



Local Sales Tax Collections Increased by 1.6 Percent in 2024

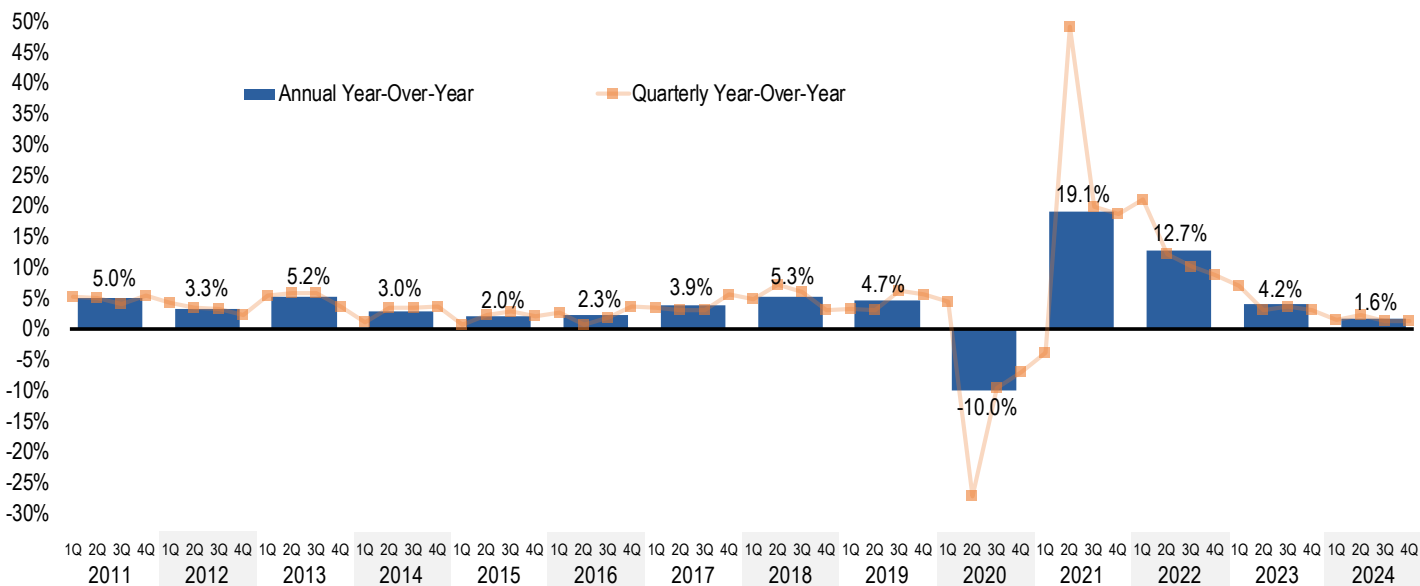
Overall Growth Was Lower than the Average Pre-Pandemic Rate

Overview

Sales tax collections for local governments and other local taxing entities in New York State totaled \$23.4 billion in calendar year 2024, up 1.6 percent, or nearly \$376 million, from the prior year.¹ This increase not only marked the lowest year-over-year rate of growth in collections since the COVID-related decline in 2020, but it was less than half the average annual growth rate (3.8 percent) for the 2011 to 2019 period of recovery and expansion following the Great Recession.

As Figure 1 shows, annual growth in local sales tax collections in 2024 was below pre-pandemic lows, although quarterly year-over-year growth – ranging from 1.3 percent to 2.2 percent – resembled rates seen in some of the years prior to the pandemic (e.g., 2014 to 2016). Local officials should consider growth in recent quarters as they do their financial planning rather than the dramatic swings seen from 2020 through 2022, which were the result of extraordinary circumstances brought about by the pandemic.

FIGURE 1
Percentage Change in Local Sales Tax Collections in New York State



Note: Includes New York City.

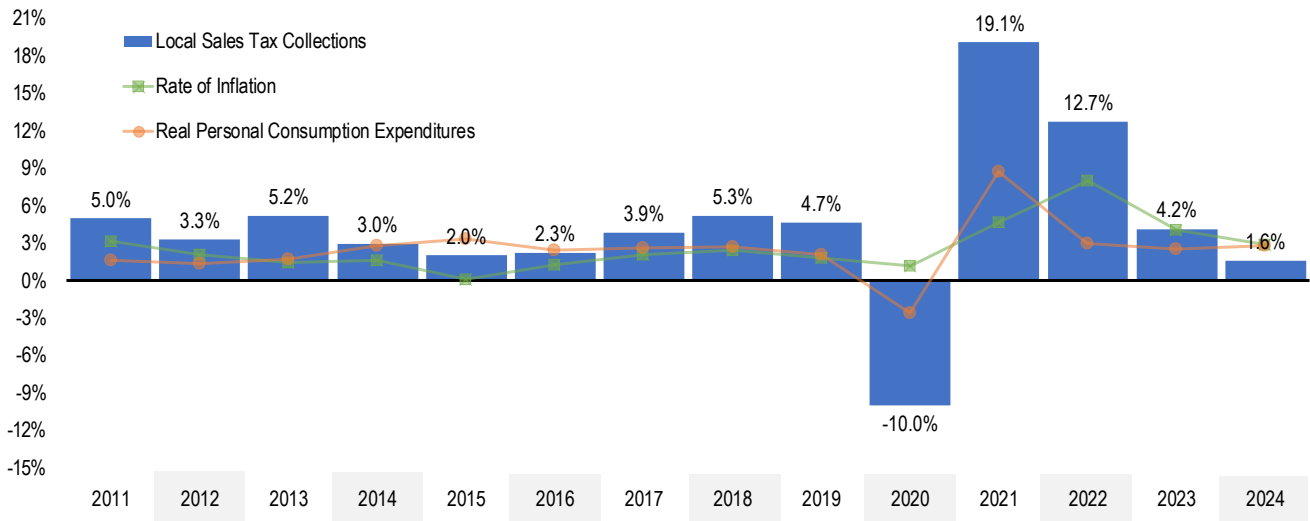
Source: New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

Economic Factors Impacting Sales Tax Performance

Local sales tax collections are influenced by a variety of economic factors. Two that can strongly influence collections are the rate of inflation, as measured by the change in the national Consumer Price Index, and Real Personal Consumption Expenditures (“personal consumption”) – that is, growth in national consumer spending on goods and services absent the increase in prices due to inflation.

