



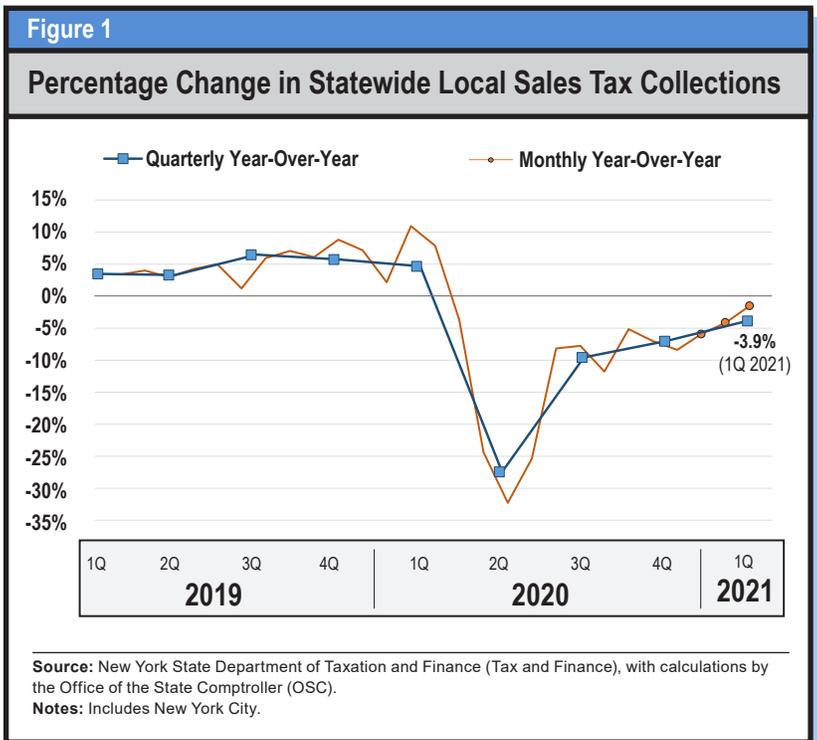
# First Quarter 2021 Local Sales Taxes Down 3.9 Percent; New York City Declines While the Rest of the State Grows

## Overview

New York State local sales tax collections declined by 3.9 percent, or \$173 million, in the first calendar quarter (January-March) of 2021 compared to the same period last year.<sup>1</sup>

This is the fourth consecutive quarter that statewide collections have dropped year-over-year. However, it is an improvement over the past three quarters, especially compared with the 27.1 percent decline seen in the April-June 2020 quarter, when many businesses were shut down during the first wave of the COVID-19 pandemic and a large portion of the population stayed at home to avoid infection.<sup>2</sup> (See Figure 1.)

March marked the one-year anniversary of the disaster emergency declaration in New York relating to the pandemic.<sup>3</sup> During the 12 months that have passed, statewide local collections have declined by 11.8 percent or \$2.2 billion.



