

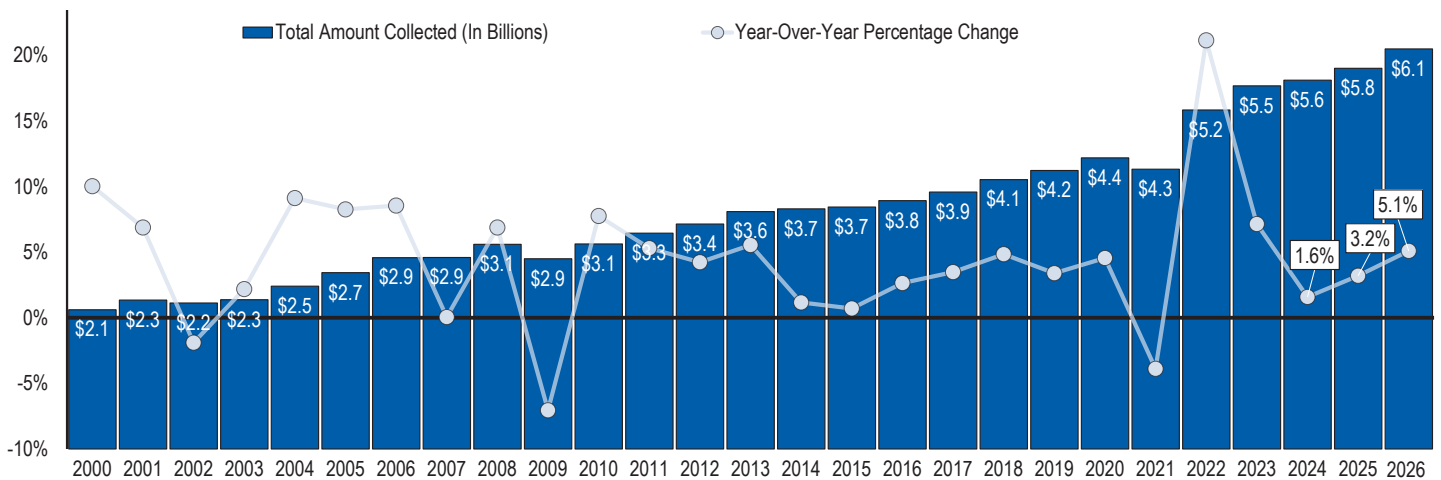
Local Sales Tax Collections Totaled \$6.1 Billion in the First Quarter of 2026, Up 5.1 Percent Over Prior Year

Overview

Sales tax collections for local governments and other local taxing entities in New York State totaled \$6.1 billion in the first quarter (January-March) of 2026.¹ This was an increase of 5.1 percent (\$295 million) over the same quarter in 2025. Nine of the 10 economic development regions in the state, including New York City, had year-over-year growth in first quarter collections, with increases ranging from a low of 0.5 percent to a high of 6.2 percent.² (For more regional analysis, see **Regional Sales Tax Performance** on page 4.)

As shown in Figure 1, the 5.1 percent increase in first quarter collections was higher than the year-over-year growth rates for the same quarter in both 2024 (1.6 percent) and 2025 (3.2 percent). Growth this past quarter was also higher than the 3.5 percent average annual increase 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
First Quarter (January-March) Local Sales Tax Collections in New York State, 2000 to 2026



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

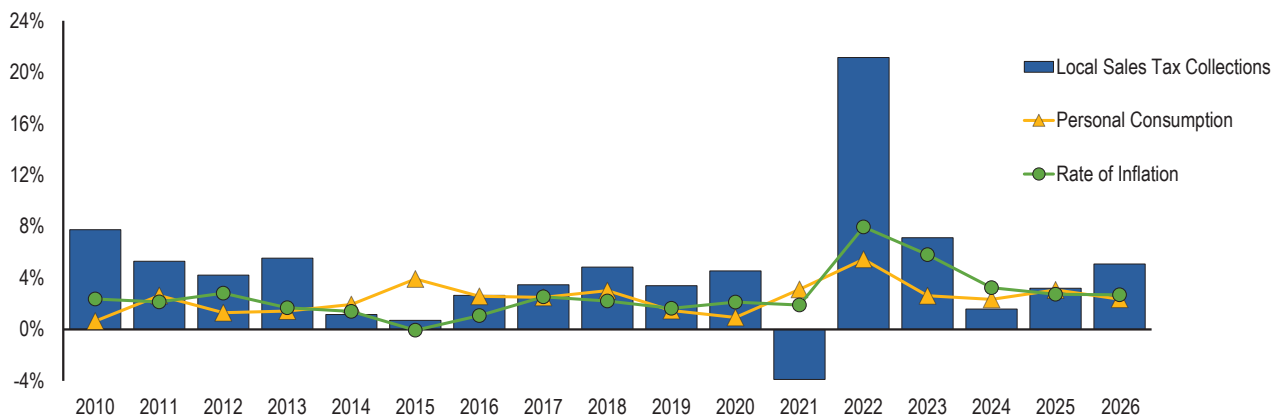
Local sales taxes are sensitive to fluctuations in the prices of goods and services and the amount that consumers are willing and able to spend, which is why two of the more notable economic factors impacting collections are the rate of inflation, as measured by the change in the national Consumer Price Index, and changes in personal consumption, as measured by the change in national Real Personal Consumption Expenditures.⁴

Inflation was 2.4 percent in both January and February of 2026, year over year, before increasing to 3.3 percent in March. For the first quarter as a whole, the average monthly rate of inflation was 2.7 percent, similar to the rate from the same quarter in 2025. (See Figure 2.) However, inflation in 2026 has remained well above the average pre-pandemic rate of 1.8 percent.⁵

Meanwhile, personal consumption in January and February of 2026 grew at a slower year-over-year rate compared to the same period in 2025. (Data for March 2026 was not available before the release of this report.)

