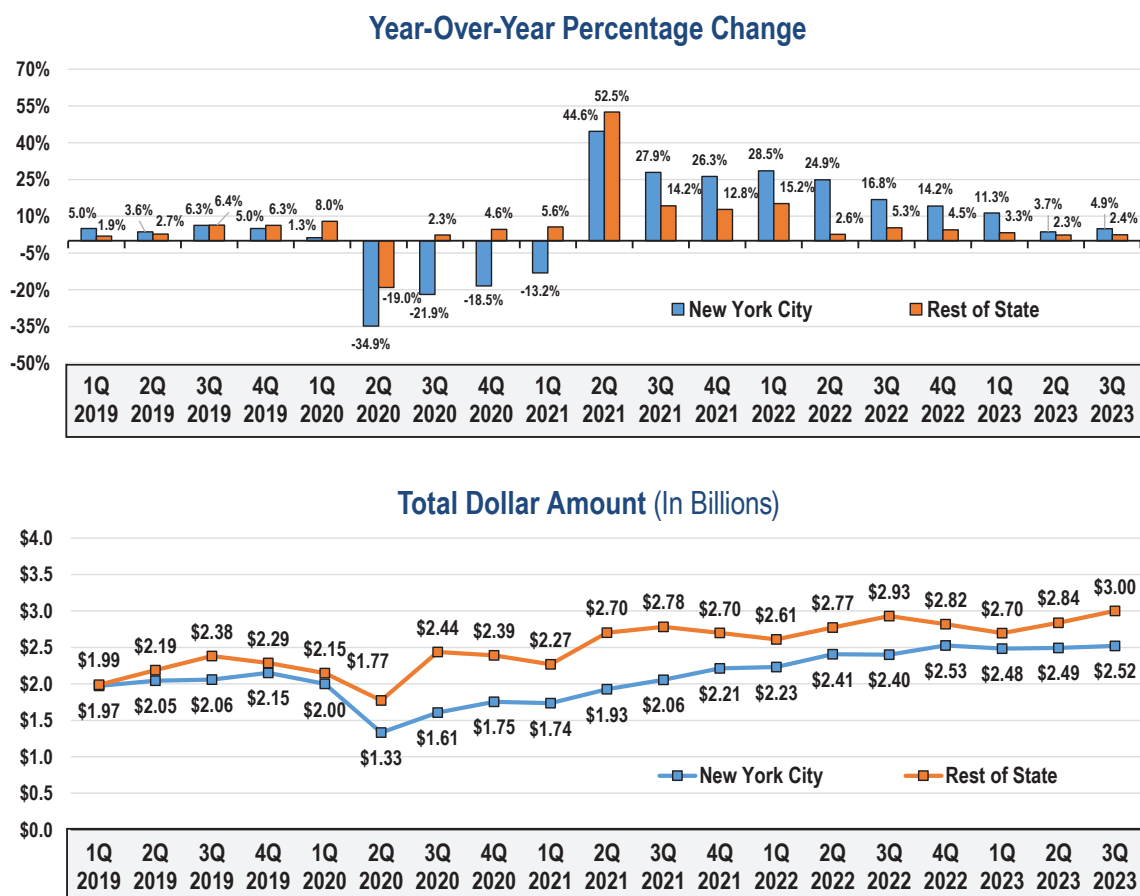
Regional Sales Tax Performance

Regionally, New York City’s sales tax growth, which had been moderating since the second quarter of 2022, strengthened in July-September 2023. City collections totaled \$2.5 billion in the third quarter, up 4.9 percent or nearly \$119 million, helping to boost overall statewide local collections. (See Figure 3.)

This increase reflects the continued return of tourism, with the number of international travelers nearly back to pre-pandemic levels.⁷ In addition, more employees have returned to the workplace, and office and retail vacancy rates have started to decline.⁸ Still, taxable sales for some of the City’s service industries have yet to fully recover, and travelers do not appear to be spending as much as they once did.⁹

Collections for the counties and cities in the rest of the State, in aggregate, returned to pre-pandemic growth rates over a year ago, with third quarter collections increasing by 2.4 percent or \$70.4 million.¹⁰

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

County collections, in aggregate, grew by 2.4 percent or \$68.6 million in July-September compared to the same quarter last year. Over three-fourths (43 out of 57) of all counties outside of New York City experienced some year-over-year increase in sales tax collections. A few mostly smaller counties, in terms of total sales tax generated, saw double-digit growth. (See Figure 4.)

