

# Local Sales Tax Collections Decline by 10 Percent in 2020, With Major Shifts in Consumer Spending

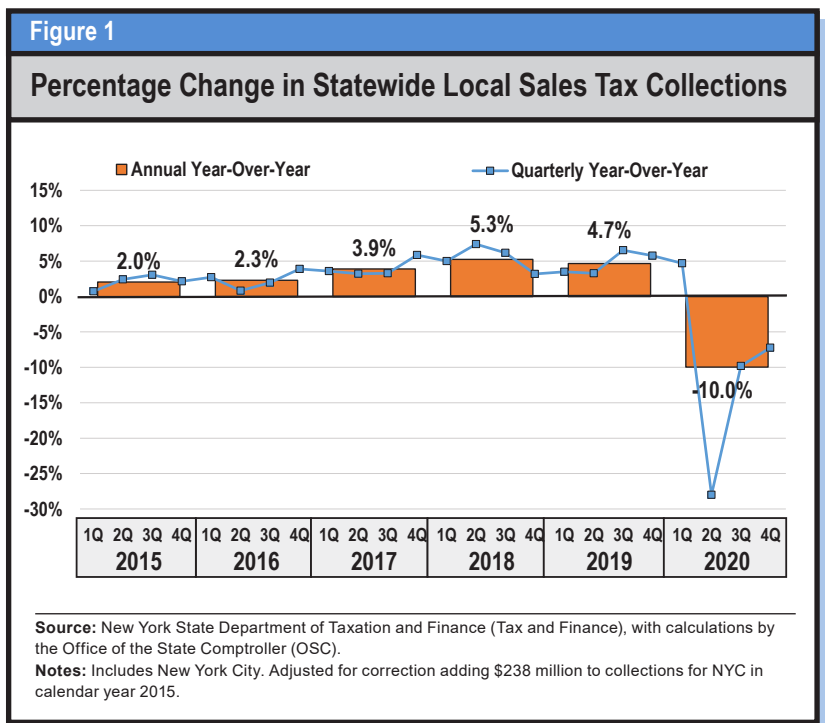
## Overview

Local sales tax collections declined by \$1.8 billion, or 10 percent, in 2020 over the previous year.<sup>1</sup> By comparison, collections only dropped 6 percent in the 2009 recession compared with 2008.

In the first quarter (January-March) – mostly occurring before the economic impact of the COVID-19 global pandemic swept through New York – collections grew by 4.6 percent over the same quarter the previous year. (See Figure 1.)

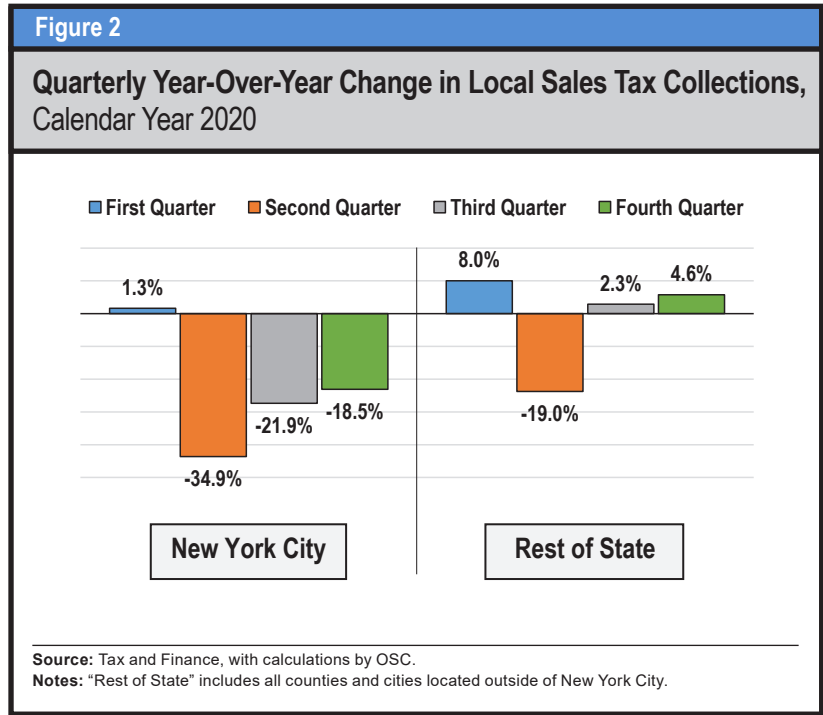
However, collections plummeted by 27.1 percent in the second quarter (April-June) compared to the second quarter in 2019. State-mandated closure of non-essential businesses in late March led to a spike in unemployment and a sharp decline in retail and food services sales in the following months.<sup>2</sup>

The third quarter (July-September) and fourth quarter (October-December) continued to experience decreases – although less steep – at 9.5 percent and 7 percent, respectively. This was likely due, in large part, to the reopening of many non-essential businesses in June, although some restrictions were still in place.<sup>3</sup> Collections increased outside of New York City in the third and fourth quarters, compared to the same time period in 2019.



In general, New York City’s sales tax collections, in all four quarters, were affected much more severely than sales tax collections throughout the rest of the State. The City experienced a 35 percent decline in the second quarter, compared with 19 percent in the rest of the State, and double-digit declines continued in the third and fourth quarters, even as other areas were beginning to see growth. (See Figure 2.)

New York City’s steep drop in 2020 collections was particularly significant, because it typically generates more than 40 percent of statewide local sales tax collections. As noted in earlier sales tax reports, the City was hit earliest and hardest by the pandemic, both in infection rates and economic impact. As a major tourist and business destination, New York City was particularly affected by travel restrictions, the closure of major attractions such as museums and Broadway theaters, and the reduction in daytime population caused by people working from home. In addition, its non-essential businesses were not able to reopen as quickly and fully as those in the rest of the State. (To view quarterly and annual collections in 2020 by region and taxing jurisdiction, see the Appendix on page 6. For a detailed spreadsheet, see [Monthly and Quarterly Local Sales Tax Collections by Region.](#))



