

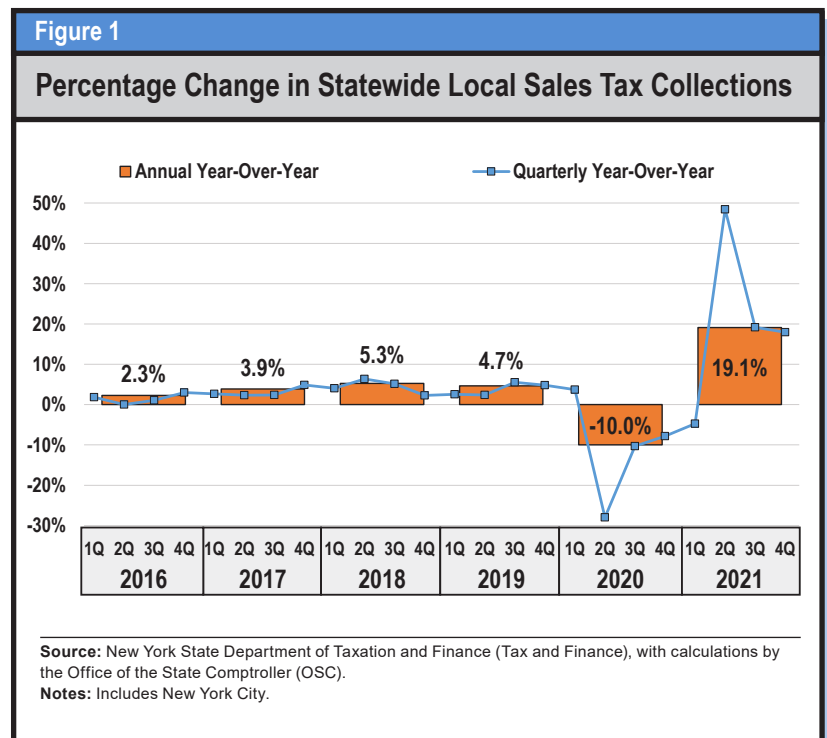
# 2021 Local Sales Taxes Grew by Over 19 Percent; Exceeded Pre-Pandemic Levels

## Overview

New York local government sales tax collections totaled \$19.6 billion in calendar year 2021, an increase of more than \$3.1 billion, or 19.1 percent, compared to 2020. This was the highest yearly increase on record, after a similarly historic low in 2020, when the COVID-19 pandemic drastically suppressed collections. The pace of growth in 2021, however, was also reflective of strong sales statewide, even compared with pre-pandemic levels.<sup>1</sup>

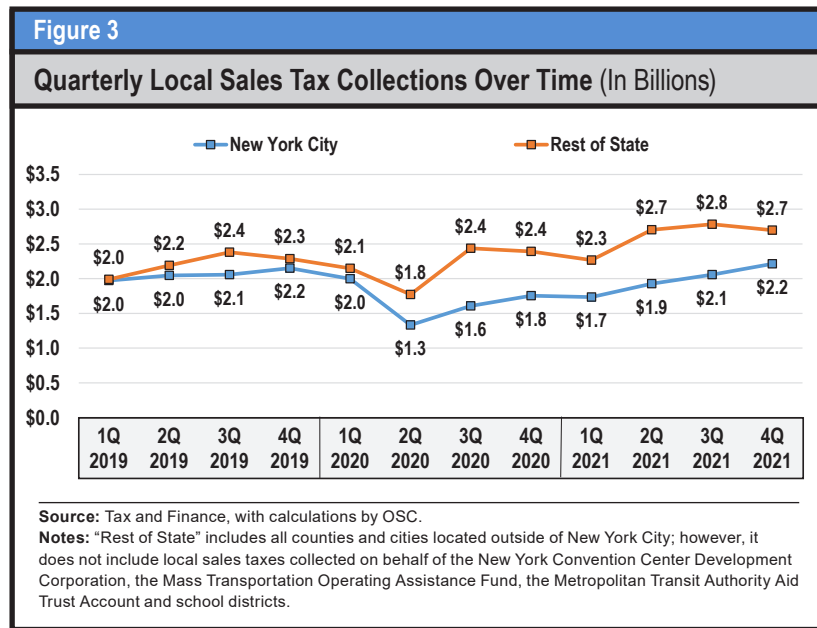
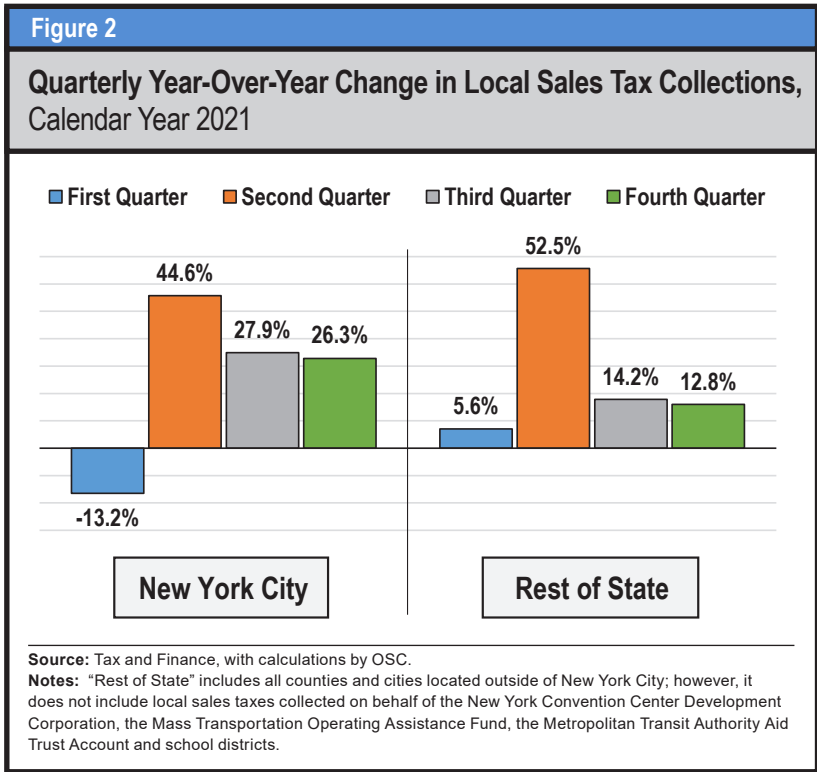
As Figure 1 shows, this past year’s strong growth started in the second quarter (April-June), with collections increasing by over 49 percent compared to the same period in 2020, when State-mandated closures of non-essential businesses led to a sharp decline in total taxable sales.<sup>2</sup>

Collections for the fourth quarter (October-December) grew by 18.7 percent, similar to the third quarter (July-September), which was up 20 percent. These were in comparison to third and fourth quarters in 2020 where sales were rebounding in much of the State as many businesses reopened, but continuing COVID-19 concerns and restrictions reduced sales in certain sectors while increasing them in others. (See the “Consumer Spending” section in this report for a detailed analysis of the pandemic’s impact on the recent taxable sales for certain sectors.)



Regionally, following several quarters of comparatively weak growth, New York City's collections grew faster than those in the rest of the State in the third and fourth quarters, with year-over-year increases of 27.9 percent and 26.3 percent, respectively.<sup>3</sup> (See Figure 2.)

As Figure 3 shows, collections inside and outside of New York City dramatically dropped off in the second quarter of 2020 compared to the same period in 2019. However, the rest of the State quickly recovered to pre-pandemic levels by the third quarter of 2020, while the City's collections did not exceed 2019 levels until the fourth quarter of 2021.