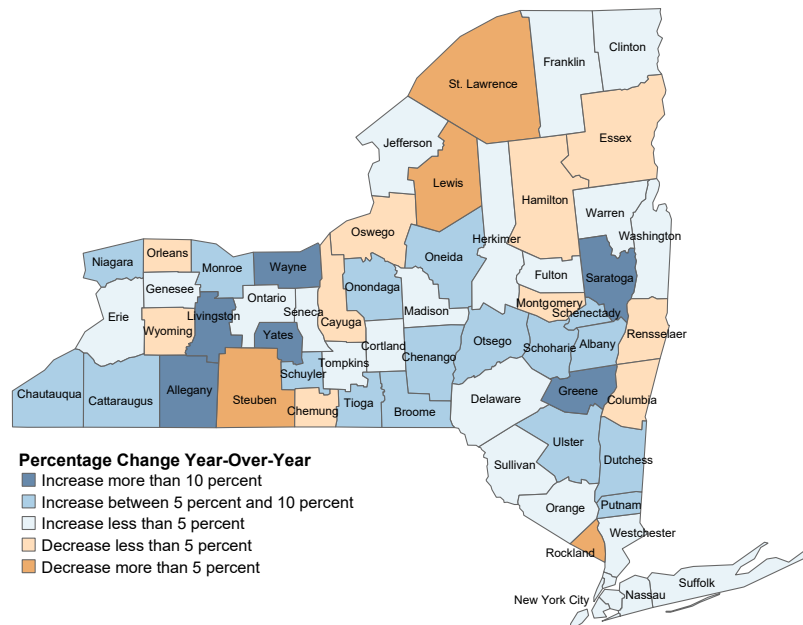
Allegany County had the strongest growth at 17.7 percent, followed by the counties of Livingston (15.6 percent) and Saratoga (12.2 percent). Conversely, Lewis County experienced the steepest decline at 10.2 percent.

A majority (13 of 18) of 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 third quarter. Norwich had the strongest increase at 35.9 percent, followed by Ogdensburg (22.1 percent). Of the five cities that saw declines, the City of Auburn experienced the steepest drop at 6.5 percent.

Outside of any broad economic or regional trends, several factors 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 quarterly basis. For example, Allegany County’s sales tax collections would have seen much slower growth in the third quarter were it not for the addition of over \$802,000 in technical adjustments. Likewise, Orleans County would have experienced fairly strong growth had it not been for the deduction of nearly \$553,000 in technical adjustments.¹¹ In many cases, smaller counties and most cities can show big changes in collections from factors, such as a few large sales in a particular month, that would typically not drive volatility for larger entities. Consequently, 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 third 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,
July-September 2022 to July-September 2023



