

Local Sales Tax Collections From January to September 2026 Totaled \$19.6 Billion, Up 7.6 Percent Over Prior Year

Overview

Sales tax collections for local governments and other local taxing entities in New York State totaled \$19.6 billion from January to September 2026, an increase of 7.6 percent (\$1.4 billion) compared to the same period in 2025.¹ (See Figure 1.)

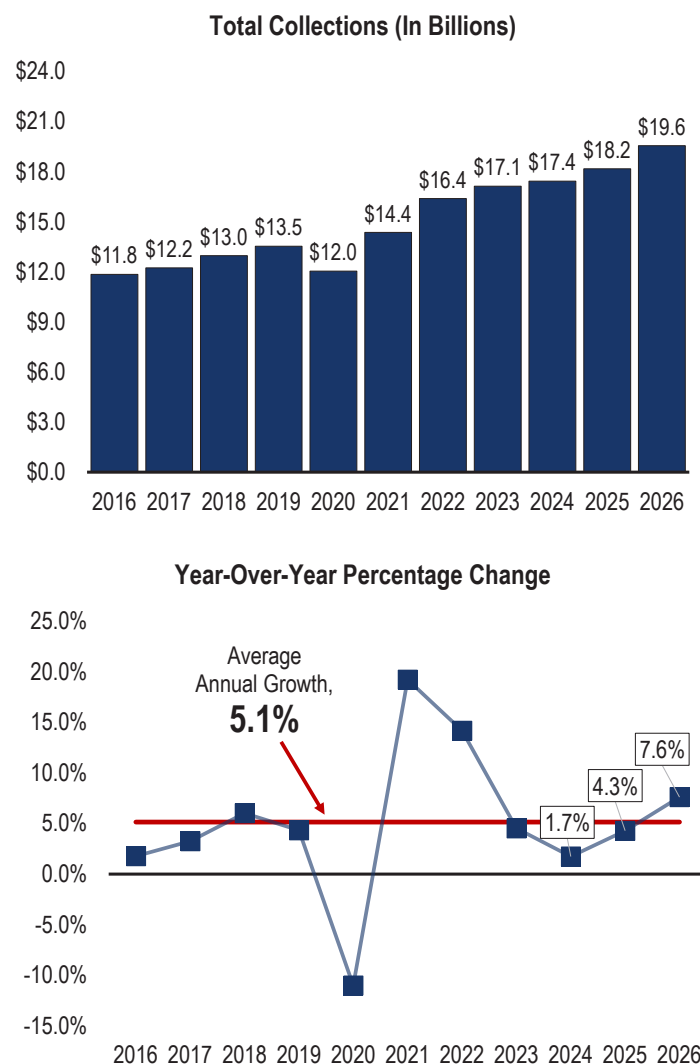
Each of the state's 10 economic development regions, including New York City, saw year-over-year growth in collections, with increases ranging from a low of 5.6 percent to a high of 8.5 percent. (For more regional analysis, see **Regional Sales Tax Performance** on page 4.)

On a quarterly basis, growth in local sales tax collections continued to accelerate in 2026: collections increased by 5.1 percent in the first quarter (January-March), year over year, followed by 8.4 percent in the second quarter (April-June) and 9.2 percent in the third quarter (July-September).

The 7.6 percent increase in collections from January to September 2026 was stronger than the year-over-year growth rate for the same period in 2025 (4.3 percent) and more than four times higher than the rate in 2024 (1.7 percent). Sales tax growth in 2026 through September was also higher than the 5.1 percent average annual increase from 2016 to 2026.²

FIGURE 1

Year-to-Date (January-September) Local Sales Tax Collections in New York State, 2016 to 2026



Notes: Includes New York City. "Average Annual Growth" is the compound annual growth rate of January-September local sales tax collections in New York State from 2016 to 2026.

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

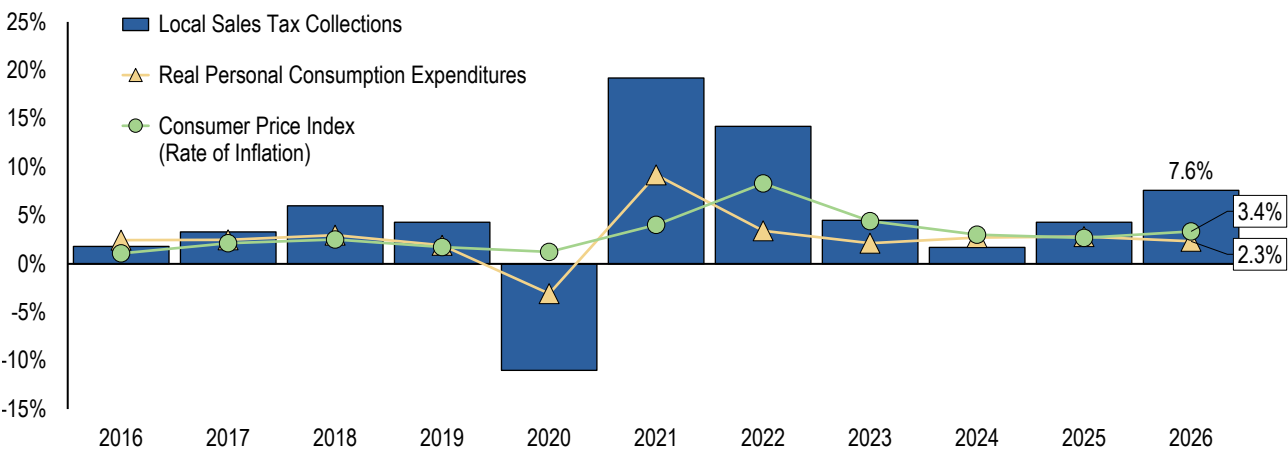
Local sales tax collections are sensitive to a variety of economic factors. These include fluctuations in the prices of goods and services, as measured by the change in the national Consumer Price Index, and the quantity of goods and service consumers purchase, as measured by the change in national Real Personal Consumption Expenditures.³

