

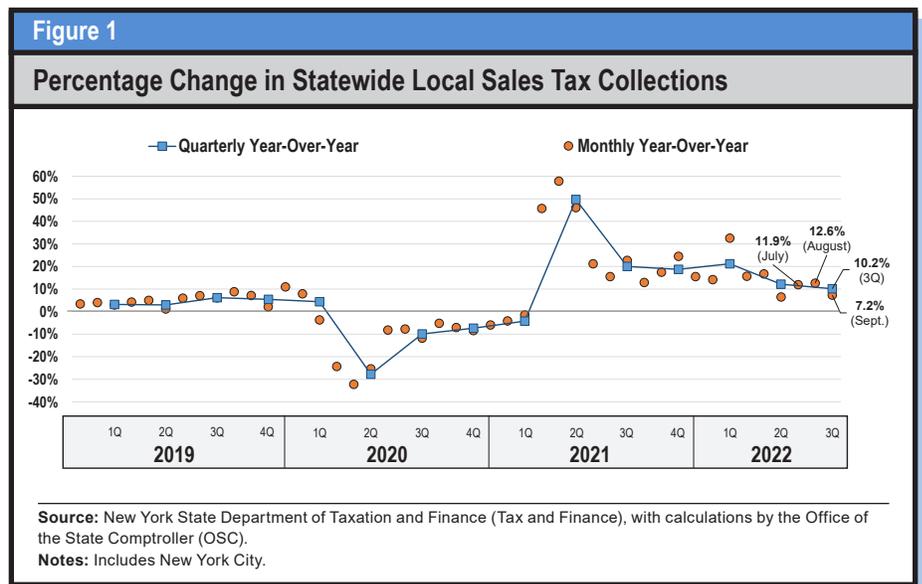
Local Sales Tax Collections Increase by Over 10 Percent in the Third Quarter of 2022

Factors Include Strong New York City Growth, Inflation and County Gas Tax Holidays

Overview

Local government sales tax collections in New York State totaled nearly \$5.7 billion in the third calendar quarter (July-September) of 2022, an increase of 10.2 percent, or \$529 million, compared to the same quarter last year.¹ (See Figure 1.)

Overall collections in the July-September period experienced double-digit growth for the sixth straight quarter, which is extremely strong compared with the average pre-pandemic growth rate of 4.3 percent.²

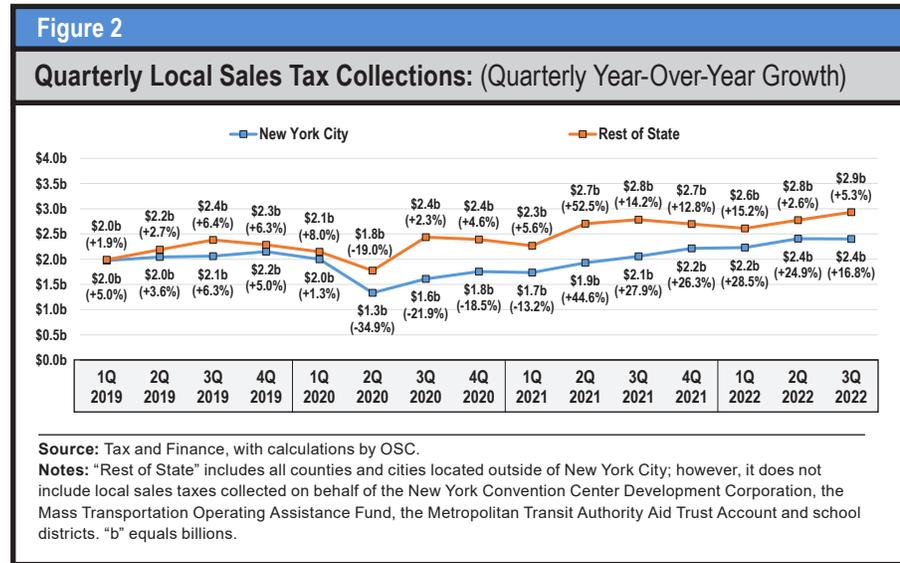


One of the factors underlying this growth is high inflation, which increases the cost of purchases made and, therefore, the taxes collected on those purchases. However, the third quarter’s 8.3 percent inflation rate had a negative impact on local governments as well, reducing the amount that they can purchase with the same dollars.³ Adjusting for inflation, year-over-year growth in the value of sales tax revenue for July-September was about 1.8 percent.

