

Local Sales Tax Collections Increase by Over 7 Percent in the First Quarter of 2023

Overall Growth Continues to Gradually Return to Pre-Pandemic Rates

Overview

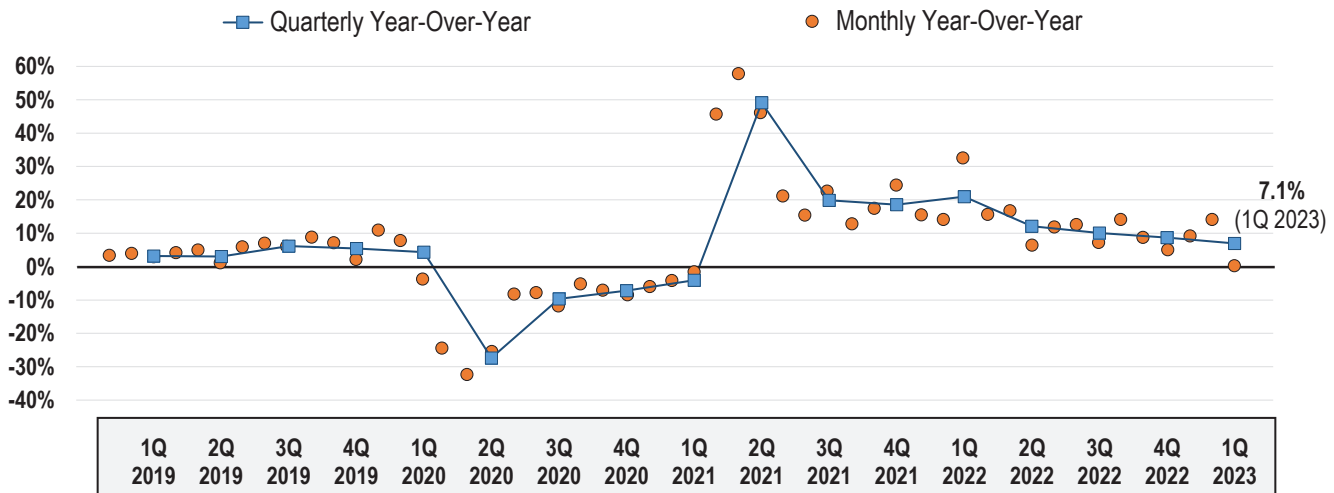
Local government sales tax collections in New York State totaled \$5.5 billion in the first calendar quarter (January-March) of 2023, an increase of 7.1 percent, or nearly \$369 million, compared to the same period last year.¹ (See Figure 1.)

On a monthly basis, robust sales tax increases in both January (9.2 percent) and February (14.1 percent) were followed by slower growth in March (0.3 percent).

Over the past several quarters, overall growth in statewide local collections has been moderating. This may be in keeping with a return to more typical collections patterns: year-over-year growth in the decade immediately prior to the onset of the pandemic in 2020 averaged 4.5 percent.²

Inflation remains one of the factors keeping sales tax growth robust. Despite its recent moderation, the consumer price index still grew an average of 5.8 percent nationally in the January-March quarter over the same period the year before, boosting the cost of taxable purchases.³ In addition, growth in personal consumption, at the national level, was back up during the first quarter after softening a bit at the end of last year.⁴

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 New York State Comptroller (OSC).
Notes: Includes New York City.

