

Local Sales Tax Collections Totaled \$11.9 Billion in First Half of 2025, Up 3.7 Percent Over Prior Year

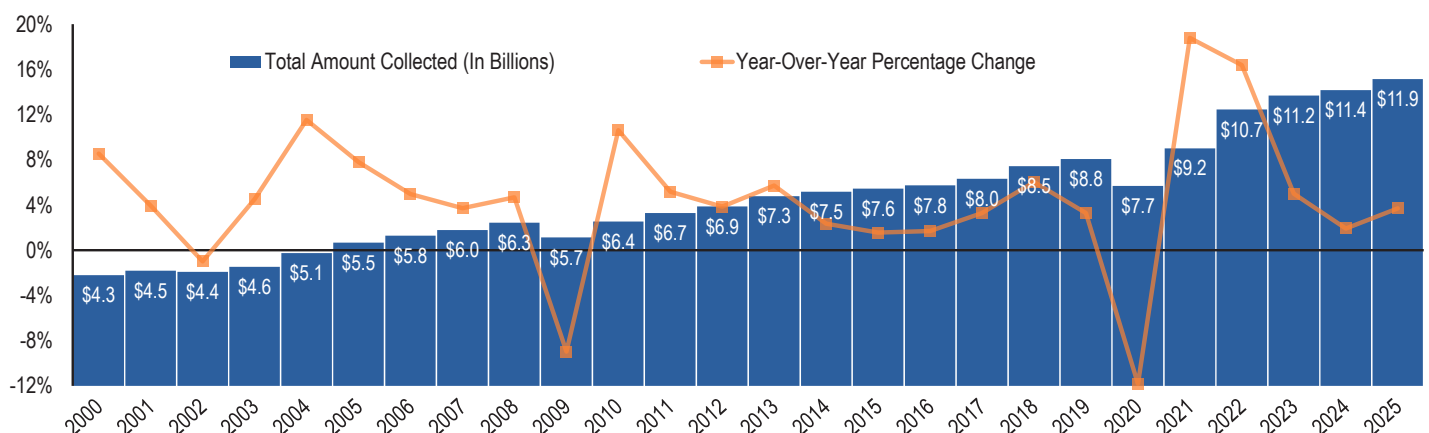
Overview

Sales tax collections for local governments and other local taxing entities in New York State totaled \$11.9 billion in the first half (January-June) of 2025, an increase of 3.7 percent (\$423 million) compared to the same period last year.¹ (See Figure 1.) Each of the state's 10 economic development regions, including New York City, experienced a year-over-year increase in collections, with growth varying on a region-by-region basis. (For more regional analysis, see **Regional Sales Tax Performance** on page 3.)

Broken down by calendar quarter, local sales tax collections in 2025 grew by 3.2 percent in the first quarter (January-March), year over year, followed by a 4.2 percent increase in the second quarter (April-June). (See the **Appendix** on pages 6 and 7 for quarterly sales tax collections by region and local taxing jurisdiction.)

As Figure 1 shows, year-over-year growth (3.7 percent) in local sales tax collections in the first half of 2025 was almost twice as strong as the increase for the same period last year (1.9 percent). In fact, growth in the first half was nearly the same as the average growth rate from January to June for the 2010 to 2019 period of recovery and expansion following the Great Recession (referred to hereafter as the “pre-pandemic” period).² Over the past few years, since the end of the dramatic pandemic-related swings in collections from 2020 to 2022, first-half sales taxes are showing similar patterns of growth as in the years following the recession-related dip in 2009.

FIGURE 1
First Half (January-June) 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.

