

Local Sales Tax Collections Grew Over 12 Percent in the Second Quarter of 2022

New York City Continues Strong Growth as Rest of State Moderates

Overview

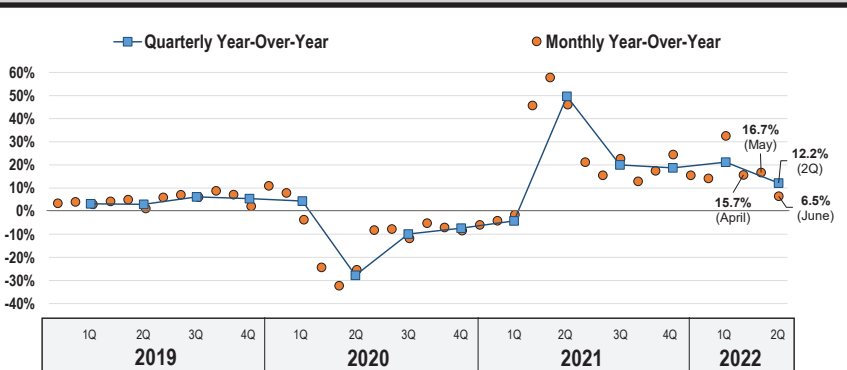
Local government sales tax collections in New York State totaled over \$5.5 billion in the second calendar quarter (April-June) of 2022, an increase of 12.2 percent, or nearly \$604 million, compared to the same quarter last year.¹ (See Figure 1.)

After April and May collections grew by 15.7 percent and 16.7 percent, respectively, collections for June increased by a more modest 6.5 percent. This was the first time monthly year-over-year growth dipped below double-digits since March of 2021. June's slowdown was due, in part, to a temporary reduction in local sales taxes on gasoline in 24 counties, although it may also reflect other factors, including a return to more typical growth rates after the dips and rebounds of the COVID period.²

Regionally, this past quarter's strong growth was mostly seen in New York City, where collections increased by 24.9 percent, from \$1.9 billion in April-June 2021 to \$2.4 billion. In contrast, year-over-year growth for the counties and cities in the rest of the State, in aggregate, slowed to 2.6 percent over the same period, going from \$2.7 billion to \$2.8 billion.³ (See Figure 2.)

Figure 1

Percentage Change in Statewide Local Sales Tax Collections

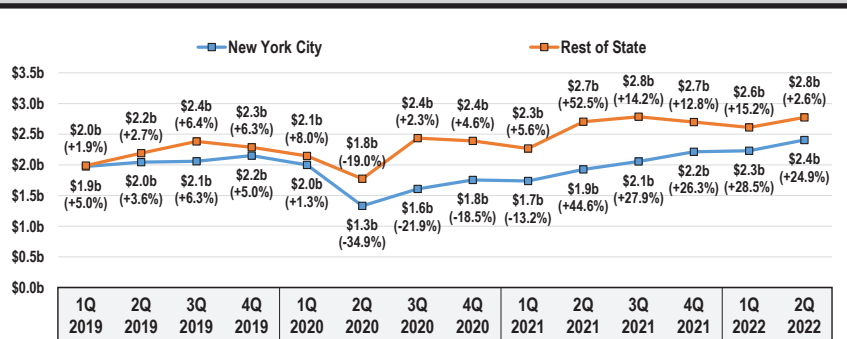


Source: New York State Department of Taxation and Finance (Tax and Finance), with calculations by the Office of the State Comptroller (OSC).

Notes: Includes New York City.

Figure 2

Quarterly Local Sales Tax Collections (Quarterly Year-Over-Year Growth)



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. "b" equals billions.

New York City's total sales tax receipts for the second quarter were fairly strong by its own historical standards, but its double-digit growth rate also reflects relatively weak collections in the April-June period of 2021. City collections had not recovered to pre-pandemic levels as of the second quarter of last year, and wouldn't until the fourth quarter (October-December). Even as of now, some of the City's major industries, such as arts, entertainment and recreation, as well as restaurants and bars, have still not quite fully recovered.⁴ Tourism has picked up a bit in recent weeks since the removal of some COVID-related travel restrictions, with business travel and international visitor numbers growing, but remains below pre-pandemic levels.⁵

Outside New York City, however, where county and city sales rebounded sooner, collections in April-June 2021 were already well over pre-pandemic levels. Thus, even though second quarter 2022 collections were also robust, their increase over the prior year was relatively modest. Growth this quarter was more typical of sales tax collections increases outside of New York City prior to 2020: the average year-over-year quarterly growth between 2015 and 2019 was 3 percent.