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

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

Region	City/County	Third Quarter (July-September)			July			August			September		
		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		\$260.6	\$274.5	5.3%	\$78.33	\$84.15	7.4%	\$73.07	\$82.25	12.6%	\$109.2	\$108.1	-1.0%
Albany	County	\$87.75	\$93.19	6.2%	\$26.76	\$28.65	7.1%	\$23.33	\$27.51	17.9%	\$37.66	\$37.04	-1.7%
Columbia	County	\$16.92	\$16.68	-1.4%	\$4.34	\$5.08	16.9%	\$4.28	\$5.08	18.8%	\$8.29	\$6.52	-21.4%
Greene	County	\$12.49	\$13.86	11.0%	\$3.63	\$3.89	7.1%	\$3.58	\$3.84	7.3%	\$5.28	\$6.13	16.2%
Rensselaer	County	\$32.34	\$32.15	-0.6%	\$9.13	\$9.94	8.9%	\$8.76	\$9.76	11.4%	\$14.44	\$12.45	-13.8%
Saratoga	County	\$41.85	\$46.97	12.2%	\$13.17	\$14.29	8.5%	\$12.89	\$14.23	10.4%	\$15.79	\$18.45	16.8%
<i>Saratoga Springs</i>	City	\$5.62	\$5.66	0.8%	\$1.54	\$1.76	14.3%	\$1.49	\$1.73	15.9%	\$2.58	\$2.16	-16.1%
Schenectady	County	\$31.66	\$33.50	5.8%	\$10.14	\$10.33	1.9%	\$9.50	\$10.12	6.5%	\$12.02	\$13.06	8.6%
Warren	County	\$23.14	\$23.25	0.5%	\$7.09	\$7.47	5.4%	\$6.85	\$7.31	6.8%	\$9.21	\$8.47	-8.0%
<i>Glens Falls</i>	City	\$1.31	\$1.35	3.0%	\$0.34	\$0.40	17.3%	\$0.33	\$0.40	20.3%	\$0.63	\$0.54	-14.0%
Washington	County	\$7.48	\$7.83	4.7%	\$2.18	\$2.33	7.1%	\$2.05	\$2.27	10.5%	\$3.25	\$3.23	-0.6%
Central New York		\$180.3	\$187.3	3.9%	\$53.20	\$57.10	7.3%	\$52.96	\$55.70	5.2%	\$74.15	\$74.52	0.5%
Cayuga	County	\$13.47	\$12.96	-3.7%	\$4.05	\$4.16	2.7%	\$3.63	\$4.11	13.3%	\$5.79	\$4.70	-18.9%
<i>Auburn</i>	City	\$3.04	\$2.84	-6.5%	\$0.89	\$0.89	-0.3%	\$0.85	\$0.88	3.9%	\$1.30	\$1.07	-17.5%
Cortland	County	\$10.24	\$10.50	2.5%	\$3.12	\$3.18	2.0%	\$3.05	\$3.12	2.2%	\$4.07	\$4.20	3.2%
Madison	County	\$10.83	\$11.35	4.8%	\$3.12	\$3.29	5.2%	\$3.14	\$3.27	4.2%	\$4.57	\$4.79	4.9%
<i>Oneida</i>	City	\$1.68	\$1.78	5.9%	\$0.53	\$0.55	3.2%	\$0.52	\$0.54	3.8%	\$0.63	\$0.69	10.0%
Onondaga	County	\$119.1	\$125.8	5.6%	\$35.21	\$38.39	9.0%	\$35.20	\$37.18	5.6%	\$48.70	\$50.26	3.2%
Oswego	County	\$16.83	\$16.47	-2.2%	\$4.77	\$5.02	5.3%	\$5.20	\$4.98	-4.3%	\$6.86	\$6.47	-5.7%
<i>Oswego</i>	City	\$5.10	\$5.58	9.3%	\$1.50	\$1.62	7.7%	\$1.37	\$1.62	18.2%	\$2.23	\$2.34	4.9%
Finger Lakes		\$259.0	\$275.4	6.3%	\$76.25	\$85.27	11.8%	\$78.33	\$83.88	7.1%	\$104.5	\$106.2	1.7%