As shown in Figure 2, the year-over-year rate of inflation was 2.9 percent in 2024. This was down from 4.1 percent in the prior year and significantly below the 8 percent seen in 2022, when supply chain disruptions caused by the pandemic resulted in 40-year high inflation, but still above the average pre-pandemic rate (1.8 percent). Personal consumption experienced similar year-over-year growth as inflation in 2024, falling more in line with what it was prior to the pandemic after surging in 2021 due to significant pent-up demand for goods and services following months of pandemic-related shutdowns.²

FIGURE 2
Year-Over-Year Percentage Change in Local Sales Tax Collections, Real Personal Consumption Expenditures and the Rate of Inflation



Notes: Local sales tax collections include New York City. The rate of inflation is based on the change in the national Consumer Price Index, while real personal consumption expenditures represent consumer spending on goods and services in the U.S. economy absent the increase in prices due to inflation.

Sources: New York State Department of Taxation and Finance, U.S. Bureau of Labor Statistics and U.S. Bureau of Economic Analysis, with calculations by the Office of the New York State Comptroller.

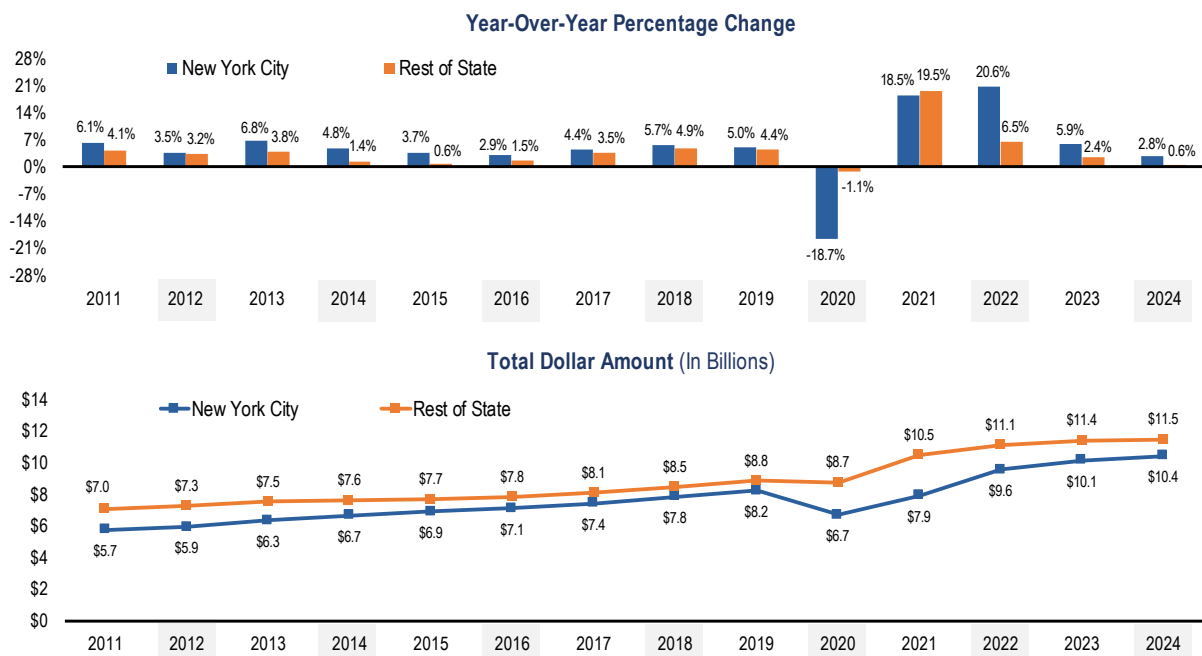
Other economic variables can make direct or indirect contributions to local sales tax growth as well. For example, an improving job market with rising employment levels and wage growth can drive consumption of taxable goods and services. In 2024, average monthly statewide employment increased 1.5 percent (nearly 147,000 jobs) over the prior year. This growth was lower than the 2 percent increase seen in 2023 but virtually the same as the average pre-pandemic rate (1.5 percent). Conversely, average monthly hourly earnings for the private sector across the state increased 2.8 percent in 2024, the same as the prior year but slightly higher than the average rate before the pandemic (2.4 percent).³

Regional Sales Tax Performance

Regional variations in sales tax performance can also impact statewide local collections. This is especially true when considering that the sales taxes collected in New York City and in the counties and cities in the rest of the state, in aggregate, make up similar shares – 44 percent and 50 percent, respectively – of total collections in a given year, with the remaining balance coming from other local entities.⁴ For example, the 1.6 percent year-over-year growth in 2024 was mostly driven by a 2.8 percent increase in the City’s collections, whereas the rest of the state experienced a 0.6 percent increase for the year. Still, growth in collections for both the City and the rest of the state were below their respective pre-pandemic average annual growth rates of 4.8 percent and 3.1 percent.