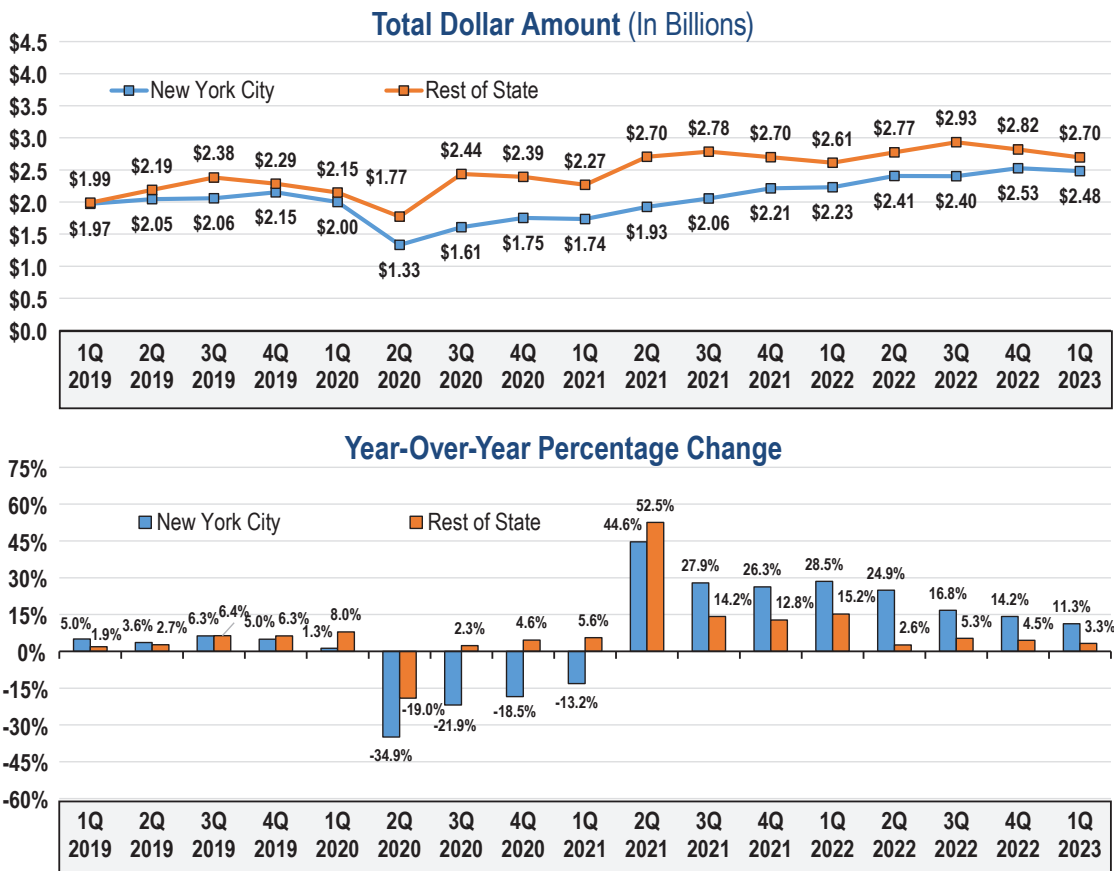
Regional Sales Tax Performance

New York City's strong performance in the first quarter of 2023 also buoyed overall growth in statewide local sales taxes. The City's collections totaled nearly \$2.5 billion, an increase of 11.3 percent – or \$252 million – compared to the same period the previous year. (See Figure 2.)

This marks the eighth consecutive quarter of double-digit growth in City collections, as New York continues to recover from the effects of the pandemic. The steady return of office workers and international visitors – especially with China recently lifting its inbound and outbound COVID-related travel restrictions – continues to strengthen the City's major tourism-related industries such as retail, restaurants, and arts, entertainment and recreation.⁵

On the other hand, collections for the counties and cities in the rest of the State, in aggregate, grew by 3.3 percent (or \$85 million) in the first quarter, closer to the quarterly growth rates seen in 2019 prior to the pandemic's swings.⁶ Sales tax revenue in the rest of the State rebounded to pre-pandemic levels much more quickly than City collections and have been generally strong for the past year or so.

FIGURE 2
Quarterly Local Sales Tax Collections for New York City and Rest of State



Source: Tax and Finance, with calculations by OSC.

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

County and City Collections

Most counties (50 out of 57) experienced year-over-year sales tax increases in the first quarter of 2023, with a few experiencing double-digit growth. (See Figure 3.)

Schuyler County had the strongest growth at 11.7 percent, followed by the counties of Livingston (11.2 percent) and Herkimer (10.7 percent). Conversely, Dutchess County experienced the steepest decline at 7.4 percent.