Other factors affecting sales tax growth include continued, if softening, personal consumption growth and New York City’s ongoing recovery from the pandemic.⁴ These were offset only slightly by the **election of several counties (notably not including New York City) to join the State’s “gas tax holiday” by reducing the amount they tax on the retail sale of gasoline.**⁵

Regional Sales Tax Performance

The statewide double-digit growth in sales tax collections was largely due to strong growth once again in New York City, where total collections had not returned to pre-pandemic amounts as of the third quarter in 2021. Third quarter collections in 2022 were \$2.4 billion, increasing by 16.8 percent from \$2.1 billion in July-September 2021. (See Figure 2.)



This was the City's sixth consecutive quarter of double-digit year-over-year growth, although these growth rates have been gradually slowing over time. The strength of New York City's sales tax collections in the third quarter appears largely due to the ongoing recovery of several of the City's major service-providing industries, including restaurants, and arts, entertainment and recreation.⁶ Tourism has been strengthening in recent months, with hotel occupancy rates reaching above 90 percent as of September, thanks to a growing number of domestic and international visitors, even though business travel remains well below pre-pandemic levels. Broadway attendance continues to grow, rising above 90 percent of pre-pandemic levels for the first time in September.⁷

In contrast, collections for the counties and cities in the rest of the State, in aggregate, grew by a more moderate 5.3 percent, making July-September's \$2.9 billion, when adjusted for inflation, worth slightly less than the \$2.8 billion from the same quarter last year.⁸ This is the second straight quarter in which year-over-year growth outside of New York City did not keep pace with inflation: April-June collections grew only 2.6 percent, while the inflation rate was 8.6 percent.⁹

Some of this slower growth is likely due to the fact that sales tax collections were already quite healthy throughout the rest of the State by April-June of 2021, having rebounded to pre-pandemic levels much more quickly than City collections did. In fact, growth in the third quarter actually more resembles the growth rates seen previous to the double-digit changes throughout 2020 and 2021. In addition, as noted above, third quarter collections outside of New York City were reduced in several counties by the implementation of a local component of the "gas tax holiday". (See "County and City Collections" on pages 3-4 for a more detailed breakout of the impact on individual counties.)

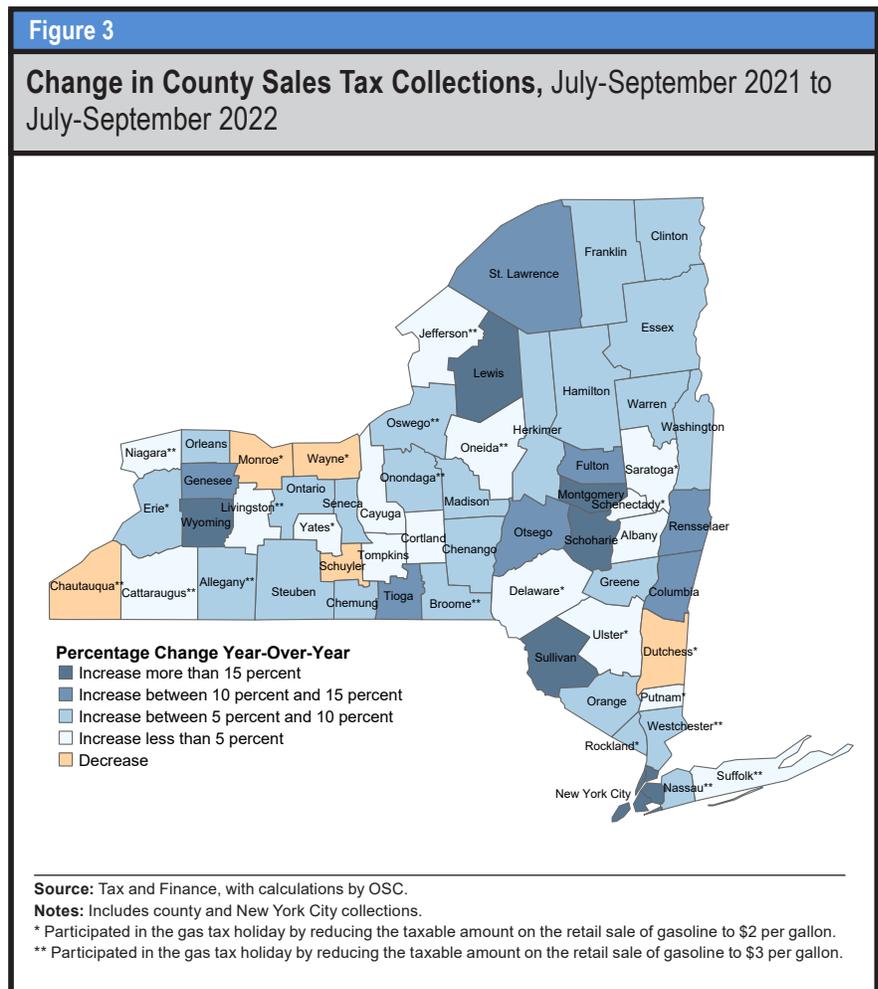
Year to date, statewide local collections are up 14.2 percent, or \$2 billion, over the January-September period of 2021.

