

Local Sales Tax Collections Increase by 1.6 Percent in the First Quarter of 2024

Marks the Lowest Rate of Quarterly Growth in Three Years

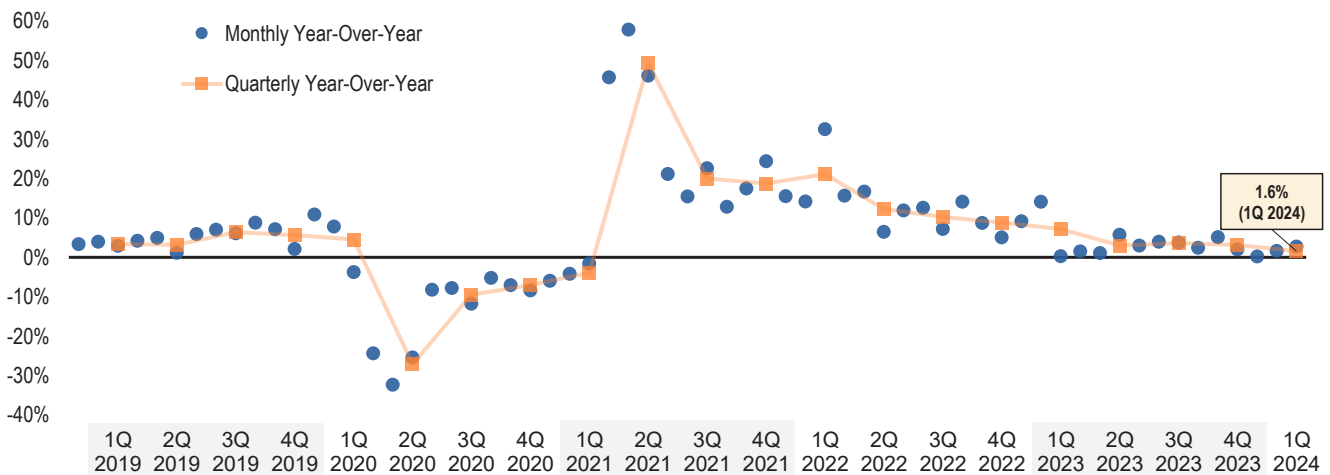
Overview

Local government sales tax collections in New York State totaled \$5.6 billion in the first calendar quarter (January-March) of 2024, an increase of 1.6 percent, or \$87.3 million, compared to the same quarter last year.¹ (See Figure 1.) This growth was largely driven by New York City, with several upstate regions experiencing a year-over-year decline for the quarter.² (See the Appendix on pages 5 and 6.)

On a monthly basis, year-over-year sales tax growth this past quarter varied a bit, ranging from 0.3 percent to 2.8 percent. However, monthly growth is typically more volatile compared to quarterly growth and annual growth.

As shown in Figure 1, the first quarter’s 1.6 percent year-over-year increase represented the lowest rate of growth since the same quarter in 2021. This modest increase is due in part to relatively robust collections in the same quarter in 2023, driven largely by New York City’s strong COVID-related rebound. This rate of growth is more reflective of the rates seen before the pandemic, where several quarters saw under 2 percent growth in the two decades prior.

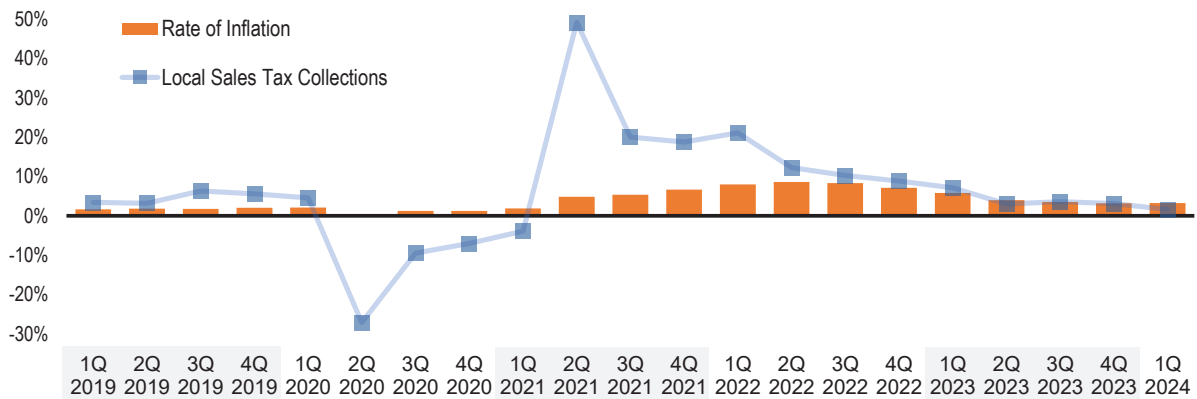
FIGURE 1
Percentage Change in Statewide Local Sales Tax Collections