As shown in Figure 3, New York City’s sales tax growth in 2024 outpaced the rest of the state for the third consecutive year. The City is home to almost half the state’s population, an international business hub and global tourist destination, and the main economic engine of New York State. These factors help explain why it typically has higher sales tax growth compared to the rest of the state, as well as why it experienced a more severe decline during the onset of the pandemic in 2020.⁵ The City’s tourism sector has recovered from the impact of the pandemic in many ways over the course of the past few years.⁶ In 2024, tourism activity was quite strong by the end of the year, with the number of visitors nearly matching 2019 levels for the first time since the pandemic. In particular, the theater industry strengthened, with robust Broadway attendance and more shows open than in the 2019 season.⁷

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



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.

Collectively, the year-over-year increase in collections for counties and cities in the rest of the state was lower than that of New York City in 2024, matching the lowest growth rate (0.6 percent) prior to the pandemic. However, there was significant variation in growth across the state’s nine economic development regions outside of New York City, with several not experiencing any growth in collections for the year. (See Appendix on pages 6 and 7.)

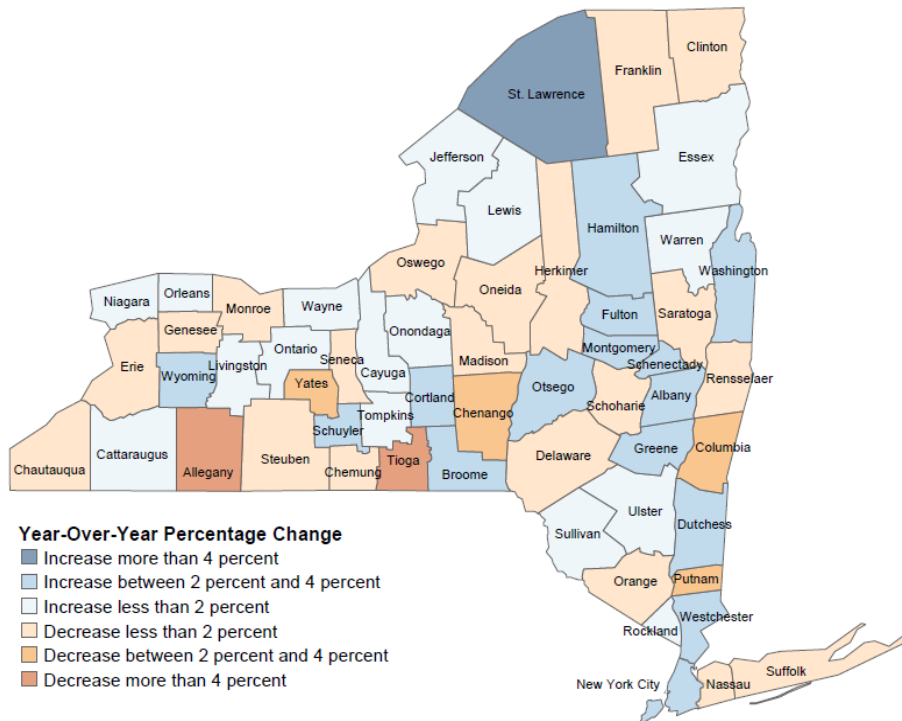
County and City Collections

Aggregate county sales tax collections increased by 0.5 percent (\$53.9 million) in 2024 compared to the previous year. That said, year-over-year growth varied quite a bit among the counties outside of New York City, with over half (31 of 57) seeing increases. Several large counties (e.g., Erie, Monroe, Nassau and Suffolk) saw slight decreases in collections and some of the smaller counties, including Hamilton, Schuyler and Wyoming, experienced moderate growth. (See Figure 4.)

St. Lawrence County had the highest annual growth at 5.6 percent, followed by Greene (3.7 percent), Otsego (3.6 percent) and Westchester (3.3 percent).

Among the counties that experienced decreases in annual collections, Tioga saw the steepest decline at 4.5 percent, followed by Allegany (4.4 percent), Putnam (3.6 percent) and Chenango (3.4 percent).

FIGURE 4
Change in County Sales Tax Collections, Calendar Years 2023 to 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.

A majority (13 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 2024. Gloversville had the largest increase at 7.3 percent, followed by Oswego (5.9 percent) and Saratoga Springs (5.4 percent). Of the five cities that saw declines, Norwich had the steepest decrease at 6.6 percent.

Factors outside of broad economic or regional trends can also impact individual county and city collections. These include the prior period corrections and late filing changes, which are referred to in Office of the New York State Comptroller (OSC) reports as “technical adjustments” regularly made by the New York State Department of Taxation and Finance (Tax and Finance) to correct for earlier sales tax distribution inaccuracies. These technical adjustments can significantly affect year-over-year change in collections. For example, St. Lawrence County’s sales taxes would have seen no growth in 2024 were it not for the addition of \$4.8 million in technical adjustments. In addition, Schenectady County would have experienced higher growth had it not been for the deduction of \$4.2 million in technical adjustments.⁸ 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 throughout the year. That said, annual collections, in general, can usually provide a better picture of underlying sales tax performance at the county and city levels.

The gross county and city sales tax distribution data provided by Tax and Finance, and used in OSC’s quarterly and annual reports, does not reflect any of the various local sales tax withholdings for state-determined purposes. For example, New York City is subject to \$150 million in annual Distressed Provider Assistance withholdings in State Fiscal Year 2024-25 and is separately subject to certain withholdings in support of the Metropolitan Transportation Authority.⁹ Counties outside of the City, as well as other tax-imposing cities, were not subject to any withholdings in 2024.

