

Local Sales Tax Collections Increase by 2.2 Percent in the Second Quarter of 2024

Marks the Second Straight Quarter of Modest Growth

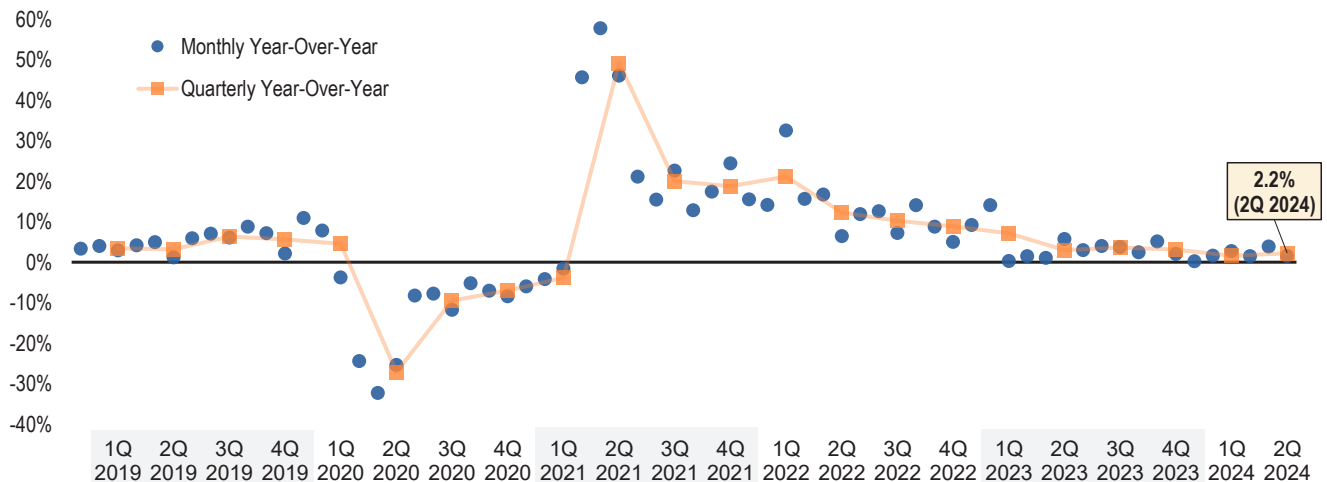
Overview

Local government sales tax collections in New York State totaled \$5.83 billion in the second quarter (April-June) of 2024, an increase of 2.2 percent, or over \$127 million, compared to the same quarter last year.¹ (See Figure 1.) While New York City was the largest contributor to local sales tax growth statewide, all other regions of the State also experienced year-over-year increases in second quarter collections.² (See the Appendix on pages 6 and 7.) Year to date, statewide local sales tax collections are up 1.9 percent, or nearly \$215 million over the January-June period of 2023.

Year-over-year growth in monthly local sales tax collections fluctuated in the second quarter: 1.5 percent in April, 3.9 percent in May, and 1.6 percent in June.

While year-over-year local sales tax growth in the second quarter was slightly stronger than the 1.6 percent increase seen in the first quarter, it still lagged growth rates realized after the first quarter in 2021. It was not unusual to see collections increase around (or under) 2 percent, year over year, in the decade before the pandemic.³

FIGURE 1
Percentage Change in Statewide Local Sales Tax Collections



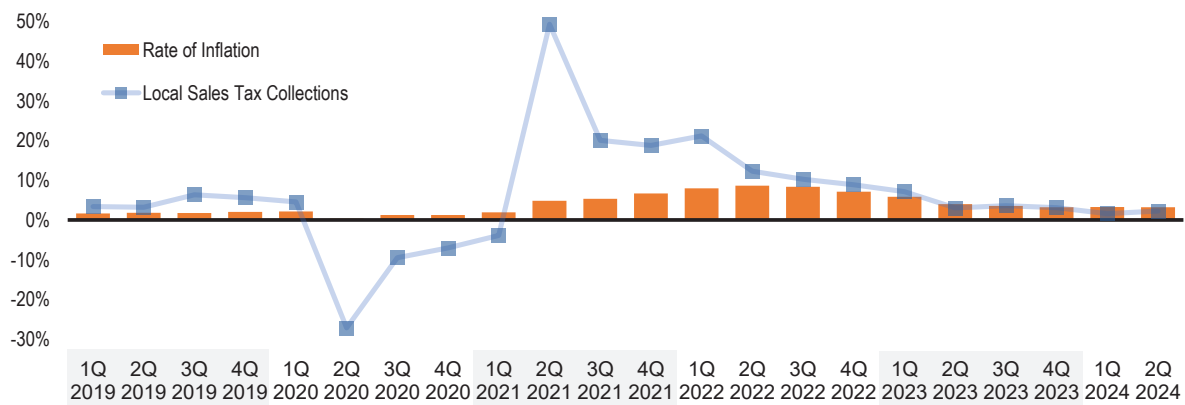
Note: Includes New York City.

