



2025 Local Sales Tax Collections Totaled \$24.4 Billion, Up 4.5 Percent Over Prior Year

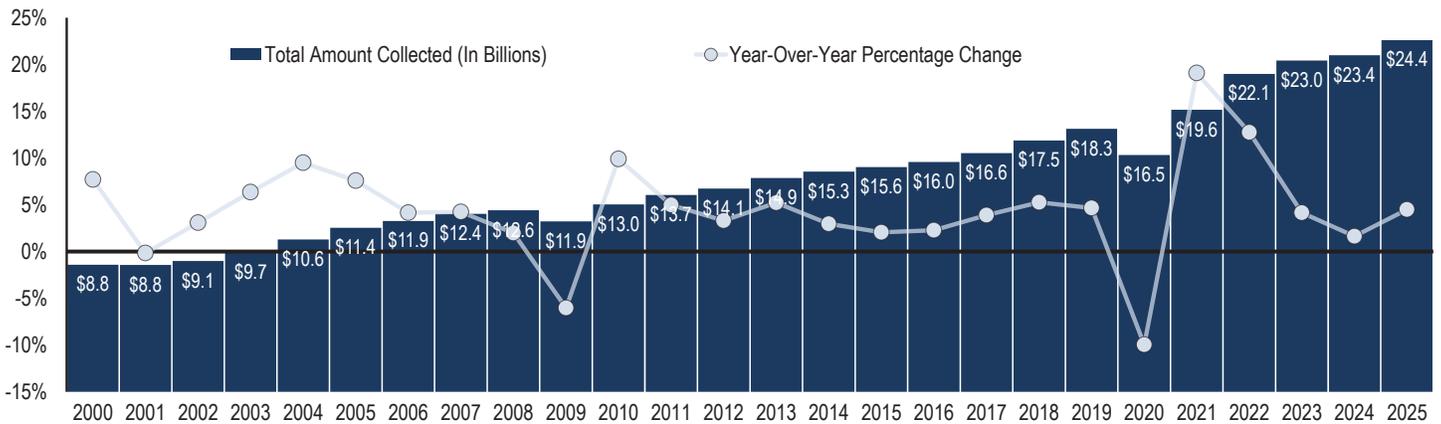
Overview

More than \$24.4 billion in sales tax collections were distributed to local governments and other local taxing entities in New York State for 2025, an increase of 4.5 percent (\$1 billion) compared to the prior year.¹ (See Figure 1.) Each of the state’s 10 economic development regions, including New York City, saw annual growth in collections, with increases ranging from a low of 1.7 percent to a high of 5.3 percent.² (For more regional analysis, see **Regional Sales Tax Performance** on page 4.)

Broken down by calendar quarter, local sales tax collections grew by 3.2 percent in the first quarter (January-March), year over year, followed by 4.2 percent in the second quarter (April-June), 5.4 percent in the third quarter (July-September) and 5.1 percent in the fourth quarter (October-December). (See the **Appendix** on pages 6 and 7 for annual and quarterly sales tax collections by region and local taxing jurisdiction.)

As Figure 1 shows, local sales tax growth in 2025 (4.5 percent) was close to three times the year-over-year increase for 2024 (1.6 percent) and slightly above the increase for 2023 (4.2 percent). Growth this past year was also higher than the 3.8 percent average annual growth rate from the 2010 to 2019 period of recovery and expansion following the Great Recession (referred to hereafter as the “pre-pandemic” period).³

FIGURE 1
Annual Local Sales Tax Collections in New York State, 2000 to 2025



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.

Factors Impacting Sales Tax Performance

Economic Factors

Local sales taxes are particularly sensitive to fluctuations in the prices of goods and services and consumer activity. Two of the more notable economic factors affecting collections are the rate of inflation, as measured by the change in the national Consumer Price Index, and changes in personal consumption, as measured by the change in Real Personal Consumption Expenditures.⁴

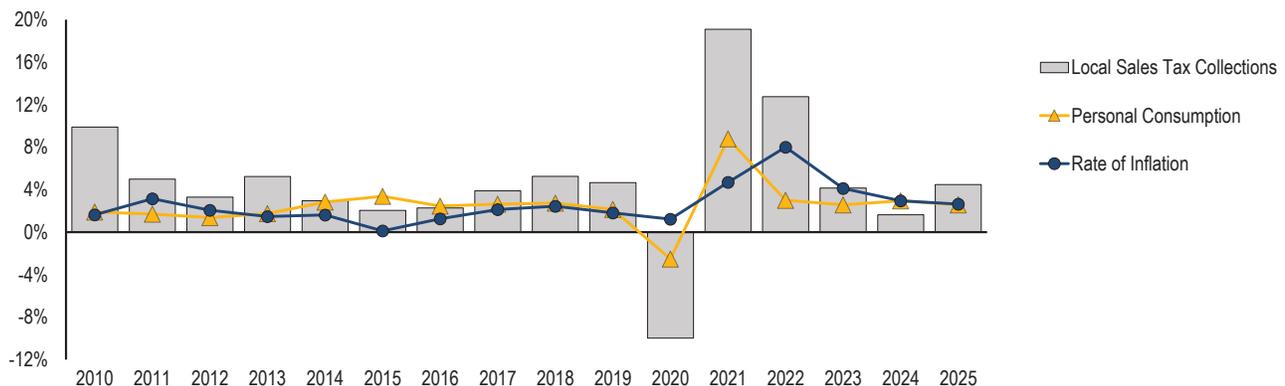
Due to the federal government shutdown this past fall, certain monthly data used in these sales tax reports was released either late or not at all. Specifically, inflation data for October 2025 was not released and national personal consumption data for December 2025 was not available in time to be included.⁵ Therefore, the 2025 average monthly year-over-year analysis in this report for these measures excludes the missing months; however, analysis for all other years includes all months.⁶

