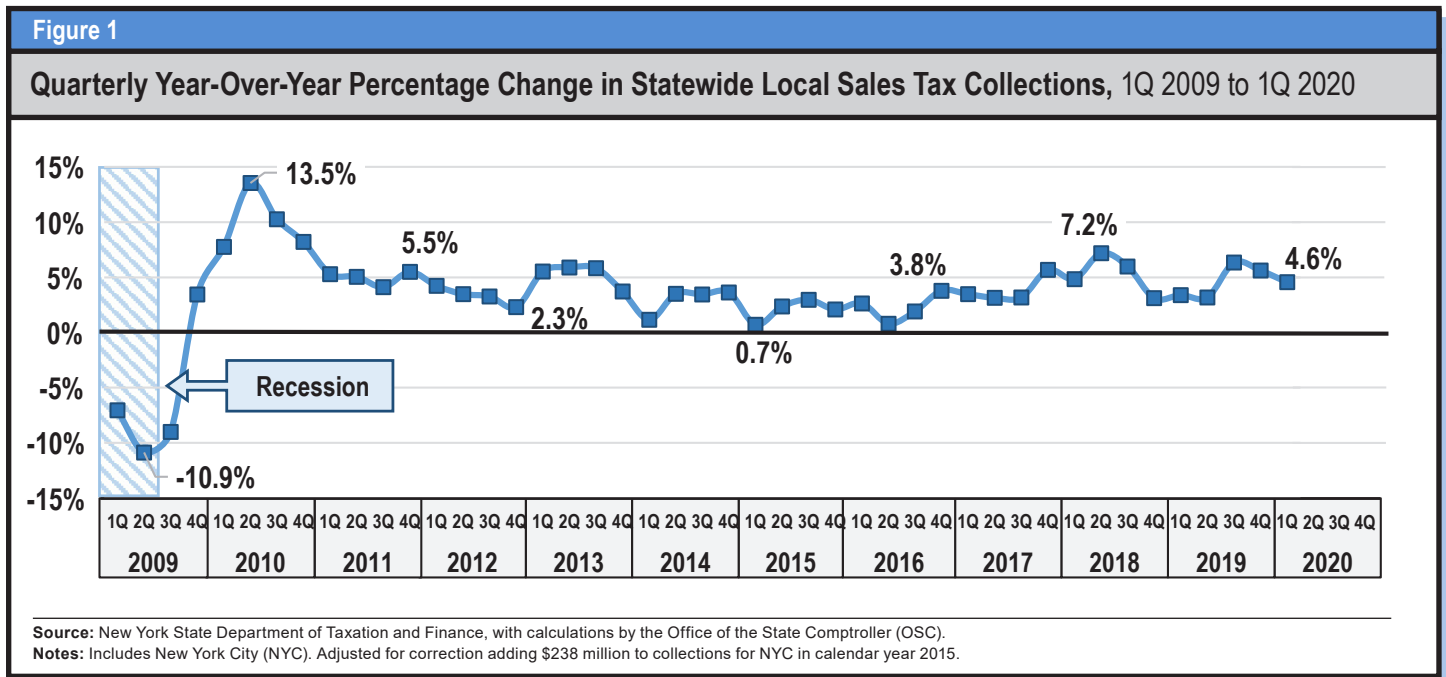


# Local Sales Tax Growth Strong in First Quarter of 2020 Prior to Global Pandemic

## Statewide Analysis

New York State local sales tax collections in the first quarter (January-March) of 2020 totaled \$4.4 billion. This was an increase of 4.6 percent over the same period last year, mostly reflecting sales made before the statewide implementation of business and office closures and social distancing policies in reaction to the COVID-19 pandemic.<sup>1</sup> (See Figure 1.)

Positive economic conditions in the months of January and February, including labor market stability, modest wage growth and a firm housing market, likely contributed to strong performance in local sales tax collections in the first quarter of 2020.<sup>2</sup> However, the onset of the COVID-19 pandemic in the United States began to influence New York City earlier than the rest of the State, and will likely affect the statewide economic outlook into the future, for a time still to be determined.



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## Impact of COVID-19 and the State Budget

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The activity reflected in the sales tax data for January through March 2020 analyzed in this report largely predates the major changes resulting from the pandemic. The sales tax distributions that counties and cities receive from the State in any given month may reflect sales tax payments remitted to the State from vendors over several sales tax liability periods. Even the March 2020 collections mainly reflect sales made prior to the State-mandated social distancing measures and business and office closures, which were put into effect in the middle of the month.<sup>3</sup>

On January 31, the federal government began restricting travel into the United States in response to the outbreak of the COVID-19 pandemic in parts of Asia and Europe.<sup>4</sup> By late February, local transmission of the virus was first reported in the U.S.; all states reported new cases in the days and weeks that followed.<sup>5</sup> A national emergency was declared on March 13. New York State declared an emergency on March 7. Just over a week later, the State mandated, in coordination with some neighboring states, the closure of many non-essential businesses and directed State workers to stay home and restrict travel.<sup>6</sup> The Governor launched “New York State on Pause” on March 22 and formalized a 10-point plan outlining these restrictions, prohibiting non-essential gatherings, directing non-essential workers to stay at home and requiring social distancing at essential businesses.<sup>7</sup>

These actions have led to subsequent reductions in taxable sales that will undoubtedly be evident in ensuing quarters’ sales tax results, for two main reasons: historically high layoffs and furloughs in the private sector have reduced spending overall; and those with continued employment have shifted their spending in response to reduced access to goods and services deemed non-essential.<sup>8</sup> A recent analysis in The New York Times shows that national credit card spending declined between January and March for media, entertainment, electronics and restaurant transactions, most of which are taxable. Conversely, items such as groceries and medical supplies, which are largely non-taxable, saw spikes in consumption in mid-March.<sup>9</sup> Taxes from the sale of motor fuels, which account for a significant share of total sales tax collections in most of New York’s counties, have been affected by decreases in both price and consumption.

### Sales Tax Distributions

Counties (and cities that impose their own sales tax) receive a total of 26 sales tax distributions from the State each year. The State makes an “early” and a “final” distribution based on collections for the prior month, usually within the first two weeks of the following month. (For example, the State certified the early distribution for March 2020 collections on April 6 and the final distribution on April 10). For both June and December collections, the State makes two early distributions in addition to a final distribution.<sup>10</sup>

The cities, towns, villages and other local governments that are allocated a portion of county sales tax revenue receive distributions directly from their county in accordance with a sales tax sharing agreement or arrangement.<sup>11</sup>

Compounding the impact of less spending on taxable goods, provisions within the State Fiscal Year 2020-21 Enacted Budget will reduce the amount of sales tax collections distributed to counties statewide by \$50 million annually for the next two years, to be put in a State fund for financially distressed hospitals and nursing home facilities. The first \$50 million will be withheld in full in January 2021 and the second \$50 million will be withheld over four quarterly periods starting in April 2021.<sup>12</sup> The State will also withhold \$200 million each year from New York City for this same purpose. These amounts are in addition to the \$59 million already withheld annually from county sales tax collections to make payments to 1,325 towns and villages which had received State-funded Aid and Incentives for Municipalities (AIM) aid prior to State Fiscal Year 2019-20. These payments are referred to as “AIM-related payments.”<sup>13</sup>