Genesee	County	\$15.35	\$15.70	2.3%	\$3.97	\$4.76	20.1%	\$3.90	\$4.62	18.5%	\$7.48	\$6.32	-15.6%
Livingston	County	\$11.69	\$13.51	15.6%	\$3.64	\$3.95	8.6%	\$3.19	\$3.98	24.8%	\$4.85	\$5.57	14.8%
Monroe	County	\$158.3	\$169.9	7.3%	\$46.84	\$53.53	14.3%	\$50.37	\$53.11	5.4%	\$61.12	\$63.22	3.4%
Ontario	County	\$30.89	\$31.38	1.6%	\$9.03	\$9.88	9.4%	\$8.59	\$9.39	9.4%	\$13.27	\$12.10	-8.8%
Orleans	County	\$5.83	\$5.66	-3.0%	\$1.76	\$1.55	-12.1%	\$1.68	\$1.55	-7.7%	\$2.39	\$2.56	7.1%
Seneca	County	\$8.96	\$9.07	1.2%	\$2.68	\$2.61	-2.5%	\$2.56	\$2.58	1.0%	\$3.72	\$3.87	4.1%
Wayne	County	\$15.58	\$17.42	11.8%	\$4.95	\$5.15	4.1%	\$4.76	\$4.96	4.2%	\$5.86	\$7.30	24.6%
Wyoming	County	\$7.20	\$6.98	-3.0%	\$1.89	\$2.17	14.8%	\$1.83	\$2.07	13.3%	\$3.48	\$2.74	-21.2%
Yates	County	\$5.21	\$5.78	10.9%	\$1.49	\$1.67	11.6%	\$1.44	\$1.60	11.1%	\$2.27	\$2.51	10.4%
Long Island		\$915.2	\$919.5	0.5%	\$286.3	\$291.3	1.8%	\$276.0	\$284.7	3.1%	\$352.9	\$343.5	-2.6%
Nassau	County	\$395.0	\$398.8	1.0%	\$122.4	\$124.4	1.7%	\$117.7	\$121.4	3.2%	\$155.0	\$153.0	-1.3%
Suffolk	County	\$519.0	\$519.4	0.1%	\$163.6	\$166.5	1.8%	\$158.0	\$162.9	3.1%	\$197.4	\$189.9	-3.8%
Mid-Hudson		\$612.7	\$621.7	1.5%	\$185.6	\$191.4	3.2%	\$180.0	\$187.3	4.0%	\$247.1	\$243.0	-1.7%
Dutchess	County	\$63.64	\$67.79	6.5%	\$19.79	\$20.51	3.6%	\$19.20	\$20.19	5.1%	\$24.65	\$27.08	9.9%
Orange	County	\$102.2	\$102.3	0.1%	\$30.46	\$31.69	4.0%	\$29.79	\$31.33	5.2%	\$41.98	\$39.27	-6.5%
Putnam	County	\$21.11	\$23.03	9.1%	\$6.39	\$6.74	5.4%	\$6.25	\$6.61	5.7%	\$8.46	\$9.68	14.5%
Rockland	County	\$73.57	\$69.46	-5.6%	\$22.61	\$23.00	1.7%	\$22.30	\$21.52	-3.5%	\$28.65	\$24.94	-13.0%
Sullivan	County	\$24.08	\$24.15	0.3%	\$5.97	\$6.65	11.5%	\$5.85	\$6.66	14.0%	\$12.27	\$10.84	-11.7%
Ulster	County	\$43.24	\$45.92	6.2%	\$12.93	\$13.72	6.2%	\$12.53	\$13.60	8.5%	\$17.78	\$18.59	4.5%
Westchester	County	\$223.4	\$226.8	1.5%	\$68.17	\$70.11	2.8%	\$65.15	\$68.55	5.2%	\$90.09	\$88.14	-2.2%
<i>Mount Vernon</i>	City	\$7.40	\$7.43	0.5%	\$2.37	\$2.20	-7.0%	\$2.31	\$2.24	-3.0%	\$2.72	\$2.99	10.0%
<i>New Rochelle</i>	City	\$10.36	\$10.49	1.3%	\$3.05	\$3.17	4.2%	\$2.90	\$3.14	8.2%	\$4.41	\$4.17	-5.3%
<i>White Plains</i>	City	\$14.40	\$14.05	-2.4%	\$4.31	\$4.45	3.2%	\$4.37	\$4.35	-0.4%	\$5.72	\$5.25	-8.3%
Yonkers	City	\$28.87	\$29.87	3.5%	\$9.38	\$9.05	-3.5%	\$9.26	\$8.95	-3.3%	\$10.23	\$11.88	16.1%