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

Overall sales tax growth is the result of a variety of economic influences, including inflation. The increased cost of taxable goods (and services) – e.g., general merchandise, motor vehicles, food and beverage sold at restaurants, etc. – can positively impact collections and their growth as long as there is not an adverse effect on consumption. For most of 2021 and 2022, the monthly year-over-year rate of inflation, as measured by the change in the national consumer price index, was more than triple the average pre-pandemic rate (1.8 percent), reaching a 40-year high of 9.1 percent in June 2022, all while collections were experiencing strong double-digit growth. Since then, inflation has cooled considerably, dropping to 3.5 percent in March 2024. For the first quarter of 2024, the average year-over-year rate of inflation hit a three-year low of 3.2 percent, which may have contributed to lower sales tax growth.³ (See Figure 2.)

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



Source: Tax and Finance and U.S. Bureau of Labor Statistics, with calculations by OSC.

Note: Statewide local sales tax collections include New York City. The rate of inflation is based on the national consumer price index.

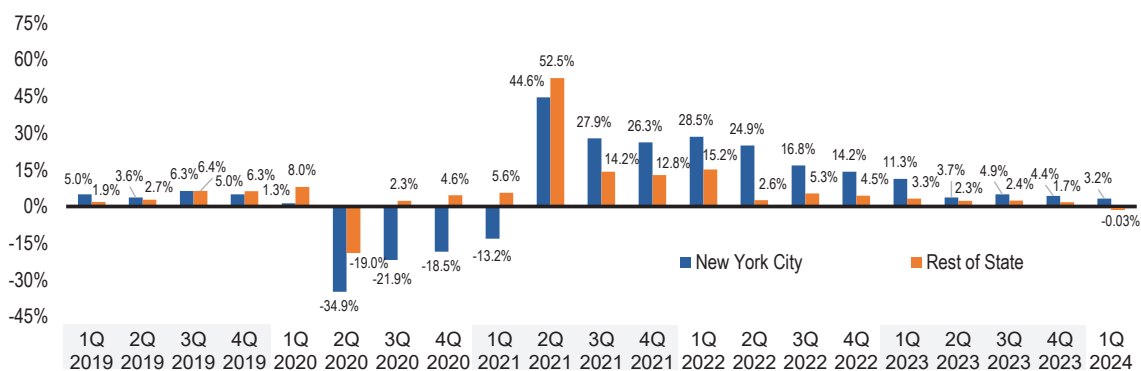
Regional Sales Tax Performance

Regionally, New York City’s sales tax increases over the past few quarters resemble the relatively lower growth rates seen before the pandemic.⁴ In the first quarter of 2024, the City experienced a 3.2 percent, or \$79.4 million, increase in collections, which was responsible for nearly all statewide growth. The City’s first quarter collections represented over 45 percent of total statewide collections for the first time since 2019, after having dipped to 41 percent, on average, in 2020 and 2021. Although it reflects just one quarter, the City’s share of total collections returning to 2019 levels signals a healthy tax base and a return to its pre-pandemic role as a major driver of sales tax growth in the State as a whole.

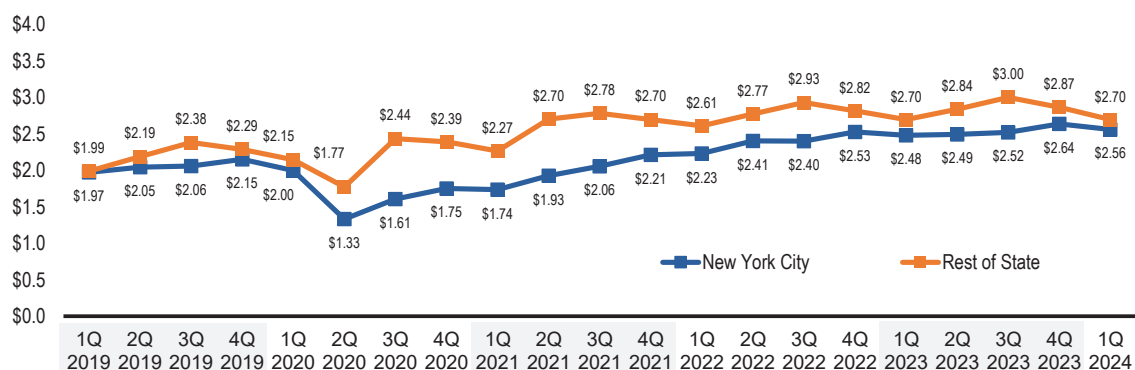
New York City’s moderate sales tax growth in the first quarter mainly reflects a tourism industry that has nearly fully recovered from the effects of the pandemic in terms of the number of visitors and the economic activity being generated. In addition, hotel occupancy is at normal levels and both business travel and Broadway attendance have been picking up, although office vacancies remain near historic highs.⁵