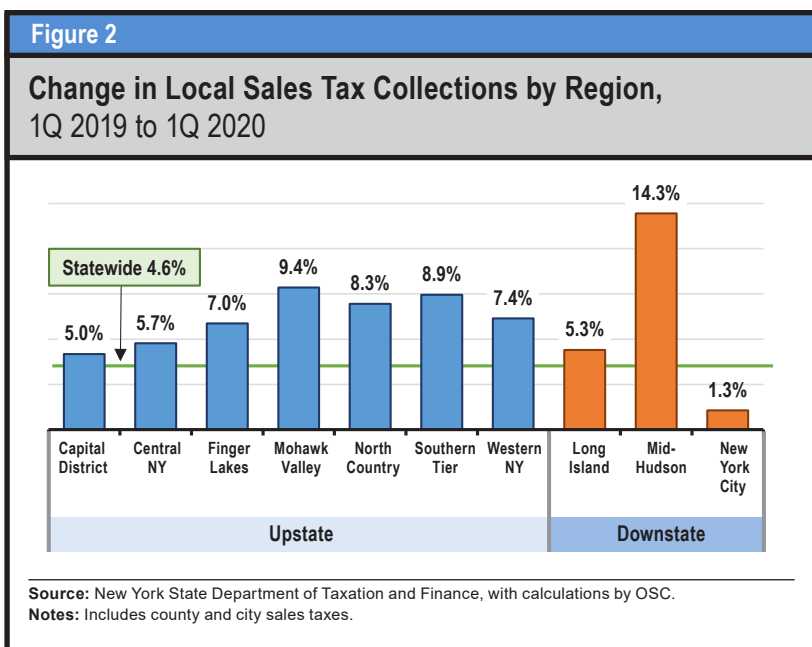
One thing that could potentially offset some declines in sales tax collections is increased internet sales. Over the past two decades, consumer spending has been shifting from traditional brick-and-mortar shopping establishments to online marketplaces. This trend appears to have accelerated in the middle of March, in response to the pandemic.<sup>14</sup> Recent State law and administrative changes have also increased New York’s sales tax base and strengthened its enforcement efforts, which will boost internet sales tax collections.<sup>15</sup>

## Regional Patterns

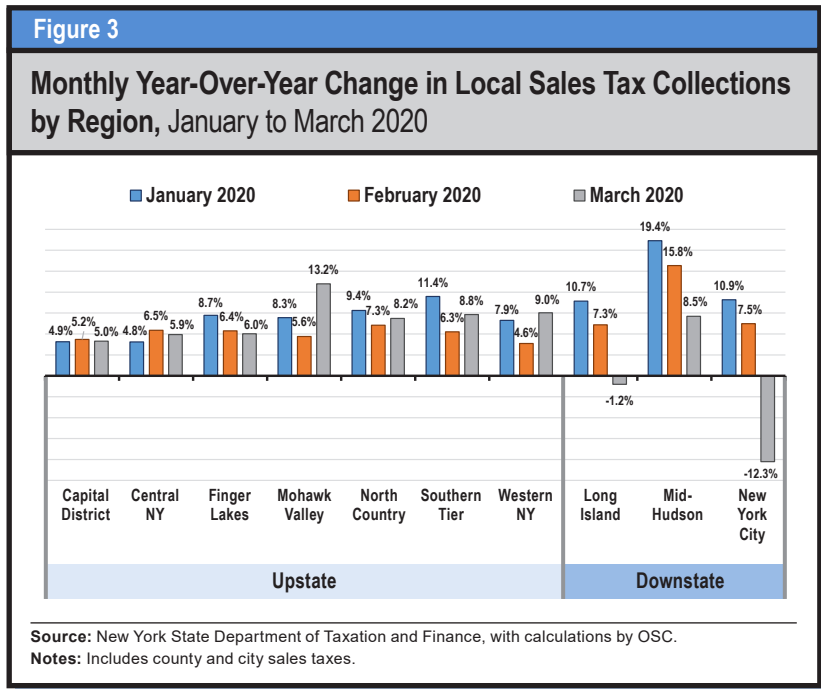
For most regions, local sales tax collections from January to March 2020 were strong. (See discussion of timing in previous section.)

The Mid-Hudson region had the highest year-over-year increase at over 14 percent. However, this was mainly due to Westchester County increasing its sales tax rate from 3 percent to 4 percent in August 2019.

The strongest growth in upstate collections occurred in the Mohawk Valley (9.4 percent) region, followed by the Southern Tier (8.9 percent) and North Country (8.3 percent) regions. All other upstate regions experienced an increase of between 5.0 percent and 7.4 percent. (See Figure 2.)



The only region to show significant weakness in response to the COVID-19 pandemic during the quarter as a whole was New York City, with only 1.3 percent growth, due to a decline of more than 12 percent in March collections. (See Figure 3.) The pandemic affected the City earlier and more severely than many other parts of the State, and the restrictions on foreign travel and the closure of its major tourist attractions likely had the greatest impact on the City's economy. However, Long Island had a weak March as well, and even the Mid-Hudson region saw a significant drop-off in growth during that month.



## County Collections

Through the first quarter of 2020, local sales tax collections grew in 55 of the 57 counties outside of New York City. This was a significant improvement compared to the year-over-year growth in the first quarter of 2019, where collections declined in 18 counties. A June 2019 State policy change aimed at increasing both State and local tax collections on sales made over the internet is likely the reason for some of the improvement, although the New York State Department of Taxation and Finance has yet to release any information on collections attributable to internet sales under the new policy.<sup>16</sup>