To view quarterly and annual collections by region and local taxing jurisdiction for 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: Local Sales Tax Collections by Region

| Region | City/ County | Annual (January-December) | | | January-March | | | April-June | | | July-September | | | October-December | | |
|-------------------------|-----------------|---------------------------|--------------------|----------------------|--------------------|--------------------|----------------------|--------------------|--------------------|----------------------|--------------------|--------------------|----------------------|--------------------|--------------------|----------------------|
| | | 2023 (millions) | 2024 (millions) | Percentage Change | 2023 (millions) | 2024 (millions) | Percentage Change | 2023 (millions) | 2024 (millions) | Percentage Change | 2023 (millions) | 2024 (millions) | Percentage Change | 2023 (millions) | 2024 (millions) | Percentage Change |
| Capital District | | \$1,024.7 | \$1,041.4 | 1.6% | \$239.5 | \$243.2 | 1.5% | \$250.4 | \$259.3 | 3.5% | \$274.5 | \$277.9 | 1.2% | \$260.2 | \$261.1 | 0.3% |
| Albany | County | \$358.4 | \$369.6 | 3.1% | \$86.62 | \$88.89 | 2.6% | \$87.92 | \$92.37 | 5.1% | \$93.19 | \$94.45 | 1.4% | \$90.70 | \$93.94 | 3.6% |
| Columbia | County | \$62.22 | \$60.73 | -2.4% | \$14.60 | \$13.90 | -4.8% | \$15.10 | \$15.25 | 1.0% | \$16.68 | \$16.39 | -1.7% | \$15.84 | \$15.19 | -4.1% |
| Greene | County | \$48.30 | \$50.07 | 3.7% | \$10.99 | \$11.64 | 5.9% | \$11.50 | \$12.33 | 7.2% | \$13.86 | \$13.67 | -1.4% | \$11.95 | \$12.43 | 4.0% |
| Rensselaer | County | \$124.9 | \$124.3 | -0.5% | \$30.52 | \$29.59 | -3.0% | \$30.88 | \$30.91 | 0.1% | \$32.15 | \$33.04 | 2.8% | \$31.30 | \$30.73 | -1.8% |
| Saratoga | County | \$171.6 | \$171.1 | -0.3% | \$38.88 | \$40.04 | 3.0% | \$42.00 | \$42.74 | 1.8% | \$46.97 | \$46.01 | -2.0% | \$43.71 | \$42.30 | -3.2% |
| <i>Saratoga Springs</i> | City | \$18.17 | \$19.15 | 5.4% | \$3.69 | \$3.98 | 7.6% | \$4.25 | \$4.66 | 9.8% | \$5.66 | \$5.80 | 2.5% | \$4.57 | \$4.71 | 3.0% |
| Schenectady | County | \$133.7 | \$136.8 | 2.4% | \$31.33 | \$31.14 | -0.6% | \$33.03 | \$34.23 | 3.6% | \$33.50 | \$35.82 | 6.9% | \$35.81 | \$35.62 | -0.5% |
| Warren | County | \$72.94 | \$74.17 | 1.7% | \$14.93 | \$15.59 | 4.4% | \$17.26 | \$18.08 | 4.7% | \$23.25 | \$23.11 | -0.6% | \$17.50 | \$17.39 | -0.6% |
| <i>Glens Falls</i> | City | \$4.93 | \$5.10 | 3.5% | \$1.11 | \$1.20 | 8.4% | \$1.27 | \$1.29 | 1.5% | \$1.35 | \$1.35 | -0.3% | \$1.21 | \$1.27 | 5.5% |
| Washington | County | \$29.56 | \$30.33 | 2.6% | \$6.87 | \$7.19 | 4.7% | \$7.20 | \$7.44 | 3.3% | \$7.83 | \$8.23 | 5.0% | \$7.66 | \$7.47 | -2.5% |
| Central New York | | \$714.2 | \$722.7 | 1.2% | \$167.0 | \$169.2 | 1.3% | \$179.2 | \$182.2 | 1.7% | \$187.3 | \$190.2 | 1.5% | \$180.6 | \$181.1 | 0.3% |
| Cayuga | County | \$47.43 | \$48.31 | 1.8% | \$11.13 | \$11.00 | -1.1% | \$11.52 | \$12.22 | 6.1% | \$12.96 | \$13.02 | 0.5% | \$11.83 | \$12.07 | 2.0% |
| <i>Auburn</i> | City | \$10.92 | \$11.42 | 4.6% | \$2.59 | \$2.73 | 5.3% | \$2.66 | \$2.91 | 9.1% | \$2.84 | \$2.91 | 2.2% | \$2.82 | \$2.88 | 2.2% |
| Cortland | County | \$39.22 | \$40.25 | 2.6% | \$9.41 | \$9.64 | 2.4% | \$9.76 | \$10.17 | 4.3% | \$10.50 | \$10.56 | 0.6% | \$9.55 | \$9.87 | 3.4% |
| Madison | County | \$41.94 | \$41.45 | -1.2% | \$9.25 | \$9.30 | 0.5% | \$10.56 | \$10.60 | 0.4% | \$11.35 | \$11.26 | -0.8% | \$10.78 | \$10.28 | -4.6% |
| <i>Oneida</i> | City | \$7.02 | \$6.80 | -3.2% | \$1.53 | \$1.57 | 2.8% | \$1.88 | \$1.82 | -2.9% | \$1.78 | \$1.74 | -2.3% | \$1.84 | \$1.66 | -9.4% |
| Onondaga | County | \$483.5 | \$489.1 | 1.2% | \$113.8 | \$115.8 | 1.7% | \$121.6 | \$122.9 | 1.1% | \$125.8 | \$127.6 | 1.4% | \$122.3 | \$122.9 | 0.5% |
| Oswego | County | \$62.43 | \$62.32 | -0.2% | \$14.55 | \$13.72 | -5.7% | \$15.61 | \$15.74 | 0.8% | \$16.47 | \$17.21 | 4.5% | \$15.80 | \$15.66 | -0.9% |