For the counties and cities in the rest of the State, in aggregate, first quarter collections were virtually flat (-0.03 percent), year over year.⁶ (See Figure 3.) This marked the first time that quarterly year-over-year collections have not grown on a percentage change basis since the first quarter of 2021. Still, it was not uncharacteristic to see flat growth or declines on a quarterly basis, before the pandemic.⁷

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



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



Source: Tax and Finance, with calculations by OSC.

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.

County and City Collections

County collections, in aggregate, were nearly flat (-0.2 percent) in the first quarter compared to the same quarter last year. More than half (31 out of 57) of all counties outside of New York City experienced decreases in sales tax collections. (See Figure 4.)

Westchester County had the strongest quarterly growth at 12.7 percent, followed by the counties of Sullivan (12.4 percent) and Allegany (7.3 percent).

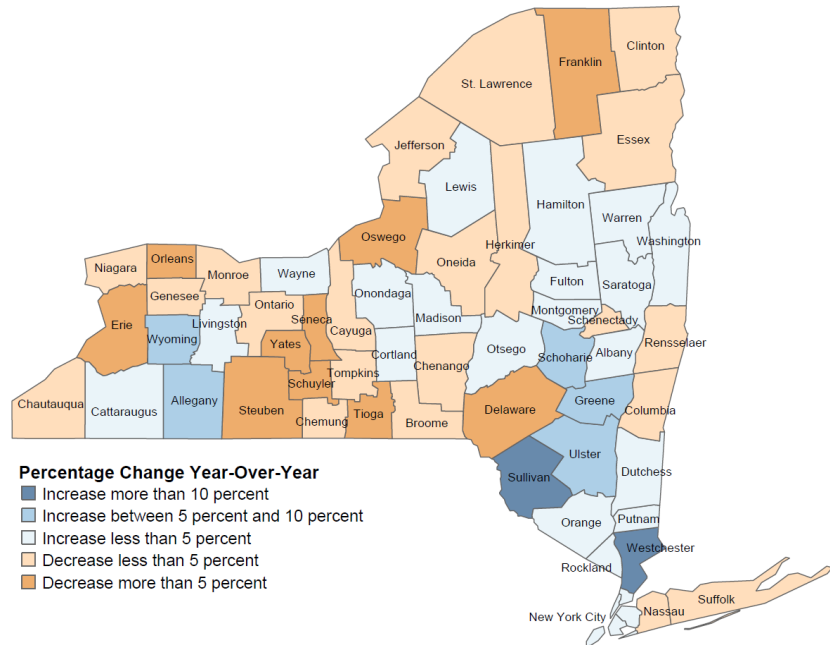
Conversely, Yates County experienced the steepest decline at 7.1 percent, followed by Franklin County (6.8 percent), as well as the counties of Erie and Delaware, at 6.4 percent each.

A majority of cities (12 of 18) outside of New York City that impose their own sales tax instead of receiving a portion of county collections experienced year-over-year growth in the first quarter. Oswego had the strongest increase at 15.3 percent, followed by Glens Falls (8.4 percent) and Saratoga Springs (7.6 percent). Of the six cities that saw declines, the City of Norwich experienced the steepest drop at 7.3 percent.

Other factors outside of broad economic or regional trends 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 monthly and quarterly basis. For example, Sullivan County’s sales tax collections would have seen even stronger growth in the first quarter were it not for the deduction of over \$1.6 million in technical adjustments. Additionally, Schenectady County would have experienced moderately strong sales tax growth had it not been for the deduction of \$1.9 million in technical adjustments.⁸ In many cases, smaller counties and most cities can show big changes in collections from factors that would typically not drive volatility for larger entities, such as a few large sales in a particular month. In general, annual collections can usually provide a better picture of underlying sales tax performance at the county and city levels.