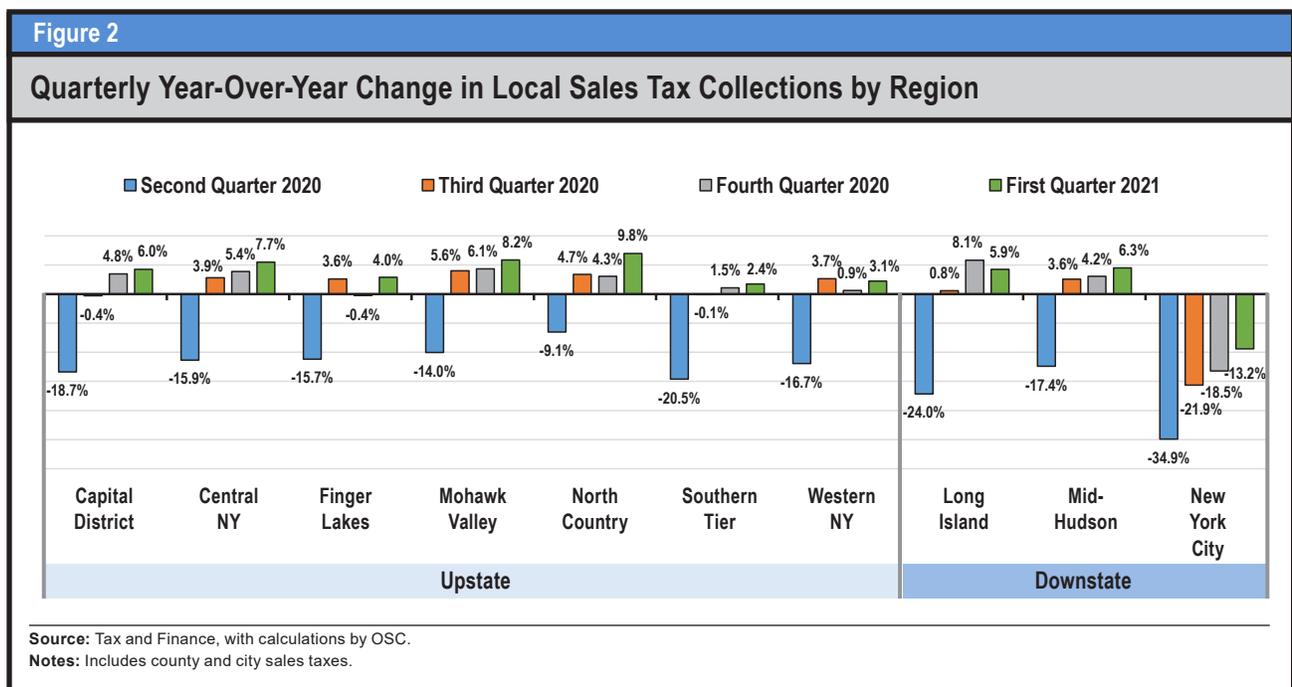
## Quarterly Performance by Region

Collections in every region of the State outside of New York City increased over the first quarter of 2021, ranging from 2.4 percent in the Southern Tier to 9.8 percent in the North Country. (See Figure 2.) Four regions – the Capital District, Central New York, Long Island and the North Country – experienced stronger growth than they did in the first quarter of last year, mostly predating the pandemic.

Outside of the City, all but two counties – Albany and Schuyler – experienced an increase in collections in the first quarter of 2021. Over the past few months, the State has further eased its COVID-related restrictions on businesses and has ramped up its public vaccination rollout.<sup>4</sup> In addition, new rounds of direct federal stimulus payments to qualified individuals and families began at the end of December and in the middle of March, which also may have helped to boost consumer spending in the first quarter.<sup>5</sup> Nationally, retail sales from January to March were up 14.3 percent over the same period last year. As has been the case for the past several months, certain kinds of businesses, such as building materials and garden centers, sporting goods and hobby stores, and non-store (internet-based) retail, have seen particularly strong growth.<sup>6</sup>

New York City’s collections decreased by 13.2 percent in the first quarter, which nevertheless represents an improvement over the precipitous declines experienced in the previous three quarters. Having been hit earliest and hardest by the pandemic, the City continues to have more restrictions in place than the rest of the State and its tourism industry is not expected to return to pre-COVID levels this year. However, consumer spending has continued to recover after an unprecedented drop during the peak of the pandemic last April.<sup>7</sup>

See the Appendix on page 6 to view first quarter collections for all counties and cities. For a downloadable detailed spreadsheet, see **Monthly and Quarterly Local Sales Tax Collection by Region**.<sup>8</sup>