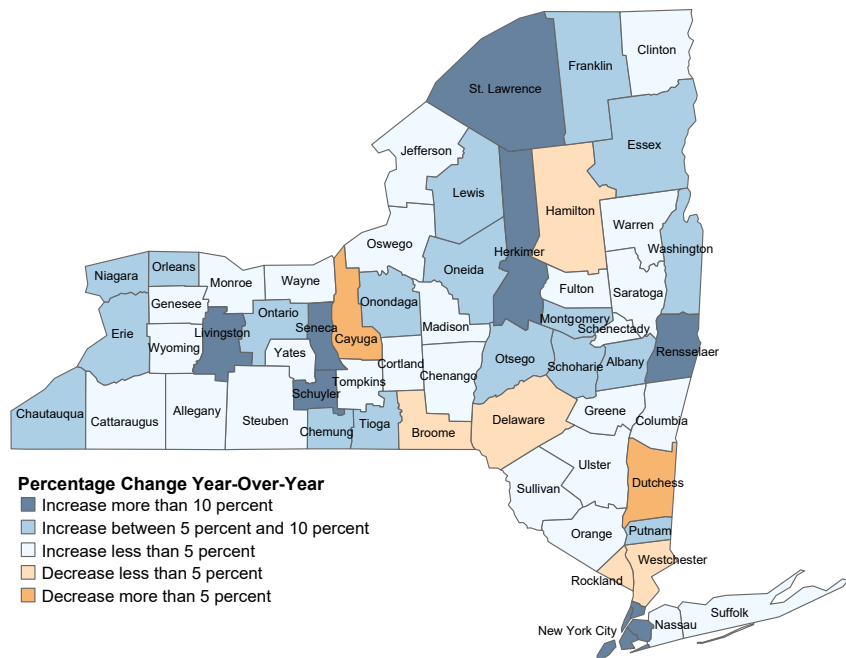
Most (14) of the 18 cities outside of New York City that impose their own sales tax instead of receiving a portion of county collections also experienced growth in the January-March

period.⁷ Saratoga Springs had the strongest year-over-year increase at 13.4 percent, followed by the cities of Norwich (13.3 percent) and Glens Falls (11.4 percent). Of the four cities that saw declines, the City of Auburn experienced the steepest drop at 4.8 percent.

Several factors can affect individual county and city collections growth, and many are not related to broad economic or regional trends. For instance, Tax and Finance regularly makes prior period corrections and late filing changes – referred to in our reports as “technical adjustments” – to correct for earlier sales tax distribution inaccuracies.⁸ These can significantly affect year-over-year changes on a quarterly basis. For example, Sullivan County would have experienced a moderate decline in sales tax collections in the first quarter had they not been more than offset by over \$1.4 million in technical adjustments. Likewise, Albany County would have seen almost no growth at all were it not for the addition of nearly \$7.8 million in technical adjustments. In many cases, smaller counties, and even most cities, can show big changes in collections from factors that would typically not affect larger entities, such as a few large sales in a particular month. Despite some exceptions, looking at the annual collections for every local government can usually provide a better picture of actual sales tax performance in any given year.

(To view collections by region and local taxing jurisdiction for the first quarter of 2023, see the Appendix. To download a detailed spreadsheet with monthly and quarterly analysis, see **Monthly and Quarterly Local Sales Tax Collections by Region.**)

FIGURE 3
Change in County Sales Tax Collections, January-March 2022 to January-March 2023



Source: Tax and Finance, with calculations by OSC.
 Notes: Includes county and New York City collections.

Appendix: Sales Tax Collections by Region, First Quarter (January - March)