FIGURE 4

Change in County Sales Tax Collections, January-March 2023 to January-March 2024



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

To view collections by region and local taxing jurisdiction for 2024, see the Appendix.
 To download a detailed spreadsheet with monthly and quarterly analysis, see **Monthly and Quarterly Local Sales Tax Collections by Region**.

Appendix: Sales Tax Collections by Region, First Quarter (January - March)

Region	City/County	First Quarter (Jan-Mar)			January			February			March		
		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		\$239.5	\$243.2	1.5%	\$82.69	\$82.03	-0.8%	\$72.40	\$70.09	-3.2%	\$84.5	\$91.0	7.8%
Albany	County	\$86.62	\$88.89	2.6%	\$30.47	\$29.84	-2.1%	\$26.30	\$25.80	-1.9%	\$29.85	\$33.25	11.4%
Columbia	County	\$14.60	\$13.90	-4.8%	\$4.77	\$4.59	-3.8%	\$4.29	\$4.14	-3.5%	\$5.55	\$5.18	-6.7%
Greene	County	\$10.99	\$11.64	5.9%	\$3.69	\$3.76	1.7%	\$3.29	\$3.18	-3.3%	\$4.00	\$4.70	17.4%
Rensselaer	County	\$30.52	\$29.59	-3.0%	\$10.13	\$10.14	0.0%	\$8.97	\$8.64	-3.8%	\$11.41	\$10.81	-5.2%
Saratoga	County	\$38.88	\$40.04	3.0%	\$13.71	\$13.81	0.7%	\$11.86	\$12.28	3.5%	\$13.31	\$13.96	4.8%
<i>Saratoga Springs</i>	City	\$3.69	\$3.98	7.6%	\$1.14	\$1.29	13.0%	\$1.04	\$1.10	6.0%	\$1.51	\$1.58	4.7%
Schenectady	County	\$31.33	\$31.14	-0.6%	\$10.98	\$10.72	-2.4%	\$9.86	\$7.97	-19.2%	\$10.49	\$12.46	18.9%
Warren	County	\$14.93	\$15.59	4.4%	\$5.23	\$5.20	-0.5%	\$4.48	\$4.65	3.7%	\$5.22	\$5.74	10.0%
<i>Glens Falls</i>	City	\$1.11	\$1.20	8.4%	\$0.35	\$0.38	9.5%	\$0.33	\$0.33	0.5%	\$0.43	\$0.49	13.5%
Washington	County	\$6.87	\$7.19	4.7%	\$2.22	\$2.32	4.5%	\$1.98	\$2.01	1.5%	\$2.67	\$2.86	7.2%
Central New York		\$167.0	\$169.2	1.3%	\$55.36	\$56.29	1.7%	\$49.45	\$50.22	1.6%	\$62.18	\$62.64	0.7%
Cayuga	County	\$11.13	\$11.00	-1.1%	\$4.38	\$3.74	-14.5%	\$3.69	\$3.38	-8.4%	\$3.05	\$3.87	26.8%
<i>Auburn</i>	City	\$2.59	\$2.73	5.3%	\$0.96	\$0.90	-5.5%	\$0.85	\$0.79	-7.1%	\$0.79	\$1.04	31.7%
Cortland	County	\$9.41	\$9.64	2.4%	\$3.26	\$3.14	-3.5%	\$2.84	\$2.77	-2.3%	\$3.32	\$3.73	12.4%
Madison	County	\$9.25	\$9.30	0.5%	\$3.05	\$2.95	-3.4%	\$2.63	\$2.65	0.8%	\$3.57	\$3.70	3.8%
<i>Oneida</i>	City	\$1.53	\$1.57	2.8%	\$0.57	\$0.52	-8.3%	\$0.48	\$0.46	-5.2%	\$0.47	\$0.59	24.4%
Onondaga	County	\$113.8	\$115.8	1.7%	\$36.96	\$38.68	4.6%	\$33.31	\$34.58	3.8%	\$43.58	\$42.52	-2.4%
Oswego	County	\$14.55	\$13.72	-5.7%	\$4.75	\$4.81	1.2%	\$4.33	\$4.24	-2.1%	\$5.46	\$4.67	-14.5%
<i>Oswego</i>	City	\$4.70	\$5.42	15.3%	\$1.44	\$1.54	7.4%	\$1.32	\$1.35	2.5%	\$1.94	\$2.52	29.9%