Apart from the policy and regional factors mentioned above, several economic variables affected second quarter collections. In general, these would tend to push collections upwards: the inflation rate over the prior year was 8.6 percent for the quarter, retail sales growth was 8.1 percent, and the State's employment and wage growth also continued to be strong, particularly in New York City.⁶ On the other hand, inflation-adjusted consumer spending was beginning to show signs of weakness at the start of the second quarter, dropping by 0.4 percent nationwide in May over April.⁷

Year to date, statewide local collections are up 16.4 percent, or \$1.5 billion, over the first half (January-June) of 2021.

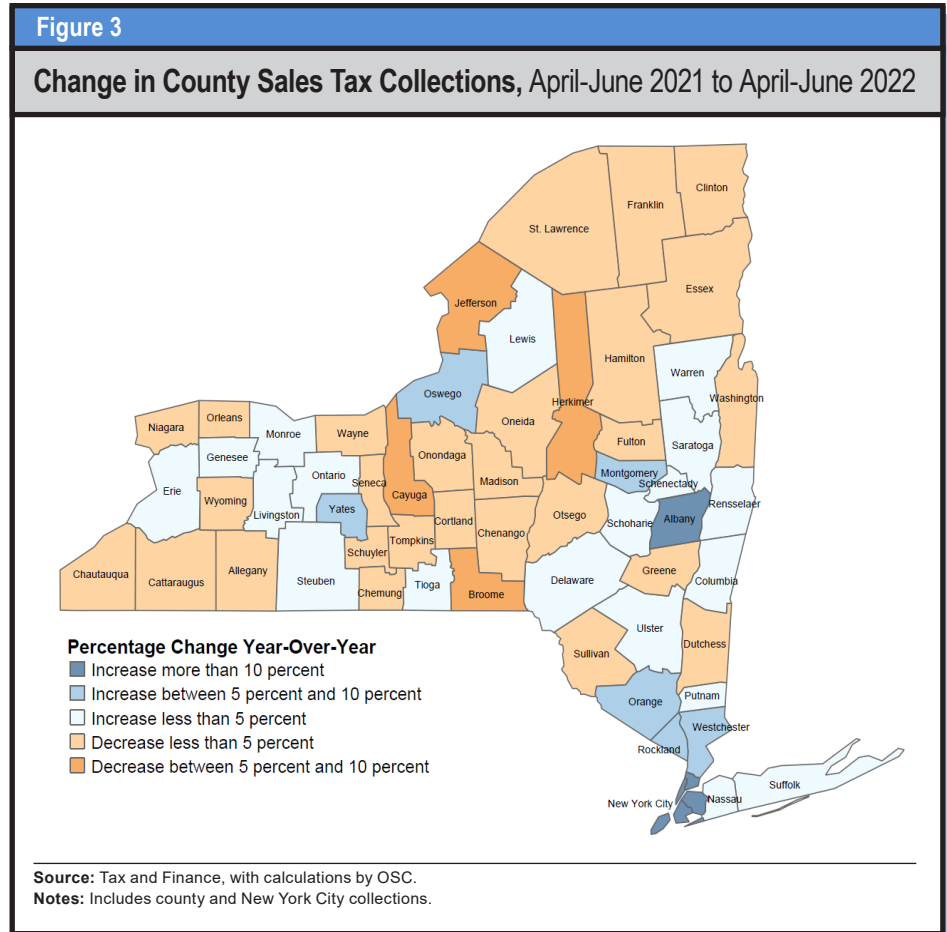
County and City Collections

Only a handful of counties saw more than 5 percent year-over-year growth in second quarter sales tax collections, and 31 counties experienced declines. (See Figure 3.)

This number of declines, although not common, was not unheard of in quarters prior to the pandemic.⁸ Most of the decreases were seen in upstate counties, whose collections, for the most part, quickly rebounded after the first wave of the pandemic in the Spring of 2020 and went on to experience significant growth up until recently.

Of the 18 cities outside of New York City that impose their own sales tax instead of receiving a portion of county collections, seven experienced growth in the second quarter. White Plains had the strongest year-over-year increase at 9.8 percent, followed by Saratoga Springs (9.0 percent) and Ithaca (6.7 percent). The City of Olean experienced the largest decline at -12.9 percent, followed by Gloversville (-7.4 percent) and Salamanca (-6.4 percent).