Inflation last year declined to a low of 2.3 percent in April, year over year, then gradually increased to a high of 3.0 percent in September before cooling slightly over the remainder of the year. For the year, the rate of inflation was 2.6 percent in 2025. (See Figure 2.) This was slightly lower than the rate for the prior year (2.9 percent) but above the average pre-pandemic rate (1.8 percent).⁷

The average monthly year-over-year growth rate for personal consumption in 2025 (2.6 percent) was below the prior year's rate (2.9 percent) but higher than the average pre-pandemic rate (2.3 percent).⁸

Changes in the state's job market can also impact local sales tax collections. For example, increases in both employment and wages can result in higher incomes for households and individuals, which could potentially fuel consumer spending. Statewide nonfarm employment in 2025 grew by 1.2 percent (116,800 jobs), year over year, while weekly private sector earnings increased by 3.0 percent.⁹ Part of the earnings growth could be attributed to the minimum wage increases that took effect in the state on January 1, 2025.¹⁰

FIGURE 2
Percentage Change in Annual Local Sales Tax Collections, the Rate of Inflation and Personal Consumption, 2010 to 2025



Notes: Local sales tax collections include New York City. The rate of inflation is represented by the average monthly year-over-year change in the national Consumer Price Index (CPI-U) for the year covered. Personal consumption is represented by the average monthly year-over-year change in Real Personal Consumption Expenditures (PCEC96) – an index of seasonally adjusted consumer spending on goods and services absent the increase in prices due to inflation in the U.S. economy – for the year covered. Due to the government shutdown this past fall, CPI-U data for October 2025 was never released and PCEC96 data for December 2025 was not made available before the release of this report. Therefore, the 2025 average monthly year-over-year analysis for these measures does not include the missing months; however, analysis for all other years includes all months.

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.

2025 Policy Changes

Policy changes at every level of government (federal, state and local) can also impact sales tax collections. For example, effective March 1, 2025, Suffolk County's sales tax rate increased from 4.625 percent to 4.75 percent to help fund its new countywide drinking water protection program.¹¹ Local rate changes, while not common, can have a large impact on collections for the affected taxing jurisdiction. However, they must receive approval from the State Legislature and be signed into law by the Governor.¹²

The state's Tax Law was amended in February 2025 to impose state and local sales taxes, and the New York City unit fee, on short-term rental (STR) unit occupancy, effective March 1, 2025.¹³ This new tax applies to all counties and tax-imposing cities. However, it is difficult to assess the specific impact of STR unit occupancy taxes on overall collections because the monthly sales tax (cash) distributions to local governments reflect aggregate collections that do not distinguish how much comes from particular sources. In addition, the taxable sales generated by STR vendors registered with the state, which are captured in Tax and Finance's quarterly data by industry group and county, including New York City, are comingled with sales from other types of vendors.¹⁴ STR vendors are categorized within an industry group (travel arrangement and reservation services) that includes other booking agencies, as well as travel companies and tour operators.¹⁵ The data shows that the aggregate county taxable sales reported by this industry group totaled nearly \$3 billion from March to November 2025, over two-thirds of which were in the City. When compared to the same period in 2024, sales increased by more than \$1.3 billion (80.9 percent). A major portion of this large increase was likely due to the inclusion of STR vendors, although the sales reported by this industry group comprised less than 1.0 percent of all sales statewide for the period.

The federal government made significant fiscal policy changes in 2025. Some of these changes, especially the imposition of higher tariffs on certain imported goods, could impact local sales tax collections.¹⁶ A recent study made available on the Federal Reserve Bank of San Francisco's website assessed how tariff policies impact certain economic variables such as inflation and unemployment, both of which can affect sales tax collections. This study ultimately found that large tariff increases raise uncertainty, which can depress overall consumer demand, lead to lower inflation and increase unemployment.¹⁷ More generally, while tariffs can drive up prices, resulting in increased collections, they may have a more muted effect if consumers substitute tariff-free or lower-cost items, or forgo spending. The Comptroller's Office will continue to monitor sales tax collections and identify potential local impacts of the federal government's economic policies and actions in 2026 and beyond.

Regional Sales Tax Performance

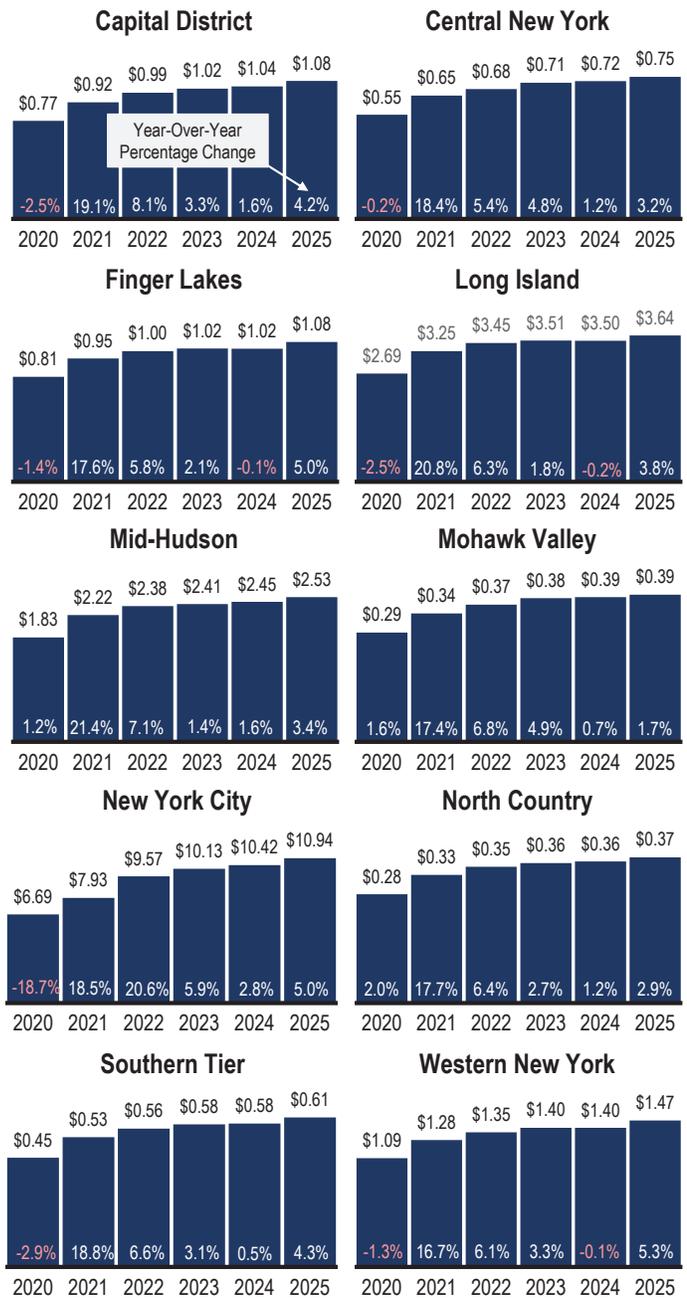
As Figure 3 shows, every one of the state's regions, including New York City, saw a year-over-year increase in its local sales tax collections in 2025. By comparison, three out of ten regions had declines in collections in 2024, and two others experienced only marginal growth.