| Oswego | City | \$21.69 | \$22.97 | 5.9% | \$4.70 | \$5.42 | 15.3% | \$5.66 | \$5.84 | 3.1% | \$5.58 | \$5.92 | 6.1% | \$5.76 | \$5.80 | 0.7% |
| Finger Lakes | | \$1,024.9 | \$1,023.9 | -0.1% | \$245.8 | \$238.0 | -3.2% | \$253.6 | \$258.9 | 2.1% | \$275.4 | \$269.2 | -2.3% | \$250.1 | \$257.8 | 3.1% |
| Genesee | County | \$56.20 | \$55.81 | -0.7% | \$12.95 | \$12.47 | -3.7% | \$13.73 | \$13.93 | 1.5% | \$15.70 | \$15.17 | -3.4% | \$13.82 | \$14.24 | 3.1% |
| Livingston | County | \$47.89 | \$48.13 | 0.5% | \$10.75 | \$10.81 | 0.5% | \$10.87 | \$12.88 | 18.5% | \$13.51 | \$12.73 | -5.8% | \$12.76 | \$11.71 | -8.2% |
| Monroe | County | \$638.5 | \$635.8 | -0.4% | \$156.7 | \$150.6 | -3.9% | \$158.9 | \$161.0 | 1.3% | \$169.9 | \$164.8 | -3.0% | \$153.1 | \$159.5 | 4.2% |
| Ontario | County | \$115.1 | \$115.6 | 0.5% | \$27.06 | \$26.52 | -2.0% | \$27.92 | \$28.76 | 3.0% | \$31.38 | \$30.87 | -1.6% | \$28.69 | \$29.47 | 2.7% |
| Orleans | County | \$23.10 | \$23.42 | 1.4% | \$5.69 | \$5.39 | -5.3% | \$5.93 | \$5.68 | -4.2% | \$5.66 | \$6.39 | 12.9% | \$5.82 | \$5.96 | 2.5% |
| Seneca | County | \$33.06 | \$32.87 | -0.6% | \$7.80 | \$7.32 | -6.1% | \$7.83 | \$8.23 | 5.0% | \$9.07 | \$8.96 | -1.2% | \$8.36 | \$8.36 | 0.0% |
| Wayne | County | \$64.43 | \$65.41 | 1.5% | \$14.84 | \$14.86 | 0.1% | \$16.02 | \$16.51 | 3.0% | \$17.42 | \$17.39 | -0.2% | \$16.16 | \$16.66 | 3.1% |
| Wyoming | County | \$26.03 | \$26.82 | 3.0% | \$5.72 | \$6.03 | 5.5% | \$6.89 | \$6.82 | -1.0% | \$6.98 | \$7.09 | 1.6% | \$6.44 | \$6.88 | 6.8% |
| Yates | County | \$20.56 | \$19.94 | -3.0% | \$4.33 | \$4.02 | -7.1% | \$5.46 | \$5.13 | -6.1% | \$5.78 | \$5.73 | -0.8% | \$5.00 | \$5.06 | 1.3% |
| Long Island | | \$3,510.9 | \$3,503.4 | -0.2% | \$837.7 | \$823.6 | -1.7% | \$880.5 | \$881.4 | 0.1% | \$919.5 | \$934.7 | 1.7% | \$873.2 | \$863.6 | -1.1% |
| Nassau | County | \$1,570.5 | \$1,567.0 | -0.2% | \$384.3 | \$376.6 | -2.0% | \$391.5 | \$393.2 | 0.5% | \$398.8 | \$403.6 | 1.2% | \$395.9 | \$393.6 | -0.6% |
| Suffolk | County | \$1,936.4 | \$1,931.4 | -0.3% | \$452.4 | \$446.0 | -1.4% | \$488.3 | \$487.0 | -0.3% | \$519.4 | \$529.5 | 2.0% | \$476.3 | \$468.8 | -1.6% |
| Mid-Hudson | | \$2,410.6 | \$2,449.7 | 1.6% | \$560.1 | \$597.8 | 6.7% | \$604.8 | \$605.4 | 0.1% | \$621.7 | \$645.3 | 3.8% | \$624.0 | \$601.3 | -3.6% |
| Dutchess | County | \$254.9 | \$261.8 | 2.7% | \$60.39 | \$63.06 | 4.4% | \$61.47 | \$64.55 | 5.0% | \$67.79 | \$68.77 | 1.4% | \$65.20 | \$65.41 | 0.3% |
| Orange | County | \$393.0 | \$391.2 | -0.5% | \$90.61 | \$91.75 | 1.3% | \$97.29 | \$97.19 | -0.1% | \$102.3 | \$104.7 | 2.4% | \$102.8 | \$97.48 | -5.1% |
| Putnam | County | \$88.45 | \$85.26 | -3.6% | \$20.61 | \$20.89 | 1.4% | \$22.33 | \$20.94 | -6.2% | \$23.03 | \$23.00 | -0.1% | \$22.49 | \$20.43 | -9.1% |
| Rockland | County | \$285.4 | \$285.6 | 0.1% | \$67.60 | \$68.82 | 1.8% | \$74.30 | \$70.84 | -4.7% | \$69.46 | \$75.90 | 9.3% | \$74.04 | \$69.99 | -5.5% |
| Sullivan | County | \$78.64 | \$79.16 | 0.7% | \$15.05 | \$16.92 | 12.4% | \$20.62 | \$19.62 | -4.9% | \$24.15 | \$24.64 | 2.0% | \$18.82 | \$17.99 | -4.4% |
| Ulster | County | \$170.4 | \$173.2 | 1.7% | \$39.30 | \$41.55 | 5.7% | \$41.57 | \$41.74 | 0.4% | \$45.92 | \$46.55 | 1.4% | \$43.57 | \$43.34 | -0.5% |
| Westchester | County | \$889.1 | \$918.3 | 3.3% | \$205.0 | \$231.1 | 12.7% | \$225.0 | \$227.4 | 1.1% | \$226.8 | \$235.8 | 4.0% | \$232.4 | \$224.1 | -3.6% |
| <i>Mount Vernon</i> | City | \$30.47 | \$29.09 | -4.6% | \$7.14 | \$7.37 | 3.2% | \$8.21 | \$7.05 | -14.1% | \$7.43 | \$7.68 | 3.3% | \$7.68 | \$6.98 | -9.1% |
| <i>New Rochelle</i> | City | \$41.32 | \$42.67 | 3.2% | \$9.74 | \$10.13 | 4.0% | \$10.24 | \$10.51 | 2.6% | \$10.49 | \$11.43 | 8.9% | \$10.85 | \$10.60 | -2.3% |
| <i>White Plains</i> | City | \$56.60 | \$58.16 | 2.8% | \$14.36 | \$14.09 | -1.9% | \$13.56 | \$14.78 | 9.0% | \$14.05 | \$14.74 | 4.9% | \$14.63 | \$14.56 | -0.5% |
| Yonkers | City | \$120.4 | \$123.4 | 2.5% | \$29.66 | \$31.54 | 6.3% | \$29.77 | \$30.19 | 1.4% | \$29.87 | \$31.64 | 5.9% | \$31.11 | \$30.06 | -3.4% |