Since the sales tax is predominantly imposed on the price of a good or service, changes in prices can affect sales tax growth. However, the amount of goods and services the consumer is willing to buy also affects collections. Because both the rate of inflation and the level of personal consumption are affected by numerous economic factors as well as by policy changes at all levels of government, the exact reason why sales tax collections rise or fall in any given period is difficult to know with any certainty.

In 2026, the rate of inflation was 2.4 percent in both January and February, increasing to 3.3 percent in March, 3.8 percent in April and peaking for the year (so far) at 4.2 percent in May. Since then, inflation has modestly cooled: in September, it was 3.7 percent. As Figure 2 shows, the average monthly rate of inflation was 3.4 percent from January to September 2026, higher than the 3.0 percent and 2.7 percent rates for the same period in 2024 and 2025, respectively.

Personal consumption also continued to grow through the first eight months of 2026 (the latest data available), averaging a year-over-year monthly rate of 2.3 percent compared to the same period last year. This was only slightly lower than the January-September rates for 2024 and 2025. (See Figure 2.)

FIGURE 2
Percentage Change in Year-to-Date (January-September) Local Sales Tax Collections in New York State, the Consumer Price Index and Real Personal Consumption Expenditures, 2016 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) from January to September for each 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 – from January to September for each year covered; however, personal consumption for 2026 is through August, as PCEC96 for September was not available before the release of this report.

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.

Shifting Federal Policies

Recent federal policies have impacted prices for certain goods and services, affecting year-over-year local sales tax collections. For example, collections from January to September 2026 have likely been impacted by the higher tariffs imposed by the federal government starting in early 2025; although a U.S. Supreme Court ruling in February this year found some of these higher tariffs to be unlawful, others remained in place.⁴ Tariffs make the cost of foreign goods more expensive, fueling inflation, at least in the short term. The consequences of tariffs are covered in detail in the Office of the New York State Comptroller's 2026 report, **Economic Impact of Tariffs**.

The ongoing conflict between the United States and Iran, which began this past February, has resulted in increases in fuel and energy prices for most of 2026. The Federal Reserve reported that these increases have been the top driver of overall inflation.⁵ Since the start of the conflict, average monthly gasoline prices in New York State have jumped from \$2.88 per gallon in February to \$4.36 in September, with year-over-year prices up \$1.03 per gallon, on average, since March.⁶ Nationally, average energy prices, including residential utilities (e.g., gas, propane and electricity), were 13.6 percent higher from January to September 2026, year over year, after slightly declining from 2023 to 2025.⁷ The surge in fuel and energy prices has resulted in large year-over-year increases in the local taxes collected on the retail sale of motor fuels and residential energy, at 19.1 percent and 15.8 percent, respectively, from January to September 2026. All counties and New York City tax gasoline sales, and a dozen counties and the City tax residential energy sales.⁸ Still, collections from these taxes represent a combined 6.3 percent of all collections statewide, making them a moderate driver of overall sales tax growth.⁹

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.¹⁰ 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.¹¹ In addition, in response to rising gasoline prices this year, some counties have elected to change the way they tax retail motor fuel sales from a percentage of price basis to a cents-per-gallon basis, effectively reducing the amount they collect and eliminating the possibility of gaining additional revenue from future spikes in gasoline prices.¹² However, the effect of this change on total local sales tax collections to date seems to have been minimal.¹³

New York State Tax Law was amended, effective March 1, 2025, to impose state and local sales taxes on short-term rental (STR) unit occupancy, which impacted year-over-year growth in January-September collections of this year.¹⁴ 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.¹⁵

The Comptroller's Office will continue to monitor and report sales tax collections, as well as the local impacts of policy changes at each level of government.