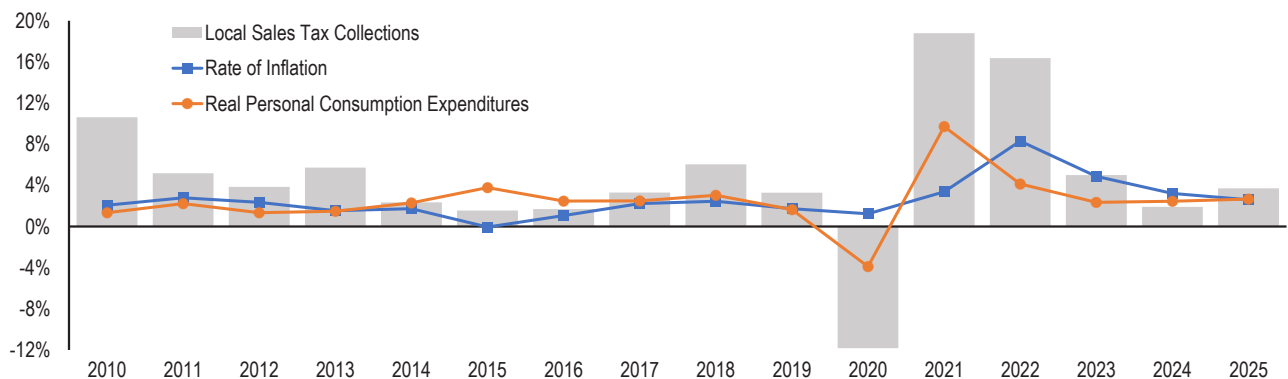
Economic Factors Impacting Sales Tax Performance

Many economic factors can help explain growth in local sales taxes. Since collections are sensitive to price fluctuations and how much consumers are willing to spend, two of the more notable factors are the rate of inflation, as measured by the change in the national Consumer Price Index, and growth or decline in consumer spending on goods and services, as measured by the change in Real Personal Consumption Expenditures.

The monthly year-over-year rate of inflation cooled for most of the first half of 2025 before ticking up a little in May and even more in June. As shown in Figure 2, the average rate of inflation for the entire first half of this year was 2.6 percent, slower than the 3.2 percent increase for the same period in 2024.³ While inflation slowed for the third consecutive year in the first half of 2025, it was still above the 1.8 percent average pre-pandemic rate.⁴

Personal consumption grew at a year-over-year average rate of 2.7 percent for the first five months of 2025, which was stronger than the average growth rate of 2.4 percent for the same period in 2024 and similar to the rate of inflation for the first half of this year.⁵ (See Figure 2.)

FIGURE 2
Year-Over-Year Percentage Change in Local Sales Tax Collections, Real Personal Consumption Expenditures and the Rate of Inflation in the First Half (January-June)



Notes: Local sales tax collections include New York City. The rate of inflation is the change in the national Consumer Price Index, while Real Personal Consumption Expenditures represent average seasonally adjusted monthly consumer spending on goods and services in the U.S. economy absent the increase in prices due to inflation. The year-over-year change in personal consumption expenditures for 2025 is based on January through May.

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.

Changes in the state's job market can also impact local sales tax collections. For example, increased employment and wage growth can result in higher incomes, potentially fueling consumer spending power. Statewide employment in the first half of 2025 grew by 1.2 percent (over 121,000 jobs), year over year, which was just below the average pre-pandemic rate (1.3 percent). In addition, average weekly private sector earnings increased by 2.4 percent on a year-over-year basis, which was higher than the 1.3 percent growth in the same period in 2024 and above the average pre-pandemic rate (2 percent).⁶ Minimum wages across the state increased on January 1, 2025, which may have contributed to the year-over-year growth.⁷