New York City, a global tourism destination and home to over two-fifths of the state's population, collects three times more in sales taxes than the next-highest region (Long Island) and comprises just under half of all collections statewide.¹⁸ The City's sales tax collections in 2025 totaled \$10.9 billion, up 5.0 percent (\$521 million), year over year, much higher than the increase in 2024 (2.8 percent) and slightly stronger than the city's average pre-pandemic growth rate (4.8 percent).¹⁹ Robust domestic tourism throughout 2025, as well as increases in spending by higher-income households, may at least partially explain why consumer spending overall was up for the year.²⁰ Record average nightly rates for hotels and solid Broadway attendance were reported despite international visitors remaining below pre-pandemic levels.

As for the counties and cities throughout the rest of the state, aggregate growth in collections in 2025 was 3.9 percent (\$451 million), year over year, up significantly from 0.6 percent in 2024 and higher than the average pre-pandemic growth rate (3.0 percent).²¹

Regional growth in 2025 sales tax collections outside of New York City ranged from a low of 1.7 percent in the Mohawk Valley to a high of 5.3 percent in Western New York. In fact, all regions outside of the City realized stronger year-over-year growth in collections compared to the prior year and all but two regions saw higher growth compared to 2023. (See Figure 3.)

FIGURE 3
Annual Local Sales Tax Collections by Region in New York State, 2020 to 2025 (In Billions)



Note: Regional totals include all counties and cities; however, they do 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.

County and City Collections

On a county basis, aggregate sales tax collections grew by 4.0 percent in 2025 over the prior year. A total of 52 of 57 counties outside of New York City (more than 91 percent) experienced increases in collections, with almost 46 percent of all counties seeing over 5.0 percent growth. (See Figure 4.)

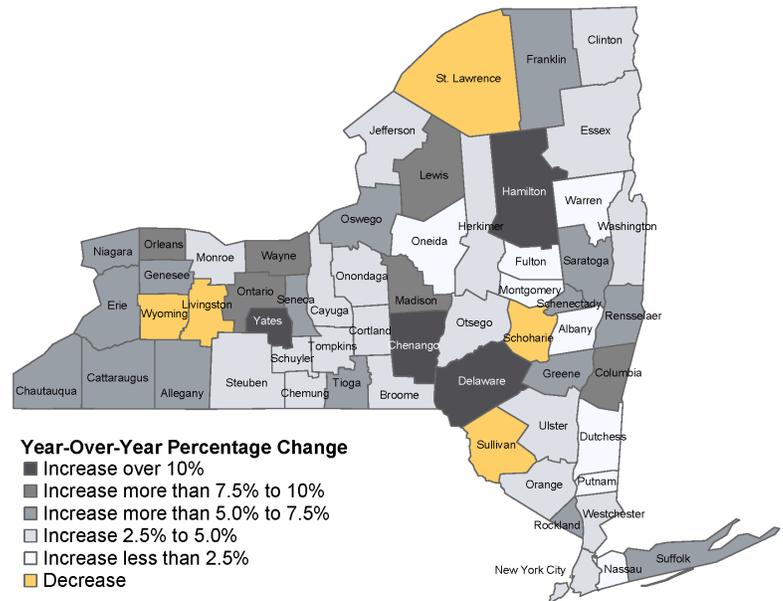
Chenango County experienced the highest year-over-year sales tax growth at 11.8 percent, followed by the counties of Yates (11 percent), Hamilton (10.9 percent) and Delaware (10.7 percent).

Of the five counties that experienced year-over-year decreases in collections, Sullivan had the steepest decline at 5.2 percent, followed by Schoharie (3.9 percent) and St. Lawrence (3.0 percent). The counties of Wyoming and Livingston saw marginal decreases of 0.2 percent and 0.3 percent, respectively.

Two-thirds (12 of 18) of the cities outside of New York City that impose their own sales tax instead of receiving a portion of county collections realized year-over-year growth in sales taxes in 2025.²² Norwich had the largest increase at 20.9 percent, followed by Salamanca (7.7 percent) and White Plains (7.1 percent). Of the six cities that experienced decreases in collections, Gloversville had the steepest decline at 7.2 percent, followed by Utica (7.1 percent) and Oneida (4.7 percent).

Factors outside of any broad economic trends or policy changes can also impact individual county and city sales tax collections. These include, but are not limited to, the prior period corrections and late filing changes (referred to in the Office of the New York State Comptroller 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, all of which can significantly affect year-over-year changes.²³ For example, St. Lawrence County would have seen growth in sales tax collections in 2025 were it not for the deduction of \$4.4 million in technical adjustments. On the other hand, Putnam County would have had no growth in collections were it not for the addition of over \$1.7 million in technical adjustments.²⁴ In many cases, smaller counties and 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 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
Percentage Change in Annual Local Sales Tax Collections for Each County and New York City, 2024 to 2025



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.

