

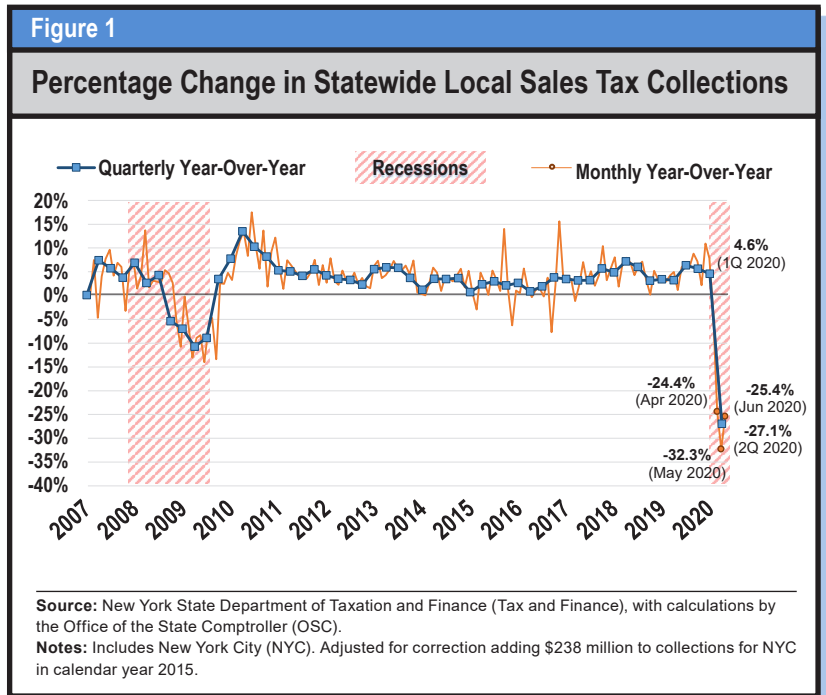
Second Quarter Local Sales Tax Collections Down Significantly; June Collections Improve for Most Regions

Statewide Analysis

June 2020 sales tax data showed mixed results for local governments. Year-over-year statewide local collections were down 25.4 percent, a slight improvement over the 32.3 percent drop in May and slightly higher than the 24.4 percent decrease in April. However, sales tax performance for June varied considerably, with many counties in regions that began reopening sooner seeing growth over June of 2019, and New York City having a particularly steep decline (see page 2 for more details).

For the second calendar quarter (April-June) overall, local sales tax collections declined significantly in all parts of the state, with the statewide total down 27.1 percent, or \$1.2 billion, over the same quarter in 2019.¹ (See Figure 1.)

The COVID-19 pandemic shuttered many businesses in mid-March, caused spikes in unemployment and a national recession, and was the main driver of quarterly sales tax declines, which were especially steep in April and May.² By early June, most retail stores and offices in upstate regions were conditionally permitted to reopen under strict safety guidelines, while downstate regions were not permitted to reopen as soon, especially New York City.³ The second quarter drops came after a 4.6 percent increase in first quarter (January-March) collections, the strength of which was partly due to better collection of taxes on internet sales from small, out-of-state merchants (see page 3 for more details).



Regional Overview

Collections in the second quarter of 2020 declined in every region over the same period in 2019, after relatively strong growth in most regions in the first quarter. (See Figure 2.)

The largest drop was in New York City, which was hit earliest and hardest by the pandemic and has been last to reopen businesses. New York City's second quarter decrease of 34.9 percent was the steepest quarterly drop, regionally, with deepening year-over-year collection declines in April (-23 percent), May (-32 percent) and June (-46 percent). (See Figure 3.)

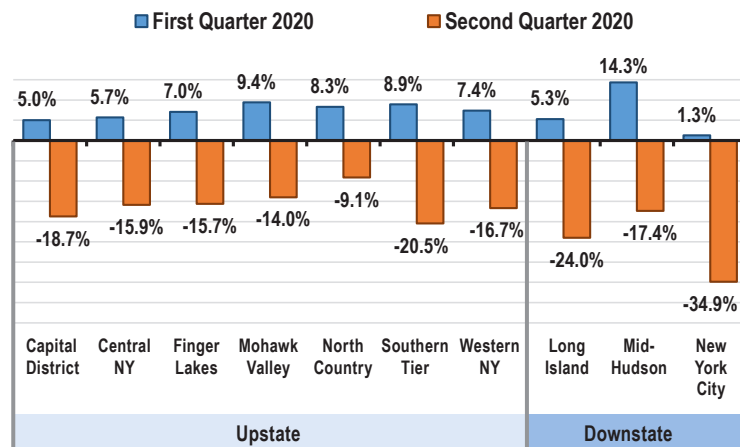
Every region outside of New York City saw an improvement in June, after steep drops in April and May. Many upstate counties saw actual year-over-year growth – sometimes strong growth – in June collections. While the North Country's growth was especially strong (18.6 percent), four other upstate regions also saw an increase in June collections overall.