Source: New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

Various economic factors can impact local sales tax collections, including inflation. For example, the monthly year-over-year rate of inflation, as measured by the change in the national consumer price index, cooled throughout the second quarter, from nearly 3.4 percent in April to 3 percent in June. For the second quarter, inflation was 3.2 percent, down from almost 4 percent in the same quarter last year.⁴ (See Figure 2.)

In addition, monthly year-over-year growth in personal consumption (consumer spending on goods and services), which can impact local sales tax collections, also slowed during the second quarter.⁵

FIGURE 2
Quarterly Year-Over-Year Change in the Rate of Inflation and Statewide Local Sales Tax Collections



Notes: Statewide local sales tax collections include New York City. The rate of inflation is based on the national consumer price index.
Sources: New York State Department of Taxation and Finance and U.S. Bureau of Labor Statistics, with calculations by the Office of the New York State Comptroller.

Regional Sales Tax Performance

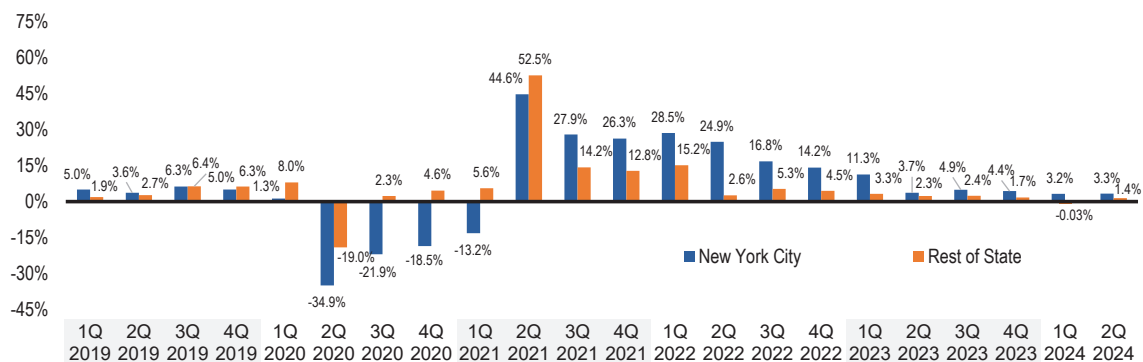
New York City's sales tax collections in the second quarter grew by 3.3 percent or \$82.4 million, year over year. (See Figure 3.) While this past quarter's increase was slightly stronger than the first quarter (3.2 percent), growth in City collections has moderated in several recent quarters as pandemic-fueled trends have abated. Additionally, growth over the past three quarters was lower than the average quarterly rate (4.8 percent) in the decade prior to the pandemic.⁶ Still, the City remains the largest single contributor to local sales tax growth in the State.

New York City's increase in collections at least partially reflects a tourism industry that continues to experience a return of international visitors offset by limited business travel during the spring holiday season. At the same time, Broadway attendance continues to improve, although less successful productions have been seeing low attendance, and some theaters have remained closed since the pandemic.⁷

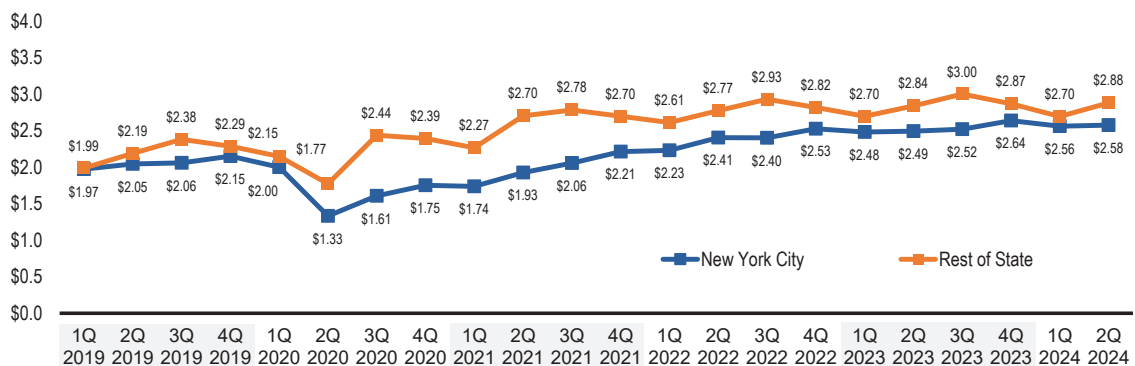
For the counties and cities in the rest of the State, in aggregate, second quarter collections grew by 1.4 percent, year over year.⁸ (See Figure 3.) This growth, while relatively modest, was up from the first quarter when collections were virtually flat compared to the same quarter in 2023. Flat or modest quarterly local sales tax growth, or even outright declines, were not entirely uncommon during the decade before the pandemic.⁹

