

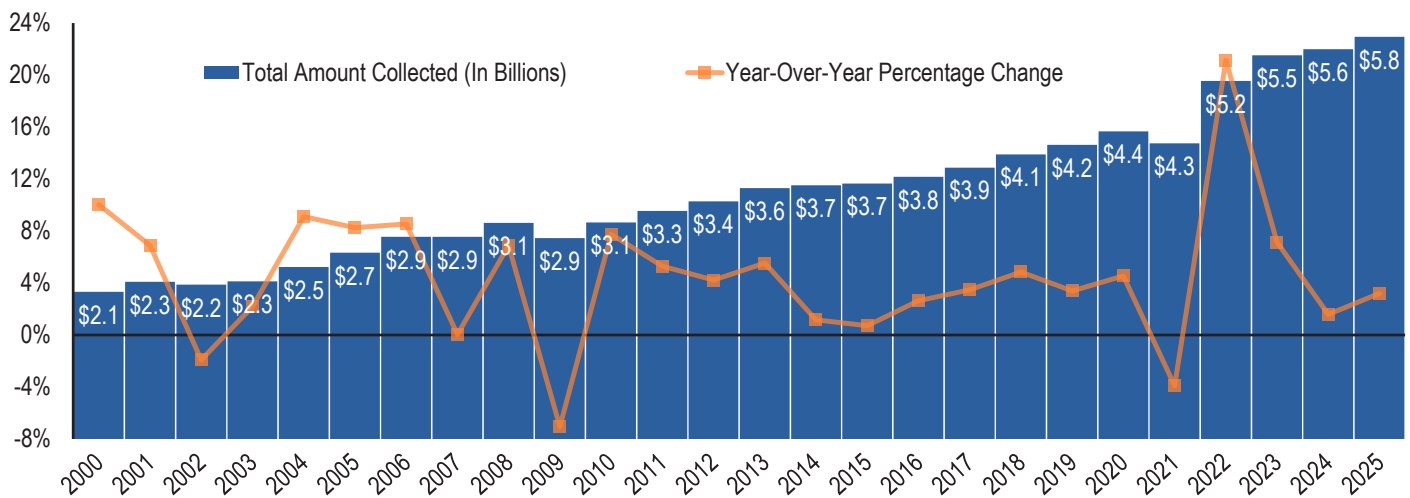
Local Sales Tax Collections Totaled \$5.8 Billion in the First Quarter of 2025, Up 3.2 Percent Over Prior Year

Overview

Sales tax collections for local governments and other local taxing entities in New York State totaled \$5.8 billion in the first quarter (January-March) of 2025, an increase of 3.2 percent (\$180 million) compared to the same quarter last year.¹ (See Figure 1.) All of the state’s 10 economic development regions, including New York City, saw some year-over-year growth in January-March collections. (For more regional analysis, see the Regional Sales Tax Performance section on page 3.)

As Figure 1 shows, the year-over-year growth of 3.2 percent in local sales tax collections in the first quarter, while higher than that in January-March 2024 (1.6 percent), marked the second straight year that first quarter growth was below the 3.5 percent average growth rate for the 2010 to 2019 pre-pandemic period of recovery and expansion following the Great Recession.²

FIGURE 1
First Quarter (January-March) 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

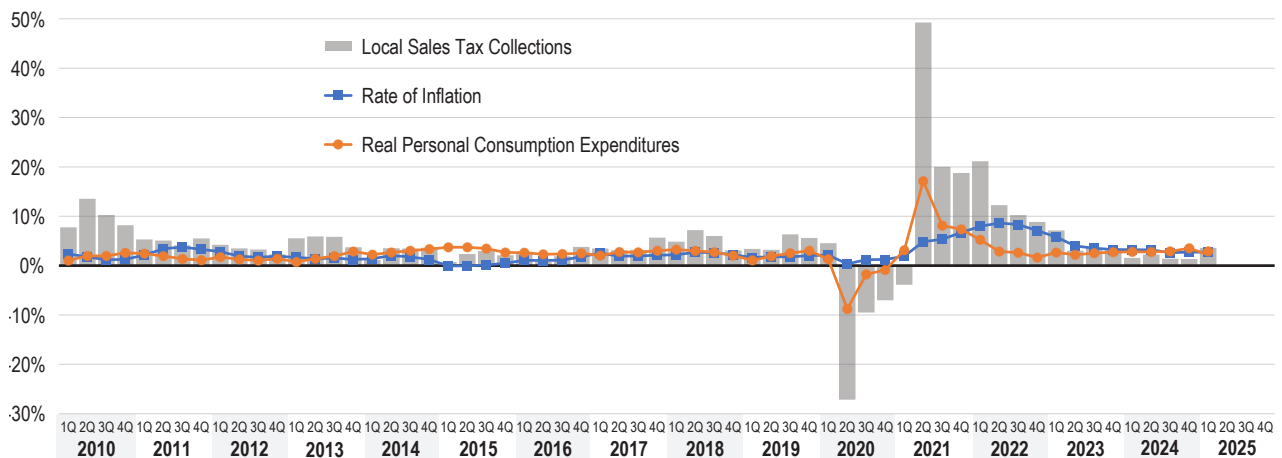
Many economic factors can influence growth in local sales tax collections. The rate of inflation, as measured by the change in the national Consumer Price Index, and growth (or decline) in consumer spending on goods and services, as measured by the change in Real Personal Consumption Expenditures, are two of the larger influences.