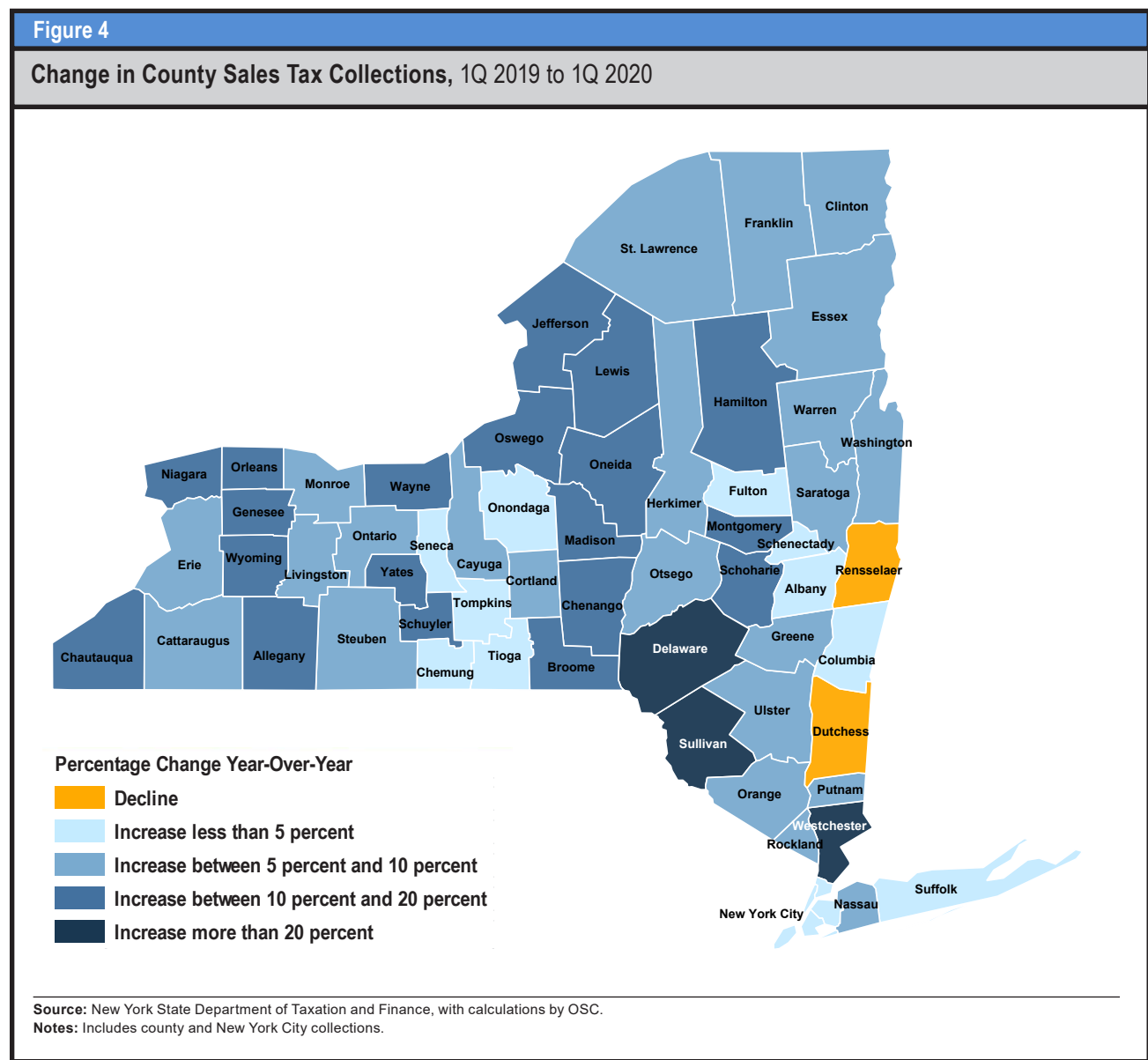
### Local Sales Tax Collections by County and City

**Appendix A** of this report provides a table of each county and tax-imposing city's collections for the January-March quarter of 2020 compared with the same period for 2019, and also shows annual data for 2019 vs. 2018. This table is similar to what we provide in our regular reports. In an effort to examine the effects of COVID-19 mitigation policies on sales tax collections, we are also including an **Appendix B**, which shows *monthly* collections for January, February and March of 2020 compared with those same months in 2019.

It is important to note that changes to collections at the individual county (or city) level for any given month or quarter are often strongly affected by elements that do not reflect the entity's ultimate annual collections, including the timing of major sales or technical adjustments made by the Department of Taxation and Finance.

Several counties experienced double-digit percentage increases in collections for the first quarter of 2020. (See Figure 4.) Growth for Delaware (46 percent) and Sullivan (27 percent) counties was partially due to large corrections (sometimes referred to as “technical adjustments”) made by Tax and Finance.<sup>17</sup> For Westchester County, a local sales tax rate increase in August 2019 was responsible for some of its 31 percent increase.

Declines in collections for both Dutchess and Rensselaer counties were also due to technical adjustments, rather than to actual declines in sales.

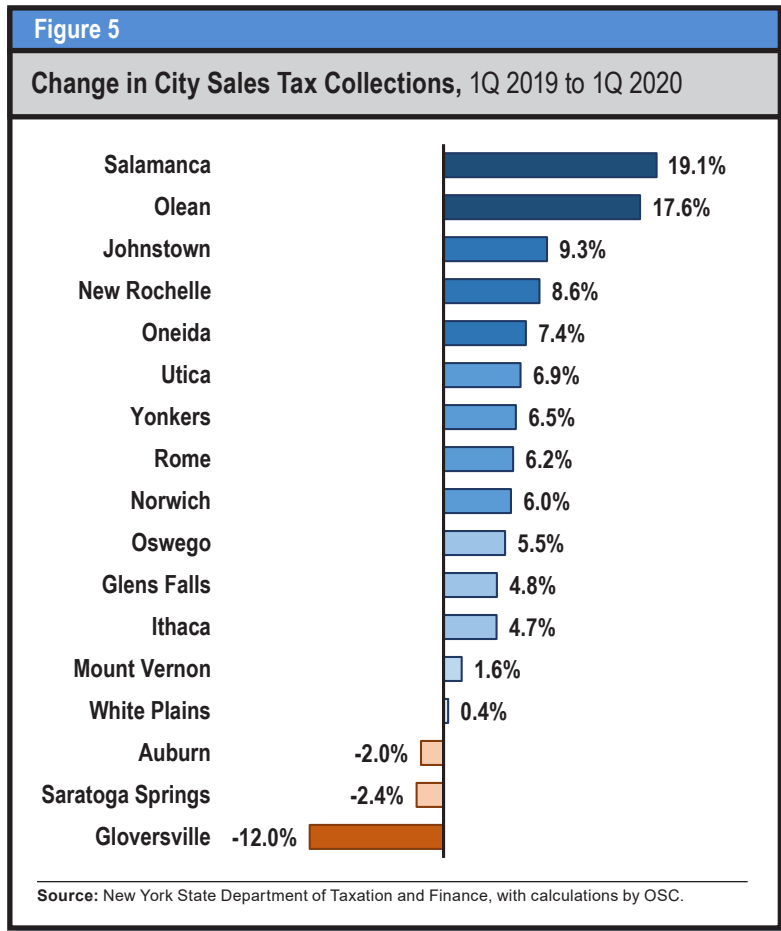


## City Collections

Outside of New York City, 17 cities impose their own sales tax instead of receiving a share of what their respective counties collect.<sup>18</sup> Even more than for counties, individual small city collections – especially for a single quarter – are subject to large percentage changes that may not be indicative of longer-term trends.

Of the cities that impose a general sales tax, three experienced decreases in collections in the first quarter of 2020. The City of Gloversville’s collections decreased by 12 percent, or \$123,000. Collections in the cities of Saratoga Springs and Auburn also declined at 2.4 percent and 2.0 percent, respectively. (See Figure 5.)

Robust growth in the cities of Salamanca (19 percent) and Olean (18 percent) was partially due to technical adjustments.