FIGURE 3

Quarterly Year-Over-Year Percentage Change in Local Sales Tax Collections



Total Amount Received in Quarterly Local Sales Tax Collections (In Billions)



Note: "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.

Source: New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

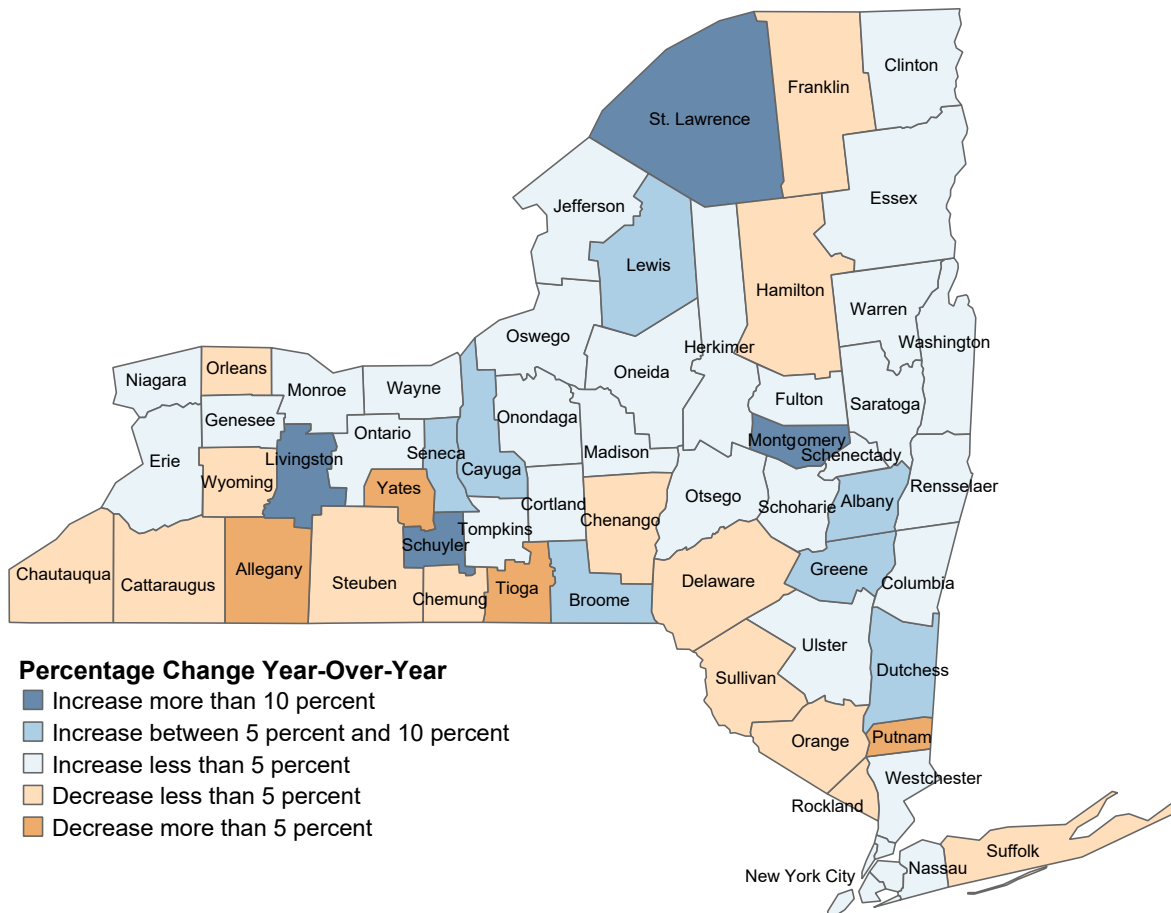
County and City Collections

County collections, in aggregate, grew by 1.4 percent in the second quarter compared to the same quarter last year. Over 68 percent (39 out of 57) of all counties outside of New York City experienced some increase in sales tax collections. (See Figure 4.)

