OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller

Local Sales Tax Collections From January to September 2025 Totaled $18.2 Billion, Up 4.3 Percent Over Prior Year

Overview

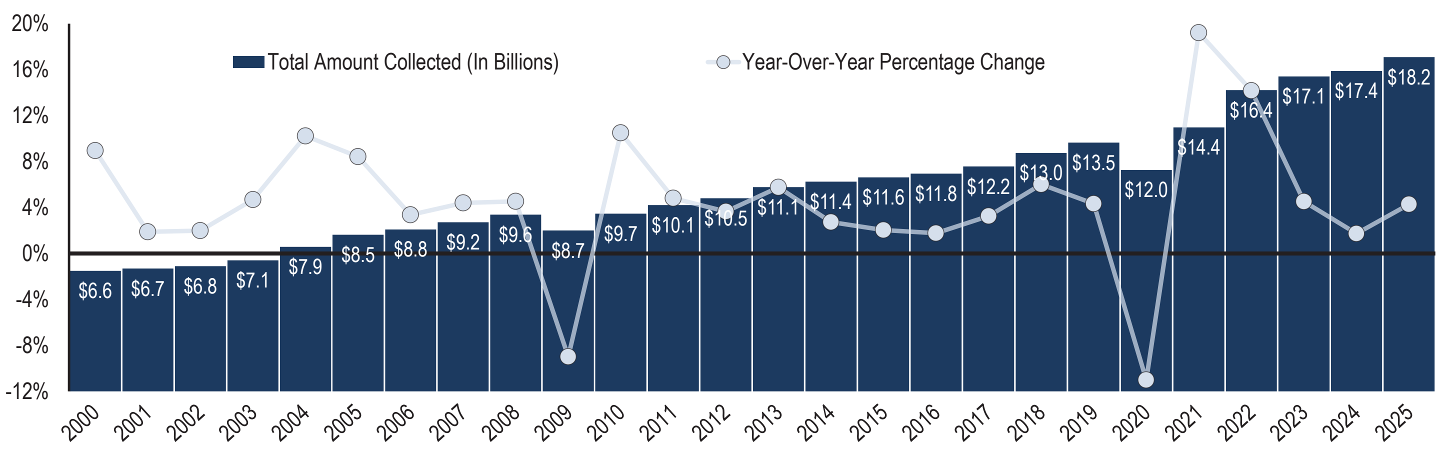
Sales tax collections for local governments and other local taxing entities in New York State totaled $18.2 billion from January to September 2025, an increase of 4.3 percent ($747 million) compared to the same period last year.[1] (See Figure 1.) Each of the state's 10 economic development regions, including New York City, experienced year-over-year growth in collections, although increases varied on a regional basis. (For regional analysis, see **Regional Sales Tax Performance** on page 3.)

Local sales tax growth has increased over the course of 2025 so far. Broken down by calendar quarter, collections this year 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) and 5.4 percent in the third quarter (July-September). (See the **Appendix** on pages 6 and 7 for year-to-date and quarterly sales tax collections by region and local taxing jurisdiction.)

As Figure 1 shows, the year-over-year increase in local sales tax collections through September 2025 (4.3 percent) was more than twice the increase for the same period in 2024 (1.7 percent). In addition, growth so far this year was higher than the 3.8 percent average growth rate seen from January to September for the 2010 to 2019 period of recovery and expansion following the Great Recession (referred to hereafter as the "pre-pandemic" period).[2]

FIGURE 1

Year-to-Date (January-September) 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.