Several factors can affect individual county and city collections growth, and many are not related to broad economic trends. For instance, the New York State Department of Taxation and Finance (Tax and Finance) often makes prior period corrections and late filing changes (referred to in our reports as “technical adjustments”) to its distributions that can significantly affect a county’s year-over-year collections on a quarterly basis, which is why looking at annual collections can usually provide a better picture of actual sales tax performance at the county level. For example, Broome County would have experienced sales tax growth had its second quarter collections not been offset by a total of \$5.7 million in technical adjustments.⁹ In addition, smaller counties and most cities can show big changes in collections from factors that would not affect larger entities, such as a few large sales in a particular month.



Despite the fact that many counties and cities outside of New York City experienced second quarter declines, their first half of 2022 overall was still quite strong: in aggregate, collections increased by 8.3 percent, or \$414 million, and nearly every county and city saw their collections grow, ranging from 0.2 percent to 16.3 percent.

Local officials should continue to closely monitor changing economic conditions, particularly the factors that may impact sales tax collections, and also maintain vigilance when it comes to their finances. If sales tax collections are, in fact, entering a period of slower year-over-year growth, then local officials need to be prepared, especially as the cost of goods and services continues to rise.

(To view collections by region and local taxing jurisdiction for the second quarter of 2022, 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 through June)