St. Lawrence County had the strongest quarterly growth at 22.5 percent, followed by the counties of Livingston (18.5 percent), Montgomery (12.6 percent) and Schuyler (11.7 percent).

Conversely, Allegany County experienced the steepest decline at 10.1 percent, followed by the counties of Tioga (6.7 percent), Putnam (6.2 percent) and Yates (6.1 percent).

FIGURE 4
Change in County Sales Tax Collections, April-June 2023 to April-June 2024



Note: Includes county and New York City collections.

Source: New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

Over 70 percent (13 out of 18) of the cities outside of New York City that impose their own sales tax instead of receiving a portion of county collections experienced year-over-year growth in the second quarter. Ogdensburg had the strongest increase at 17.5 percent, followed by Johnstown (13.5 percent) and Saratoga Springs (9.8 percent). Of the five cities that saw declines, the City of Salamanca experienced the steepest drop at 14.9 percent.

Factors outside of broad economic or regional trends can also impact individual county and city collections growth. These include the prior period corrections and late filing changes (referred to in Office of the New York State Comptroller reports as “technical adjustments”) regularly made by the New York State Department of Taxation and Finance to correct for earlier sales tax distribution inaccuracies, which can significantly affect year-over-year changes on a monthly and quarterly basis. For example, St. Lawrence County’s sales tax collections would have seen no growth in the second quarter were it not for the addition of \$5.2 million in technical adjustments. Erie County would have also experienced no sales tax growth had it not been for the addition of nearly \$9.6 million in technical adjustments.¹⁰ In many cases, smaller counties and most cities can show big changes in collections from factors that would typically not drive volatility for larger entities, such as a few large sales in a particular month. In general, annual collections can usually provide a better picture of underlying sales tax performance at the county and city levels.

To view collections by region and local taxing jurisdiction for the second quarter of 2024, see the Appendix. To download a detailed spreadsheet with monthly and quarterly analysis, see **Monthly and Quarterly Local Sales Tax Collections by Region**.

Appendix: Sales Tax Collections by Region, Second Quarter (April-June)