## County Collections

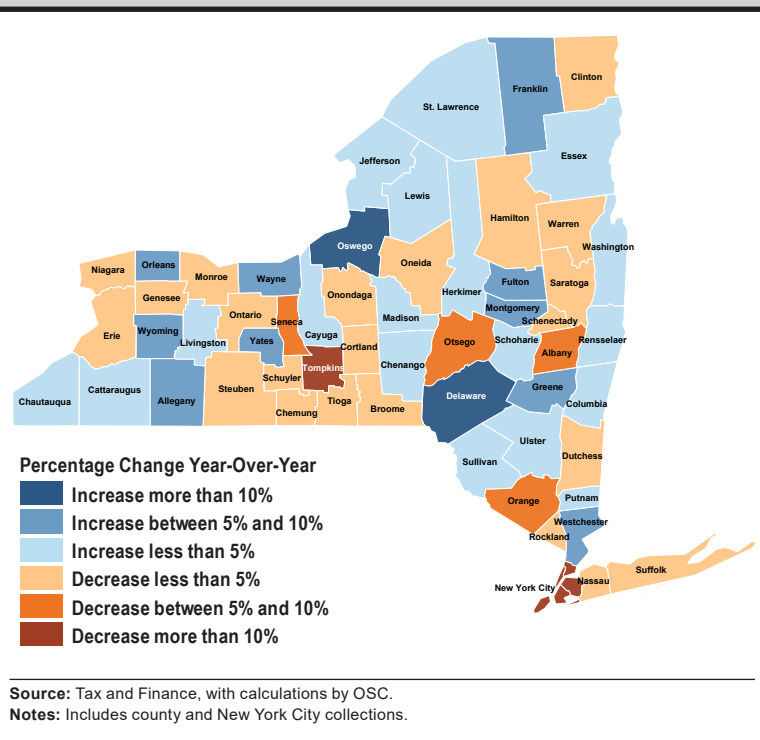
County sales tax collections decreased by 0.9 percent (outside of New York City) in 2020 compared to those in 2019. Despite this overall decline, county collections were stronger than some expected at the outset of the pandemic. In fact, due to growth in the third and fourth quarter, a majority of counties (30 of 57) experienced overall growth in 2020. (See Figure 3 on page 3.)

Delaware County had the largest year-over-year increase at 10.7 percent, followed by Oswego (10.5 percent) and Westchester (9.8 percent) counties. In Westchester's case, much of the growth was due to a tax rate increase (from 3 to 4 percent) that added approximately \$91 million to its sales tax collections. It is less clear what contributed to the growth in Delaware and Oswego. However, recent changes to the way the State collects taxes from certain out-of-State vendors is likely a factor. (For more details, see the "Consumer Spending and Internet-Related Sales" section on page 4.)

Conversely, nearly half of all counties (27) suffered declines, with Tompkins County recording the steepest drop, down 10.4 percent, followed by Seneca (7.5 percent), Otsego (7.1 percent) and Albany (6.8 percent) counties.

Figure 3

**Change in County Sales Tax Collections, Calendar Year 2019 to 2020**



In addition to the impact that the pandemic had on sales tax collections, recent amendments to the Tax Law reduced the amount of statewide county sales tax collections paid to counties out of the gross amounts reported above. Starting in December 2019, State-funded Aid and Incentives to Municipalities (AIM) payments to 1,325 towns and villages were eliminated and replaced with "AIM-related" payments, funded with withholdings from sales tax distributions to counties. In 2020, these AIM-related payments totaled \$59.1 million.<sup>4</sup>

According to current law, these withholdings will continue in 2021, and an additional \$87.5 million will be withheld from sales tax distributions to counties, to be deposited into the State's Distressed Provider Assistance Account.<sup>5</sup> However, the 2021-22 State Executive Budget proposes a change that would reduce AIM-related withholdings for some counties. The proposal shifts the remaining 137 towns and villages currently receiving AIM to AIM-related payments funded with county sales tax, but reduces all such payments by 20 percent. Under this proposal, county sales tax withholdings for this purpose statewide would total \$54.1 million in 2021, rather than the current \$59.1 million, although the impact on individual counties would vary.<sup>6</sup>

## Consumer Spending and Internet-Related Sales

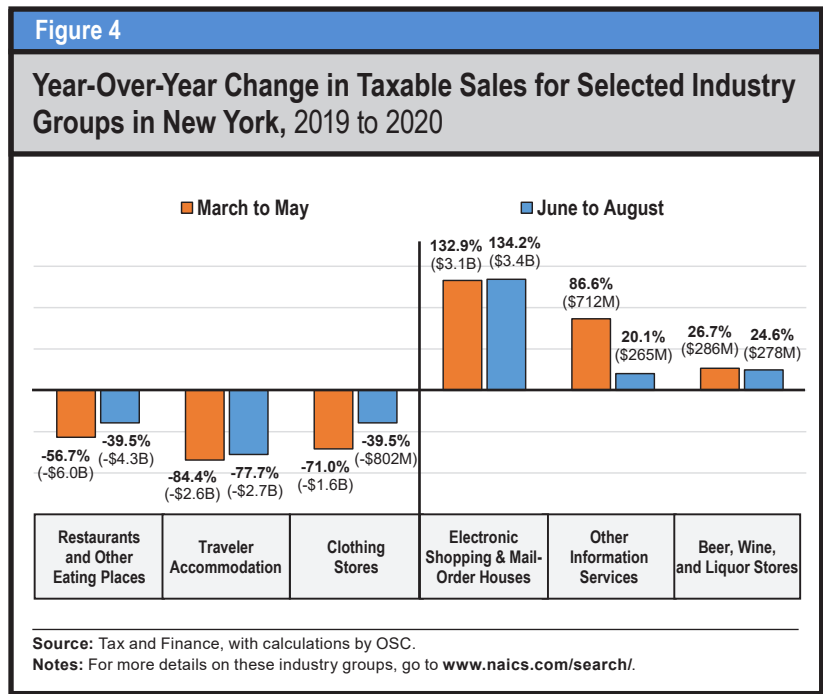
Recent county level data from the State for the March-May and June-August periods shows dramatic shifts in consumer spending during the spring and summer months. Figure 4 displays the effect on six industry groups selected because they generate some of the largest dollar amounts of taxable sales in New York and saw especially notable increases or decreases between the two years in these periods.<sup>7</sup> (See Figure 4.)

Statewide, “restaurants and other eating places,” “traveler accommodation,” and “clothing stores” each experienced steep decreases in year-over-year taxable sales, with the biggest hits in March-May, although sales improved slightly in the June to August period as certain COVID-related restrictions began to be lifted.

Conversely, the pandemic bolstered spending in other industry groups, such as “beer, wine, and liquor stores” and “other information services” (i.e., internet content publishers and broadcasters). This was especially true for “electronic shopping and mail-order houses,” which includes major online-only retailers, such as Amazon.<sup>8</sup>

There was some regional variation in these developments. Notably, sales in New York City were affected very differently from those in the rest of the State. As previously mentioned, the City was hit earliest and hardest by the pandemic, so it experienced steeper declines in the most severely impacted industry groups, and less strong growth in the faster-growing industry groups from March to August.