County and City Collections

Most counties (52 out of 57) experienced some growth in sales tax collections in the third quarter of 2022, with only five counties seeing declines. (See Figure 3.)

Lewis County had the largest increase at 30.7 percent, followed by Sullivan and Schoharie at 26.6 percent and 22.3 percent, respectively.

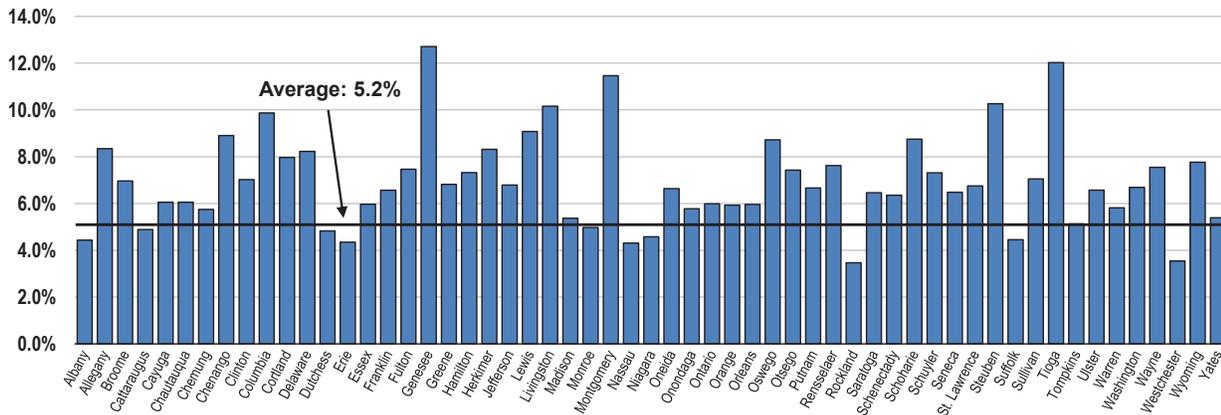
Four of the five counties with year-over-year declines in July-September collections participated in the gas tax holiday. However, only two of these counties (Monroe and Wayne) experienced a steep enough drop in motor fuel sales tax revenues to result in a decrease in their overall collections this past quarter.¹⁰ In fact, the counties that participated in the holiday, in aggregate, saw 4.3 percent growth in third quarter collections, although this was not nearly as strong as in the counties that did not participate (9.2 percent).¹¹



Two factors can explain why most counties participating in the gas tax holiday did not experience larger impacts on their overall collections in the third quarter. First, while the taxes collected from retail sales of gasoline are an important component of overall sales tax, they typically only comprise about 5.2 percent of total collections for counties outside of New York City, although upstate counties tend to rely on motor fuel revenues a little more compared to downstate counties.¹² (See Figure 4 on page 4.) Second, there is a clear distinction between the participating counties that reduced the taxable amount on gasoline to \$3 per gallon versus the ones that lowered it to \$2 per gallon. While many counties saw losses in motor fuel revenues during July-September, these collections only declined by 1.3 percent, in aggregate, for the 13 counties that reduced the taxable amount to \$3 per gallon, while the 11 counties at \$2 per gallon saw a 31.6 percent decrease in motor fuel revenues.¹³ (Figure 3 notes these counties.)

Figure 4

Motor Fuel Sales Tax Collections as a Share of County Sales Tax Collections, Calendar Year 2021



Source: Tax and Finance, with calculations by OSC.

Notes: Motor fuel sales tax collections are a component of overall sales tax and are separately tracked by Tax and Finance on a monthly basis. For more information, see Tax and Finance's ST60JRMF report, at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st60jrmf.htm.

Of the 18 cities outside of New York City that impose their own sales tax instead of receiving a portion of county collections, all but two experienced growth in the third quarter. Glens Falls had the strongest year-over-year increase at 27.7 percent, followed by Saratoga Springs (24.3 percent) and Johnstown (12.1 percent). Conversely, Norwich and Rome saw declines of 11.1 percent and 1.3 percent, respectively.