Finger Lakes		\$245.8	\$238.0	-3.2%	\$83.51	\$82.96	-0.7%	\$73.26	\$73.14	-0.2%	\$89.1	\$81.9	-8.1%
Genesee	County	\$12.95	\$12.47	-3.7%	\$4.10	\$4.19	2.2%	\$3.65	\$3.72	1.9%	\$5.20	\$4.56	-12.3%
Livingston	County	\$10.75	\$10.81	0.5%	\$3.51	\$3.47	-1.1%	\$3.08	\$3.02	-2.0%	\$4.17	\$4.32	3.7%
Monroe	County	\$156.7	\$150.6	-3.9%	\$54.60	\$53.87	-1.3%	\$47.49	\$47.49	0.0%	\$54.59	\$49.20	-9.9%
Ontario	County	\$27.06	\$26.52	-2.0%	\$9.12	\$9.17	0.6%	\$8.18	\$8.10	-1.0%	\$9.76	\$9.24	-5.3%
Orleans	County	\$5.69	\$5.39	-5.3%	\$1.82	\$1.83	0.7%	\$1.61	\$1.56	-2.8%	\$2.26	\$1.99	-12.0%
Seneca	County	\$7.80	\$7.32	-6.1%	\$2.42	\$2.51	3.7%	\$2.25	\$2.18	-3.2%	\$3.13	\$2.64	-15.9%
Wayne	County	\$14.84	\$14.86	0.1%	\$4.91	\$4.80	-2.1%	\$4.32	\$4.33	0.1%	\$5.61	\$5.73	2.2%
Wyoming	County	\$5.72	\$6.03	5.5%	\$1.72	\$1.84	6.6%	\$1.55	\$1.58	1.7%	\$2.44	\$2.61	7.0%
Yates	County	\$4.33	\$4.02	-7.1%	\$1.31	\$1.28	-2.2%	\$1.13	\$1.16	3.4%	\$1.89	\$1.58	-16.8%
Long Island		\$837.7	\$823.6	-1.7%	\$290.0	\$279.8	-3.5%	\$255.0	\$250.8	-1.6%	\$292.7	\$293.0	0.1%
Nassau	County	\$384.3	\$376.6	-2.0%	\$133.4	\$126.1	-5.5%	\$117.5	\$116.0	-1.3%	\$133.4	\$134.5	0.8%
Suffolk	County	\$452.4	\$446.0	-1.4%	\$156.4	\$153.5	-1.8%	\$137.3	\$134.6	-1.9%	\$158.8	\$157.9	-0.6%
Mid-Hudson		\$560.1	\$597.8	6.7%	\$205.0	\$190.4	-7.1%	\$177.9	\$168.2	-5.4%	\$177.3	\$239.2	34.9%
Dutchess	County	\$60.39	\$63.06	4.4%	\$22.35	\$20.55	-8.0%	\$19.40	\$18.60	-4.1%	\$18.64	\$23.91	28.2%
Orange	County	\$90.6	\$91.8	1.3%	\$31.43	\$30.14	-4.1%	\$28.38	\$27.34	-3.7%	\$30.80	\$34.28	11.3%
Putnam	County	\$20.61	\$20.89	1.4%	\$6.67	\$7.11	6.6%	\$5.98	\$6.14	2.7%	\$7.95	\$7.64	-3.9%
Rockland	County	\$67.60	\$68.82	1.8%	\$24.87	\$22.52	-9.5%	\$21.58	\$19.92	-7.7%	\$21.15	\$26.39	24.8%
Sullivan	County	\$15.05	\$16.92	12.4%	\$5.01	\$5.10	1.8%	\$4.30	\$4.42	2.8%	\$5.74	\$7.39	28.9%
Ulster	County	\$39.30	\$41.55	5.7%	\$13.16	\$13.03	-1.0%	\$11.58	\$11.73	1.3%	\$14.55	\$16.79	15.4%
Westchester	County	\$205.0	\$231.1	12.7%	\$79.25	\$70.70	-10.8%	\$67.44	\$61.34	-9.0%	\$58.30	\$99.04	69.9%
<i>Mount Vernon</i>	City	\$7.14	\$7.37	3.2%	\$2.48	\$2.34	-5.8%	\$2.24	\$2.06	-8.3%	\$2.42	\$2.98	23.1%
<i>New Rochelle</i>	City	\$9.74	\$10.13	4.0%	\$3.32	\$3.36	1.2%	\$2.99	\$2.90	-3.2%	\$3.43	\$3.88	13.1%
<i>White Plains</i>	City	\$14.36	\$14.09	-1.9%	\$5.22	\$4.94	-5.3%	\$4.13	\$4.43	7.3%	\$5.01	\$4.72	-5.9%
Yonkers	City	\$29.66	\$31.54	6.3%	\$10.96	\$10.40	-5.2%	\$9.62	\$9.08	-5.7%	\$9.08	\$12.07	33.0%

