Local Sales Tax Collections in the First Half of 2026 Totaled $12.7 Billion, Up 6.8 Percent Over Prior

Overview

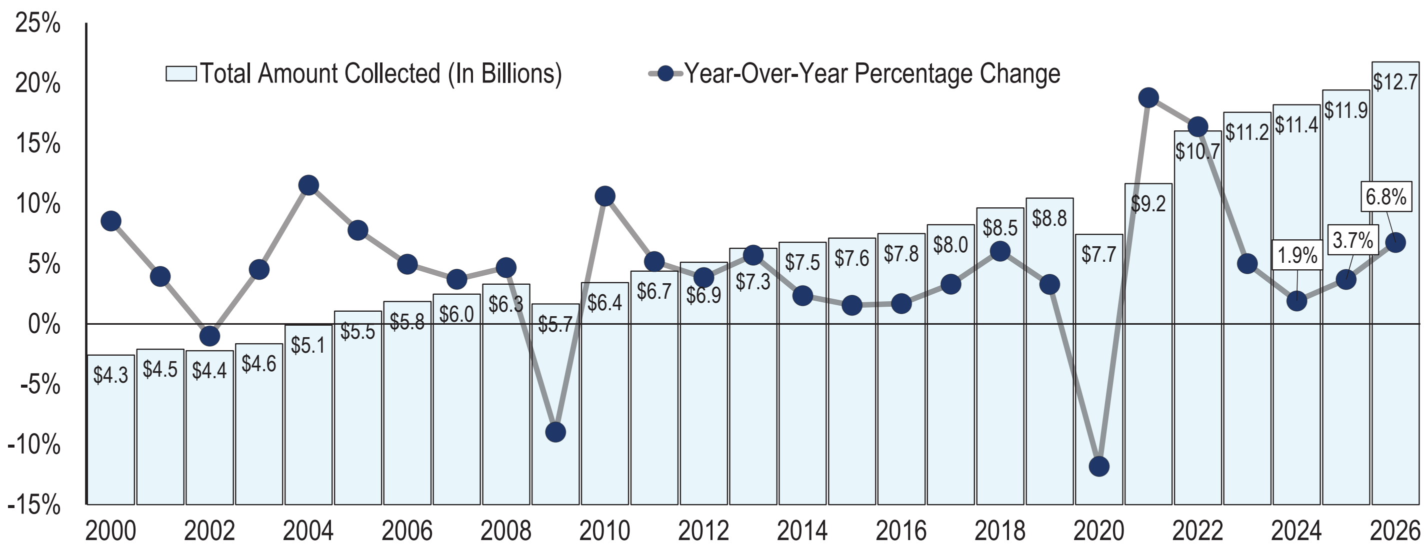
Sales tax collections for local governments and other local taxing entities in New York State totaled $12.7 billion in the first half (January-June) of 2026, an increase of 6.8 percent ($803 million) compared to the same period in 2025.[1] Each of the state's ten economic development regions, including New York City, saw their first-half collections grow, year over year, with increases ranging from a low of 2.8 percent to a high of 7.8 percent.[2] (For more regional analysis, see **Regional Sales Tax Performance** on page 4.)

On a quarterly basis, collections in the first quarter (January-March) of 2026 increased by 5.1 percent, year over year, while second quarter (April-June) collections grew by 8.4 percent.

As shown in Figure 1, the 6.8 percent increase in collections in the first half of this year was much stronger than the year-over-year growth rate for the same period in 2025 (3.7 percent) and more than three times higher than the rate in 2024 (1.9 percent). Growth in the first half was also higher than the 4.5 percent average annual increase from 2015 to 2025.[3]