Economic Factors Impacting Sales Tax Performance

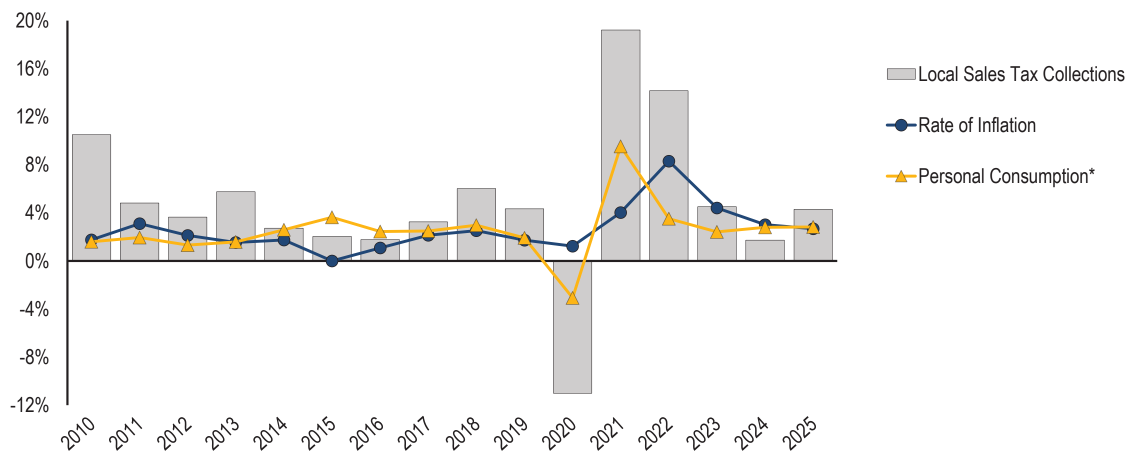
Several economic factors can help explain local sales tax growth or decline. Since collections are sensitive to price fluctuations and how much consumers are willing to spend, two of the more notable factors are the rate of inflation, as measured by the change in the national Consumer Price Index, and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

Due to the federal government shutdown, national personal consumption data and federal-state cooperative labor market data for the month of September were not released in time to be included in this report. All year-to-date analysis for these measures, except where noted, is for the period of January to August.

After easing to an over four-year low of 2.3 percent in April 2025, inflation began gradually rising over the next few months, reaching 3 percent by September.[3] As shown in Figure 2, the average monthly year-over-year rate of inflation was 2.7 percent for the period of January to September 2025, which while down for the third straight year, was still above the pre-pandemic average monthly rate (1.8 percent).[4]

FIGURE 2

Year-to-Date (January-September) Percentage Change in 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 for the period covered. Personal consumption is represented by the average monthly year-over-year change in Real Personal Consumption Expenditures – 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 period covered.

* The change in personal consumption for 2025 is based on January through August. For all other years, change is based on January through September.

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.

Personal consumption grew at an average monthly year-over-year rate of 2.8 percent from January to August 2025.[5] This was slightly higher than the average growth rate for the same period in 2024 (2.7 percent), although growth has slowed in recent months, ranging from 2.5 percent in May to 2.7 percent in August. Prior to the pandemic in 2020, growth in personal consumption largely exceeded the rate of inflation, for the most part, potentially driving local sales tax growth. However, the opposite appears to be true over the past few years.

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, potentially fueling consumer spending. Statewide nonfarm employment from January to August 2025 grew by 1.3 percent (129,000 jobs), year over year, while weekly private sector earnings through August increased by 2.6 percent.[6] Part of this earnings growth could be attributed to the minimum wage increases that took effect on January 1, 2025.[7]

Regional Sales Tax Performance

Each of the state's regions experienced a year-over-year increase in sales tax collections through September 2025. In comparison, two out of ten regions had declines in collections during the same period in 2024 and two others saw almost no growth.[8] (See Figure 3.)