To view annual and calendar quarter sales tax collections by region and local taxing jurisdiction, see the **Appendix** on pages 6 and 7.

To download a detailed spreadsheet with monthly and quarterly, as well as annual, regional analysis dating back to 2020, see **Monthly and Quarterly Local Sales Tax Collections by Region**.

Appendix

Appendix: Local Sales Tax Collections by Region, Annual and Calendar Quarter																
Region	City/ County	Annual (January-December)			First Quarter January-March			Second Quarter April-June			Third Quarter July-September			Fourth Quarter October-December		
		2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change
Capital District		\$1,041	\$1,085	4.2%	\$243.2	\$248.2	2.1%	\$259.3	\$270.8	4.4%	\$277.9	\$290.0	4.4%	\$261.1	\$275.6	5.6%
Albany	County	\$369.6	\$376.8	1.9%	\$88.89	\$88.81	-0.1%	\$92.37	\$94.73	2.6%	\$94.45	\$96.83	2.5%	\$93.94	\$96.44	2.7%
Columbia	County	\$60.73	\$65.50	7.9%	\$13.90	\$14.67	5.5%	\$15.25	\$16.24	6.5%	\$16.39	\$17.76	8.4%	\$15.19	\$16.84	10.8%
Greene	County	\$50.07	\$53.13	6.1%	\$11.64	\$11.85	1.9%	\$12.33	\$13.01	5.5%	\$13.67	\$14.82	8.4%	\$12.43	\$13.46	8.2%
Rensselaer	County	\$124.3	\$131.4	5.8%	\$29.59	\$31.28	5.7%	\$30.91	\$32.75	5.9%	\$33.04	\$33.96	2.8%	\$30.73	\$33.43	8.8%
Saratoga	County	\$171.1	\$181.1	5.8%	\$40.04	\$40.09	0.1%	\$42.74	\$44.95	5.2%	\$46.01	\$49.40	7.4%	\$42.30	\$46.65	10.3%
Saratoga Springs	City	\$19.15	\$19.79	3.3%	\$3.98	\$4.17	4.9%	\$4.66	\$4.78	2.5%	\$5.80	\$5.83	0.5%	\$4.71	\$5.01	6.4%
Schenectady	County	\$136.8	\$145.1	6.0%	\$31.14	\$33.39	7.2%	\$34.23	\$37.47	9.4%	\$35.82	\$37.49	4.7%	\$35.62	\$36.72	3.1%
Warren	County	\$74.17	\$75.60	1.9%	\$15.59	\$15.34	-1.6%	\$18.08	\$17.96	-0.7%	\$23.11	\$24.22	4.8%	\$17.39	\$18.09	4.0%
Glens Falls	City	\$5.10	\$4.92	-3.5%	\$1.20	\$1.21	0.9%	\$1.29	\$1.20	-6.4%	\$1.35	\$1.28	-4.9%	\$1.27	\$1.23	-3.4%
Washington	County	\$30.33	\$31.29	3.2%	\$7.19	\$7.41	3.0%	\$7.44	\$7.70	3.4%	\$8.23	\$8.42	2.3%	\$7.47	\$7.77	4.1%
Central New York		\$722.7	\$745.6	3.2%	\$169.2	\$170.7	0.9%	\$182.2	\$190.4	4.5%	\$190.2	\$192.7	1.3%	\$181.1	\$191.8	5.9%
Cayuga	County	\$48.31	\$49.56	2.6%	\$11.00	\$11.30	2.7%	\$12.22	\$12.54	2.6%	\$13.02	\$13.30	2.1%	\$12.07	\$12.42	2.9%
Auburn	City	\$11.42	\$11.82	3.5%	\$2.73	\$2.78	2.1%	\$2.91	\$2.93	0.6%	\$2.91	\$3.07	5.8%	\$2.88	\$3.04	5.4%
Cortland	County	\$40.25	\$41.86	4.0%	\$9.64	\$9.90	2.7%	\$10.17	\$11.27	10.8%	\$10.56	\$10.18	-3.6%	\$9.87	\$10.51	6.5%
Madison	County	\$41.45	\$44.68	7.8%	\$9.30	\$10.05	8.0%	\$10.60	\$11.44	7.9%	\$11.26	\$11.82	4.9%	\$10.28	\$11.38	10.7%
Oneida	City	\$6.80	\$6.48	-4.7%	\$1.57	\$1.66	5.5%	\$1.82	\$1.80	-1.3%	\$1.74	\$1.41	-19.1%	\$1.66	\$1.61	-3.0%
Onondaga	County	\$489.1	\$501.4	2.5%	\$115.8	\$114.6	-1.0%	\$122.9	\$126.9	3.2%	\$127.6	\$131.0	2.7%	\$122.9	\$128.9	4.9%
Oswego	County	\$62.32	\$66.79	7.2%	\$13.72	\$14.84	8.2%	\$15.74	\$17.30	10.0%	\$17.21	\$16.69	-3.0%	\$15.66	\$17.95	14.7%
Oswego	City	\$22.97	\$23.00	0.1%	\$5.42	\$5.62	3.6%	\$5.84	\$6.26	7.2%	\$5.92	\$5.20	-12.2%	\$5.80	\$5.93	2.3%