## County and City Collections

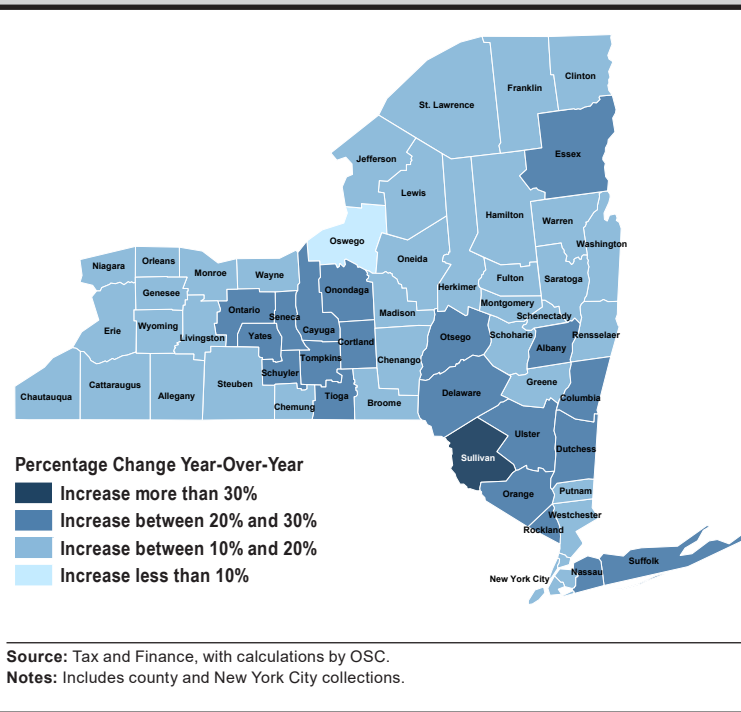
County sales tax collections outside of New York City grew by 19.5 percent in 2021 compared to those in 2020. Nearly every county experienced double-digit growth, with over one-third of counties exceeding 20 percent. (See Figure 4.)

Sullivan County saw the largest year-over-year increase at 31.5 percent, followed by the counties of Orange (25.5 percent) and Schuylar (22.9 percent).

In addition, all 17 cities outside of New York City that impose their own sales tax (instead of receiving a portion of county sales taxes) experienced double-digit growth in collections in 2021, with Saratoga Springs seeing the strongest year-over-year increase at 32.5 percent, followed by Norwich (27.8 percent) and Ithaca (23.4 percent).<sup>4</sup>

Figure 4

### Change in County Sales Tax Collections, Calendar Year 2020 to 2021



(To view quarterly and annual collections in 2021 by region and local taxing jurisdiction, see the Appendix. To download a detailed spreadsheet with monthly and quarterly sales, see [Monthly and Quarterly Local Sales Tax Collections by Region](#).)

### “Collections” vs. Actual Funds Received

Gross county collections do not reflect the various sales tax withholdings for State-determined purposes. In calendar year 2021, the State withheld \$59.1 million from county distributions to replace Aid and Incentives for Municipalities (AIM) payments to 1,325 towns and villages that had this funding eliminated in the State Fiscal Year (SFY) 2019-20 Enacted Budget. These withholdings fund “AIM-related” payments.<sup>5</sup> In addition, the State withheld \$87.5 million from county collections to temporarily fund the State’s Distressed Provider Assistance (DPA) account to support distressed health facilities.<sup>6</sup> New York City was also subject to DPA withholdings in addition to a diversion of a portion of its sales tax collections to the Metropolitan Transportation Authority.<sup>7</sup>

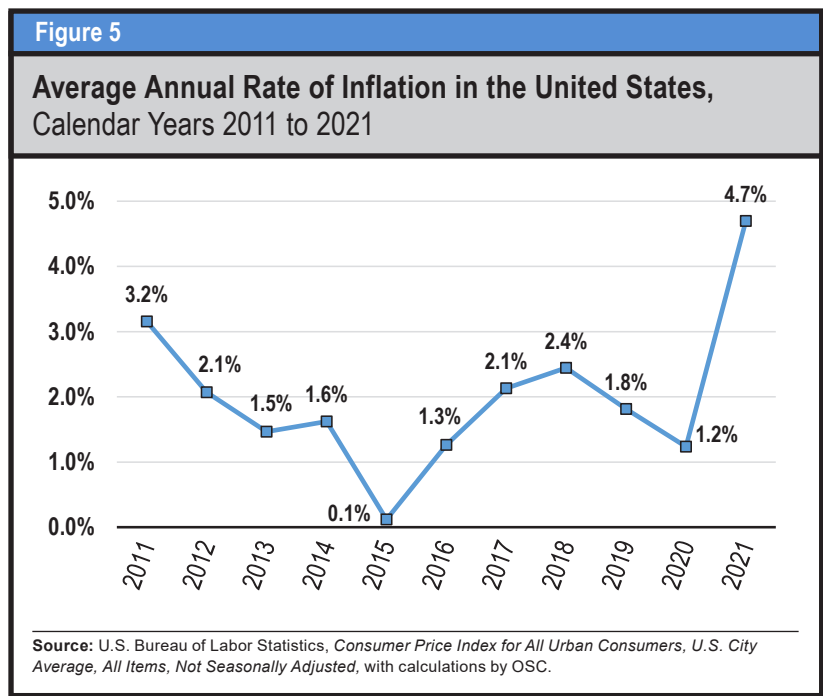
Pursuant to current law, the withholding of county sales taxes for AIM-related payments is to be made annually in December and May. However, a proposal in the SFY 2022-23 Executive Budget would repeal this withholding and restore State funding for AIM to the towns and villages currently receiving AIM-related payments. In addition, while the withholding for DPA is currently set to expire on April 3, 2022, the Executive Budget proposes to make it permanent for counties and New York City.<sup>8</sup>