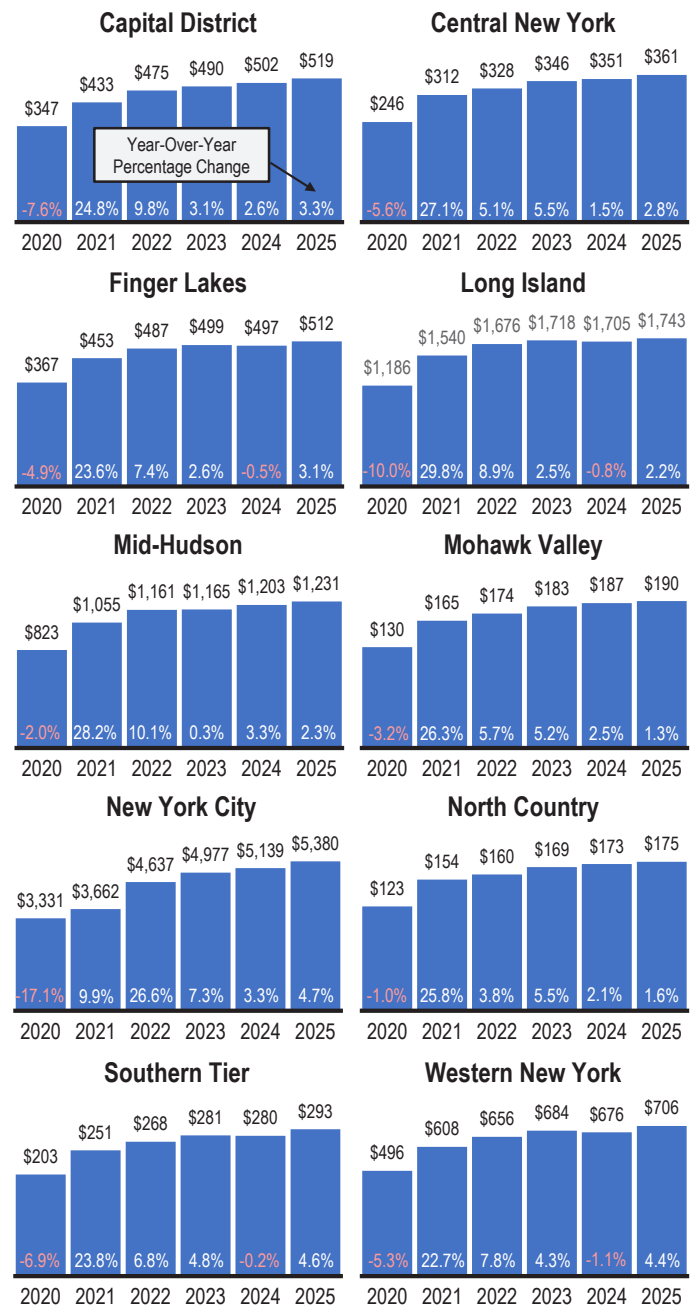
Regional Sales Tax Performance

All of the state's regions experienced year-over-year increases in local sales tax collections in the first half of 2025. In comparison, four out of ten regions had declines in collections in the first half of 2024.⁸ (See Figure 3.)

New York City collects about three times more in sales taxes than the next highest region (Long Island) and comprises approximately half of all collections statewide. This is because, among other things, the City is a global tourism destination and home to more than two-fifths of the state's population.⁹ In the first half of 2025, the City's sales taxes totaled nearly \$5.4 billion, an increase of 4.7 percent (\$242 million), year over year, which was stronger than the growth for the first half last year (3.3 percent) and the same as the average pre-pandemic rate.¹⁰ Increases in consumer spending are likely explained, in part, by a steady tourism industry, which was buoyed by continued growth in domestic visitors.¹¹ In addition, Broadway attendance mostly exceeded pre-pandemic 2019 highs in recent months, and hotel occupancy rates were up over 2024, all while the number of international visitors was down.¹²

For the rest of the state, aggregate year-over-year growth in first-half collections in the counties and cities was 2.8 percent (\$156 million), well above the 0.7 percent increase for the same period in 2024 and slightly above the average pre-pandemic rate (2.7 percent).¹³ Among the regions outside of New York City, increases in collections ranged from a low of 1.3 percent in the Mohawk Valley to a high of 4.6 percent in the Southern Tier.

FIGURE 3
First Half (January-June) Local Sales Tax Collections by Region in New York State (In Millions)



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.

In addition, four of the nine regions outside of New York City realized a rebound in collections in the first half of 2025 after year-over-year declines for the same period last year. Meanwhile, two regions (Capital District and Central New York) had stronger growth from the first half of this year compared to 2024.