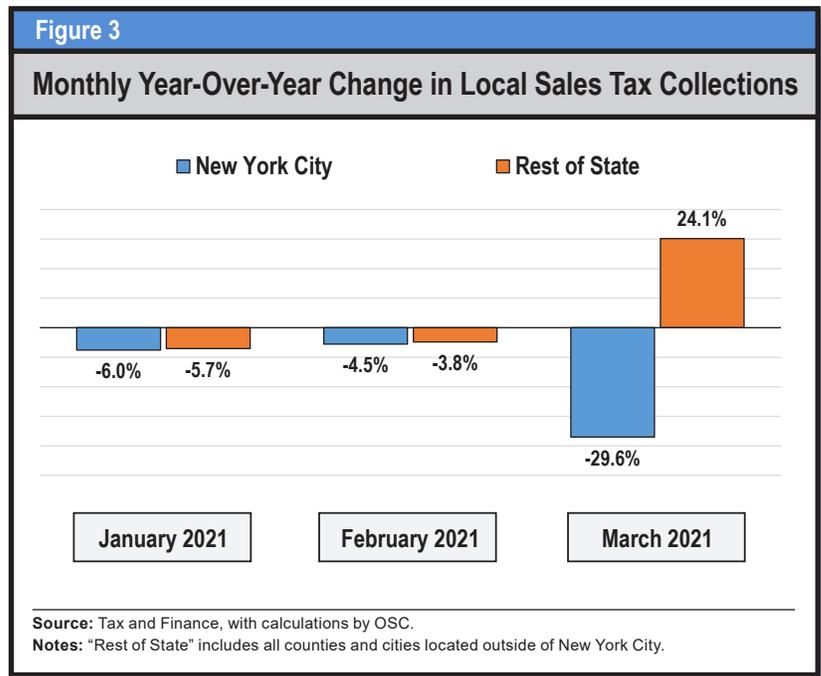


## Quarterly Reconciliation

Collections in the first two months of 2021 were down across the State by a similar amount. However, in March, New York City's collections dropped by 29.6 percent, while the rest of the State experienced a 24.1 percent year-over-year increase in collections. (See Figure 3.)

This significant variation is mostly the result of the reconciliation of monthly distributions to reported quarterly data on sales activity. In the last month of each quarter – March, June, September and December – all vendors must submit a quarterly sales tax return to the Department of Taxation and Finance (Tax and Finance). In all other months, the payments are prorated to all the jurisdictions using a percentage based on the collections from the prior year. In the final month of each quarter, Tax and Finance reconciles the quarterly distributions against what had been reported by vendors for the reporting quarter, and adjusts payments in those months upward or downward accordingly. Thus, a county would receive more money in March if payments to it had been under-distributed in January and/or February, and less money if those payments had been over-distributed.<sup>9</sup>

In January-March of 2021, as in the prior three quarters, it appears that this methodology, combined with the uneven impact of the economic effects of the pandemic, resulted in payments being under-distributed to counties in January and February, and over-distributed to New York City, resulting in large adjustments to the March 2021 distributions.



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## Local Sales Tax Withholdings Update

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In recent years, the State has been withholding a portion of certain local sales tax collections to pay for two programs.

The 2019-20 Enacted Budget required OSC to withhold sales tax collections annually from counties to fund \$59 million in “AIM-related payments” to most towns and villages that would no longer receive Aid and Incentives to Municipalities (AIM) payments from the State. This program was added to permanent law in 2020. The 2020-21 Enacted Budget required OSC to withhold an additional \$50 million from counties and \$200 million from New York City annually over a two year period to fund the Distressed Providers Assistance (DPA) account to support distressed health facilities.

The 2021-22 Enacted Budget maintains both the AIM-related payments and the second year of the DPA funding. Legislative proposals to repeal these programs were not reflected in the final budget.

Information regarding the amount and timing of these withholdings can be found here: [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).

# Notes

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- <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 (Tax and Finance) Revenue Distribution Certification (AS001) reports. 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, and may also include distributions made to counties and cities that impose a paper carryout bag reduction fee. 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](http://www.tax.ny.gov/research/stats/statistics/sales_tax/government/st10tc.htm).