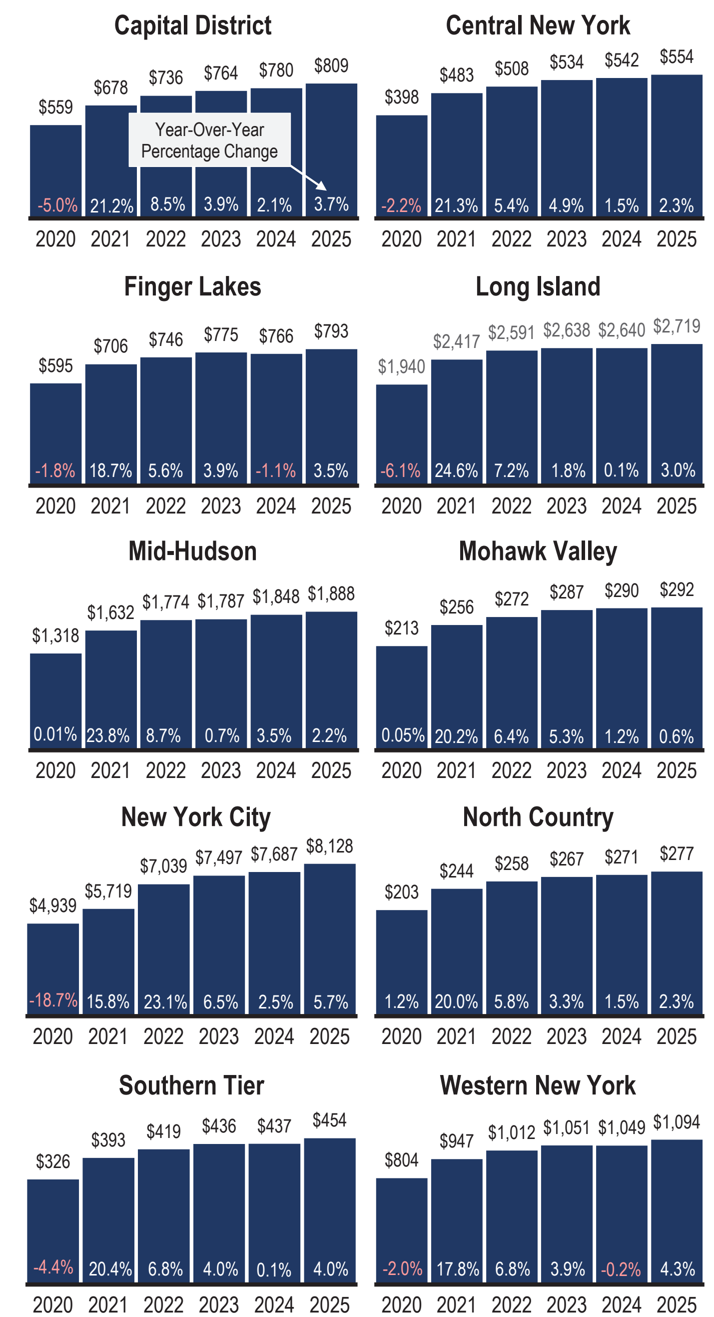
New York City collects about three times more in sales taxes than the next highest region (Long Island) and comprises approximately half of all collections statewide. This is because, among other things, the city is a global tourism destination and home to more than two-fifths of the state's population.[9] The city's sales taxes from January to September 2025 totaled $8.1 billion, up 5.7 percent ($441 million), year over year, which was more than twice as high as the increase for the same period in 2024 (2.5 percent) and stronger than the city's average pre-pandemic growth rate (4.8 percent).[10] Increases in consumer spending so far this year may be explained, in part, by strong domestic tourism, with record average nightly rates for hotels and solid Broadway attendance, although ticket sales have been slightly down in recent months compared to what they were in the early summer.[11]

As for the counties and cities throughout the rest of the state: aggregate growth in collections through September 2025 was 3 percent ($258 million), year over year, up from 1 percent for the same period in 2024 and the same as the average pre-pandemic growth rate.[12]

Among the regions outside of New York City, year-over-year growth in collections from January to September ranged from a low of 0.6 percent in the Mohawk Valley to a high of 4.3 percent in Western New York. All regions except the Mid-Hudson and Mohawk Valley realized stronger sales tax growth than during the same period in 2024.

FIGURE 3

Year-to-Date (January-September) Local Sales Tax Collections by Region in New York State, 2020 to 2025 (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.

County and City Collections

On a county basis, aggregate sales tax collections through September 2025 grew by 3.1 percent over the same period in 2024. Nearly 90 percent (51 of 57) of the counties outside of New York City had an increase in collections, with close to one-third of counties seeing more than 5 percent growth. (See Figure 4.)

Hamilton County experienced the highest year-over-year sales tax growth at 12 percent, followed by the counties of Yates and Chenango (each at 10.4 percent), Delaware (10.3 percent) and Orleans (9.7 percent).