Changes in the state's job market can also affect local sales tax collections. For example, increases in both employment and wages can result in higher household incomes, potentially fueling growth in consumer spending. (Statewide employment and earnings data for March 2026 was also not available before the release of this report due to ongoing delays caused by the federal government shutdown this past fall.)⁶ Statewide nonfarm employment in the first two months of 2026 increased by fewer than 2,000 jobs, year over year, while weekly private sector earnings increased 5.3 percent. Part of the earnings growth could be attributed to the minimum wage increases that took effect in the state on January 1, 2026.⁷

FIGURE 2
Year-Over-Year Percentage Change in First Quarter (January-March) Local Sales Tax Collections, the Rate of Inflation and Personal Consumption, 2010 to 2026



Notes: Local sales tax collections include New York City. The rate of inflation is represented by the first quarter average monthly year-over-year change in the national Consumer Price Index (CPI-U) for the year covered. Personal consumption is represented by the first quarter 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. PCEC96 data for March 2026 was not made available before the release of this report. Therefore, the 2026 first quarter average monthly year-over-year analysis for this measure only uses the months of January and February; however, analysis for all other years includes January to March.

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.

Recent Policy Changes

In addition to economic factors, policy changes made at every level of government (federal, state and local) can influence the level of sales tax collections. For example, Suffolk County increased 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.⁸ Local rate changes can have a large impact on collections for the affected taxing jurisdiction, particularly year-over-year comparisons during the first full year of the rate increase. It is important to note that local rate changes are not common and must be approved by the State Legislature and signed into law by the Governor.⁹

Last year, the state's Tax Law was amended to impose state and local sales taxes on short-term rental (STR) unit occupancy, effective March 1, 2025, which impacted year-over-year growth in collections for the first quarter of 2026.¹⁰ However, the specific effect of this change is unclear because the monthly sales tax (cash) distributions to local governments do not distinguish collections from particular sources. In addition, the taxable sales generated by STR vendors registered with the state, which are captured in the New York State Department of Taxation and Finance's (Tax and Finance) quarterly data by industry group, are comingled with sales from other types of vendors.¹¹

The federal government's imposition of higher tariffs on certain imported goods in 2025, which the Supreme Court ruled this past February were unlawful, likely affected the year-over-year change in local sales tax collections in the first quarter of 2026.¹² For instance, the Federal Reserve recently reported that tariffs continued to put pressure on input costs – i.e., expenses a business incurs to acquire the resources needed to produce goods or provide services – during the first few months of this year.¹³ As noted in the Comptroller's recent report on the [Economic Impact of Tariffs](#), the federal government's tariff policies are contributing to elevated prices for household goods, and research indicates the burdens of tariffs are borne by both U.S. businesses and consumers.¹⁴

In addition, gas prices spiked nationwide this past March due to the conflict between the United States and Iran. Large fluctuations can influence local sales tax collections, even though motor fuels sales taxes comprise a small percentage of total collections.¹⁵ In New York State, average monthly gasoline prices in 2026 were \$2.88 per gallon in both January and February before rising to \$3.48 per gallon in March, a 20.1 percent jump in just one month and a 15.2 percent increase compared to March 2025.¹⁶ The Comptroller's Office will continue to monitor sales tax collections and the local effects of the federal government's economic policies and actions over the remainder of 2026 and beyond.

Regional Sales Tax Performance

As Figure 3 shows, nine out of the 10 regions in the state, including New York City, experienced a year-over-year increase in their local sales tax collections in the first quarter of 2026. By comparison, not one region saw a decline in collections for the same quarter the prior year, although two regions saw less than 1 percent growth.