In addition to the regional or economic variables mentioned above, county and city sales tax collections are also often subject to prior period corrections and late filing changes (referred to in our reports as “technical adjustments”) made by the New York State Department of Taxation and Finance to correct for distribution errors. These can significantly affect year-over-year growth (or decline) on a quarterly basis. For example, Chautauqua County would have experienced a slight growth in sales tax had its third quarter collections not been offset by over \$108,000 in technical adjustments.¹⁴ Other smaller counties, and even most cities, can show big changes in collections from factors that would not affect larger entities, such as a few large sales in a particular month. That is why looking at the annual collections for these local governments can usually provide a better picture of actual sales tax performance.

Local governments attempting to project future collections should be aware of these technical adjustments, as well as both local changes (such as openings or closings of retail establishments) and broader economic trends (such as inflation and consumer spending) that could affect sales activity. Careful monitoring of all these factors will be especially important given the economic uncertainty that lies ahead.

(To view collections by region and local taxing jurisdiction for the third quarter of 2022, see the Appendix. To download a detailed spreadsheet with monthly and quarterly analysis, see [Monthly and Quarterly Local Sales Tax Collections by Region](#).)

Appendix: Sales Tax Collections by Region, Third Quarter (July through September)

Region	City/ County	Third Quarter (July-Sept)			July			August			September		
		2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change	2021 (millions)	2022 (millions)	Percentage Change
Capital District		\$245.4	\$260.6	6.2%	\$73.6	\$78.3	6.5%	\$71.2	\$73.1	2.7%	\$100.6	\$109.2	8.5%
Albany	County	\$83.7	\$87.8	4.9%	\$24.7	\$26.8	8.4%	\$24.3	\$23.3	-4.0%	\$34.7	\$37.7	8.6%
Columbia	County	\$15.2	\$16.9	11.6%	\$4.2	\$4.3	3.1%	\$4.0	\$4.3	6.2%	\$6.9	\$8.3	19.9%
Greene	County	\$11.8	\$12.5	5.9%	\$3.3	\$3.6	9.1%	\$3.2	\$3.6	11.2%	\$5.2	\$5.3	0.6%
Rensselaer	County	\$28.9	\$32.3	11.7%	\$8.8	\$9.1	4.1%	\$8.5	\$8.8	3.3%	\$11.7	\$14.4	23.6%
Saratoga	County	\$40.9	\$41.9	2.4%	\$12.7	\$13.2	4.0%	\$12.2	\$12.9	5.6%	\$16.0	\$15.8	-1.4%
<i>Saratoga Springs</i>	City	\$4.5	\$5.6	24.3%	\$1.4	\$1.5	13.8%	\$1.3	\$1.5	12.4%	\$1.8	\$2.6	40.7%
Schenectady	County	\$31.3	\$31.7	1.2%	\$9.4	\$10.1	8.2%	\$8.9	\$9.5	6.8%	\$13.0	\$12.0	-7.7%
Warren	County	\$21.1	\$23.1	9.5%	\$6.7	\$7.1	6.3%	\$6.4	\$6.8	7.5%	\$8.1	\$9.2	13.8%
<i>Glens Falls</i>	City	\$1.0	\$1.3	27.7%	\$0.3	\$0.3	8.8%	\$0.3	\$0.3	8.4%	\$0.4	\$0.6	57.3%
Washington	County	\$7.0	\$7.5	7.6%	\$2.2	\$2.2	-1.2%	\$2.0	\$2.1	1.4%	\$2.7	\$3.3	19.3%
Central New York		\$170.3	\$180.3	5.9%	\$52.3	\$53.2	1.7%	\$52.7	\$53.0	0.6%	\$65.4	\$74.2	13.5%