## Factors Driving Sales Tax Growth

### Full Calendar Year – Broad Trends

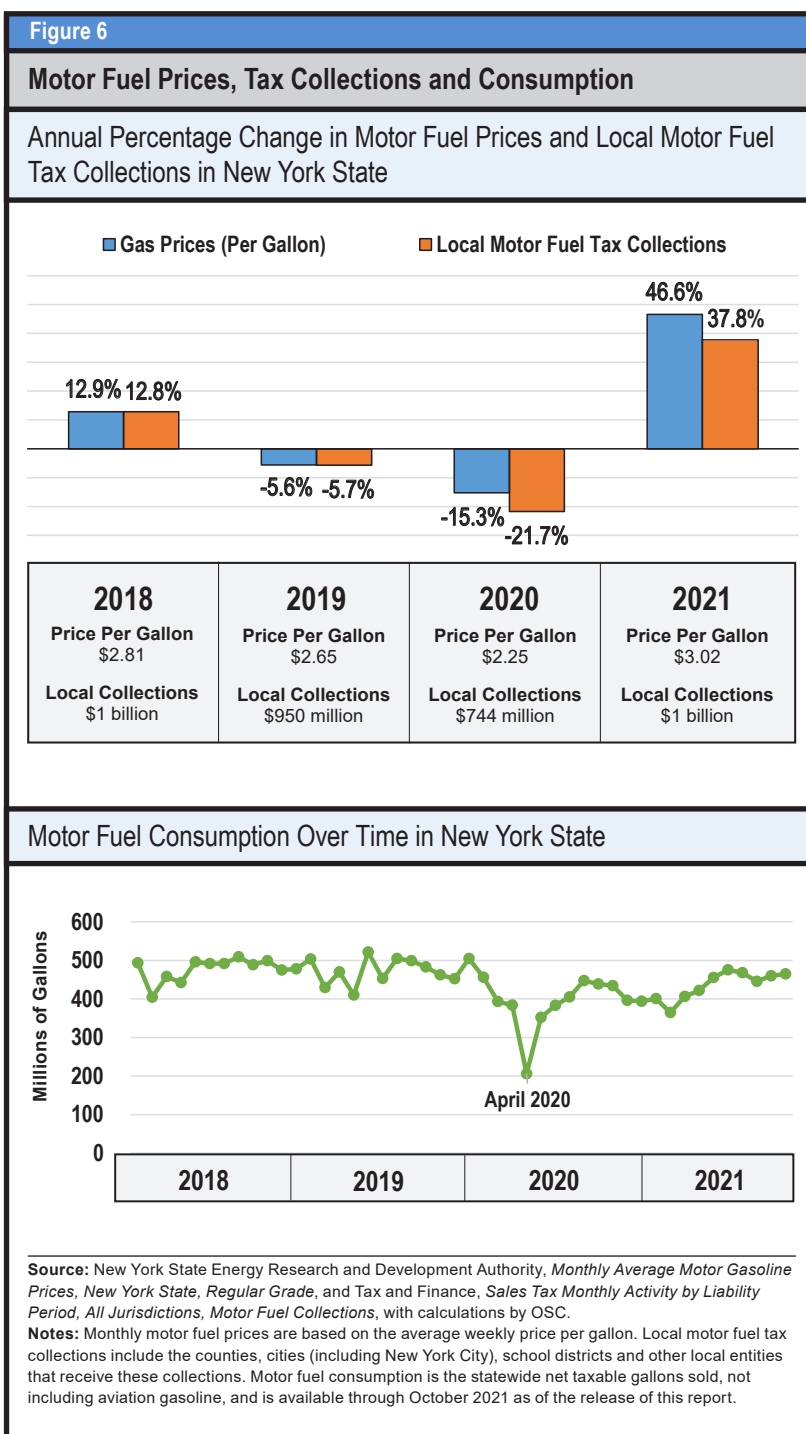
The pandemic has had a major impact on consumer spending over the past two years, shifting sales activity across many industries. National sales data, which is available through December 2021, can offer some insight into what happened over the course of the calendar year. For example, the U.S. Census Bureau’s Advanced Monthly Retail Trade Report shows that last year’s total retail sales were up 19.3 percent after a rocky 2020, where sales dipped during the early months of the pandemic and then recovered, ending the year at about 2019 levels. Sales were especially strong in 2021 for industries that had declined steeply in 2020 overall, including clothing stores (48.4 percent), restaurants and bars (32.1 percent), and electronics and appliance stores (25.2 percent), all returning to pre-pandemic performance. Sales by motor vehicles and parts dealers, which comprise one-fifth of all retail sales, were flat in 2020, but rose by 23.6 percent in 2021.<sup>9</sup>

The increase in total taxable sales appears to be due, in part, to inflation, which rose 4.7 percent in 2021, much higher than at any other time over the last decade. (See Figure 5.) Certain expenses, such as household energy costs, have grown even faster, increasing by 7.9 percent in 2021.<sup>10</sup> Residential electricity, heating oil, and natural gas sales are taxed by certain counties, cities, and school districts.



State-level data on the sale of motor fuels, which is a major component of local sales tax revenue, shows that monthly local motor fuel tax collections were 37.8 percent (\$281 million) higher in 2021 than in 2020, and even exceeded 2019 by nearly 8 percent (\$74.6 million).<sup>11</sup> (See Figure 6.)

The surge in last year's collections was due to both a rise in the price of motor fuel and an increase in consumption (as measured by net taxable gallons sold) compared to 2020, especially during the spring. However, 2021 collections exceeded those in 2018 and 2019 mostly because of higher gas prices, as monthly motor fuel consumption was still slightly below pre-pandemic levels for much of the year.<sup>12</sup>

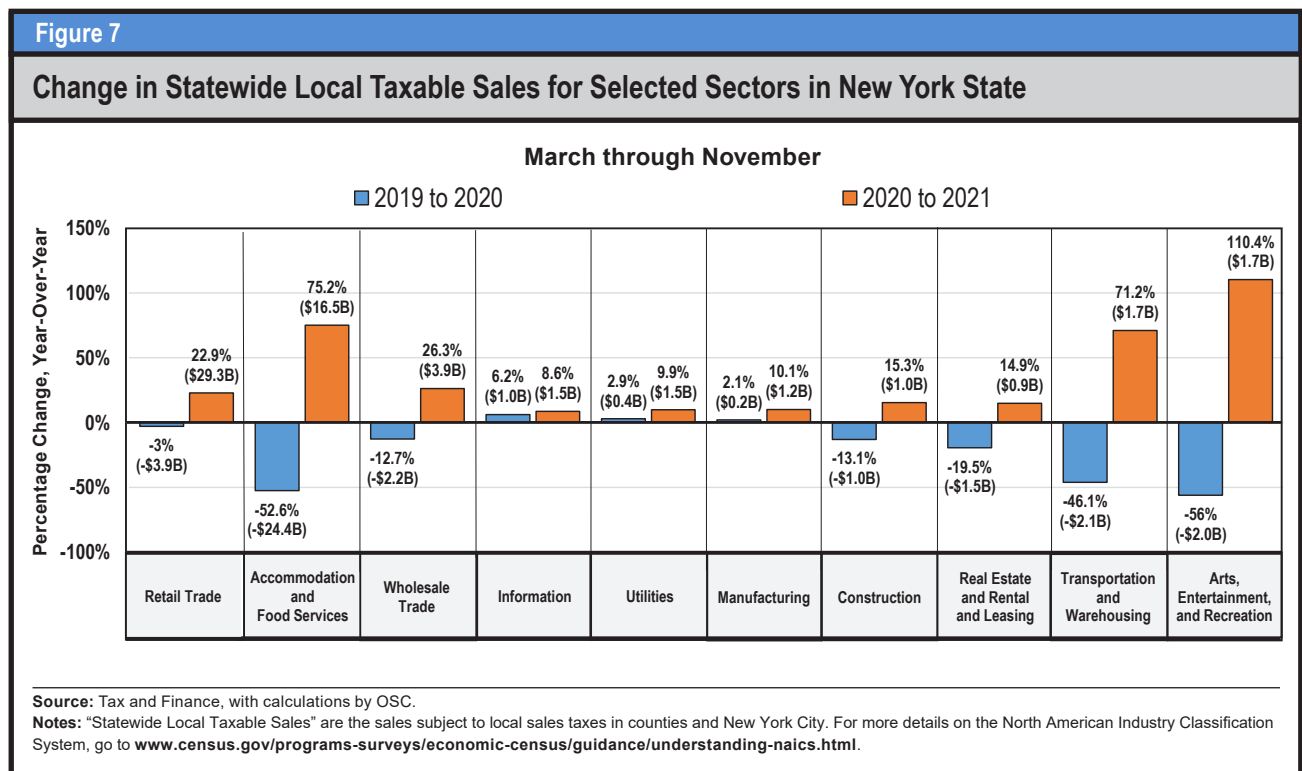


## Analysis of Consumer Spending Trends by Sector in New York State

County-level data on taxable sales and purchases is collected and presented by “sales tax quarter,” as part of a “sales tax year” which runs from March through February, spanning two calendar years. As of the time of publication, the most recent sales tax year data available covered the nine-month period of March through November of 2021. Although this period does not include much of the recent holiday shopping season, comparing March-November 2021 to the same period in 2020 and 2019 still allows an examination of the effects the pandemic had on consumer spending by sector in New York State.<sup>13</sup>

As Figure 7 shows, local taxable sales in several sectors – accommodation and food services; arts, entertainment, and recreation; and transportation and warehousing – saw particularly steep declines in the March-November period of 2020 statewide compared to the same period in pre-pandemic 2019.<sup>14</sup> Taxable sales for each of these sectors improved significantly in 2021. Most of the other sectors shown followed a pattern of less dramatic declines in 2020 followed by substantial increases in 2021.