Region	City/County	Second Quarter (April-June)			April			May			June		
		2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change
Capital District		\$250.4	\$259.3	3.5%	\$76.62	\$76.84	0.3%	\$75.14	\$78.95	5.1%	\$98.7	\$103.5	4.9%
Albany	County	\$87.92	\$92.37	5.1%	\$27.49	\$27.66	0.6%	\$26.45	\$28.13	6.4%	\$33.99	\$36.58	7.6%
Columbia	County	\$15.10	\$15.25	1.0%	\$4.50	\$4.46	-0.7%	\$4.56	\$4.50	-1.4%	\$6.04	\$6.29	4.1%
Greene	County	\$11.50	\$12.33	7.2%	\$3.52	\$3.46	-1.7%	\$3.35	\$3.47	3.8%	\$4.63	\$5.40	16.5%
Rensselaer	County	\$30.88	\$30.91	0.1%	\$9.29	\$9.04	-2.7%	\$9.28	\$9.76	5.2%	\$12.31	\$12.11	-1.6%
Saratoga	County	\$42.00	\$42.74	1.8%	\$12.97	\$13.00	0.2%	\$12.97	\$13.37	3.1%	\$16.06	\$16.37	1.9%
Saratoga Springs	City	\$4.25	\$4.66	9.8%	\$1.11	\$1.30	16.9%	\$1.14	\$1.33	16.2%	\$2.00	\$2.04	2.1%
Schenectady	County	\$33.03	\$34.23	3.6%	\$10.42	\$10.18	-2.3%	\$10.01	\$10.41	4.0%	\$12.60	\$13.64	8.3%
Warren	County	\$17.26	\$18.08	4.7%	\$4.80	\$5.23	8.9%	\$4.87	\$5.38	10.5%	\$7.59	\$7.46	-1.6%
Glens Falls	City	\$1.27	\$1.29	1.5%	\$0.34	\$0.40	20.4%	\$0.35	\$0.40	14.5%	\$0.59	\$0.49	-17.1%
Washington	County	\$7.20	\$7.44	3.3%	\$2.20	\$2.11	-4.2%	\$2.16	\$2.19	1.5%	\$2.85	\$3.14	10.5%
Central New York		\$179.2	\$182.2	1.7%	\$53.43	\$55.20	3.3%	\$52.94	\$55.78	5.4%	\$72.83	\$71.19	-2.3%
Cayuga	County	\$11.52	\$12.22	6.1%	\$3.83	\$3.63	-5.3%	\$3.61	\$3.69	2.2%	\$4.07	\$4.90	20.2%
Auburn	City	\$2.66	\$2.91	9.1%	\$0.84	\$0.88	5.8%	\$0.81	\$0.90	10.9%	\$1.02	\$1.12	10.3%
Cortland	County	\$9.76	\$10.17	4.3%	\$2.84	\$2.99	5.4%	\$3.13	\$3.05	-2.4%	\$3.80	\$4.13	8.9%
Madison	County	\$10.56	\$10.60	0.4%	\$3.01	\$3.20	6.2%	\$2.96	\$3.30	11.6%	\$4.60	\$4.10	-10.7%
Oneida	City	\$1.88	\$1.82	-2.9%	\$0.51	\$0.59	16.9%	\$0.51	\$0.63	23.0%	\$0.86	\$0.60	-30.2%
Onondaga	County	\$121.6	\$122.9	1.1%	\$36.14	\$37.73	4.4%	\$35.74	\$37.94	6.2%	\$49.68	\$47.20	-5.0%
Oswego	County	\$15.61	\$15.74	0.8%	\$4.81	\$4.60	-4.4%	\$4.70	\$4.67	-0.7%	\$6.10	\$6.47	6.0%
Oswego	City	\$5.66	\$5.84	3.1%	\$1.45	\$1.57	8.3%	\$1.49	\$1.60	7.4%	\$2.72	\$2.66	-2.1%
Finger Lakes		\$253.6	\$258.9	2.1%	\$78.04	\$77.91	-0.2%	\$76.71	\$80.25	4.6%	\$98.8	\$100.8	2.0%
Genesee	County	\$13.73	\$13.93	1.5%	\$4.07	\$4.15	2.0%	\$4.07	\$4.25	4.4%	\$5.59	\$5.53	-1.0%
