

Local Sales Taxes in July-September 2021 Up 20 Percent Compared to Same Quarter in 2020

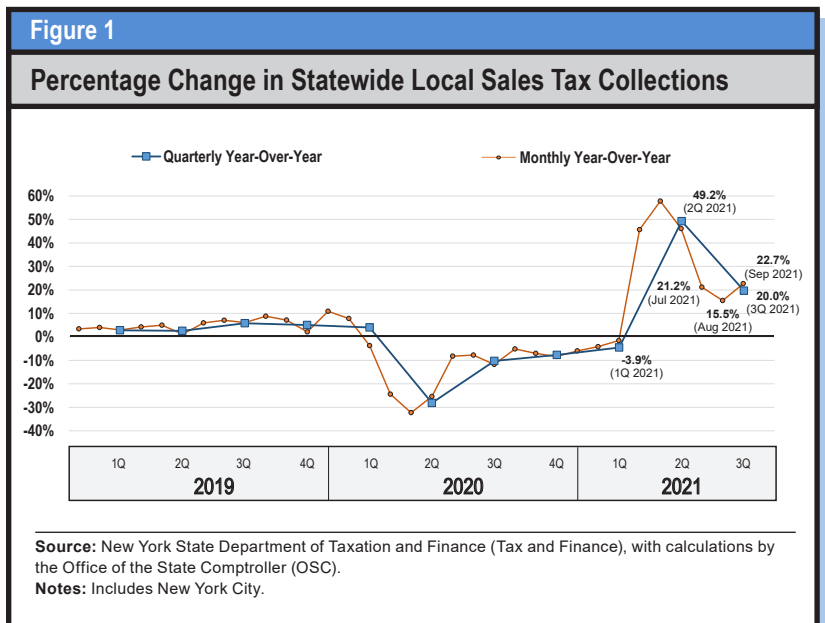
New York City Collections Near 2019 Pre-Pandemic Levels

Overview

Local government sales tax collections in New York State totaled nearly \$5.2 billion in the third calendar quarter (July-September) of 2021, growing by 20 percent, or \$861 million, compared to the same quarter last year.¹ (See Figure 1.)

This past quarter’s performance comes during a period of wild swings in quarterly year-over-year growth rates, as total collections first dropped and then began to recover after the onset of the COVID-19 pandemic in March 2020. By the second quarter of 2021, the large jump in collections (nearly 50 percent) was not only a reflection of the abysmal collections of the April-June period of 2020, but also heralded a return to pre-pandemic amounts.

Third quarter 2021 collections continued to outperform pre-pandemic levels, growing 8.6 percent (over \$409 million) compared to the July-September quarter of 2019. Year-to-date (January-September) collections in 2021 were nearly \$14.4 billion, up 19.2 percent, or \$2.3 billion, over the same period in 2020, and 6.1 percent, or \$825 million, over the first three quarters of 2019. (See Appendix on pages 4-5 for third quarter collections by county and city, including New York City.)



Quarterly Reconciliation

In the third month of every quarter, the Department of Taxation and Finance reconciles distributions against quarterly reporting by sales tax vendors and adjusts that month’s payments to local jurisdictions upward or downward accordingly. In the third quarter of 2021, this resulted in many September payments to counties being lower than the estimates from July and August, and the payment to New York City being higher. The opposite was true for all four quarters of calendar year 2020.

For more information on reconciliation and its impact on monthly collections, see the Comptroller’s [report](#) on local sales tax results for the first quarter of 2021.

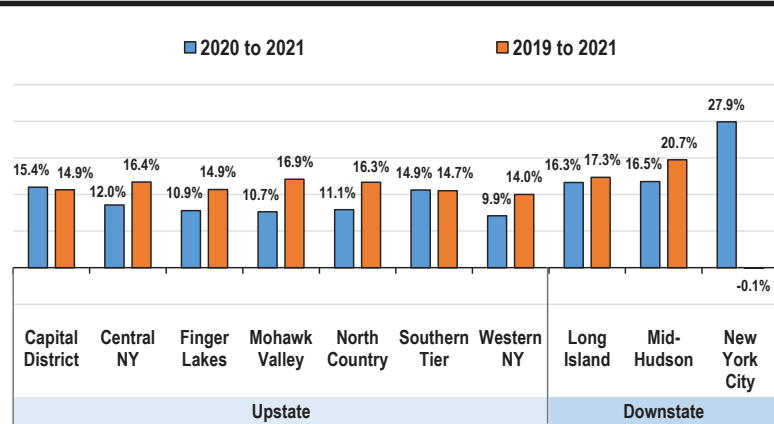
Quarterly Collections Higher Than Pre-Pandemic Levels in Most Regions