## Appendix A: Selected Sales Tax Collections by Region

Region	City/ County	Annual			January-March		
		2018 (millions)	2019 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change
<b>Capital District</b>		<b>\$757.7</b>	<b>\$790.6</b>	<b>4.3%</b>	<b>\$176.0</b>	<b>\$184.8</b>	<b>5.0%</b>
Albany	County	\$275.1	\$285.3	3.7%	\$65.9	\$68.9	4.6%
Columbia	County	\$43.1	\$44.7	3.8%	\$10.0	\$10.4	4.2%
Greene	County	\$32.7	\$34.6	5.8%	\$7.7	\$8.4	9.8%
Rensselaer	County	\$88.4	\$95.9	8.4%	\$21.9	\$21.7	-1.0%
Saratoga	County	\$125.3	\$129.7	3.5%	\$27.8	\$30.4	9.4%
<i>Saratoga Springs</i>	City	\$12.7	\$13.4	5.5%	\$2.7	\$2.6	-2.4%
Schenectady	County	\$101.6	\$105.3	3.6%	\$23.6	\$24.8	4.9%
Warren	County	\$55.0	\$56.3	2.3%	\$10.8	\$11.6	7.3%
<i>Glens Falls</i>	City	\$3.3	\$3.5	6.3%	\$0.8	\$0.8	4.8%
Washington	County	\$20.3	\$21.9	7.8%	\$4.8	\$5.1	6.6%
<b>Central New York</b>		<b>\$535.2</b>	<b>\$547.7</b>	<b>2.3%</b>	<b>\$123.4</b>	<b>\$130.5</b>	<b>5.7%</b>
Cayuga	County	\$36.9	\$37.7	2.1%	\$8.5	\$9.2	9.0%
<i>Auburn</i>	City	\$9.2	\$9.7	5.0%	\$2.3	\$2.2	-2.0%
Cortland	County	\$29.8	\$31.2	4.7%	\$7.0	\$7.6	8.6%
Madison	County	\$29.1	\$30.7	5.3%	\$6.4	\$7.2	11.7%
<i>Oneida</i>	City	\$4.5	\$4.8	8.6%	\$1.1	\$1.2	7.4%
Onondaga	County	\$363.7	\$371.0	2.0%	\$84.4	\$87.9	4.1%
Oswego	County	\$47.5	\$48.1	1.3%	\$10.3	\$11.6	12.2%
<i>Oswego</i>	City	\$14.6	\$14.5	-0.6%	\$3.4	\$3.6	5.5%
<b>Finger Lakes</b>		<b>\$786.6</b>	<b>\$818.9</b>	<b>4.1%</b>	<b>\$182.2</b>	<b>\$195.0</b>	<b>7.0%</b>
Genesee	County	\$42.2	\$42.5	0.8%	\$8.8	\$9.8	11.5%
Livingston	County	\$34.8	\$35.5	2.0%	\$7.8	\$8.4	7.2%
Monroe	County	\$504.0	\$526.0	4.4%	\$119.0	\$126.0	5.9%
Ontario	County	\$85.8	\$88.7	3.4%	\$19.9	\$21.2	6.9%
Orleans	County	\$16.7	\$17.7	5.9%	\$3.8	\$4.4	16.0%
Seneca	County	\$26.0	\$27.7	6.7%	\$5.9	\$6.0	1.4%
Wayne	County	\$45.9	\$47.9	4.5%	\$10.5	\$11.5	10.0%
Wyoming	County	\$18.6	\$19.0	2.4%	\$3.9	\$4.5	15.2%
Yates	County	\$12.7	\$13.7	7.9%	\$2.6	\$3.1	19.1%
<b>Long Island</b>		<b>\$2,661.1</b>	<b>\$2,756.9</b>	<b>3.6%</b>	<b>\$631.7</b>	<b>\$665.1</b>	<b>5.3%</b>
Nassau	County	\$1,201.1	\$1,243.7	3.5%	\$291.0	\$311.0	6.9%
Suffolk	County	\$1,457.5	\$1,510.5	3.6%	\$340.2	\$353.6	3.9%
<b>Mid-Hudson</b>		<b>\$1,683.9</b>	<b>\$1,807.8</b>	<b>7.4%</b>	<b>\$406.3</b>	<b>\$464.6</b>	<b>14.3%</b>
Dutchess	County	\$197.4	\$208.7	5.7%	\$47.6	\$47.2	-0.8%
Orange	County	\$289.6	\$300.8	3.9%	\$67.9	\$71.9	5.9%
Putnam	County	\$63.1	\$66.4	5.1%	\$15.0	\$16.1	7.2%
Rockland	County	\$218.5	\$232.2	6.3%	\$53.6	\$58.8	9.6%
Sullivan	County	\$46.4	\$47.3	1.9%	\$8.4	\$10.7	26.9%
Ulster	County	\$120.0	\$127.2	5.9%	\$28.0	\$29.9	6.7%
Westchester	County	\$550.6	\$619.8	12.6%	\$136.3	\$178.3	30.8%
<i>Mount Vernon</i>	City	\$21.5	\$22.3	3.4%	\$5.7	\$5.7	1.6%
<i>New Rochelle</i>	City	\$29.6	\$31.0	4.6%	\$7.1	\$7.8	8.6%
<i>White Plains</i>	City	\$49.4	\$52.3	5.9%	\$12.8	\$12.9	0.4%
<i>Yonkers</i>	City	\$96.1	\$98.4	2.4%	\$23.5	\$25.1	6.5%