The largest sector by far, in terms of total taxable sales, is retail trade, which includes both in-store and online sales. In the early part of March-November 2020, in-person sales of non-essential goods were very restricted, but a surge in online shopping prevented a steeper decline in overall sales for the period. For the nine months shown, sales dropped a relatively modest 3 percent overall, or \$3.9 billion. Even so, the sector saw major growth in 2021, increasing by 23 percent, or \$29.3 billion, over the same period in the prior year as in-store retail sales returned to pre-pandemic levels and online sales continued to show strong growth.<sup>15</sup>



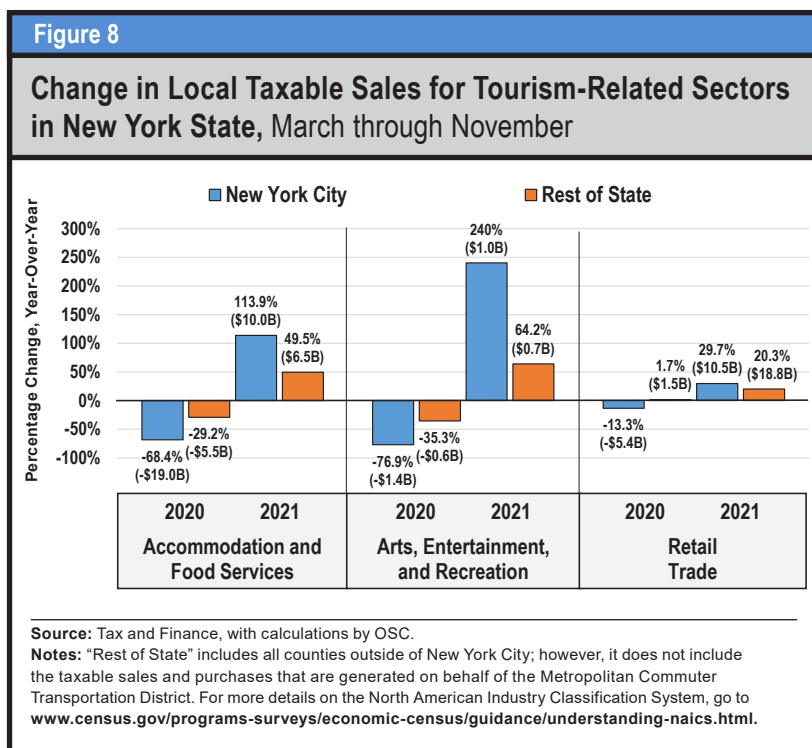
Several sectors saw increases in both 2020 and 2021. These included the information sector (i.e., traditional and internet content publishers and broadcasters, and the movie and music industries, among other things) and the utilities sector. The manufacturing sector, which had dipped early in the period, came back to have slight overall growth in 2020 and then grew by double-digits over that in 2021.<sup>16</sup>

### Different Recoveries: New York City Compared to the Rest of the State

As has been previously noted in this report, New York City’s sales tax collections were hit earlier and harder by the pandemic than those in the rest of the State. After uneven growth in City sales tax collections in the first half of 2021, however, the gap in the rate of growth between New York City and the rest of the State narrowed in the second half of the year as an increasing number of tourists and office workers returned to the City.

Growth trends in taxable sales in several tourism-related sectors during the March–November period reflect the difference between the pandemic’s effects on New York City and the rest of the State. As Figure 8 shows, the accommodation and food services sector and the arts, entertainment, and recreation sector both had much steeper drops in the City in 2020, and significant improvement in 2021 was not enough to make up the dollar losses of the prior year. In the rest of the State, taxable sales for these sectors suffered far less in 2020 and fully rebounded in 2021. While many hotels, restaurants, bars and entertainment venues have reopened, they remain subject to certain restrictions due to the pandemic.

Outside of New York City, retail trade sales actually increased slightly in March–November 2020, as online sales surged and brick-and-mortar store activity improved fairly quickly. In the City, however, while online sales experienced significant growth, the rise in e-commerce was not enough to offset the declines in retail sales in tourism-related categories until well into 2021.



## Change in Total Local Taxable Sales by Sector

Figure 9 shows which sectors in New York State had taxable sales return to pre-pandemic levels for the nine-month period. In total, local taxable sales for the March-November period grew by 8.6 percent from 2019 to 2021. Twelve of the twenty-one sectors experienced growth in taxable sales of at least double digits, including retail trade. Even so, a few large sectors, such as accommodation and food services, remained significantly below their pre-pandemic levels. Dine-in restaurants, originally hit by shutdowns and other restrictions, have more recently struggled to find enough staff to operate at full capacity, depressing overall sales activity. Hotel occupancy rates have also remained below pre-pandemic levels.<sup>17</sup>

<b>Figure 9</b>				
<b>Change in Statewide Local Taxable Sales for All Sectors in New York State, March through November</b>				
Sector	Taxable Sales (In Millions)			Percentage Change, 2019-2021
	2019	2020	2021	
Retail Trade	\$131,638.3	\$127,730.8	\$157,019.2	19.3%
Accommodation and Food Services	\$46,416.5	\$21,990.8	\$38,517.4	-17.0%
Wholesale Trade	\$16,958.7	\$14,803.7	\$18,700.0	10.3%
Information	\$16,292.3	\$17,298.0	\$18,778.2	15.3%
Utilities	\$15,042.7	\$15,473.8	\$16,999.3	13.0%
Administrative and Support and Waste Management and Remediation Services	\$12,204.9	\$8,376.8	\$9,814.6	-19.6%
Manufacturing	\$11,362.7	\$11,601.0	\$12,770.5	12.4%
Other Services (except Public Administration)	\$10,330.9	\$7,712.5	\$10,297.7	-0.3%
Professional, Scientific, and Technical Services	\$10,233.1	\$9,965.9	\$11,853.1	15.8%
Construction	\$7,870.6	\$6,840.8	\$7,889.0	0.2%
Real Estate and Rental and Leasing	\$7,833.7	\$6,309.2	\$7,249.3	-7.5%
Public Administration	\$4,623.8	\$4,715.5	\$6,512.5	40.8%
Transportation and Warehousing	\$4,535.3	\$2,444.3	\$4,183.4	-7.8%
Arts, Entertainment, and Recreation	\$3,581.9	\$1,574.4	\$3,312.6	-7.5%
Finance and Insurance	\$2,342.9	\$2,458.3	\$2,952.0	26.0%
Health Care and Social Assistance	\$390.1	\$325.7	\$365.4	-6.3%
Management of Companies and Enterprises	\$346.2	\$260.6	\$387.0	11.8%
Agriculture, Forestry, Fishing and Hunting	\$293.5	\$338.1	\$391.5	33.4%
Mining, Quarrying, and Oil and Gas Extraction	\$277.3	\$296.5	\$336.3	21.3%
Educational Services	\$232.1	\$131.1	\$185.5	-20.1%
Unclassified Establishments	\$187.9	\$260.3	\$578.9	208.1%
<b>All Sectors</b>	<b>\$302,995.5</b>	<b>\$260,907.9</b>	<b>\$329,093.4</b>	<b>8.6%</b>

**Source:** Tax and Finance, with calculations by OSC.

**Notes:** "Statewide Local Taxable Sales" are the sales subject to local sales taxes in counties and New York City. For more details on the North American Industry Classification System, go to [www.census.gov/programs-surveys/economic-census/guidance/understanding-naics.html](http://www.census.gov/programs-surveys/economic-census/guidance/understanding-naics.html).