Even in regions where declines continued into June, the size of the decreases moderated. (The Mid-Hudson region's 5.1 percent drop, however, would have been larger if not for a tax rate increase in Westchester County that took effect in August 2019.)

For more detailed monthly and quarterly regional analysis of local sales tax collections, including county and city collections, see the Appendix on page 6. For monthly totals, see [Monthly and Quarterly Local Sales Tax Collections by Region](#).

Figure 2

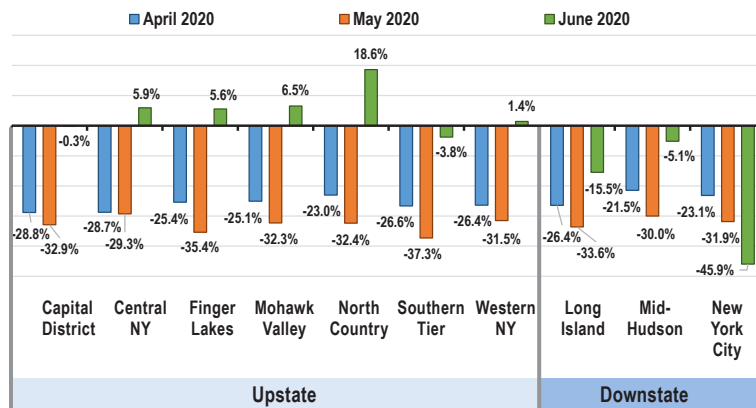
Quarterly Year-Over-Year Change in Local Sales Tax Collections by Region, First Half of 2020



Source: Tax and Finance, with calculations by OSC.
Notes: Includes county and city sales taxes.

Figure 3

Monthly Year-Over-Year Change in Local Sales Tax Collections by Region, April to June 2020



Source: Tax and Finance, with calculations by OSC.
Notes: Includes county and city sales taxes.

Improved Collections on Internet-Based Sales

As noted in previous reports, the State has recently improved the collection of taxes on sales made by smaller out-of-state vendors to New York residents. (Most of the largest online retailers, such as Amazon, have been collecting and remitting sales taxes for several years.) 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).⁴ In addition, as of June 2019, online marketplace providers, such as eBay and Etsy, are required to collect and remit sales taxes on behalf of third-party vendors (referred to as the “marketplace” provision).⁵

The Department of Taxation and Finance has been tracking total taxable sales made by vendors registered under these new improvements, based on their quarterly filings with the Department, and has just released preliminary data for the March 2019 to February 2020 period.⁶ (See Figure 4.)

During this period, marketplace and nexus vendors were responsible for \$8.8 billion, or 2.2 percent, of the \$400 billion in total taxable sales. This helped to boost statewide taxable sales to 4.8 percent over the previous 12 months; without the addition of these sales, the growth would have been closer to 2.5 percent.⁷

Figure 4

Impact of Taxable Sales from Marketplace and Nexus Vendors, March 2019 to February 2020