Region	City/County	First Quarter (Jan-Mar)			January			February			March		
		2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change
Capital District		\$223.6	\$239.5	7.1%	\$73.21	\$82.69	12.9%	\$57.23	\$72.40	26.5%	\$93.12	\$84.45	-9.3%
Albany	County	\$78.78	\$86.62	9.9%	\$27.29	\$30.47	11.6%	\$17.68	\$26.30	48.8%	\$33.81	\$29.85	-11.7%
Columbia	County	\$14.32	\$14.60	2.0%	\$4.02	\$4.77	18.5%	\$3.32	\$4.29	29.1%	\$6.98	\$5.55	-20.5%
Greene	County	\$10.66	\$10.99	3.1%	\$3.30	\$3.69	12.0%	\$2.77	\$3.29	18.8%	\$4.59	\$4.00	-12.8%
Rensselaer	County	\$27.71	\$30.52	10.1%	\$9.11	\$10.13	11.2%	\$7.73	\$8.97	16.2%	\$10.87	\$11.41	4.9%
Saratoga	County	\$37.17	\$38.88	4.6%	\$12.56	\$13.71	9.1%	\$10.41	\$11.86	13.9%	\$14.20	\$13.31	-6.2%
<i>Saratoga Springs</i>	City	\$3.26	\$3.69	13.4%	\$1.11	\$1.14	3.2%	\$0.91	\$1.04	14.3%	\$1.24	\$1.51	21.8%
Schenectady	County	\$29.96	\$31.33	4.6%	\$8.85	\$10.98	24.1%	\$8.42	\$9.86	17.1%	\$12.69	\$10.49	-17.4%
Warren	County	\$14.27	\$14.93	4.6%	\$4.56	\$5.23	14.6%	\$3.93	\$4.48	14.0%	\$5.78	\$5.22	-9.6%
<i>Glens Falls</i>	City	\$0.99	\$1.11	11.4%	\$0.33	\$0.35	5.0%	\$0.27	\$0.33	20.4%	\$0.39	\$0.43	10.4%
Washington	County	\$6.44	\$6.87	6.7%	\$2.08	\$2.22	6.7%	\$1.80	\$1.98	10.0%	\$2.56	\$2.67	4.4%
Central New York		\$159.1	\$167.0	5.0%	\$53.00	\$55.36	4.5%	\$44.49	\$49.45	11.1%	\$61.59	\$62.18	1.0%
Cayuga	County	\$11.87	\$11.13	-6.2%	\$3.63	\$4.38	20.6%	\$3.12	\$3.69	18.3%	\$5.11	\$3.05	-40.3%
<i>Auburn</i>	City	\$2.72	\$2.59	-4.8%	\$0.92	\$0.96	3.7%	\$0.80	\$0.85	5.4%	\$0.99	\$0.79	-20.8%
Cortland	County	\$9.15	\$9.41	2.9%	\$2.94	\$3.26	11.0%	\$2.51	\$2.84	13.2%	\$3.70	\$3.32	-10.4%
Madison	County	\$8.87	\$9.25	4.2%	\$2.69	\$3.05	13.3%	\$2.28	\$2.63	15.5%	\$3.90	\$3.57	-8.5%
<i>Oneida</i>	City	\$1.55	\$1.53	-1.5%	\$0.48	\$0.57	18.7%	\$0.40	\$0.48	21.5%	\$0.67	\$0.47	-29.5%
Onondaga	County	\$106.7	\$113.8	6.7%	\$36.73	\$36.96	0.6%	\$30.60	\$33.31	8.9%	\$39.37	\$43.58	10.7%
Oswego	County	\$13.86	\$14.55	5.0%	\$4.26	\$4.75	11.7%	\$3.64	\$4.33	19.0%	\$5.96	\$5.46	-8.4%
<i>Oswego</i>	City	\$4.38	\$4.70	7.3%	\$1.35	\$1.44	6.1%	\$1.15	\$1.32	14.6%	\$1.88	\$1.94	3.6%
Finger Lakes		\$234.4	\$245.8	4.9%	\$75.75	\$83.51	10.2%	\$64.41	\$73.26	13.7%	\$94.28	\$89.05	-5.5%
Genesee	County	\$12.35	\$12.95	4.8%	\$3.81	\$4.10	7.8%	\$3.29	\$3.65	11.0%	\$5.26	\$5.20	-1.1%