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## Conclusion

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While local sales tax collections showed tremendous resilience in 2021 after a challenging 2020, uncertainty remains in 2022. Although ongoing vaccination efforts and increased testing continues to mitigate many of the pandemic's risks for individuals, the recent spike related to the Omicron variant illustrates the unpredictability of the course of the pandemic and related implications, including disruptions to supply chains and certain sectors of the economy. The Office of the New York State Comptroller will continue to monitor monthly and quarterly collections, and report on local sales tax performance.

Appendix: Sales Tax Collections by Region																
Region	City/County	Annual (January-December)			January-March			April-June			July-September			October-December		
		2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change
<b>Capital District</b>		<b>\$770.9</b>	<b>\$917.8</b>	<b>19.1%</b>	<b>\$184.8</b>	<b>\$195.8</b>	<b>6.0%</b>	<b>\$161.9</b>	<b>\$236.7</b>	<b>46.3%</b>	<b>\$212.7</b>	<b>\$245.4</b>	<b>15.4%</b>	<b>\$211.6</b>	<b>\$239.9</b>	<b>13.4%</b>
Albany	County	\$265.9	\$322.3	21.2%	\$68.9	\$68.3	-0.8%	\$54.9	\$82.0	49.4%	\$70.0	\$83.7	19.5%	\$72.2	\$88.3	22.4%
Columbia	County	\$46.1	\$56.7	22.8%	\$10.4	\$11.8	13.7%	\$9.8	\$14.6	49.7%	\$13.2	\$15.2	15.0%	\$12.8	\$15.0	17.8%
Greene	County	\$36.8	\$43.7	18.7%	\$8.4	\$9.6	14.5%	\$8.0	\$11.2	40.9%	\$10.3	\$11.8	14.0%	\$10.0	\$11.0	9.6%
Rensselaer	County	\$96.3	\$110.1	14.4%	\$21.7	\$24.0	10.7%	\$21.2	\$28.8	35.6%	\$26.8	\$28.9	8.1%	\$26.5	\$28.3	6.7%
Saratoga	County	\$128.0	\$152.9	19.5%	\$30.4	\$32.9	8.0%	\$27.2	\$39.9	46.5%	\$35.6	\$40.9	14.9%	\$34.7	\$39.3	13.0%
Saratoga Springs	City	\$11.1	\$14.7	32.5%	\$2.6	\$2.8	5.4%	\$2.3	\$3.6	53.7%	\$3.1	\$4.5	45.6%	\$3.1	\$3.9	26.0%
Schenectady	County	\$105.0	\$121.1	15.3%	\$24.8	\$27.5	10.9%	\$21.7	\$32.3	48.9%	\$27.9	\$31.3	12.3%	\$30.7	\$30.1	-2.2%
Warren	County	\$55.6	\$65.8	18.3%	\$11.6	\$12.0	3.2%	\$11.1	\$16.3	46.8%	\$18.4	\$21.1	14.9%	\$14.5	\$16.3	13.1%
Glens Falls	City	\$3.5	\$4.1	16.1%	\$0.8	\$0.9	6.4%	\$0.7	\$1.1	46.7%	\$1.0	\$1.0	5.7%	\$1.0	\$1.1	11.6%
Washington	County	\$22.6	\$26.6	17.5%	\$5.1	\$6.0	16.9%	\$4.9	\$7.0	41.5%	\$6.4	\$7.0	7.9%	\$6.1	\$6.6	8.6%
<b>Central New York</b>		<b>\$546.4</b>	<b>\$646.7</b>	<b>18.4%</b>	<b>\$130.5</b>	<b>\$140.5</b>	<b>7.7%</b>	<b>\$115.2</b>	<b>\$171.8</b>	<b>49.1%</b>	<b>\$152.1</b>	<b>\$170.3</b>	<b>12.0%</b>	<b>\$148.6</b>	<b>\$164.1</b>	<b>10.4%</b>
Cayuga	County	\$39.1	\$47.5	21.4%	\$9.2	\$10.2	10.4%	\$8.7	\$12.7	44.9%	\$11.1	\$13.0	17.4%	\$10.0	\$11.6	15.6%
Auburn	City	\$9.5	\$10.7	13.1%	\$2.2	\$2.5	9.9%	\$2.1	\$2.8	29.3%	\$2.6	\$2.9	11.5%	\$2.5	\$2.6	3.8%
Cortland	County	\$31.1	\$37.6	20.7%	\$7.6	\$8.1	7.1%	\$7.2	\$10.0	39.0%	\$8.1	\$10.2	26.0%	\$8.3	\$9.3	12.0%
Madison	County	\$32.1	\$37.6	17.1%	\$7.2	\$8.0	11.5%	\$7.0	\$10.1	43.1%	\$9.4	\$10.1	6.9%	\$8.4	\$9.4	11.5%
Oneida	City	\$5.5	\$6.2	13.4%	\$1.2	\$1.4	17.1%	\$1.4	\$1.7	26.5%	\$1.5	\$1.6	6.9%	\$1.4	\$1.5	4.7%
Onondaga	County	\$361.5	\$434.1	20.1%	\$87.9	\$94.9	7.9%	\$74.2	\$116.1	56.4%	\$100.2	\$112.6	12.4%	\$99.2	\$110.5	11.4%
Oswego	County	\$53.1	\$55.7	4.8%	\$11.6	\$11.6	0.0%	\$11.2	\$13.9	24.6%	\$14.9	\$15.4	3.0%	\$15.5	\$14.8	-4.2%