Livingston	County	\$10.87	\$12.88	18.5%	\$3.09	\$3.59	16.1%	\$3.55	\$3.64	2.7%	\$4.23	\$5.64	33.4%
Monroe	County	\$158.9	\$161.0	1.3%	\$50.33	\$48.64	-3.3%	\$48.86	\$50.33	3.0%	\$59.75	\$62.02	3.8%
Ontario	County	\$27.92	\$28.76	3.0%	\$8.50	\$8.78	3.3%	\$8.27	\$9.21	11.3%	\$11.15	\$10.77	-3.4%
Orleans	County	\$5.93	\$5.68	-4.2%	\$1.72	\$1.75	2.0%	\$1.68	\$1.76	4.7%	\$2.53	\$2.17	-14.4%
Seneca	County	\$7.83	\$8.23	5.0%	\$2.39	\$2.40	0.4%	\$2.30	\$2.51	9.0%	\$3.14	\$3.32	5.7%
Wayne	County	\$16.02	\$16.51	3.0%	\$4.81	\$4.94	2.8%	\$4.86	\$5.04	3.7%	\$6.35	\$6.52	2.7%
Wyoming	County	\$6.89	\$6.82	-1.0%	\$1.78	\$1.96	9.9%	\$1.74	\$2.06	18.3%	\$3.37	\$2.80	-16.8%
Yates	County	\$5.46	\$5.13	-6.1%	\$1.36	\$1.70	24.2%	\$1.37	\$1.44	5.3%	\$2.73	\$2.00	-26.9%
Long Island		\$880.5	\$881.4	0.1%	\$274.2	\$266.4	-2.8%	\$269.8	\$272.0	0.8%	\$336.5	\$343.1	2.0%
Nassau	County	\$391.5	\$393.2	0.5%	\$122.6	\$119.0	-2.9%	\$120.3	\$121.2	0.7%	\$148.5	\$153.1	3.0%
Suffolk	County	\$488.3	\$487.0	-0.3%	\$151.6	\$147.2	-2.9%	\$149.3	\$150.5	0.8%	\$187.4	\$189.3	1.0%
Mid-Hudson		\$604.8	\$605.4	0.1%	\$190.8	\$181.5	-4.9%	\$185.0	\$185.0	0.0%	\$229.1	\$238.9	4.3%
Dutchess	County	\$61.47	\$64.55	5.0%	\$19.35	\$18.90	-2.3%	\$19.17	\$19.59	2.2%	\$22.96	\$26.05	13.5%
Orange	County	\$97.3	\$97.2	-0.1%	\$31.08	\$29.61	-4.8%	\$29.58	\$30.07	1.7%	\$36.63	\$37.52	2.4%
Putnam	County	\$22.33	\$20.94	-6.2%	\$6.65	\$6.58	-1.1%	\$6.31	\$6.53	3.4%	\$9.36	\$7.83	-16.3%
Rockland	County	\$74.30	\$70.84	-4.7%	\$24.34	\$21.05	-13.5%	\$24.09	\$21.31	-11.5%	\$25.87	\$28.47	10.1%
Sullivan	County	\$20.62	\$19.62	-4.9%	\$5.19	\$5.95	14.5%	\$4.86	\$6.02	23.9%	\$10.56	\$7.65	-27.6%
Ulster	County	\$41.57	\$41.74	0.4%	\$12.46	\$12.21	-2.1%	\$12.39	\$12.47	0.7%	\$16.72	\$17.06	2.1%
Westchester	County	\$225.0	\$227.4	1.1%	\$71.67	\$68.32	-4.7%	\$69.25	\$69.60	0.5%	\$84.05	\$89.52	6.5%
Mount Vernon	City	\$8.21	\$7.05	-14.1%	\$2.52	\$2.36	-6.5%	\$2.35	\$2.39	1.8%	\$3.34	\$2.30	-31.1%
New Rochelle	City	\$10.24	\$10.51	2.6%	\$3.16	\$3.06	-3.4%	\$3.09	\$3.14	1.6%	\$4.00	\$4.31	8.0%
White Plains	City	\$13.56	\$14.78	9.0%	\$4.45	\$4.13	-7.3%	\$4.31	\$4.32	0.1%	\$4.80	\$6.33	32.0%
Yonkers	City	\$29.77	\$30.19	1.4%	\$9.68	\$9.14	-5.6%	\$9.40	\$9.25	-1.7%	\$10.69	\$11.81	10.5%