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Region	City/ County	Third Quarter (July-September)			July			August			September		
		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		\$98.32	\$103.6	5.4%	\$27.96	\$30.25	8.2%	\$27.29	\$29.22	7.1%	\$43.07	\$44.13	2.5%
Fulton	County	\$8.00	\$8.06	0.8%	\$2.17	\$2.40	10.3%	\$2.10	\$2.37	13.0%	\$3.73	\$3.30	-11.6%
<i>Gloversville</i>	City	\$1.16	\$1.14	-2.1%	\$0.36	\$0.38	6.0%	\$0.37	\$0.36	-2.6%	\$0.43	\$0.40	-8.3%
<i>Johnstown</i>	City	\$1.41	\$1.40	-0.5%	\$0.38	\$0.40	4.8%	\$0.36	\$0.41	14.3%	\$0.67	\$0.59	-11.4%
Hamilton	County	\$1.90	\$1.86	-2.3%	\$0.52	\$0.59	15.0%	\$0.49	\$0.57	14.8%	\$0.89	\$0.70	-21.7%
Herkimer	County	\$12.15	\$12.71	4.7%	\$3.37	\$3.72	10.5%	\$3.23	\$3.56	10.3%	\$5.54	\$5.43	-2.1%
Montgomery	County	\$12.58	\$12.47	-0.9%	\$3.19	\$3.62	13.6%	\$3.07	\$3.50	14.0%	\$6.32	\$5.34	-15.5%
Oneida	County	\$48.72	\$52.81	8.4%	\$14.51	\$15.47	6.6%	\$14.37	\$14.86	3.4%	\$19.85	\$22.48	13.3%
<i>Rome</i>	City	\$2.42	\$2.54	4.6%	\$0.80	\$0.78	-1.8%	\$0.76	\$0.77	0.9%	\$0.86	\$0.98	13.9%
<i>Utica</i>	City	\$3.58	\$3.60	0.7%	\$1.08	\$1.08	0.4%	\$1.00	\$1.06	5.9%	\$1.50	\$1.47	-2.5%
Schoharie	County	\$6.39	\$7.00	9.6%	\$1.59	\$1.80	13.5%	\$1.53	\$1.75	14.3%	\$3.27	\$3.45	5.5%
North Country		\$97.91	\$97.69	-0.2%	\$28.43	\$31.68	11.4%	\$27.52	\$30.07	9.3%	\$41.96	\$35.93	-14.4%
Clinton	County	\$19.62	\$19.94	1.6%	\$5.75	\$6.22	8.1%	\$5.60	\$6.02	7.4%	\$8.26	\$7.70	-6.8%
Essex	County	\$12.53	\$12.51	-0.1%	\$3.75	\$4.01	7.0%	\$3.60	\$3.91	8.9%	\$5.18	\$4.58	-11.5%
Franklin	County	\$8.88	\$9.21	3.7%	\$2.61	\$2.80	7.0%	\$2.59	\$2.68	3.5%	\$3.67	\$3.73	1.5%
Jefferson	County	\$28.34	\$29.29	3.4%	\$8.48	\$9.81	15.6%	\$8.37	\$9.11	8.8%	\$11.49	\$10.38	-9.7%
Lewis	County	\$5.45	\$4.89	-10.2%	\$1.23	\$1.57	28.1%	\$1.19	\$1.43	20.0%	\$3.02	\$1.89	-37.7%
St. Lawrence	County	\$22.65	\$21.29	-6.0%	\$6.40	\$7.12	11.3%	\$5.97	\$6.78	13.5%	\$10.28	\$7.39	-28.1%
<i>Ogdensburg</i>	City	\$0.45	\$0.55	22.1%	\$0.21	\$0.15	-26.9%	\$0.20	\$0.14	-31.6%	\$0.048	\$0.27	451.0%
Southern Tier		\$151.1	\$155.0	2.6%	\$44.34	\$47.25	6.6%	\$42.10	\$46.04	9.3%	\$64.67	\$61.70	-4.6%
Broome	County	\$45.27	\$47.82	5.6%	\$13.78	\$14.37	4.3%	\$13.18	\$14.34	8.8%	\$18.31	\$19.12	4.4%
Chemung	County	\$19.32	\$18.63	-3.6%	\$5.79	\$5.65	-2.4%	\$5.68	\$6.00	5.7%	\$7.85	\$6.97	-11.1%
Chenango	County	\$8.28	\$8.78	6.1%	\$2.28	\$2.67	17.0%	\$2.27	\$2.60	14.2%	\$3.72	\$3.52	-5.5%
<i>Norwich</i>	City	\$0.53	\$0.73	35.9%	\$0.15	\$0.18	15.9%	\$0.19	\$0.16	-15.1%	\$0.19	\$0.39	101.8%
Delaware	County	\$8.22	\$8.55	4.0%	\$2.38	\$2.56	7.3%	\$2.34	\$2.56	9.5%	\$3.50	\$3.43	-2.1%
Otsego	County	\$14.14	\$15.14	7.1%	\$3.93	\$4.44	12.9%	\$3.79	\$4.33	14.0%	\$6.42	\$6.38	-0.6%
Schuyler	County	\$4.60	\$5.03	9.5%	\$1.44	\$1.52	5.8%	\$0.91	\$1.49	63.3%	\$2.25	\$2.02	-10.0%
Steuben	County	\$21.22	\$19.96	-5.9%	\$5.88	\$6.75	14.8%	\$5.49	\$5.61	2.3%	\$9.85	\$7.60	-22.9%
Tioga	County	\$8.36	\$8.78	5.0%	\$2.21	\$2.61	18.0%	\$2.11	\$2.60	23.2%	\$4.04	\$3.57	-11.6%
Tompkins	County	\$17.40	\$17.83	2.5%	\$5.39	\$5.39	0.0%	\$5.08	\$5.27	3.6%	\$6.93	\$7.18	3.5%
<i>Ithaca</i>	City	\$3.76	\$3.73	-0.8%	\$1.09	\$1.11	1.8%	\$1.06	\$1.09	3.3%	\$1.61	\$1.52	-5.4%
Western New York		\$356.2	\$367.1	3.1%	\$110.2	\$116.7	6.0%	\$106.8	\$113.5	6.2%	\$139.2	\$136.9	-1.7%
Allegany	County	\$7.34	\$8.65	17.7%	\$2.02	\$2.35	16.0%	\$2.04	\$2.96	45.3%	\$3.28	\$3.34	1.7%
Cattaraugus	County	\$12.70	\$13.37	5.2%	\$3.85	\$4.11	6.7%	\$3.93	\$3.89	-1.1%	\$4.92	\$5.36	9.1%
<i>Olean</i>	City	\$1.33	\$1.37	2.9%	\$0.41	\$0.43	5.6%	\$0.41	\$0.40	-2.5%	\$0.52	\$0.54	4.9%
<i>Salamanca</i>	City	\$0.21	\$0.22	5.9%	\$0.069	\$0.064	-7.5%	\$0.066	\$0.061	-8.2%	\$0.070	\$0.093	32.3%
Chautauqua	County	\$23.77	\$25.06	5.4%	\$7.45	\$7.59	1.9%	\$7.09	\$7.43	4.9%	\$9.23	\$10.03	8.6%
Erie	County	\$265.0	\$270.4	2.0%	\$82.15	\$87.13	6.1%	\$78.98	\$84.27	6.7%	\$103.9	\$99.0	-4.7%
Niagara	County	\$42.01	\$44.37	5.6%	\$13.07	\$13.86	6.0%	\$13.08	\$13.26	1.4%	\$15.86	\$17.26	8.8%
New York City		\$2,401.5	\$2,520.3	4.9%	\$775.8	\$777.2	0.2%	\$750.8	\$759.9	1.2%	\$874.9	\$983.2	12.4%
Other Local		\$360.5	\$376.8	4.5%	\$99.9	\$107.2	7.3%	\$96.67	\$107.1	10.8%	\$163.9	\$162.6	-0.8%
Statewide Total		\$5,693.3	\$5,898.8	3.6%	\$1,766.2	\$1,819.5	3.0%	\$1,711.6	\$1,779.5	4.0%	\$2,215.5	\$2,299.8	3.8%