Year-over-year taxable sales in electronic shopping and mail-order houses, alone, more than doubled over 2019 in both the March to May and June to August periods. A couple of factors help explain this category’s growth. Consumer spending habits changed during this period when brick-and-mortar stores were closed, and even afterwards, as many consumers continued to avoid crowded places. In addition, more online sales were taxed this year than during the same period in 2019, due to the State’s recent ability to tax sales made by smaller out-of-State sellers to New York residents. The Department of Taxation and Finance, which has been separately tracking the sales from these “marketplace and nexus vendors,” says that most of them are included in the electronic shopping and mail-order houses industry group.<sup>9</sup>



Marketplace and nexus vendors reported \$7.7 billion in taxable sales in the six months from March through August. This type of sale made up 4.7 percent of the total taxable sales in New York during that period. These transactions brought in an estimated \$328 million in sales tax revenue for local governments.<sup>10</sup>

As shown in Figure 5, the taxable sales from marketplace and nexus vendors varied from county to county. In addition to New York City, the most populated counties in the State – i.e., Suffolk, Nassau, Westchester, Erie and Monroe – recorded the largest dollar amounts in taxable sales from these vendors.

However, taxable sales from marketplace and nexus vendors also represented some of the highest shares of total taxable sales in several rural counties, including Delaware, Sullivan, Allegany, Washington, Orleans and Schoharie. Generally speaking, these counties have fewer shopping centers, and to the extent that their residents travel to neighboring counties to purchase goods, the sales tax generated would be collected by the county where the sale occurs. Taxes generated from online sales, on the other hand, are collected by the county of the address to which the purchased items are shipped. The combination of more online shopping during the pandemic and the State’s ability to capture taxes from a wider array of online sales likely benefited such counties.

Figure 5

Impact of Taxable Sales from Marketplace and Nexus Vendors, March to August 2020

County	Taxable Sales (In Millions)		Marketplace and Nexus Sales as a Share of All Sales	Estimated Local Sales Taxes Collected from Marketplace and Nexus Sales
	Marketplace and Nexus Vendors	All Vendors		
Albany	\$125.7	\$3,050.1	4.1%	\$5,026,263
Allegany	\$16.2	\$257.9	6.3%	\$727,882
Broome	\$70.3	\$1,666.6	4.2%	\$2,811,169
Cattaraugus	\$26.9	\$564.4	4.8%	\$1,076,324
Cayuga	\$27.7	\$620.8	4.5%	\$1,106,124
Chautauqua	\$38.5	\$907.5	4.2%	\$1,541,519
Chemung	\$29.7	\$726.4	4.1%	\$1,189,827
Chenango	\$15.4	\$336.6	4.6%	\$615,399
Clinton	\$32.3	\$707.1	4.6%	\$1,291,094
Columbia	\$29.2	\$565.2	5.2%	\$1,169,079
Cortland	\$15.1	\$390.9	3.9%	\$602,093
Delaware	\$28.5	\$314.6	9.1%	\$1,141,593
Dutchess	\$129.1	\$2,595.7	5.0%	\$4,839,724
Erie	\$387.1	\$8,237.7	4.7%	\$18,386,331
Essex	\$18.5	\$389.1	4.8%	\$739,952
Franklin	\$19.2	\$342.8	5.6%	\$767,466
Fulton	\$20.2	\$395.7	5.1%	\$807,358
Genesee	\$21.6	\$505.7	4.3%	\$864,832
Greene	\$19.8	\$443.7	4.5%	\$791,891
Hamilton	\$2.6	\$56.2	4.6%	\$103,398
Herkimer	\$22.5	\$409.2	5.5%	\$954,231
Jefferson	\$46.4	\$1,035.7	4.5%	\$1,855,129
Lewis	\$9.3	\$177.0	5.3%	\$371,925
Livingston	\$23.8	\$456.4	5.2%	\$951,825
Madison	\$26.6	\$473.0	5.6%	\$1,063,257
Monroe	\$300.4	\$6,266.3	4.8%	\$12,016,104
Montgomery	\$17.5	\$434.3	4.0%	\$701,355
Nassau	\$698.6	\$12,637.9	5.5%	\$29,689,556
New York City	\$2,729.5	\$62,277.7	4.4%	\$122,825,634
Niagara	\$91.1	\$1,688.9	5.4%	\$3,644,359
Oneida	\$79.2	\$1,725.5	4.6%	\$3,762,209
Onondaga	\$181.2	\$4,288.2	4.2%	\$7,246,362
Ontario	\$47.2	\$1,177.8	4.0%	\$1,650,588
Orange	\$170.1	\$3,392.5	5.0%	\$6,378,950
Orleans	\$14.7	\$244.7	6.0%	\$586,922
Oswego	\$44.8	\$657.9	6.8%	\$1,792,782
Otsego	\$22.6	\$461.3	4.9%	\$905,966
Putnam	\$53.4	\$805.7	6.6%	\$2,137,374
Rensselaer	\$63.3	\$1,182.7	5.4%	\$2,533,278
Rockland	\$128.4	\$2,622.4	4.9%	\$5,137,757
Saratoga	\$108.2	\$2,230.3	4.9%	\$3,245,662
Schenectady	\$59.5	\$1,258.1	4.7%	\$2,380,412
Schoharie	\$12.2	\$213.6	5.7%	\$487,443
Schuyler	\$7.4	\$143.1	5.2%	\$295,534
Seneca	\$12.3	\$318.7	3.9%	\$493,156
St. Lawrence	\$38.1	\$816.5	4.7%	\$1,522,383
Steuben	\$37.2	\$722.6	5.1%	\$1,486,414
Suffolk	\$831.6	\$17,236.9	4.8%	\$35,343,516
Sullivan	\$39.2	\$626.2	6.3%	\$1,569,716
Tioga	\$16.4	\$303.0	5.4%	\$654,605
Tompkins	\$39.2	\$730.8	5.4%	\$1,567,723
Ulster	\$90.3	\$1,534.6	5.9%	\$3,612,689
Warren	\$29.4	\$1,004.1	2.9%	\$882,529
Washington	\$23.0	\$376.1	6.1%	\$689,547
Wayne	\$37.0	\$667.2	5.5%	\$1,478,463
Westchester	\$496.5	\$9,669.6	5.1%	\$19,858,340
Wyoming	\$14.0	\$258.4	5.4%	\$558,433
Yates	\$9.0	\$186.3	4.8%	\$360,918
<b>Total</b>	<b>\$7,744.4</b>	<b>\$163,785.7</b>	<b>4.7%</b>	<b>\$328,292,367</b>

Source: Tax and Finance, with calculations by OSC.