Every region in the State, including New York City, experienced robust growth in sales tax collections in the third quarter of 2021 compared to the same period last year. The City, in particular, saw its sales tax receipts increase by nearly 28 percent compared to the third quarter of 2020, when collections were much weaker than they were in the rest of the State. (See Figures 2 and 3.)

The July-September period of 2021 marked the fifth quarter in a row that the local sales taxes collected by counties and cities outside of New York City met or exceeded 2019 pre-pandemic levels. The City's collections, on the other hand, have been recovering more slowly since April-June 2020. Gross collections in the third quarter of 2021 were \$2.1 billion, almost as much as the amount collected in the same quarter in 2019. (See Figure 3.) However, New York City received less than this in the third quarter, as the State withheld \$143 million for two purposes (an ongoing but increased diversion of funds for the Metropolitan Transportation Authority and a new, temporary program to support distressed health facilities).²

Figure 2

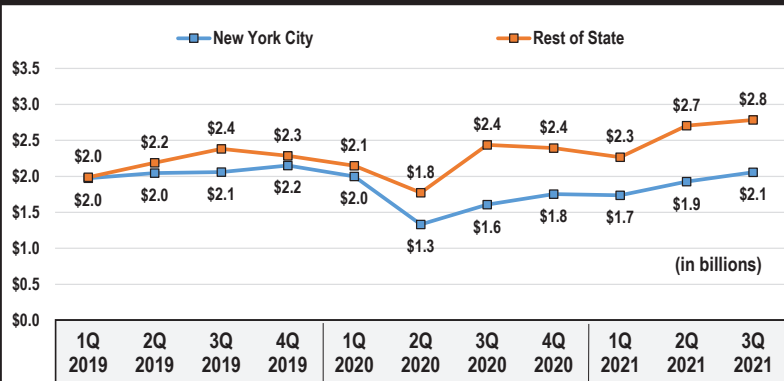
Percentage Change in Local Sales Tax Collections by Region, Third Quarter (July through September)



Source: Tax and Finance, with calculations by OSC.
Notes: Includes county and city sales taxes.

Figure 3

Quarterly Local Sales Tax Collections: New York City vs. Rest of State



Source: Tax and Finance, with calculations by OSC.

Notes: "Rest of State" includes all counties and cities located outside of New York City; however, it does not include local sales taxes collected on behalf of the New York Convention Center Development Corporation, the Mass Transportation Operating Assistance Fund, the Metropolitan Transit Authority Aid Trust Account and school districts.

Statewide strength in collections can likely be tied to what is happening nationally. For example, the U.S. Census Bureau's advance monthly retail trade report shows strong year-over-year growth for the third quarter, especially in sectors such as gas stations (38 percent), clothing stores (35 percent), and restaurants and bars (34 percent).³ In addition, the quarterly average price of consumer goods and services grew by 5.3 percent over last year, as measured by the Consumer Price Index.⁴

The improvement in New York City sales tax collections is tied to factors such as the re-opening or increased permitted occupancy of more indoor venues such as restaurants, theaters and sports arenas, as well as more offices requiring workers to return in person, at least part time.⁵ This re-opening trend has been occurring despite the fact that international travel restrictions are still in place (although the federal government has announced that it will ease these in November).⁶ Residential housing sales and rental unit demand have been improving, and hotels have been reporting increased occupation rates.⁷

For a downloadable detailed spreadsheet, see [Monthly and Quarterly Local Sales Tax Collections by Region](#), which includes data from 2019 through 2021 (year to date).⁸

Appendix: Sales Tax Collections by Region, Third Quarter (July through September)