Finger Lakes		\$1,024	\$1,075	5.0%	\$238.0	\$244.9	2.9%	\$258.9	\$267.4	3.3%	\$269.2	\$280.8	4.3%	\$257.8	\$282.2	9.4%
Genesee	County	\$55.81	\$59.91	7.4%	\$12.47	\$12.93	3.7%	\$13.93	\$14.85	6.6%	\$15.17	\$16.70	10.1%	\$14.24	\$15.42	8.3%
Livingston	County	\$48.13	\$47.99	-0.3%	\$10.81	\$10.73	-0.8%	\$12.88	\$11.76	-8.7%	\$12.73	\$13.03	2.3%	\$11.71	\$12.48	6.6%
Monroe	County	\$635.8	\$660.1	3.8%	\$150.6	\$154.6	2.7%	\$161.0	\$166.4	3.3%	\$164.8	\$169.0	2.6%	\$159.5	\$170.0	6.6%
Ontario	County	\$115.6	\$127.0	9.8%	\$26.52	\$27.09	2.1%	\$28.76	\$29.22	1.6%	\$30.87	\$32.59	5.6%	\$29.47	\$38.06	29.1%
Orleans	County	\$23.42	\$25.59	9.3%	\$5.39	\$5.88	9.2%	\$5.68	\$6.52	14.8%	\$6.39	\$6.74	5.5%	\$5.96	\$6.45	8.2%
Seneca	County	\$32.87	\$35.27	7.3%	\$7.32	\$7.57	3.4%	\$8.23	\$9.02	9.7%	\$8.96	\$9.70	8.3%	\$8.36	\$8.97	7.3%
Wayne	County	\$65.41	\$70.64	8.0%	\$14.86	\$15.74	5.9%	\$16.51	\$17.46	5.8%	\$17.39	\$19.26	10.7%	\$16.66	\$18.19	9.2%
Wyoming	County	\$26.82	\$26.77	-0.2%	\$6.03	\$5.96	-1.1%	\$6.82	\$6.84	0.2%	\$7.09	\$7.12	0.4%	\$6.88	\$6.85	-0.4%
Yates	County	\$19.94	\$22.13	11.0%	\$4.02	\$4.42	9.9%	\$5.13	\$5.40	5.2%	\$5.73	\$6.61	15.4%	\$5.06	\$5.71	12.7%
Long Island		\$3,503	\$3,636	3.8%	\$823.6	\$839.0	1.9%	\$881.4	\$903.5	2.5%	\$934.7	\$976.4	4.5%	\$863.6	\$916.8	6.2%
Nassau	County	\$1,567	\$1,603	2.3%	\$376.6	\$384.0	2.0%	\$393.2	\$395.3	0.5%	\$403.6	\$412.4	2.2%	\$393.6	\$411.3	4.5%
Suffolk	County	\$1,931	\$2,028	5.0%	\$446.0	\$453.8	1.8%	\$487.0	\$507.4	4.2%	\$529.5	\$562.6	6.2%	\$468.8	\$504.4	7.6%
Mid-Hudson		\$2,450	\$2,533	3.4%	\$597.8	\$599.8	0.3%	\$605.4	\$631.5	4.3%	\$645.3	\$657.0	1.8%	\$601.3	\$645.2	7.3%
Dutchess	County	\$261.8	\$266.0	1.6%	\$63.06	\$62.20	-1.4%	\$64.55	\$66.45	2.9%	\$68.77	\$69.61	1.2%	\$65.41	\$67.71	3.5%
Orange	County	\$391.2	\$402.5	2.9%	\$91.75	\$92.83	1.2%	\$97.19	\$99.85	2.7%	\$104.7	\$108.1	3.2%	\$97.48	\$101.7	4.3%
Putnam	County	\$85.26	\$86.06	0.9%	\$20.89	\$19.47	-6.8%	\$20.94	\$21.97	4.9%	\$23.00	\$22.91	-0.4%	\$20.43	\$21.71	6.2%
Rockland	County	\$285.6	\$303.0	6.1%	\$68.82	\$72.56	5.4%	\$70.84	\$75.73	6.9%	\$75.90	\$78.90	4.0%	\$69.99	\$75.85	8.4%
Sullivan	County	\$79.16	\$75.03	-5.2%	\$16.92	\$17.13	1.3%	\$19.62	\$18.33	-6.6%	\$24.64	\$22.81	-7.4%	\$17.99	\$16.75	-6.8%
Ulster	County	\$173.2	\$181.1	4.6%	\$41.55	\$39.93	-3.9%	\$41.74	\$45.00	7.8%	\$46.55	\$49.11	5.5%	\$43.34	\$47.05	8.6%
Westchester	County	\$918.3	\$956.9	4.2%	\$231.1	\$230.9	-0.1%	\$227.4	\$239.0	5.1%	\$235.8	\$239.5	1.6%	\$224.1	\$247.4	10.4%
Mount Vernon	City	\$29.09	\$28.28	-2.8%	\$7.37	\$7.30	-1.0%	\$7.05	\$6.88	-2.4%	\$7.68	\$7.00	-8.9%	\$6.98	\$7.10	1.7%
New Rochelle	City	\$42.67	\$43.99	3.1%	\$10.13	\$10.46	3.2%	\$10.51	\$11.13	6.0%	\$11.43	\$11.26	-1.4%	\$10.60	\$11.14	5.1%
White Plains	City	\$58.16	\$62.31	7.1%	\$14.09	\$15.24	8.1%	\$14.78	\$14.80	0.1%	\$14.74	\$16.15	9.6%	\$14.56	\$16.13	10.8%
Yonkers	City	\$123.4	\$126.2	2.2%	\$31.54	\$31.09	-1.4%	\$30.19	\$31.77	5.2%	\$31.64	\$31.17	-1.5%	\$30.06	\$32.19	7.1%