Notes: All data are preliminary and subject to change. The estimated local taxes shown are computed using additional taxable sales generated by the economic nexus and marketplace policies in each county and New York City, multiplied by that county’s (or NYC’s) local tax rate. They do not include the regional 0.375 percent surcharge for the Metropolitan Commuter Transportation District.

Appendix: Sales Tax Collections by Region																
Region	City/County	Annual (January-December)			January-March			April-June			July-September			October-December		
		2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change
<b>Capital District</b>		<b>\$790.6</b>	<b>\$770.9</b>	<b>-2.5%</b>	<b>\$176.0</b>	<b>\$184.8</b>	<b>5.0%</b>	<b>\$199.2</b>	<b>\$161.9</b>	<b>-18.7%</b>	<b>\$213.5</b>	<b>\$212.7</b>	<b>-0.4%</b>	<b>\$201.8</b>	<b>\$211.6</b>	<b>4.8%</b>
Albany	County	\$285.3	\$265.9	-6.8%	\$65.9	\$68.9	4.6%	\$73.1	\$54.9	-25.0%	\$73.4	\$70.0	-4.6%	\$72.9	\$72.2	-0.9%
Columbia	County	\$44.7	\$46.1	3.1%	\$10.0	\$10.4	4.2%	\$11.3	\$9.8	-13.2%	\$12.2	\$13.2	7.9%	\$11.3	\$12.8	13.5%
Greene	County	\$34.6	\$36.8	6.2%	\$7.7	\$8.4	9.8%	\$8.4	\$8.0	-5.7%	\$9.7	\$10.3	6.6%	\$8.8	\$10.0	14.0%
Rensselaer	County	\$95.9	\$96.3	0.4%	\$21.9	\$21.7	-1.0%	\$23.9	\$21.2	-11.2%	\$25.1	\$26.8	6.5%	\$24.9	\$26.5	6.5%
Saratoga	County	\$129.7	\$128.0	-1.3%	\$27.8	\$30.4	9.4%	\$32.5	\$27.2	-16.2%	\$36.1	\$35.6	-1.6%	\$33.3	\$34.7	4.4%
Saratoga Springs	City	\$13.4	\$11.1	-17.1%	\$2.7	\$2.6	-2.4%	\$3.2	\$2.3	-27.2%	\$4.3	\$3.1	-27.6%	\$3.2	\$3.1	-5.2%
Schenectady	County	\$105.3	\$105.0	-0.2%	\$23.6	\$24.8	4.9%	\$27.0	\$21.7	-19.6%	\$27.0	\$27.9	3.0%	\$27.7	\$30.7	11.1%
Warren	County	\$56.3	\$55.6	-1.2%	\$10.8	\$11.6	7.3%	\$13.4	\$11.1	-16.9%	\$18.7	\$18.4	-1.7%	\$13.4	\$14.5	8.2%
Glens Falls	City	\$3.5	\$3.5	-0.2%	\$0.8	\$0.8	4.8%	\$0.9	\$0.7	-16.5%	\$0.9	\$1.0	5.3%	\$0.9	\$1.0	5.8%
Washington	County	\$21.9	\$22.6	3.3%	\$4.8	\$5.1	6.6%	\$5.5	\$4.9	-10.8%	\$6.0	\$6.4	7.4%	\$5.5	\$6.1	10.2%
<b>Central New York</b>		<b>\$547.7</b>	<b>\$546.4</b>	<b>-0.2%</b>	<b>\$123.4</b>	<b>\$130.5</b>	<b>5.7%</b>	<b>\$137.0</b>	<b>\$115.2</b>	<b>-15.9%</b>	<b>\$146.3</b>	<b>\$152.1</b>	<b>3.9%</b>	<b>\$141.0</b>	<b>\$148.6</b>	<b>5.4%</b>
Cayuga	County	\$37.7	\$39.1	3.8%	\$8.5	\$9.2	9.0%	\$9.3	\$8.7	-6.1%	\$10.5	\$11.1	5.5%	\$9.4	\$10.0	6.8%
Auburn	City	\$9.7	\$9.5	-2.6%	\$2.3	\$2.2	-2.0%	\$2.3	\$2.1	-7.9%	\$2.7	\$2.6	-2.3%	\$2.5	\$2.5	1.6%
Cortland	County	\$31.2	\$31.1	-0.3%	\$7.0	\$7.6	8.6%	\$8.0	\$7.2	-10.6%	\$8.4	\$8.1	-3.4%	\$7.8	\$8.3	5.8%
Madison	County	\$30.7	\$32.1	4.6%	\$6.4	\$7.2	11.7%	\$8.0	\$7.0	-11.7%	\$8.5	\$9.4	10.7%	\$7.8	\$8.4	8.9%
Oneida	City	\$4.8	\$5.5	13.2%	\$1.1	\$1.2	7.4%	\$1.2	\$1.4	10.8%	\$1.3	\$1.5	17.5%	\$1.2	\$1.4	16.5%
Onondaga	County	\$371.0	\$361.5	-2.6%	\$84.4	\$87.9	4.1%	\$92.3	\$74.2	-19.5%	\$97.7	\$100.2	2.5%	\$96.6	\$99.2	2.7%
Oswego	County	\$48.1	\$53.1	10.5%	\$10.3	\$11.6	12.2%	\$12.5	\$11.2	-10.3%	\$13.3	\$14.9	11.9%	\$12.0	\$15.5	29.1%
Oswego	City	\$14.5	\$14.5	0.1%	\$3.4	\$3.6	5.5%	\$3.4	\$3.4	-0.3%	\$4.0	\$4.3	7.6%	\$3.8	\$3.3	-12.1%