Regional Sales Tax Performance

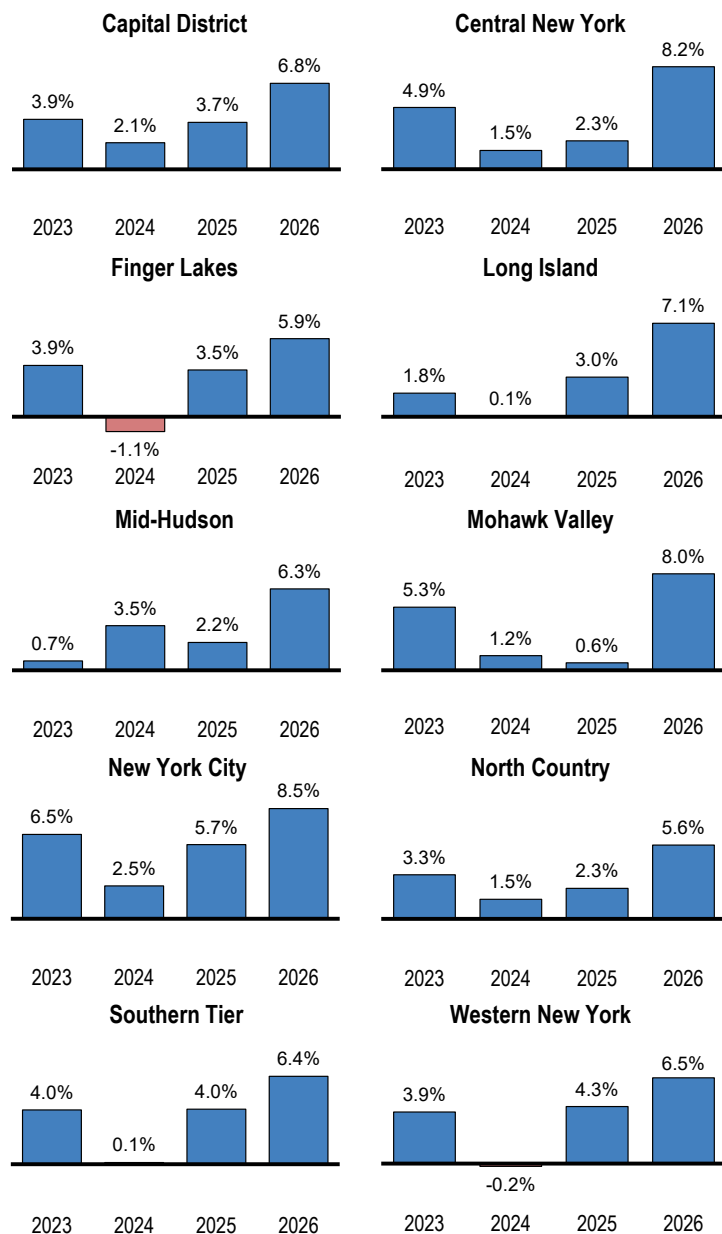
As Figure 3 shows, each of the 10 regions in the state, including New York City, had year-over-year increases in their local sales tax collections from January to September 2026, with every region also experiencing a higher rate of growth than in each of the previous three years. (For regional dollar amounts, see the **Appendix** on pages 7 and 8.)

New York City, a major driver of overall sales tax growth in the state, collects around three times the amount of sales tax as the next highest region (Long Island) and comprises more than two-fifths of all collections statewide.¹⁶ The City's collections from January to September 2026 totaled \$8.8 billion, up 8.5 percent (\$693 million), year over year, higher than the 5.7 percent increase from the same period in 2025.¹⁷ Besides higher inflation, the increase is potentially related to tourism in New York City, which according to the Federal Reserve, continued to strengthen during and after the FIFA World Cup, with increases in the number of visitors, high hotel rates and solid Broadway ticket sales.¹⁸

Outside of New York City, aggregate collections for counties and cities from January to September 2026 totaled \$9.5 billion, a year-over-year increase of 6.7 percent (\$597 million).¹⁹ Similar to New York City, growth in collections for the rest of the state was over double that of the increase in the same period in 2025 (3.0 percent).

All regions had significantly higher growth in collections through September 2026 compared to the same period last year. Central New York ranked second behind New York City, with a year-over-year increase of 8.2 percent from January to September 2026, followed by the Mohawk Valley at 8.0 percent, which was an increase of more than 7.0 percentage points compared to the same period the prior year. The North Country had the lowest growth of any region at 5.6 percent, but it was still double the increase from the same period in 2025.

FIGURE 3
Percentage Change in Year-to-Date (January-September)
Local Sales Tax Collections in New York State by Region,
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