FIGURE 1

First-Half (January-June) 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

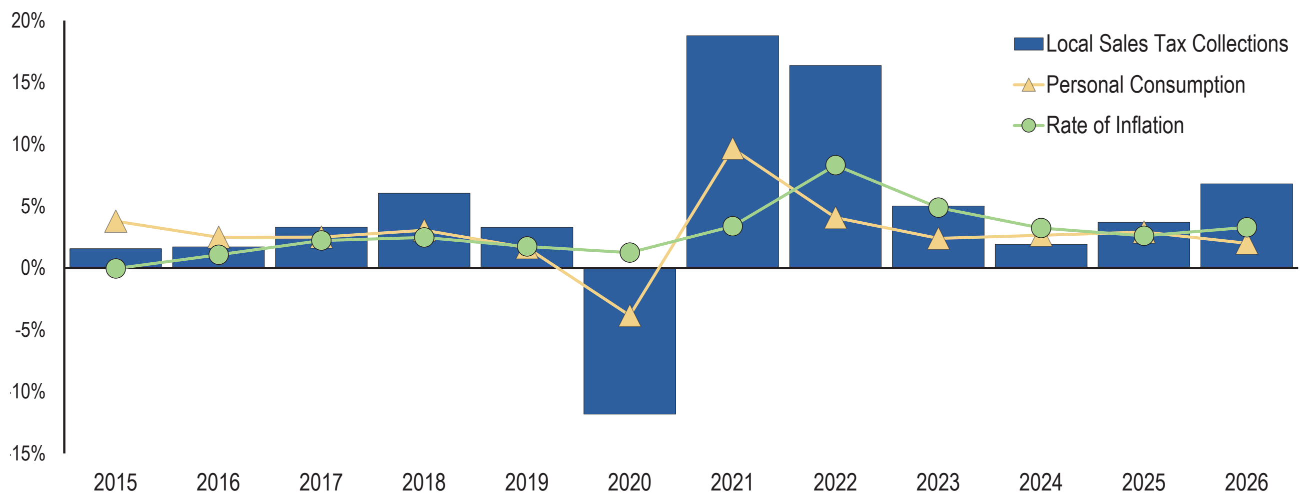
Local sales tax collections are sensitive to certain economic factors, particularly the fluctuations in the prices of goods and services, as measured by the change in the national Consumer Price Index, and the amount that consumers are willing to purchase, as measured by the change in national Real Personal Consumption Expenditures.[4] Rising prices can generally drive overall sales tax growth as long as consumer spending does not wane. However, because these factors are affected by various federal, state, and local policy changes, it is difficult to know exactly why overall sales taxes rise and fall in any given period.

The year-over-year rate of inflation in 2026 was 2.4 percent in both January and February, before rising to 3.3 percent in March, 3.8 percent in April and 4.2 percent in May. By June, inflation had slowed to 3.5 percent. For the first half of 2026, the average monthly rate of inflation was 3.3 percent, higher than the 2.6 percent rate for the same period in 2025. (See Figure 2.)

Personal consumption grew at an average monthly year-over-year rate of 2.2 percent in the first half of 2026, slightly lower compared to the growth rates seen in the first half for each of the past few years.

FIGURE 2

Percentage Change in Local Sales Tax Collections in New York State, the Rate of Inflation and Personal Consumption in the First Half (January-June), Year Over Year, 2015 to 2026



Notes: Local sales tax collections include New York City. The rate of inflation is represented by the average monthly year-over-year change in the national Consumer Price Index (CPI-U) for the first half of the year covered. Personal consumption is represented by the average monthly year-over-year change in national 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 first half of the year covered.

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.

The Office of the New York State Comptroller's (OSC) report, the **Economic Impact of Tariffs**, found that the imposition of higher tariffs by the federal government on certain countries and imported goods contributed to elevated prices for household goods and was a burden borne by both businesses and consumers in the United States in 2025.[5] The year-over-year performance of first-half local sales tax collections was likely impacted by the higher tariffs, despite a U.S. Supreme Court ruling in February 2026 finding some of these higher tariffs to be unlawful. As federal tariff policies continue to shift, uncertainty for businesses and inflationary pressures for consumers are likely to remain elevated throughout the remainder of 2026.[6]

The conflict between the United States and Iran, which began at the end of February, resulted in increases in fuel and energy prices. The Federal Reserve reported that these increases have been the top driver of overall inflation, and that businesses in several sectors expect inflationary pressures to continue to ramp up in the coming months.[7] In New York, average monthly gasoline prices in 2026 were $2.88 per gallon in both January and February, around 7 percent below what they were the prior year.[8] However, by May, prices had surged to $4.48 per gallon, a 47.1 percent year-over-year increase, before coming down to $4.18 per gallon in June. Local motor fuel sales tax collections grew by 13.8 percent ($49.6 million) in the first half of 2026, year over year. This increase helped drive some of the overall sales tax growth, but it is important to note that motor fuel collections comprised only 3.2 percent of overall collections.