<b>Finger Lakes</b>		<b>\$818.9</b>	<b>\$807.0</b>	<b>-1.4%</b>	<b>\$182.2</b>	<b>\$195.0</b>	<b>7.0%</b>	<b>\$203.5</b>	<b>\$171.7</b>	<b>-15.7%</b>	<b>\$220.0</b>	<b>\$228.0</b>	<b>3.6%</b>	<b>\$213.1</b>	<b>\$212.3</b>	<b>-0.4%</b>
Genesee	County	\$42.5	\$41.4	-2.5%	\$8.8	\$9.8	11.5%	\$10.9	\$9.1	-16.2%	\$12.0	\$11.5	-4.0%	\$10.8	\$11.0	1.7%
Livingston	County	\$35.5	\$36.3	2.3%	\$7.8	\$8.4	7.2%	\$8.7	\$7.8	-10.4%	\$9.4	\$10.4	10.7%	\$9.6	\$9.7	1.6%
Monroe	County	\$526.0	\$511.2	-2.8%	\$119.0	\$126.0	5.9%	\$130.8	\$108.6	-17.0%	\$139.0	\$144.2	3.8%	\$137.2	\$132.4	-3.5%
Ontario	County	\$88.7	\$86.0	-3.1%	\$19.9	\$21.2	6.9%	\$21.6	\$17.4	-19.8%	\$24.3	\$23.9	-1.9%	\$22.9	\$23.5	2.8%
Orleans	County	\$17.7	\$19.4	9.2%	\$3.8	\$4.4	16.0%	\$4.6	\$4.4	-4.7%	\$4.7	\$5.4	16.1%	\$4.7	\$5.2	10.2%
Seneca	County	\$27.7	\$25.7	-7.5%	\$5.9	\$6.0	1.4%	\$6.7	\$5.2	-23.6%	\$7.8	\$7.4	-4.9%	\$7.2	\$7.0	-2.5%
Wayne	County	\$47.9	\$52.4	9.2%	\$10.5	\$11.5	10.0%	\$12.0	\$12.0	-0.1%	\$13.1	\$14.7	12.3%	\$12.4	\$14.1	14.4%
Wyoming	County	\$19.0	\$20.0	5.1%	\$3.9	\$4.5	15.2%	\$4.7	\$4.3	-9.8%	\$5.5	\$5.9	7.0%	\$4.9	\$5.4	9.5%
Yates	County	\$13.7	\$14.7	6.6%	\$2.6	\$3.1	19.1%	\$3.5	\$3.0	-12.4%	\$4.2	\$4.5	7.5%	\$3.5	\$4.0	15.3%
<b>Long Island</b>		<b>\$2,756.9</b>	<b>\$2,688.1</b>	<b>-2.5%</b>	<b>\$631.7</b>	<b>\$665.1</b>	<b>5.3%</b>	<b>\$685.9</b>	<b>\$521.1</b>	<b>-24.0%</b>	<b>\$747.8</b>	<b>\$754.0</b>	<b>0.8%</b>	<b>\$691.5</b>	<b>\$747.9</b>	<b>8.1%</b>
Nassau	County	\$1243.7	\$1189.3	-4.4%	\$291.0	\$311.0	6.9%	\$306.6	\$223.1	-27.2%	\$327.8	\$322.5	-1.6%	\$318.4	\$332.7	4.5%
Suffolk	County	\$1510.5	\$1496.5	-0.9%	\$340.2	\$353.6	3.9%	\$378.6	\$297.6	-21.4%	\$419.1	\$430.9	2.8%	\$372.5	\$414.4	11.3%
<b>Mid-Hudson</b>		<b>\$1,807.8</b>	<b>\$1,828.8</b>	<b>1.2%</b>	<b>\$406.3</b>	<b>\$464.6</b>	<b>14.3%</b>	<b>\$433.5</b>	<b>\$358.3</b>	<b>-17.4%</b>	<b>\$478.1</b>	<b>\$495.3</b>	<b>3.6%</b>	<b>\$489.9</b>	<b>\$510.7</b>	<b>4.2%</b>
Dutchess	County	\$208.7	\$203.6	-2.5%	\$47.6	\$47.2	-0.8%	\$51.5	\$42.8	-17.0%	\$54.7	\$55.8	2.1%	\$54.9	\$57.8	5.2%
Orange	County	\$300.8	\$281.1	-6.6%	\$67.9	\$71.9	5.9%	\$73.6	\$53.0	-28.0%	\$81.1	\$76.0	-6.3%	\$78.2	\$80.2	2.6%
Putnam	County	\$66.4	\$67.1	1.2%	\$15.0	\$16.1	7.2%	\$16.7	\$13.7	-17.6%	\$18.0	\$18.9	5.3%	\$16.7	\$18.4	10.1%
Rockland	County	\$232.2	\$225.9	-2.7%	\$53.6	\$58.8	9.6%	\$58.1	\$42.9	-26.2%	\$59.2	\$61.6	4.1%	\$61.4	\$62.7	2.1%
Sullivan	County	\$47.3	\$49.6	4.8%	\$8.4	\$10.7	26.9%	\$11.9	\$10.3	-13.4%	\$15.5	\$15.2	-2.5%	\$11.5	\$13.5	17.1%
Ulster	County	\$127.2	\$128.5	1.0%	\$28.0	\$29.9	6.7%	\$31.5	\$26.3	-16.3%	\$34.9	\$36.1	3.6%	\$32.9	\$36.1	9.9%
Westchester	County	\$619.8	\$680.7	9.8%	\$136.3	\$178.3	30.8%	\$139.9	\$133.0	-4.9%	\$162.2	\$180.4	11.2%	\$181.4	\$189.1	4.2%
Mount Vernon	City	\$22.3	\$22.7	2.0%	\$5.7	\$5.7	1.6%	\$5.4	\$4.4	-19.0%	\$5.7	\$6.4	12.3%	\$5.5	\$6.2	12.6%
New Rochelle	City	\$31.0	\$30.8	-0.7%	\$7.1	\$7.8	8.6%	\$7.7	\$6.0	-21.8%	\$8.2	\$8.4	2.5%	\$8.0	\$8.6	8.0%
White Plains	City	\$52.3	\$42.5	-18.8%	\$12.8	\$12.9	0.4%	\$12.5	\$7.9	-37.0%	\$13.1	\$10.4	-21.2%	\$13.8	\$11.4	-17.7%
Yonkers	City	\$98.4	\$94.8	-3.7%	\$23.5	\$25.1	6.5%	\$24.4	\$17.6	-27.9%	\$25.3	\$25.8	1.9%	\$25.2	\$26.4	4.5%