Region	City/ County	Third Quarter (July-Sept)			July			August			September		
		2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change
Capital District		\$212.7	\$245.4	15.4%	\$59.0	\$73.6	24.7%	\$59.1	\$71.2	20.3%	\$94.5	\$100.6	6.4%
Albany	County	\$70.0	\$83.7	19.5%	\$20.0	\$24.7	23.7%	\$20.2	\$24.3	20.6%	\$29.9	\$34.7	16.0%
Columbia	County	\$13.2	\$15.2	15.0%	\$3.3	\$4.2	28.0%	\$3.3	\$4.0	23.7%	\$6.6	\$6.9	4.2%
Greene	County	\$10.3	\$11.8	14.0%	\$2.6	\$3.3	30.2%	\$2.7	\$3.2	21.2%	\$5.1	\$5.2	2.3%
Rensselaer	County	\$26.8	\$28.9	8.1%	\$7.1	\$8.8	23.0%	\$7.0	\$8.5	21.8%	\$12.7	\$11.7	-7.9%
Saratoga	County	\$35.6	\$40.9	14.9%	\$10.3	\$12.7	23.5%	\$10.2	\$12.2	19.1%	\$15.1	\$16.0	6.2%
<i>Saratoga Springs</i>	City	\$3.1	\$4.5	45.6%	\$1.2	\$1.4	13.2%	\$1.2	\$1.3	9.0%	\$0.7	\$1.8	168.0%
Schenectady	County	\$27.9	\$31.3	12.3%	\$7.4	\$9.4	26.3%	\$7.3	\$8.9	21.8%	\$13.1	\$13.0	-0.8%
Warren	County	\$18.4	\$21.1	14.9%	\$5.3	\$6.7	26.4%	\$5.4	\$6.4	18.9%	\$7.7	\$8.1	4.4%
<i>Glens Falls</i>	City	\$1.0	\$1.0	5.7%	\$0.2	\$0.3	29.6%	\$0.3	\$0.3	16.9%	\$0.5	\$0.4	-13.1%
Washington	County	\$6.4	\$7.0	7.9%	\$1.7	\$2.2	33.1%	\$1.7	\$2.0	18.4%	\$3.1	\$2.7	-11.5%
Central New York		\$152.1	\$170.3	12.0%	\$40.7	\$52.3	28.5%	\$39.9	\$52.7	32.1%	\$71.5	\$65.4	-8.6%
Cayuga	County	\$11.1	\$13.0	17.4%	\$2.9	\$3.7	29.5%	\$2.6	\$4.1	59.9%	\$5.6	\$5.2	-8.1%
<i>Auburn</i>	City	\$2.6	\$2.9	11.5%	\$0.7	\$0.9	32.4%	\$0.7	\$0.9	40.2%	\$1.3	\$1.1	-14.2%
Cortland	County	\$8.1	\$10.2	26.0%	\$2.2	\$2.9	31.9%	\$1.7	\$2.7	62.2%	\$4.2	\$4.6	8.7%
Madison	County	\$9.4	\$10.1	6.9%	\$2.4	\$3.0	26.0%	\$2.3	\$2.8	25.1%	\$4.8	\$4.3	-11.1%
Oneida	City	\$1.5	\$1.6	6.9%	\$0.4	\$0.5	30.5%	\$0.4	\$0.4	26.0%	\$0.8	\$0.7	-12.4%
Onondaga	County	\$100.2	\$112.6	12.4%	\$27.3	\$35.3	29.4%	\$27.7	\$35.3	27.6%	\$45.2	\$41.9	-7.2%
Oswego	County	\$14.9	\$15.4	3.0%	\$3.8	\$4.6	23.1%	\$3.6	\$4.8	33.9%	\$7.6	\$5.9	-21.8%
<i>Oswego</i>	City	\$4.3	\$4.6	7.4%	\$1.2	\$1.4	18.9%	\$1.0	\$1.5	40.7%	\$2.1	\$1.8	-15.6%
Finger Lakes		\$228.0	\$252.9	10.9%	\$59.1	\$76.9	30.2%	\$59.9	\$74.8	24.8%	\$109.0	\$101.2	-7.2%
Genesee	County	\$11.5	\$13.4	16.7%	\$3.3	\$4.1	23.4%	\$3.3	\$4.0	19.1%	\$4.9	\$5.4	10.4%