Year-over-year, the rate of inflation was 2.7 percent in the first quarter of 2025 as compared to the 3.2 percent rate for the January-March period last year.³ (See Figure 2.) Despite cooling considerably from its peak in the second quarter (April-June) of 2022, the inflation rate has remained elevated; from 2010 to 2019, the average quarterly rate of inflation was 1.8 percent.⁴

Personal consumption grew at a year-over-year rate of 2.9 percent in January-March 2025, higher than the average quarterly pre-pandemic rate (2.3 percent).⁵

FIGURE 2

Year-Over-Year Percentage Change in Local Sales Tax Collections, Real Personal Consumption Expenditures and the Rate of Inflation on a Quarterly Basis



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 consumer spending on goods and services in the U.S. economy absent the increase in prices due to inflation.
Sources: New York State Department of Taxation and Finance, U.S. Bureau of Labor Statistics and U.S. Bureau of Economic Analysis, with calculations by the Office of the New York State Comptroller.

Changes in the state’s job market can also influence local sales taxes. For example, increased employment and wage growth can boost consumer spending power, potentially increasing the consumption of taxable goods and services. In the first quarter of 2025, average monthly statewide employment grew 1.4 percent, the same as the average quarterly pre-pandemic growth rate and amounting to an increase of over 138,000 jobs compared to January-March last year. Also, weekly private sector earnings in the state increased by a monthly average of 2.2 percent in the first quarter compared to the same period in 2024, slightly above the average quarterly growth rate prior to the pandemic (2.1 percent).⁶ Minimum wages across the state increased on January 1, 2025, which also may have contributed to the growth.⁷

Regional Sales Tax Performance

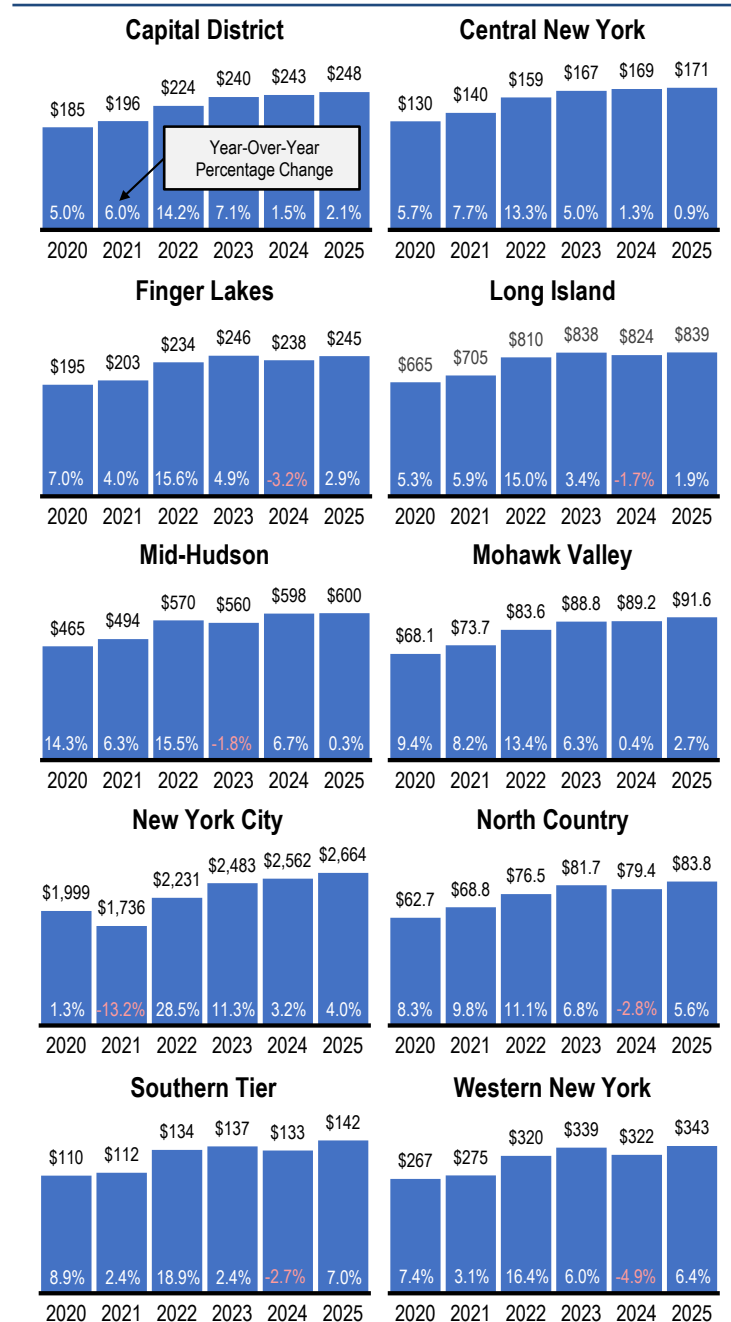
Every region in the state saw year-over-year growth in local sales tax collections in the first quarter of 2025, after half of them experienced year-over-year declines in collections for January-March 2024.⁸ (See Figure 3.) Quarterly growth can vary quite a bit on a region-by-region basis.