Appendix

Appendix: Local Sales Tax Collections by Region, Annual and Calendar Quarter																
Region	City/ County	Annual (January-December)			First Quarter January-March			Second Quarter April-June			Third Quarter July-September			Fourth Quarter October-December		
		2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change
Mohawk Valley		\$385.9	\$392.3	1.7%	\$89.17	\$91.59	2.7%	\$98.30	\$98.37	0.1%	\$102.6	\$101.9	-0.7%	\$95.9	\$100.5	4.8%
Fulton	County	\$30.25	\$30.89	2.1%	\$6.86	\$7.08	3.3%	\$7.42	\$7.76	4.6%	\$8.33	\$8.10	-2.7%	\$7.65	\$7.96	4.0%
Gloversville	City	\$4.83	\$4.49	-7.2%	\$1.12	\$1.10	-1.5%	\$1.13	\$1.17	2.7%	\$1.38	\$1.11	-19.9%	\$1.20	\$1.11	-7.1%
Johnstown	City	\$5.74	\$5.71	-0.6%	\$1.33	\$1.35	1.4%	\$1.48	\$1.37	-7.6%	\$1.47	\$1.50	2.0%	\$1.46	\$1.49	2.1%
Hamilton	County	\$5.51	\$6.11	10.9%	\$1.00	\$1.08	7.7%	\$1.16	\$1.40	20.5%	\$2.00	\$2.18	9.2%	\$1.35	\$1.45	7.3%
Herkimer	County	\$45.34	\$47.47	4.7%	\$10.24	\$10.38	1.3%	\$11.19	\$11.93	6.6%	\$12.76	\$13.20	3.5%	\$11.15	\$11.96	7.3%
Montgomery	County	\$48.23	\$48.39	0.3%	\$11.22	\$11.95	6.5%	\$12.80	\$11.71	-8.5%	\$12.40	\$12.86	3.7%	\$11.81	\$11.88	0.6%
Oneida	County	\$197.0	\$201.9	2.5%	\$46.19	\$47.23	2.2%	\$50.54	\$50.91	0.7%	\$51.09	\$51.28	0.4%	\$49.16	\$52.48	6.7%
Rome	City	\$10.19	\$10.50	3.1%	\$2.37	\$2.52	6.2%	\$2.70	\$2.69	0.0%	\$2.68	\$2.58	-3.7%	\$2.44	\$2.71	10.8%
Utica	City	\$14.56	\$13.53	-7.1%	\$3.40	\$3.44	1.1%	\$3.74	\$3.66	-2.1%	\$3.81	\$2.87	-24.5%	\$3.61	\$3.55	-1.7%
Schoharie	County	\$24.29	\$23.33	-3.9%	\$5.44	\$5.48	0.6%	\$6.13	\$5.76	-6.1%	\$6.68	\$6.22	-6.9%	\$6.03	\$5.88	-2.6%
North Country		\$360.3	\$370.9	2.9%	\$79.39	\$83.81	5.6%	\$93.24	\$91.54	-1.8%	\$98.16	\$101.7	3.6%	\$89.51	\$93.84	4.8%
Clinton	County	\$74.50	\$77.79	4.4%	\$17.10	\$17.56	2.7%	\$18.46	\$19.74	6.9%	\$20.55	\$21.10	2.7%	\$18.38	\$19.39	5.5%
Essex	County	\$42.77	\$44.64	4.4%	\$9.26	\$9.54	3.0%	\$9.61	\$10.16	5.6%	\$13.20	\$13.24	0.3%	\$10.69	\$11.71	9.5%
Franklin	County	\$33.21	\$34.95	5.2%	\$7.55	\$8.24	9.1%	\$8.01	\$8.57	6.9%	\$9.45	\$9.37	-0.9%	\$8.20	\$8.77	7.0%
Jefferson	County	\$103.9	\$108.7	4.6%	\$22.48	\$23.51	4.5%	\$26.75	\$26.59	-0.6%	\$28.83	\$30.61	6.2%	\$25.82	\$27.97	8.3%
Lewis	County	\$18.51	\$19.95	7.8%	\$4.18	\$4.58	9.4%	\$4.73	\$4.94	4.4%	\$5.11	\$5.26	3.0%	\$4.49	\$5.18	15.2%
St. Lawrence	County	\$85.29	\$82.74	-3.0%	\$18.33	\$19.89	8.5%	\$25.10	\$21.05	-16.2%	\$20.47	\$21.61	5.5%	\$21.39	\$20.20	-5.5%
Ogdensburg	City	\$2.13	\$2.16	1.3%	\$0.48	\$0.50	4.1%	\$0.57	\$0.51	-10.8%	\$0.55	\$0.53	-2.4%	\$0.53	\$0.61	15.7%
Southern Tier		\$584.3	\$609.5	4.3%	\$133.1	\$142.5	7.0%	\$147.4	\$151.0	2.4%	\$156.2	\$160.9	3.0%	\$147.6	\$155.2	5.2%
Broome	County	\$188.5	\$193.8	2.8%	\$42.99	\$47.19	9.8%	\$49.64	\$47.72	-3.9%	\$47.20	\$49.34	4.5%	\$48.66	\$49.51	1.8%
Chemung	County	\$74.44	\$76.41	2.6%	\$18.15	\$18.31	0.9%	\$18.47	\$18.97	2.7%	\$19.46	\$19.77	1.6%	\$18.36	\$19.36	5.5%
Chenango	County	\$31.65	\$35.39	11.8%	\$7.49	\$8.37	11.8%	\$7.72	\$8.62	11.6%	\$8.53	\$9.21	8.0%	\$7.92	\$9.19	16.1%
Norwich	City	\$2.39	\$2.89	20.9%	\$0.65	\$0.74	14.9%	\$0.60	\$0.75	24.0%	\$0.62	\$0.70	13.0%	\$0.53	\$0.71	33.7%
Delaware	County	\$31.35	\$34.69	10.7%	\$6.85	\$7.56	10.4%	\$7.69	\$8.86	15.2%	\$9.01	\$9.56	6.1%	\$7.80	\$8.71	11.7%
Otsego	County	\$52.15	\$53.58	2.7%	\$11.05	\$11.30	2.2%	\$12.60	\$13.56	7.6%	\$15.86	\$15.56	-1.9%	\$12.65	\$13.17	4.1%
Schuyler	County	\$16.64	\$17.11	2.8%	\$3.00	\$3.24	7.8%	\$4.23	\$4.07	-3.8%	\$5.30	\$5.65	6.6%	\$4.11	\$4.15	1.0%
Steuben	County	\$74.27	\$77.92	4.9%	\$16.76	\$17.54	4.7%	\$18.67	\$18.94	1.4%	\$20.25	\$21.29	5.1%	\$18.58	\$20.15	8.5%
Tioga	County	\$31.79	\$33.84	6.4%	\$7.62	\$8.01	5.2%	\$7.76	\$8.47	9.2%	\$8.59	\$8.66	0.8%	\$7.83	\$8.69	11.0%
Tompkins	County	\$66.51	\$69.02	3.8%	\$15.26	\$16.53	8.3%	\$16.27	\$17.22	5.8%	\$17.68	\$17.62	-0.3%	\$17.30	\$17.65	2.0%
Ithaca	City	\$14.58	\$14.93	2.4%	\$3.26	\$3.66	12.5%	\$3.73	\$3.80	1.8%	\$3.72	\$3.52	-5.3%	\$3.88	\$3.95	1.8%
Western New York		\$1,398	\$1,472	5.3%	\$322.4	\$342.9	6.4%	\$354.0	\$363.5	2.7%	\$372.6	\$387.8	4.1%	\$348.5	\$378.0	8.5%
Allegany	County	\$29.43	\$31.48	7.0%	\$7.71	\$7.37	-4.5%	\$6.83	\$7.75	13.6%	\$7.77	\$8.24	6.1%	\$7.12	\$8.12	14.0%
Cattaraugus	County	\$51.66	\$55.45	7.3%	\$12.59	\$12.69	0.8%	\$12.63	\$13.45	6.5%	\$13.37	\$14.74	10.2%	\$13.07	\$14.56	11.4%
Olean	City	\$5.23	\$5.36	2.5%	\$1.21	\$1.20	-1.3%	\$1.30	\$1.34	3.2%	\$1.35	\$1.44	6.4%	\$1.36	\$1.38	1.5%
Salamanca	City	\$0.83	\$0.90	7.7%	\$0.22	\$0.24	10.6%	\$0.19	\$0.22	21.1%	\$0.23	\$0.22	-3.1%	\$0.20	\$0.21	4.6%
Chautauqua	County	\$90.83	\$96.53	6.3%	\$20.62	\$21.54	4.5%	\$22.70	\$23.95	5.5%	\$25.68	\$27.61	7.5%	\$21.83	\$23.42	7.3%
Erie	County	\$1,039	\$1,092	5.1%	\$237.7	\$256.0	7.7%	\$266.2	\$269.8	1.4%	\$275.6	\$284.0	3.1%	\$259.4	\$282.2	8.8%
Niagara	County	\$168.3	\$178.4	6.0%	\$39.38	\$41.35	5.0%	\$41.41	\$43.88	5.9%	\$44.86	\$47.78	6.5%	\$42.67	\$45.35	6.3%
New York City		\$10,419	\$10,940	5.0%	\$2,562	\$2,664	4.0%	\$2,576	\$2,717	5.4%	\$2,549	\$2,747	7.8%	\$2,732	\$2,812	2.9%
Other Local		\$1,508	\$1,587	5.2%	\$363.2	\$373.7	2.9%	\$372.2	\$387.6	4.1%	\$386.2	\$408.9	5.9%	\$386.4	\$416.6	7.8%
Statewide Total		\$23,396	\$24,446	4.5%	\$5,621	\$5,801	3.2%	\$5,829	\$6,072	4.2%	\$5,982	\$6,306	5.4%	\$5,965	\$6,267	5.1%