Livingston	County	\$10.4	\$11.2	7.8%	\$2.5	\$3.3	34.1%	\$2.4	\$3.2	32.6%	\$5.5	\$4.7	-14.6%
Monroe	County	\$144.2	\$158.8	10.1%	\$37.5	\$49.1	30.8%	\$38.3	\$47.5	24.1%	\$68.4	\$62.2	-9.0%
Ontario	County	\$23.9	\$28.4	18.8%	\$6.6	\$8.4	27.4%	\$6.6	\$8.1	23.3%	\$10.7	\$11.9	10.7%
Orleans	County	\$5.4	\$5.5	2.6%	\$1.2	\$1.6	33.4%	\$1.2	\$1.6	25.1%	\$3.0	\$2.4	-19.3%
Seneca	County	\$7.4	\$8.5	13.6%	\$2.1	\$2.7	25.4%	\$2.0	\$2.6	28.8%	\$3.3	\$3.2	-3.3%
Wayne	County	\$14.7	\$15.8	7.0%	\$3.5	\$4.7	35.7%	\$3.6	\$4.6	27.3%	\$7.7	\$6.5	-15.6%
Wyoming	County	\$5.9	\$6.2	5.3%	\$1.4	\$1.8	28.1%	\$1.4	\$1.9	37.4%	\$3.1	\$2.5	-19.9%
Yates	County	\$4.5	\$5.1	12.0%	\$1.1	\$1.3	26.4%	\$1.0	\$1.3	26.7%	\$2.4	\$2.4	-0.4%
Long Island		\$754.0	\$876.9	16.3%	\$202.3	\$261.0	29.0%	\$206.3	\$249.5	21.0%	\$345.5	\$366.4	6.1%
Nassau	County	\$322.5	\$375.0	16.3%	\$88.4	\$112.2	26.9%	\$90.1	\$107.5	19.3%	\$143.9	\$155.2	7.8%
Suffolk	County	\$430.9	\$500.9	16.2%	\$113.6	\$148.5	30.7%	\$116.0	\$141.7	22.2%	\$201.3	\$210.6	4.6%
Mid-Hudson		\$495.3	\$576.9	16.5%	\$138.6	\$172.2	24.2%	\$138.8	\$165.4	19.1%	\$217.8	\$239.3	9.9%
Dutchess	County	\$55.8	\$66.6	19.3%	\$15.2	\$18.9	24.6%	\$14.6	\$17.8	21.6%	\$26.1	\$30.0	14.9%
Orange	County	\$76.0	\$94.8	24.8%	\$22.0	\$27.5	25.0%	\$22.3	\$26.4	18.2%	\$31.7	\$41.0	29.3%
Putnam	County	\$18.9	\$20.7	9.5%	\$4.9	\$6.2	27.1%	\$4.9	\$6.0	22.4%	\$9.1	\$8.5	-6.8%
Rockland	County	\$61.6	\$69.3	12.5%	\$16.5	\$20.8	25.9%	\$16.2	\$19.9	22.6%	\$28.9	\$28.6	-0.9%
Sullivan	County	\$15.2	\$19.0	25.6%	\$4.1	\$5.3	31.0%	\$4.2	\$5.1	21.3%	\$6.9	\$8.6	25.0%
Ulster	County	\$36.1	\$41.9	15.9%	\$9.3	\$12.0	28.9%	\$9.4	\$11.6	22.8%	\$17.4	\$18.3	5.2%
Westchester	County	\$180.4	\$205.8	14.1%	\$52.4	\$63.7	21.5%	\$52.5	\$61.4	17.1%	\$75.5	\$80.7	6.9%
<i>Mount Vernon</i>	City	\$6.4	\$6.9	7.8%	\$1.7	\$2.0	22.0%	\$1.6	\$2.0	22.1%	\$3.1	\$2.8	-7.4%
<i>New Rochelle</i>	City	\$8.4	\$9.6	13.6%	\$2.2	\$2.8	27.9%	\$2.2	\$2.7	21.2%	\$4.1	\$4.1	1.7%
<i>White Plains</i>	City	\$10.4	\$13.3	28.2%	\$3.5	\$4.2	20.2%	\$3.7	\$3.9	7.9%	\$3.2	\$5.1	60.3%
Yonkers	City	\$25.8	\$28.7	11.4%	\$6.9	\$8.7	26.7%	\$7.1	\$8.6	20.3%	\$11.8	\$11.4	-2.9%