As Figure 3 shows, New York City collects the largest amount of local sales taxes, reflecting nearly half of all collections statewide. In the first quarter, the city's sales taxes totaled over \$2.6 billion, an increase of 4 percent (\$101 million), year over year, and just below the average January-March pre-pandemic growth rate (4.6 percent).⁹ The city's sales tax performance this past quarter partially reflects steady consumer spending and solid tourism activity, with hotel occupancy rates and Broadway attendance just below pre-pandemic highs. However, increased costs for hotel rooms may have reduced visitors' spending on restaurants and entertainment.¹⁰

For the rest of the state, aggregate first quarter collections in the counties and cities grew by 2.5 percent, year over year, nearly the same as the average pre-pandemic growth rate for January-March (2.4 percent).¹¹ Regional growth ranged from 0.3 percent (Mid-Hudson) to 7 percent (Southern Tier).

Compared to the same quarter last year, several regions saw collections rebound after experiencing year-over-year declines in January-March 2024. However, the results differed for the Finger Lakes Region. While first quarter collections were higher than 2024, they remained slightly below 2023 levels. Collections in the Central New York and Mid-Hudson regions saw little year-over-year growth.

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



Notes: Regional totals include all counties and tax-imposing 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

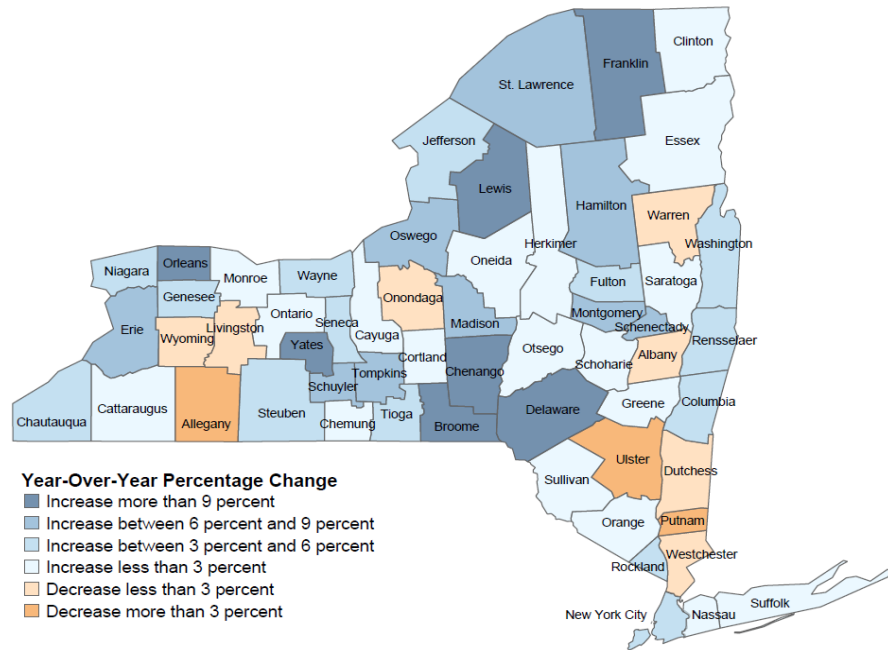
On a county basis, sales tax collections, in aggregate, grew by 2.5 percent in the first quarter of 2025 compared to the same quarter last year. Over 80 percent (47 of 57) of counties outside of New York City experienced an increase in collections. (See Figure 4.)