County and City Collections

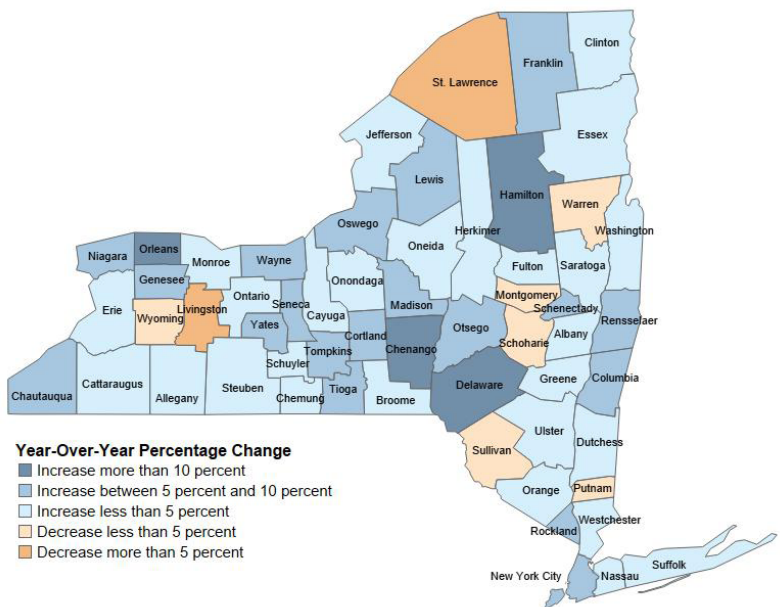
On a county basis, sales tax collections, in aggregate, grew by 2.8 percent in the first half of 2025 over the same period last year. Nearly 86 percent (49 of 57) of counties outside of New York City had an increase in collections. (See Figure 4.)

Hamilton County saw the highest growth in the first half at 14.6 percent, followed by the counties of Delaware (12.9 percent), Orleans (12.1 percent) and Chenango (11.7 percent). Other counties experiencing strong year-over-year growth include Oswego (9.1 percent) and Schenectady (8.4 percent), as well as Franklin and Madison (each at 8 percent).

Of the eight counties that experienced year-over-year decreases in first-half collections, St. Lawrence had the steepest decline at 5.7 percent, followed by Livingston (5.1 percent) and Sullivan and Schoharie (each at 2.9 percent).

Almost three-fourths (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 realized year-over-year growth in collections in the first half of this year.¹⁴ Norwich had the largest increase at 19.3 percent, followed by Salamanca (15.4 percent). Conversely, the cities of Ogdensburg, Johnstown, Glens Falls, Mount Vernon and Utica each saw a decrease in collections.

FIGURE 4
Year-Over-Year Percentage Change in County Sales Tax Collections, First Half (January-June) of 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.

Factors outside of any broad economic or regional trends can also impact individual county and city sales tax collections. These include the prior period corrections and late filing changes (referred to in Office of the New York State Comptroller 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 adjustments can significantly affect year-over-year changes. For example, Rockland County’s sales tax collections would have seen almost no growth in the first half of 2025 were it not for the addition of \$8.6 million in technical adjustments.¹⁵ On the other hand, St. Lawrence County would have experienced sales tax growth had it not been for the deduction of \$4.7 million in technical adjustments, which helps explain the softer sales tax growth in the North Country for the first half of this year and why the region’s collections contracted, year over year, in the second quarter. 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.

Recent Policy Changes

Policy changes at all levels of government (local, state and federal) can influence local sales tax performance. For example, in 2024, Suffolk County adopted a local law to increase its sales tax rate from 4.625 percent to 4.75 percent, effective March 1, 2025, to help fund its new countywide drinking water protection program.¹⁶ Local rate changes, while not common, can have a large effect on collections for the affected taxing jurisdiction. However, they must receive approval from the State Legislature and be signed into law by the Governor.¹⁷

As discussed in the Comptroller’s **local sales tax update** for the first quarter of 2025, the state’s Tax Law was amended earlier this year to impose state and local sales taxes, and the New York City unit fee, on short-term rental unit occupancy, effective March 1, 2025.¹⁸ All counties and tax-imposing cities impose this new tax. However, the reports on monthly sales tax (cash) distributions made to local governments reflect aggregate collections and do not distinguish how much comes from particular sources, making it difficult to assess the specific impact of this new tax on collections.

Since February, the federal government has made significant fiscal policy changes, including the imposition of higher tariffs on certain imported goods.¹⁹ The specific impact of tariffs on local sales tax revenues is difficult to gauge; while there has not yet been a widespread impact on consumer prices, tariffs could drive up prices and therefore sales taxes on purchases, but higher prices may cause consumers to shift their spending in ways that could lower collections. 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.

To view sales tax collections by region and local taxing jurisdiction for the first half of 2025, including by calendar quarter, see the Appendix on pages 6 and 7.