Appendix: Local Sales Tax Collections by Region

| Region | City County | Annual (January-December) | | | January-March | | | April-June | | | July-September | | | October-December | | |
|-------------------------|----------------|---------------------------|-------------------|----------------------|-------------------|-------------------|----------------------|-------------------|-------------------|----------------------|-------------------|-------------------|----------------------|-------------------|-------------------|----------------------|
| | | 2023 (million) | 2024 (million) | Percentage Change | 2023 (million) | 2024 (million) | Percentage Change | 2023 (million) | 2024 (million) | Percentage Change | 2023 (million) | 2024 (million) | Percentage Change | 2023 (million) | 2024 (million) | Percentage Change |
| Mohawk Valley | | \$383.2 | \$385.9 | 0.7% | \$88.82 | \$89.17 | 0.4% | \$94.15 | \$98.30 | 4.4% | \$103.60 | \$102.6 | -1.0% | \$96.60 | \$95.87 | -0.8% |
| Fulton | County | \$29.54 | \$30.25 | 2.4% | \$6.79 | \$6.86 | 0.9% | \$7.32 | \$7.42 | 1.4% | \$8.06 | \$8.33 | 3.3% | \$7.37 | \$7.65 | 3.8% |
| Gloversville | City | \$4.51 | \$4.83 | 7.3% | \$1.10 | \$1.12 | 1.2% | \$1.14 | \$1.13 | -0.2% | \$1.14 | \$1.38 | 21.5% | \$1.13 | \$1.20 | 6.4% |
| Johnstown | City | \$5.48 | \$5.74 | 4.8% | \$1.32 | \$1.33 | 0.1% | \$1.31 | \$1.48 | 13.5% | \$1.40 | \$1.47 | 4.8% | \$1.44 | \$1.46 | 1.2% |
| Hamilton | County | \$5.39 | \$5.51 | 2.2% | \$0.97 | \$1.00 | 3.4% | \$1.20 | \$1.16 | -3.0% | \$1.86 | \$2.00 | 7.4% | \$1.37 | \$1.35 | -1.2% |
| Herkimer | County | \$45.63 | \$45.34 | -0.6% | \$10.53 | \$10.24 | -2.8% | \$10.95 | \$11.19 | 2.2% | \$12.71 | \$12.76 | 0.4% | \$11.43 | \$11.15 | -2.5% |
| Montgomery | County | \$46.94 | \$48.23 | 2.7% | \$10.96 | \$11.22 | 2.4% | \$11.37 | \$12.80 | 12.6% | \$12.47 | \$12.40 | -0.5% | \$12.16 | \$11.81 | -2.9% |
| Oneida | County | \$197.1 | \$197.0 | 0.0% | \$46.22 | \$46.19 | -0.1% | \$48.65 | \$50.54 | 3.9% | \$52.81 | \$51.09 | -3.3% | \$49.40 | \$49.16 | -0.5% |
| Rome | City | \$10.13 | \$10.19 | 0.6% | \$2.51 | \$2.37 | -5.5% | \$2.59 | \$2.70 | 3.9% | \$2.54 | \$2.68 | 5.6% | \$2.49 | \$2.44 | -1.8% |
| Utica | City | \$13.90 | \$14.56 | 4.7% | \$3.28 | \$3.40 | 3.6% | \$3.54 | \$3.74 | 5.7% | \$3.60 | \$3.81 | 5.6% | \$3.48 | \$3.61 | 3.9% |
| Schoharie | County | \$24.58 | \$24.29 | -1.2% | \$5.14 | \$5.44 | 5.9% | \$6.09 | \$6.13 | 0.7% | \$7.00 | \$6.68 | -4.7% | \$6.35 | \$6.03 | -4.9% |
| North Country | | \$356.1 | \$360.3 | 1.2% | \$81.66 | \$79.39 | -2.8% | \$87.48 | \$93.24 | 6.6% | \$97.69 | \$98.16 | 0.5% | \$89.27 | \$89.51 | 0.3% |
| Clinon | County | \$74.99 | \$74.50 | -0.7% | \$17.18 | \$17.10 | -0.4% | \$18.32 | \$18.46 | 0.8% | \$19.94 | \$20.55 | 3.1% | \$19.55 | \$18.38 | -6.0% |
| Essex | County | \$42.48 | \$42.77 | 0.7% | \$9.45 | \$9.26 | -2.0% | \$9.45 | \$9.61 | 1.7% | \$12.51 | \$13.20 | 5.5% | \$11.06 | \$10.69 | -3.3% |
| Franklin | County | \$33.82 | \$33.21 | -1.8% | \$8.10 | \$7.55 | -6.8% | \$8.03 | \$8.01 | -0.2% | \$9.21 | \$9.45 | 2.7% | \$8.48 | \$8.20 | -3.3% |
| Jefferson | County | \$103.7 | \$103.9 | 0.2% | \$23.06 | \$22.48 | -2.5% | \$26.21 | \$26.75 | 2.1% | \$29.29 | \$28.83 | -1.6% | \$25.15 | \$25.82 | 2.7% |
| Lewis | County | \$18.20 | \$18.51 | 1.7% | \$4.17 | \$4.18 | 0.2% | \$4.50 | \$4.73 | 5.0% | \$4.89 | \$5.11 | 4.4% | \$4.63 | \$4.49 | -3.0% |
| St Lawrence | County | \$80.79 | \$85.29 | 5.6% | \$19.19 | \$18.33 | -4.5% | \$20.49 | \$25.10 | 22.5% | \$21.29 | \$20.47 | -3.9% | \$19.82 | \$21.39 | 7.9% |
| Ogdensburg | City | \$2.11 | \$2.13 | 1.0% | \$0.50 | \$0.48 | -2.9% | \$0.49 | \$0.57 | 17.5% | \$0.55 | \$0.55 | -1.0% | \$0.57 | \$0.53 | -7.6% |