- <sup>2</sup> Austan Goolsbee & Chad Syverson, “Fear, Lockdown, and Diversion: Comparing Drivers of Pandemic Economic Decline of 2020,” *National Bureau of Economic Research*, June 2020, at [www.nber.org/papers/w27432](http://www.nber.org/papers/w27432).
- <sup>3</sup> “Executive Order No. 202: Declaring a Disaster Emergency in the State of New York,” *New York State Governor’s Office*, March 7, 2020, 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).
- <sup>4</sup> “Reopening: What You Need To Know,” *New York State Governor’s Office*, accessed on April 16, 2021, at <https://forward.ny.gov/reopening-what-you-need-know>; “COVID-19 Vaccine Tracker,” *New York State Department of Health*, accessed on April 16, 2021, at <https://covid19vaccine.health.ny.gov/covid-19-vaccine-tracker>.
- <sup>5</sup> The second round of “Economic Impact Payments,” authorized as part of the Coronavirus Response and Relief Supplemental Appropriations Act of 2021, began on December 29, 2020. In addition, a third round of payments, authorized as part of the American Rescue Plan Act of 2021, began on March 12, 2021. For more details, see [www.irs.gov/newsroom/treasury-and-irs-begin-delivering-second-round-of-economic-impact-payments-to-millions-of-americans](http://www.irs.gov/newsroom/treasury-and-irs-begin-delivering-second-round-of-economic-impact-payments-to-millions-of-americans) and [www.irs.gov/newsroom/irs-begins-delivering-third-round-of-economic-impact-payments-to-americans](http://www.irs.gov/newsroom/irs-begins-delivering-third-round-of-economic-impact-payments-to-americans).
- <sup>6</sup> U.S. Census Bureau, *Advanced Monthly Sales for Retail and Food Services*, March 2021, at [www.census.gov/retail/marts/www/marts\\_current.pdf](http://www.census.gov/retail/marts/www/marts_current.pdf).
- <sup>7</sup> For more information about New York City’s current restrictions, see “COVID-19: Guidance for Businesses and Schools,” *New York City Health Department*, accessed on April 7, 2021, at [www1.nyc.gov/site/doh/covid/covid-19-businesses-and-facilities.page](http://www1.nyc.gov/site/doh/covid/covid-19-businesses-and-facilities.page); Oxford Economics, *Global City Travel*, December 2020; and Opportunity Insights, *The Economic Tracker: Consumer Spending*, accessed on April 7, 2021, at [www.tracktherecovery.org/](http://www.tracktherecovery.org/).
- <sup>8</sup> [www.osc.state.ny.us/files/local-government/publications/excel/local-sales-tax-collections-monthly-quarterly-collections-region.xlsx](http://www.osc.state.ny.us/files/local-government/publications/excel/local-sales-tax-collections-monthly-quarterly-collections-region.xlsx).
- <sup>9</sup> For more information on prorated distributions and quarterly reconciliation (referred to as “distribution adjustments”) see Tax and Finance, *FAQ for the New Sales Tax Reports*, accessed on April 21, 2021, at [www.tax.ny.gov/research/stats/statistics/sales\\_tax/reports/FAQ%20for%20the%20New%20Sales%20Tax%20Reports.docx](http://www.tax.ny.gov/research/stats/statistics/sales_tax/reports/FAQ%20for%20the%20New%20Sales%20Tax%20Reports.docx).