Notes: Local sales tax distributions ("collections") for the first two months of each calendar quarter are based on estimates determined by the New York State Department of Taxation and Finance, which periodically adjusts its methodology for estimating distributions to improve their accuracy. For the last month of each quarter, distributions are adjusted based on quarterly vendor returns to better reflect what collections were for the entire quarter. Collections may also reflect technical adjustments and other administrative issues, and changes in tax rates, all of which complicate trend analysis. Collections include distributions made to counties and cities that impose a paper carryout bag reduction fee. The cities 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, hotel occupancy or restaurant meals. The New York State Department of Taxation 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, the local sales tax collections data used in this report is 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 monthly sales tax (cash) distributions that counties and cities receive from the state 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. Distributions for the first two months of each calendar quarter are based on estimates, and Tax and Finance periodically adjusts its methodology for estimating distributions to improve their accuracy. For the last month of each quarter, Tax and Finance adjusts distributions based on quarterly vendor returns to better reflect what collections were for the entire quarter. For more information on distribution adjustments (also referred to as “quarterly reconciliation”), see Tax and Finance, “Frequently Asked Questions” at www.tax.ny.gov/research/stats/statistics/sales_tax/government/transparency_reports_list.htm.
- ² For a list of counties and tax-imposing cities by region, see the Appendix on pages 6 and 7.
- ³ Statewide local sales tax collections grew at an average annual rate of 3.8 percent from 2010 to 2019, as measured by the compound annual growth rate.
- ⁴ U.S. Bureau of Labor Statistics (BLS), “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 (PCEC96), Seasonally Adjusted,” accessed at FRED Economic Data at <https://fred.stlouisfed.org/series/PCEC96>.
- ⁵ The federal government never released CPI-U data for October 2025, although data for November and December was released, albeit lagged. In addition, PCEC96 data for December 2025 was not made available before the release of this report. Therefore, the 2025 average monthly year-over-year analysis for these measures does not include the missing months; however, analysis for all other years includes all months.
- ⁶ The rate of inflation is the average monthly year-over-year change in CPI-U for the year covered, while “personal consumption” is represented by the average monthly year-over-year change in PCEC96 for the year covered.
- ⁷ The average monthly year-over-year rate of inflation for each year from 2010 to 2019 was 1.8 percent.
- ⁸ The average monthly year-over-year growth rate for personal consumption for each year from 2010 to 2019 was 2.3 percent.
- ⁹ To directly download cooperative federal-state Current Employment Statistics (CES) data for New York State counties, including New York City, see New York State Department of Labor, *Not Seasonally Adjusted Employment, Hours, and Earnings for New York State, Metro Areas, and Counties* at <https://dol.ny.gov/statistics-ceszip>. Changes in statewide employment and wages are represented by the average monthly year-over-year change in CES statewide nonfarm employment and weekly private sector earnings for the year covered.
- ¹⁰ DOL, “History of the Minimum Wage in New York State” at <https://dol.ny.gov/history-minimum-wage-new-york-state>.
- ¹¹ Tax and Finance, *Suffolk County Sales and Use Tax Rate Change* (ST-25-1), February 7, 2025, at www.tax.ny.gov/pdf/2025/st/st-25-1.pdf. In May 2024, Suffolk County enacted Local Law No. 32-2-24 to increase its sales tax rate by one-eighth of a percent, from 4.625 percent to 4.75 percent. For more information on this resolution, see Suffolk County Legislature, New York, *Introductory Resolution 1461-24*, May 7, 2024, at www.scnylegislature.us/DocumentCenter/View/95808/Introductory-Resolution-1461-24-PDF.
- ¹² For a list of current state and local sales tax rates by county and tax-imposing city, see Tax and Finance, *New York State Sales and Use Tax Rates by Jurisdiction* (Publication 718), effective March 1, 2025, at www.tax.ny.gov/pdf/publications/sales/pub718.pdf. For historical state and local sales tax rates by county and tax-imposing city, see Tax and Finance, *Enactment and Effective Dates of Sales and Use Tax Rates* (Publication 718-A), last updated December 2025, at www.tax.ny.gov/pdf/publications/sales/pub718a.pdf.