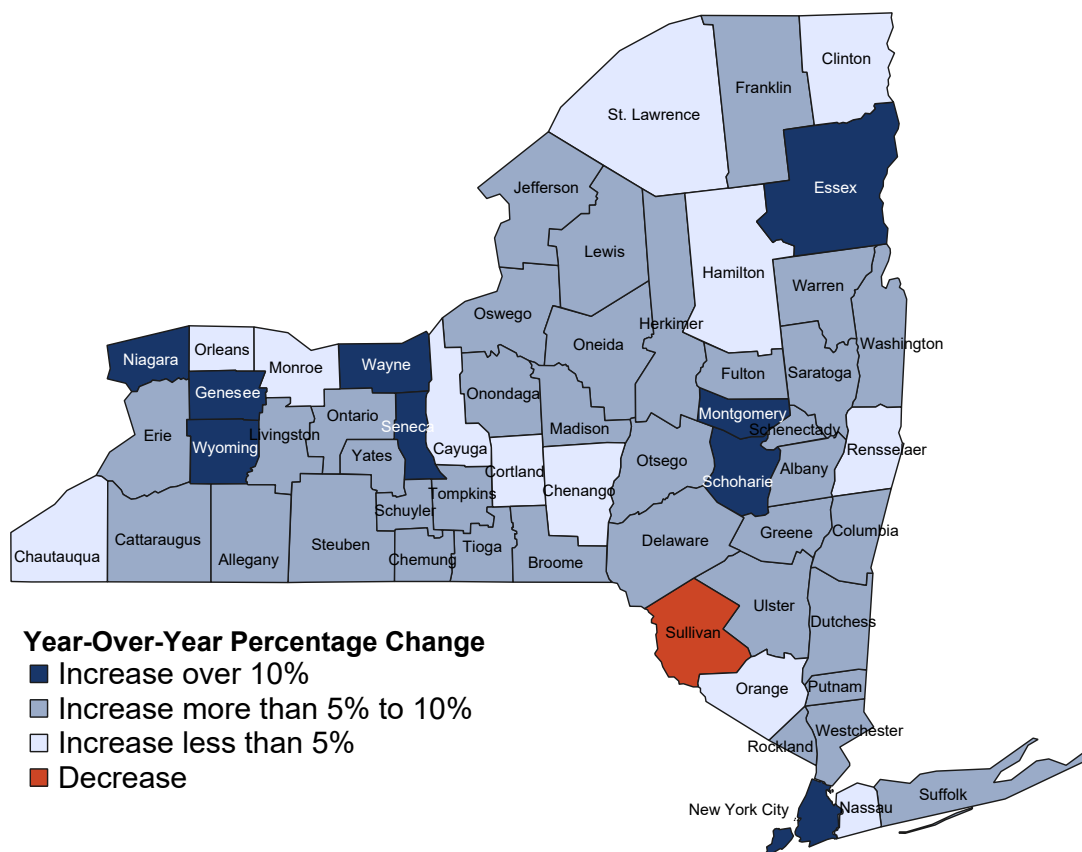
From January to September 2026, aggregate sales tax collections for counties grew by 6.7 percent (\$576 million), year over year. As Figure 4 shows, all but one county outside of New York City experienced increases in collections, with eight counties seeing double-digit growth.

Wayne County had the highest year-over-year growth in collections at 16.3 percent, followed by the counties of Montgomery (15.3 percent), Seneca (13.4 percent), Genesee (11.8 percent) and Wyoming (11.2 percent). Conversely, Sullivan County was the only county to see a year-over-year decrease in collections (-1.9 percent), and St. Lawrence County had almost no growth (0.3 percent).

Eighteen cities outside of New York City impose their own sales tax instead of receiving a portion of county collections.²⁰ Sixteen of these cities experienced year-over-year growth in collections from January to September 2026. Ogdensburg had the largest increase at 28.6 percent, followed by Oneida (20.6 percent), Johnstown (19.0 percent) and Oswego (14.1 percent). The two cities that had decreases in collections were Gloversville and Salamanca at 3.4 percent and 1.8 percent, respectively. (To view collections for each county and tax-imposing city, see the **Appendix** on pages 7 and 8.)

FIGURE 4

Year-Over-Year Change in Local Sales Tax Collections in New York State for Each County and New York City, January-September 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.²¹ For example, Wayne County’s sales tax growth would not have been nearly as strong from January to September 2026 had it not been for an upward adjustment of \$5.1 million, while Monroe County would have experienced much higher sales tax growth were it not for a downward adjustment of \$10.6 million.²² 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 download a detailed spreadsheet with monthly, quarterly and year-to-date regional sales tax analysis dating back to 2020, including for each county and tax-imposing city, see [Monthly and Quarterly Local Sales Tax Collections by Region](#).

Appendix

Year-to-Date (January-September) and Quarterly Local Sales Tax Collections in New York State by Region, 2025 to 2026 (In Millions)