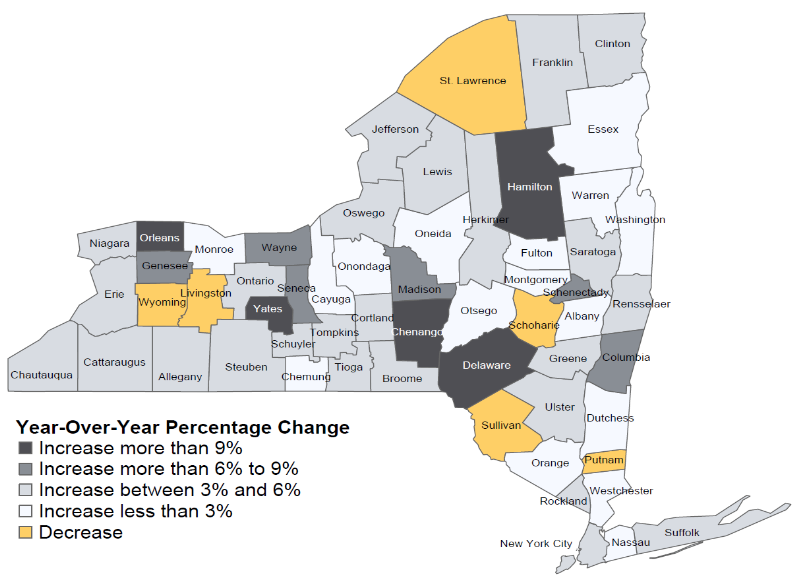
Of the six counties that experienced year-over-year decreases in collections, Sullivan had the steepest decline at 4.7 percent, followed by Schoharie (4.4 percent), Livingston (2.5 percent) and St. Lawrence (2.1 percent).

Over half (10 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 from the period of January to September 2025.[13] Norwich had the largest increase at 17.2 percent, followed by Salamanca (8.7 percent). Of the eight cities that experienced decreases in collections, Utica had the steepest decline at 8.9 percent, followed by Gloversville (7.2 percent) and Oneida (5.3 percent).

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, the counties of St. Lawrence and Livingston would have each seen growth in sales tax collections through September 2025 were it not for the deduction of $4.3 million and $1.2 million in technical adjustments, respectively.[14] 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

Year-to-Date (January-September) Percentage Change in County Sales Tax Collections, 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.

Recent Policy Changes

Policy changes at all levels of government (local, state and federal) can impact local sales tax collections. For example, Suffolk County adopted a local law in 2024 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.[15] 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.[16]

As discussed in the Comptroller's local sales tax updates from earlier this year, the state's Tax Law was amended in February to impose state and local sales taxes, and the New York City unit fee, on short-term rental unit occupancy, effective March 1, 2025.[17] This new tax applies to all counties and tax-imposing cities. 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 short-term rental unit occupancy taxes on overall collections.

Over the course of the year, the federal government has made significant fiscal policy changes that can impact local sales tax collections, particularly the imposition of higher tariffs on certain imported goods, as well as countries.[18] Recent findings (made available on the Federal Reserve Bank of Boston's website) from a series of business surveys show that there are a wide range of expectations regarding the future of tariff policies and the potential pass-through of tariff costs.[19] For example, almost half (45 percent) of the tariff-impacted small and medium business owners surveyed in August believe that higher tariffs will persist for more than a year and anticipate increasing consumer prices at higher tariff rates. While tariffs can drive up prices, resulting in increased sales taxes, if consumers substitute tariff-free or lower-cost items, or even forgo spending, the impact of these higher prices might not result in increased 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 year-to-date local sales tax collections by region and local taxing jurisdiction, 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

Local Sales Tax Collections by Region, Year to Date (January-September) and Calendar Quarter