County	Taxable Sales (In Millions)		Marketplace and Nexus Sales as a Share of All Sales	Estimated Local Taxes Collected from Marketplace and Nexus Sales (In Millions)
	Marketplace and Nexus Vendors	All Vendors		
Albany	\$151.8	\$7,098.6	2.1%	\$6.1
Allegany	\$19.6	\$504.3	3.9%	\$0.9
Broome	\$77.7	\$3,556.0	2.2%	\$3.1
Cattaraugus	\$29.0	\$1,153.0	2.5%	\$1.2
Cayuga	\$29.3	\$1,199.1	2.4%	\$1.2
Chautauqua	\$41.2	\$1,796.1	2.3%	\$1.6
Chemung	\$32.5	\$1,586.0	2.0%	\$1.3
Chenango	\$17.1	\$666.3	2.6%	\$0.7
Clinton	\$41.4	\$1,501.1	2.8%	\$1.7
Columbia	\$29.1	\$1,125.7	2.6%	\$1.2
Cortland	\$18.3	\$786.9	2.3%	\$0.7
Delaware	\$19.0	\$592.3	3.2%	\$0.8
Dutchess	\$157.7	\$5,543.5	2.8%	\$5.9
Erie	\$393.7	\$17,618.7	2.2%	\$18.7
Essex	\$21.5	\$802.8	2.7%	\$0.9
Franklin	\$22.5	\$657.6	3.4%	\$0.9
Fulton	\$21.8	\$766.3	2.8%	\$0.9
Genesee	\$23.4	\$1,077.5	2.2%	\$0.9
Greene	\$21.2	\$875.1	2.4%	\$0.8
Hamilton	\$3.1	\$109.8	2.8%	\$0.1
Herkimer	\$24.3	\$806.8	3.0%	\$1.0
Jefferson	\$49.4	\$2,021.5	2.4%	\$2.0
Lewis	\$10.4	\$331.3	3.1%	\$0.4
Livingston	\$26.6	\$897.0	3.0%	\$1.1
Madison	\$29.9	\$889.8	3.4%	\$1.2
Monroe	\$313.5	\$13,271.5	2.4%	\$12.5
Montgomery	\$19.2	\$837.3	2.3%	\$0.8
Nassau	\$754.5	\$29,645.2	2.5%	\$32.1
New York City	\$3,343.9	\$180,202.9	1.9%	\$150.5
Niagara	\$107.5	\$3,568.5	3.0%	\$4.3
Oneida	\$85.9	\$3,582.6	2.4%	\$4.1
Onondaga	\$197.1	\$9,368.0	2.1%	\$7.9
Ontario	\$50.9	\$2,572.2	2.0%	\$1.8
Orange	\$185.6	\$8,063.7	2.3%	\$7.0
Orleans	\$15.8	\$452.1	3.5%	\$0.6
Oswego	\$48.0	\$1,215.8	3.9%	\$1.9
Otsego	\$27.4	\$1,022.4	2.7%	\$1.1
Putnam	\$60.8	\$1,657.7	3.7%	\$2.4
Rensselaer	\$73.7	\$2,401.2	3.1%	\$2.9
Rockland	\$143.2	\$5,748.8	2.5%	\$5.7
Saratoga	\$121.9	\$4,814.4	2.5%	\$3.7
Schenectady	\$65.6	\$2,607.4	2.5%	\$2.6
Schoharie	\$13.8	\$412.4	3.3%	\$0.6
Schuyler	\$8.1	\$303.8	2.7%	\$0.3
Seneca	\$13.7	\$689.0	2.0%	\$0.5
St. Lawrence	\$50.4	\$1,559.4	3.2%	\$2.0
Steuben	\$41.2	\$1,505.2	2.7%	\$1.6
Suffolk	\$870.9	\$36,352.1	2.4%	\$37.0
Sullivan	\$38.8	\$1,216.8	3.2%	\$1.6
Tioga	\$18.0	\$638.1	2.8%	\$0.7
Tompkins	\$49.1	\$1,716.4	2.9%	\$2.0
Ulster	\$95.7	\$3,215.7	3.0%	\$3.8
Warren	\$32.8	\$1,996.1	1.6%	\$1.0
Washington	\$25.6	\$727.8	3.5%	\$0.8
Wayne	\$34.4	\$1,212.2	2.8%	\$1.4
Westchester	\$537.9	\$22,674.4	2.4%	\$21.5
Wyoming	\$15.7	\$490.4	3.2%	\$0.6
Yates	\$10.2	\$351.9	2.9%	\$0.4
Total	\$8,782.6	\$400,057.1	2.2%	\$372.9

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.

Computing a tax liability based on local tax rates, the Office of the State Comptroller (OSC) estimates that the nexus and marketplace improvements generated approximately \$373 million in local sales taxes over the course of the year.⁸ Sales in New York City account for over \$150 million, or 40 percent of this total. Sales in the five next most populous counties – Suffolk, Nassau, Westchester, Erie and Monroe – generated another \$122 million (nearly one third of the total). The other 52 counties in the State were responsible for nearly \$101 million of these additional revenues over this period, or about 27 percent of the total.