Region	City/ County	Second Quarter (April-June)			April			May			June		
		2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change
Capital District		\$236.7	\$251.5	6.2%	\$69.4	\$81.1	16.8%	\$64.7	\$78.1	20.8%	\$102.7	\$92.3	-10.1%
Albany	County	\$82.0	\$93.6	14.2%	\$23.3	\$29.2	25.5%	\$23.0	\$27.0	17.3%	\$35.7	\$37.4	4.9%
Columbia	County	\$14.6	\$14.8	1.1%	\$3.6	\$4.7	31.6%	\$3.7	\$4.7	26.9%	\$7.4	\$5.4	-26.7%
Greene	County	\$11.2	\$11.1	-1.0%	\$3.0	\$3.7	23.6%	\$2.8	\$3.5	27.4%	\$5.5	\$3.9	-28.7%
Rensselaer	County	\$28.8	\$30.0	4.3%	\$8.3	\$9.8	18.7%	\$8.3	\$9.5	14.4%	\$12.2	\$10.7	-12.4%
Saratoga	County	\$39.9	\$40.6	1.8%	\$11.5	\$13.4	16.1%	\$10.9	\$13.5	23.9%	\$17.4	\$13.7	-21.5%
<i>Saratoga Springs</i>	City	\$3.6	\$3.9	9.0%	\$1.0	\$1.2	20.5%	\$0.9	\$1.1	17.1%	\$1.7	\$1.6	-2.3%
Schenectady	County	\$32.3	\$32.9	2.0%	\$12.4	\$10.8	-12.6%	\$8.7	\$10.7	22.4%	\$11.1	\$11.4	2.4%
Warren	County	\$16.3	\$16.6	1.8%	\$4.2	\$5.5	31.1%	\$4.1	\$5.4	30.1%	\$8.0	\$5.7	-28.4%
<i>Glens Falls</i>	City	\$1.1	\$1.1	0.9%	\$0.3	\$0.3	18.6%	\$0.3	\$0.4	26.1%	\$0.5	\$0.4	-23.0%
Washington	County	\$7.0	\$6.8	-2.4%	\$1.9	\$2.4	26.2%	\$1.9	\$2.4	24.4%	\$3.2	\$2.1	-35.2%
Central New York		\$171.8	\$169.0	-1.6%	\$46.4	\$57.8	24.6%	\$47.9	\$56.6	18.1%	\$77.5	\$54.7	-29.5%
Cayuga	County	\$12.7	\$11.7	-7.6%	\$3.5	\$4.2	18.4%	\$3.4	\$4.0	20.2%	\$5.8	\$3.5	-39.5%
<i>Auburn</i>	City	\$2.8	\$2.6	-4.9%	\$0.8	\$0.9	15.2%	\$0.8	\$0.9	15.4%	\$1.2	\$0.8	-33.3%
Cortland	County	\$10.0	\$9.8	-1.9%	\$2.7	\$3.2	21.0%	\$2.9	\$3.2	13.8%	\$4.4	\$3.3	-25.8%
Madison	County	\$10.1	\$9.9	-1.8%	\$2.6	\$3.4	30.7%	\$2.5	\$3.2	24.4%	\$5.0	\$3.4	-31.9%
<i>Oneida</i>	City	\$1.7	\$1.7	-1.6%	\$0.5	\$0.6	27.8%	\$0.4	\$0.6	30.9%	\$0.8	\$0.5	-36.3%
Onondaga	County	\$116.1	\$113.6	-2.2%	\$32.6	\$38.9	19.4%	\$32.3	\$38.1	18.0%	\$51.3	\$36.6	-28.6%
Oswego	County	\$13.9	\$15.3	9.9%	\$2.4	\$5.1	113.4%	\$4.3	\$5.2	19.1%	\$7.2	\$5.0	-30.4%
<i>Oswego</i>	City	\$4.6	\$4.5	-2.4%	\$1.3	\$1.5	9.4%	\$1.3	\$1.4	4.9%	\$1.9	\$1.6	-15.6%
Finger Lakes		\$250.3	\$252.4	0.8%	\$68.0	\$82.5	21.3%	\$67.2	\$81.0	20.4%	\$115.1	\$88.9	-22.7%
Genesee	County	\$13.2	\$13.3	0.7%	\$3.4	\$4.3	27.2%	\$3.5	\$4.3	20.1%	\$6.2	\$4.7	-24.9%