Oswego	City	\$14.5	\$17.4	19.5%	\$3.6	\$3.8	8.0%	\$3.4	\$4.6	34.6%	\$4.3	\$4.6	7.4%	\$3.3	\$4.4	32.3%
<b>Finger Lakes</b>		<b>\$807.0</b>	<b>\$948.9</b>	<b>17.6%</b>	<b>\$195.0</b>	<b>\$202.8</b>	<b>4.0%</b>	<b>\$171.7</b>	<b>\$250.3</b>	<b>45.8%</b>	<b>\$228.0</b>	<b>\$252.9</b>	<b>10.9%</b>	<b>\$212.3</b>	<b>\$242.8</b>	<b>14.3%</b>
Genesee	County	\$41.4	\$49.7	19.9%	\$9.8	\$10.5	6.6%	\$9.1	\$13.2	44.8%	\$11.5	\$13.4	16.7%	\$11.0	\$12.6	14.6%
Livingston	County	\$36.3	\$42.2	16.2%	\$8.4	\$9.0	7.2%	\$7.8	\$11.3	44.9%	\$10.4	\$11.2	7.8%	\$9.7	\$10.7	9.8%
Monroe	County	\$511.2	\$599.9	17.4%	\$126.0	\$128.7	2.1%	\$108.6	\$158.3	45.8%	\$144.2	\$158.8	10.1%	\$132.4	\$154.1	16.4%
Ontario	County	\$86.0	\$104.5	21.5%	\$21.2	\$22.1	4.2%	\$17.4	\$26.9	55.2%	\$23.9	\$28.4	18.8%	\$23.5	\$27.1	15.1%
Orleans	County	\$19.4	\$21.8	12.7%	\$4.4	\$4.9	11.0%	\$4.4	\$5.8	33.5%	\$5.4	\$5.5	2.6%	\$5.2	\$5.5	7.1%
Seneca	County	\$25.7	\$30.8	20.2%	\$6.0	\$6.5	8.3%	\$5.2	\$8.2	58.7%	\$7.4	\$8.5	13.6%	\$7.0	\$7.7	9.3%
Wayne	County	\$52.4	\$59.2	13.1%	\$11.5	\$12.9	12.2%	\$12.0	\$15.8	32.1%	\$14.7	\$15.8	7.0%	\$14.1	\$14.7	4.2%
Wyoming	County	\$20.0	\$22.7	13.3%	\$4.5	\$4.8	7.3%	\$4.3	\$6.2	44.5%	\$5.9	\$6.2	5.3%	\$5.4	\$5.5	2.4%
Yates	County	\$14.7	\$18.0	22.8%	\$3.1	\$3.5	11.7%	\$3.0	\$4.6	49.9%	\$4.5	\$5.1	12.0%	\$4.0	\$4.9	23.0%
<b>Long Island</b>		<b>\$2,688.1</b>	<b>\$3,246.1</b>	<b>20.8%</b>	<b>\$665.1</b>	<b>\$704.6</b>	<b>5.9%</b>	<b>\$521.1</b>	<b>\$835.4</b>	<b>60.3%</b>	<b>\$754.0</b>	<b>\$876.9</b>	<b>16.3%</b>	<b>\$747.9</b>	<b>\$829.3</b>	<b>10.9%</b>
Nassau	County	\$1189.3	\$1431.4	20.4%	\$311.0	\$316.8	1.9%	\$223.1	\$364.7	63.4%	\$322.5	\$375.0	16.3%	\$332.7	\$375.0	12.7%
Suffolk	County	\$1496.5	\$1811.4	21.0%	\$353.6	\$387.4	9.6%	\$297.6	\$469.7	57.8%	\$430.9	\$500.9	16.2%	\$414.4	\$453.5	9.4%
<b>Mid-Hudson</b>		<b>\$1,828.8</b>	<b>\$2,219.7</b>	<b>21.4%</b>	<b>\$464.6</b>	<b>\$493.9</b>	<b>6.3%</b>	<b>\$358.3</b>	<b>\$560.9</b>	<b>56.6%</b>	<b>\$495.3</b>	<b>\$576.9</b>	<b>16.5%</b>	<b>\$510.7</b>	<b>\$588.0</b>	<b>15.1%</b>
Dutchess	County	\$203.6	\$249.9	22.8%	\$47.2	\$56.1	18.8%	\$42.8	\$62.8	47.0%	\$55.8	\$66.6	19.3%	\$57.8	\$64.4	11.5%
Orange	County	\$281.1	\$352.7	25.5%	\$71.9	\$74.6	3.8%	\$53.0	\$89.3	68.3%	\$76.0	\$94.8	24.8%	\$80.2	\$94.1	17.3%
Putnam	County	\$67.1	\$79.1	17.8%	\$16.1	\$17.8	10.6%	\$13.7	\$20.2	46.8%	\$18.9	\$20.7	9.5%	\$18.4	\$20.5	11.1%
Rockland	County	\$225.9	\$272.2	20.5%	\$58.8	\$61.4	4.5%	\$42.9	\$68.1	58.8%	\$61.6	\$69.3	12.5%	\$62.7	\$73.5	17.2%
Sullivan	County	\$49.6	\$65.2	31.5%	\$10.7	\$13.5	27.0%	\$10.3	\$16.4	59.5%	\$15.2	\$19.0	25.6%	\$13.5	\$16.2	20.2%
Ulster	County	\$128.5	\$155.5	21.0%	\$29.9	\$32.5	8.9%	\$26.3	\$40.5	54.0%	\$36.1	\$41.9	15.9%	\$36.1	\$40.5	12.2%
Westchester	County	\$680.7	\$813.3	19.5%	\$178.3	\$185.1	3.8%	\$133.0	\$205.0	54.2%	\$180.4	\$205.8	14.1%	\$189.1	\$217.4	15.0%
Mount Vernon	City	\$22.7	\$27.4	20.4%	\$5.7	\$6.4	10.8%	\$4.4	\$7.0	58.2%	\$6.4	\$6.9	7.8%	\$6.2	\$7.2	15.3%
New Rochelle	City	\$30.8	\$37.5	21.7%	\$7.8	\$8.2	5.7%	\$6.0	\$9.5	57.8%	\$8.4	\$9.6	13.6%	\$8.6	\$10.2	18.7%
White Plains	City	\$42.5	\$51.9	22.3%	\$12.9	\$12.0	-6.6%	\$7.9	\$12.5	59.4%	\$10.4	\$13.3	28.2%	\$11.4	\$14.1	24.1%
Yonkers	City	\$94.8	\$113.3	19.5%	\$25.1	\$25.8	2.9%	\$17.6	\$29.2	66.4%	\$25.8	\$28.7	11.4%	\$26.4	\$29.6	12.0%