| Southern Tier | | \$581.4 | \$584.3 | 0.5% | \$136.8 | \$133.1 | -2.7% | \$144.3 | \$147.4 | 2.1% | \$155.0 | \$156.2 | 0.8% | \$145.2 | \$147.6 | 1.6% |
| Broome | County | \$183.3 | \$188.5 | 2.9% | \$43.41 | \$42.99 | -1.0% | \$46.21 | \$49.64 | 7.4% | \$47.82 | \$47.20 | -1.3% | \$45.82 | \$48.66 | 6.2% |
| Chemung | County | \$75.37 | \$74.44 | -1.2% | \$18.81 | \$18.15 | -3.5% | \$18.89 | \$18.47 | -2.2% | \$18.63 | \$19.46 | 4.5% | \$19.04 | \$18.36 | -3.6% |
| Chenango | County | \$32.76 | \$31.65 | -3.4% | \$7.53 | \$7.49 | -0.5% | \$8.12 | \$7.72 | -5.0% | \$8.78 | \$8.53 | -2.9% | \$8.33 | \$7.92 | -5.0% |
| Norwich | City | \$2.56 | \$2.39 | -6.6% | \$0.70 | \$0.65 | -7.3% | \$0.56 | \$0.60 | 6.3% | \$0.73 | \$0.62 | -14.7% | \$0.58 | \$0.53 | -8.1% |
| Delaware | County | \$31.63 | \$31.35 | -0.9% | \$7.32 | \$6.85 | -6.4% | \$7.99 | \$7.69 | -3.8% | \$8.55 | \$9.01 | 5.4% | \$7.77 | \$7.80 | 0.3% |
| Otsego | County | \$50.35 | \$52.15 | 3.6% | \$11.04 | \$11.05 | 0.1% | \$12.02 | \$12.60 | 4.8% | \$15.14 | \$15.86 | 4.7% | \$12.15 | \$12.65 | 4.1% |
| Schuyler | County | \$16.16 | \$16.64 | 3.0% | \$3.19 | \$3.00 | -5.8% | \$3.79 | \$4.23 | 11.7% | \$5.03 | \$5.30 | 5.2% | \$4.15 | \$4.11 | -0.9% |
| Steuben | County | \$75.34 | \$74.27 | -1.4% | \$17.77 | \$16.76 | -5.7% | \$18.67 | \$18.67 | 0.0% | \$19.96 | \$20.25 | 1.5% | \$18.93 | \$18.58 | -1.9% |
| Tioga | County | \$33.29 | \$31.79 | -4.5% | \$8.11 | \$7.62 | -6.1% | \$8.31 | \$7.76 | -6.7% | \$8.78 | \$8.59 | -2.2% | \$8.08 | \$7.83 | -3.1% |
| Tompkins | County | \$66.40 | \$66.51 | 0.2% | \$15.61 | \$15.26 | -2.2% | \$16.23 | \$16.27 | 0.3% | \$17.83 | \$17.68 | -0.9% | \$16.73 | \$17.30 | 3.4% |
| Ithaca | City | \$14.23 | \$14.58 | 2.4% | \$3.31 | \$3.26 | -1.7% | \$3.55 | \$3.73 | 5.2% | \$3.73 | \$3.72 | -0.3% | \$3.65 | \$3.88 | 6.3% |
| Western New York | | \$1,399.5 | \$1,397.6 | -0.1% | \$339.1 | \$322.4 | -4.9% | \$345.1 | \$354.0 | 2.6% | \$367.1 | \$372.6 | 1.5% | \$348.3 | \$348.5 | 0.1% |
| Allegany | County | \$30.79 | \$29.43 | -4.4% | \$7.19 | \$7.71 | 7.3% | \$7.60 | \$6.83 | -10.1% | \$8.65 | \$7.77 | -10.2% | \$7.36 | \$7.12 | -3.2% |
| Cattaraugus | County | \$51.47 | \$51.66 | 0.4% | \$12.50 | \$12.59 | 0.7% | \$12.78 | \$12.63 | -1.1% | \$13.37 | \$13.37 | 0.0% | \$12.83 | \$13.07 | 1.9% |
| Olean | City | \$5.37 | \$5.23 | -2.7% | \$1.25 | \$1.21 | -3.1% | \$1.32 | \$1.30 | -1.5% | \$1.37 | \$1.35 | -1.5% | \$1.43 | \$1.36 | -4.5% |
| Salamanca | City | \$0.87 | \$0.83 | -3.8% | \$0.22 | \$0.22 | 0.7% | \$0.22 | \$0.19 | -14.9% | \$0.22 | \$0.23 | 5.5% | \$0.21 | \$0.20 | -6.6% |
| Chautauqua | County | \$91.83 | \$90.83 | -1.1% | \$21.45 | \$20.62 | -3.9% | \$22.70 | \$22.70 | 0.0% | \$25.06 | \$25.68 | 2.5% | \$22.62 | \$21.83 | -3.5% |
| Erie | County | \$1,039.3 | \$1,038.8 | 0.0% | \$253.9 | \$237.7 | -6.4% | \$256.7 | \$266.2 | 3.7% | \$270.4 | \$275.6 | 1.9% | \$258.3 | \$259.4 | 0.4% |
| Niagara | County | \$167.9 | \$168.3 | 0.3% | \$39.97 | \$39.38 | -1.5% | \$40.80 | \$41.41 | 1.5% | \$44.37 | \$44.86 | 1.1% | \$42.71 | \$42.67 | -0.1% |
| New York City | | \$10,134.8 | \$10,419.0 | 2.8% | \$2,482.9 | \$2,562.3 | 3.2% | \$2,494.0 | \$2,576.4 | 3.3% | \$2,520.3 | \$2,548.5 | 1.1% | \$2,637.6 | \$2,731.8 | 3.6% |
| Other Local | | \$1,480.3 | \$1,508.0 | 1.9% | \$354.4 | \$363.2 | 2.5% | \$367.7 | \$372.2 | 1.2% | \$376.8 | \$386.2 | 2.5% | \$381.3 | \$386.4 | 1.3% |
| Statewide Total | | \$23,020.3 | \$23,396.1 | 1.6% | \$5,533.8 | \$5,621.1 | 1.6% | \$5,701.3 | \$5,828.8 | 2.2% | \$5,898.8 | \$5,981.5 | 1.4% | \$5,886.4 | \$5,964.7 | 1.3% |