Livingston	County	\$11.3	\$11.7	3.7%	\$2.8	\$3.9	37.5%	\$2.8	\$3.6	26.0%	\$5.6	\$4.2	-24.6%
Monroe	County	\$158.3	\$160.2	1.2%	\$44.2	\$52.2	18.2%	\$43.2	\$51.5	19.2%	\$70.9	\$56.5	-20.4%
Ontario	County	\$26.9	\$27.3	1.4%	\$7.1	\$9.0	26.6%	\$7.1	\$8.9	25.0%	\$12.7	\$9.4	-26.1%
Orleans	County	\$5.8	\$5.6	-4.8%	\$1.6	\$1.9	21.4%	\$1.6	\$1.9	21.0%	\$2.7	\$1.8	-34.4%
Seneca	County	\$8.2	\$7.9	-2.8%	\$2.2	\$2.5	17.2%	\$2.3	\$2.5	11.1%	\$3.7	\$2.9	-22.8%
Wayne	County	\$15.8	\$15.6	-1.6%	\$4.2	\$5.2	24.5%	\$4.2	\$5.0	20.2%	\$7.4	\$5.3	-28.7%
Wyoming	County	\$6.2	\$6.0	-3.1%	\$1.5	\$2.0	30.6%	\$1.5	\$2.0	28.0%	\$3.1	\$2.1	-34.5%
Yates	County	\$4.6	\$4.8	5.6%	\$1.0	\$1.4	33.4%	\$1.0	\$1.4	34.8%	\$2.5	\$2.1	-17.5%
Long Island		\$835.4	\$866.3	3.7%	\$221.7	\$274.1	23.6%	\$219.3	\$270.0	23.1%	\$394.4	\$322.2	-18.3%
Nassau	County	\$364.7	\$380.8	4.4%	\$98.1	\$117.9	20.1%	\$98.1	\$118.8	21.2%	\$168.5	\$144.1	-14.5%
Suffolk	County	\$469.7	\$484.5	3.2%	\$123.2	\$155.8	26.5%	\$121.1	\$151.0	24.7%	\$225.4	\$177.7	-21.2%
Mid-Hudson		\$560.9	\$590.6	5.3%	\$153.4	\$183.4	19.6%	\$152.4	\$181.4	19.0%	\$255.2	\$225.8	-11.5%
Dutchess	County	\$62.8	\$60.5	-3.8%	\$16.5	\$19.4	17.9%	\$17.2	\$19.0	10.4%	\$29.1	\$22.0	-24.5%
Orange	County	\$89.3	\$95.4	6.9%	\$24.0	\$29.9	24.8%	\$23.9	\$29.8	24.4%	\$41.3	\$35.7	-13.6%
Putnam	County	\$20.2	\$20.3	0.5%	\$5.4	\$6.5	19.7%	\$5.3	\$6.4	19.1%	\$9.4	\$7.4	-21.1%
Rockland	County	\$68.1	\$72.4	6.4%	\$18.6	\$22.6	21.2%	\$19.0	\$22.5	18.0%	\$30.4	\$27.4	-9.9%
Sullivan	County	\$16.4	\$16.1	-2.1%	\$4.1	\$5.5	34.6%	\$4.1	\$5.3	29.7%	\$8.3	\$5.3	-35.8%
Ulster	County	\$40.5	\$41.6	2.6%	\$10.4	\$13.2	27.8%	\$10.2	\$12.7	25.0%	\$20.0	\$15.7	-21.7%
Westchester	County	\$205.0	\$221.8	8.2%	\$57.9	\$66.9	15.6%	\$56.3	\$66.4	18.0%	\$90.8	\$88.5	-2.6%
<i>Mount Vernon</i>	City	\$7.0	\$7.0	0.0%	\$1.9	\$2.3	23.1%	\$1.9	\$2.3	23.5%	\$3.2	\$2.3	-27.3%
<i>New Rochelle</i>	City	\$9.5	\$10.1	6.4%	\$2.5	\$3.1	25.9%	\$2.5	\$3.0	20.9%	\$4.5	\$4.0	-12.1%
<i>White Plains</i>	City	\$12.5	\$13.8	9.8%	\$3.9	\$4.1	5.2%	\$3.9	\$4.2	8.9%	\$4.7	\$5.4	14.4%
Yonkers	City	\$29.2	\$31.1	6.4%	\$8.1	\$9.6	18.2%	\$7.9	\$9.6	21.6%	\$13.2	\$11.9	-9.9%