Region	2025 January- September, Amount	2026 January- September, Amount	2025 January- September 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	2025 July- September, Amount	2026 July- September, Amount	2025 July- September to 2026, Percentage Change
Capital District Region	\$809.0	\$863.6	6.8%	\$248.2	\$258.9	4.3%	\$270.8	\$290.1	7.1%	\$290.0	\$314.6	8.5%
Albany County	\$280.4	\$297.7	6.2%	\$88.81	\$93.01	4.7%	\$94.73	\$101.57	7.2%	\$96.83	\$103.13	6.5%
Columbia County	\$48.66	\$52.05	7.0%	\$14.67	\$15.07	2.7%	\$16.24	\$17.42	7.3%	\$17.76	\$19.56	10.2%
Greene County	\$39.67	\$42.19	6.3%	\$11.85	\$12.73	7.4%	\$13.01	\$13.67	5.1%	\$14.82	\$15.79	6.6%
Rensselaer County	\$97.99	\$102.76	4.9%	\$31.28	\$31.15	-0.4%	\$32.75	\$35.15	7.3%	\$33.96	\$36.47	7.4%
Saratoga County	\$134.4	\$146.5	8.9%	\$40.09	\$43.46	8.4%	\$44.95	\$48.48	7.8%	\$49.40	\$54.51	10.4%
<i>Saratoga Springs City</i>	\$14.78	\$15.74	6.5%	\$4.17	\$4.12	-1.1%	\$4.78	\$5.09	6.5%	\$5.83	\$6.53	12.0%
Schenectady County	\$108.4	\$117.3	8.3%	\$33.39	\$35.44	6.2%	\$37.47	\$40.15	7.2%	\$37.49	\$41.75	11.3%
Warren County	\$57.52	\$60.73	5.6%	\$15.34	\$15.42	0.5%	\$17.96	\$19.15	6.7%	\$24.22	\$26.15	8.0%
<i>Glens Falls City</i>	\$3.69	\$3.93	6.4%	\$1.21	\$1.12	-7.2%	\$1.20	\$1.25	3.6%	\$1.28	\$1.56	21.9%
Washington County	\$23.52	\$24.70	5.0%	\$7.41	\$7.40	-0.1%	\$7.70	\$8.17	6.1%	\$8.42	\$9.13	8.5%
Central New York Region	\$553.8	\$599.2	8.2%	\$170.7	\$180.6	5.8%	\$190.4	\$201.0	5.6%	\$192.7	\$217.6	12.9%
Cayuga County	\$37.14	\$38.51	3.7%	\$11.30	\$11.24	-0.5%	\$12.54	\$13.02	3.9%	\$13.30	\$14.24	7.1%
<i>Auburn City</i>	\$8.78	\$9.64	9.8%	\$2.78	\$3.03	8.7%	\$2.93	\$3.21	9.8%	\$3.07	\$3.40	10.6%
Cortland County	\$31.35	\$32.24	2.9%	\$9.90	\$9.80	-1.0%	\$11.27	\$10.79	-4.3%	\$10.18	\$11.66	14.5%
Madison County	\$33.30	\$36.22	8.8%	\$10.05	\$10.32	2.7%	\$11.44	\$11.96	4.6%	\$11.82	\$13.94	18.0%
<i>Oneida City</i>	\$4.86	\$5.86	20.6%	\$1.66	\$1.70	2.4%	\$1.80	\$1.88	4.7%	\$1.41	\$2.29	62.2%
Onondaga County	\$372.5	\$404.4	8.6%	\$114.6	\$123.2	7.5%	\$126.9	\$136.2	7.4%	\$131.0	\$145.0	10.6%
Oswego County	\$48.84	\$52.88	8.3%	\$14.84	\$15.26	2.8%	\$17.30	\$17.14	-1.0%	\$16.69	\$20.48	22.7%
<i>Oswego City</i>	\$17.07	\$19.48	14.1%	\$5.62	\$6.12	8.9%	\$6.26	\$6.77	8.1%	\$5.20	\$6.60	26.9%
Finger Lakes Region	\$793.2	\$840.0	5.9%	\$244.9	\$242.1	-1.2%	\$267.4	\$286.0	6.9%	\$280.8	\$311.9	11.1%
