



Adult-Use Cannabis (AUC) Local Tax and Revenue Distribution

Retailers

- File tax return and remit payment to the Department of Taxation and Finance on a quarterly basis.

NYS Department of Taxation and Finance

- Processes returns and collects tax payments from Retailers.
- Sends OSC certifications for quarterly distributions and monthly distributions for adjustments.

NYS Office of the State Comptroller (OSC)

- Distributes to counties and New York City, per certifications from Department of Taxation and Finance.

Counties and NYC

- Receive payments from OSC
- New York City retains 100%
- Counties retain 25% and distribute the remaining 75% to local governments within 30 days of receiving payment.

Office of Cannabis Management (OCM)

- Provides counties with report of retail sales at dispensaries. Counties can use these reports as a basis for proportionately distributing payments to local governments.

Questions

Timing of Payments

OSC AUC webpage:

<https://www.osc.ny.gov/local-government/resources/adult-use-cannabis-auc>

Monitoring and Analysis Unit:

1-866-321-8503 • option 3
LGSAMonitoring@osc.ny.gov

Payments from OSC

After January 20th
After April 20th
After July 20th
After October 20th

Monthly distributions
for adjustments
occur as necessary

County Distributions to Local Governments

OCM webpage:

<https://cannabis.ny.gov/adult-use-information>

OCM • 1-888-626-5151

Municipalities@ocm.ny.gov

Taxation

Tax And Finance webpage:

<https://www.tax.ny.gov/bus/auc/>