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

Appendix: Sales Tax Collections by Region, First Half (January-June) and Calendar Quarter										
Region	City/ County	First Half (January-June)			First Quarter (January-March)			Second Quarter (April-June)		
		2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change	2024 (millions)	2025 (millions)	Percentage Change
Capital District		\$502.5	\$519.0	3.3%	\$243.2	\$248.2	2.1%	\$259.3	\$270.8	4.4%
Albany	County	\$181.3	\$183.5	1.3%	\$88.89	\$88.81	-0.1%	\$92.37	\$94.73	2.6%
Columbia	County	\$29.15	\$30.91	6.0%	\$13.90	\$14.67	5.5%	\$15.25	\$16.24	6.5%
Greene	County	\$23.96	\$24.86	3.7%	\$11.64	\$11.85	1.9%	\$12.33	\$13.01	5.5%
Rensselaer	County	\$60.50	\$64.03	5.8%	\$29.59	\$31.28	5.7%	\$30.91	\$32.75	5.9%
Saratoga	County	\$82.78	\$85.04	2.7%	\$40.04	\$40.09	0.1%	\$42.74	\$44.95	5.2%
Saratoga Springs	City	\$8.64	\$8.95	3.6%	\$3.98	\$4.17	4.9%	\$4.66	\$4.78	2.5%
Schenectady	County	\$65.38	\$70.86	8.4%	\$31.14	\$33.39	7.2%	\$34.23	\$37.47	9.4%
Warren	County	\$33.67	\$33.30	-1.1%	\$15.59	\$15.34	-1.6%	\$18.08	\$17.96	-0.7%
Glens Falls	City	\$2.48	\$2.41	-2.9%	\$1.20	\$1.21	0.9%	\$1.29	\$1.20	-6.4%
Washington	County	\$14.63	\$15.10	3.2%	\$7.19	\$7.41	3.0%	\$7.44	\$7.70	3.4%
Central New York		\$351.3	\$361.1	2.8%	\$169.2	\$170.7	0.9%	\$182.2	\$190.4	4.5%
Cayuga	County	\$23.22	\$23.84	2.7%	\$11.00	\$11.30	2.7%	\$12.22	\$12.54	2.6%
Auburn	City	\$5.63	\$5.71	1.4%	\$2.73	\$2.78	2.1%	\$2.91	\$2.93	0.6%
Cortland	County	\$19.82	\$21.17	6.8%	\$9.64	\$9.90	2.7%	\$10.17	\$11.27	10.8%
Madison	County	\$19.90	\$21.48	8.0%	\$9.30	\$10.05	8.0%	\$10.60	\$11.44	7.9%
Oneida	City	\$3.39	\$3.45	1.9%	\$1.57	\$1.66	5.5%	\$1.82	\$1.80	-1.3%
Onondaga	County	\$238.7	\$241.5	1.2%	\$115.8	\$114.6	-1.0%	\$122.9	\$126.9	3.2%
Oswego	County	\$29.46	\$32.15	9.1%	\$13.72	\$14.84	8.2%	\$15.74	\$17.30	10.0%
Oswego	City	\$11.26	\$11.88	5.5%	\$5.42	\$5.62	3.6%	\$5.84	\$6.26	7.2%
Finger Lakes		\$496.9	\$512.4	3.1%	\$238.0	\$244.9	2.9%	\$258.9	\$267.4	3.3%
Genesee	County	\$26.40	\$27.78	5.2%	\$12.47	\$12.93	3.7%	\$13.93	\$14.85	6.6%
Livingston	County	\$23.68	\$22.48	-5.1%	\$10.81	\$10.73	-0.8%	\$12.88	\$11.76	-8.7%
Monroe	County	\$311.6	\$321.0	3.0%	\$150.6	\$154.6	2.7%	\$161.0	\$166.4	3.3%
Ontario	County	\$55.28	\$56.31	1.9%	\$26.52	\$27.09	2.1%	\$28.76	\$29.22	1.6%
Orleans	County	\$11.07	\$12.41	12.1%	\$5.39	\$5.88	9.2%	\$5.68	\$6.52	14.8%
Seneca	County	\$15.55	\$16.60	6.7%	\$7.32	\$7.57	3.4%	\$8.23	\$9.02	9.7%
Wayne	County	\$31.36	\$33.20	5.9%	\$14.86	\$15.74	5.9%	\$16.51	\$17.46	5.8%
Wyoming	County	\$12.85	\$12.80	-0.4%	\$6.03	\$5.96	-1.1%	\$6.82	\$6.84	0.2%
Yates	County	\$9.15	\$9.81	7.3%	\$4.02	\$4.42	9.9%	\$5.13	\$5.40	5.2%
Long Island		\$1,705.0	\$1,742.5	2.2%	\$823.6	\$839.0	1.9%	\$881.4	\$903.5	2.5%
Nassau	County	\$769.9	\$779.3	1.2%	\$376.6	\$384.0	2.0%	\$393.2	\$395.3	0.5%
Suffolk	County	\$933.0	\$961.3	3.0%	\$446.0	\$453.8	1.8%	\$487.0	\$507.4	4.2%
Mid-Hudson		\$1,203.1	\$1,231.2	2.3%	\$597.8	\$599.8	0.3%	\$605.4	\$631.5	4.3%
Dutchess	County	\$127.6	\$128.7	0.8%	\$63.06	\$62.20	-1.4%	\$64.55	\$66.45	2.9%
Orange	County	\$188.9	\$192.7	2.0%	\$91.75	\$92.83	1.2%	\$97.19	\$99.85	2.7%
Putnam	County	\$41.83	\$41.45	-0.9%	\$20.89	\$19.47	-6.8%	\$20.94	\$21.97	4.9%
Rockland	County	\$139.7	\$148.3	6.2%	\$68.82	\$72.56	5.4%	\$70.84	\$75.73	6.9%
Sullivan	County	\$36.54	\$35.47	-2.9%	\$16.92	\$17.13	1.3%	\$19.62	\$18.33	-6.6%
Ulster	County	\$83.29	\$84.93	2.0%	\$41.55	\$39.93	-3.9%	\$41.74	\$45.00	7.8%
Westchester	County	\$458.5	\$469.9	2.5%	\$231.1	\$230.9	-0.1%	\$227.4	\$239.0	5.1%
Mount Vernon	City	\$14.43	\$14.18	-1.7%	\$7.37	\$7.30	-1.0%	\$7.05	\$6.88	-2.4%
New Rochelle	City	\$20.64	\$21.59	4.6%	\$10.13	\$10.46	3.2%	\$10.51	\$11.13	6.0%
White Plains	City	\$28.87	\$30.03	4.0%	\$14.09	\$15.24	8.1%	\$14.78	\$14.80	0.1%
Yonkers	City	\$61.74	\$62.85	1.8%	\$31.54	\$31.09	-1.4%	\$30.19	\$31.77	5.2%