State and Local Tax Policy Changes

Policy changes at the state and local level can also impact 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.[9] Local rate changes, which must be approved by the State Legislature and signed into law by the Governor, can have a large impact on year-over-year comparisons for the affected taxing jurisdiction during the first full year of the rate increase.[10] In addition, as of June 1, 2026, five counties elected to change to a cents-per-gallon tax on gasoline sales, effectively reducing the amount they collect and eliminating the possibility of gaining additional revenue from a potential spike in gasoline prices.[11]

The state's Tax Law was amended last year 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 first-half collections.[12] However, it is difficult to assess the impact because the monthly sales tax distributions made to local governments reflect aggregate collections that do not distinguish how much comes from particular sources. In addition, in available taxable sales and purchases data, STR vendors are categorized within an industry group that includes other booking agencies, as well as travel companies and tour operators.[13]

Throughout the remainder of this year and beyond, OSC will continue to monitor and report sales tax collections and the local impacts of policy changes at each level of government.

Regional Sales Tax Performance

As Figure 3 shows, all ten regions in the state, including New York City, saw year-over-year increases in their local sales tax collections in the first half of 2026, with eight regions experiencing higher growth this year compared to the growth from the same period in 2025. (For regional dollar amounts, see the **Appendix** on pages 7 and 8.)

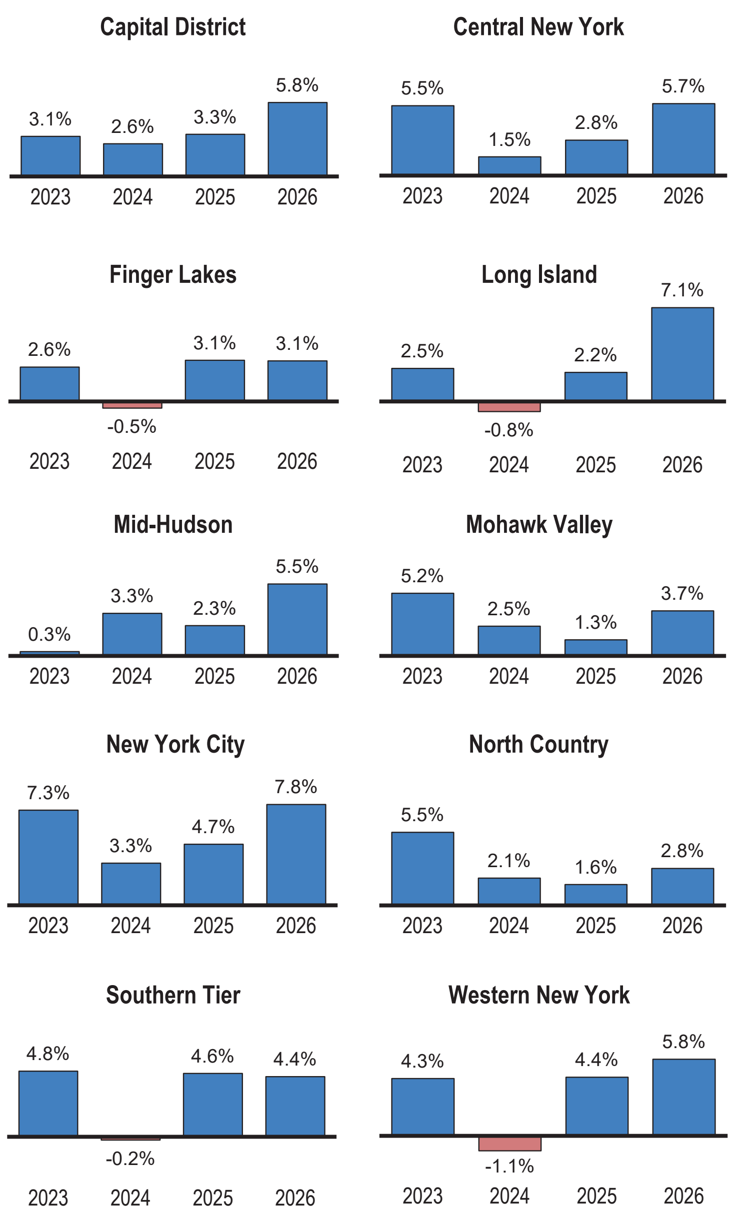
New York City is a major driver of overall sales tax growth in the state, collecting more than three times the amount of the next highest region (Long Island) and comprising close to 46 percent of all collections statewide.[14] The City's collections in the first half of 2026 totaled $5.8 billion, up 7.8 percent ($418 million), year over year, much higher than the 4.7 percent increase from the first half of 2024 to 2025. Tourism in June was particularly strong in the City, partially driven by FIFA World Cup visitors, with increases in both nightly rates of hotels and occupancy rates.[15]