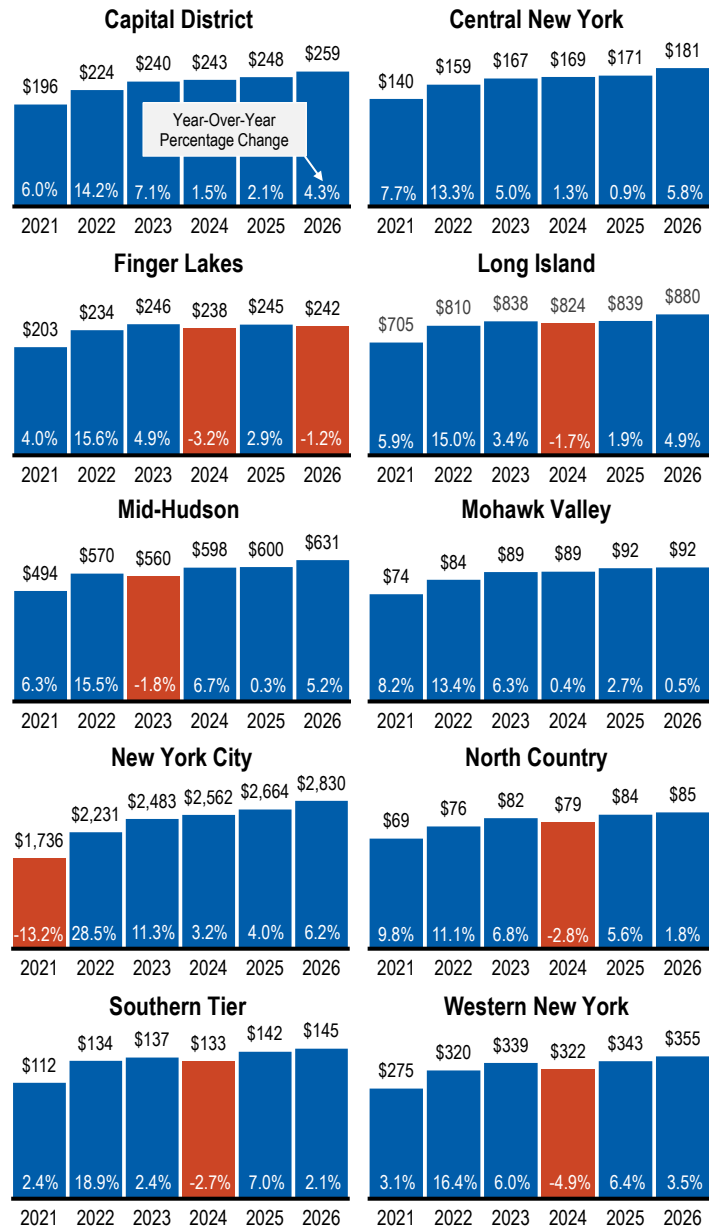
New York City, a global tourism destination and home to over two-fifths of the state's population, collects over three times more in sales taxes than the next highest region (Long Island) and comprises just under half of all collections statewide.¹⁷ The City's sales tax collections in the first quarter of 2026 totaled \$2.8 billion, up 6.2 percent (\$166 million), year over year. This growth was higher than both the 4.0 percent increase in the same quarter of 2025 and the City's average pre-pandemic growth rate of 4.6 percent.¹⁸

Aggregate growth in local sales tax collections for the counties and cities throughout the rest of the state was 3.9 percent (\$107 million), year over year, in the first quarter of 2026.¹⁹ This growth was higher than both the 2.5 percent increase in the same quarter of 2025 and the average pre-pandemic growth rate of 2.4 percent.²⁰

First quarter increases in regional sales tax collections outside of New York City ranged from a low of 0.5 percent in the Mohawk Valley to a high of 5.8 percent in Central New York, with the Finger Lakes being the only region to see a year-over-year decline (1.2 percent).

The Mohawk Valley, North Country, Southern Tier and Western New York regions each experienced lower year-over-year sales tax growth in the first quarter of 2026 compared to 2025, while the Capital District, Central New York, Long Island and Mid-Hudson regions saw stronger increases. (See Figure 3.) Slower growth, especially in regions that share a border with Canada, may be due to a drop in Canadian visitors, who contribute to travel-related economic activity in New York State.²¹

FIGURE 3
First Quarter (January-March) Local Sales Tax Collections by Region in New York State, 2021 to 2026 (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

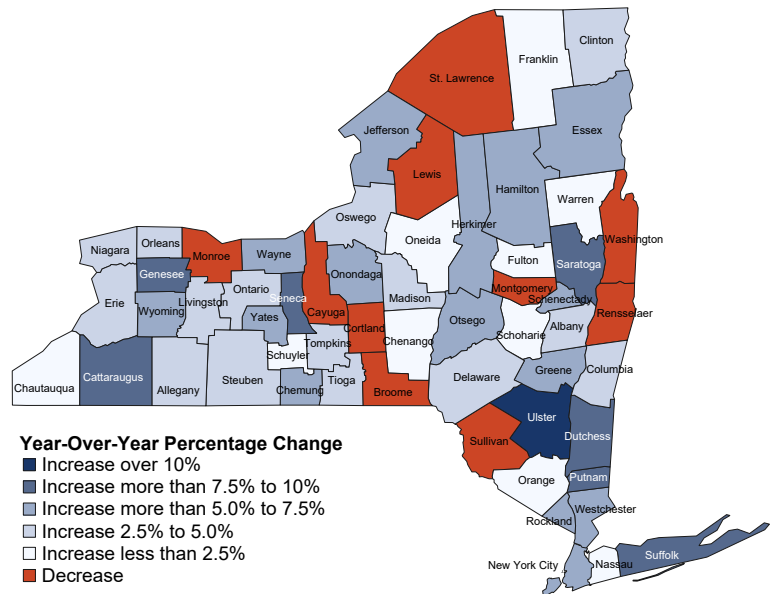
On a county basis, aggregate sales tax collections grew by 3.9 percent in the first quarter of 2026 over the same quarter the prior year. As Figure 4 shows, over 80 percent (47 of 57) of counties outside of New York City experienced increases in first quarter collections, with nearly two-fifths (39 percent) seeing more than 5 percent growth.

Ulster County had the highest year-over-year sales tax growth in the first quarter at 10.7 percent, followed by the counties of Genesee (9.7 percent), Seneca (9.6 percent), and Saratoga and Cattaraugus (at 8.4 percent each).

Of the 10 counties that experienced year-over-year decreases in first quarter collections, Sullivan County had the steepest decline at 13.7 percent, followed by Montgomery (8.1 percent), Lewis (6.6 percent) and Monroe (5.1 percent).