In anticipation of the local revenue increases from the nexus and marketplace sales tax enhancements, the State Fiscal Year (SFY) 2019-20 Enacted Budget required that OSC withhold \$59 million annually in county sales tax collections to make payments to 1,325 towns and villages which had received State-funded Aid and Incentives for Municipalities (AIM) aid prior to SFY 2019-20. These payments are referred to as “AIM-related payments.”⁹ In addition, a portion of New York City’s sales tax collections are withheld annually as capital funding for the Metropolitan Transportation Authority. A total of \$127.5 million was withheld from New York City in SFY 2019-20 and the amounts to be withheld will increase each year.¹⁰

Notes

- ¹ Unless otherwise noted, all sales tax collections data in this report are taken from the AS001 reports of the New York State Department of Taxation and Finance (Tax and Finance). This report reflects those revenue distributions, which are called collections in this report. The sales tax distributions that counties and cities receive from the State in any given month may reflect sales tax payments remitted to the State from vendors over several sales tax liability periods. For monthly sales tax activity by liability period, see Tax and Finance, *ST10TC reports*, at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm. 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.
- ² New York State Department of Labor, *Local Area Unemployment Statistics Program*, accessed on July 8, 2020, www.labor.ny.gov/stats/laus.asp; "Determination of the February 2020 Peak in US Economic Activity", *National Bureau of Economic Research*, June 8, 2020, www.nber.org/cycles/june2020.html.
- ³ "Reopening New York," *New York State Governor's Office*, accessed on July 9, 2020, www.forward.ny.gov/.
- ⁴ The June 2018 U.S. Supreme Court decision, *South Dakota v. Wayfair*, allowed for the State to create the economic nexus policy. For more information on the actions taken by the State in reaction to the *South Dakota v. Wayfair* decision, see Tax and Finance, *Notice N-19-1*, at www.tax.ny.gov/pdf/notices/n19-1.pdf?_ga=2.216428694.1870757572.1547751280-2145156823.1547751280.
- ⁵ For more information on the sales tax collection requirement for marketplace providers in the State Fiscal Year 2019-20 Enacted Budget, see Tax and Finance, *Memo TSB-M-19(2.1)S*, at www.tax.ny.gov/pdf/memos/sales/m19-2-1s.pdf?_ga=2.109478981.1320951448.1572373078-1704367820.1547833138.
- ⁶ The reporting quarters are March-May 2019, June-August 2019, September-November 2019, and December 2019-February 2020.
- ⁷ All data are preliminary and subject to change.
- ⁸ 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.
- ⁹ For more information on the State's efforts to "eliminate the internet tax advantage," see New York State, FY 2020 Enacted Budget Financial Plan, p. 91, at www.budget.ny.gov/pubs/archive/fy20/enac/fy20fp-en.pdf. The State Fiscal Year 2019-20 Enacted Budget called for \$59 million in statewide county collections to be withheld for "AIM-related payments." A total of \$44.6 million was withheld in December 2019 and the remaining \$14.4 million was withheld in May 2020. The 2020-21 Budget calls for the same.
- ¹⁰ "Follow the Money: The MTA's New Revenues," *Citizens Budget Commission*, April 5, 2019, www.cbcny.org/research/follow-money.