Chenango County saw the highest quarterly growth at 11.8 percent, followed by Delaware County at 10.4 percent. Several other counties experienced near double-digit growth, including Yates (9.9 percent), Broome (9.8 percent), Lewis (9.4 percent), Orleans (9.2 percent) and Franklin (9.1 percent).

For the 10 counties with decreases in collections, Putnam saw the steepest decline (6.8 percent), followed by Allegany (4.5 percent), Ulster (3.9 percent), and Warren (1.6 percent).

Over three-fourths (14 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 quarter.¹² Norwich had the largest increase at 14.5 percent, followed by Ithaca (12.5 percent) and Salamanca (10.6 percent). Conversely, the cities of Gloversville, Mount Vernon, Olean and Yonkers each saw decreases in collections, ranging from 1 percent to 1.5 percent.

FIGURE 4
Year-Over-Year Percentage Change in County Sales Tax Collections, First Quarter (January-March) 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 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 quarterly year-over-year changes. For example, Nassau County’s sales tax collections would have seen almost no growth in the first quarter were it not for the addition of \$6.9 million in technical adjustments.¹³ Furthermore, Rockland County would have experienced no sales tax growth had it not been for the addition of \$4.9 million in technical adjustments. 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

Actions taken by the federal or state government or even at the local level can directly impact sales tax collections, to varying degrees. For example, Suffolk County adopted a local law last year to increase its sales tax rate from 4.625 percent to 4.75 percent, effective March 1, 2025, in order to help fund its new countywide drinking water protection program.¹⁴ Local rate changes are not common, however, and must receive state approval, but they can have a large effect on collections for the affected taxing jurisdiction.¹⁵

New York State amended its Tax Law to impose state and local sales taxes, and the New York City unit fee, on short-term rental unit occupancy, effective March 1, 2025.¹⁶ This sales tax is currently imposed in all counties and tax-imposing cities. The law requires, among other things, that short-term rental booking services, and in some cases individual operators, collect sales tax on the cost of the rentals from their customers. These collections will be included in the sales tax (cash) distributions made by the state to local governments. However, the monthly distribution figures reflect collections from all sources and do not distinguish how much comes from short-term rentals, making it difficult to assess the impact on collections of this tax.

With the imposition of higher tariffs, which may increase the prices of imported goods, the rate of inflation could accelerate above current levels, even if the tariffs are imposed only temporarily. The impact of the higher tariffs on local sales tax collections remains to be seen. As of the release of this report, the implementation of some tariffs has been delayed and exclusions for certain goods have been announced.¹⁷ The Office of the New York State Comptroller will continue to monitor the local impact of the federal government’s economic policies and actions.

To view sales tax collections by region and local taxing jurisdiction for the first quarter of 2025, see the Appendix on pages 6 and 7. To download a detailed spreadsheet with monthly and quarterly analysis dating back to 2020, see **Monthly and Quarterly Local Sales Tax Collections by Region**.