Region	City/ County	Year to Date (January-September)			First Quarter (January-March)			Second Quarter (April-June)			Third Quarter (July-September)		
		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		**$780.3**	**$809.0**	**3.7%**	**$243.2**	**$248.2**	**2.1%**	**$259.3**	**$270.8**	**4.4%**	**$277.9**	**$290.0**	**4.4%**
Albany	County	$275.7	$280.4	1.7%	$88.89	$88.81	-0.1%	$92.37	$94.73	2.6%	$94.45	$96.83	2.5%
Columbia	County	$45.54	$48.66	6.9%	$13.90	$14.67	5.5%	$15.25	$16.24	6.5%	$16.39	$17.76	8.4%
Greene	County	$37.64	$39.67	5.4%	$11.64	$11.85	1.9%	$12.33	$13.01	5.5%	$13.67	$14.82	8.4%
Rensselaer	County	$93.54	$97.99	4.8%	$29.59	$31.28	5.7%	$30.91	$32.75	5.9%	$33.04	$33.96	2.8%
Saratoga	County	$128.8	$134.4	4.4%	$40.04	$40.09	0.1%	$42.74	$44.95	5.2%	$46.01	$49.40	7.4%
Saratoga Springs	City	$14.44	$14.78	2.3%	$3.98	$4.17	4.9%	$4.66	$4.78	2.5%	$5.80	$5.83	0.5%
Schenectady	County	$101.2	$108.4	7.1%	$31.14	$33.39	7.2%	$34.23	$37.47	9.4%	$35.82	$37.49	4.7%
Warren	County	$56.77	$57.52	1.3%	$15.59	$15.34	-1.6%	$18.08	$17.96	-0.7%	$23.11	$24.22	4.8%
Glens Falls	City	$3.83	$3.69	-3.6%	$1.20	$1.21	0.9%	$1.29	$1.20	-6.4%	$1.35	$1.28	-4.9%
Washington	County	$22.86	$23.52	2.9%	$7.19	$7.41	3.0%	$7.44	$7.70	3.4%	$8.23	$8.42	2.3%
Central New York		**$541.5**	**$553.8**	**2.3%**	**$169.2**	**$170.7**	**0.9%**	**$182.2**	**$190.4**	**4.5%**	**$190.2**	**$192.7**	**1.3%**
Cayuga	County	$36.24	$37.14	2.5%	$11.00	$11.30	2.7%	$12.22	$12.54	2.6%	$13.02	$13.30	2.1%
Auburn	City	$8.54	$8.78	2.9%	$2.73	$2.78	2.1%	$2.91	$2.93	0.6%	$2.91	$3.07	5.8%
Cortland	County	$30.38	$31.35	3.2%	$9.64	$9.90	2.7%	$10.17	$11.27	10.8%	$10.56	$10.18	-3.6%
Madison	County	$31.16	$33.30	6.9%	$9.30	$10.05	8.0%	$10.60	$11.44	7.9%	$11.26	$11.82	4.9%
Oneida	City	$5.13	$4.86	-5.3%	$1.57	$1.66	5.5%	$1.82	$1.80	-1.3%	$1.74	$1.41	-19.1%
Onondaga	County	$366.3	$372.5	1.7%	$115.8	$114.6	-1.0%	$122.9	$126.9	3.2%	$127.6	$131.0	2.7%
Oswego	County	$46.67	$48.84	4.7%	$13.72	$14.84	8.2%	$15.74	$17.30	10.0%	$17.21	$16.69	-3.0%
Oswego	City	$17.17	$17.07	-0.6%	$5.42	$5.62	3.6%	$5.84	$6.26	7.2%	$5.92	$5.20	-12.2%
Finger Lakes		**$766.1**	**$793.2**	**3.5%**	**$238.0**	**$244.9**	**2.9%**	**$258.9**	**$267.4**	**3.3%**	**$269.2**	**$280.8**	**4.3%**