FIGURE 4

Year-Over-Year Percentage Change in Local Sales Tax Collections for Each County and New York City, First Quarter (January-March) of 2026



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.

Eighteen cities outside of New York City impose their own sales tax instead of receiving a portion of county collections.²² Ten of these cities experienced year-over-year growth in first quarter collections. Ogdensburg had the largest increase at 27.2 percent, followed by Olean (11.7 percent) and Oswego (8.9 percent). Of the eight cities that had decreases in collections, Salamanca saw the steepest decline at 16.1 percent, followed by Glens Falls (7.2 percent) and Mount Vernon (4.6 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, 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 Tax and Finance to correct for earlier sales tax distribution inaccuracies. These adjustments can significantly affect year-over-year changes.²³ For example, Monroe County would have seen growth in sales tax collections in the first quarter of 2026 were it not for the deduction of \$14.8 million in technical adjustments. Conversely, Nassau County would have had no growth in collections were it not for the addition of \$5.9 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.

To view sales tax collections by region and local taxing jurisdiction for the first quarter of 2026, see the [Appendix](#) on pages 6 and 7.

To download a detailed spreadsheet with monthly, quarterly and year-to-date regional analysis dating back to 2020, see [Monthly and Quarterly Local Sales Tax Collections by Region](#).

Appendix

First Quarter (January-March) Local Sales Tax Collections by Region, 2025 to 2026 (In Millions)