Outside of New York City, aggregate collections for counties and cities in the first half of 2026 totaled $6.1 billion. This was a year-over-year increase of 5.6 percent ($324 million), lower than the growth seen in the City.[16] Even so, first-half growth in collections for the rest of the state was double the increase experienced for the same period in 2025 (2.8 percent).

On a region-by-region basis, Long Island's first-half growth in sales tax collections (7.1 percent) was next highest after New York City, followed by the Capital District and Western New York regions, both at 5.8 percent. Conversely, the North Country region had the lowest increase at 2.8 percent. The Finger Lakes and Southern Tier were the only regions that did not experience higher growth in the first half of 2026 compared to the same period in 2025, and none saw a year-over-year decrease.

FIGURE 3

Year-Over-Year Percentage Change in First-Half Local Sales Tax Collections by Region in New York State, 2023 to 2026



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

Aggregate sales tax collections for counties grew by 5.7 percent in the first half of 2026, year over year. As Figure 4 shows, 52 of 57 counties outside of New York City experienced increases in first-half collections, with more than half (30 counties) seeing more than 5 percent growth.

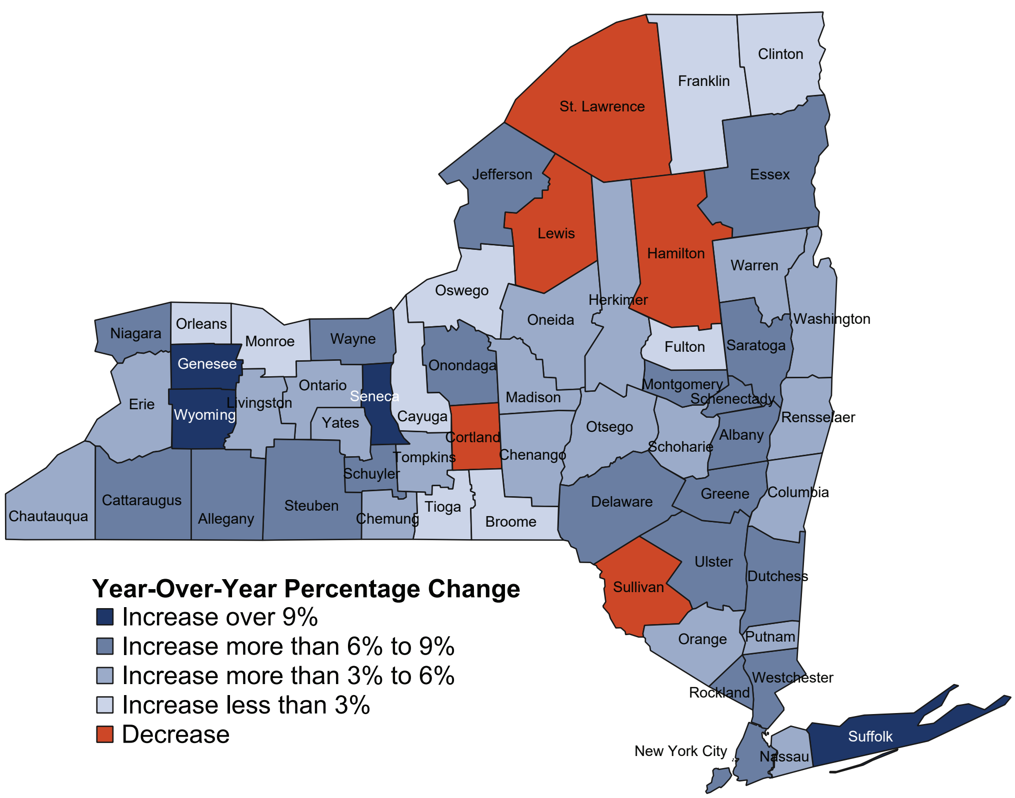
Seneca County had the highest sales tax growth in the first half at 16.5 percent, followed by the counties of Genesee (12.5 percent), Suffolk and Wyoming (at 9.2 percent each) and Niagara (8.9 percent).