Notes

- ¹³ Chapter 99 of the New York State Laws of 2025.
- ¹⁴ Taxable sales and purchases data is categorized by industry group using the North American Industry Classification System (NAICS) and is available by county, including New York City. To access this data, see “Taxable Sales And Purchases Quarterly Data: Beginning Sales Tax Year 2013-2014,” provided by Tax and Finance and last updated January 16, 2026, at https://data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginni/ny73-2j3u/about_data. Taxable and sales and purchases data is available by sales tax quarters, which are different from calendar quarters. As of the release of this report, the most recent data available is through November 2025.
- ¹⁵ Short-term rental vendors registered with the state are included in NAICS industry group 5615, travel arrangement and reservation services. This industry group includes establishments that primarily engage in travel agency services, arranging and assembling tours and similar services. For more information, see NAICS Association, “5615 – Travel Arrangement and Reservation Services” at www.naics.com/naics-code-description/?code=5615.
- ¹⁶ Office of the United States Trade Representative, “Presidential Tariff Actions,” accessed on January 9, 2026, at <https://ustr.gov/trade-topics/presidential-tariff-actions>.
- ¹⁷ Regis Barnichon and Aayush Singh, “Federal Reserve Bank of San Francisco Economic Letter,” *What Can History Tell Us About Tariff Shocks?*, January 5, 2026, at www.frbsf.org/research-and-insights/publications/economic-letter/2026/01/what-can-history-tell-us-about-tariff-shocks.
- ¹⁸ For more information, see the Office of the New York State Comptroller’s (OSC) report on *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.
- ¹⁹ Sales tax collections in New York City grew at an average annual rate of 4.8 percent from 2010 to 2019, as measured by the compound annual growth rate.
- ²⁰ Federal Reserve, *The Beige Book*, at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm. For a series of dashboards providing trend analyses on selected measurements for New York City’s major industry sectors, see OSC, “New York City Industry Sector Dashboards” at www.osc.state.ny.us/osdc/reports/nyc-sectors.
- ²¹ “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. Aggregate county and city local sales tax collections outside of New York City grew at an average annual rate of 3.0 percent from 2010 to 2019, as measured by the compound annual growth rate.
- ²² Outside of New York City, the following cities currently impose their own sales tax: Auburn, Glens Falls, Gloversville, Ithaca, Johnstown, Mount Vernon, New Rochelle, Norwich, Ogdensburg, Olean, Oneida, Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains and Yonkers. Generally, a city that imposes a sales tax in a county that already imposes one does so by preempting half of the county’s tax rate, or up to 1.5 percent of the 3 percent maximum rate, within the city’s borders. The county’s rate is then reduced by that percentage within the city. However, there are statutory exceptions and temporary authorizations that allow for a city to impose a higher sales tax rate within the city or to preempt a larger share from the county. For more information on preemption, see Tax Law, Section 1224.
- ²³ 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, prior period corrections, refunds or errors caught on later audits. All counties and cities are subject to technical adjustments on a monthly basis.
- ²⁴ To access technical adjustment data, see Tax and Finance, *Quarterly distributions of assessments, late-filed returns, prior period adjustments, and Electronic Funds Transfer (EFT) payments* (AS410 Report) at www.tax.ny.gov/research/stats/statistics/sales_tax/government/as410.htm.

Contacts



New York State Comptroller
THOMAS P. DINAPOLI

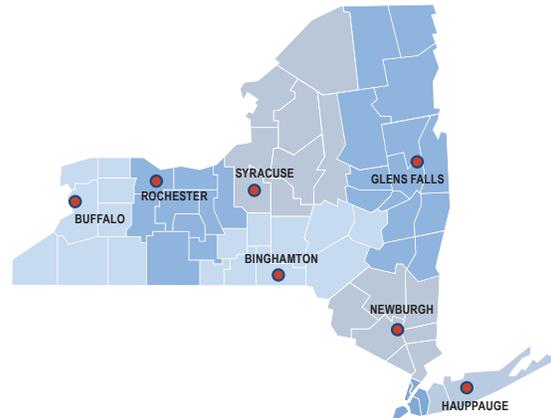
Division of Local Government and School Accountability

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
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-Bufferlo@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 716.847.3647 • Fax 716.847.3643 • Email Muni-Statewide@osc.ny.gov

APPLIED TECHNOLOGY UNIT
Tel 518.738.2639 • Fax 518.486.6479 • Email Muni-Cyber@osc.ny.gov

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