Cayuga	County	\$13.0	\$13.5	3.7%	\$3.7	\$4.0	8.0%	\$4.1	\$3.6	-11.1%	\$5.2	\$5.8	12.2%
<i>Auburn</i>	City	\$2.9	\$3.0	5.0%	\$0.9	\$0.9	0.4%	\$0.9	\$0.9	-7.2%	\$1.1	\$1.3	18.9%
Cortland	County	\$10.2	\$10.2	0.3%	\$2.9	\$3.1	8.5%	\$2.7	\$3.1	11.7%	\$4.6	\$4.1	-11.7%
Madison	County	\$10.1	\$10.8	7.8%	\$3.0	\$3.1	5.5%	\$2.8	\$3.1	10.6%	\$4.3	\$4.6	7.4%
<i>Oneida</i>	City	\$1.6	\$1.7	4.7%	\$0.5	\$0.5	13.8%	\$0.4	\$0.5	16.5%	\$0.7	\$0.6	-9.1%
Onondaga	County	\$112.6	\$119.1	5.8%	\$35.3	\$35.2	-0.4%	\$35.3	\$35.2	-0.4%	\$41.9	\$48.7	16.2%
Oswego	County	\$15.4	\$16.8	9.4%	\$4.6	\$4.8	2.7%	\$4.8	\$5.2	7.6%	\$5.9	\$6.9	16.2%
<i>Oswego</i>	City	\$4.6	\$5.1	11.2%	\$1.4	\$1.5	8.8%	\$1.5	\$1.4	-6.0%	\$1.8	\$2.2	27.4%
Finger Lakes		\$252.9	\$259.0	2.4%	\$76.9	\$76.2	-0.9%	\$74.8	\$78.3	4.7%	\$101.2	\$104.5	3.3%
Genesee	County	\$13.4	\$15.3	14.1%	\$4.1	\$4.0	-3.0%	\$4.0	\$3.9	-1.3%	\$5.4	\$7.5	38.4%
Livingston	County	\$11.2	\$11.7	4.0%	\$3.3	\$3.6	10.2%	\$3.2	\$3.2	-0.5%	\$4.7	\$4.9	2.7%
Monroe	County	\$158.8	\$158.3	-0.3%	\$49.1	\$46.8	-4.6%	\$47.5	\$50.4	6.0%	\$62.2	\$61.1	-1.8%
Ontario	County	\$28.4	\$30.9	8.9%	\$8.4	\$9.0	7.9%	\$8.1	\$8.6	5.5%	\$11.9	\$13.3	12.0%
Orleans	County	\$5.5	\$5.8	5.1%	\$1.6	\$1.8	10.6%	\$1.6	\$1.7	7.6%	\$2.4	\$2.4	-0.1%
Seneca	County	\$8.5	\$9.0	6.0%	\$2.7	\$2.7	0.8%	\$2.6	\$2.6	-1.7%	\$3.2	\$3.7	16.5%
Wayne	County	\$15.8	\$15.6	-1.2%	\$4.7	\$4.9	5.4%	\$4.6	\$4.8	3.9%	\$6.5	\$5.9	-9.4%
Wyoming	County	\$6.2	\$7.2	16.3%	\$1.8	\$1.9	3.1%	\$1.9	\$1.8	-4.0%	\$2.5	\$3.5	42.0%
Yates	County	\$5.1	\$5.2	2.9%	\$1.3	\$1.5	12.6%	\$1.3	\$1.4	11.3%	\$2.4	\$2.3	-6.8%
Long Island		\$876.9	\$915.2	4.4%	\$261.0	\$286.3	9.7%	\$249.5	\$276.0	10.6%	\$366.4	\$352.9	-3.7%
Nassau	County	\$375.0	\$395.0	5.4%	\$112.2	\$122.4	9.0%	\$107.5	\$117.7	9.5%	\$155.2	\$155.0	-0.2%
Suffolk	County	\$500.9	\$519.0	3.6%	\$148.5	\$163.6	10.1%	\$141.7	\$158.0	11.5%	\$210.6	\$197.4	-6.3%
Mid-Hudson		\$576.9	\$612.7	6.2%	\$172.2	\$185.6	7.8%	\$165.4	\$180.0	8.9%	\$239.3	\$247.1	3.3%
Dutchess	County	\$66.6	\$63.6	-4.5%	\$18.9	\$19.8	4.9%	\$17.8	\$19.2	8.0%	\$30.0	\$24.6	-17.7%
Orange	County	\$94.8	\$102.2	7.8%	\$27.5	\$30.5	10.9%	\$26.4	\$29.8	12.9%	\$41.0	\$42.0	2.4%
Putnam	County	\$20.7	\$21.1	1.9%	\$6.2	\$6.4	3.2%	\$6.0	\$6.3	3.9%	\$8.5	\$8.5	-0.6%
Rockland	County	\$69.3	\$73.6	6.2%	\$20.8	\$22.6	8.7%	\$19.9	\$22.3	12.3%	\$28.6	\$28.7	0.2%
Sullivan	County	\$19.0	\$24.1	26.6%	\$5.3	\$6.0	11.8%	\$5.1	\$5.8	15.7%	\$8.6	\$12.3	42.0%
Ulster	County	\$41.9	\$43.2	3.3%	\$12.0	\$12.9	7.7%	\$11.6	\$12.5	8.5%	\$18.3	\$17.8	-2.9%
Westchester	County	\$205.8	\$223.4	8.6%	\$63.7	\$68.2	7.1%	\$61.4	\$65.2	6.0%	\$80.7	\$90.1	11.7%
<i>Mount Vernon</i>	City	\$6.9	\$7.4	7.7%	\$2.0	\$2.4	17.5%	\$2.0	\$2.3	15.4%	\$2.8	\$2.7	-4.5%
<i>New Rochelle</i>	City	\$9.6	\$10.4	8.2%	\$2.8	\$3.0	9.9%	\$2.7	\$2.9	8.8%	\$4.1	\$4.4	6.7%
<i>White Plains</i>	City	\$13.3	\$14.4	8.5%	\$4.2	\$4.3	2.4%	\$3.9	\$4.4	11.1%	\$5.1	\$5.7	11.7%
<i>Yonkers</i>	City	\$28.7	\$28.9	0.6%	\$8.7	\$9.4	7.5%	\$8.6	\$9.3	8.0%	\$11.4	\$10.2	-10.4%