Genesee	County	$41.57	$44.49	7.0%	$12.47	$12.93	3.7%	$13.93	$14.85	6.6%	$15.17	$16.70	10.1%
Livingston	County	$36.41	$35.51	-2.5%	$10.81	$10.73	-0.8%	$12.88	$11.76	-8.7%	$12.73	$13.03	2.3%
Monroe	County	$476.4	$490.0	2.9%	$150.6	$154.6	2.7%	$161.0	$166.4	3.3%	$164.8	$169.0	2.6%
Ontario	County	$86.15	$88.90	3.2%	$26.52	$27.09	2.1%	$28.76	$29.22	1.6%	$30.87	$32.59	5.6%
Orleans	County	$17.46	$19.14	9.7%	$5.39	$5.88	9.2%	$5.68	$6.52	14.8%	$6.39	$6.74	5.5%
Seneca	County	$24.51	$26.30	7.3%	$7.32	$7.57	3.4%	$8.23	$9.02	9.7%	$8.96	$9.70	8.3%
Wayne	County	$48.76	$52.46	7.6%	$14.86	$15.74	5.9%	$16.51	$17.46	5.8%	$17.39	$19.26	10.7%
Wyoming	County	$19.94	$19.92	-0.1%	$6.03	$5.96	-1.1%	$6.82	$6.84	0.2%	$7.09	$7.12	0.4%
Yates	County	$14.88	$16.43	10.4%	$4.02	$4.42	9.9%	$5.13	$5.40	5.2%	$5.73	$6.61	15.4%
Long Island		**$2,639.8**	**$2,718.9**	**3.0%**	**$823.6**	**$839.0**	**1.9%**	**$881.4**	**$903.5**	**2.5%**	**$934.7**	**$976.4**	**4.5%**
Nassau	County	$1,173.4	$1,191.7	1.6%	$376.6	$384.0	2.0%	$393.2	$395.3	0.5%	$403.6	$412.4	2.2%
Suffolk	County	$1,462.5	$1,523.8	4.2%	$446.0	$453.8	1.8%	$487.0	$507.4	4.2%	$529.5	$562.6	6.2%
Mid-Hudson		**$1,848.4**	**$1,888.2**	**2.2%**	**$597.8**	**$599.8**	**0.3%**	**$605.4**	**$631.5**	**4.3%**	**$645.3**	**$657.0**	**1.8%**
Dutchess	County	$196.4	$198.3	1.0%	$63.06	$62.20	-1.4%	$64.55	$66.45	2.9%	$68.77	$69.61	1.2%
Orange	County	$293.7	$300.8	2.4%	$91.75	$92.83	1.2%	$97.19	$99.85	2.7%	$104.7	$108.1	3.2%
Putnam	County	$64.83	$64.36	-0.7%	$20.89	$19.47	-6.8%	$20.94	$21.97	4.9%	$23.00	$22.91	-0.4%
Rockland	County	$215.6	$227.2	5.4%	$68.82	$72.56	5.4%	$70.84	$75.73	6.9%	$75.90	$78.90	4.0%
Sullivan	County	$61.18	$58.27	-4.7%	$16.92	$17.13	1.3%	$19.62	$18.33	-6.6%	$24.64	$22.81	-7.4%
Ulster	County	$129.8	$134.0	3.2%	$41.55	$39.93	-3.9%	$41.74	$45.00	7.8%	$46.55	$49.11	5.5%
Westchester	County	$694.3	$709.5	2.2%	$231.1	$230.9	-0.1%	$227.4	$239.0	5.1%	$235.8	$239.5	1.6%
Mount Vernon	City	$22.10	$21.18	-4.2%	$7.37	$7.30	-1.0%	$7.05	$6.88	-2.4%	$7.68	$7.00	-8.9%
New Rochelle	City	$32.06	$32.85	2.5%	$10.13	$10.46	3.2%	$10.51	$11.13	6.0%	$11.43	$11.26	-1.4%
White Plains	City	$43.60	$46.18	5.9%	$14.09	$15.24	8.1%	$14.78	$14.80	0.1%	$14.74	$16.15	9.6%
Yonkers	City	$93.38	$94.02	0.7%	$31.54	$31.09	-1.4%	$30.19	$31.77	5.2%	$31.64	$31.17	-1.5%