Appendix: Sales Tax Collections by Region

Region	City/ County	April-June			April			May			June		
		2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change	2019 (millions)	2020 (millions)	Percentage Change
Capital District		\$199.2	\$161.9	-18.7%	\$59.9	\$42.6	-28.8%	\$60.4	\$40.5	-32.9%	\$78.9	\$78.7	-0.3%
Albany	County	\$73.1	\$54.9	-25.0%	\$23.0	\$15.6	-32.3%	\$21.9	\$15.4	-29.5%	\$28.2	\$23.8	-15.6%
Columbia	County	\$11.3	\$9.8	-13.2%	\$3.1	\$2.4	-23.7%	\$3.2	\$2.1	-34.4%	\$5.0	\$5.3	6.9%
Greene	County	\$8.4	\$8.0	-5.7%	\$2.4	\$1.8	-26.0%	\$2.5	\$1.8	-24.7%	\$3.6	\$4.3	20.9%
Rensselaer	County	\$23.9	\$21.2	-11.2%	\$7.2	\$5.3	-26.8%	\$7.7	\$4.7	-38.8%	\$9.0	\$11.2	25.1%
Saratoga	County	\$32.5	\$27.2	-16.2%	\$10.0	\$7.4	-26.0%	\$10.0	\$6.5	-35.6%	\$12.4	\$13.4	7.5%
Saratoga Springs	City	\$3.2	\$2.3	-27.2%	\$0.9	\$0.7	-25.2%	\$0.9	\$0.6	-29.3%	\$1.5	\$1.1	-27.2%
Schenectady	County	\$27.0	\$21.7	-19.6%	\$7.6	\$5.4	-28.9%	\$8.4	\$5.3	-36.7%	\$11.0	\$11.0	-0.3%
Warren	County	\$13.4	\$11.1	-16.9%	\$3.8	\$2.8	-26.3%	\$4.0	\$2.8	-28.4%	\$5.5	\$5.4	-2.0%
Glens Falls	City	\$0.9	\$0.7	-16.5%	\$0.2	\$0.2	-24.4%	\$0.3	\$0.2	-38.3%	\$0.4	\$0.4	3.2%
Washington	County	\$5.5	\$4.9	-10.8%	\$1.6	\$1.1	-28.6%	\$1.7	\$1.1	-35.5%	\$2.3	\$2.7	19.9%
Central New York		\$137.0	\$115.2	-15.9%	\$42.7	\$30.4	-28.7%	\$42.7	\$30.2	-29.3%	\$51.6	\$54.6	5.9%
Cayuga	County	\$9.3	\$8.7	-6.1%	\$2.9	\$2.1	-26.7%	\$2.9	\$1.9	-33.9%	\$3.6	\$4.7	32.6%
Auburn	City	\$2.3	\$2.1	-7.9%	\$0.7	\$0.5	-23.7%	\$0.7	\$0.4	-33.0%	\$1.0	\$1.2	20.0%
Cortland	County	\$8.0	\$7.2	-10.6%	\$2.3	\$1.7	-25.4%	\$2.3	\$1.6	-29.9%	\$3.3	\$3.8	13.2%
Madison	County	\$8.0	\$7.0	-11.7%	\$2.6	\$1.6	-40.0%	\$2.2	\$1.7	-23.5%	\$3.1	\$3.8	20.2%
Oneida	City	\$1.2	\$1.4	10.8%	\$0.4	\$0.3	-31.7%	\$0.4	\$0.3	-39.8%	\$0.4	\$0.8	100.2%
Onondaga	County	\$92.3	\$74.2	-19.5%	\$29.5	\$20.6	-30.2%	\$29.3	\$21.0	-28.2%	\$33.4	\$32.6	-2.5%
Oswego	County	\$12.5	\$11.2	-10.3%	\$3.6	\$2.8	-21.8%	\$3.7	\$2.5	-33.8%	\$5.2	\$5.9	14.5%
Oswego	City	\$3.4	\$3.4	-0.3%	\$0.7	\$0.8	15.6%	\$1.2	\$0.8	-34.0%	\$1.5	\$1.8	18.8%
Finger Lakes		\$203.5	\$171.7	-15.7%	\$59.4	\$44.3	-25.4%	\$60.5	\$39.1	-35.4%	\$83.6	\$88.2	5.6%
Genesee	County	\$10.9	\$9.1	-16.2%	\$3.0	\$2.3	-24.6%	\$3.3	\$2.4	-29.7%	\$4.5	\$4.5	-0.5%