## Appendix: Sales Tax Collections by Region

Region	City/County	Annual (January-December)			January-March			April-June			July-September			October-December		
		2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change
<b>Mohawk Valley</b>		<b>\$286.7</b>	<b>\$291.3</b>	<b>1.6%</b>	<b>\$62.2</b>	<b>\$68.1</b>	<b>9.4%</b>	<b>\$72.3</b>	<b>\$62.2</b>	<b>-14.0%</b>	<b>\$78.1</b>	<b>\$82.5</b>	<b>5.6%</b>	<b>\$74.0</b>	<b>\$78.5</b>	<b>6.1%</b>
Fulton	County	\$22.4	\$23.8	6.2%	\$5.0	\$5.2	4.5%	\$5.4	\$5.2	-4.0%	\$6.1	\$6.7	9.3%	\$5.8	\$6.7	14.0%
	<i>Gloversville</i> City	\$3.9	\$4.0	2.5%	\$1.0	\$0.9	-12.0%	\$0.9	\$1.0	9.9%	\$0.9	\$1.0	9.1%	\$1.0	\$1.1	4.5%
	<i>Johnstown</i> City	\$4.2	\$4.1	-1.6%	\$0.9	\$1.0	9.3%	\$1.0	\$0.9	-12.1%	\$1.1	\$1.1	-1.0%	\$1.1	\$1.1	-1.3%
Hamilton	County	\$4.3	\$4.2	-1.8%	\$0.7	\$0.8	11.3%	\$0.8	\$0.7	-20.0%	\$1.6	\$1.6	-4.0%	\$1.1	\$1.2	6.8%
Herkimer	County	\$34.1	\$34.8	2.1%	\$7.3	\$7.9	8.4%	\$8.3	\$7.6	-8.5%	\$9.8	\$10.1	3.3%	\$8.8	\$9.2	5.5%
Montgomery	County	\$32.9	\$35.1	6.6%	\$7.1	\$8.1	14.0%	\$8.4	\$7.8	-6.8%	\$8.8	\$9.8	11.2%	\$8.6	\$9.4	9.0%
Oneida	County	\$149.5	\$148.8	-0.5%	\$32.6	\$35.9	10.4%	\$38.4	\$30.9	-19.6%	\$40.2	\$41.9	4.1%	\$38.3	\$40.1	4.6%
	<i>Rome</i> City	\$8.1	\$8.4	3.5%	\$1.8	\$1.9	6.2%	\$2.1	\$1.9	-9.7%	\$2.2	\$2.4	8.8%	\$2.0	\$2.2	8.6%
	<i>Utica</i> City	\$11.2	\$11.1	-0.4%	\$2.5	\$2.7	6.9%	\$3.0	\$2.4	-18.3%	\$2.8	\$3.0	9.3%	\$2.9	\$3.0	2.3%
Schoharie	County	\$16.1	\$17.0	5.0%	\$3.4	\$3.7	10.1%	\$3.9	\$3.8	-4.6%	\$4.5	\$4.9	8.0%	\$4.3	\$4.6	6.7%
<b>North Country</b>		<b>\$271.6</b>	<b>\$277.0</b>	<b>2.0%</b>	<b>\$57.9</b>	<b>\$62.7</b>	<b>8.3%</b>	<b>\$66.1</b>	<b>\$60.1</b>	<b>-9.1%</b>	<b>\$77.1</b>	<b>\$80.7</b>	<b>4.7%</b>	<b>\$70.5</b>	<b>\$73.5</b>	<b>4.3%</b>
Clinton	County	\$59.4	\$57.5	-3.2%	\$12.8	\$13.9	8.4%	\$14.7	\$12.5	-15.1%	\$16.0	\$16.0	-0.2%	\$15.9	\$15.2	-4.4%
Essex	County	\$31.8	\$32.1	1.0%	\$6.6	\$7.0	5.6%	\$7.2	\$6.2	-13.2%	\$9.9	\$10.1	1.8%	\$8.1	\$8.8	9.0%
Franklin	County	\$25.0	\$26.8	6.9%	\$5.5	\$5.9	7.9%	\$6.1	\$6.2	2.4%	\$7.1	\$7.7	8.4%	\$6.4	\$6.9	8.8%
Jefferson	County	\$80.2	\$82.4	2.8%	\$16.5	\$18.3	11.0%	\$19.9	\$17.6	-11.8%	\$23.6	\$24.1	2.4%	\$20.2	\$22.5	11.0%
Lewis	County	\$13.0	\$13.5	4.2%	\$2.8	\$3.1	10.9%	\$3.3	\$3.1	-6.9%	\$3.7	\$3.8	3.5%	\$3.3	\$3.6	10.5%
St. Lawrence	County	\$62.2	\$64.6	4.0%	\$13.7	\$14.6	6.0%	\$15.0	\$14.5	-2.9%	\$16.8	\$19.1	13.2%	\$16.7	\$16.5	-0.9%
<b>Southern Tier</b>		<b>\$458.8</b>	<b>\$445.4</b>	<b>-2.9%</b>	<b>\$100.7</b>	<b>\$109.7</b>	<b>8.9%</b>	<b>\$117.3</b>	<b>\$93.3</b>	<b>-20.5%</b>	<b>\$123.3</b>	<b>\$123.2</b>	<b>-0.1%</b>	<b>\$117.5</b>	<b>\$119.2</b>	<b>1.5%</b>
Broome	County	\$141.0	\$140.2	-0.6%	\$32.1	\$35.4	10.3%	\$37.8	\$29.3	-22.6%	\$35.2	\$37.6	6.8%	\$35.9	\$37.9	5.7%
Chemung	County	\$62.6	\$60.7	-3.1%	\$14.8	\$15.5	4.7%	\$15.5	\$12.7	-18.1%	\$16.2	\$16.4	1.3%	\$16.1	\$16.1	-0.4%