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Mohawk Valley		\$187.5	\$190.0	1.3%	\$89.17	\$91.59	2.7%	\$98.30	\$98.37	0.1%
Fulton	County	\$14.27	\$14.84	4.0%	\$6.86	\$7.08	3.3%	\$7.42	\$7.76	4.6%
Gloversville	City	\$2.25	\$2.27	0.6%	\$1.12	\$1.10	-1.5%	\$1.13	\$1.17	2.7%
Johnstown	City	\$2.81	\$2.72	-3.3%	\$1.33	\$1.35	1.4%	\$1.48	\$1.37	-7.6%
Hamilton	County	\$2.16	\$2.48	14.6%	\$1.00	\$1.08	7.7%	\$1.16	\$1.40	20.5%
Herkimer	County	\$21.43	\$22.31	4.1%	\$10.24	\$10.38	1.3%	\$11.19	\$11.93	6.6%
Montgomery	County	\$24.02	\$23.66	-1.5%	\$11.22	\$11.95	6.5%	\$12.80	\$11.71	-8.5%
Oneida	County	\$96.73	\$98.14	1.5%	\$46.19	\$47.23	2.2%	\$50.54	\$50.91	0.7%
Rome	City	\$5.06	\$5.21	2.9%	\$2.37	\$2.52	6.2%	\$2.70	\$2.69	0.0%
Utica	City	\$7.14	\$7.10	-0.6%	\$3.40	\$3.44	1.1%	\$3.74	\$3.66	-2.1%
Schoharie	County	\$11.57	\$11.23	-2.9%	\$5.44	\$5.48	0.6%	\$6.13	\$5.76	-6.1%
North Country		\$172.6	\$175.4	1.6%	\$79.39	\$83.81	5.6%	\$93.24	\$91.54	-1.8%
Clinton	County	\$35.56	\$37.30	4.9%	\$17.10	\$17.56	2.7%	\$18.46	\$19.74	6.9%
Essex	County	\$18.88	\$19.70	4.3%	\$9.26	\$9.54	3.0%	\$9.61	\$10.16	5.6%
Franklin	County	\$15.56	\$16.80	8.0%	\$7.55	\$8.24	9.1%	\$8.01	\$8.57	6.9%
Jefferson	County	\$49.24	\$50.09	1.7%	\$22.48	\$23.51	4.5%	\$26.75	\$26.59	-0.6%
Lewis	County	\$8.91	\$9.51	6.8%	\$4.18	\$4.58	9.4%	\$4.73	\$4.94	4.4%
St. Lawrence	County	\$43.43	\$40.93	-5.7%	\$18.33	\$19.89	8.5%	\$25.10	\$21.05	-16.2%
Ogdensburg	City	\$1.05	\$1.01	-4.0%	\$0.48	\$0.50	4.1%	\$0.57	\$0.51	-10.8%
Southern Tier		\$280.5	\$293.4	4.6%	\$133.1	\$142.5	7.0%	\$147.4	\$151.0	2.4%
Broome	County	\$92.64	\$94.91	2.5%	\$42.99	\$47.19	9.8%	\$49.64	\$47.72	-3.9%
Chemung	County	\$36.62	\$37.28	1.8%	\$18.15	\$18.31	0.9%	\$18.47	\$18.97	2.7%
Chenango	County	\$15.21	\$16.99	11.7%	\$7.49	\$8.37	11.8%	\$7.72	\$8.62	11.6%
Norwich	City	\$1.25	\$1.49	19.3%	\$0.65	\$0.74	14.9%	\$0.60	\$0.75	24.0%
Delaware	County	\$14.54	\$16.42	12.9%	\$6.85	\$7.56	10.4%	\$7.69	\$8.86	15.2%
Otsego	County	\$23.65	\$24.86	5.1%	\$11.05	\$11.30	2.2%	\$12.60	\$13.56	7.6%
Schuyler	County	\$7.23	\$7.31	1.0%	\$3.00	\$3.24	7.8%	\$4.23	\$4.07	-3.8%
Steuben	County	\$35.44	\$36.48	2.9%	\$16.76	\$17.54	4.7%	\$18.67	\$18.94	1.4%
Tioga	County	\$15.38	\$16.49	7.2%	\$7.62	\$8.01	5.2%	\$7.76	\$8.47	9.2%
Tompkins	County	\$31.53	\$33.75	7.0%	\$15.26	\$16.53	8.3%	\$16.27	\$17.22	5.8%
Ithaca	City	\$6.98	\$7.46	6.8%	\$3.26	\$3.66	12.5%	\$3.73	\$3.80	1.8%
Western New York		\$676.4	\$706.4	4.4%	\$322.4	\$342.9	6.4%	\$354.0	\$363.5	2.7%
Allegany	County	\$14.54	\$15.12	4.0%	\$7.71	\$7.37	-4.5%	\$6.83	\$7.75	13.6%
Cattaraugus	County	\$25.22	\$26.14	3.7%	\$12.59	\$12.69	0.8%	\$12.63	\$13.45	6.5%
Olean	City	\$2.51	\$2.54	1.0%	\$1.21	\$1.20	-1.3%	\$1.30	\$1.34	3.2%
Salamanca	City	\$0.41	\$0.47	15.4%	\$0.22	\$0.24	10.6%	\$0.19	\$0.22	21.1%
Chautauqua	County	\$43.32	\$45.49	5.0%	\$20.62	\$21.54	4.5%	\$22.70	\$23.95	5.5%
Erie	County	\$503.9	\$525.8	4.4%	\$237.7	\$256.0	7.7%	\$266.2	\$269.8	1.4%
Niagara	County	\$80.80	\$85.23	5.5%	\$39.38	\$41.35	5.0%	\$41.41	\$43.88	5.9%
New York City		\$5,138.7	\$5,380.5	4.7%	\$2,562.3	\$2,663.7	4.0%	\$2,576.4	\$2,716.8	5.4%
Other Local		\$735.4	\$761.3	3.5%	\$363.2	\$373.7	2.9%	\$372.2	\$387.6	4.1%
Statewide Total		\$11,449.9	\$11,873.2	3.7%	\$5,621.1	\$5,800.9	3.2%	\$5,828.8	\$6,072.3	4.2%