## Appendix A: Selected Sales Tax Collections by Region

Region	City/ County	Annual			January-March		
		2018 (millions)	2019 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change
<b>Mohawk Valley</b>		<b>\$276.9</b>	<b>\$286.7</b>	<b>3.5%</b>	<b>\$62.2</b>	<b>\$68.1</b>	<b>9.4%</b>
Fulton	County	\$22.6	\$22.4	-0.8%	\$5.0	\$5.2	4.5%
<i>Gloversville</i>	City	\$4.0	\$3.9	-4.4%	\$1.0	\$0.9	-12.0%
<i>Johnstown</i>	City	\$4.1	\$4.2	1.8%	\$0.9	\$1.0	9.3%
Hamilton	County	\$4.2	\$4.3	2.9%	\$0.7	\$0.8	11.3%
Herkimer	County	\$32.5	\$34.1	5.0%	\$7.3	\$7.9	8.4%
Montgomery	County	\$30.8	\$32.9	6.9%	\$7.1	\$8.1	14.0%
Oneida	County	\$144.0	\$149.5	3.8%	\$32.6	\$35.9	10.4%
<i>Rome</i>	City	\$8.0	\$8.1	1.5%	\$1.8	\$1.9	6.2%
<i>Utica</i>	City	\$10.7	\$11.2	4.9%	\$2.5	\$2.7	6.9%
Schoharie	County	\$16.1	\$16.1	0.5%	\$3.4	\$3.7	10.1%
<b>North Country</b>		<b>\$262.7</b>	<b>\$271.6</b>	<b>3.4%</b>	<b>\$57.9</b>	<b>\$62.7</b>	<b>8.3%</b>
Clinton	County	\$56.9	\$59.4	4.4%	\$12.8	\$13.9	8.4%
Essex	County	\$31.8	\$31.8	-0.2%	\$6.6	\$7.0	5.6%
Franklin	County	\$23.8	\$25.0	5.3%	\$5.5	\$5.9	7.9%
Jefferson	County	\$78.7	\$80.2	1.9%	\$16.5	\$18.3	11.0%
Lewis	County	\$12.5	\$13.0	3.9%	\$2.8	\$3.1	10.9%
St. Lawrence	County	\$59.0	\$62.2	5.3%	\$13.7	\$14.6	6.0%
<b>Southern Tier</b>		<b>\$444.2</b>	<b>\$458.8</b>	<b>3.3%</b>	<b>\$100.7</b>	<b>\$109.7</b>	<b>8.9%</b>
Broome	County	\$135.2	\$141.0	4.3%	\$32.1	\$35.4	10.3%
Chemung	County	\$61.1	\$62.6	2.6%	\$14.8	\$15.5	4.7%
Chenango	County	\$24.2	\$24.7	1.9%	\$5.5	\$6.1	10.6%
<i>Norwich</i>	City	\$1.7	\$1.8	8.4%	\$0.4	\$0.5	6.0%
Delaware	County	\$22.7	\$22.2	-2.1%	\$3.7	\$5.3	45.8%
Otsego	County	\$39.0	\$40.4	3.5%	\$8.1	\$8.9	9.5%
Schuyler	County	\$11.4	\$12.0	5.0%	\$2.2	\$2.5	17.6%
Steuben	County	\$58.6	\$59.8	2.1%	\$13.0	\$13.9	6.7%
Tioga	County	\$24.2	\$24.9	2.6%	\$5.6	\$5.8	2.9%
Tompkins	County	\$54.2	\$56.9	5.1%	\$12.6	\$13.0	3.2%
<i>Ithaca</i>	City	\$12.0	\$12.3	3.2%	\$2.7	\$2.8	4.7%
<b>Western New York</b>		<b>\$1,066.1</b>	<b>\$1,107.8</b>	<b>3.9%</b>	<b>\$248.2</b>	<b>\$266.5</b>	<b>7.4%</b>
Allegany	County	\$21.4	\$22.4	4.3%	\$5.0	\$5.7	13.7%
Cattaraugus	County	\$38.7	\$40.2	3.9%	\$9.2	\$9.8	6.6%
<i>Olean</i>	City	\$4.4	\$4.3	-1.2%	\$1.0	\$1.2	17.6%
<i>Salamanca</i>	City	\$0.7	\$0.7	-2.2%	\$0.2	\$0.2	19.1%
Chautauqua	County	\$67.5	\$71.0	5.1%	\$15.0	\$16.5	10.6%
Erie	County	\$797.2	\$829.4	4.0%	\$187.9	\$200.2	6.6%
Niagara	County	\$125.9	\$129.8	3.1%	\$27.9	\$30.8	10.4%
<b>New York City</b>		<b>\$7,838.6</b>	<b>\$8,228.7</b>	<b>5.0%</b>	<b>\$1,974.1</b>	<b>\$1,999.3</b>	<b>1.3%</b>
<b>Other Local</b>		<b>\$1,155.3</b>	<b>\$1,207.7</b>	<b>4.5%</b>	<b>\$280.7</b>	<b>\$290.4</b>	<b>3.4%</b>
<b>Statewide Total</b>		<b>\$17,468.2</b>	<b>\$18,283.2</b>	<b>4.7%</b>	<b>\$4,243.5</b>	<b>\$4,436.6</b>	<b>4.6%</b>

Source: New York State Department of Taxation and Finance, with calculations by OSC.

Notes: 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 cities that impose their own general sales tax.