Chenango	County	\$24.7	\$25.1	1.6%	\$5.5	\$6.1	10.6%	\$6.2	\$5.2	-16.0%	\$6.7	\$7.0	5.3%	\$6.3	\$6.7	7.2%
	<i>Norwich</i> City	\$1.8	\$1.8	-0.4%	\$0.4	\$0.5	6.0%	\$0.4	\$0.4	-14.5%	\$0.5	\$0.5	6.1%	\$0.5	\$0.5	0.5%
Delaware	County	\$22.2	\$24.6	10.7%	\$3.7	\$5.3	45.8%	\$5.9	\$5.4	-8.2%	\$6.7	\$6.8	2.2%	\$6.0	\$7.1	17.2%
Otsego	County	\$40.4	\$37.5	-7.1%	\$8.1	\$8.9	9.5%	\$9.9	\$8.2	-17.0%	\$12.4	\$10.6	-14.3%	\$10.0	\$9.8	-1.9%
Schuyler	County	\$12.0	\$11.7	-3.0%	\$2.2	\$2.5	17.6%	\$2.9	\$2.2	-24.5%	\$3.9	\$3.7	-4.9%	\$3.1	\$3.3	4.8%
Steuben	County	\$59.8	\$58.3	-2.5%	\$13.0	\$13.9	6.7%	\$14.8	\$12.6	-15.0%	\$16.6	\$16.6	0.0%	\$15.5	\$15.3	-0.9%
Tioga	County	\$24.9	\$24.2	-2.8%	\$5.6	\$5.8	2.9%	\$6.2	\$5.2	-16.4%	\$6.9	\$6.8	-1.2%	\$6.2	\$6.4	3.9%
Tompkins	County	\$56.9	\$51.0	-10.4%	\$12.6	\$13.0	3.2%	\$14.7	\$10.1	-30.8%	\$14.8	\$14.3	-3.9%	\$14.8	\$13.6	-8.3%
	<i>Ithaca</i> City	\$12.3	\$10.4	-15.5%	\$2.7	\$2.8	4.7%	\$3.1	\$2.1	-32.4%	\$3.3	\$2.9	-14.5%	\$3.2	\$2.7	-17.2%
<b>Western New York</b>		<b>\$1,107.8</b>	<b>\$1,093.7</b>	<b>-1.3%</b>	<b>\$248.2</b>	<b>\$266.5</b>	<b>7.4%</b>	<b>\$275.0</b>	<b>\$229.2</b>	<b>-16.7%</b>	<b>\$297.3</b>	<b>\$308.3</b>	<b>3.7%</b>	<b>\$287.2</b>	<b>\$289.7</b>	<b>0.9%</b>
Allegany	County	\$22.4	\$23.6	5.4%	\$5.0	\$5.7	13.7%	\$5.4	\$5.1	-5.7%	\$6.0	\$6.6	10.8%	\$6.0	\$6.2	3.2%
Cattaraugus	County	\$40.2	\$41.0	2.1%	\$9.2	\$9.8	6.6%	\$9.9	\$8.8	-11.5%	\$10.6	\$11.3	6.4%	\$10.4	\$11.1	6.7%
	<i>Olean</i> City	\$4.3	\$4.4	1.6%	\$1.0	\$1.2	17.6%	\$1.1	\$0.9	-20.6%	\$1.1	\$1.2	2.7%	\$1.1	\$1.2	8.3%
	<i>Salamanca</i> City	\$0.7	\$0.7	9.5%	\$0.2	\$0.2	19.1%	\$0.2	\$0.2	-6.0%	\$0.2	\$0.2	8.1%	\$0.2	\$0.2	19.1%
Chautauqua	County	\$71.0	\$72.2	1.7%	\$15.0	\$16.5	10.6%	\$17.8	\$15.7	-12.1%	\$20.2	\$20.8	2.9%	\$17.9	\$19.2	6.8%
Erie	County	\$829.4	\$814.6	-1.8%	\$187.9	\$200.2	6.6%	\$205.6	\$169.7	-17.5%	\$220.8	\$229.0	3.7%	\$215.1	\$215.7	0.3%
Niagara	County	\$129.8	\$129.1	-0.5%	\$27.9	\$30.8	10.4%	\$32.2	\$27.1	-15.9%	\$35.3	\$37.0	4.8%	\$34.4	\$34.2	-0.4%
<b>New York City</b>		<b>\$8,228.7</b>	<b>\$6,692.6</b>	<b>-18.7%</b>	<b>\$1,974.1</b>	<b>\$1,999.3</b>	<b>1.3%</b>	<b>\$2,045.2</b>	<b>\$1,332.0</b>	<b>-34.9%</b>	<b>\$2,058.5</b>	<b>\$1,608.0</b>	<b>-21.9%</b>	<b>\$2,150.8</b>	<b>\$1,753.2</b>	<b>-18.5%</b>
<b>Other Local</b>		<b>\$1,207.7</b>	<b>\$1,019.1</b>	<b>-15.6%</b>	<b>\$280.7</b>	<b>\$290.4</b>	<b>3.4%</b>	<b>\$299.8</b>	<b>\$198.9</b>	<b>-33.7%</b>	<b>\$314.5</b>	<b>\$258.4</b>	<b>-17.9%</b>	<b>\$312.6</b>	<b>\$271.5</b>	<b>-13.2%</b>
<b>Statewide Total</b>		<b>\$18,283.2</b>	<b>\$16,460.3</b>	<b>-10.0%</b>	<b>\$4,243.5</b>	<b>\$4,436.6</b>	<b>4.6%</b>	<b>\$4,535.0</b>	<b>\$3,303.8</b>	<b>-27.1%</b>	<b>\$4,754.7</b>	<b>\$4,303.1</b>	<b>-9.5%</b>	<b>\$4,750.0</b>	<b>\$4,416.8</b>	<b>-7.0%</b>