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

Region	City/ County	First Quarter (January-March)			January			February			March		
		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		\$243.2	\$248.2	2.1%	\$82.03	\$89.30	8.9%	\$70.09	\$73.61	5.0%	\$91.04	\$85.32	-6.3%
Albany	County	\$88.89	\$88.81	-0.1%	\$29.84	\$32.18	7.9%	\$25.80	\$26.96	4.5%	\$33.25	\$29.66	-10.8%
Columbia	County	\$13.90	\$14.67	5.5%	\$4.59	\$5.12	11.7%	\$4.14	\$4.00	-3.4%	\$5.18	\$5.55	7.1%
Greene	County	\$11.64	\$11.85	1.9%	\$3.76	\$4.22	12.3%	\$3.18	\$3.34	5.0%	\$4.70	\$4.29	-8.6%
Rensselaer	County	\$29.59	\$31.28	5.7%	\$10.14	\$11.12	9.7%	\$8.64	\$8.98	3.9%	\$10.81	\$11.18	3.4%
Saratoga	County	\$40.04	\$40.09	0.1%	\$13.81	\$14.79	7.1%	\$12.28	\$12.07	-1.7%	\$13.96	\$13.22	-5.3%
Saratoga Springs	City	\$3.98	\$4.17	4.9%	\$1.29	\$1.35	4.4%	\$1.10	\$1.22	10.5%	\$1.58	\$1.61	1.5%
Schenectady	County	\$31.14	\$33.39	7.2%	\$10.72	\$11.79	10.0%	\$7.97	\$10.05	26.2%	\$12.46	\$11.55	-7.3%
Warren	County	\$15.59	\$15.34	-1.6%	\$5.20	\$5.55	6.6%	\$4.65	\$4.65	0.0%	\$5.74	\$5.15	-10.3%
Glens Falls	City	\$1.20	\$1.21	0.9%	\$0.38	\$0.42	11.5%	\$0.33	\$0.36	7.7%	\$0.49	\$0.43	-12.0%
Washington	County	\$7.19	\$7.41	3.0%	\$2.32	\$2.76	19.1%	\$2.01	\$1.99	-0.9%	\$2.86	\$2.66	-7.2%
Central New York		\$169.2	\$170.7	0.9%	\$56.29	\$60.47	7.4%	\$50.22	\$52.14	3.8%	\$62.64	\$58.14	-7.2%
Cayuga	County	\$11.00	\$11.30	2.7%	\$3.74	\$4.15	10.8%	\$3.38	\$3.23	-4.5%	\$3.87	\$3.92	1.3%
Auburn	City	\$2.73	\$2.78	2.1%	\$0.90	\$0.96	5.9%	\$0.79	\$0.84	6.8%	\$1.04	\$0.99	-4.7%
Cortland	County	\$9.64	\$9.90	2.7%	\$3.14	\$3.59	14.2%	\$2.77	\$2.96	6.8%	\$3.73	\$3.35	-10.1%
Madison	County	\$9.30	\$10.05	8.0%	\$2.95	\$3.22	9.3%	\$2.65	\$2.84	7.1%	\$3.70	\$3.99	7.7%
Oneida	City	\$1.57	\$1.66	5.5%	\$0.52	\$0.55	4.7%	\$0.46	\$0.47	3.5%	\$0.59	\$0.64	7.9%
Onondaga	County	\$115.8	\$114.6	-1.0%	\$38.68	\$41.45	7.2%	\$34.58	\$36.27	4.9%	\$42.52	\$36.88	-13.2%
Oswego	County	\$13.72	\$14.84	8.2%	\$4.81	\$4.88	1.5%	\$4.24	\$4.12	-2.9%	\$4.67	\$5.84	25.1%
Oswego	City	\$5.42	\$5.62	3.6%	\$1.54	\$1.68	8.7%	\$1.35	\$1.41	4.4%	\$2.52	\$2.53	0.1%
Finger Lakes		\$238.0	\$244.9	2.9%	\$82.96	\$84.35	1.7%	\$73.14	\$73.18	0.0%	\$81.86	\$87.41	6.8%
Genesee	County	\$12.47	\$12.93	3.7%	\$4.19	\$4.53	8.0%	\$3.72	\$3.91	5.1%	\$4.56	\$4.49	-1.4%