Appendix

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Region	City/ County	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		**$290.1**	**$291.9**	**0.6%**	**$89.17**	**$91.59**	**2.7%**	**$98.30**	**$98.37**	**0.1%**	**$102.6**	**$101.9**	**-0.7%**
Fulton	County	$22.60	$22.94	1.5%	$6.86	$7.08	3.3%	$7.42	$7.76	4.6%	$8.33	$8.10	-2.7%
Gloversville	City	$3.64	$3.37	-7.2%	$1.12	$1.10	-1.5%	$1.13	$1.17	2.7%	$1.38	$1.11	-19.9%
Johnstown	City	$4.28	$4.22	-1.5%	$1.33	$1.35	1.4%	$1.48	$1.37	-7.6%	$1.47	$1.50	2.0%
Hamilton	County	$4.16	$4.66	12.0%	$1.00	$1.08	7.7%	$1.16	$1.40	20.5%	$2.00	$2.18	9.2%
Herkimer	County	$34.19	$35.51	3.8%	$10.24	$10.38	1.3%	$11.19	$11.93	6.6%	$12.76	$13.20	3.5%
Montgomery	County	$36.42	$36.52	0.3%	$11.22	$11.95	6.5%	$12.80	$11.71	-8.5%	$12.40	$12.86	3.7%
Oneida	County	$147.8	$149.4	1.1%	$46.19	$47.23	2.2%	$50.54	$50.91	0.7%	$51.09	$51.28	0.4%
Rome	City	$7.74	$7.79	0.6%	$2.37	$2.52	6.2%	$2.70	$2.69	0.0%	$2.68	$2.58	-3.7%
Utica	City	$10.95	$9.98	-8.9%	$3.40	$3.44	1.1%	$3.74	$3.66	-2.1%	$3.81	$2.87	-24.5%
Schoharie	County	$18.25	$17.45	-4.4%	$5.44	$5.48	0.6%	$6.13	$5.76	-6.1%	$6.68	$6.22	-6.9%
North Country		**$270.8**	**$277.1**	**2.3%**	**$79.39**	**$83.81**	**5.6%**	**$93.24**	**$91.54**	**-1.8%**	**$98.16**	**$101.72**	**3.6%**
Clinton	County	$56.11	$58.40	4.1%	$17.10	$17.56	2.7%	$18.46	$19.74	6.9%	$20.55	$21.10	2.7%
Essex	County	$32.08	$32.94	2.7%	$9.26	$9.54	3.0%	$9.61	$10.16	5.6%	$13.20	$13.24	0.3%
Franklin	County	$25.01	$26.18	4.6%	$7.55	$8.24	9.1%	$8.01	$8.57	6.9%	$9.45	$9.37	-0.9%
Jefferson	County	$78.06	$80.70	3.4%	$22.48	$23.51	4.5%	$26.75	$26.59	-0.6%	$28.83	$30.61	6.2%
Lewis	County	$14.02	$14.77	5.4%	$4.18	$4.58	9.4%	$4.73	$4.94	4.4%	$5.11	$5.26	3.0%
St. Lawrence	County	$63.90	$62.54	-2.1%	$18.33	$19.89	8.5%	$25.10	$21.05	-16.2%	$20.47	$21.61	5.5%
Ogdensburg	City	$1.60	$1.55	-3.4%	$0.48	$0.50	4.1%	$0.57	$0.51	-10.8%	$0.55	$0.53	-2.4%
Southern Tier		**$436.7**	**$454.3**	**4.0%**	**$133.1**	**$142.5**	**7.0%**	**$147.4**	**$151.0**	**2.4%**	**$156.2**	**$160.9**	**3.0%**
Broome	County	$139.8	$144.2	3.2%	$42.99	$47.19	9.8%	$49.64	$47.72	-3.9%	$47.20	$49.34	4.5%
Chemung	County	$56.08	$57.05	1.7%	$18.15	$18.31	0.9%	$18.47	$18.97	2.7%	$19.46	$19.77	1.6%
Chenango	County	$23.73	$26.20	10.4%	$7.49	$8.37	11.8%	$7.72	$8.62	11.6%	$8.53	$9.21	8.0%
Norwich	City	$1.86	$2.19	17.2%	$0.65	$0.74	14.9%	$0.60	$0.75	24.0%	$0.62	$0.70	13.0%
Delaware	County	$23.55	$25.98	10.3%	$6.85	$7.56	10.4%	$7.69	$8.86	15.2%	$9.01	$9.56	6.1%
Otsego	County	$39.51	$40.42	2.3%	$11.05	$11.30	2.2%	$12.60	$13.56	7.6%	$15.86	$15.56	-1.9%
Schuyler	County	$12.53	$12.96	3.4%	$3.00	$3.24	7.8%	$4.23	$4.07	-3.8%	$5.30	$5.65	6.6%
Steuben	County	$55.69	$57.77	3.7%	$16.76	$17.54	4.7%	$18.67	$18.94	1.4%	$20.25	$21.29	5.1%
Tioga	County	$23.96	$25.14	4.9%	$7.62	$8.01	5.2%	$7.76	$8.47	9.2%	$8.59	$8.66	0.8%
Tompkins	County	$49.21	$51.37	4.4%	$15.26	$16.53	8.3%	$16.27	$17.22	5.8%	$17.68	$17.62	-0.3%
Ithaca	City	$10.70	$10.98	2.6%	$3.26	$3.66	12.5%	$3.73	$3.80	1.8%	$3.72	$3.52	-5.3%
Western New York		**$1,049.0**	**$1,094.2**	**4.3%**	**$322.4**	**$342.9**	**6.4%**	**$354.0**	**$363.5**	**2.7%**	**$372.6**	**$387.8**	**4.1%**
Allegany	County	$22.31	$23.36	4.7%	$7.71	$7.37	-4.5%	$6.83	$7.75	13.6%	$7.77	$8.24	6.1%
Cattaraugus	County	$38.59	$40.88	5.9%	$12.59	$12.69	0.8%	$12.63	$13.45	6.5%	$13.37	$14.74	10.2%
Olean	City	$3.86	$3.97	2.9%	$1.21	$1.20	-1.3%	$1.30	$1.34	3.2%	$1.35	$1.44	6.4%
Salamanca	City	$0.64	$0.69	8.7%	$0.22	$0.24	10.6%	$0.19	$0.22	21.1%	$0.23	$0.22	-3.1%
Chautauqua	County	$69.00	$73.11	6.0%	$20.62	$21.54	4.5%	$22.70	$23.95	5.5%	$25.68	$27.61	7.5%
Erie	County	$779.4	$809.8	3.9%	$237.7	$256.0	7.7%	$266.2	$269.8	1.4%	$275.6	$284.0	3.1%
Niagara	County	$125.7	$133.0	5.8%	$39.38	$41.35	5.0%	$41.41	$43.88	5.9%	$44.86	$47.78	6.5%
New York City		**$7,687.2**	**$8,128.0**	**5.7%**	**$2,562.3**	**$2,663.7**	**4.0%**	**$2,576.4**	**$2,716.8**	**5.4%**	**$2,548.5**	**$2,747.5**	**7.8%**
Other Local		**$1,121.6**	**$1,170.2**	**4.3%**	**$363.2**	**$373.7**	**2.9%**	**$372.2**	**$387.6**	**4.1%**	**$386.2**	**$408.9**	**5.9%**
Statewide Total		**$17,431.4**	**$18,178.7**	**4.3%**	**$5,621.1**	**$5,800.9**	**3.2%**	**$5,828.8**	**$6,072.3**	**4.2%**	**$5,981.5**	**$6,305.5**	**5.4%**