## Appendix: Sales Tax Collections by Region

Region	City/ County	Annual (January-December)			January-March			April-June			July-September			October-December		
		2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change
<b>Mohawk Valley</b>		<b>\$291.3</b>	<b>\$342.0</b>	<b>17.4%</b>	<b>\$68.1</b>	<b>\$73.7</b>	<b>8.2%</b>	<b>\$62.2</b>	<b>\$90.9</b>	<b>46.1%</b>	<b>\$82.5</b>	<b>\$91.3</b>	<b>10.7%</b>	<b>\$78.5</b>	<b>\$86.2</b>	<b>9.8%</b>
Fulton	County	\$23.8	\$27.0	13.3%	\$5.2	\$5.8	11.3%	\$5.2	\$7.2	38.3%	\$6.7	\$7.1	6.1%	\$6.7	\$6.8	2.6%
Gloversville	City	\$4.0	\$4.4	11.2%	\$0.9	\$1.0	13.8%	\$1.0	\$1.2	26.3%	\$1.0	\$1.1	6.7%	\$1.1	\$1.1	-0.1%
Johnstown	City	\$4.1	\$4.7	14.7%	\$1.0	\$1.0	-2.2%	\$0.9	\$1.2	33.4%	\$1.1	\$1.3	15.4%	\$1.1	\$1.2	14.4%
Hamilton	County	\$4.2	\$4.9	16.0%	\$0.8	\$0.9	6.5%	\$0.7	\$1.1	57.6%	\$1.6	\$1.8	14.9%	\$1.2	\$1.2	0.3%
Herkimer	County	\$34.8	\$41.0	17.7%	\$7.9	\$8.7	10.8%	\$7.6	\$10.8	40.8%	\$10.1	\$11.3	12.3%	\$9.2	\$10.2	10.4%
Montgomery	County	\$35.1	\$41.4	17.9%	\$8.1	\$9.0	11.2%	\$7.8	\$11.1	41.6%	\$9.8	\$10.8	10.3%	\$9.4	\$10.5	11.8%
Oneida	County	\$148.8	\$176.4	18.6%	\$35.9	\$38.2	6.3%	\$30.9	\$47.0	52.2%	\$41.9	\$46.8	11.7%	\$40.1	\$44.4	10.8%
Rome	City	\$8.4	\$9.4	12.6%	\$1.9	\$2.1	12.0%	\$1.9	\$2.5	36.2%	\$2.4	\$2.5	3.0%	\$2.2	\$2.3	3.6%
Utica	City	\$11.1	\$13.0	16.8%	\$2.7	\$2.8	4.2%	\$2.4	\$3.5	43.9%	\$3.0	\$3.4	12.2%	\$3.0	\$3.3	10.7%
Schoharie	County	\$17.0	\$19.8	16.9%	\$3.7	\$4.2	12.6%	\$3.8	\$5.2	39.2%	\$4.9	\$5.2	7.3%	\$4.6	\$5.1	12.2%
<b>North Country</b>		<b>\$277.0</b>	<b>\$325.9</b>	<b>17.7%</b>	<b>\$62.7</b>	<b>\$68.8</b>	<b>9.8%</b>	<b>\$60.1</b>	<b>\$85.6</b>	<b>42.5%</b>	<b>\$80.7</b>	<b>\$89.7</b>	<b>11.1%</b>	<b>\$73.5</b>	<b>\$81.8</b>	<b>11.3%</b>
Clinton	County	\$57.5	\$67.3	16.9%	\$13.9	\$14.9	6.9%	\$12.5	\$17.7	42.1%	\$16.0	\$18.0	12.9%	\$15.2	\$16.6	9.5%
Essex	County	\$32.1	\$38.6	20.3%	\$7.0	\$7.8	12.3%	\$6.2	\$9.2	48.4%	\$10.1	\$11.8	17.2%	\$8.8	\$9.7	10.2%
Franklin	County	\$26.8	\$30.8	15.0%	\$5.9	\$6.6	11.5%	\$6.2	\$8.1	29.8%	\$7.7	\$8.4	9.1%	\$6.9	\$7.7	11.4%
Jefferson	County	\$82.4	\$98.6	19.6%	\$18.3	\$20.3	10.9%	\$17.6	\$26.7	52.1%	\$24.1	\$27.5	13.8%	\$22.5	\$24.2	7.6%
Lewis	County	\$13.5	\$16.0	18.0%	\$3.1	\$3.4	10.4%	\$3.1	\$4.3	41.9%	\$3.8	\$4.2	9.8%	\$3.6	\$4.1	12.8%
St. Lawrence	County	\$64.6	\$74.7	15.6%	\$14.6	\$15.9	9.1%	\$14.5	\$19.5	34.5%	\$19.1	\$19.8	4.0%	\$16.5	\$19.5	18.1%
<b>Southern Tier</b>		<b>\$445.4</b>	<b>\$529.3</b>	<b>18.8%</b>	<b>\$109.7</b>	<b>\$112.3</b>	<b>2.4%</b>	<b>\$93.3</b>	<b>\$138.9</b>	<b>48.9%</b>	<b>\$123.2</b>	<b>\$141.5</b>	<b>14.9%</b>	<b>\$119.2</b>	<b>\$136.6</b>	<b>14.6%</b>
Broome	County	\$140.2	\$163.5	16.7%	\$35.4	\$35.8	0.9%	\$29.3	\$43.3	47.9%	\$37.6	\$42.2	12.3%	\$37.9	\$42.3	11.6%
Chemung	County	\$60.7	\$70.6	16.3%	\$15.5	\$15.5	0.1%	\$12.7	\$18.9	48.9%	\$16.4	\$18.3	11.5%	\$16.1	\$17.9	11.3%
Chenango	County	\$25.1	\$29.7	18.4%	\$6.1	\$6.3	3.8%	\$5.2	\$8.1	54.5%	\$7.0	\$7.7	10.2%	\$6.7	\$7.6	12.3%
Norwich	City	\$1.8	\$2.3	27.8%	\$0.5	\$0.5	2.6%	\$0.4	\$0.6	62.9%	\$0.5	\$0.6	22.7%	\$0.5	\$0.6	29.8%
Delaware	County	\$24.6	\$29.6	20.4%	\$5.3	\$6.3	18.4%	\$5.4	\$7.7	42.9%	\$6.8	\$8.1	19.0%	\$7.1	\$7.5	6.1%
Otsego	County	\$37.5	\$45.1	20.3%	\$8.9	\$9.3	4.3%	\$8.2	\$11.9	44.8%	\$10.6	\$12.5	17.4%	\$9.8	\$11.5	17.6%
Schuyler	County	\$11.7	\$14.3	22.9%	\$2.5	\$2.4	-7.1%	\$2.2	\$3.6	64.2%	\$3.7	\$4.7	28.2%	\$3.3	\$3.7	12.8%
Steuben	County	\$58.3	\$69.9	19.8%	\$13.9	\$14.4	3.7%	\$12.6	\$18.3	45.4%	\$16.6	\$19.4	16.9%	\$15.3	\$17.9	16.6%
Tioga	County	\$24.2	\$29.0	20.1%	\$5.8	\$6.3	9.9%	\$5.2	\$7.7	48.4%	\$6.8	\$7.4	9.4%	\$6.4	\$7.5	17.5%
Tompkins	County	\$51.0	\$62.3	22.2%	\$13.0	\$13.1	0.5%	\$10.1	\$15.6	54.1%	\$14.3	\$17.0	19.0%	\$13.6	\$16.6	22.6%
Ithaca	City	\$10.4	\$12.9	23.4%	\$2.8	\$2.5	-10.0%	\$2.1	\$3.3	57.4%	\$2.9	\$3.5	22.0%	\$2.7	\$3.6	33.5%
<b>Western New York</b>		<b>\$1093.7</b>	<b>\$1276.7</b>	<b>16.7%</b>	<b>\$266.5</b>	<b>\$274.8</b>	<b>3.1%</b>	<b>\$229.2</b>	<b>\$333.5</b>	<b>45.5%</b>	<b>\$308.3</b>	<b>\$339.0</b>	<b>9.9%</b>	<b>\$289.7</b>	<b>\$329.4</b>	<b>13.7%</b>
Allegany	County	\$23.6	\$27.3	15.8%	\$5.7	\$6.1	7.0%	\$5.1	\$7.4	45.6%	\$6.6	\$6.9	4.2%	\$6.2	\$6.9	11.7%
Cattaraugus	County	\$41.0	\$47.9	16.9%	\$9.8	\$10.8	10.1%	\$8.8	\$12.6	42.7%	\$11.3	\$12.4	9.9%	\$11.1	\$12.2	9.7%
Olean	City	\$4.4	\$5.3	19.6%	\$1.2	\$1.2	2.9%	\$0.9	\$1.4	64.1%	\$1.2	\$1.3	7.7%	\$1.2	\$1.4	14.9%
Salamanca	City	\$0.7	\$0.8	12.2%	\$0.2	\$0.2	9.8%	\$0.2	\$0.2	32.0%	\$0.2	\$0.2	3.7%	\$0.2	\$0.2	6.0%
Chautauqua	County	\$72.2	\$85.5	18.4%	\$16.5	\$17.7	7.2%	\$15.7	\$23.0	46.9%	\$20.8	\$23.8	14.2%	\$19.2	\$21.0	9.5%
Erie	County	\$814.6	\$948.1	16.4%	\$200.2	\$205.0	2.4%	\$169.7	\$246.8	45.5%	\$229.0	\$250.4	9.3%	\$215.7	\$245.9	14.0%
Niagara	County	\$129.1	\$151.2	17.1%	\$30.8	\$31.8	3.2%	\$27.1	\$39.6	46.0%	\$37.0	\$40.6	9.9%	\$34.2	\$39.2	14.6%
<b>New York City</b>		<b>\$6,692.6</b>	<b>\$7,932.6</b>	<b>18.5%</b>	<b>\$1,999.3</b>	<b>\$1,736.1</b>	<b>-13.2%</b>	<b>\$1,332.0</b>	<b>\$1,926.3</b>	<b>44.6%</b>	<b>\$1,608.0</b>	<b>\$2,056.6</b>	<b>27.9%</b>	<b>\$1,753.2</b>	<b>\$2,213.5</b>	<b>26.3%</b>
<b>Other Local</b>		<b>\$1,019.1</b>	<b>\$1,217.6</b>	<b>19.5%</b>	<b>\$290.4</b>	<b>\$260.5</b>	<b>-10.3%</b>	<b>\$198.9</b>	<b>\$300.1</b>	<b>50.9%</b>	<b>\$258.4</b>	<b>\$323.7</b>	<b>25.3%</b>	<b>\$271.5</b>	<b>\$333.3</b>	<b>22.8%</b>
<b>Statewide Total</b>		<b>\$16,460.3</b>	<b>\$19,603.3</b>	<b>19.1%</b>	<b>\$4,436.6</b>	<b>\$4,263.8</b>	<b>-3.9%</b>	<b>\$3,303.8</b>	<b>\$4,930.5</b>	<b>49.2%</b>	<b>\$4,303.1</b>	<b>\$5,164.1</b>	<b>20.0%</b>	<b>\$4,416.8</b>	<b>\$5,244.8</b>	<b>18.7%</b>

**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](http://www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings).