| Region | 2025 January-March, Amount | 2026 January-March, Amount | 2025 January-March to 2026, Percentage Change | 2025 January, Amount | 2026 January, Amount | 2025 January to 2026, Percentage Change | 2025 February, Amount | 2026 February, Amount | 2025 February to 2026, Percentage Change | 2025 March, Amount | 2026 March, Amount | 2025 March to 2026, Percentage Change |
|--------------------------------|----------------------------|----------------------------|---|----------------------|----------------------|---|-----------------------|-----------------------|--|--------------------|--------------------|---------------------------------------|
| Capital District Region | \$248.2 | \$258.9 | 4.3% | \$89.30 | \$91.29 | 2.2% | \$73.61 | \$76.16 | 3.5% | \$85.32 | \$91.49 | 7.2% |
| Albany County | \$88.81 | \$93.01 | 4.7% | \$32.18 | \$32.14 | -0.1% | \$26.96 | \$27.26 | 1.1% | \$29.66 | \$33.61 | 13.3% |
| Columbia County | \$14.67 | \$15.07 | 2.7% | \$5.12 | \$5.08 | -0.8% | \$4.00 | \$4.27 | 6.7% | \$5.55 | \$5.72 | 3.2% |
| Greene County | \$11.85 | \$12.73 | 7.4% | \$4.22 | \$4.32 | 2.5% | \$3.34 | \$3.66 | 9.6% | \$4.29 | \$4.75 | 10.6% |
| Rensselaer County | \$31.28 | \$31.15 | -0.4% | \$11.12 | \$11.57 | 4.1% | \$8.98 | \$9.61 | 7.1% | \$11.18 | \$9.96 | -10.9% |
| Saratoga County | \$40.09 | \$43.46 | 8.4% | \$14.79 | \$15.19 | 2.7% | \$12.07 | \$12.86 | 6.5% | \$13.22 | \$15.41 | 16.5% |
| <i>Saratoga Springs City</i> | \$4.17 | \$4.12 | -1.1% | \$1.35 | \$1.48 | 10.1% | \$1.22 | \$1.27 | 4.7% | \$1.61 | \$1.37 | -15.0% |
| Schenectady County | \$33.39 | \$35.44 | 6.2% | \$11.79 | \$12.48 | 5.9% | \$10.05 | \$10.21 | 1.5% | \$11.55 | \$12.76 | 10.5% |
| Warren County | \$15.34 | \$15.42 | 0.5% | \$5.55 | \$5.86 | 5.6% | \$4.65 | \$4.53 | -2.5% | \$5.15 | \$5.04 | -2.3% |
| <i>Glens Falls City</i> | \$1.21 | \$1.12 | -7.2% | \$0.42 | \$0.44 | 3.8% | \$0.36 | \$0.38 | 7.8% | \$0.43 | \$0.30 | -30.4% |
| Washington County | \$7.41 | \$7.40 | -0.1% | \$2.76 | \$2.73 | -1.1% | \$1.99 | \$2.10 | 5.6% | \$2.66 | \$2.57 | -3.3% |
| Central New York Region | \$170.7 | \$180.6 | 5.8% | \$60.47 | \$61.77 | 2.2% | \$52.14 | \$51.12 | -2.0% | \$58.14 | \$67.75 | 16.5% |
| Cayuga County | \$11.30 | \$11.24 | -0.5% | \$4.15 | \$3.99 | -3.9% | \$3.23 | \$3.27 | 1.3% | \$3.92 | \$3.98 | 1.6% |
| <i>Auburn City</i> | \$2.78 | \$3.03 | 8.7% | \$0.96 | \$1.00 | 4.7% | \$0.84 | \$0.83 | -1.3% | \$0.99 | \$1.20 | 21.1% |
| Cortland County | \$9.90 | \$9.80 | -1.0% | \$3.59 | \$3.76 | 4.8% | \$2.96 | \$2.95 | -0.2% | \$3.35 | \$3.08 | -8.0% |
| Madison County | \$10.05 | \$10.32 | 2.7% | \$3.22 | \$3.41 | 6.0% | \$2.84 | \$2.86 | 0.7% | \$3.99 | \$4.05 | 1.5% |
| <i>Oneida City</i> | \$1.66 | \$1.70 | 2.4% | \$0.55 | \$0.58 | 5.3% | \$0.47 | \$0.48 | 1.3% | \$0.64 | \$0.64 | 0.8% |
| Onondaga County | \$114.6 | \$123.2 | 7.5% | \$41.45 | \$41.62 | 0.4% | \$36.27 | \$34.76 | -4.2% | \$36.88 | \$46.80 | 26.9% |
| Oswego County | \$14.84 | \$15.26 | 2.8% | \$4.88 | \$5.50 | 12.7% | \$4.12 | \$4.29 | 4.2% | \$5.84 | \$5.47 | -6.3% |
| <i>Oswego City</i> | \$5.62 | \$6.12 | 8.9% | \$1.68 | \$1.91 | 13.7% | \$1.41 | \$1.68 | 18.8% | \$2.53 | \$2.53 | 0.2% |