## Appendix B: Monthly Local Sales Tax Collections by Region

Region	City/ County	January			February			March		
		2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change
<b>Capital District</b>		<b>\$60.8</b>	<b>\$63.8</b>	<b>4.9%</b>	<b>\$51.4</b>	<b>\$54.1</b>	<b>5.2%</b>	<b>\$63.7</b>	<b>\$66.9</b>	<b>5.0%</b>
Albany	County	\$22.8	\$24.3	6.6%	\$19.4	\$20.7	6.9%	\$23.6	\$23.8	0.7%
Columbia	County	\$3.0	\$3.4	14.1%	\$2.6	\$2.9	9.0%	\$4.3	\$4.1	-5.7%
Greene	County	\$2.5	\$2.7	10.8%	\$2.1	\$2.3	8.5%	\$3.1	\$3.4	9.9%
Rensselaer	County	\$7.4	\$6.7	-9.8%	\$6.0	\$6.4	6.8%	\$8.5	\$8.7	1.2%
Saratoga	County	\$9.6	\$10.5	9.9%	\$8.4	\$8.8	5.3%	\$9.9	\$11.1	12.4%
<i>Saratoga Springs</i>	City	\$0.9	\$0.9	0.9%	\$0.7	\$0.8	11.3%	\$1.0	\$0.9	-14.7%
Schenectady	County	\$8.8	\$9.0	1.8%	\$7.3	\$7.2	-1.8%	\$7.5	\$8.6	15.0%
Warren	County	\$3.9	\$4.1	6.5%	\$3.3	\$3.4	3.6%	\$3.7	\$4.1	11.5%
<i>Glens Falls</i>	City	\$0.3	\$0.3	14.1%	\$0.2	\$0.2	13.7%	\$0.3	\$0.3	-8.0%
Washington	County	\$1.7	\$1.7	4.8%	\$1.4	\$1.4	-1.0%	\$1.7	\$2.0	14.7%
<b>Central New York</b>		<b>\$42.4</b>	<b>\$44.5</b>	<b>4.8%</b>	<b>\$35.3</b>	<b>\$37.6</b>	<b>6.5%</b>	<b>\$45.7</b>	<b>\$48.4</b>	<b>5.9%</b>
Cayuga	County	\$2.9	\$3.4	20.1%	\$2.4	\$2.7	9.2%	\$3.2	\$3.1	-1.3%
<i>Auburn</i>	City	\$0.7	\$0.8	2.6%	\$0.6	\$0.7	15.3%	\$0.9	\$0.8	-17.2%
Cortland	County	\$2.3	\$2.5	7.7%	\$2.0	\$2.0	2.6%	\$2.7	\$3.0	13.8%
Madison	County	\$2.1	\$2.2	7.6%	\$1.8	\$1.8	2.3%	\$2.6	\$3.2	21.4%
<i>Oneida</i>	City	\$0.4	\$0.4	7.6%	\$0.3	\$0.3	1.6%	\$0.4	\$0.4	11.8%
Onondaga	County	\$29.2	\$30.2	3.4%	\$24.4	\$26.2	7.3%	\$30.8	\$31.5	2.3%
Oswego	County	\$3.6	\$3.6	0.7%	\$2.8	\$2.9	2.1%	\$3.9	\$5.1	30.3%
<i>Oswego</i>	City	\$1.2	\$1.3	7.4%	\$0.9	\$1.0	4.8%	\$1.2	\$1.3	4.2%
<b>Finger Lakes</b>		<b>\$61.8</b>	<b>\$67.2</b>	<b>8.7%</b>	<b>\$52.0</b>	<b>\$55.4</b>	<b>6.4%</b>	<b>\$68.3</b>	<b>\$72.5</b>	<b>6.0%</b>
Genesee	County	\$3.0	\$3.3	7.5%	\$2.6	\$2.7	2.3%	\$3.2	\$3.9	22.9%
Livingston	County	\$2.5	\$2.7	8.7%	\$2.0	\$2.2	6.7%	\$3.3	\$3.5	6.3%
Monroe	County	\$41.0	\$44.4	8.1%	\$34.5	\$36.5	5.8%	\$43.4	\$45.2	4.0%
Ontario	County	\$6.8	\$7.4	8.6%	\$5.7	\$6.2	8.8%	\$7.3	\$7.6	3.7%
Orleans	County	\$1.3	\$1.4	6.4%	\$1.1	\$1.2	3.8%	\$1.4	\$1.9	35.1%
Seneca	County	\$1.9	\$2.1	11.4%	\$1.6	\$1.7	9.2%	\$2.4	\$2.2	-11.6%
Wayne	County	\$3.3	\$3.7	12.9%	\$2.8	\$3.0	9.7%	\$4.4	\$4.8	8.1%
Wyoming	County	\$1.2	\$1.3	13.7%	\$1.1	\$1.2	12.8%	\$1.7	\$2.0	17.8%
Yates	County	\$0.7	\$0.8	15.8%	\$0.6	\$0.7	10.1%	\$1.2	\$1.6	25.5%
<b>Long Island</b>		<b>\$214.6</b>	<b>\$237.6</b>	<b>10.7%</b>	<b>\$180.9</b>	<b>\$194.2</b>	<b>7.3%</b>	<b>\$236.2</b>	<b>\$233.3</b>	<b>-1.2%</b>
Nassau	County	\$100.6	\$111.1	10.4%	\$84.7	\$90.4	6.8%	\$105.7	\$109.5	3.5%
Suffolk	County	\$113.8	\$126.4	11.0%	\$96.2	\$103.6	7.7%	\$130.2	\$123.6	-5.1%
<b>Mid-Hudson</b>		<b>\$138.3</b>	<b>\$165.2</b>	<b>19.4%</b>	<b>\$117.6</b>	<b>\$136.2</b>	<b>15.8%</b>	<b>\$150.3</b>	<b>\$163.2</b>	<b>8.5%</b>
Dutchess	County	\$15.4	\$17.1	11.2%	\$13.1	\$14.3	9.0%	\$19.0	\$15.7	-17.3%
Orange	County	\$23.8	\$25.4	6.8%	\$20.4	\$21.3	4.0%	\$23.7	\$25.3	6.6%
Putnam	County	\$5.0	\$5.5	11.5%	\$4.2	\$4.6	8.2%	\$5.8	\$5.9	2.7%
Rockland	County	\$18.1	\$20.8	15.3%	\$15.4	\$16.9	9.9%	\$20.1	\$21.0	4.3%
Sullivan	County	\$3.0	\$3.4	12.6%	\$2.5	\$2.9	14.2%	\$2.9	\$4.4	53.0%
Ulster	County	\$9.1	\$10.0	9.4%	\$7.3	\$8.3	14.1%	\$11.6	\$11.5	-0.1%
Westchester	County	\$46.7	\$63.8	36.6%	\$39.7	\$52.1	31.1%	\$49.9	\$62.3	25.1%
<i>Mount Vernon</i>	City	\$1.8	\$2.1	12.7%	\$1.6	\$1.7	5.8%	\$2.2	\$2.0	-10.4%
<i>New Rochelle</i>	City	\$2.3	\$2.6	12.3%	\$2.0	\$2.2	7.6%	\$2.8	\$3.0	6.2%
<i>White Plains</i>	City	\$4.5	\$5.1	11.8%	\$3.7	\$4.1	11.6%	\$4.6	\$3.7	-19.9%
<i>Yonkers</i>	City	\$8.4	\$9.1	8.6%	\$7.4	\$7.7	4.4%	\$7.7	\$8.2	6.2%