Livingston	County	\$10.81	\$10.73	-0.8%	\$3.47	\$3.74	7.9%	\$3.02	\$3.19	5.7%	\$4.32	\$3.79	-12.3%
Monroe	County	\$150.6	\$154.6	2.7%	\$53.87	\$53.40	-0.9%	\$47.49	\$46.29	-2.5%	\$49.20	\$54.93	11.6%
Ontario	County	\$26.52	\$27.09	2.1%	\$9.17	\$9.47	3.3%	\$8.10	\$8.57	5.7%	\$9.24	\$9.05	-2.1%
Orleans	County	\$5.39	\$5.88	9.2%	\$1.83	\$1.86	1.3%	\$1.56	\$1.64	4.9%	\$1.99	\$2.39	19.9%
Seneca	County	\$7.32	\$7.57	3.4%	\$2.51	\$2.66	5.9%	\$2.18	\$2.27	4.1%	\$2.64	\$2.65	0.5%
Wayne	County	\$14.86	\$15.74	5.9%	\$4.80	\$5.38	12.0%	\$4.33	\$4.41	1.9%	\$5.73	\$5.95	3.9%
Wyoming	County	\$6.03	\$5.96	-1.1%	\$1.84	\$1.89	2.7%	\$1.58	\$1.72	9.1%	\$2.61	\$2.35	-9.9%
Yates	County	\$4.02	\$4.42	9.9%	\$1.28	\$1.42	11.5%	\$1.16	\$1.18	1.6%	\$1.58	\$1.81	14.8%
Long Island		\$823.6	\$839.0	1.9%	\$279.8	\$299.4	7.0%	\$250.8	\$253.8	1.2%	\$293.0	\$285.8	-2.4%
Nassau	County	\$376.6	\$384.0	2.0%	\$126.1	\$138.6	9.9%	\$116.0	\$117.1	1.0%	\$134.5	\$128.3	-4.6%
Suffolk	County	\$446.0	\$453.8	1.8%	\$153.5	\$160.5	4.6%	\$134.6	\$136.4	1.3%	\$157.9	\$156.9	-0.6%
Mid-Hudson		\$597.8	\$599.8	0.3%	\$190.4	\$221.9	16.5%	\$168.2	\$176.7	5.1%	\$239.2	\$201.2	-15.9%
Dutchess	County	\$63.06	\$62.20	-1.4%	\$20.55	\$22.49	9.5%	\$18.60	\$18.43	-0.9%	\$23.91	\$21.28	-11.0%
Orange	County	\$91.8	\$92.8	1.2%	\$30.14	\$34.79	15.4%	\$27.34	\$27.63	1.1%	\$34.28	\$30.41	-11.3%
Putnam	County	\$20.89	\$19.47	-6.8%	\$7.11	\$7.79	9.5%	\$6.14	\$5.83	-5.0%	\$7.64	\$5.85	-23.4%
Rockland	County	\$68.82	\$72.56	5.4%	\$22.52	\$26.89	19.4%	\$19.92	\$20.52	3.0%	\$26.39	\$25.15	-4.7%
Sullivan	County	\$16.92	\$17.13	1.3%	\$5.10	\$6.37	24.8%	\$4.42	\$4.80	8.5%	\$7.39	\$5.96	-19.3%
Ulster	County	\$41.55	\$39.93	-3.9%	\$13.03	\$15.09	15.8%	\$11.73	\$11.84	0.9%	\$16.79	\$13.00	-22.6%
Westchester	County	\$231.1	\$230.9	-0.1%	\$70.70	\$84.84	20.0%	\$61.34	\$68.15	11.1%	\$99.04	\$77.94	-21.3%
Mount Vernon	City	\$7.37	\$7.30	-1.0%	\$2.34	\$2.79	19.2%	\$2.06	\$2.17	5.6%	\$2.98	\$2.34	-21.4%
New Rochelle	City	\$10.13	\$10.46	3.2%	\$3.36	\$3.83	14.0%	\$2.90	\$3.06	5.5%	\$3.88	\$3.57	-7.9%
White Plains	City	\$14.09	\$15.24	8.1%	\$4.94	\$5.19	4.9%	\$4.43	\$4.53	2.3%	\$4.72	\$5.52	17.1%
Yonkers	City	\$31.54	\$31.09	-1.4%	\$10.40	\$11.58	11.4%	\$9.08	\$9.53	5.0%	\$12.07	\$9.97	-17.4%