| Finger Lakes Region | \$244.9 | \$242.1 | -1.2% | \$84.35 | \$87.92 | 4.2% | \$73.18 | \$73.30 | 0.2% | \$87.41 | \$80.88 | -7.5% |
| Genesee County | \$12.93 | \$14.19 | 9.7% | \$4.53 | \$4.75 | 4.9% | \$3.91 | \$3.85 | -1.6% | \$4.49 | \$5.59 | 24.3% |
| Livingston County | \$10.73 | \$11.22 | 4.6% | \$3.74 | \$3.77 | 0.7% | \$3.19 | \$3.01 | -5.6% | \$3.79 | \$4.44 | 17.0% |
| Monroe County | \$154.6 | \$146.7 | -5.1% | \$53.40 | \$55.53 | 4.0% | \$46.29 | \$46.92 | 1.3% | \$54.93 | \$44.26 | -19.4% |
| Ontario County | \$27.09 | \$27.91 | 3.0% | \$9.47 | \$9.85 | 4.0% | \$8.57 | \$8.14 | -5.0% | \$9.05 | \$9.92 | 9.6% |
| Orleans County | \$5.88 | \$6.15 | 4.6% | \$1.86 | \$2.04 | 9.8% | \$1.64 | \$1.68 | 2.3% | \$2.39 | \$2.43 | 2.1% |
| Seneca County | \$7.57 | \$8.30 | 9.6% | \$2.66 | \$2.75 | 3.6% | \$2.27 | \$2.27 | -0.1% | \$2.65 | \$3.28 | 23.9% |
| Wayne County | \$15.74 | \$16.68 | 6.0% | \$5.38 | \$5.61 | 4.2% | \$4.41 | \$4.64 | 5.2% | \$5.95 | \$6.44 | 8.2% |
| Wyoming County | \$5.96 | \$6.28 | 5.4% | \$1.89 | \$2.12 | 12.4% | \$1.72 | \$1.63 | -5.2% | \$2.35 | \$2.53 | 7.5% |
| Yates County | \$4.42 | \$4.68 | 5.9% | \$1.42 | \$1.50 | 5.1% | \$1.18 | \$1.18 | -0.7% | \$1.81 | \$2.00 | 10.8% |
| Long Island Region | \$839.0 | \$880.3 | 4.9% | \$299.4 | \$321.9 | 7.5% | \$253.8 | \$261.7 | 3.1% | \$285.8 | \$296.7 | 3.8% |
| Nassau County | \$384.0 | \$389.7 | 1.5% | \$138.6 | \$144.1 | 4.0% | \$117.1 | \$119.6 | 2.1% | \$128.3 | \$126.0 | -1.8% |
| Suffolk County | \$453.8 | \$489.8 | 7.9% | \$160.5 | \$177.5 | 10.6% | \$136.4 | \$141.8 | 3.9% | \$156.9 | \$170.4 | 8.6% |
| Mid-Hudson Region | \$599.8 | \$630.8 | 5.2% | \$221.9 | \$224.9 | 1.4% | \$176.7 | \$182.8 | 3.5% | \$201.2 | \$223.1 | 10.9% |
| Dutchess County | \$62.20 | \$66.89 | 7.5% | \$22.49 | \$22.95 | 2.0% | \$18.43 | \$18.43 | 0.0% | \$21.28 | \$25.51 | 19.9% |
| Orange County | \$92.83 | \$94.19 | 1.5% | \$34.79 | \$35.45 | 1.9% | \$27.63 | \$27.35 | -1.0% | \$30.41 | \$31.40 | 3.3% |
| Putnam County | \$19.47 | \$20.96 | 7.6% | \$7.79 | \$7.54 | -3.1% | \$5.83 | \$5.77 | -1.1% | \$5.85 | \$7.65 | 30.7% |
| Rockland County | \$72.56 | \$77.33 | 6.6% | \$26.89 | \$26.76 | -0.5% | \$20.52 | \$22.46 | 9.5% | \$25.15 | \$28.11 | 11.8% |
| Sullivan County | \$17.13 | \$14.79 | -13.7% | \$6.37 | \$6.41 | 0.6% | \$4.80 | \$4.69 | -2.2% | \$5.96 | \$3.69 | -38.2% |
| Ulster County | \$39.93 | \$44.20 | 10.7% | \$15.09 | \$14.80 | -1.9% | \$11.84 | \$11.97 | 1.1% | \$13.00 | \$17.43 | 34.1% |
| Westchester County | \$230.9 | \$245.9 | 6.5% | \$84.84 | \$87.03 | 2.6% | \$68.15 | \$71.86 | 5.4% | \$77.94 | \$87.04 | 11.7% |
| <i>Mount Vernon City</i> | \$7.30 | \$6.97 | -4.6% | \$2.79 | \$2.87 | 3.0% | \$2.17 | \$2.27 | 4.7% | \$2.34 | \$1.82 | -22.2% |
| <i>New Rochelle City</i> | \$10.46 | \$10.71 | 2.4% | \$3.83 | \$3.90 | 1.8% | \$3.06 | \$3.25 | 6.5% | \$3.57 | \$3.55 | -0.5% |
| <i>White Plains City</i> | \$15.24 | \$16.41 | 7.7% | \$5.19 | \$5.61 | 8.1% | \$4.53 | \$4.72 | 4.1% | \$5.52 | \$6.09 | 10.3% |
| <i>Yonkers City</i> | \$31.09 | \$31.68 | 1.9% | \$11.58 | \$11.34 | -2.1% | \$9.53 | \$9.79 | 2.7% | \$9.97 | \$10.55 | 5.8% |