Livingston	County	\$9.67	\$10.75	11.2%	\$3.18	\$3.51	10.2%	\$2.62	\$3.08	17.4%	\$3.87	\$4.17	7.7%
Monroe	County	\$150.3	\$156.7	4.2%	\$49.15	\$54.60	11.1%	\$41.73	\$47.49	13.8%	\$59.46	\$54.59	-8.2%
Ontario	County	\$25.76	\$27.06	5.0%	\$8.40	\$9.12	8.6%	\$7.14	\$8.18	14.7%	\$10.23	\$9.76	-4.6%
Orleans	County	\$5.30	\$5.69	7.4%	\$1.68	\$1.82	8.7%	\$1.43	\$1.61	12.6%	\$2.19	\$2.26	3.0%
Seneca	County	\$7.06	\$7.80	10.5%	\$2.38	\$2.42	1.5%	\$2.06	\$2.25	9.1%	\$2.62	\$3.13	19.7%
Wayne	County	\$14.25	\$14.84	4.1%	\$4.41	\$4.91	11.3%	\$3.84	\$4.32	12.6%	\$6.00	\$5.61	-6.6%
Wyoming	County	\$5.47	\$5.72	4.5%	\$1.64	\$1.72	5.4%	\$1.41	\$1.55	9.9%	\$2.42	\$2.44	0.7%
Yates	County	\$4.22	\$4.33	2.6%	\$1.10	\$1.31	18.2%	\$0.89	\$1.13	26.8%	\$2.22	\$1.89	-14.8%
Long Island		\$809.9	\$837.7	3.4%	\$267.2	\$290.0	8.5%	\$219.7	\$255.0	16.1%	\$323.1	\$292.7	-9.4%
Nassau	County	\$370.1	\$384.3	3.8%	\$123.3	\$133.4	8.2%	\$101.8	\$117.5	15.5%	\$145.1	\$133.4	-8.1%
Suffolk	County	\$439.3	\$452.4	3.0%	\$143.8	\$156.4	8.7%	\$117.8	\$137.3	16.6%	\$177.8	\$158.8	-10.7%
Mid-Hudson		\$570.5	\$560.1	-1.8%	\$187.7	\$205.0	9.2%	\$153.3	\$177.9	16.0%	\$229.5	\$177.3	-22.8%
Dutchess	County	\$65.21	\$60.39	-7.4%	\$19.91	\$22.35	12.3%	\$16.54	\$19.40	17.3%	\$28.76	\$18.64	-35.2%
Orange	County	\$86.97	\$90.61	4.2%	\$29.92	\$31.43	5.0%	\$23.09	\$28.38	22.9%	\$33.96	\$30.80	-9.3%
Putnam	County	\$19.47	\$20.61	5.8%	\$6.17	\$6.67	8.2%	\$5.05	\$5.98	18.5%	\$8.25	\$7.95	-3.6%
Rockland	County	\$70.46	\$67.60	-4.1%	\$23.72	\$24.87	4.8%	\$19.12	\$21.58	12.9%	\$27.62	\$21.15	-23.4%
Sullivan	County	\$14.43	\$15.05	4.3%	\$4.48	\$5.01	12.0%	\$3.63	\$4.30	18.5%	\$6.33	\$5.74	-9.4%
Ulster	County	\$38.38	\$39.30	2.4%	\$11.64	\$13.16	13.1%	\$10.09	\$11.58	14.8%	\$16.65	\$14.55	-12.6%
Westchester	County	\$214.8	\$205.0	-4.5%	\$71.03	\$79.25	11.6%	\$58.43	\$67.44	15.4%	\$85.29	\$58.30	-31.6%
<i>Mount Vernon</i>	City	\$7.11	\$7.14	0.5%	\$2.45	\$2.48	1.3%	\$1.94	\$2.24	15.6%	\$2.72	\$2.42	-11.0%
<i>New Rochelle</i>	City	\$9.55	\$9.74	2.0%	\$2.98	\$3.32	11.6%	\$2.47	\$2.99	21.4%	\$4.11	\$3.43	-16.6%
<i>White Plains</i>	City	\$13.78	\$14.36	4.2%	\$5.14	\$5.22	1.6%	\$4.27	\$4.13	-3.3%	\$4.37	\$5.01	14.6%
<i>Yonkers</i>	City	\$29.83	\$29.66	-0.6%	\$10.05	\$10.96	9.0%	\$8.53	\$9.62	12.8%	\$11.24	\$9.08	-19.3%