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

¹ Unless otherwise noted, all sales tax collections data in this report are taken from the New York State Department of Taxation and Finance's (Tax and Finance) *Revenue Distribution Certification* (AS001 Report) at www.tax.ny.gov/research/stats/statistics/sales_tax/government/as001.htm. The sales tax distributions that counties and cities receive from the state in any given month may reflect sales tax payments remitted to the state from registered vendors – including businesses that operate partially or entirely online, along with brick-and-mortar establishments – over several sales tax liability periods. For monthly sales tax activity by liability period, see Tax and Finance, *Monthly Sales Tax Activity by Liability Period, All Collections* (ST10TC Report) at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm. Tax and Finance periodically adjusts its methodology for estimating monthly distributions to improve the accuracy of its monthly estimates. For more information on distribution adjustments (also referred to as “quarterly reconciliation”), see “Frequently Asked Questions” at www.tax.ny.gov/research/stats/statistics/sales_tax/government/transparency_reports_list.htm.

² U.S. Bureau of Labor Statistics, “CPI for All Urban Consumers (CPI-U), U.S. City Average, All Items” at <https://data.bls.gov/cgi-bin/surveymost?cu>; and U.S. Bureau of Economic Analysis, “Real Personal Consumption Expenditures (PCECCA)” accessed at FRED Economic Data at <https://fred.stlouisfed.org/series/PCECCA>.

³ New York State Department of Labor, “Current Employment Statistics” at <https://dol.ny.gov/current-employment-statistics-0>. For recent analysis on local government workforce trends in New York State, including the number of full-time employees and average annual salaries, see the Office of the New York State Comptroller's (OSC) report on *Local Government Workforce Trends in New York State*, December 2023, at www.osc.ny.gov/files/local-government/publications/pdf/local-gov-workforce-trends-ny.pdf.

⁴ “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. Prior to the pandemic (2011 to 2019), New York City and the rest of the state made up a respective 43.8 percent and 49.6 percent of annual local sales tax collections on average.

⁵ For detailed indicator analysis on New York City's contribution to New York State, see OSC, *New York City Economic and Demographic Indicators in Relation to New York State*, October 2023, at www.osc.ny.gov/files/reports/pdf/report-11-2024.pdf.

⁶ OSC, *Tracking the Return: The Tourism Industry in New York City*, May 2024, at www.osc.ny.gov/files/reports/pdf/report-04-2025.pdf. To view New York City tourism statistics, as well as statistics for other sectors, see OSC, “New York City Industry Sector Dashboards” at www.osc.ny.gov/osdc/reports/nyc-sectors.

⁷ Federal Reserve, “Beige Book,” January 15, 2025, at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm.

⁸ 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 Distributions of Assessments, Late-Filed Returns, Prior Period Adjustments, and Electronic Funds Transfer Payments* (AS410 Report) at www.tax.ny.gov/research/stats/statistics/sales_tax/government/as410.htm.

⁹ Chapters 55 and 57 of the Laws of 2022.



New York State Comptroller
THOMAS P. DINAPOLI

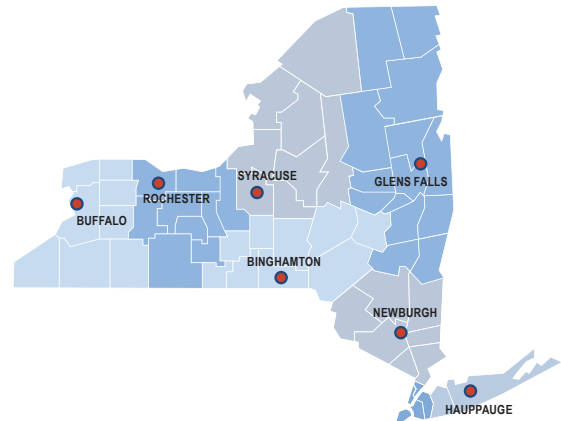
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