Genesee County	\$44.49	\$49.73	11.8%	\$12.93	\$14.19	9.7%	\$14.85	\$17.07	14.9%	\$16.70	\$18.47	10.6%
Livingston County	\$35.51	\$38.41	8.2%	\$10.73	\$11.22	4.6%	\$11.76	\$12.42	5.7%	\$13.03	\$14.77	13.4%
Monroe County	\$490.0	\$508.1	3.7%	\$154.6	\$146.7	-5.1%	\$166.4	\$176.0	5.8%	\$169.0	\$185.4	9.6%
Ontario County	\$88.90	\$93.71	5.4%	\$27.09	\$27.91	3.0%	\$29.22	\$30.77	5.3%	\$32.59	\$35.04	7.5%
Orleans County	\$19.14	\$19.81	3.5%	\$5.88	\$6.15	4.6%	\$6.52	\$6.60	1.2%	\$6.74	\$7.06	4.8%
Seneca County	\$26.30	\$29.82	13.4%	\$7.57	\$8.30	9.6%	\$9.02	\$11.04	22.3%	\$9.70	\$10.48	8.1%
Wayne County	\$52.46	\$61.00	16.3%	\$15.74	\$16.68	6.0%	\$17.46	\$18.74	7.3%	\$19.26	\$25.58	32.8%
Wyoming County	\$19.92	\$22.16	11.2%	\$5.96	\$6.28	5.4%	\$6.84	\$7.69	12.5%	\$7.12	\$8.19	15.0%
Yates County	\$16.43	\$17.26	5.0%	\$4.42	\$4.68	5.9%	\$5.40	\$5.57	3.3%	\$6.61	\$7.01	5.9%
Long Island Region	\$2,719	\$2,911	7.1%	\$839.0	\$880.3	4.9%	\$903.5	\$985.6	9.1%	\$976.4	\$1,046	7.1%
Nassau County	\$1,192	\$1,249	4.8%	\$384.0	\$389.7	1.5%	\$395.3	\$424.1	7.3%	\$412.4	\$435.1	5.5%
Suffolk County	\$1,524	\$1,659	8.9%	\$453.8	\$489.8	7.9%	\$507.4	\$560.3	10.4%	\$562.6	\$608.9	8.2%
Mid-Hudson Region	\$1,888	\$2,007	6.3%	\$599.8	\$630.8	5.2%	\$631.5	\$668.8	5.9%	\$657.0	\$707.5	7.7%
Dutchess County	\$198.3	\$211.2	6.5%	\$62.20	\$66.89	7.5%	\$66.45	\$69.86	5.1%	\$69.61	\$74.42	6.9%
Orange County	\$300.8	\$315.3	4.8%	\$92.83	\$94.19	1.5%	\$99.85	\$104.9	5.0%	\$108.1	\$116.2	7.5%
Putnam County	\$64.36	\$69.27	7.6%	\$19.47	\$20.96	7.6%	\$21.97	\$22.93	4.4%	\$22.91	\$25.38	10.8%
Rockland County	\$227.2	\$244.1	7.5%	\$72.56	\$77.33	6.6%	\$75.73	\$82.16	8.5%	\$78.90	\$84.66	7.3%
Sullivan County	\$58.27	\$57.14	-1.9%	\$17.13	\$14.79	-13.7%	\$18.33	\$18.80	2.5%	\$22.81	\$23.55	3.3%
Ulster County	\$134.0	\$144.0	7.4%	\$39.93	\$44.20	10.7%	\$45.00	\$47.56	5.7%	\$49.11	\$52.23	6.4%
Westchester County	\$709.5	\$757.9	6.8%	\$230.9	\$245.9	6.5%	\$239.0	\$252.3	5.6%	\$239.5	\$259.6	8.4%
<i>Mount Vernon City</i>	\$21.18	\$22.25	5.1%	\$7.30	\$6.97	-4.6%	\$6.88	\$7.50	8.9%	\$7.00	\$7.79	11.3%
<i>New Rochelle City</i>	\$32.85	\$34.70	5.6%	\$10.46	\$10.71	2.4%	\$11.13	\$11.86	6.5%	\$11.26	\$12.13	7.7%
<i>White Plains City</i>	\$46.18	\$50.58	9.5%	\$15.24	\$16.41	7.7%	\$14.80	\$17.01	14.9%	\$16.15	\$17.16	6.3%
<i>Yonkers City</i>	\$94.02	\$98.93	5.2%	\$31.09	\$31.68	1.9%	\$31.77	\$33.32	4.9%	\$31.17	\$33.93	8.9%