Livingston	County	\$8.7	\$7.8	-10.4%	\$2.6	\$1.8	-30.8%	\$2.6	\$1.6	-38.6%	\$3.5	\$4.4	25.5%
Monroe	County	\$130.8	\$108.6	-17.0%	\$38.7	\$29.1	-24.8%	\$39.2	\$24.9	-36.7%	\$52.9	\$54.7	3.4%
Ontario	County	\$21.6	\$17.4	-19.8%	\$6.2	\$4.6	-25.5%	\$6.4	\$4.4	-32.1%	\$9.0	\$8.4	-7.2%
Orleans	County	\$4.6	\$4.4	-4.7%	\$1.4	\$0.9	-36.9%	\$1.3	\$0.9	-29.6%	\$1.9	\$2.6	37.6%
Seneca	County	\$6.7	\$5.2	-23.6%	\$1.9	\$1.5	-19.5%	\$1.9	\$1.3	-30.6%	\$3.0	\$2.3	-21.8%
Wayne	County	\$12.0	\$12.0	-0.1%	\$3.4	\$2.6	-25.2%	\$3.5	\$2.3	-35.5%	\$5.1	\$7.1	41.4%
Wyoming	County	\$4.7	\$4.3	-9.8%	\$1.3	\$0.9	-30.3%	\$1.3	\$0.9	-35.3%	\$2.1	\$2.5	19.8%
Yates	County	\$3.5	\$3.0	-12.4%	\$0.9	\$0.7	-26.2%	\$0.9	\$0.6	-31.8%	\$1.7	\$1.8	4.4%
Long Island		\$685.9	\$521.1	-24.0%	\$202.6	\$149.0	-26.4%	\$200.9	\$133.3	-33.6%	\$282.4	\$238.8	-15.5%
Nassau	County	\$306.6	\$223.1	-27.2%	\$91.1	\$67.3	-26.1%	\$91.0	\$60.3	-33.8%	\$124.5	\$95.6	-23.2%
Suffolk	County	\$378.6	\$297.6	-21.4%	\$111.4	\$81.6	-26.7%	\$109.7	\$72.9	-33.5%	\$157.5	\$143.0	-9.2%
Mid-Hudson		\$433.5	\$358.3	-17.4%	\$128.1	\$100.6	-21.5%	\$129.0	\$90.3	-30.0%	\$176.5	\$167.4	-5.1%
Dutchess	County	\$51.5	\$42.8	-17.0%	\$15.0	\$10.9	-27.0%	\$15.4	\$9.9	-35.3%	\$21.1	\$21.9	3.5%
Orange	County	\$73.6	\$53.0	-28.0%	\$22.0	\$16.5	-25.2%	\$22.1	\$14.5	-34.3%	\$29.5	\$22.0	-25.3%
Putnam	County	\$16.7	\$13.7	-17.6%	\$4.7	\$3.6	-23.6%	\$5.1	\$3.1	-38.9%	\$6.9	\$7.1	2.1%
Rockland	County	\$58.1	\$42.9	-26.2%	\$16.5	\$11.5	-30.6%	\$16.6	\$10.8	-35.0%	\$25.0	\$20.6	-17.4%
Sullivan	County	\$11.9	\$10.3	-13.4%	\$3.6	\$2.5	-32.1%	\$3.7	\$2.2	-41.1%	\$4.6	\$5.7	23.7%
Ulster	County	\$31.5	\$26.3	-16.3%	\$8.9	\$6.3	-29.1%	\$9.1	\$5.8	-35.7%	\$13.5	\$14.2	5.1%
Westchester	County	\$139.9	\$133.0	-4.9%	\$41.8	\$38.1	-8.9%	\$42.1	\$33.9	-19.5%	\$56.0	\$61.0	9.0%
Mount Vernon	City	\$5.4	\$4.4	-19.0%	\$1.7	\$1.2	-32.0%	\$1.6	\$1.0	-34.6%	\$2.1	\$2.2	3.4%
New Rochelle	City	\$7.7	\$6.0	-21.8%	\$2.3	\$1.6	-27.4%	\$2.3	\$1.6	-31.0%	\$3.1	\$2.8	-11.0%
White Plains	City	\$12.5	\$7.9	-37.0%	\$3.7	\$3.0	-20.1%	\$3.7	\$2.5	-32.5%	\$5.0	\$2.4	-52.8%
Yonkers	City	\$24.4	\$17.6	-27.9%	\$7.6	\$5.3	-30.1%	\$7.3	\$4.9	-32.8%	\$9.5	\$7.3	-22.2%