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

**Notes:** Collections data can reflect technical adjustments and other administrative issues, as well as changes in tax rates, which may require care when analyzing changes over time. Westchester County had a rate increase from 3 percent to 4 percent that took effect in August 2019. 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 the Distressed Provider Assistance Account program.

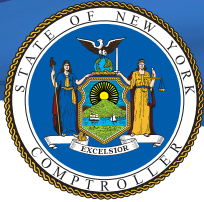
# Notes

---

- <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) AS001 reports. The AS001 reports gross distributions (not net of recent withholdings for AIM-related payments or other State-determined purposes). These same gross numbers are referred to as county "collections" in this report. The rates shown in Figure 1 have been adjusted for a major multiyear technical correction to New York City's collections in 2015. For a more thorough discussion of this adjustment, see the Office of the New York State Comptroller (OSC), 2016 Local Sales Tax Collections, January 31, 2017, at [www.osc.state.ny.us/reports/economic/2016-local-sales-tax-collections.pdf](http://www.osc.state.ny.us/reports/economic/2016-local-sales-tax-collections.pdf).
- <sup>2</sup> "Executive Order No. 202: Declaring a Disaster Emergency in the State of New York," *New York State Governor's Office*, January 7, 2021, at [www.governor.ny.gov/news/no-202-declaring-disaster-emergency-state-new-york](http://www.governor.ny.gov/news/no-202-declaring-disaster-emergency-state-new-york); New York State Department of Labor, *Local Area Unemployment Statistics Program*, accessed on January 7, 2021, at <https://labor.ny.gov/stats/LSLAUS.shtm>; and U.S. Census Bureau, *Monthly Retail Trade Report: Retail and Food Service Sales*, accessed on January 7, 2021, at [www.census.gov/retail/index.html](http://www.census.gov/retail/index.html).
- <sup>3</sup> "Reopening New York," *New York State Governor's Office*, accessed on January 7, 2021, at [www.forward.ny.gov/](http://www.forward.ny.gov/).
- <sup>4</sup> A total of \$14.5 million in county sales tax collections was withheld in May 2020, and an additional \$44.6 million was withheld in December 2020, to make these "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, *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>5</sup> The SFY 2020-21 Enacted Budget requires that \$100 million in county sales tax collections be withheld over the next two years to fund the newly-created Distressed Provider Assistance Account. The first \$50 million is scheduled to be withheld in January 2021. The remaining \$50 million will be split into four separate withholdings, three of which (totaling \$37.5 million) will take place in calendar year 2021; the final withholding of \$12.5 million will occur in January 2022. The State will also withhold \$400 million over two years 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>6</sup> New York State Division of the Budget, *FY 2022 Executive Budget Briefing Book*, p. 9 (Local Government), accessed on January 27, 2021, at [www.budget.ny.gov/pubs/archive/fy22/ex/book/briefingbook.pdf](http://www.budget.ny.gov/pubs/archive/fy22/ex/book/briefingbook.pdf).
- <sup>7</sup> When this report was written, the most recently available taxable sales and purchases data by geography and NAICS industry group was through August 2020. Tax and Finance provides this data by "sales tax quarters," which are different than "calendar year quarters." Data for the March-May and June-August periods are preliminary and subject to change. To view this data, see Tax and Finance, *Taxable Sales and Purchases Quarterly Data beginning March 2013*, at <https://data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginni/ny73-2j3u/data>.
- <sup>8</sup> This category does not include all sales made online. NAICS Industry Group classifications are made by vendor, so sales made online by a retailer that conducts both in-store and online ("non-store") retailing would be classified in the "Retail Trade" sector, based on the classification of the store portion of the activity. For a handy reference of what is and is not in this category, please see the website for the NAICS Association: ([www.naics.com](http://www.naics.com)), especially [www.naics.com/naics-code-description/?code=454110](http://www.naics.com/naics-code-description/?code=454110), which discusses the "Electronic Shopping and Mail-Order Houses" category.
- <sup>9</sup> As of January 2019, out-of-State sellers are required to collect and remit sales taxes even if they do not have a physical presence in New York (referred to as the economic "nexus" policy). In addition, as of June 2019, online marketplace providers, such as eBay or Etsy, are required to collect and remit sales taxes on behalf of third-party vendors (referred to as the "marketplace" provision). For more information on the sales tax collection requirement for marketplace providers in the SFY 2019-20 Enacted Budget, see Tax and Finance, *Memo TSB-M-19(2.1)S*, at [www.tax.ny.gov/pdf/memos/sales/m19-21s.pdf?\\_ga=2.109478981.1320951448.1572373078-1704367820.1547833138](http://www.tax.ny.gov/pdf/memos/sales/m19-21s.pdf?_ga=2.109478981.1320951448.1572373078-1704367820.1547833138).
- <sup>10</sup> Estimated local tax collections are computed using additional taxable sales generated by the economic nexus and marketplace policies in each county and New York City, multiplied by that county's (or NYC's) local tax rate. They do not include the regional 0.375 percent surcharge for the Metropolitan Commuter Transportation District.



# Contacts



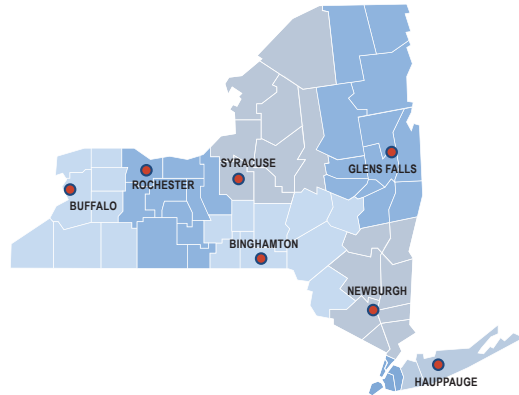
## Office of the NEW YORK STATE COMPTROLLER

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

### Division of Local Government and School Accountability

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

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)



#### Executive • 518.474.4037

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

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

(Audits, Technical Assistance, Accounting and Audit Standards)

#### Local Government and School Accountability

Help Line • 866.321.8503 or 518.408.4934  
(Electronic Filing, Financial Reporting, Justice Courts, Training)

#### Division of Legal Services

Municipal Law Section • 518.474.5586

#### New York State & Local Retirement System Retirement Information Services

Inquiries on Employee Benefits and Programs  
518.474.7736

Technical Assistance is available at any of our Regional Offices

#### BINGHAMTON REGIONAL OFFICE

Tel 607.721.8306 • Fax 607.721.8313 • Email [Muni-Binghamton@osc.ny.gov](mailto:Muni-Binghamton@osc.ny.gov)  
Counties: Broome, Chenango, Cortland, Delaware, Otsego, Schoharie, Sullivan, Tioga, Tompkins

#### BUFFALO REGIONAL OFFICE

Tel 716.847.3647 • Fax 716.847.3643 • Email [Muni-Bufferalo@osc.ny.gov](mailto:Muni-Bufferalo@osc.ny.gov)  
Counties: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming

#### GLENS FALLS REGIONAL OFFICE

Tel 518.793.0057 • Fax 518.793.5797 • Email [Muni-GlensFalls@osc.ny.gov](mailto:Muni-GlensFalls@osc.ny.gov)  
Counties: Albany, Clinton, Essex, Franklin, Fulton, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Warren, Washington

#### HAUPPAUGE REGIONAL OFFICE

Tel 631.952.6534 • Fax 631.952.6091 • Email [Muni-Hauppauge@osc.ny.gov](mailto:Muni-Hauppauge@osc.ny.gov)  
Counties: Nassau, Suffolk

#### NEWBURGH REGIONAL OFFICE

Tel 845.567.0858 • Fax 845.567.0080 • Email [Muni-Newburgh@osc.ny.gov](mailto:Muni-Newburgh@osc.ny.gov)  
Counties: Columbia, Dutchess, Greene, Orange, Putnam, Rockland, Ulster, Westchester

#### ROCHESTER REGIONAL OFFICE

Tel 585.454.2460 • Fax 585.454.3545 • Email [Muni-Rochester@osc.ny.gov](mailto:Muni-Rochester@osc.ny.gov)  
Counties: Cayuga, Chemung, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates

#### SYRACUSE REGIONAL OFFICE

Tel 315.428.4192 • Fax 315.426.2119 • Email [Muni-Syracuse@osc.ny.gov](mailto:Muni-Syracuse@osc.ny.gov)  
Counties: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence

#### STATEWIDE AUDIT

Tel 315.793.2484

---

## Contact

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

110 State Street, 12th floor  
Albany, NY 12236

Tel: (518) 474-4037

Fax: (518) 486-6479

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

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)



Like us on Facebook at [facebook.com/nyscomptroller](https://facebook.com/nyscomptroller)

Follow us on Twitter @[@nyscomptroller](https://twitter.com/nyscomptroller)