## Appendix: Sales Tax Collections by Region

Region	City/County	January-March			January			February			March		
		2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change
<b>Capital District</b>		<b>\$184.8</b>	<b>\$195.8</b>	<b>6.0%</b>	<b>\$63.8</b>	<b>\$61.3</b>	<b>-3.9%</b>	<b>\$54.1</b>	<b>\$51.8</b>	<b>-4.2%</b>	<b>\$66.9</b>	<b>\$82.7</b>	<b>23.5%</b>
Albany	County	\$68.9	\$68.3	-0.8%	\$24.3	\$22.5	-7.5%	\$20.7	\$19.0	-8.1%	\$23.8	\$26.8	12.5%
Columbia	County	\$10.4	\$11.8	13.7%	\$3.4	\$3.3	-4.4%	\$2.9	\$2.8	-3.6%	\$4.1	\$5.8	41.1%
Greene	County	\$8.4	\$9.6	14.5%	\$2.7	\$2.7	-0.6%	\$2.3	\$2.4	3.6%	\$3.4	\$4.5	33.9%
Rensselaer	County	\$21.7	\$24.0	10.7%	\$6.7	\$7.6	13.0%	\$6.4	\$6.4	-0.4%	\$8.7	\$10.1	17.2%
Saratoga	County	\$30.4	\$32.9	8.0%	\$10.5	\$10.1	-3.6%	\$8.8	\$8.7	-1.4%	\$11.1	\$14.0	26.4%
Saratoga Springs	City	\$2.6	\$2.8	5.4%	\$0.9	\$0.9	-6.6%	\$0.8	\$0.7	-9.4%	\$0.9	\$1.2	31.0%
Schenectady	County	\$24.8	\$27.5	10.9%	\$9.0	\$8.5	-6.1%	\$7.2	\$7.0	-2.2%	\$8.6	\$12.0	39.6%
Warren	County	\$11.6	\$12.0	3.2%	\$4.1	\$3.8	-7.1%	\$3.4	\$3.1	-8.3%	\$4.1	\$5.1	22.9%
Glens Falls	City	\$0.8	\$0.9	6.4%	\$0.3	\$0.3	-6.9%	\$0.2	\$0.2	-6.1%	\$0.3	\$0.4	28.8%
Washington	County	\$5.1	\$6.0	16.9%	\$1.7	\$1.7	-3.6%	\$1.4	\$1.5	7.6%	\$2.0	\$2.8	41.7%
<b>Central New York</b>		<b>\$130.5</b>	<b>\$140.5</b>	<b>7.7%</b>	<b>\$44.5</b>	<b>\$45.2</b>	<b>1.7%</b>	<b>\$37.6</b>	<b>\$37.4</b>	<b>-0.6%</b>	<b>\$48.4</b>	<b>\$57.9</b>	<b>19.6%</b>
Cayuga	County	\$9.2	\$10.2	10.4%	\$3.4	\$3.0	-11.6%	\$2.7	\$2.5	-6.5%	\$3.1	\$4.7	49.1%
Auburn	City	\$2.2	\$2.5	9.9%	\$0.8	\$0.8	1.5%	\$0.7	\$0.6	-8.6%	\$0.8	\$1.0	35.3%
Cortland	County	\$7.6	\$8.1	7.1%	\$2.5	\$2.4	-3.4%	\$2.0	\$2.1	5.5%	\$3.0	\$3.6	17.0%
Madison	County	\$7.2	\$8.0	11.5%	\$2.2	\$2.3	0.9%	\$1.8	\$1.9	5.9%	\$3.2	\$3.9	22.2%
Oneida	City	\$1.2	\$1.4	17.1%	\$0.4	\$0.4	-5.4%	\$0.3	\$0.3	-2.9%	\$0.4	\$0.7	52.1%
Onondaga	County	\$87.9	\$94.9	7.9%	\$30.2	\$31.2	3.3%	\$26.2	\$25.4	-2.9%	\$31.5	\$38.3	21.3%
Oswego	County	\$11.6	\$11.6	0.0%	\$3.6	\$3.9	8.4%	\$2.9	\$3.0	4.8%	\$5.1	\$4.6	-8.6%
Oswego	City	\$3.6	\$3.8	8.0%	\$1.3	\$1.2	-6.3%	\$1.0	\$1.4	40.9%	\$1.3	\$1.2	-3.2%
<b>Finger Lakes</b>		<b>\$195.0</b>	<b>\$202.8</b>	<b>4.0%</b>	<b>\$67.2</b>	<b>\$63.3</b>	<b>-5.7%</b>	<b>\$55.4</b>	<b>\$49.9</b>	<b>-9.8%</b>	<b>\$72.5</b>	<b>\$89.6</b>	<b>23.6%</b>