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		2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change
Mohawk Valley		\$90.9	\$90.4	-0.6%	\$23.9	\$29.4	22.7%	\$23.7	\$29.1	22.5%	\$43.2	\$31.9	-26.1%
Fulton	County	\$7.2	\$7.1	-1.7%	\$1.9	\$2.3	24.0%	\$1.9	\$2.3	23.0%	\$3.5	\$2.5	-28.6%
Gloversville	City	\$1.2	\$1.1	-7.4%	\$0.4	\$0.4	16.3%	\$0.3	\$0.4	15.7%	\$0.5	\$0.3	-39.3%
Johnstown	City	\$1.2	\$1.3	4.0%	\$0.3	\$0.4	16.0%	\$0.3	\$0.4	14.3%	\$0.5	\$0.5	-9.8%
Hamilton	County	\$1.1	\$1.1	-0.6%	\$0.3	\$0.3	20.6%	\$0.3	\$0.3	17.9%	\$0.5	\$0.4	-19.6%
Herkimer	County	\$10.8	\$10.2	-5.6%	\$2.8	\$3.4	24.2%	\$2.7	\$3.3	21.3%	\$5.3	\$3.4	-35.3%
Montgomery	County	\$11.1	\$11.8	6.4%	\$2.8	\$3.6	30.2%	\$2.8	\$3.5	27.5%	\$5.5	\$4.7	-16.0%
Oneida	County	\$47.0	\$46.7	-0.7%	\$12.6	\$15.2	21.2%	\$12.5	\$15.3	22.1%	\$21.9	\$16.2	-26.3%
Rome	City	\$2.5	\$2.4	-5.8%	\$0.7	\$0.8	18.3%	\$0.7	\$0.8	19.0%	\$1.1	\$0.7	-36.1%
Utica	City	\$3.5	\$3.4	-3.4%	\$1.0	\$1.1	11.1%	\$0.9	\$1.1	21.1%	\$1.6	\$1.2	-25.5%
Schoharie	County	\$5.2	\$5.4	2.8%	\$1.3	\$1.7	31.7%	\$1.3	\$1.7	25.6%	\$2.6	\$2.0	-22.8%
North Country		\$85.6	\$83.8	-2.1%	\$22.5	\$28.9	28.3%	\$22.7	\$27.9	23.2%	\$40.4	\$27.0	-33.2%
Clinton	County	\$17.7	\$17.2	-2.7%	\$4.8	\$6.0	25.5%	\$4.9	\$6.0	21.9%	\$8.0	\$5.2	-34.9%
Essex	County	\$9.2	\$9.1	-1.2%	\$2.3	\$2.7	17.9%	\$2.4	\$2.9	21.9%	\$4.5	\$3.5	-23.2%
Franklin	County	\$8.1	\$7.9	-2.9%	\$2.1	\$2.6	26.2%	\$2.1	\$2.7	25.5%	\$3.9	\$2.6	-33.7%
Jefferson	County	\$26.7	\$25.3	-5.2%	\$6.8	\$8.8	28.6%	\$6.8	\$8.4	24.4%	\$13.1	\$8.1	-38.0%
Lewis	County	\$4.3	\$4.4	0.8%	\$1.1	\$1.4	32.0%	\$1.1	\$1.4	23.8%	\$2.2	\$1.6	-26.3%
St. Lawrence	County	\$19.5	\$19.5	-0.4%	\$5.4	\$7.1	31.1%	\$5.4	\$6.4	19.0%	\$8.8	\$6.0	-31.8%
Ogdensburg	City	NA	\$0.4	NA	NA	\$0.2	NA	NA	\$0.2	NA	NA	\$0.05	NA
Southern Tier		\$138.9	\$134.7	-3.0%	\$37.1	\$45.8	23.3%	\$37.4	\$45.1	20.7%	\$64.4	\$43.8	-32.0%
Broome	County	\$43.3	\$40.0	-7.7%	\$11.8	\$14.4	22.1%	\$11.8	\$14.4	22.2%	\$19.7	\$11.2	-43.4%
Chemung	County	\$18.9	\$18.0	-4.9%	\$5.0	\$6.3	26.7%	\$5.1	\$6.3	22.9%	\$8.8	\$5.4	-38.9%
Chenango	County	\$8.1	\$7.7	-4.5%	\$2.2	\$2.7	24.2%	\$2.1	\$2.6	23.1%	\$3.8	\$2.4	-35.9%
Norwich	City	\$0.6	\$0.6	-1.2%	\$0.2	\$0.2	26.8%	\$0.2	\$0.2	28.5%	\$0.3	\$0.2	-31.0%
Delaware	County	\$7.7	\$7.8	1.9%	\$1.9	\$2.7	37.7%	\$1.9	\$2.3	21.6%	\$3.9	\$2.9	-25.7%
Otsego	County	\$11.9	\$11.4	-3.7%	\$3.1	\$3.7	22.2%	\$3.1	\$3.7	21.1%	\$5.7	\$4.0	-30.7%
Schuyler	County	\$3.6	\$3.5	-1.0%	\$0.7	\$1.2	58.0%	\$0.8	\$1.1	34.6%	\$2.0	\$1.2	-37.5%
Steuben	County	\$18.3	\$18.6	1.5%	\$4.8	\$6.1	25.8%	\$4.9	\$5.9	19.6%	\$8.5	\$6.6	-22.6%
Tioga	County	\$7.7	\$8.0	3.8%	\$2.0	\$2.5	25.6%	\$2.1	\$2.5	19.5%	\$3.7	\$3.1	-16.8%
Tompkins	County	\$15.6	\$15.6	-0.2%	\$4.5	\$5.0	11.1%	\$4.5	\$5.1	14.5%	\$6.6	\$5.4	-17.9%
Ithaca	City	\$3.3	\$3.5	6.7%	\$1.0	\$1.0	9.2%	\$1.0	\$1.0	7.9%	\$1.4	\$1.4	4.1%
Western New York		\$333.5	\$335.7	0.7%	\$89.9	\$109.5	21.7%	\$89.4	\$108.4	21.3%	\$154.2	\$117.8	-23.6%
Allegany	County	\$7.4	\$7.3	-2.4%	\$1.9	\$2.4	28.5%	\$1.9	\$2.4	27.4%	\$3.7	\$2.4	-33.5%
Cattaraugus	County	\$12.6	\$12.2	-2.8%	\$3.1	\$4.2	34.8%	\$3.3	\$4.0	23.0%	\$6.2	\$4.0	-35.5%
Olean	City	\$1.4	\$1.3	-12.9%	\$0.3	\$0.4	46.6%	\$0.4	\$0.4	23.7%	\$0.8	\$0.4	-52.5%
Salamanca	City	\$0.2	\$0.2	-6.4%	\$0.06	\$0.1	28.6%	\$0.06	\$0.1	18.4%	\$0.1	\$0.06	-41.3%
Chautauqua	County	\$23.0	\$22.2	-3.4%	\$5.9	\$7.7	29.5%	\$6.1	\$7.3	19.1%	\$11.0	\$7.3	-33.6%
Erie	County	\$246.8	\$250.6	1.5%	\$67.3	\$81.1	20.5%	\$66.1	\$80.5	21.8%	\$113.4	\$88.9	-21.6%
Niagara	County	\$39.6	\$39.1	-1.3%	\$10.7	\$12.8	20.3%	\$10.8	\$12.9	19.8%	\$18.1	\$13.3	-26.6%
New York City		\$1,926.3	\$2,405.9	24.9%	\$657.3	\$726.2	10.5%	\$635.8	\$720.4	13.3%	\$633.2	\$959.4	51.5%
Other Local		\$300.1	\$354.1	18.0%	\$89.8	\$92.9	3.5%	\$87.7	\$92.4	5.3%	\$122.7	\$168.8	37.6%
Statewide Total		\$4,930.5	\$5,534.4	12.2%	\$1,479.5	\$1,711.5	15.7%	\$1,448.2	\$1,690.3	16.7%	\$2,002.9	\$2,132.6	6.5%