Appendix

First Quarter (January-March) Local Sales Tax Collections by Region, 2025 to 2026 (In Millions)

| Region | 2025 January-March, Amount | 2026 January-March, Amount | 2025 January-March to 2026, Percentage Change | 2025 January, Amount | 2026 January, Amount | 2025 January to 2026, Percentage Change | 2025 February, Amount | 2026 February, Amount | 2025 February to 2026, Percentage Change | 2025 March, Amount | 2026 March, Amount | 2025 March to 2026, Percentage Change |
|--------------------------------|----------------------------|----------------------------|---|----------------------|----------------------|---|-----------------------|-----------------------|--|--------------------|--------------------|---------------------------------------|
| Mohawk Valley Region | \$91.59 | \$92.00 | 0.5% | \$31.89 | \$31.82 | -0.2% | \$26.82 | \$26.75 | -0.3% | \$32.88 | \$33.44 | 1.7% |
| Fulton County | \$7.08 | \$7.16 | 1.1% | \$2.39 | \$2.49 | 4.1% | \$2.01 | \$2.09 | 3.8% | \$2.68 | \$2.58 | -3.7% |
| <i>Gloversville City</i> | \$1.10 | \$1.07 | -2.7% | \$0.40 | \$0.40 | 0.3% | \$0.34 | \$0.33 | -4.4% | \$0.35 | \$0.34 | -4.6% |
| <i>Johnstown City</i> | \$1.35 | \$1.39 | 3.4% | \$0.45 | \$0.48 | 7.4% | \$0.43 | \$0.42 | -3.8% | \$0.47 | \$0.50 | 6.3% |
| Hamilton County | \$1.08 | \$1.15 | 6.3% | \$0.33 | \$0.36 | 8.2% | \$0.26 | \$0.30 | 13.0% | \$0.48 | \$0.49 | 1.4% |
| Herkimer County | \$10.38 | \$11.08 | 6.8% | \$3.68 | \$3.53 | -4.1% | \$3.00 | \$3.05 | 1.7% | \$3.70 | \$4.50 | 21.8% |
| Montgomery County | \$11.95 | \$10.98 | -8.1% | \$3.96 | \$4.48 | 13.1% | \$3.34 | \$3.59 | 7.5% | \$4.64 | \$2.90 | -37.5% |
| Oneida County | \$47.23 | \$47.79 | 1.2% | \$16.78 | \$16.06 | -4.3% | \$14.05 | \$13.62 | -3.1% | \$16.39 | \$18.11 | 10.5% |
| <i>Rome City</i> | \$2.52 | \$2.50 | -0.5% | \$0.80 | \$0.88 | 10.1% | \$0.72 | \$0.76 | 5.7% | \$0.99 | \$0.86 | -13.6% |
| <i>Utica City</i> | \$3.44 | \$3.35 | -2.5% | \$1.20 | \$1.16 | -3.4% | \$1.03 | \$0.95 | -7.9% | \$1.21 | \$1.24 | 3.0% |
| Schoharie County | \$5.48 | \$5.53 | 1.0% | \$1.89 | \$1.97 | 4.2% | \$1.63 | \$1.65 | 1.3% | \$1.96 | \$1.92 | -2.4% |
| North Country Region | \$83.81 | \$85.28 | 1.8% | \$28.78 | \$30.37 | 5.5% | \$24.53 | \$24.36 | -0.7% | \$30.51 | \$30.55 | 0.2% |
| Clinton County | \$17.56 | \$18.34 | 4.5% | \$6.48 | \$6.57 | 1.5% | \$5.21 | \$5.25 | 0.7% | \$5.87 | \$6.52 | 11.1% |
| Essex County | \$9.54 | \$10.08 | 5.6% | \$3.48 | \$3.66 | 5.4% | \$2.79 | \$2.91 | 4.2% | \$3.27 | \$3.50 | 7.2% |
| Franklin County | \$8.24 | \$8.28 | 0.6% | \$2.90 | \$2.96 | 2.2% | \$2.39 | \$2.39 | 0.0% | \$2.95 | \$2.93 | -0.7% |
| Jefferson County | \$23.51 | \$24.71 | 5.1% | \$7.87 | \$8.56 | 8.8% | \$6.83 | \$6.81 | -0.2% | \$8.81 | \$9.33 | 5.9% |
| Lewis County | \$4.58 | \$4.28 | -6.6% | \$1.49 | \$1.59 | 6.9% | \$1.19 | \$1.20 | 0.7% | \$1.90 | \$1.49 | -21.7% |
| St. Lawrence County | \$19.89 | \$18.95 | -4.7% | \$6.40 | \$6.83 | 6.8% | \$5.95 | \$5.65 | -5.0% | \$7.54 | \$6.46 | -14.3% |
| <i>Ogdensburg City</i> | \$0.50 | \$0.64 | 27.2% | \$0.17 | \$0.18 | 4.0% | \$0.17 | \$0.15 | -9.6% | \$0.16 | \$0.31 | 89.4% |
| Southern Tier Region | \$142.5 | \$145.5 | 2.1% | \$48.60 | \$51.75 | 6.5% | \$41.15 | \$42.36 | 2.9% | \$52.72 | \$51.35 | -2.6% |
| Broome County | \$47.19 | \$46.20 | -2.1% | \$16.15 | \$17.48 | 8.2% | \$13.60 | \$14.61 | 7.4% | \$17.43 | \$14.11 | -19.0% |
| Chemung County | \$18.31 | \$19.52 | 6.6% | \$6.51 | \$6.94 | 6.6% | \$5.60 | \$5.62 | 0.4% | \$6.20 | \$6.96 | 12.1% |
| Chenango County | \$8.37 | \$8.42 | 0.6% | \$2.77 | \$2.78 | 0.5% | \$2.28 | \$2.33 | 2.0% | \$3.32 | \$3.31 | -0.3% |
| <i>Norwich City</i> | \$0.74 | \$0.73 | -1.6% | \$0.23 | \$0.27 | 14.5% | \$0.23 | \$0.21 | -7.7% | \$0.28 | \$0.25 | -10.1% |
| Delaware County | \$7.56 | \$7.88 | 4.3% | \$2.50 | \$2.76 | 10.5% | \$1.91 | \$2.11 | 10.7% | \$3.16 | \$3.01 | -4.6% |
| Otsego County | \$11.30 | \$11.97 | 6.0% | \$3.83 | \$3.86 | 0.8% | \$3.28 | \$3.38 | 3.1% | \$4.19 | \$4.73 | 12.9% |
| Schuyler County | \$3.24 | \$3.25 | 0.5% | \$1.06 | \$1.09 | 3.2% | \$0.98 | \$0.78 | -20.5% | \$1.20 | \$1.38 | 15.2% |
| Steuben County | \$17.54 | \$18.29 | 4.2% | \$5.94 | \$6.45 | 8.6% | \$4.91 | \$5.12 | 4.2% | \$6.70 | \$6.72 | 0.3% |
| Tioga County | \$8.01 | \$8.25 | 3.0% | \$2.88 | \$3.09 | 7.3% | \$2.26 | \$2.51 | 10.8% | \$2.88 | \$2.66 | -7.5% |
| Tompkins County | \$16.53 | \$17.19 | 4.0% | \$5.59 | \$5.79 | 3.5% | \$5.03 | \$4.65 | -7.5% | \$5.91 | \$6.75 | 14.2% |
| <i>Ithaca City</i> | \$3.66 | \$3.75 | 2.4% | \$1.15 | \$1.24 | 8.0% | \$1.07 | \$1.04 | -2.6% | \$1.45 | \$1.47 | 1.5% |
| Western New York Region | \$342.9 | \$355.0 | 3.5% | \$114.0 | \$124.7 | 9.4% | \$97.99 | \$103.4 | 5.5% | \$130.9 | \$126.9 | -3.1% |
| Allegany County | \$7.37 | \$7.59 | 3.1% | \$2.68 | \$2.66 | -0.6% | \$2.06 | \$2.00 | -3.1% | \$2.63 | \$2.93 | 11.7% |
| Cattaraugus County | \$12.69 | \$13.75 | 8.4% | \$4.44 | \$4.75 | 6.9% | \$3.69 | \$3.85 | 4.4% | \$4.56 | \$5.15 | 13.1% |
| <i>Olean City</i> | \$1.20 | \$1.34 | 11.7% | \$0.45 | \$0.46 | 3.2% | \$0.43 | \$0.40 | -7.6% | \$0.32 | \$0.48 | 49.8% |
| <i>Salamanca City</i> | \$0.24 | \$0.21 | -16.1% | \$0.10 | \$0.08 | -21.1% | \$0.06 | \$0.07 | 8.3% | \$0.08 | \$0.06 | -27.6% |
| Chautauqua County | \$21.54 | \$21.66 | 0.5% | \$7.81 | \$7.95 | 1.8% | \$5.96 | \$6.11 | 2.7% | \$7.78 | \$7.60 | -2.4% |
| Erie County | \$256.0 | \$264.3 | 3.2% | \$83.83 | \$93.26 | 11.3% | \$73.11 | \$77.49 | 6.0% | \$99.05 | \$93.51 | -5.6% |
| Niagara County | \$41.35 | \$43.41 | 5.0% | \$13.93 | \$14.71 | 5.6% | \$11.93 | \$12.68 | 6.3% | \$15.50 | \$16.02 | 3.4% |
| New York City Region | \$2,664 | \$2,830 | 6.2% | \$908.1 | \$983.8 | 8.3% | \$782.4 | \$829.6 | 6.0% | \$973.2 | \$1,017 | 4.5% |
| Other Local | \$373.7 | \$395.3 | 5.8% | \$122.8 | \$130.9 | 6.6% | \$103.8 | \$108.9 | 4.9% | \$147.1 | \$155.5 | 5.7% |
| Statewide Total | \$5,801 | \$6,096 | 5.1% | \$2,010 | \$2,141 | 6.5% | \$1,706 | \$1,780 | 4.4% | \$2,085 | \$2,174 | 4.3% |