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		2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change	2022 (millions)	2023 (millions)	Percentage Change
Mohawk Valley		\$83.6	\$88.8	6.3%	\$26.20	\$29.01	10.7%	\$22.17	\$25.96	17.1%	\$35.20	\$33.85	-3.8%
Fulton	County	\$6.63	\$6.79	2.4%	\$2.05	\$2.26	9.8%	\$1.72	\$1.99	15.6%	\$2.86	\$2.55	-10.8%
Gloversville	City	\$1.07	\$1.10	2.9%	\$0.38	\$0.39	4.3%	\$0.32	\$0.35	11.8%	\$0.38	\$0.36	-5.8%
Johnstown	City	\$1.29	\$1.32	2.3%	\$0.37	\$0.45	20.8%	\$0.32	\$0.38	17.4%	\$0.60	\$0.49	-17.4%
Hamilton	County	\$0.98	\$0.97	-1.4%	\$0.30	\$0.32	9.0%	\$0.24	\$0.28	16.0%	\$0.44	\$0.36	-18.0%
Herkimer	County	\$9.51	\$10.53	10.7%	\$2.95	\$3.32	12.6%	\$2.50	\$2.96	18.5%	\$4.06	\$4.25	4.6%
Montgomery	County	\$10.08	\$10.96	8.7%	\$3.15	\$3.36	6.7%	\$2.64	\$3.09	17.1%	\$4.29	\$4.50	4.9%
Oneida	County	\$43.53	\$46.22	6.2%	\$13.77	\$15.30	11.1%	\$11.70	\$13.81	18.0%	\$18.06	\$17.11	-5.3%
Rome	City	\$2.35	\$2.51	6.8%	\$0.76	\$0.82	7.4%	\$0.67	\$0.74	11.7%	\$0.91	\$0.94	2.8%
Utica	City	\$3.26	\$3.28	0.8%	\$1.01	\$1.16	14.3%	\$0.85	\$0.93	9.2%	\$1.39	\$1.19	-14.2%
Schoharie	County	\$4.86	\$5.14	5.7%	\$1.46	\$1.63	11.6%	\$1.20	\$1.42	17.6%	\$2.20	\$2.10	-4.7%
North Country		\$76.5	\$81.7	6.8%	\$24.45	\$27.41	12.1%	\$20.84	\$24.41	17.2%	\$31.20	\$29.84	-4.4%
Clinton	County	\$16.40	\$17.18	4.7%	\$5.44	\$5.87	7.8%	\$4.73	\$5.25	11.0%	\$6.23	\$6.06	-2.7%
Essex	County	\$8.90	\$9.45	6.3%	\$2.86	\$3.22	12.6%	\$2.42	\$2.78	14.6%	\$3.61	\$3.46	-4.3%
Franklin	County	\$7.37	\$8.10	9.9%	\$2.29	\$2.66	15.8%	\$1.94	\$2.42	24.7%	\$3.13	\$3.03	-3.5%
Jefferson	County	\$22.34	\$23.06	3.2%	\$6.99	\$7.70	10.2%	\$5.95	\$6.85	15.0%	\$9.39	\$8.51	-9.4%
Lewis	County	\$3.97	\$4.17	5.2%	\$1.10	\$1.31	19.3%	\$0.94	\$1.15	21.8%	\$1.93	\$1.72	-10.9%
St. Lawrence	County	\$17.43	\$19.19	10.1%	\$5.76	\$6.45	11.8%	\$4.84	\$5.79	19.5%	\$6.82	\$6.96	2.0%
Ogdensburg	City	NA	\$0.50	NA	NA	\$0.21	NA	NA	\$0.17	NA	\$0.09	\$0.11	30.6%
Southern Tier		\$133.6	\$136.8	2.4%	\$42.24	\$47.06	11.4%	\$36.00	\$42.05	16.8%	\$55.36	\$47.68	-13.9%
Broome	County	\$44.48	\$43.41	-2.4%	\$13.82	\$15.97	15.6%	\$12.01	\$14.37	19.6%	\$18.64	\$13.07	-29.9%
Chemung	County	\$17.49	\$18.81	7.6%	\$6.12	\$6.37	4.0%	\$5.03	\$5.60	11.4%	\$6.34	\$6.84	8.0%
Chenango	County	\$7.33	\$7.53	2.7%	\$2.30	\$2.44	5.7%	\$1.84	\$2.18	18.6%	\$3.18	\$2.91	-8.6%
Norwich	City	\$0.61	\$0.70	13.3%	\$0.18	\$0.22	24.4%	\$0.14	\$0.19	36.4%	\$0.29	\$0.28	-4.5%
Delaware	County	\$7.35	\$7.32	-0.4%	\$2.01	\$2.53	26.0%	\$1.79	\$2.19	22.8%	\$3.55	\$2.59	-27.1%
Otsego	County	\$10.38	\$11.04	6.3%	\$3.26	\$3.53	8.3%	\$2.82	\$3.12	10.5%	\$4.30	\$4.39	2.1%
Schuyler	County	\$2.86	\$3.19	11.7%	\$0.88	\$0.97	10.5%	\$0.70	\$0.87	23.3%	\$1.28	\$1.35	6.0%
Steuben	County	\$17.07	\$17.77	4.1%	\$5.32	\$5.78	8.5%	\$4.47	\$5.33	19.3%	\$7.27	\$6.67	-8.4%
Tioga	County	\$7.53	\$8.11	7.7%	\$2.39	\$2.61	9.3%	\$2.14	\$2.35	9.8%	\$3.00	\$3.15	4.9%
Tompkins	County	\$15.22	\$15.61	2.5%	\$4.96	\$5.43	9.5%	\$4.19	\$4.83	15.3%	\$6.07	\$5.34	-11.9%
Ithaca	City	\$3.27	\$3.31	1.3%	\$0.99	\$1.21	21.7%	\$0.85	\$1.02	20.9%	\$1.43	\$1.08	-24.4%
Western New York		\$320.0	\$339.1	6.0%	\$103.8	\$116.5	12.2%	\$87.03	\$103.5	18.9%	\$129.1	\$119.1	-7.8%
Allegany	County	\$7.09	\$7.19	1.3%	\$2.15	\$2.42	12.7%	\$1.99	\$2.17	9.2%	\$2.95	\$2.59	-12.2%
Cattaraugus	County	\$12.33	\$12.50	1.4%	\$3.88	\$4.30	10.8%	\$3.36	\$3.68	9.6%	\$5.09	\$4.52	-11.2%
Olean	City	\$1.31	\$1.25	-4.6%	\$0.44	\$0.45	1.7%	\$0.36	\$0.35	-3.0%	\$0.51	\$0.45	-11.3%
Salamanca	City	\$0.21	\$0.22	2.3%	\$0.074	\$0.074	1.1%	\$0.057	\$0.065	14.1%	\$0.084	\$0.081	-4.6%
Chautauqua	County	\$19.79	\$21.45	8.4%	\$6.36	\$6.77	6.5%	\$5.46	\$5.99	9.8%	\$7.97	\$8.68	9.0%
Erie	County	\$240.0	\$253.9	5.8%	\$78.35	\$88.01	12.3%	\$65.11	\$78.56	20.7%	\$96.52	\$87.32	-9.5%
Niagara	County	\$36.88	\$39.97	8.4%	\$11.79	\$13.58	15.1%	\$10.05	\$11.92	18.5%	\$15.03	\$14.48	-3.7%
New York City		\$2,231.1	\$2,482.9	11.3%	\$775.4	\$843.6	8.8%	\$643.3	\$717.8	11.6%	\$812.4	\$921.5	13.4%
Other Local		\$323.0	\$354.4	9.7%	\$105.5	\$113.8	7.9%	\$87.39	\$97.10	11.1%	\$130.1	\$143.5	10.3%
Statewide Total		\$5,165.2	\$5,533.8	7.1%	\$1,734.4	\$1,893.8	9.2%	\$1,435.9	\$1,638.8	14.1%	\$1,995.0	\$2,001.2	0.3%