Of the five counties that experienced year-over-year decreases in first-half collections, Sullivan County had the steepest decline at 5.3 percent, followed by Lewis (3.0 percent), Hamilton (2.9 percent), Cortland (2.8 percent) and St. Lawrence (2.6 percent).

Eighteen cities outside of New York City impose their own sales tax instead of receiving a portion of county collections.[17] Thirteen of these cities experienced growth in first-half collections. Ogdensburg had the largest increase at 22.8 percent, followed by White Plains (11.3 percent) and Olean (9.6 percent). Of the five cities that had decreases in collections, Salamanca saw the steepest decline at 5.3 percent, followed by Gloversville (5.2 percent) and Norwich (3.7 percent). (For county and city details, see the **Appendix** on pages 7 and 8.)

FIGURE 4

Year-Over-Year Percentage Change in Local Sales Tax Collections in New York State for Each County and New York City, First Half (January-June) 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.

Technical Adjustments

Factors outside of broad economic trends or policy changes can also impact individual county and city sales tax collections. These include, but are not limited to, the prior period corrections and late filing changes (referred to in the Office of the New York State Comptroller reports as “technical adjustments”) regularly made by the New York State Department of Taxation and Finance to correct for earlier sales tax distributions. These adjustments can significantly affect year-over-year changes.[18] For example, Monroe County would have seen much stronger sales tax growth in the first half of 2026 had it not been for a downward adjustment of $14.1 million, while Hamilton County – comparatively a smaller county in terms of what it collects in sales taxes – would have experienced sales tax growth were it not for a downward adjustment of over $134,000.[19] 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 half of 2026, see the **Appendix** on pages 7 and 8.

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-Half (January-June) Local Sales Tax Collections in New York State by Region, 2025 to 2026 (In Millions)