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		2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change
Mohawk Valley		\$82.5	\$91.3	10.7%	\$21.1	\$27.0	27.6%	\$21.3	\$26.6	25.0%	\$40.1	\$37.7	-5.8%
Fulton	County	\$6.7	\$7.1	6.1%	\$1.7	\$2.1	25.3%	\$1.6	\$2.1	25.6%	\$3.4	\$2.9	-13.1%
Gloversville	City	\$1.0	\$1.1	6.7%	\$0.3	\$0.3	36.9%	\$0.3	\$0.3	31.4%	\$0.5	\$0.4	-20.2%
Johnstown	City	\$1.1	\$1.3	15.4%	\$0.3	\$0.4	16.7%	\$0.3	\$0.4	18.6%	\$0.5	\$0.5	12.5%
Hamilton	County	\$1.6	\$1.8	14.9%	\$0.4	\$0.5	23.9%	\$0.4	\$0.5	14.6%	\$0.7	\$0.8	9.8%
Herkimer	County	\$10.1	\$11.3	12.3%	\$2.6	\$3.3	27.5%	\$2.8	\$3.1	12.6%	\$4.7	\$4.9	3.9%
Montgomery	County	\$9.8	\$10.8	10.3%	\$2.5	\$3.0	22.6%	\$2.5	\$3.0	23.4%	\$4.9	\$4.8	-2.5%
Oneida	County	\$41.9	\$46.8	11.7%	\$10.8	\$13.9	28.7%	\$10.8	\$14.0	29.4%	\$20.2	\$18.9	-6.8%
Rome	City	\$2.4	\$2.5	3.0%	\$0.6	\$0.8	30.6%	\$0.6	\$0.7	12.7%	\$1.1	\$0.9	-17.0%
Utica	City	\$3.0	\$3.4	12.2%	\$0.8	\$1.0	25.7%	\$0.8	\$1.0	25.1%	\$1.5	\$1.4	-1.8%
Schoharie	County	\$4.9	\$5.2	7.3%	\$1.2	\$1.6	33.4%	\$1.2	\$1.5	26.7%	\$2.5	\$2.1	-14.4%
North Country		\$80.7	\$89.7	11.1%	\$21.0	\$27.2	29.6%	\$21.0	\$26.5	26.0%	\$38.7	\$36.0	-7.0%
Clinton	County	\$16.0	\$18.0	12.9%	\$4.5	\$5.8	29.3%	\$4.4	\$5.4	22.7%	\$7.1	\$6.8	-3.7%
Essex	County	\$10.1	\$11.8	17.2%	\$2.7	\$3.5	28.5%	\$2.8	\$3.4	21.1%	\$4.5	\$4.9	7.9%
Franklin	County	\$7.7	\$8.4	9.1%	\$1.9	\$2.5	31.2%	\$2.0	\$2.5	23.9%	\$3.8	\$3.5	-9.5%
Jefferson	County	\$24.1	\$27.5	13.8%	\$6.2	\$8.2	32.5%	\$6.3	\$7.9	24.6%	\$11.6	\$11.4	-2.1%
Lewis	County	\$3.8	\$4.2	9.8%	\$1.0	\$1.2	17.3%	\$1.0	\$1.2	21.7%	\$1.8	\$1.8	-0.7%
St. Lawrence	County	\$19.1	\$19.8	4.0%	\$4.6	\$6.0	28.5%	\$4.5	\$6.2	35.8%	\$9.9	\$7.7	-22.2%
Southern Tier		\$123.2	\$141.5	14.9%	\$33.5	\$42.5	26.9%	\$32.2	\$41.8	29.6%	\$57.5	\$57.2	-0.4%
Broome	County	\$37.6	\$42.2	12.3%	\$9.8	\$12.8	30.6%	\$9.4	\$13.0	38.0%	\$18.4	\$16.4	-10.7%