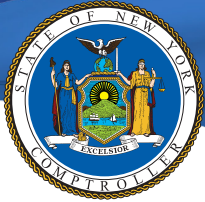
Appendix: Sales Tax Collections by Region

Region	City/ County	April-June			April			May			June		
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Mohawk Valley		\$72.3	\$62.2	-14.0%	\$20.6	\$15.4	-25.1%	\$21.5	\$14.6	-32.3%	\$30.2	\$32.2	6.5%
Fulton	County	\$5.4	\$5.2	-4.0%	\$1.5	\$1.2	-19.2%	\$1.8	\$1.1	-39.3%	\$2.2	\$3.0	34.6%
Gloversville	City	\$0.9	\$1.0	9.9%	\$0.3	\$0.2	-37.5%	\$0.3	\$0.2	-39.0%	\$0.2	\$0.6	133.5%
Johnstown	City	\$1.0	\$0.9	-12.1%	\$0.3	\$0.2	-34.5%	\$0.3	\$0.2	-39.0%	\$0.4	\$0.5	28.6%
Hamilton	County	\$0.8	\$0.7	-20.0%	\$0.2	\$0.2	-30.1%	\$0.2	\$0.1	-37.8%	\$0.4	\$0.4	-2.2%
Herkimer	County	\$8.3	\$7.6	-8.5%	\$2.4	\$1.7	-29.5%	\$2.5	\$1.8	-30.0%	\$3.4	\$4.2	22.7%
Montgomery	County	\$8.4	\$7.8	-6.8%	\$2.4	\$1.8	-24.7%	\$2.5	\$1.6	-35.2%	\$3.5	\$4.4	25.6%
Oneida	County	\$38.4	\$30.9	-19.6%	\$10.9	\$8.2	-24.6%	\$11.3	\$7.9	-29.8%	\$16.2	\$14.8	-9.2%
Rome	City	\$2.1	\$1.9	-9.7%	\$0.6	\$0.4	-26.6%	\$0.6	\$0.4	-35.1%	\$0.8	\$1.0	22.1%
Utica	City	\$3.0	\$2.4	-18.3%	\$0.8	\$0.6	-27.8%	\$0.8	\$0.6	-34.8%	\$1.3	\$1.3	-1.5%
Schoharie	County	\$3.9	\$3.8	-4.6%	\$1.0	\$0.8	-18.5%	\$1.2	\$0.7	-36.9%	\$1.7	\$2.2	25.3%
North Country		\$66.1	\$60.1	-9.1%	\$19.3	\$14.8	-23.0%	\$20.2	\$13.7	-32.4%	\$26.6	\$31.6	18.6%
Clinton	County	\$14.7	\$12.5	-15.1%	\$4.3	\$3.4	-22.1%	\$4.5	\$2.9	-36.2%	\$5.8	\$6.2	6.4%
Essex	County	\$7.2	\$6.2	-13.2%	\$2.0	\$1.6	-21.7%	\$2.1	\$1.4	-31.0%	\$3.1	\$3.2	4.2%
Franklin	County	\$6.1	\$6.2	2.4%	\$1.7	\$1.3	-23.7%	\$1.8	\$1.8	1.4%	\$2.6	\$3.1	20.4%
Jefferson	County	\$19.9	\$17.6	-11.8%	\$5.9	\$4.3	-26.9%	\$6.3	\$3.9	-38.4%	\$7.8	\$9.4	21.1%
Lewis	County	\$3.3	\$3.1	-6.9%	\$0.9	\$0.7	-23.8%	\$0.9	\$0.6	-36.2%	\$1.4	\$1.8	23.5%
St. Lawrence	County	\$15.0	\$14.5	-2.9%	\$4.5	\$3.6	-19.0%	\$4.6	\$3.1	-33.2%	\$5.9	\$7.8	33.2%
Southern Tier		\$117.3	\$93.3	-20.5%	\$33.5	\$24.6	-26.6%	\$35.6	\$22.3	-37.3%	\$48.2	\$46.4	-3.8%
Broome	County	\$37.8	\$29.3	-22.6%	\$10.5	\$7.8	-25.8%	\$12.0	\$7.3	-39.0%	\$15.3	\$14.2	-7.6%
Chemung	County	\$15.5	\$12.7	-18.1%	\$4.6	\$3.4	-27.5%	\$4.8	\$3.0	-36.8%	\$6.0	\$6.3	4.2%