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.

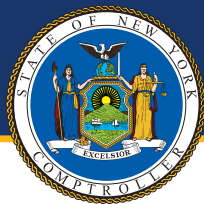
Source: New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

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 in the first quarter (January-March) grew at an average annual rate of 3.5 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>. The rate of inflation is the average monthly year-over-year change in CPI-U for the period covered, while “personal consumption” is represented by the average monthly year-over-year change in PCEC96 for the period covered.
- ⁵ The average monthly year-over-year rate of inflation for the first quarter of each year from 2010 to 2019 was 1.8 percent.
- ⁶ New York State Department of Labor, *Current Employment Statistics (CES), 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 period covered. The federal government shutdown this past fall delayed the release of monthly CES data through March 2026.
- ⁷ DOL, “History of the Minimum Wage in New York State” at <https://dol.ny.gov/history-minimum-wage-new-york-state>.
- ⁸ 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, 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.
- ⁹ 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.
- ¹⁰ Chapter 99 of the New York State Laws of 2025. The short-term rental (STR) unit occupancy sales tax is imposed by all counties and tax-imposing cities (see endnote 22 for details on tax-imposing cities). An additional unit fee is imposed within New York City. For more information, see Tax and Finance, “Sales tax on short-term rental unit occupancy” at www.tax.ny.gov/pubs_and_bulls/publications/sales/short-term-rental.htm.
- ¹¹ 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 April 22, 2026, at https://data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginning-ny73-2j3u/about_data. Taxable and sales and purchases data is available by sales tax quarters, which are different from calendar quarters. STR 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.

Notes

- ¹² Office of the United States Trade Representative, “Presidential Tariff Actions,” accessed on April 22, 2026, at <https://ustr.gov/trade-topics/presidential-tariff-actions>; and Supreme Court of the United States, *Docket Number 24-1287, Learning Resources, Inc., et al. v. Trump, President of the United States, et al.*, argued November 5, 2025 and decided February 20, 2026, at www.supremecourt.gov/opinions/25pdf/24-1287_4gcj.pdf.
- ¹³ Federal Reserve, *The Beige Book*, March 4, 2026, at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm.
- ¹⁴ OSC, *Federal Funding and New York* series, “Economic Impact of Tariffs,” accessed on April 22, 2026, at www.osc.ny.gov/reports/budget/fed-funding-ny/economic-impact-tariffs.
- ¹⁵ Motor fuels sales tax distributions to local governments comprised 2.8 percent of overall local sales tax distributions in the first quarter of 2026.
- ¹⁶ New York State Energy Research and Development Authority, “Monthly Average Motor Gasoline Prices” at www.nyserda.ny.gov/Energy-Prices/Motor-Gasoline/Monthly-Average-Motor-Gasoline-Prices.
- ¹⁷ For more information on New York City’s economy and stature relative to the state as a whole, 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.
- ¹⁸ First quarter sales tax collections in New York City grew at an average annual rate of 4.6 percent from 2010 to 2019, as measured by the compound annual growth rate.
- ¹⁹ “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.
- ²⁰ Aggregate county and city local sales tax collections outside of New York City in the first quarter grew at an average annual rate of 2.4 percent from 2010 to 2019, as measured by the compound annual growth rate.
- ²¹ See OSC’s *Federal Funding and New York* series, “Federal Impact: Travel and Tourism to New York,” accessed on April 22, 2026, at www.osc.ny.gov/reports/budget/fed-funding-ny/federal-impact-travel-and-tourism-new-york.
- 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. 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.
- 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.



New York State Comptroller
THOMAS P. DINAPOLI

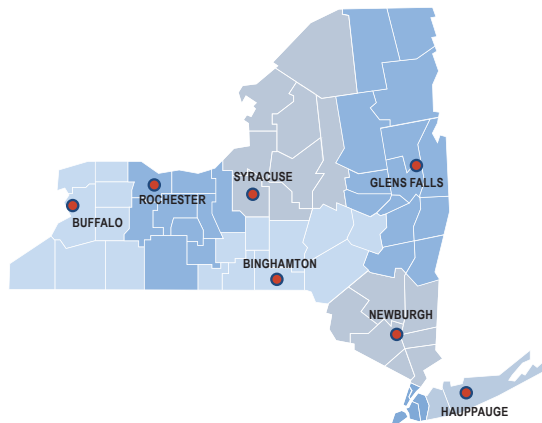
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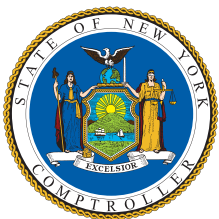
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