Chemung	County	\$16.4	\$18.3	11.5%	\$4.5	\$5.6	24.9%	\$4.3	\$5.5	29.2%	\$7.6	\$7.1	-6.3%
Chenango	County	\$7.0	\$7.7	10.2%	\$1.8	\$2.4	31.9%	\$1.7	\$2.2	26.2%	\$3.5	\$3.2	-9.0%
Norwich	City	\$0.5	\$0.6	22.7%	\$0.1	\$0.2	27.3%	\$0.1	\$0.2	26.4%	\$0.2	\$0.3	18.6%
Delaware	County	\$6.8	\$8.1	19.0%	\$1.7	\$2.2	34.0%	\$1.2	\$2.2	76.3%	\$3.9	\$3.7	-5.1%
Otsego	County	\$10.6	\$12.5	17.4%	\$3.4	\$4.0	19.7%	\$3.4	\$3.9	16.0%	\$3.9	\$4.5	16.6%
Schuyler	County	\$3.7	\$4.7	28.2%	\$1.0	\$1.2	22.7%	\$0.9	\$1.2	27.8%	\$1.7	\$2.3	31.5%
Steuben	County	\$16.6	\$19.4	16.9%	\$4.4	\$5.7	30.8%	\$4.4	\$5.4	25.2%	\$7.9	\$8.2	4.6%
Tioga	County	\$6.8	\$7.4	9.4%	\$1.9	\$2.3	20.4%	\$1.9	\$2.2	15.7%	\$3.0	\$2.9	-1.8%
Tompkins	County	\$14.3	\$17.0	19.0%	\$4.1	\$5.0	23.0%	\$4.0	\$4.9	23.0%	\$6.3	\$7.1	13.8%
Ithaca	City	\$2.9	\$3.5	22.0%	\$0.9	\$1.1	18.6%	\$0.9	\$1.0	18.2%	\$1.1	\$1.4	27.8%
Western New York		\$308.3	\$339.0	9.9%	\$80.1	\$103.0	28.7%	\$80.7	\$99.4	23.2%	\$147.6	\$136.6	-7.5%
Allegany	County	\$6.6	\$6.9	4.2%	\$1.5	\$2.0	31.2%	\$1.5	\$2.0	30.7%	\$3.6	\$2.9	-18.4%
Cattaraugus	County	\$11.3	\$12.4	9.9%	\$2.7	\$3.4	25.5%	\$2.7	\$3.7	33.5%	\$5.8	\$5.3	-8.4%
Olean	City	\$1.2	\$1.3	7.7%	\$0.3	\$0.3	-14.7%	\$0.3	\$0.4	54.6%	\$0.6	\$0.6	-2.1%
Salamanca	City	\$0.2	\$0.2	3.7%	\$0.05	\$0.1	28.1%	\$0.04	\$0.1	36.4%	\$0.1	\$0.1	-21.1%
Chautauqua	County	\$20.8	\$23.8	14.2%	\$5.4	\$7.3	34.7%	\$5.5	\$6.9	25.6%	\$10.0	\$9.6	-3.2%
Erie	County	\$229.0	\$250.4	9.3%	\$59.5	\$76.7	28.8%	\$59.7	\$73.3	22.8%	\$109.8	\$100.4	-8.6%
Niagara	County	\$37.0	\$40.6	9.9%	\$9.7	\$12.4	27.3%	\$10.0	\$12.0	19.8%	\$17.2	\$16.2	-5.9%
New York City		\$1,608.0	\$2,056.6	27.9%	\$568.1	\$649.0	14.2%	\$577.2	\$622.6	7.9%	\$462.8	\$785.1	69.6%
Other Local		\$258.4	\$323.7	25.3%	\$79.2	\$93.5	18.2%	\$80.1	\$89.7	12.1%	\$99.1	\$140.4	41.6%
Statewide Total		\$4,303.1	\$5,164.1	20.0%	\$1,302.6	\$1,578.2	21.2%	\$1,316.4	\$1,520.0	15.5%	\$1,684.1	\$2,065.8	22.7%