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Mohawk Valley		\$94.15	\$98.3	4.4%	\$27.87	\$29.00	4.0%	\$27.50	\$29.44	7.1%	\$38.77	\$39.86	2.8%
Fulton	County	\$7.32	\$7.42	1.4%	\$2.12	\$2.21	4.3%	\$2.16	\$2.24	3.9%	\$3.04	\$2.97	-2.4%
Gloversville	City	\$1.14	\$1.13	-0.2%	\$0.36	\$0.37	4.4%	\$0.35	\$0.37	5.6%	\$0.43	\$0.39	-8.6%
Johnstown	City	\$1.31	\$1.48	13.5%	\$0.38	\$0.41	7.5%	\$0.38	\$0.42	10.6%	\$0.55	\$0.66	19.5%
Hamilton	County	\$1.20	\$1.16	-3.0%	\$0.31	\$0.31	0.9%	\$0.28	\$0.32	11.3%	\$0.61	\$0.54	-11.6%
Herkimer	County	\$10.95	\$11.19	2.2%	\$3.05	\$3.33	9.3%	\$3.01	\$3.30	9.4%	\$4.89	\$4.57	-6.6%
Montgomery	County	\$11.37	\$12.80	12.6%	\$3.52	\$3.46	-1.7%	\$3.63	\$3.62	-0.3%	\$4.21	\$5.72	35.8%
Oneida	County	\$48.65	\$50.54	3.9%	\$14.73	\$15.10	2.5%	\$14.34	\$15.33	6.9%	\$19.58	\$20.11	2.7%
Rome	City	\$2.59	\$2.70	3.9%	\$0.73	\$0.84	15.3%	\$0.75	\$0.82	8.7%	\$1.11	\$1.03	-6.9%
Utica	City	\$3.54	\$3.74	5.7%	\$1.06	\$1.12	5.8%	\$1.02	\$1.14	12.3%	\$1.47	\$1.48	1.0%
Schoharie	County	\$6.09	\$6.13	0.7%	\$1.63	\$1.85	13.8%	\$1.58	\$1.90	19.8%	\$2.88	\$2.38	-17.3%
North Country		\$87.48	\$93.24	6.6%	\$25.95	\$31.78	22.4%	\$25.97	\$26.82	3.3%	\$35.57	\$34.64	-2.6%
Clinton	County	\$18.32	\$18.46	0.8%	\$5.64	\$5.72	1.4%	\$5.65	\$5.94	5.1%	\$7.03	\$6.81	-3.2%
Essex	County	\$9.45	\$9.61	1.7%	\$2.88	\$2.75	-4.5%	\$2.68	\$2.72	1.4%	\$3.90	\$4.15	6.5%
Franklin	County	\$8.03	\$8.01	-0.2%	\$2.43	\$2.43	0.3%	\$2.35	\$2.40	2.3%	\$3.25	\$3.17	-2.4%
Jefferson	County	\$26.21	\$26.75	2.1%	\$7.87	\$7.95	1.0%	\$7.65	\$8.21	7.3%	\$10.69	\$10.59	-0.9%
Lewis	County	\$4.50	\$4.73	5.0%	\$1.30	\$1.33	2.8%	\$1.32	\$1.33	0.4%	\$1.88	\$2.06	9.8%
St. Lawrence	County	\$20.49	\$25.10	22.5%	\$5.72	\$11.43	99.8%	\$6.18	\$6.06	-2.0%	\$8.58	\$7.61	-11.3%
Ogdensburg	City	\$0.49	\$0.57	17.5%	\$0.12	\$0.16	30.0%	\$0.13	\$0.16	23.9%	\$0.24	\$0.25	7.5%
Southern Tier		\$144.3	\$147.4	2.1%	\$44.41	\$44.14	-0.6%	\$44.68	\$45.29	1.4%	\$55.25	\$57.95	4.9%
Broome	County	\$46.21	\$49.64	7.4%	\$14.57	\$14.48	-0.6%	\$14.53	\$15.40	6.0%	\$17.11	\$19.76	15.5%
Chemung	County	\$18.89	\$18.47	-2.2%	\$5.96	\$5.82	-2.3%	\$6.48	\$6.02	-7.1%	\$6.46	\$6.63	2.7%
Chenango	County	\$8.12	\$7.72	-5.0%	\$2.46	\$2.44	-0.7%	\$2.35	\$2.25	-4.6%	\$3.31	\$3.03	-8.4%
Norwich	City	\$0.56	\$0.60	6.3%	\$0.17	\$0.19	9.1%	\$0.17	\$0.20	15.9%	\$0.22	\$0.21	-3.4%
Delaware	County	\$7.99	\$7.69	-3.8%	\$2.35	\$2.14	-8.8%	\$2.38	\$2.28	-4.4%	\$3.26	\$3.27	0.2%
Otsego	County	\$12.02	\$12.60	4.8%	\$3.51	\$3.59	2.2%	\$3.46	\$3.63	4.9%	\$5.04	\$5.38	6.7%
Schuyler	County	\$3.79	\$4.23	11.7%	\$1.07	\$1.07	0.7%	\$1.02	\$1.14	11.5%	\$1.70	\$2.02	18.6%
Steuben	County	\$18.67	\$18.67	0.0%	\$5.81	\$5.80	-0.3%	\$5.88	\$5.68	-3.4%	\$6.98	\$7.20	3.1%
Tioga	County	\$8.31	\$7.76	-6.7%	\$2.56	\$2.55	-0.6%	\$2.58	\$2.59	0.4%	\$3.17	\$2.62	-17.4%
Tompkins	County	\$16.23	\$16.27	0.3%	\$4.91	\$4.96	1.0%	\$4.78	\$5.01	4.7%	\$6.53	\$6.30	-3.5%
Ithaca	City	\$3.55	\$3.73	5.2%	\$1.04	\$1.10	5.3%	\$1.03	\$1.10	6.5%	\$1.47	\$1.53	4.1%
Western New York		\$345.1	\$354.0	2.6%	\$104.6	\$108.4	3.6%	\$104.4	\$111.0	6.4%	\$136.1	\$134.7	-1.1%
Allegany	County	\$7.60	\$6.83	-10.1%	\$2.32	\$2.20	-5.2%	\$2.29	\$2.21	-3.4%	\$2.98	\$2.41	-19.2%
Cattaraugus	County	\$12.78	\$12.63	-1.1%	\$3.87	\$3.91	1.2%	\$3.67	\$4.02	9.4%	\$5.24	\$4.70	-10.2%
Olean	City	\$1.32	\$1.30	-1.5%	\$0.38	\$0.39	2.3%	\$0.39	\$0.41	3.1%	\$0.54	\$0.50	-7.5%
Salamanca	City	\$0.22	\$0.19	-14.9%	\$0.067	\$0.067	-0.3%	\$0.071	\$0.065	-8.4%	\$0.080	\$0.053	-33.1%
Chautauqua	County	\$22.70	\$22.70	0.0%	\$6.88	\$7.05	2.5%	\$6.95	\$7.17	3.1%	\$8.87	\$8.48	-4.4%
Erie	County	\$256.7	\$266.2	3.7%	\$77.76	\$81.29	4.5%	\$78.04	\$83.19	6.6%	\$100.9	\$101.7	0.8%
Niagara	County	\$40.80	\$41.41	1.5%	\$12.49	\$12.57	0.6%	\$12.16	\$12.95	6.5%	\$16.15	\$15.89	-1.6%
New York City		\$2,494.0	\$2,576.4	3.3%	\$756.2	\$785.7	3.9%	\$743.9	\$783.4	5.3%	\$993.8	\$1,007.2	1.3%
Other Local		\$367.7	\$372.2	1.2%	\$105.2	\$106.5	1.2%	\$102.71	\$107.2	4.4%	\$159.8	\$158.5	-0.8%
Statewide Total		\$5,701.3	\$5,828.8	2.2%	\$1,737.3	\$1,763.4	1.5%	\$1,708.7	\$1,775.1	3.9%	\$2,255.2	\$2,290.3	1.6%