Region	2025 January-June, Amount	2026 January-June, Amount	2025 January-June to 2026, Percentage Change	2025 January-March, Amount	2026 January-March, Amount	2025 January-March to 2026, Percentage Change	2025 April-June, Amount	2026 April-June, Amount	2025 April-June to 2026, Percentage Change
Capital District Region	**$519.0**	**$549.0**	**5.8%**	**$248.2**	**$258.9**	**4.3%**	**$270.8**	**$290.1**	**7.1%**
Albany County	$183.5	$194.6	6.0%	$88.81	$93.01	4.7%	$94.73	$101.57	7.2%
Columbia County	$30.91	$32.49	5.1%	$14.67	$15.07	2.7%	$16.24	$17.42	7.3%
Greene County	$24.86	$26.40	6.2%	$11.85	$12.73	7.4%	$13.01	$13.67	5.1%
Rensselaer County	$64.03	$66.29	3.5%	$31.28	$31.15	-0.4%	$32.75	$35.15	7.3%
Saratoga County	$85.04	$91.94	8.1%	$40.09	$43.46	8.4%	$44.95	$48.48	7.8%
Saratoga Springs City	$8.95	$9.21	2.9%	$4.17	$4.12	-1.1%	$4.78	$5.09	6.5%
Schenectady County	$70.86	$75.59	6.7%	$33.39	$35.44	6.2%	$37.47	$40.15	7.2%
Warren County	$33.30	$34.58	3.8%	$15.34	$15.42	0.5%	$17.96	$19.15	6.7%
Glens Falls City	$2.41	$2.37	-1.8%	$1.21	$1.12	-7.2%	$1.20	$1.25	3.6%
Washington County	$15.10	$15.56	3.1%	$7.41	$7.40	-0.1%	$7.70	$8.17	6.1%
Central New York Region	**$361.1**	**$381.6**	**5.7%**	**$170.7**	**$180.6**	**5.8%**	**$190.4**	**$201.0**	**5.6%**
Cayuga County	$23.84	$24.27	1.8%	$11.30	$11.24	-0.5%	$12.54	$13.02	3.9%
Auburn City	$5.71	$6.24	9.3%	$2.78	$3.03	8.7%	$2.93	$3.21	9.8%
Cortland County	$21.17	$20.59	-2.8%	$9.90	$9.80	-1.0%	$11.27	$10.79	-4.3%
Madison County	$21.48	$22.28	3.7%	$10.05	$10.32	2.7%	$11.44	$11.96	4.6%
Oneida City	$3.45	$3.58	3.6%	$1.66	$1.70	2.4%	$1.80	$1.88	4.7%
Onondaga County	$241.5	$259.4	7.4%	$114.6	$123.2	7.5%	$126.9	$136.2	7.4%
Oswego County	$32.15	$32.40	0.8%	$14.84	$15.26	2.8%	$17.30	$17.14	-1.0%
Oswego City	$11.88	$12.88	8.5%	$5.62	$6.12	8.9%	$6.26	$6.77	8.1%
Finger Lakes Region	**$512.4**	**$528.1**	**3.1%**	**$244.9**	**$242.1**	**-1.2%**	**$267.4**	**$286.0**	**6.9%**
Genesee County	$27.78	$31.26	12.5%	$12.93	$14.19	9.7%	$14.85	$17.07	14.9%
Livingston County	$22.48	$23.64	5.2%	$10.73	$11.22	4.6%	$11.76	$12.42	5.7%
Monroe County	$321.0	$322.7	0.5%	$154.6	$146.7	-5.1%	$166.4	$176.0	5.8%
Ontario County	$56.31	$58.68	4.2%	$27.09	$27.91	3.0%	$29.22	$30.77	5.3%
Orleans County	$12.41	$12.75	2.8%	$5.88	$6.15	4.6%	$6.52	$6.60	1.2%
Seneca County	$16.60	$19.34	16.5%	$7.57	$8.30	9.6%	$9.02	$11.04	22.3%
Wayne County	$33.20	$35.42	6.7%	$15.74	$16.68	6.0%	$17.46	$18.74	7.3%
Wyoming County	$12.80	$13.97	9.2%	$5.96	$6.28	5.4%	$6.84	$7.69	12.5%
Yates County	$9.81	$10.25	4.5%	$4.42	$4.68	5.9%	$5.40	$5.57	3.3%
Long Island Region	**$1,743**	**$1,866**	**7.1%**	**$839.0**	**$880.3**	**4.9%**	**$903.5**	**$985.6**	**9.1%**
Nassau County	$779.3	$813.8	4.4%	$384.0	$389.7	1.5%	$395.3	$424.1	7.3%
Suffolk County	$961.3	$1,050	9.2%	$453.8	$489.8	7.9%	$507.4	$560.3	10.4%
Mid-Hudson Region	**$1,231**	**$1,300**	**5.5%**	**$599.8**	**$630.8**	**5.2%**	**$631.5**	**$668.8**	**5.9%**
Dutchess County	$128.7	$136.8	6.3%	$62.20	$66.89	7.5%	$66.45	$69.86	5.1%
Orange County	$192.7	$199.0	3.3%	$92.83	$94.19	1.5%	$99.85	$104.9	5.0%
Putnam County	$41.45	$43.89	5.9%	$19.47	$20.96	7.6%	$21.97	$22.93	4.4%
Rockland County	$148.3	$159.5	7.6%	$72.56	$77.33	6.6%	$75.73	$82.16	8.5%
Sullivan County	$35.47	$33.58	-5.3%	$17.13	$14.79	-13.7%	$18.33	$18.80	2.5%
Ulster County	$84.93	$91.76	8.0%	$39.93	$44.20	10.7%	$45.00	$47.56	5.7%
Westchester County	$469.9	$498.2	6.0%	$230.9	$245.9	6.5%	$239.0	$252.3	5.6%
Mount Vernon City	$14.18	$14.46	2.0%	$7.30	$6.97	-4.6%	$6.88	$7.50	8.9%
New Rochelle City	$21.59	$22.57	4.5%	$10.46	$10.71	2.4%	$11.13	$11.86	6.5%
White Plains City	$30.03	$33.42	11.3%	$15.24	$16.41	7.7%	$14.80	$17.01	14.9%
Yonkers City	$62.85	$65.00	3.4%	$31.09	$31.68	1.9%	$31.77	$33.32	4.9%

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First-Half (January-June) Local Sales Tax Collections in New York State by Region, 2025 to 2026 (In Millions)