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Mohawk Valley		\$91.3	\$98.3	7.7%	\$27.0	\$28.0	3.6%	\$26.6	\$27.3	2.6%	\$37.7	\$43.1	14.2%
Fulton	County	\$7.1	\$8.0	12.5%	\$2.1	\$2.2	2.5%	\$2.1	\$2.1	1.5%	\$2.9	\$3.7	27.5%
Gloversville	City	\$1.1	\$1.2	5.3%	\$0.3	\$0.4	3.0%	\$0.3	\$0.4	9.4%	\$0.4	\$0.4	3.8%
Johnstown	City	\$1.3	\$1.4	12.1%	\$0.4	\$0.4	3.3%	\$0.4	\$0.4	2.9%	\$0.5	\$0.7	24.2%
Hamilton	County	\$1.8	\$1.9	5.5%	\$0.5	\$0.5	-2.7%	\$0.5	\$0.5	0.8%	\$0.8	\$0.9	13.9%
Herkimer	County	\$11.3	\$12.1	7.2%	\$3.3	\$3.4	1.5%	\$3.1	\$3.2	4.1%	\$4.9	\$5.5	13.0%
Montgomery	County	\$10.8	\$12.6	16.0%	\$3.0	\$3.2	5.6%	\$3.0	\$3.1	0.9%	\$4.8	\$6.3	32.3%
Oneida	County	\$46.8	\$48.7	4.1%	\$13.9	\$14.5	4.1%	\$14.0	\$14.4	2.7%	\$18.9	\$19.8	5.3%
Rome	City	\$2.5	\$2.4	-1.3%	\$0.8	\$0.8	2.6%	\$0.7	\$0.8	4.3%	\$0.9	\$0.9	-8.9%
Utica	City	\$3.4	\$3.6	5.5%	\$1.0	\$1.1	9.4%	\$1.0	\$1.0	3.4%	\$1.4	\$1.5	4.3%
Schoharie	County	\$5.2	\$6.4	22.3%	\$1.6	\$1.6	1.1%	\$1.5	\$1.5	0.8%	\$2.1	\$3.3	53.2%
North Country		\$89.7	\$97.9	9.2%	\$27.2	\$28.4	4.6%	\$26.5	\$27.5	4.0%	\$36.0	\$42.0	16.4%
Clinton	County	\$18.0	\$19.6	8.8%	\$5.8	\$5.8	-1.0%	\$5.4	\$5.6	3.6%	\$6.8	\$8.3	21.1%
Essex	County	\$11.8	\$12.5	6.3%	\$3.5	\$3.8	6.9%	\$3.4	\$3.6	5.7%	\$4.9	\$5.2	6.3%
Franklin	County	\$8.4	\$8.9	5.6%	\$2.5	\$2.6	5.7%	\$2.5	\$2.6	5.3%	\$3.5	\$3.7	5.9%
Jefferson	County	\$27.5	\$28.3	3.2%	\$8.2	\$8.5	2.9%	\$7.9	\$8.4	6.3%	\$11.4	\$11.5	1.2%
Lewis	County	\$4.2	\$5.4	30.7%	\$1.2	\$1.2	2.9%	\$1.2	\$1.2	2.6%	\$1.8	\$3.0	67.1%
St. Lawrence	County	\$19.8	\$22.7	14.3%	\$6.0	\$6.4	7.6%	\$6.2	\$6.0	-3.0%	\$7.7	\$10.3	33.5%
Ogdensburg	City	NA	\$0.5	NA	NA	\$0.2	NA	NA	\$0.2	NA	NA	\$0.05	NA
Southern Tier		\$141.5	\$151.1	6.8%	\$42.5	\$44.3	4.4%	\$41.8	\$42.1	0.8%	\$57.2	\$64.7	13.0%
Broome	County	\$42.2	\$45.3	7.3%	\$12.8	\$13.8	7.9%	\$13.0	\$13.2	1.4%	\$16.4	\$18.3	11.6%