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Region	2025 January-September, Amount	2026 January-September, Amount	2025 January-September 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	2025 July-September, Amount	2026 July-September, Amount	2025 July-September to 2026, Percentage Change
Mohawk Valley Region	\$291.9	\$315.3	8.0%	\$91.59	\$92.00	0.5%	\$98.37	\$105.0	6.8%	\$101.9	\$118.3	16.0%
Fulton County	\$22.94	\$25.16	9.7%	\$7.08	\$7.16	1.1%	\$7.76	\$7.94	2.4%	\$8.10	\$10.06	24.2%
Gloversville City	\$3.37	\$3.26	-3.4%	\$1.10	\$1.07	-2.7%	\$1.17	\$1.08	-7.6%	\$1.11	\$1.11	0.2%
Johnstown City	\$4.22	\$5.02	19.0%	\$1.35	\$1.39	3.4%	\$1.37	\$1.40	1.7%	\$1.50	\$2.23	48.9%
Hamilton County	\$4.66	\$4.85	3.9%	\$1.08	\$1.15	6.3%	\$1.40	\$1.26	-10.0%	\$2.18	\$2.44	11.7%
Herkimer County	\$35.51	\$38.01	7.0%	\$10.38	\$11.08	6.8%	\$11.93	\$12.47	4.5%	\$13.20	\$14.46	9.5%
Montgomery County	\$36.52	\$42.12	15.3%	\$11.95	\$10.98	-8.1%	\$11.71	\$14.43	23.2%	\$12.86	\$16.71	30.0%
Oneida County	\$149.4	\$158.6	6.1%	\$47.23	\$47.79	1.2%	\$50.91	\$53.77	5.6%	\$51.28	\$57.00	11.1%
Rome City	\$7.79	\$8.18	5.0%	\$2.52	\$2.50	-0.5%	\$2.69	\$2.72	1.1%	\$2.58	\$2.95	14.4%
Utica City	\$9.98	\$10.91	9.3%	\$3.44	\$3.35	-2.5%	\$3.66	\$3.71	1.2%	\$2.87	\$3.84	33.9%
Schoharie County	\$17.45	\$19.25	10.3%	\$5.48	\$5.53	1.0%	\$5.76	\$6.26	8.8%	\$6.22	\$7.46	19.9%
North Country Region	\$277.1	\$292.6	5.6%	\$83.81	\$85.28	1.8%	\$91.54	\$94.96	3.7%	\$101.7	\$112.3	10.4%
Clinton County	\$58.40	\$60.60	3.8%	\$17.56	\$18.34	4.5%	\$19.74	\$19.87	0.7%	\$21.10	\$22.38	6.1%
Essex County	\$32.94	\$36.52	10.9%	\$9.54	\$10.08	5.6%	\$10.16	\$10.95	7.8%	\$13.24	\$15.49	17.0%
Franklin County	\$26.18	\$27.83	6.3%	\$8.24	\$8.28	0.6%	\$8.57	\$8.86	3.4%	\$9.37	\$10.69	14.1%
Jefferson County	\$80.70	\$87.34	8.2%	\$23.51	\$24.71	5.1%	\$26.59	\$28.79	8.3%	\$30.61	\$33.84	10.6%
Lewis County	\$14.77	\$15.54	5.2%	\$4.58	\$4.28	-6.6%	\$4.94	\$4.95	0.4%	\$5.26	\$6.31	19.9%
St. Lawrence County	\$62.54	\$62.75	0.3%	\$19.89	\$18.95	-4.7%	\$21.05	\$20.94	-0.5%	\$21.61	\$22.86	5.8%
Ogdensburg City	\$1.55	\$1.99	28.6%	\$0.50	\$0.64	27.2%	\$0.51	\$0.60	18.5%	\$0.53	\$0.75	39.4%
Southern Tier Region	\$454.3	\$483.6	6.4%	\$142.5	\$145.5	2.1%	\$151.0	\$160.9	6.6%	\$160.9	\$177.3	10.2%
Broome County	\$144.2	\$151.9	5.3%	\$47.19	\$46.20	-2.1%	\$47.72	\$50.76	6.4%	\$49.34	\$54.93	11.3%
Chemung County	\$57.05	\$59.99	5.2%	\$18.31	\$19.52	6.6%	\$18.97	\$19.94	5.1%	\$19.77	\$20.53	3.9%
Chenango County	\$26.20	\$27.26	4.1%	\$8.37	\$8.42	0.6%	\$8.62	\$9.12	5.8%	\$9.21	\$9.72	5.5%
Norwich City	\$2.19	\$2.19	0.4%	\$0.74	\$0.73	-1.6%	\$0.75	\$0.70	-5.8%	\$0.70	\$0.76	9.0%
Delaware County	\$25.98	\$27.74	6.8%	\$7.56	\$7.88	4.3%	\$8.86	\$9.53	7.6%	\$9.56	\$10.32	8.0%
Otsego County	\$40.42	\$44.30	9.6%	\$11.30	\$11.97	6.0%	\$13.56	\$14.26	5.2%	\$15.56	\$18.07	16.1%
Schuyler County	\$12.96	\$13.88	7.1%	\$3.24	\$3.25	0.5%	\$4.07	\$4.60	13.0%	\$5.65	\$6.03	6.8%
Steuben County	\$57.77	\$63.39	9.7%	\$17.54	\$18.29	4.2%	\$18.94	\$21.30	12.5%	\$21.29	\$23.81	11.8%
Tioga County	\$25.14	\$26.79	6.5%	\$8.01	\$8.25	3.0%	\$8.47	\$8.72	2.9%	\$8.66	\$9.81	13.4%
Tompkins County	\$51.37	\$54.36	5.8%	\$16.53	\$17.19	4.0%	\$17.22	\$17.85	3.7%	\$17.62	\$19.31	9.6%
Ithaca City	\$10.98	\$11.79	7.4%	\$3.66	\$3.75	2.4%	\$3.80	\$4.08	7.5%	\$3.52	\$3.96	12.6%
Western New York Region	\$1,094	\$1,165	6.5%	\$342.9	\$355.0	3.5%	\$363.5	\$392.3	7.9%	\$387.8	\$417.8	7.7%
Allegany County	\$23.36	\$24.93	6.7%	\$7.37	\$7.59	3.1%	\$7.75	\$8.57	10.6%	\$8.24	\$8.77	6.3%
Cattaraugus County	\$40.88	\$43.04	5.3%	\$12.69	\$13.75	8.4%	\$13.45	\$14.48	7.6%	\$14.74	\$14.81	0.5%
Olean City	\$3.97	\$4.28	7.7%	\$1.20	\$1.34	11.7%	\$1.34	\$1.44	7.8%	\$1.44	\$1.50	4.3%
Salamanca City	\$0.69	\$0.68	-1.8%	\$0.24	\$0.21	-16.1%	\$0.22	\$0.24	6.4%	\$0.22	\$0.23	5.5%
Chautauqua County	\$73.11	\$75.60	3.4%	\$21.54	\$21.66	0.5%	\$23.95	\$25.35	5.8%	\$27.61	\$28.59	3.5%
Erie County	\$809.8	\$860.7	6.3%	\$256.0	\$264.3	3.2%	\$269.8	\$289.7	7.4%	\$284.0	\$306.8	8.0%
Niagara County	\$133.0	\$146.6	10.2%	\$41.35	\$43.41	5.0%	\$43.88	\$49.37	12.5%	\$47.78	\$53.83	12.7%
New York City Region	\$8,128	\$8,821	8.5%	\$2,664	\$2,830	6.2%	\$2,717	\$2,968	9.3%	\$2,747	\$3,022	10.0%
Other Local	\$1,170	\$1,263	7.9%	\$373.7	\$395.3	5.8%	\$387.6	\$427.0	10.2%	\$408.9	\$440.6	7.8%
Statewide Total	\$18,179	\$19,562	7.6%	\$5,801	\$6,096	5.1%	\$6,072	\$6,580	8.4%	\$6,306	\$6,886	9.2%