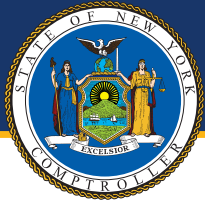
Source: Tax and Finance, with calculations by OSC.

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 This was the average statewide annual growth rate from 2010 to 2019.
- ³ 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>.
- ⁴ Federal Reserve Bank of St. Louis, “FRED Economic Data: Real Personal Consumption Expenditures, at <https://fred.stlouisfed.org/series/PCEC96>.
- ⁵ OSC, *Review of the Financial Plan of the City of New York*, February 2023, at www.osc.state.ny.us/files/reports/osdc/pdf/report-16-2023.pdf; Federal Reserve, “Beige Book,” at www.federalreserve.gov/monetarypolicy/publications/beige-book-default.htm; and U.S. Embassy and Consulates in China, “COVID-19 Information,” January 27, 2023, at <https://china.usembassy-china.org.cn/covid-19-information/>.
- ⁶ “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.
- ⁷ The City of Ogdensburg did not begin imposing its own sales tax until March 2022.
- ⁸ 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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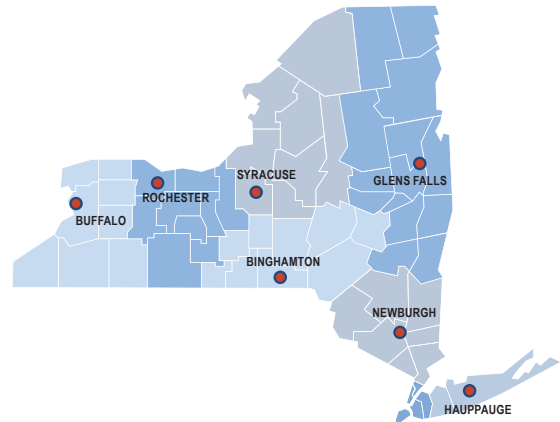
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