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, 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 September grew at an average annual pre-pandemic rate of 3.8 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 rate of inflation is the average monthly year-over-year change in CPI-U for the period covered.

[4] The average monthly pre-pandemic rate of inflation from January through September was 1.8 percent.

[5] 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**. PCEC96 for September 2025 was not released in time for this report. Change in "personal consumption" is represented by the average monthly year-over-year change in PCEC96 for the period covered.

[6] U.S. Bureau of Labor Statistics, "State and Area Employment, Hours and Earning, Not Seasonally Adjusted," C*urrent Employment Statistics (CES)*, at **https://data.bls.gov/PDQWeb/sm**. The CES program is a federal-state cooperative program. CES for September 2025 was not released in time for this report. Change in statewide nonfarm employment (and weekly private sector earnings) is represented by the average monthly year-over-year change in employment (and earnings) for the period covered.

[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 (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**.

[10] New York City sales tax collections from January through September grew at an average annual pre-pandemic rate of 4.8 percent, as measured by the compound annual growth rate.

[11] 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**.

Notes

[12] "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 September grew at an average annual pre-pandemic rate of 3 percent, as measured by the compound annual growth rate.

[13] 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.

[14] 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**.

[15] 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**.

[16] 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 August 2025, at **www.tax.ny.gov/pdf/publications/sales/pub718a.pdf**.

[17] Chapter 99 of the New York State Laws of 2025. To search for past local sales tax publications released by OSC, go to **www.osc.ny.gov/local-government/publications**. To view how much sales tax revenue each county shares with other local governments in its borders, as well as the current sales tax sharing summary for each county, see OSC's interactive local sales tax sharing visualization at **www.osc.ny.gov/local-government/local-sales-tax-sharing-new-york-state**.

[18] Office of the United States Trade Representative, "Presidential Tariff Actions," accessed on October 9, 2025, at **https://ustr.gov/trade-topics/presidential-tariff-actions**.

[19] Philippe Andrade, Alexander M. Dietrich, John Leer, Xiao Lin, Raphael S. Schoenle, Jenny Tang, and Egon Zakrajšek, "Current Policy Perspectives," *Who Will Pay for Tariffs? Businesses' Expectations about Costs and Prices*, September 29, 2025, accessed through the Federal Reserve Bank of Boston at **www.bostonfed.org/publications/current-policy-perspectives/2025/who-pays-for-tariffs.aspx**.

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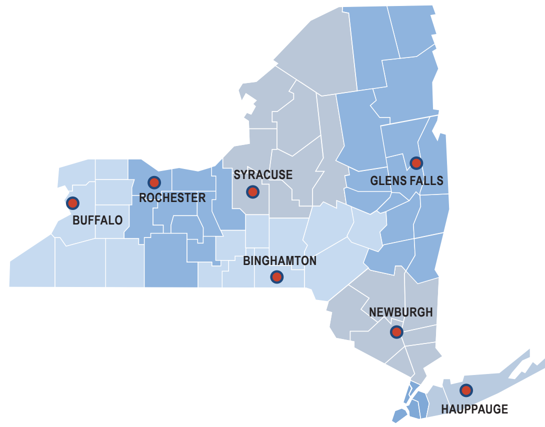

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