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.

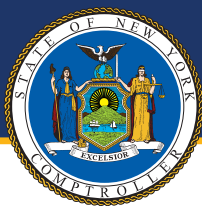
Notes

- ¹ Unless otherwise noted, the local sales tax 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. Tax and Finance reports the "gross" monthly sales tax (cash) distributions that counties and cities, as well as other local taxing entities, receive from the state, which 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, but are not adjusted for any money withheld for state-related purposes. 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 Year-to-date (January-September) local sales tax collections in New York State grew at an average annual rate of 5.1 percent from 2016 to 2026, as measured by the compound annual growth rate.
- ³ 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, while "personal consumption" is represented by the average monthly year-over-year change in PCEC96.
- ⁴ Office of the United States Trade Representative, "Presidential Tariff Actions," accessed on October 7, 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.
- ⁵ Federal Reserve, *The Beige Book*, June 3, 2026, pp. 8-9, at www.federalreserve.gov/monetarypolicy/files/BeigeBook_20260603.pdf.
- ⁶ 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.
- ⁷ BLS, "CPI-U, U.S. City Average, Energy" at <https://data.bls.gov/cgi-bin/surveymost?cu>.
- ⁸ All counties and New York City, as well as all (18) other tax-imposing cities, impose a retail sales tax on motor fuels, including diesel and biodiesel. 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 September 1, 2026* (Publication 718-F) at www.tax.ny.gov/forms/publications/st/pub718f.htm. Twelve counties and New York City, as well as 12 other tax-imposing cities, impose a retail sales tax on residential energy, including gas, propane, electricity, steam, coal, wood, etc. For more information, see Tax and Finance, *Local Sales and Use Tax Rates on Residential Energy: Effective June 1, 2026* (Publication 718-R) at www.tax.ny.gov/forms/publications/st/pub718r.htm.
- ⁹ The local taxes collected on the retail sale of motor fuels and retail sale of residential energy represented 3.4 percent and 2.9 percent, respectively – for a combined 6.3 percent – of all local sales tax collections statewide from January to September 2026.
- ¹⁰ 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.
- ¹¹ 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: Effective March 1, 2025* (Publication 718) 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.

Notes

- ¹² As of September 1, 2026, six counties (Chemung, Dutchess, Orange, Oswego, Putnam and Rockland) impose a cents-per-gallon tax on the retail sale of motor fuels in addition to Seneca County, which has been taxing motor fuels at a cents-per-gallon rate for close to two decades. All other counties impose a percentage rate tax. A cents-per-gallon rate works as follows: a county that previously imposed a 4.0 percent tax rate on the total (pre-tax) dollar amount of gasoline purchased, but now imposes a rate of \$0.12 per gallon, is effectively capping the taxable amount of gasoline sold at a pre-tax price of \$3.00 per gallon. So, if the pre-tax price of gasoline is sold at \$4.00 per gallon, that county would not tax the last \$1.00. 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 September 1, 2026* (Publication 718-F).
- ¹³ For more information on how counties changing from a percentage rate tax on motor fuel sales to a cents-per-gallon rate generally has a small impact on county-level sales tax collections, let alone overall collections statewide, see OSC, *Local Sales Tax Collections Increase by Over 10 Percent in the Third Quarter of 2022*, October 2022, pp. 3-4, at www.osc.ny.gov/files/local-government/publications/pdf/local-sales-tax-collections-increase-by-over-10-percent-in-the-third-quarter-of-2022.pdf.
- ¹⁴ 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 19 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.
- ¹⁵ 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 July 28, 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.
- ¹⁶ New York City’s sales tax collections from January to September 2026 comprised 44.7 percent of all collections statewide. 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.
- ¹⁷ Part T of Chapter 57 of the New York State Laws of 2026 eliminated, effective March 31, 2026, the annual sales tax withholdings for New York City that were used to fund a Distressed Provider Assistance (DPA) account intended to support distressed health facilities during the pandemic, and Chapter 53 of the New York State Laws of 2026 provided a \$150 million appropriation to the City to refund the withholdings pursuant to DPA between July 1, 2025 and March 31, 2026. New York City had been subject to DPA withholdings since April 2020. Counties were also subject to DPA withholdings up until January 2022. As stated in endnote 1, the local sales tax collections covered in this report are not adjusted for any money withheld for state-related purposes, like DPA withholdings.
- ¹⁸ Federal Reserve, *The Beige Book*, September 2, 2026, p. 11, at www.federalreserve.gov/monetarypolicy/files/BeigeBook_20260902.pdf.
- ¹⁹ 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.
- ²⁰ 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.
- ²¹ 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.
- ²² 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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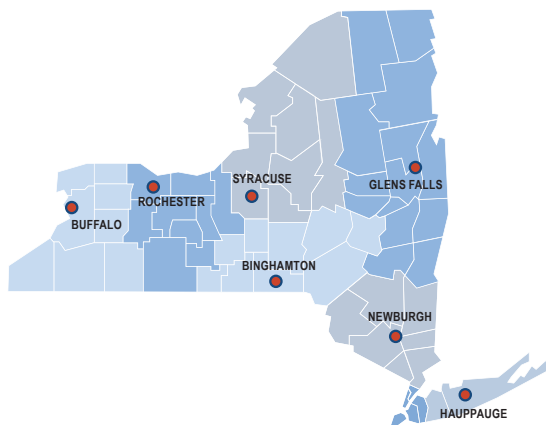
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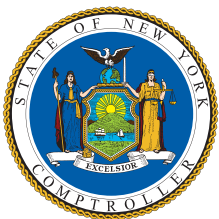
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