# Notes

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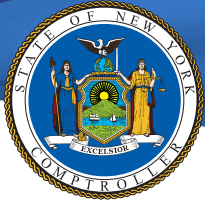
- <sup>1</sup> Unless otherwise noted, all sales tax collections data in this report are taken from the New York State Department of Taxation and Finance’s (Tax and Finance) Revenue Distribution Certification (AS001) reports. The AS001 reports gross distributions (not net of withholdings for AIM-related payments or other State-determined purposes). These same gross numbers are referred to as county “collections” in this report. 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](http://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](http://www.tax.ny.gov/research/stats/statistics/sales_tax/reports/FAQ%20for%20the%20New%20Sales%20Tax%20Reports.docx).
- <sup>2</sup> See New York State Governor’s Office, “Executive Order No. 202,” accessed on January 4, 2022, at [www.governor.ny.gov/sites/default/files/atoms/files/EO\\_202.pdf](http://www.governor.ny.gov/sites/default/files/atoms/files/EO_202.pdf); and Tax and Finance, *Taxable Sales and Purchases Quarterly Data beginning March 2013*, accessed on January 28, 2022, at [www.tax.ny.gov/research/stats/stat\\_excise/taxable\\_sales\\_and\\_purchases/taxable\\_sales\\_and\\_purchases\\_open\\_data.htm](http://www.tax.ny.gov/research/stats/stat_excise/taxable_sales_and_purchases/taxable_sales_and_purchases_open_data.htm).
- <sup>3</sup> “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.
- <sup>4</sup> For a discussion of sales tax pre-emption by cities, see Office of the State Comptroller (OSC), *Understanding Local Government Sales Tax in New York State: 2020 Update*, October 2020, at [www.osc.state.ny.us/files/local-government/publications/pdf/understanding-local-government-sales-tax-in-nys-2020-update.pdf](http://www.osc.state.ny.us/files/local-government/publications/pdf/understanding-local-government-sales-tax-in-nys-2020-update.pdf).
- <sup>5</sup> A total of \$14.5 million in county sales tax collections was withheld in May 2021, and an additional \$44.6 million was withheld in December 2021, to make AIM-related payments in accordance with the State Fiscal Year (SFY) 2019-20 Enacted Budget. For more information, see New York State Division of the Budget (DOB), *FY 2020 Enacted Budget Financial Plan*, p. 126, at [www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf](http://www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf). To view the amount of county collections withheld for AIM-related payments and the calculated net collections for each county, go to [www.osc.state.ny.us/files/local-government/resources/excel/adjusted-sales-tax-distributions.xlsx](http://www.osc.state.ny.us/files/local-government/resources/excel/adjusted-sales-tax-distributions.xlsx).
- <sup>6</sup> The SFY 2020-21 Enacted Budget required that \$100 million in county sales tax collections be withheld to fund a temporary Distressed Provider Assistance (DPA) account. The first \$50 million was withheld in January of 2021. The remaining \$50 million was split into four separate withholdings, three of which (totaling \$37.5 million) took place in calendar year 2021; the final withholding of \$12.5 million occurred on January 15, 2022. Over the same period, the State also withheld \$400 million from New York City for this same purpose. For more details on these withholdings, see OSC, “County Sales Tax Distributions and Withholdings,” at [www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings](http://www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings).
- <sup>7</sup> In calendar year 2021, a total of \$521 million in sales tax collections was withheld from New York City for MTA purposes.
- <sup>8</sup> DOB, *New York State Executive Budget for FY 2023*, pp. 119-121, at [www.budget.ny.gov/pubs/archive/fy23/ex/book/briefingbook.pdf](http://www.budget.ny.gov/pubs/archive/fy23/ex/book/briefingbook.pdf).
- <sup>9</sup> U.S. Census Bureau, “Advance Monthly Retail Trade Report,” accessed on January 14, 2022, at [www.census.gov/retail/index.html](http://www.census.gov/retail/index.html).

# Notes

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- <sup>10</sup> U.S. Bureau of Labor Statistics, “Consumer Price Index,” accessed on January 12, 2022, at [www.bls.gov/data/](http://www.bls.gov/data/).
- <sup>11</sup> Tax and Finance, *Monthly Sales Tax Activity by Liability Period, All Jurisdictions, Motor Fuel Collections*, at [www.tax.ny.gov/research/stats/statistics/sales\\_tax/government/st60jrmf.htm](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/st60jrmf.htm).
- <sup>12</sup> Tax and Finance, *Gasoline and Petroleum Business Tax Monthly Statistical Report*; and New York State Energy Research and Development Authority, *Monthly Average Gasoline Prices, New York State, Regular Grade*, at [www.nyserda.ny.gov/researchers-and-policymakers/energy-prices/motor-gasoline/monthly-average-motor-gasoline-prices](http://www.nyserda.ny.gov/researchers-and-policymakers/energy-prices/motor-gasoline/monthly-average-motor-gasoline-prices).
- <sup>13</sup> As of this report, the most recently available taxable sales and purchases data by geography and industry are through November 2021. Tax and Finance provides this data by “sales tax quarters,” which are different than “calendar year quarters,” and it uses the North American Industry Classification System (NAICS) to breakdown the data by Industry Group, which OSC placed into larger groups based on NAICS Sector. To view this data, see Tax and Finance, *Taxable Sales and Purchases Quarterly Data beginning March 2013*, at [www.data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginni/ny73-2j3u/data](http://www.data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginni/ny73-2j3u/data).
- <sup>14</sup> “Statewide Local Taxable Sales” are the sales subject to local sales taxes in counties and New York City.
- <sup>15</sup> Deloitte Development LLC., *What’s “in store” in a vaccinated world: A shot in the arm for physical retail*, p. 2, accessed on January 27, 2022, at [www2.deloitte.com/us/en/pages/consulting/articles/future-of-retail-stores.html](http://www2.deloitte.com/us/en/pages/consulting/articles/future-of-retail-stores.html).
- <sup>16</sup> Federal Reserve Bank of New York, *Empire State Manufacturing Survey*, June 15, 2020, at [www.newyorkfed.org/medialibrary/media/survey/empire/empire2020/esms\\_2020\\_6\\_survey.pdf?la=en](http://www.newyorkfed.org/medialibrary/media/survey/empire/empire2020/esms_2020_6_survey.pdf?la=en).
- <sup>17</sup> Federal Reserve, *The Beige Book*, July 14, 2021 and December 1, 2021, at [www.federalreserve.gov/monetarypolicy/beigebook2021.htm](http://www.federalreserve.gov/monetarypolicy/beigebook2021.htm).

# Contacts



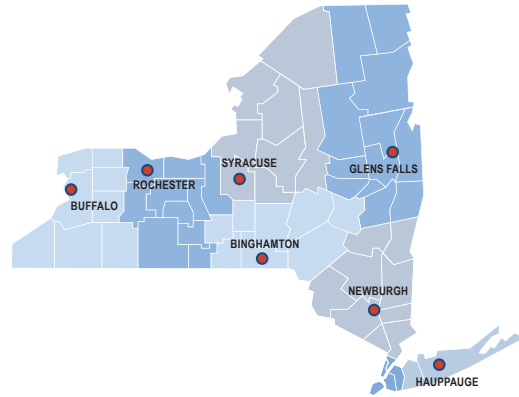
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