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, hotel occupancy or restaurant meals. 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 local 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 monthly sales tax 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 The period of 2010 to 2019 is referred to throughout the remainder of this report as the “pre-pandemic” period. Statewide local sales tax collections from January through June grew at an average pre-pandemic rate of 3.65 percent, as measured by the compound annual growth rate.
- 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 year-over-year rate of inflation from January through June is calculated by taking the average monthly CPI-U within the period.
- ⁴ The average pre-pandemic rate of inflation from January through June was 1.8 percent.
- ⁵ U.S. Bureau of Economic Analysis, “Real Personal Consumption Expenditures (PCEC96)” accessed at FRED Economic Data at <https://fred.stlouisfed.org/series/PCEC96>. The year-over-year change in personal consumption for January through May is calculated by taking the average monthly PCEC96 within the period. Personal consumption data for June 2025 was not released in time for this report.
- ⁶ New York State Department of Labor (DOL), “Current Employment Statistics” at <https://dol.ny.gov/current-employment-statistics-0>. The year-over-year change in unadjusted statewide nonfarm employment (and weekly private sector earnings) from January through June is calculated by taking the average monthly employment (and earnings) within the period. Statewide nonfarm employment and weekly private sector earnings from January through June grew at an average pre-pandemic rate of 1.3 percent and 2 percent, respectively.
- ⁷ DOL, “History of the Minimum Wage in New York State” at <https://dol.ny.gov/history-minimum-wage-new-york-state>.
- ⁸ For a list of counties and tax-imposing cities by region, see the Appendix on pages 6 and 7.
- ⁹ For more information, see the Office of the New York State Comptroller's 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.
- ¹⁰ New York City sales tax collections from January through June grew at an average pre-pandemic rate of 4.7 percent, as measured by the compound annual growth rate.
- ¹¹ Federal Reserve, *The Beige Book*, July 16, 2025, at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm.
- ¹² Federal Reserve, *The Beige Book*, July 16, 2025. 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.