Chenango	County	\$6.2	\$5.2	-16.0%	\$1.8	\$1.3	-26.7%	\$1.9	\$1.2	-37.1%	\$2.5	\$2.7	8.6%
Norwich	City	\$0.4	\$0.4	-14.5%	\$0.1	\$0.1	-35.2%	\$0.1	\$0.1	-39.7%	\$0.2	\$0.2	23.5%
Delaware	County	\$5.9	\$5.4	-8.2%	\$1.6	\$1.2	-27.2%	\$1.6	\$1.1	-33.8%	\$2.6	\$3.1	19.4%
Otsego	County	\$9.9	\$8.2	-17.0%	\$2.8	\$2.0	-27.0%	\$2.8	\$1.9	-33.4%	\$4.3	\$4.3	0.0%
Schuyler	County	\$2.9	\$2.2	-24.5%	\$0.8	\$0.6	-27.4%	\$0.8	\$0.5	-39.6%	\$1.3	\$1.1	-13.7%
Steuben	County	\$14.8	\$12.6	-15.0%	\$4.4	\$3.2	-28.6%	\$4.5	\$2.8	-38.7%	\$5.8	\$6.6	13.9%
Tioga	County	\$6.2	\$5.2	-16.4%	\$1.7	\$1.3	-25.5%	\$2.0	\$1.2	-41.5%	\$2.5	\$2.8	9.2%
Tompkins	County	\$14.7	\$10.1	-30.8%	\$4.1	\$3.1	-24.7%	\$4.2	\$2.8	-33.4%	\$6.4	\$4.3	-33.0%
Ithaca	City	\$3.1	\$2.1	-32.4%	\$0.9	\$0.6	-28.5%	\$0.9	\$0.6	-35.5%	\$1.3	\$0.9	-33.0%
Western New York		\$275.0	\$229.2	-16.7%	\$80.6	\$59.4	-26.4%	\$83.0	\$56.8	-31.5%	\$111.4	\$113.0	1.4%
Allegany	County	\$5.4	\$5.1	-5.7%	\$1.5	\$1.1	-26.1%	\$1.6	\$1.0	-38.4%	\$2.2	\$3.0	32.3%
Cattaraugus	County	\$9.9	\$8.8	-11.5%	\$2.9	\$2.2	-23.4%	\$3.1	\$1.9	-36.3%	\$4.0	\$4.7	15.7%
Olean	City	\$1.1	\$0.9	-20.6%	\$0.3	\$0.2	-37.0%	\$0.4	\$0.2	-43.1%	\$0.4	\$0.5	10.9%
Salamanca	City	\$0.2	\$0.2	-6.0%	\$0.1	\$0.0	-29.3%	\$0.1	\$0.0	-43.9%	\$0.1	\$0.1	46.7%
Chautauqua	County	\$17.8	\$15.7	-12.1%	\$5.1	\$3.8	-25.9%	\$5.2	\$3.3	-35.7%	\$7.6	\$8.6	13.2%
Erie	County	\$205.6	\$169.7	-17.5%	\$60.5	\$45.0	-25.7%	\$61.5	\$42.5	-30.9%	\$83.5	\$82.2	-1.6%
Niagara	County	\$32.2	\$27.1	-15.9%	\$9.5	\$6.5	-31.4%	\$10.3	\$7.3	-29.3%	\$12.4	\$13.3	7.1%
New York City		\$2,045.2	\$1,332.0	-34.9%	\$612.6	\$470.8	-23.1%	\$616.5	\$420.1	-31.9%	\$816.1	\$441.2	-45.9%
Other Local		\$299.8	\$198.9	-33.7%	\$83.4	\$63.4	-24.0%	\$84.8	\$56.7	-33.1%	\$131.7	\$78.8	-40.2%
Statewide Total		\$4,535.0	\$3,303.8	-27.1%	\$1,342.6	\$1,015.3	-24.4%	\$1,355.2	\$917.7	-32.3%	\$1,837.2	\$1,370.8	-25.4%

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 newly-enacted Distressed Provider Account program.

Contacts



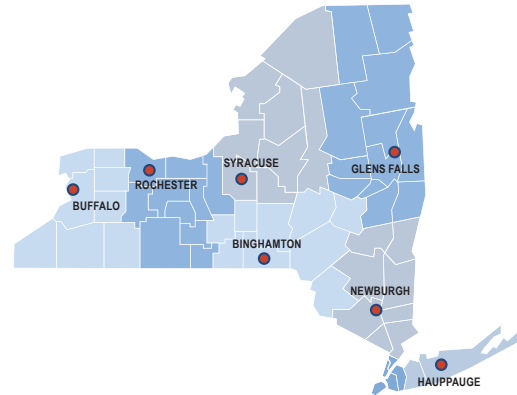
Office of the NEW YORK STATE COMPTROLLER

New York State Comptroller
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