Genesee	County	\$9.8	\$10.5	6.6%	\$3.3	\$3.0	-7.0%	\$2.7	\$2.6	-3.1%	\$3.9	\$4.8	24.5%
Livingston	County	\$8.4	\$9.0	7.2%	\$2.7	\$2.6	-4.1%	\$2.2	\$2.2	-0.8%	\$3.5	\$4.2	20.8%
Monroe	County	\$126.0	\$128.7	2.1%	\$44.4	\$41.6	-6.3%	\$36.5	\$31.4	-14.1%	\$45.2	\$55.7	23.4%
Ontario	County	\$21.2	\$22.1	4.2%	\$7.4	\$6.9	-6.7%	\$6.2	\$6.0	-4.1%	\$7.6	\$9.2	21.7%
Orleans	County	\$4.4	\$4.9	11.0%	\$1.4	\$1.4	-3.0%	\$1.2	\$1.2	1.1%	\$1.9	\$2.4	27.8%
Seneca	County	\$6.0	\$6.5	8.3%	\$2.1	\$1.9	-10.0%	\$1.7	\$1.7	-3.2%	\$2.2	\$2.9	35.8%
Wayne	County	\$11.5	\$12.9	12.2%	\$3.7	\$3.7	0.6%	\$3.0	\$3.2	4.9%	\$4.8	\$6.0	25.7%
Wyoming	County	\$4.5	\$4.8	7.3%	\$1.3	\$1.3	-1.6%	\$1.2	\$1.1	-9.4%	\$2.0	\$2.4	23.4%
Yates	County	\$3.1	\$3.5	11.7%	\$0.8	\$0.9	2.8%	\$0.7	\$0.8	12.8%	\$1.6	\$1.8	16.0%
<b>Long Island</b>		<b>\$665.1</b>	<b>\$704.6</b>	<b>5.9%</b>	<b>\$237.6</b>	<b>\$218.4</b>	<b>-8.1%</b>	<b>\$194.2</b>	<b>\$186.7</b>	<b>-3.8%</b>	<b>\$233.3</b>	<b>\$299.4</b>	<b>28.3%</b>
Nassau	County	\$311.0	\$316.8	1.9%	\$111.1	\$102.0	-8.2%	\$90.4	\$87.3	-3.5%	\$109.5	\$127.5	16.5%
Suffolk	County	\$353.6	\$387.4	9.6%	\$126.4	\$116.3	-8.0%	\$103.6	\$99.3	-4.2%	\$123.6	\$171.8	39.0%
<b>Mid-Hudson</b>		<b>\$464.6</b>	<b>\$493.9</b>	<b>6.3%</b>	<b>\$165.2</b>	<b>\$155.9</b>	<b>-5.6%</b>	<b>\$136.2</b>	<b>\$131.7</b>	<b>-3.3%</b>	<b>\$163.2</b>	<b>\$206.3</b>	<b>26.4%</b>
Dutchess	County	\$47.2	\$56.1	18.8%	\$17.1	\$15.9	-7.1%	\$14.3	\$13.5	-5.5%	\$15.7	\$26.6	69.1%
Orange	County	\$71.9	\$74.6	3.8%	\$25.4	\$23.6	-6.8%	\$21.3	\$20.5	-3.7%	\$25.3	\$30.5	20.6%
Putnam	County	\$16.1	\$17.8	10.6%	\$5.5	\$5.2	-6.0%	\$4.6	\$4.5	-2.0%	\$5.9	\$8.1	35.6%
Rockland	County	\$58.8	\$61.4	4.5%	\$20.8	\$19.5	-6.6%	\$16.9	\$16.7	-1.5%	\$21.0	\$25.3	20.3%
Sullivan	County	\$10.7	\$13.5	27.0%	\$3.4	\$3.6	6.4%	\$2.9	\$3.1	7.9%	\$4.4	\$6.8	55.4%
Ulster	County	\$29.9	\$32.5	8.9%	\$10.0	\$9.7	-3.1%	\$8.3	\$8.0	-3.7%	\$11.5	\$14.8	28.5%
Westchester	County	\$178.3	\$185.1	3.8%	\$63.8	\$60.7	-4.9%	\$52.1	\$50.6	-2.8%	\$62.3	\$73.7	18.3%
Mount Vernon	City	\$5.7	\$6.4	10.8%	\$2.1	\$2.0	-4.4%	\$1.7	\$1.6	-2.4%	\$2.0	\$2.8	37.6%
New Rochelle	City	\$7.8	\$8.2	5.7%	\$2.6	\$2.5	-4.0%	\$2.2	\$2.2	0.2%	\$3.0	\$3.5	18.5%
White Plains	City	\$12.9	\$12.0	-6.6%	\$5.1	\$4.5	-11.4%	\$4.1	\$3.7	-9.7%	\$3.7	\$3.8	3.5%
Yonkers	City	\$25.1	\$25.8	2.9%	\$9.1	\$8.5	-7.0%	\$7.7	\$7.1	-8.2%	\$8.2	\$10.2	24.6%