## Appendix B: Monthly Local Sales Tax Collections by Region

Region	City/ County	January			February			March		
		2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change
<b>Mohawk Valley</b>		<b>\$20.8</b>	<b>\$22.5</b>	<b>8.3%</b>	<b>\$17.7</b>	<b>\$18.7</b>	<b>5.6%</b>	<b>\$23.8</b>	<b>\$26.9</b>	<b>13.2%</b>
Fulton	County	\$1.7	\$1.8	7.8%	\$1.5	\$1.5	3.9%	\$1.9	\$1.9	2.0%
<i>Gloversville</i>	City	\$0.3	\$0.3	17.1%	\$0.3	\$0.3	14.5%	\$0.5	\$0.3	-43.8%
<i>Johnstown</i>	City	\$0.3	\$0.3	8.9%	\$0.3	\$0.3	7.8%	\$0.4	\$0.4	10.6%
Hamilton	County	\$0.2	\$0.2	10.2%	\$0.2	\$0.2	18.5%	\$0.3	\$0.4	8.5%
Herkimer	County	\$2.4	\$2.5	6.9%	\$2.0	\$2.1	5.0%	\$2.9	\$3.3	11.9%
Montgomery	County	\$2.3	\$2.6	9.1%	\$2.0	\$2.1	4.8%	\$2.7	\$3.4	24.9%
Oneida	County	\$11.1	\$12.0	8.0%	\$9.4	\$9.9	5.6%	\$12.0	\$14.0	16.3%
<i>Rome</i>	City	\$0.6	\$0.7	5.2%	\$0.5	\$0.5	2.9%	\$0.7	\$0.7	9.9%
<i>Utica</i>	City	\$0.8	\$0.9	12.5%	\$0.7	\$0.7	12.6%	\$1.0	\$1.0	-1.4%
Schoharie	County	\$1.1	\$1.2	10.2%	\$0.9	\$1.0	3.1%	\$1.4	\$1.6	14.7%
<b>North Country</b>		<b>\$19.5</b>	<b>\$21.4</b>	<b>9.4%</b>	<b>\$16.5</b>	<b>\$17.7</b>	<b>7.3%</b>	<b>\$21.8</b>	<b>\$23.6</b>	<b>8.2%</b>
Clinton	County	\$4.2	\$4.9	16.7%	\$3.7	\$4.0	9.6%	\$4.9	\$5.0	0.5%
Essex	County	\$2.2	\$2.4	9.6%	\$1.9	\$2.0	7.9%	\$2.5	\$2.5	0.2%
Franklin	County	\$1.8	\$2.0	11.0%	\$1.5	\$1.6	6.4%	\$2.1	\$2.3	6.3%
Jefferson	County	\$5.8	\$6.0	3.7%	\$4.8	\$5.0	4.7%	\$5.9	\$7.3	23.3%
Lewis	County	\$0.8	\$0.9	7.1%	\$0.7	\$0.8	13.9%	\$1.2	\$1.4	12.0%
St. Lawrence	County	\$4.7	\$5.1	9.4%	\$4.0	\$4.2	7.1%	\$5.1	\$5.2	2.0%
<b>Southern Tier</b>		<b>\$33.9</b>	<b>\$37.7</b>	<b>11.4%</b>	<b>\$29.0</b>	<b>\$30.8</b>	<b>6.3%</b>	<b>\$37.8</b>	<b>\$41.2</b>	<b>8.8%</b>
Broome	County	\$10.7	\$12.4	15.8%	\$9.3	\$10.1	8.0%	\$12.1	\$12.9	7.2%
Chemung	County	\$5.2	\$5.5	6.5%	\$4.4	\$4.6	5.5%	\$5.3	\$5.4	2.1%
Chenango	County	\$1.7	\$1.9	13.7%	\$1.5	\$1.6	4.5%	\$2.3	\$2.6	12.3%
<i>Norwich</i>	City	\$0.1	\$0.2	24.7%	\$0.1	\$0.1	14.9%	\$0.2	\$0.2	-11.2%
Delaware	County	\$1.5	\$1.7	11.5%	\$1.3	\$1.4	10.0%	\$0.9	\$2.2	159.3%
Otsego	County	\$2.7	\$3.0	10.7%	\$2.2	\$2.4	5.3%	\$3.2	\$3.5	11.4%
Schuyler	County	\$0.7	\$0.8	10.0%	\$0.6	\$0.7	11.5%	\$0.9	\$1.1	27.4%
Steuben	County	\$4.4	\$4.7	6.4%	\$3.8	\$3.9	1.6%	\$4.7	\$5.3	11.2%
Tioga	County	\$1.7	\$2.0	18.2%	\$1.5	\$1.5	2.7%	\$2.4	\$2.2	-8.2%
Tompkins	County	\$4.2	\$4.5	7.9%	\$3.5	\$3.8	7.8%	\$4.9	\$4.7	-4.1%
<i>Ithaca</i>	City	\$0.9	\$1.0	10.5%	\$0.7	\$0.8	8.6%	\$1.1	\$1.0	-2.7%
<b>Western New York</b>		<b>\$85.5</b>	<b>\$92.3</b>	<b>7.9%</b>	<b>\$72.6</b>	<b>\$76.0</b>	<b>4.6%</b>	<b>\$90.1</b>	<b>\$98.3</b>	<b>9.0%</b>
Allegany	County	\$1.6	\$1.8	8.1%	\$1.4	\$1.4	4.5%	\$2.0	\$2.5	24.8%
Cattaraugus	County	\$3.1	\$3.4	9.1%	\$2.6	\$2.8	8.5%	\$3.5	\$3.6	3.1%
<i>Olean</i>	City	\$0.4	\$0.4	13.5%	\$0.3	\$0.3	8.6%	\$0.3	\$0.5	29.3%
<i>Salamanca</i>	City	\$0.1	\$0.1	14.4%	\$0.0	\$0.0	10.9%	\$0.1	\$0.1	29.1%
Chautauqua	County	\$5.0	\$5.5	8.5%	\$4.3	\$4.6	5.3%	\$5.6	\$6.5	16.5%
Erie	County	\$65.3	\$70.0	7.2%	\$55.3	\$57.5	4.2%	\$67.3	\$72.7	8.0%
Niagara	County	\$9.3	\$10.4	12.3%	\$8.2	\$8.6	5.2%	\$10.5	\$11.8	12.8%
<b>New York City</b>		<b>\$671.2</b>	<b>\$744.4</b>	<b>10.9%</b>	<b>\$567.6</b>	<b>\$610.0</b>	<b>7.5%</b>	<b>\$735.3</b>	<b>\$644.9</b>	<b>-12.3%</b>
<b>Other Local</b>		<b>\$90.0</b>	<b>\$99.5</b>	<b>10.6%</b>	<b>\$76.1</b>	<b>\$81.6</b>	<b>7.2%</b>	<b>\$114.6</b>	<b>\$109.3</b>	<b>-4.7%</b>
<b>Statewide Total</b>		<b>\$1,438.9</b>	<b>\$1,596.0</b>	<b>10.9%</b>	<b>\$1,216.7</b>	<b>\$1,312.2</b>	<b>7.8%</b>	<b>\$1,587.9</b>	<b>\$1,528.4</b>	<b>-3.7%</b>