Appendix: Sales Tax Collections by Region, First Quarter (January - March)

Region	City/County	First Quarter (Jan-Mar)			January			February			March		
		2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change
Mohawk Valley		\$88.82	\$89.2	0.4%	\$29.01	\$29.38	1.3%	\$25.96	\$25.44	-2.0%	\$33.85	\$34.35	1.5%
Fulton	County	\$6.79	\$6.86	0.9%	\$2.26	\$2.23	-1.2%	\$1.99	\$1.95	-2.0%	\$2.55	\$2.68	5.0%
Gloversville	City	\$1.10	\$1.12	1.2%	\$0.39	\$0.37	-6.2%	\$0.35	\$0.33	-5.1%	\$0.36	\$0.41	15.5%
Johnstown	City	\$1.32	\$1.33	0.1%	\$0.45	\$0.44	-3.6%	\$0.38	\$0.37	-3.2%	\$0.49	\$0.52	6.1%
Hamilton	County	\$0.97	\$1.00	3.4%	\$0.32	\$0.37	14.0%	\$0.28	\$0.25	-11.2%	\$0.36	\$0.38	5.4%
Herkimer	County	\$10.53	\$10.24	-2.8%	\$3.32	\$3.47	4.3%	\$2.96	\$2.93	-0.9%	\$4.25	\$3.84	-9.6%
Montgomery	County	\$10.96	\$11.22	2.4%	\$3.36	\$3.45	2.7%	\$3.09	\$3.08	-0.4%	\$4.50	\$4.69	4.2%
Oneida	County	\$46.22	\$46.19	-0.1%	\$15.30	\$15.47	1.1%	\$13.81	\$13.42	-2.8%	\$17.11	\$17.31	1.2%
Rome	City	\$2.51	\$2.37	-5.5%	\$0.82	\$0.79	-3.9%	\$0.74	\$0.66	-10.7%	\$0.94	\$0.91	-2.6%
Utica	City	\$3.28	\$3.40	3.6%	\$1.16	\$1.13	-1.9%	\$0.93	\$0.97	4.2%	\$1.19	\$1.30	8.6%
Schoharie	County	\$5.14	\$5.44	5.9%	\$1.63	\$1.67	2.8%	\$1.42	\$1.47	4.0%	\$2.10	\$2.30	9.5%
North Country		\$81.66	\$79.39	-2.8%	\$27.41	\$26.86	-2.0%	\$24.41	\$24.06	-1.4%	\$29.84	\$28.47	-4.6%
Clinton	County	\$17.18	\$17.10	-0.4%	\$5.87	\$5.68	-3.2%	\$5.25	\$5.15	-2.0%	\$6.06	\$6.28	3.5%
Essex	County	\$9.45	\$9.26	-2.0%	\$3.22	\$3.28	1.8%	\$2.78	\$2.83	1.7%	\$3.46	\$3.16	-8.6%
Franklin	County	\$8.10	\$7.55	-6.8%	\$2.66	\$2.58	-2.8%	\$2.42	\$2.28	-5.7%	\$3.03	\$2.68	-11.3%
Jefferson	County	\$23.06	\$22.48	-2.5%	\$7.70	\$7.72	0.2%	\$6.85	\$6.85	0.1%	\$8.51	\$7.91	-6.9%
Lewis	County	\$4.17	\$4.18	0.2%	\$1.31	\$1.24	-5.2%	\$1.15	\$1.11	-3.7%	\$1.72	\$1.84	6.9%
St. Lawrence	County	\$19.19	\$18.33	-4.5%	\$6.45	\$6.19	-4.0%	\$5.79	\$5.69	-1.7%	\$6.96	\$6.45	-7.3%
Ogdensburg	City	\$0.50	\$0.48	-2.9%	\$0.21	\$0.18	-13.3%	\$0.17	\$0.16	-10.7%	\$0.113	\$0.14	28.4%
Southern Tier		\$136.8	\$133.1	-2.7%	\$47.06	\$45.89	-2.5%	\$42.05	\$40.42	-3.9%	\$47.68	\$46.77	-1.9%