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/withholdings-county-sales-tax.

Source: New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

Notes

- ¹ Unless otherwise noted, 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 Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/as001.htm. 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. For monthly sales tax activity by liability period, see Tax and Finance, *Monthly Sales Tax Activity by Liability Period, All Collections* (ST10TC Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm. 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 “Frequently Asked Questions,” at www.tax.ny.gov/research/stats/statistics/sales_tax/government/transparency_reports_list.htm.
- ² For the purpose of this report: Upstate regions include the Capital District, Central New York, Finger Lakes, Mohawk Valley, North Country, Southern Tier and Western New York. Downstate regions include Long Island, Mid-Hudson and New York City. For a list of counties (and preempting cities) in each region, see the Appendix on pages 6 and 7.
- ³ There were a few quarters between 2011 and 2019 where statewide local sales tax collections grew between 2 percent and 2.5 percent, and even a few quarters where collections grew under 2 percent, year over year.
- ⁴ U.S. Bureau of Labor Statistics, “CPI for All Urban Consumers (CPI-U), U.S. City Average, All Items,” at <https://data.bls.gov/cgi-bin/surveymost?cu>.
- ⁵ U.S. Bureau of Economic Analysis, “Personal Income and Outlays, June 2024,” at www.bea.gov/news/2024/personal-income-and-outlays-june-2024.
- ⁶ The average quarterly year-over-year growth rate in New York City collections was 4.8 percent from 2011 to 2019.
- ⁷ Federal Reserve, *The Beige Book*, May 29, 2024, at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm; and Office of the New York State Comptroller, “New York City Industry Sector Dashboards,” at www.osc.state.ny.us/osdc/reports/nyc-sectors.
- ⁸ “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.
- ⁹ There were several quarters between 2011 and 2019 where sales tax growth for the counties and cities outside of New York City, in aggregate, was under 3 percent, and even a few quarters where collections were virtually flat or outright declined, year over year.
- ¹⁰ 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 audits. To access this data, see Tax and Finance, *Quarterly Cash and Collection Distributions With Variances for Assessments, Late-Filed Returns, Rate Adjustments and Prior Period Adjustments* (AS310 Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/reports_list.htm.



New York State Comptroller
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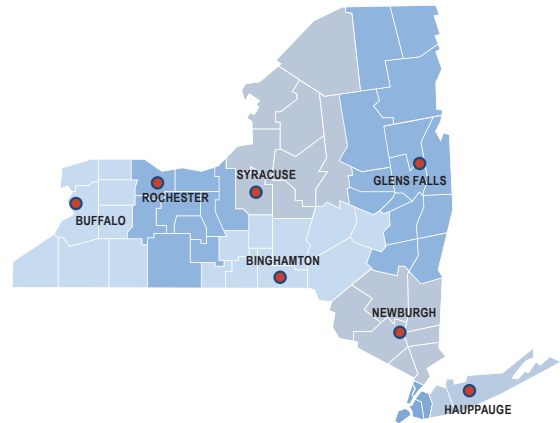
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