Notes

- ¹³ "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 sales tax collections outside of New York City from January through June grew at an average pre-pandemic rate of 2.7 percent, as measured by the compound annual growth rate.
- ¹⁴ 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.
- ¹⁵ 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, refunds 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 (EFT) payments* (AS410 Report) at www.tax.ny.gov/research/stats/statistics/sales_tax/government/as410.htm.
- ¹⁶ 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.
- ¹⁷ 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 February 2025, at www.tax.ny.gov/pdf/publications/sales/pub718a.pdf.
- ¹⁸ Chapter 99 of the New York State Laws of 2025.
- ¹⁹ Office of the United States Trade Representative, "Presidential Tariff Actions," accessed on July 28, 2025, at <https://ustr.gov/trade-topics/presidential-tariff-actions>.

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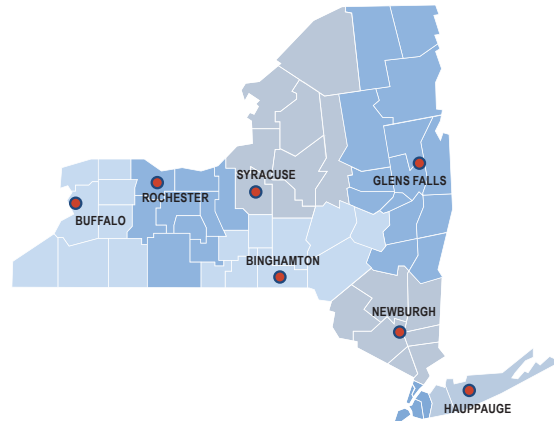
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