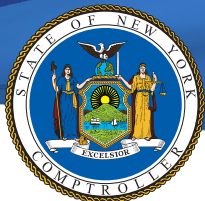
Source: Tax and Finance, with calculations by OSC.

Notes: Collections data can reflect technical adjustments and other administrative issues, quarterly reconciliation, as well as changes in tax rates, which may require care when analyzing changes over time. Collections include distributions made to counties and cities that impose a paper carryout bag reduction fee. The cities included 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 or hotel occupancy. Tax and Finance reports the "gross" local sales tax collections for each county, not adjusting for any money withheld for AIM-related payments or Distressed Provider Assistance. For more details on these withholdings, go to www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings.

Notes

- ¹ Unless otherwise noted, all sales tax collections data in this report are taken from the New York State Department of Taxation and Finance (Tax and Finance) Revenue Distribution Certification (AS001) reports. 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 registered vendors – including businesses that operate partially or entirely online, along with brick-and-mortar establishments – over several sales tax liability periods, and may also include distributions made to counties and cities that impose a paper carryout bag reduction fee. 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; Tax and Finance periodically adjusts its methodology for estimating monthly distributions to improve the accuracy of its monthly estimates. For more information on distribution adjustments (also referred to as “quarterly reconciliation”), see www.tax.ny.gov/research/stats/statistics/sales_tax/reports/FAQ%20for%20the%20New%20Sales%20Tax%20Reports.docx.
- ² State withholdings affecting calendar 2021: a capital projects “lock box” for the Metropolitan Transportation Authority (MTA) from New York City (NYC) collections; AIM-related payments to certain towns and villages from county collections; and a two-year contribution to the Distressed Providers Assistance (DPA) account to support distressed health facilities from NYC and counties. In the third quarter of 2021, a total of \$50 million was withheld from NYC and \$12.5 million from counties for DPA purposes. In addition, \$92.9 million was withheld from NYC for MTA purposes. For a history of these withholding programs and more details, see OSC, *Understanding Local Government Sales Tax in New York State*, October 2020, p. 11, at www.osc.state.ny.us/files/local-government/publications/pdf/understanding-local-government-sales-tax-in-nys-2020-update.pdf; and OSC, “County Sales Tax Distributions and Withholdings,” at www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings.
- ³ U.S. Census Bureau, “Advance Monthly Retail Trade Report,” accessed on October 18, 2021, at www.census.gov/retail/index.html.
- ⁴ U.S. Bureau of Labor Statistics, “Consumer Price Index,” accessed on October 13, 2021, at www.bls.gov/cpi/.
- ⁵ New York City Mayor de Blasio, “Emergency Executive Order 225,” August 16, 2021, at www1.nyc.gov/office-of-the-mayor/news/225-001/emergency-executive-order-225.
- ⁶ U.S. Centers for Disease Control and Prevention (CDC), “Travelers Prohibited from Entry to the United States,” April 30, 2021, at www.cdc.gov/coronavirus/2019-ncov/travelers/from-other-countries.html; Zolan Kanno-Youngs et al., “U.S. to Lift Pandemic Travel Restrictions, Easing Tension With Europe,” *New York Times*, September 20, 2021, at www.nytimes.com/2021/09/20/us/politics/us-travel-ban-coronavirus.html.
- ⁷ U.S. Federal Reserve, *The Beige Book*, September 2021, at www.federalreserve.gov/monetarypolicy/files/BeigeBook_20211020.pdf; New York State Association of Realtors, Inc., *Monthly Indicators*, Third Quarter 2021, at www.nysar.com/wp-content/uploads/2021/10/NYSAR_QMI_2021-Q3.pdf.
- ⁸ Available at: www.osc.state.ny.us/files/local-government/publications/excel/local-sales-tax-collections-monthly-quarterly-collections-region.xlsx.

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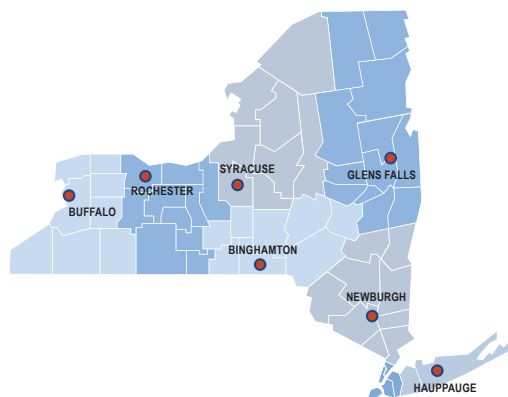
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