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Region	City/County	January-March			January			February			March		
		2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change	2020 (millions)	2021 (millions)	Percentage Change
<b>Mohawk Valley</b>		<b>\$68.1</b>	<b>\$73.7</b>	<b>8.2%</b>	<b>\$22.5</b>	<b>\$21.9</b>	<b>-2.8%</b>	<b>\$18.7</b>	<b>\$18.6</b>	<b>-0.1%</b>	<b>\$26.9</b>	<b>\$33.1</b>	<b>23.1%</b>
Fulton	County	\$5.2	\$5.8	11.3%	\$1.8	\$1.7	-7.6%	\$1.5	\$1.4	-6.7%	\$1.9	\$2.8	42.9%
<i>Gloversville</i>	City	\$0.9	\$1.0	13.8%	\$0.3	\$0.3	-12.8%	\$0.3	\$0.2	-14.0%	\$0.3	\$0.5	78.0%
<i>Johnstown</i>	City	\$1.0	\$1.0	-2.2%	\$0.3	\$0.3	-3.9%	\$0.3	\$0.3	-5.8%	\$0.4	\$0.4	1.5%
Hamilton	County	\$0.8	\$0.9	6.5%	\$0.2	\$0.2	-2.8%	\$0.2	\$0.2	-1.4%	\$0.4	\$0.4	16.5%
Herkimer	County	\$7.9	\$8.7	10.8%	\$2.5	\$2.5	-0.8%	\$2.1	\$2.2	6.0%	\$3.3	\$4.0	22.9%
Montgomery	County	\$8.1	\$9.0	11.2%	\$2.6	\$2.6	0.8%	\$2.1	\$2.2	3.4%	\$3.4	\$4.2	23.9%
Oneida	County	\$35.9	\$38.2	6.3%	\$12.0	\$11.7	-2.5%	\$9.9	\$9.9	-0.3%	\$14.0	\$16.6	18.7%
<i>Rome</i>	City	\$1.9	\$2.1	12.0%	\$0.7	\$0.7	0.8%	\$0.5	\$0.5	0.8%	\$0.7	\$0.9	30.5%
<i>Utica</i>	City	\$2.7	\$2.8	4.2%	\$0.9	\$0.9	-6.8%	\$0.7	\$0.7	-2.4%	\$1.0	\$1.2	19.2%
Schoharie	County	\$3.7	\$4.2	12.6%	\$1.2	\$1.1	-5.0%	\$1.0	\$1.0	-0.3%	\$1.6	\$2.1	33.7%
<b>North Country</b>		<b>\$62.7</b>	<b>\$68.8</b>	<b>9.8%</b>	<b>\$21.4</b>	<b>\$20.6</b>	<b>-3.6%</b>	<b>\$17.7</b>	<b>\$17.1</b>	<b>-3.4%</b>	<b>\$23.6</b>	<b>\$31.1</b>	<b>31.7%</b>
Clinton	County	\$13.9	\$14.9	6.9%	\$4.9	\$4.8	-2.2%	\$4.0	\$3.8	-5.1%	\$5.0	\$6.2	25.7%
Essex	County	\$7.0	\$7.8	12.3%	\$2.4	\$2.4	-2.1%	\$2.0	\$2.0	-0.9%	\$2.5	\$3.5	36.9%
Franklin	County	\$5.9	\$6.6	11.5%	\$2.0	\$1.9	-2.0%	\$1.6	\$1.6	-4.5%	\$2.3	\$3.1	34.7%
Jefferson	County	\$18.3	\$20.3	10.9%	\$6.0	\$5.8	-2.3%	\$5.0	\$4.9	-1.8%	\$7.3	\$9.5	30.5%
Lewis	County	\$3.1	\$3.4	10.4%	\$0.9	\$0.9	-2.9%	\$0.8	\$0.6	-22.0%	\$1.4	\$1.9	37.8%
St. Lawrence	County	\$14.6	\$15.9	9.1%	\$5.1	\$4.7	-7.8%	\$4.2	\$4.2	-0.8%	\$5.2	\$6.9	33.7%
<b>Southern Tier</b>		<b>\$109.7</b>	<b>\$112.3</b>	<b>2.4%</b>	<b>\$37.7</b>	<b>\$35.4</b>	<b>-6.2%</b>	<b>\$30.8</b>	<b>\$30.5</b>	<b>-0.8%</b>	<b>\$41.2</b>	<b>\$46.4</b>	<b>12.7%</b>
Broome	County	\$35.4	\$35.8	0.9%	\$12.4	\$11.7	-5.6%	\$10.1	\$10.3	2.0%	\$12.9	\$13.7	6.4%
Chemung	County	\$15.5	\$15.5	0.1%	\$5.5	\$5.0	-9.1%	\$4.6	\$4.4	-5.8%	\$5.4	\$6.2	14.7%
Chenango	County	\$6.1	\$6.3	3.8%	\$1.9	\$1.9	0.5%	\$1.6	\$1.7	5.7%	\$2.6	\$2.7	5.1%
<i>Norwich</i>	City	\$0.5	\$0.5	2.6%	\$0.2	\$0.1	-10.1%	\$0.1	\$0.1	-2.4%	\$0.2	\$0.2	18.0%