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		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		\$89.17	\$91.59	2.7%	\$29.38	\$31.89	8.5%	\$25.44	\$26.82	5.4%	\$34.35	\$32.88	-4.3%
Fulton	County	\$6.86	\$7.08	3.3%	\$2.23	\$2.39	7.3%	\$1.95	\$2.01	3.2%	\$2.68	\$2.68	0.0%
<i>Gloversville</i>	City	\$1.12	\$1.10	-1.5%	\$0.37	\$0.40	9.1%	\$0.33	\$0.34	2.8%	\$0.41	\$0.35	-14.5%
<i>Johnstown</i>	City	\$1.33	\$1.35	1.4%	\$0.44	\$0.45	2.4%	\$0.37	\$0.43	17.3%	\$0.52	\$0.47	-10.6%
Hamilton	County	\$1.00	\$1.08	7.7%	\$0.37	\$0.33	-9.2%	\$0.25	\$0.26	4.6%	\$0.38	\$0.48	26.1%
Herkimer	County	\$10.24	\$10.38	1.3%	\$3.47	\$3.68	6.2%	\$2.93	\$3.00	2.2%	\$3.84	\$3.70	-3.8%
Montgomery	County	\$11.22	\$11.95	6.5%	\$3.45	\$3.96	15.0%	\$3.08	\$3.34	8.5%	\$4.69	\$4.64	-1.0%
Oneida	County	\$46.19	\$47.23	2.2%	\$15.47	\$16.78	8.5%	\$13.42	\$14.05	4.8%	\$17.31	\$16.39	-5.3%
<i>Rome</i>	City	\$2.37	\$2.52	6.2%	\$0.79	\$0.80	1.6%	\$0.66	\$0.72	8.6%	\$0.91	\$0.99	8.5%
<i>Utica</i>	City	\$3.40	\$3.44	1.1%	\$1.13	\$1.20	5.9%	\$0.97	\$1.03	6.1%	\$1.30	\$1.21	-6.8%
Schoharie	County	\$5.44	\$5.48	0.6%	\$1.67	\$1.89	12.8%	\$1.47	\$1.63	10.4%	\$2.30	\$1.96	-14.5%
North Country		\$79.39	\$83.81	5.6%	\$26.86	\$28.78	7.1%	\$24.06	\$24.53	1.9%	\$28.47	\$30.51	7.2%
Clinton	County	\$17.10	\$17.56	2.7%	\$5.68	\$6.48	14.1%	\$5.15	\$5.21	1.3%	\$6.28	\$5.87	-6.5%
Essex	County	\$9.26	\$9.54	3.0%	\$3.28	\$3.48	6.0%	\$2.83	\$2.79	-1.1%	\$3.16	\$3.27	3.5%
Franklin	County	\$7.55	\$8.24	9.1%	\$2.58	\$2.90	12.3%	\$2.28	\$2.39	4.5%	\$2.68	\$2.95	10.0%
Jefferson	County	\$22.48	\$23.51	4.5%	\$7.72	\$7.87	2.0%	\$6.85	\$6.83	-0.4%	\$7.91	\$8.81	11.3%
Lewis	County	\$4.18	\$4.58	9.4%	\$1.24	\$1.49	20.2%	\$1.11	\$1.19	7.4%	\$1.84	\$1.90	3.4%
St. Lawrence	County	\$18.33	\$19.89	8.5%	\$6.19	\$6.40	3.4%	\$5.69	\$5.95	4.6%	\$6.45	\$7.54	16.9%
<i>Ogdensburg</i>	City	\$0.48	\$0.50	4.1%	\$0.18	\$0.17	-4.3%	\$0.16	\$0.17	6.0%	\$0.14	\$0.16	12.8%
Southern Tier		\$133.1	\$142.5	7.0%	\$45.89	\$48.60	5.9%	\$40.42	\$41.15	1.8%	\$46.77	\$52.72	12.7%
Broome	County	\$42.99	\$47.19	9.8%	\$14.86	\$16.15	8.7%	\$13.13	\$13.60	3.6%	\$15.00	\$17.43	16.2%
Chemung	County	\$18.15	\$18.31	0.9%	\$6.56	\$6.51	-0.8%	\$5.84	\$5.60	-4.1%	\$5.75	\$6.20	7.9%
Chenango	County	\$7.49	\$8.37	11.8%	\$2.47	\$2.77	12.2%	\$2.17	\$2.28	5.3%	\$2.86	\$3.32	16.2%
<i>Norwich</i>	City	\$0.65	\$0.74	14.9%	\$0.26	\$0.23	-9.5%	\$0.22	\$0.23	4.1%	\$0.17	\$0.28	65.6%
Delaware	County	\$6.85	\$7.56	10.4%	\$2.26	\$2.50	10.9%	\$2.03	\$1.91	-6.1%	\$2.57	\$3.16	23.0%
Otsego	County	\$11.05	\$11.30	2.2%	\$3.58	\$3.83	6.8%	\$3.18	\$3.28	3.3%	\$4.29	\$4.19	-2.4%
Schuyler	County	\$3.00	\$3.24	7.8%	\$0.94	\$1.06	12.6%	\$0.85	\$0.98	16.2%	\$1.22	\$1.20	-1.6%
Steuben	County	\$16.76	\$17.54	4.7%	\$5.92	\$5.94	0.4%	\$4.98	\$4.91	-1.5%	\$5.86	\$6.70	14.2%
Tioga	County	\$7.62	\$8.01	5.2%	\$2.71	\$2.88	6.3%	\$2.36	\$2.26	-4.2%	\$2.55	\$2.88	12.8%
Tompkins	County	\$15.26	\$16.53	8.3%	\$5.22	\$5.59	7.1%	\$4.68	\$5.03	7.4%	\$5.35	\$5.91	10.4%
<i>Ithaca</i>	City	\$3.26	\$3.66	12.5%	\$1.12	\$1.15	2.6%	\$0.98	\$1.07	8.7%	\$1.16	\$1.45	25.2%
Western New York		\$322.4	\$342.9	6.4%	\$116.7	\$114.0	-2.3%	\$103.1	\$98.0	-4.9%	\$102.5	\$130.9	27.6%
Allegany	County	\$7.71	\$7.37	-4.5%	\$2.42	\$2.68	10.6%	\$2.04	\$2.06	1.0%	\$3.25	\$2.63	-19.2%
Cattaraugus	County	\$12.59	\$12.69	0.8%	\$4.02	\$4.44	10.4%	\$3.65	\$3.69	1.1%	\$4.91	\$4.56	-7.2%
<i>Olean</i>	City	\$1.21	\$1.20	-1.3%	\$0.37	\$0.45	21.2%	\$0.40	\$0.43	8.0%	\$0.44	\$0.32	-28.4%
<i>Salamanca</i>	City	\$0.22	\$0.24	10.6%	\$0.077	\$0.10	34.4%	\$0.066	\$0.060	-9.2%	\$0.079	\$0.082	4.0%
Chautauqua	County	\$20.62	\$21.54	4.5%	\$6.71	\$7.81	16.4%	\$5.95	\$5.96	0.0%	\$7.96	\$7.78	-2.2%
Erie	County	\$237.7	\$256.0	7.7%	\$88.13	\$83.83	-4.9%	\$78.13	\$73.11	-6.4%	\$71.43	\$99.05	38.7%
Niagara	County	\$39.38	\$41.35	5.0%	\$14.13	\$13.93	-1.4%	\$12.04	\$11.93	-0.9%	\$13.22	\$15.50	17.2%
New York City		\$2,562.3	\$2,663.7	4.0%	\$872.7	\$908.1	4.1%	\$758.5	\$782.4	3.1%	\$931.1	\$973.2	4.5%
Other Local		\$363.2	\$373.7	2.9%	\$115.5	\$122.8	6.3%	\$101.60	\$103.8	2.2%	\$146.1	\$147.1	0.7%
Statewide Total		\$5,621.1	\$5,800.9	3.2%	\$1,898.6	\$2,009.6	5.8%	\$1,665.6	\$1,706.1	2.4%	\$2,056.9	\$2,085.2	1.4%