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/withholdings-county-sales-tax.

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 The statewide average quarterly year-over-year growth rate was 4.5 percent from 2010 to 2019.
- 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 monthly year-over-year rate of inflation was 1.8 percent from 2010 to 2019.
- ⁴ 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. Upstate counties tend to rely more on local motor fuel sales tax distributions compared to downstate counties in any given year.
- ⁵ 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.
- ⁶ Starting in June of 2022, several counties participated in the State's “gas tax holiday” by changing the way they tax the 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, three counties (Delaware, Erie and Jefferson) have continued taxing at a cents-per-gallon method. (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.
- ⁷ Federal Reserve, *The Beige Book*, September 6, 2023, at www.federalreserve.gov/monetarypolicy/files/BeigeBook_20230906.pdf.
- ⁸ Office of the New York State Comptroller, “New York City Industry Sector Dashboards, Office Sector,” at www.osc.state.ny.us/osdc/reports/nyc-sectors/office. Federal Reserve, *The Beige Book*, October 18, 2023, at www.federalreserve.gov/monetarypolicy/files/BeigeBook_20231018.pdf.
- 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; and Federal Reserve, *The Beige Book*, September 6, 2023. As of the release of this report, the most recent taxable sales and purchases data available is through May 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 3.2 percent from 2010 to 2019.
- 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, *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/reports_list.htm.



New York State Comptroller
THOMAS P. DINAPOLI

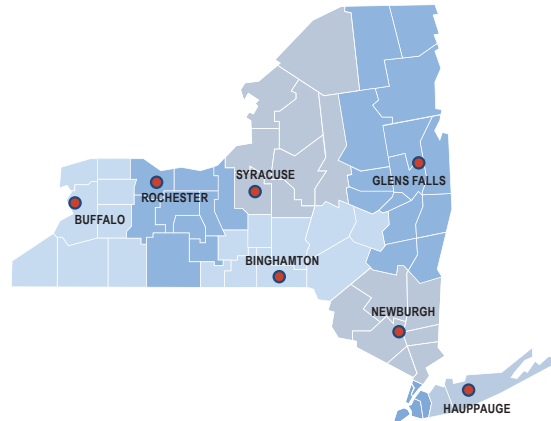
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