Delaware	County	\$5.3	\$6.3	18.4%	\$1.7	\$1.7	-1.5%	\$1.4	\$1.4	1.6%	\$2.2	\$3.2	44.2%
Otsego	County	\$8.9	\$9.3	4.3%	\$3.0	\$2.7	-8.0%	\$2.4	\$2.4	0.8%	\$3.5	\$4.1	16.9%
Schuyler	County	\$2.5	\$2.4	-7.1%	\$0.8	\$0.7	-3.1%	\$0.7	\$0.6	-2.4%	\$1.1	\$1.0	-12.4%
Steuben	County	\$13.9	\$14.4	3.7%	\$4.7	\$4.4	-6.4%	\$3.9	\$3.7	-3.3%	\$5.3	\$6.2	18.0%
Tioga	County	\$5.8	\$6.3	9.9%	\$2.0	\$2.0	-2.6%	\$1.5	\$1.7	8.9%	\$2.2	\$2.6	22.4%
Tompkins	County	\$13.0	\$13.1	0.5%	\$4.5	\$4.1	-8.7%	\$3.8	\$3.5	-7.3%	\$4.7	\$5.5	15.7%
<i>Ithaca</i>	City	\$2.8	\$2.5	-10.0%	\$1.0	\$0.9	-9.5%	\$0.8	\$0.8	-4.5%	\$1.0	\$0.9	-14.5%
<b>Western New York</b>		<b>\$266.5</b>	<b>\$274.8</b>	<b>3.1%</b>	<b>\$92.3</b>	<b>\$87.3</b>	<b>-5.3%</b>	<b>\$76.0</b>	<b>\$72.9</b>	<b>-4.1%</b>	<b>\$98.3</b>	<b>\$114.6</b>	<b>16.6%</b>
Allegany	County	\$5.7	\$6.1	7.0%	\$1.8	\$1.8	0.5%	\$1.4	\$1.5	2.3%	\$2.5	\$2.8	14.3%
Cattaraugus	County	\$9.8	\$10.8	10.1%	\$3.4	\$3.1	-6.5%	\$2.8	\$2.7	-4.6%	\$3.6	\$5.0	36.8%
<i>Olean</i>	City	\$1.2	\$1.2	2.9%	\$0.4	\$0.3	-14.1%	\$0.3	\$0.3	-1.9%	\$0.5	\$0.5	21.2%
<i>Salamanca</i>	City	\$0.2	\$0.2	9.8%	\$0.1	\$0.1	-5.1%	\$0.0	\$0.0	3.3%	\$0.1	\$0.1	25.4%
Chautauqua	County	\$16.5	\$17.7	7.2%	\$5.5	\$5.2	-5.0%	\$4.6	\$4.2	-8.3%	\$6.5	\$8.3	28.1%
Erie	County	\$200.2	\$205.0	2.4%	\$70.0	\$66.0	-5.6%	\$57.5	\$55.1	-4.3%	\$72.7	\$83.9	15.5%
Niagara	County	\$30.8	\$31.8	3.2%	\$10.4	\$10.2	-2.7%	\$8.6	\$8.5	-0.5%	\$11.8	\$13.1	11.2%
<b>New York City</b>		<b>\$1,999.3</b>	<b>\$1,736.1</b>	<b>-13.2%</b>	<b>\$744.4</b>	<b>\$699.4</b>	<b>-6.0%</b>	<b>\$610.0</b>	<b>\$582.8</b>	<b>-4.5%</b>	<b>\$644.9</b>	<b>\$453.9</b>	<b>-29.6%</b>
<b>Other Local</b>		<b>\$290.4</b>	<b>\$260.5</b>	<b>-10.3%</b>	<b>\$99.5</b>	<b>\$92.5</b>	<b>-7.1%</b>	<b>\$81.6</b>	<b>\$78.1</b>	<b>-4.3%</b>	<b>\$109.3</b>	<b>\$90.0</b>	<b>-17.7%</b>
<b>Statewide Total</b>		<b>\$4,436.6</b>	<b>\$4,263.8</b>	<b>-3.9%</b>	<b>\$1,596.0</b>	<b>\$1,501.2</b>	<b>-5.9%</b>	<b>\$1,312.2</b>	<b>\$1,257.6</b>	<b>-4.2%</b>	<b>\$1,528.4</b>	<b>\$1,504.9</b>	<b>-1.5%</b>

**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. Collections also include distributions made to counties and cities that impose a paper carryout bag reduction fee. 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](http://www.osc.state.ny.us/local-government/data/county-sales-tax-distributions-and-withholdings).

# Contacts



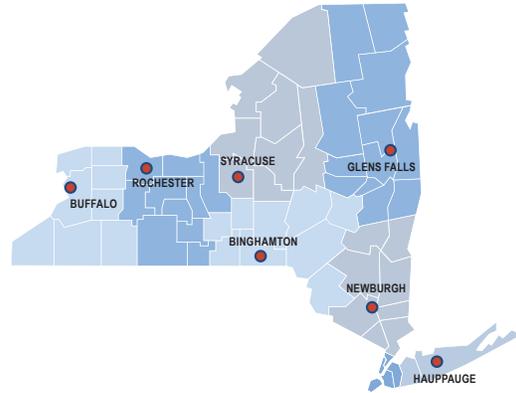
## Office of the NEW YORK STATE COMPTROLLER

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

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