Notes: Collections data can reflect technical adjustments and other administrative issues, quarterly reconciliation, as well as changes in tax rates, which may require care when analyzing changes over time. Collections include distributions made to counties and cities that impose a paper carryout bag reduction fee. The cities included in the above table impose their own sales tax instead of receiving a share of what their respective counties collect. "Other Local" includes sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts. Regional totals do not include taxes collected for these purposes, but do include collections for cities that impose a segmented sales tax on consumer utilities or hotel occupancy. Tax and Finance reports the "gross" local sales tax collections for each county and New York City, not adjusting for any money withheld for State-related purposes.

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

Notes

- ¹ Unless otherwise noted, all 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 Average year-over-year growth in statewide local sales tax collections in the first quarter was 3.5 percent from 2010 to 2019.
- ³ U.S. Bureau of Labor Statistics, “CPI for All Urban Consumers (CPI-U), U.S. City Average, All Items” at <https://data.bls.gov/cgi-bin/surveymost?cu>.
- ⁴ The average quarterly year-over-year rate of inflation was 1.8 percent from 2010 to 2019.
- ⁵ U.S. Bureau of Economic Analysis, “Real Personal Consumption Expenditures (ND000349Q)” accessed at FRED Economic Data at <https://fred.stlouisfed.org/series/ND000349Q>. The average quarterly year-over-year rate of growth in personal consumption was 2.3 percent from 2010 to 2019.
- ⁶ New York State Department of Labor (DOL), “Current Employment Statistics” at <https://dol.ny.gov/current-employment-statistics-0>. The average quarterly year-over-year rate of growth in unadjusted statewide nonfarm employment and weekly private sector earnings was 1.4 percent and 2.1 percent, respectively, from 2010 to 2019. For recent analysis on local government workforce trends in New York State, including the number of full-time employees and average annual salaries, see the Office of the New York State Comptroller's (OSC) report on *Local Government Workforce Trends in New York State*, December 2023, at www.osc.ny.gov/files/local-government/publications/pdf/local-gov-workforce-trends-ny.pdf.
- 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 Average year-over-year growth in New York City sales tax collections in the first quarter was 4.6 percent from 2010 to 2019.
- ¹⁰ Federal Reserve, *The Beige Book*, March 4, 2025, 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.
- ¹¹ “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. Average year-over-year growth in aggregate county and city sales tax collections outside of New York City in the first quarter was 2.5 percent from 2010 to 2019.

Notes

- ¹² 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.
- ¹³ 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.
- ¹⁴ 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.
- ¹⁵ For a list of 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 recent local sales tax rate changes, as well as tax exemptions, see Tax and Finance, "Localities rate change notices" at www.tax.ny.gov/forms/locality_rate_changes.htm.
- ¹⁶ Chapter 99 of the New York State Laws of 2025.
- ¹⁷ Wyatt Grantham-Philips, "A timeline of Trump's tariff actions so far," *Public Broadcasting Service*, last updated on April 10, 2025, at www.pbs.org/newshour/economy/a-timeline-of-trumps-tariff-actions-so-far.

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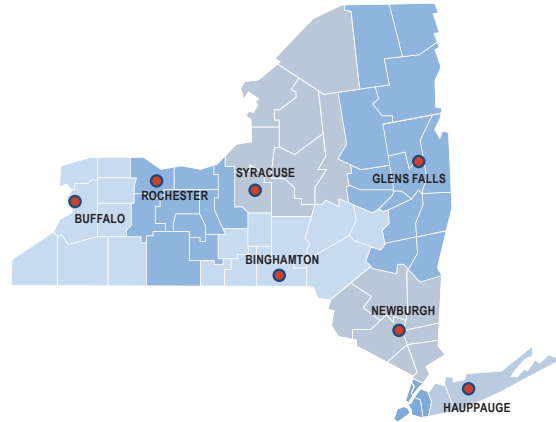
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