Broome	County	\$43.41	\$42.99	-1.0%	\$15.97	\$14.86	-7.0%	\$14.37	\$13.13	-8.6%	\$13.07	\$15.00	14.7%
Chemung	County	\$18.81	\$18.15	-3.5%	\$6.37	\$6.56	3.1%	\$5.60	\$5.84	4.2%	\$6.84	\$5.75	-16.0%
Chenango	County	\$7.53	\$7.49	-0.5%	\$2.44	\$2.47	1.3%	\$2.18	\$2.17	-0.6%	\$2.91	\$2.86	-1.8%
Norwich	City	\$0.70	\$0.65	-7.3%	\$0.22	\$0.26	16.6%	\$0.19	\$0.22	12.4%	\$0.28	\$0.17	-39.5%
Delaware	County	\$7.32	\$6.85	-6.4%	\$2.53	\$2.26	-10.9%	\$2.19	\$2.03	-7.4%	\$2.59	\$2.57	-1.0%
Otsego	County	\$11.04	\$11.05	0.1%	\$3.53	\$3.58	1.5%	\$3.12	\$3.18	2.0%	\$4.39	\$4.29	-2.3%
Schuyler	County	\$3.19	\$3.00	-5.8%	\$0.97	\$0.94	-3.0%	\$0.87	\$0.85	-2.6%	\$1.35	\$1.22	-10.0%
Steuben	County	\$17.77	\$16.76	-5.7%	\$5.78	\$5.92	2.4%	\$5.33	\$4.98	-6.5%	\$6.67	\$5.86	-12.0%
Tioga	County	\$8.11	\$7.62	-6.1%	\$2.61	\$2.71	3.5%	\$2.35	\$2.36	0.4%	\$3.15	\$2.55	-19.0%
Tompkins	County	\$15.61	\$15.26	-2.2%	\$5.43	\$5.22	-3.9%	\$4.83	\$4.68	-3.1%	\$5.34	\$5.35	0.2%
Ithaca	City	\$3.31	\$3.26	-1.7%	\$1.21	\$1.12	-7.5%	\$1.02	\$0.98	-3.9%	\$1.08	\$1.16	7.0%
Western New York		\$339.1	\$322.4	-4.9%	\$116.5	\$116.7	0.2%	\$103.5	\$103.1	-0.4%	\$119.1	\$102.5	-13.9%
Allegany	County	\$7.19	\$7.71	7.3%	\$2.42	\$2.42	-0.1%	\$2.17	\$2.04	-5.8%	\$2.59	\$3.25	25.2%
Cattaraugus	County	\$12.50	\$12.59	0.7%	\$4.30	\$4.02	-6.3%	\$3.68	\$3.65	-0.9%	\$4.52	\$4.91	8.6%
Olean	City	\$1.25	\$1.21	-3.1%	\$0.45	\$0.37	-17.8%	\$0.35	\$0.40	15.0%	\$0.45	\$0.44	-2.2%
Salamanca	City	\$0.22	\$0.22	0.7%	\$0.074	\$0.077	3.1%	\$0.065	\$0.066	2.0%	\$0.081	\$0.079	-2.5%
Chautauqua	County	\$21.45	\$20.62	-3.9%	\$6.77	\$6.71	-1.0%	\$5.99	\$5.95	-0.7%	\$8.68	\$7.96	-8.4%
Erie	County	\$253.9	\$237.7	-6.4%	\$88.01	\$88.13	0.1%	\$78.56	\$78.13	-0.6%	\$87.3	\$71.4	-18.2%
Niagara	County	\$39.97	\$39.38	-1.5%	\$13.58	\$14.13	4.1%	\$11.92	\$12.04	1.0%	\$14.48	\$13.22	-8.7%
New York City		\$2,482.9	\$2,562.3	3.2%	\$843.6	\$872.7	3.5%	\$717.8	\$758.5	5.7%	\$921.5	\$931.1	1.0%
Other Local		\$354.4	\$363.2	2.5%	\$113.8	\$115.5	1.5%	\$97.10	\$101.6	4.6%	\$143.5	\$146.1	1.8%
Statewide Total		\$5,533.8	\$5,621.1	1.6%	\$1,893.8	\$1,898.6	0.3%	\$1,638.8	\$1,665.6	1.6%	\$2,001.2	\$2,056.9	2.8%