**Source:** New York State Department of Taxation and Finance, with calculations by OSC.

**Notes:** 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 cities that impose their own general sales tax.

# Notes

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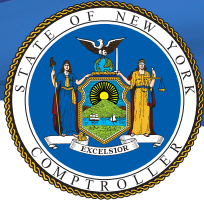
- <sup>1</sup> Unless otherwise noted, all sales tax collections data in this report are taken from the AS570 reports of the New York State Department of Taxation and Finance (Tax and Finance). The AS570 reports distributions, which are called collections in this report. The rates shown in Figure 1 have been adjusted for a major multiyear technical correction to New York City's collections in 2015. For a more thorough discussion of this adjustment, see the Office of the New York State Comptroller (OSC), *2016 Local Sales Tax Collections* (January 31, 2017), at [www.osc.state.ny.us/reports/economic/2016-local-sales-tax-collections.pdf](http://www.osc.state.ny.us/reports/economic/2016-local-sales-tax-collections.pdf).
- <sup>2</sup> Federal Reserve, *The Beige Book: February 2020*, March 4, 2020, accessed on April 14, 2020, at [www.federalreserve.gov/monetarypolicy/beige-book-default.htm](http://www.federalreserve.gov/monetarypolicy/beige-book-default.htm).
- <sup>3</sup> For monthly sales tax activity by liability period, see Tax and Finance, *ST10TC reports*, at [www.tax.ny.gov/research/stats/statistics/sales\\_tax/government/st10tc.htm](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm).
- <sup>4</sup> U.S. Department of State, Bureau of Consular Affairs, "Presidential Proclamation on Novel Coronavirus," [summarized in Visa Announcement of March 14, 2020] accessed on April 29, 2020, at <https://travel.state.gov/content/travel/en/News/visas-news/presidential-proclamation-coronavirus.html>.
- <sup>5</sup> Center for Disease Control, *Transmission of COVID-19 to Health Care Personnel During Exposures to a Hospitalized Patient — Solano County, California, February 2020*, April 17, 2020, [www.cdc.gov/mmwr/volumes/69/wr/mm6915e5.htm](http://www.cdc.gov/mmwr/volumes/69/wr/mm6915e5.htm); Center for Disease Control, *Coronavirus Disease 2019 (COVID-19), Summary Situation*, accessed on April 24, 2020, at [www.cdc.gov/coronavirus/2019-ncov/cases-updates/summary.html](http://www.cdc.gov/coronavirus/2019-ncov/cases-updates/summary.html).
- <sup>6</sup> Governor Andrew Cuomo, "Executive Order No. 202: Declaring a Disaster Emergency in the State of New York," *New York State Governor's Office*, March 7, 2020, at [www.governor.ny.gov/news/no-202-declaring-disaster-emergency-state-new-york](http://www.governor.ny.gov/news/no-202-declaring-disaster-emergency-state-new-york); Governor Andrew Cuomo [press release], "Amid Lack of Federal Direction, Governor Cuomo, Governor Murphy and Governor Lamont Announce Regional Approach to Combatting COVID-19," *New York State Governor's Office*, March 16, 2020, at [www.governor.ny.gov/news/amid-lack-federal-direction-governor-cuomo-governor-murphy-and-governor-lamont-announce](http://www.governor.ny.gov/news/amid-lack-federal-direction-governor-cuomo-governor-murphy-and-governor-lamont-announce).
- <sup>7</sup> The legal provisions for the "New York State on PAUSE" policy are set forth in Governor Andrew Cuomo, "Executive Order 202.6: Continuing Temporary Suspension and Modification of Laws Relative to the Disaster Emergency," March 18, 2020, at [www.governor.ny.gov/news/no-2026-continuing-temporary-suspension-and-modification-laws-relating-disaster-emergency](http://www.governor.ny.gov/news/no-2026-continuing-temporary-suspension-and-modification-laws-relating-disaster-emergency). For more information, see New York State Department of Health, *New York State on PAUSE - 10 Point Plan*, at <https://coronavirus.health.ny.gov/new-york-state-pause>.
- <sup>8</sup> Chris Miller, "The Effects of COVID-19 on the U.S. Economy," *Foreign Policy Research Institute*, March 30, 2020, [www.fpri.org/article/2020/03/the-effect-of-covid-19-on-the-u-s-economy/](http://www.fpri.org/article/2020/03/the-effect-of-covid-19-on-the-u-s-economy/); Sapna Maheshwari and Ben Casselman, "'Pretty Catastrophic' Month for Retailers, and Now a Race to Survive," *New York Times*, April 15, 2020, [www.nytimes.com/2020/04/15/business/economy/coronavirus-retail-sales.html](http://www.nytimes.com/2020/04/15/business/economy/coronavirus-retail-sales.html).
- <sup>9</sup> Lauren Leatherby and David Gelles, "How the Virus Transformed the Way Americans Spend Their Money," *New York Times*, April 11, 2020, at [www.nytimes.com/interactive/2020/04/11/business/economy/coronavirus-us-economy-spending.html](http://www.nytimes.com/interactive/2020/04/11/business/economy/coronavirus-us-economy-spending.html).
- <sup>10</sup> For monthly sales tax revenue distributions, see Tax and Finance, *AS001 reports*, at [www.tax.ny.gov/research/stats/statistics/sales\\_tax/government/as001.htm](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/as001.htm).
- <sup>11</sup> For more information on these agreements, see OSC, *Local Government Sales Taxes in New York State: 2015 Update*, at [www.osc.state.ny.us/localgov/pubs/research/salestax2015.pdf](http://www.osc.state.ny.us/localgov/pubs/research/salestax2015.pdf). This will be updated later this year.
- <sup>12</sup> New York State Division of the Budget, *FY 2021 Enacted Budget*, accessed on April 14, 2020, [www.budget.ny.gov/pubs/archive/fy21/enac/fy2021-enacted-budget.html](http://www.budget.ny.gov/pubs/archive/fy21/enac/fy2021-enacted-budget.html).

# Notes

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- <sup>13</sup> The State Fiscal Year 2019-20 Enacted Budget called for \$59 million in statewide county collections to be withheld for “Aim-related payments.” A total of \$34.6 million was withheld in December 2019 and the remaining \$14.4 million will be withheld in May 2020. The 2020-21 Budget calls for the same.
- <sup>14</sup> Federal Reserve, *The Beige Book: April 2020*, April 15, 2020, accessed on April 24, 2020, at [www.federalreserve.gov/monetarypolicy/beige-book-default.htm](http://www.federalreserve.gov/monetarypolicy/beige-book-default.htm).
- <sup>15</sup> New York State Division of the Budget, *FY 2020 Enacted Budget Financial Plan*, p. 151, at [www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf](http://www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf); Tax and Finance, Technical Memorandum TSB-M-19(2)S, “Sales Tax Collection Requirement for Marketplace Providers,” May 31, 2019, at [www.tax.ny.gov/pdf/memos/sales/m19-2s.pdf](http://www.tax.ny.gov/pdf/memos/sales/m19-2s.pdf).
- <sup>16</sup> For more information on the State’s efforts to “eliminate the internet tax advantage,” see New York State Division of the Budget, *FY 2020 Enacted Budget Financial Plan*, p. 91, at [www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf](http://www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf).
- <sup>17</sup> As used in this report, the term “technical adjustments” refers 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 or errors caught on later audit. See Tax and Finance, *AS310 – Quarterly Cash and Collection Distributions with Variances for Assessments, Late-Filed Returns, Rate Adjustments and Prior Period Adjustments*, at [www.tax.ny.gov/research/stats/statistics/sales\\_tax/government/as310.htm](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/as310.htm).
- <sup>18</sup> For a discussion of sales tax pre-emption by cities, see OSC, *Local Government Sales Taxes in New York State: 2015 Update*, March 2015, p. 6, at [www.osc.state.ny.us/localgov/pubs/research/salestax2015.pdf](http://www.osc.state.ny.us/localgov/pubs/research/salestax2015.pdf).

# Contacts



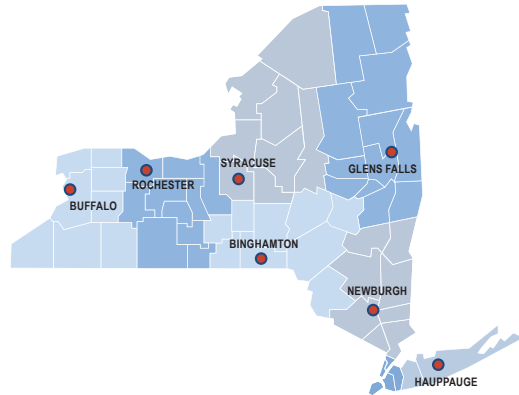
## Office of the NEW YORK STATE COMPTROLLER

New York State Comptroller  
**THOMAS P. DINAPOLI**

### Division of Local Government and School Accountability

110 State Street, 12th floor, Albany, NY 12236  
Tel: 518.474.4037 • Fax: 518.486.6479  
Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/localgov](http://www.osc.state.ny.us/localgov)



#### Executive • 518.474.4037

Elliott Auerbach, Deputy Comptroller  
Tracey Hitchen Boyd, Assistant Comptroller  
Randy Partridge, Assistant Comptroller

#### Audits, Local Government Services and Professional Standards • 518.474.5404

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## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability

110 State Street, 12th floor  
Albany, NY 12236

Tel: (518) 474-4037

Fax: (518) 486-6479

or email us: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

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