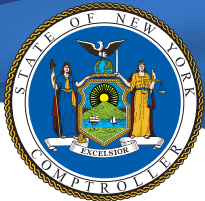
Source: Tax and Finance, with calculations by OSC.

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. The City of Ogdensburg began imposing its own sales tax at a rate of 4 percent starting in March 2022. 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'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 The State's “gas tax holiday,” which began on June 1, 2022, provides for a 16 cent reduction per gallon in the total State sales tax on motor fuel and suspension of the 0.375 percent surcharge imposed on behalf of the Metropolitan Commuter Transportation District. A total of 24 counties, or 42 percent of all counties in New York, joined the State in providing a gas tax holiday by changing the way they tax the sale of motor fuel to a cents-per-gallon method, which caps the taxable dollar amount on each gallon of gasoline sold. Tax and Finance data on the county-by-county impact of this on collections will be released in October. More information on participating counties can be found in the Office of the New York State Comptroller's (OSC) *State and Local Impact of the Gas Tax Holiday by County*, at www.osc.state.ny.us/files/local-government/publications/excel/state-and-local-impact-gas-tax-holiday-county.xlsx and Tax and Finance's *Publication 718F*, at www.tax.ny.gov/pdf/publications/sales/pub718f.pdf.
- ³ “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.
- ⁴ OSC, “New York City Industry Sector Dashboards,” at www.osc.state.ny.us/osdc/reports/nyc-sectors.
- ⁵ Federal Reserve, *The Beige Book*, July 13, 2022, at www.federalreserve.gov/monetarypolicy/beigebook202207.htm.
- ⁶ U.S. Bureau of Labor Statistics, “Consumer Price Index, All Urban Consumers,” at www.bls.gov/data/; U.S. Census Bureau, *Advanced Monthly Retail Trade Report*, June 2022, at www.census.gov/retail/marts/www/marts_current.pdf; and Federal Reserve, *The Beige Book*, July 13, 2022.
- ⁷ U.S. Bureau of Economic Analysis, “Personal Income and Outlays, May 2022,” June 30, 2022, at www.bea.gov/news/2022/personal-income-and-outlays-may-2022.
- ⁸ OSC, *Local Sales Tax Collection Growth Slows Significantly in First Half of 2015*, July 2015, at www.osc.state.ny.us/files/local-government/publications/pdf/localsalestaxcollection0715.pdf.
- ⁹ 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, *Monthly and Quarterly Cash and Collection Distributions With Variances for Assessments, Late-Filed Returns, Rate Adjustments and Prior Period Adjustments* (AS300 and AS310 Reports), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/reports_list.htm.

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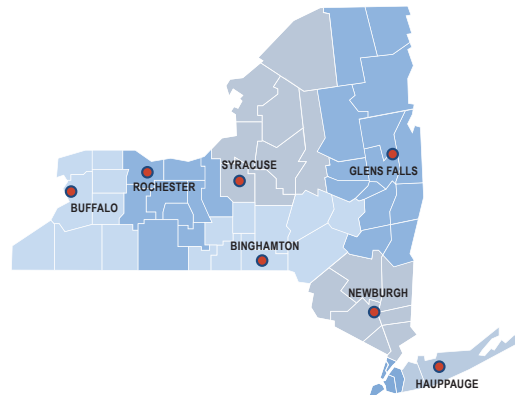
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