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 For the purpose of this report: Upstate regions include the Capital District, Central New York, Finger Lakes, Mohawk Valley, North Country, Southern Tier and Western New York. Downstate regions include Long Island, Mid-Hudson and New York City. For a list of counties (and preempting cities) in each region, see the Appendix on pages 5 and 6.
- 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 2011 to 2019.
- ⁴ The average quarterly year-over-year growth rate in New York City collections was 4.8 percent from 2011 to 2019, with half of all quarters seeing growth between 3 percent and 6 percent.
- ⁵ Federal Reserve, *The Beige Book*, March 6, 2024, at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm; and 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.
- ⁶ “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.
- ⁷ There were a few quarters between 2014 and 2016 where the sales tax collections for the counties and cities outside of New York City, in aggregate, were virtually flat or outright declined, year over year.
- ⁸ 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

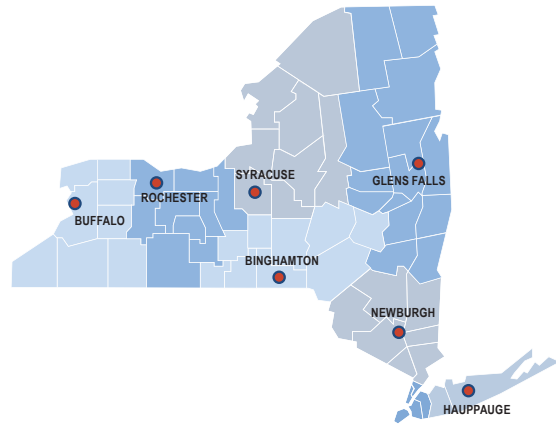
Division of Local Government and School Accountability

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

Tel: 518.474.4037 • Fax: 518.486.6479

Email: localgov@osc.ny.gov

www.osc.ny.gov/local-government



Andrea C. Miller
Executive Deputy Comptroller

Executive • 518.474.4037
Robin L. Lois, CPA, Deputy Comptroller
Simonia Brown, Assistant Comptroller
Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and
Professional Standards • 518.474.5404**
(Audits, Technical Assistance, Accounting and Audit Standards)

**Local Government and School Accountability
Help Line • 866.321.8503 or 518.408.4934**
(Electronic Filing, Financial Reporting, Justice Courts, Training)

Division of Legal Services
Municipal Law Section • 518.474.5586

**New York State & Local Retirement System
Retirement Information Services**
Inquiries on Employee Benefits and Programs
518.474.7736

Technical Assistance is available at any of our Regional Offices

BINGHAMTON REGIONAL OFFICE
Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Binghamton@osc.ny.gov
Counties: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins

BUFFALO REGIONAL OFFICE
Tel 716.847.3647 • Fax 716.847.3643 • Email Muni-Bufferalo@osc.ny.gov
Counties: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming

GLENS FALLS REGIONAL OFFICE
Tel 518.793.0057 • Fax 518.793.5797 • Email Muni-GlensFalls@osc.ny.gov
Counties: Albany, Clinton, Columbia, Essex, Franklin, Fulton, Greene, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Warren, Washington

HAUPPAUGE REGIONAL OFFICE
Tel 631.952.6534 • Fax 631.952.6530 • Email Muni-Hauppauge@osc.ny.gov
Counties: Nassau, Suffolk

NEWBURGH REGIONAL OFFICE
Tel 845.567.0858 • Fax 845.567.0080 • Email Muni-Newburgh@osc.ny.gov
Counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, Westchester

ROCHESTER REGIONAL OFFICE
Tel 585.454.2460 • Fax 585.454.3545 • Email Muni-Rochester@osc.ny.gov
Counties: Cayuga, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates

SYRACUSE REGIONAL OFFICE
Tel 315.428.4192 • Fax 315.426.2119 • Email Muni-Syracuse@osc.ny.gov
Counties: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence

STATEWIDE AUDIT
Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Statewide@osc.ny.gov

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability

110 State Street, 12th floor
Albany, NY 12236
Tel: (518) 474-4037
Fax: (518) 486-6479
or email us: localgov@osc.ny.gov

www.osc.ny.gov/local-government