Chemung	County	\$18.3	\$19.3	5.5%	\$5.6	\$5.8	2.8%	\$5.5	\$5.7	2.7%	\$7.1	\$7.8	9.8%
Chenango	County	\$7.7	\$8.3	7.0%	\$2.4	\$2.3	-3.7%	\$2.2	\$2.3	3.2%	\$3.2	\$3.7	17.5%
Norwich	City	\$0.6	\$0.5	-11.1%	\$0.2	\$0.2	-2.8%	\$0.2	\$0.2	22.0%	\$0.3	\$0.2	-33.3%
Delaware	County	\$8.1	\$8.2	0.9%	\$2.2	\$2.4	6.8%	\$2.2	\$2.3	7.7%	\$3.7	\$3.5	-6.5%
Otsego	County	\$12.5	\$14.1	13.4%	\$4.0	\$3.9	-1.9%	\$3.9	\$3.8	-3.1%	\$4.5	\$6.4	41.0%
Schuyler	County	\$4.7	\$4.6	-2.5%	\$1.2	\$1.4	19.6%	\$1.2	\$0.9	-24.8%	\$2.3	\$2.2	-2.2%
Steuben	County	\$19.4	\$21.2	9.3%	\$5.7	\$5.9	2.4%	\$5.4	\$5.5	0.7%	\$8.2	\$9.9	20.0%
Tioga	County	\$7.4	\$8.4	12.2%	\$2.3	\$2.2	-3.9%	\$2.2	\$2.1	-5.8%	\$2.9	\$4.0	39.0%
Tompkins	County	\$17.0	\$17.4	2.6%	\$5.0	\$5.4	8.1%	\$4.9	\$5.1	4.4%	\$7.1	\$6.9	-2.6%
Ithaca	City	\$3.5	\$3.8	7.8%	\$1.1	\$1.1	3.8%	\$1.0	\$1.1	2.7%	\$1.4	\$1.6	14.5%
Western New York		\$339.0	\$356.2	5.1%	\$103.0	\$110.2	6.9%	\$99.4	\$106.8	7.5%	\$136.6	\$139.2	2.0%
Allegany	County	\$6.9	\$7.3	6.3%	\$2.0	\$2.0	2.1%	\$2.0	\$2.0	2.3%	\$2.9	\$3.3	11.9%
Cattaraugus	County	\$12.4	\$12.7	2.6%	\$3.4	\$3.9	13.3%	\$3.7	\$3.9	7.5%	\$5.3	\$4.9	-7.6%
Olean	City	\$1.3	\$1.3	6.2%	\$0.3	\$0.4	62.2%	\$0.4	\$0.4	-1.5%	\$0.6	\$0.5	-12.3%
Salamanca	City	\$0.2	\$0.2	1.4%	\$0.06	\$0.07	16.0%	\$0.06	\$0.07	9.0%	\$0.08	\$0.07	-14.9%
Chautauqua	County	\$23.8	\$23.8	0.0%	\$7.3	\$7.5	2.3%	\$6.9	\$7.1	3.4%	\$9.6	\$9.2	-4.2%
Erie	County	\$250.4	\$265.0	5.8%	\$76.7	\$82.1	7.2%	\$73.3	\$79.0	7.7%	\$100.4	\$103.9	3.5%
Niagara	County	\$40.6	\$42.0	3.4%	\$12.4	\$13.1	5.6%	\$12.0	\$13.1	8.6%	\$16.2	\$15.9	-2.0%
New York City		\$2,056.6	\$2,401.5	16.8%	\$649.0	\$775.8	19.5%	\$622.6	\$750.8	20.6%	\$785.1	\$874.9	11.4%
Other Local		\$323.7	\$360.5	11.4%	\$93.5	\$99.9	6.8%	\$89.7	\$96.7	7.7%	\$140.4	\$163.9	16.7%
Statewide Total		\$5,164.1	\$5,693.3	10.2%	\$1,578.2	\$1,766.2	11.9%	\$1,520.0	\$1,711.6	12.6%	\$2,065.8	\$2,215.5	7.2%