Region	2025 January-June, Amount	2026 January-June, Amount	2025 January-June to 2026, Percentage Change	2025 January-March, Amount	2026 January-March, Amount	2025 January-March to 2026, Percentage Change	2025 April-June, Amount	2026 April-June, Amount	2025 April-June to 2026, Percentage Change
Mohawk Valley Region	**$190.0**	**$197.0**	**3.7%**	**$91.59**	**$92.00**	**0.5%**	**$98.37**	**$105.0**	**6.8%**
Fulton County	$14.84	$15.10	1.8%	$7.08	$7.16	1.1%	$7.76	$7.94	2.4%
Gloversville City	$2.27	$2.15	-5.2%	$1.10	$1.07	-2.7%	$1.17	$1.08	-7.6%
Johnstown City	$2.72	$2.79	2.6%	$1.35	$1.39	3.4%	$1.37	$1.40	1.7%
Hamilton County	$2.48	$2.41	-2.9%	$1.08	$1.15	6.3%	$1.40	$1.26	-10.0%
Herkimer County	$22.31	$23.55	5.6%	$10.38	$11.08	6.8%	$11.93	$12.47	4.5%
Montgomery County	$23.66	$25.40	7.4%	$11.95	$10.98	-8.1%	$11.71	$14.43	23.2%
Oneida County	$98.14	$101.6	3.5%	$47.23	$47.79	1.2%	$50.91	$53.77	5.6%
Rome City	$5.21	$5.23	0.3%	$2.52	$2.50	-0.5%	$2.69	$2.72	1.1%
Utica City	$7.10	$7.06	-0.6%	$3.44	$3.35	-2.5%	$3.66	$3.71	1.2%
Schoharie County	$11.23	$11.79	5.0%	$5.48	$5.53	1.0%	$5.76	$6.26	8.8%
North Country Region	**$175.4**	**$180.2**	**2.8%**	**$83.81**	**$85.28**	**1.8%**	**$91.54**	**$94.96**	**3.7%**
Clinton County	$37.30	$38.22	2.5%	$17.56	$18.34	4.5%	$19.74	$19.87	0.7%
Essex County	$19.70	$21.03	6.8%	$9.54	$10.08	5.6%	$10.16	$10.95	7.8%
Franklin County	$16.80	$17.14	2.0%	$8.24	$8.28	0.6%	$8.57	$8.86	3.4%
Jefferson County	$50.09	$53.50	6.8%	$23.51	$24.71	5.1%	$26.59	$28.79	8.3%
Lewis County	$9.51	$9.23	-3.0%	$4.58	$4.28	-6.6%	$4.94	$4.95	0.4%
St. Lawrence County	$40.93	$39.88	-2.6%	$19.89	$18.95	-4.7%	$21.05	$20.94	-0.5%
Ogdensburg City	$1.01	$1.24	22.8%	$0.50	$0.64	27.2%	$0.51	$0.60	18.5%
Southern Tier Region	**$293.4**	**$306.3**	**4.4%**	**$142.5**	**$145.5**	**2.1%**	**$151.0**	**$160.9**	**6.6%**
Broome County	$94.91	$96.97	2.2%	$47.19	$46.20	-2.1%	$47.72	$50.76	6.4%
Chemung County	$37.28	$39.46	5.8%	$18.31	$19.52	6.6%	$18.97	$19.94	5.1%
Chenango County	$16.99	$17.54	3.2%	$8.37	$8.42	0.6%	$8.62	$9.12	5.8%
Norwich City	$1.49	$1.43	-3.7%	$0.74	$0.73	-1.6%	$0.75	$0.70	-5.8%
Delaware County	$16.42	$17.42	6.1%	$7.56	$7.88	4.3%	$8.86	$9.53	7.6%
Otsego County	$24.86	$26.23	5.5%	$11.30	$11.97	6.0%	$13.56	$14.26	5.2%
Schuyler County	$7.31	$7.85	7.4%	$3.24	$3.25	0.5%	$4.07	$4.60	13.0%
Steuben County	$36.48	$39.58	8.5%	$17.54	$18.29	4.2%	$18.94	$21.30	12.5%
Tioga County	$16.49	$16.97	3.0%	$8.01	$8.25	3.0%	$8.47	$8.72	2.9%
Tompkins County	$33.75	$35.04	3.8%	$16.53	$17.19	4.0%	$17.22	$17.85	3.7%
Ithaca City	$7.46	$7.83	5.0%	$3.66	$3.75	2.4%	$3.80	$4.08	7.5%
Western New York Region	**$706.4**	**$747.3**	**5.8%**	**$342.9**	**$355.0**	**3.5%**	**$363.5**	**$392.3**	**7.9%**
Allegany County	$15.12	$16.17	6.9%	$7.37	$7.59	3.1%	$7.75	$8.57	10.6%
Cattaraugus County	$26.14	$28.23	8.0%	$12.69	$13.75	8.4%	$13.45	$14.48	7.6%
Olean City	$2.54	$2.78	9.6%	$1.20	$1.34	11.7%	$1.34	$1.44	7.8%
Salamanca City	$0.47	$0.44	-5.3%	$0.24	$0.21	-16.1%	$0.22	$0.24	6.4%
Chautauqua County	$45.49	$47.01	3.3%	$21.54	$21.66	0.5%	$23.95	$25.35	5.8%
Erie County	$525.8	$554.0	5.4%	$256.0	$264.3	3.2%	$269.8	$289.7	7.4%
Niagara County	$85.23	$92.78	8.9%	$41.35	$43.41	5.0%	$43.88	$49.37	12.5%
New York City Region	**$5,380**	**$5,798**	**7.8%**	**$2,664**	**$2,830**	**6.2%**	**$2,717**	**$2,968**	**9.3%**
Other Local	**$761.3**	**$822.3**	**8.0%**	**$373.7**	**$395.3**	**5.8%**	**$387.6**	**$427.0**	**10.2%**
Statewide Total	**$11,873**	**$12,676**	**6.8%**	**$5,801**	**$6,096**	**5.1%**	**$6,072**	**$6,580**	**8.4%**

Notes: Local sales tax distributions ("collections") may 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 distribution (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 7 and 8.

[3] First-half (January-July) local sales tax collections in New York State grew at an average annual rate of 4.5 percent from 2015 to 2025, 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." 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] Office of the United States Trade Representative, "Presidential Tariff Actions," accessed on July 20, 2026, at https://ustr.gov/trade-topics/presidential-tariff-actions. For more information on the economic impact of tariffs, see the Office of the New York State Comptroller (OSC), Federal Funding and New York series, "Economic Impact of Tariffs" at www.osc.ny.gov/reports/budget/fed-funding-ny/economic-impact-tariffs.

[6] OSC, Federal Funding and New York series, "Economic Impact of Tariffs."

[7] Federal Reserve, *The Beige Book*, June 3, 2026, pp. 2, 8-9, at www.federalreserve.gov/monetarypolicy/files/BeigeBook_20260603.pdf.

[8] 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.

[9] 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.

[10] 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.

[11] Effective June 1, 2026, the counties of Chemung, Dutchess, Onondaga, Rockland and Ulster elected to change their method of taxation on the retail sale of motor fuels from a percentage rate to a cents-per-gallon rate. For more information, see Tax and Finance, *Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel: Effective June 1, 2026* (Publication 718-F) at www.tax.ny.gov/forms/publications/st/pub718f.htm.

[12] 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 17 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.

Notes

[13] 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-Beginni/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.

[14] For information on New York City's economy relative to the state as a whole, see OSC, *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.

[15] Federal Reserve, *The Beige Book*, July 15, 2026, p. 11, at www.federalreserve.gov/monetarypolicy/files/BeigeBook_20260715.pdf. For more information on New York City's hotel industry, see OSC, *The Hotel Industry in New York City*, July 2026, at www.osc.ny.gov/files/reports/osdc/2026/pdf/nyc-hotel-industry-report-july-2026.pdf.

[16] Aggregate sales tax collections for all counties and cities located outside of New York City 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.

[17] 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.

[18] 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.

[19] 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.

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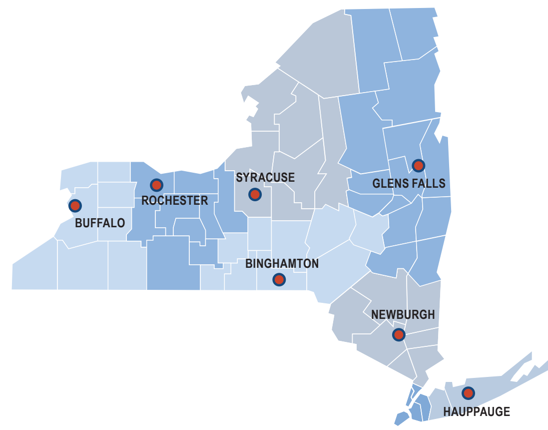

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