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/withholdings-county-sales-tax.

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 Statewide average quarterly year-over-year growth rate from 1991 to 2019.
- ³ U.S. Bureau of Labor Statistics, “Consumer Price Index, All Urban Consumers,” at www.bls.gov/data/.
- ⁴ U.S. Bureau of Labor Statistics. Real personal consumption expenditures have moderated in the July-August period of 2022. For more information, see U.S. Bureau of Economic Analysis, “Personal Income and Outlays, August 2022,” at www.bea.gov/news/2022/personal-income-and-outlays-august-2022-and-annual-update.
- ⁵ The State’s “gas tax holiday,” which began on June 1, 2022, provides for a total reduction of 16 cents per gallon in the State sales and excise taxes on motor fuel and suspension of the 0.75 cent per gallon surcharge imposed on behalf of the Metropolitan Commuter Transportation District. Several counties joined the State in providing the gas tax holiday by changing the way they tax the sale of motor fuel to a cents-per-gallon method, which caps the taxable dollar amount on each gallon of gasoline sold. More information on participating counties can be found in Tax and Finance’s *Local Sales and Use Tax Rates on Qualified Motor Fuel, Highway Diesel Motor Fuel, and B20 Biodiesel* (Publication 718-F), at www.tax.ny.gov/pdf/publications/sales/pub718f.pdf.
- ⁶ OSC, “New York City Industry Sector Dashboards,” at www.osc.state.ny.us/osdc/reports/nyc-sectors.
- ⁷ Federal Reserve, *The Beige Book*, October 19, 2022, at www.federalreserve.gov/monetarypolicy/beigebook202210.htm; and OSC, “New York City Industry Sector Dashboards.”
- ⁸ “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.
- ⁹ U.S. Bureau of Labor Statistics.
- ¹⁰ All motor fuel sales tax collections data are taken from Tax and Finance’s *Monthly Sales Tax Activity by Liability Period – All Jurisdictions – Motor Fuel Collections* (ST60JRMF Report), at www.tax.ny.gov/research/stats/statistics/sales_tax/government/st60jrmf.htm.
- ¹¹ The July-September 2022 sales tax distributions for the following counties were impacted by their participation in the gas tax holiday: Allegany, Broome, Cattaraugus, Chautauqua, Delaware, Dutchess, Erie, Jefferson, Livingston, Monroe, Nassau, Niagara, Oneida, Onondaga, Oswego, Putnam, Rockland, Saratoga, Schenectady, Suffolk, Ulster, Wayne and Westchester. Starting in September 2022, Orange County began participating in the gas tax holiday. However, its sales tax collections for September were not impacted due to the way Tax and Finance estimates distributions for that month, so the County is not included in the gas tax holiday analysis for this quarter.
- ¹² Tax and Finance, *AS001 and ST60JRMF reports*, with calculations by OSC.
- ¹³ Tax and Finance, *Publication 718-F*.
- ¹⁴ 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.

Contacts



Office of the NEW YORK STATE COMPTROLLER

New York State Comptroller
THOMAS P. DINAPOLI

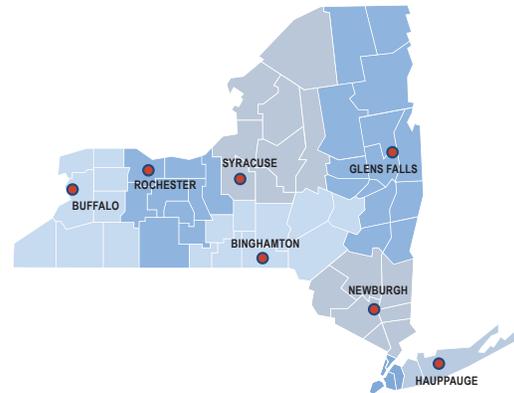
Division of Local Government and School Accountability

110 State Street, 12th Floor, Albany, NY 12236

Tel: 518.474.4037 • Fax: 518.486.6479

Email: localgov@osc.ny.gov

www.osc.state.ny.us/local-government



Andrea C. Miller
Executive Deputy Comptroller

Executive • 518.474.4037

Elliott Auerbach, Deputy Comptroller
Simonia Brown, Assistant Comptroller
Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and
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BINGHAMTON REGIONAL OFFICE
Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Binghamton@osc.ny.gov
Counties: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins

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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

www.osc.state.ny.us/local-government



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