Table 22: Sales and Compensating Use Tax

State Collections and Local Tax Distributions

State Fiscal Year 2018

Taxing Jurisdiction	Net Distribution
New York State	$13,830,360,734
Local, Total	$16,736,472,462
New York City	7,537,198,425
Metropolitan Commuter Transportation District 1/	945,135,619
All Other Localities, Total	8,266,138,420
Sales and Use Tax, Total	8,131,832,614
Counties	7,856,210,174
Cities 2/	275,392,397
Special Local Taxes on Selected Commodities and Services, Total	132,655,597
Consumer Utility Tax, Total	34,878,241
Cities	2,045,370
City School Districts	32,832,871
Other Special Local Taxes on Selected Commodities and Services, Total	97,777,356
Total, All Taxing Jurisdictions	$30,566,833,197

NOTES:

Detailed distributions to all other localities appear on the following pages.

Net distributions are after subtracting administrative charges and are generally based on taxes collected during the preceding month.

See New York State and Local General Sales and Compensating Use Tax Rates Publication 718_A at www.tax.ny.gov/pubs_and_tsb/publications/sut_summary_tax.htm.

1/ An additional sales and use tax imposed on collections from retail businesses of the 3.85% tax rate in the Metropolitan Commuter Transportation District including New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

2/ Includes tax distributions of$3,250 to cities that no longer impose a tax

Table 22: Sales and Compensating Use Tax (Cont'd

State Fiscal Year 2018

Taxing Jurisdiction	Net Distribution
Counties (57 impose tax), Total	$7,856,210,174
Albany	260,776,584
Allegany	19,976,054
Broome	126,992,590
Cattaraugus	36,810,362
Cayuga	37,529,428
Chautauqua	64,758,180
Chemung	57,481,863
Chenango	22,318,102
Clinton	53,254,213
Columbia	40,840,116
Cortland	29,853,430
Delaware	22,614,657
Dutchess	185,718,347
Erie	770,580,553
Essex	29,168,925
Franklin	22,453,305
Fulton	23,955,972
Genesee	38,953,880
Greene	31,324,913
Hamilton	3,609,723
Herkimer	30,613,607
Jefferson	75,360,527
Lewis	12,020,304
Livingston	32,143,300
Madison	29,550,033
Monroe	695,169,218
Montgomery	26,389,261
Nassau	1,169,910,711
Niagara	139,181,949
Oneida	137,775,803
Onondaga	341,248,918
Ontario	82,247,263
Orange	261,762,554
Orleans	14,373,530
Oswego	49,083,844
Otsego	37,161,369
Putnam	58,383,804
Rensselaer	83,980,450
Rockland	211,490,323
St. Lawrence	57,037,015
Saratoga	120,030,668
Schenectady	102,533,134
Schoharie	15,485,318
Schuyler	10,772,453
Seneca	15,163,067
Steuben	55,475,994
Suffolk	1,464,875,120
Sullivan	49,239,334
Tioga	21,993,859
Tompkins	51,644,019
Ulster	116,005,391
Warren	52,246,630
Washington	19,811,688
Wayne	41,993,675
Westchester	539,641,768
Wyoming	18,365,765
Yates	11,855,703

Table 22: Sales and Compensating Use Tax (Cont'd

State Fiscal Year 2018

Taxing Jurisdiction	Net Distribution
Cities, Total	$275,392,748
Cities (20 impose tax), Total	275,389,498
Auburn	8,684,760
Corning	31,488
Dunkirk Falls	3,071,926
Gloversville	2,457,614
Hornell	8,776
Ithaca	11,485,626
Johnstown	1,867,204
Mount Vernon	20,443,059
New Rochelle	28,294,148
Newark	1,465,854
Olean	4,185,450
Oneida	4,015,300
Oswego	14,069,763
Rome	7,436,243
Salamanca	694,583
Saratoga Springs	11,877,361
Utica	18,012,136
White Plains	49,643,163
Yonkers	61,360,850
Yonkers Special	30,797,866
Cities Not Longer Imposing Tax (4), Total	3,250
Batavia	195
Canandaigua	203
Geneva	2,820
Ogdensburg	35
Special Local Taxes on Selected Commodities and Services, Total	132,655,597
Consumer Utility Tax, Total	34,878,241
Cities (2 impose tax), Total	2,045,370
Newburgh	1,738,449
Port Jervis	306,920
City School Districts (25 impose tax), Total	32,832,871
Albany	3,867,680
Batavia	670,632
Cohoes	499,635
Glen Cove	1,377,855
Gloversville	538,731
Hornell	258,273
Hudson	663,573
Johnstown	442,198
Lackawanna	481,051
Long Beach	1,579,483
Middletown	1,762,189
Mt. Vernon	2,363,220
New Rochelle	2,997,044
Newburgh	2,245,087
Niagara Falls	1,762,367
Ogdensburg	380,616
Peekskill	837,711
Rensselaer	485,351
Rye	705,219
Schenectady	2,037,880
Troy	1,802,271
Utica	1,721,762
Watertown	1,063,014
Waterville	327,645
White Plains	2,971,822

Table 22: Sales and Compensating Use Tax (Cont'd

State Fiscal Year 2018

Taxing Jurisdiction	Net Distribution
Other Special Local Taxes on Selected Commodities and Services, Total	97,777,356
Hotel Occupancy Tax	
Convention Center Development Corporation 3/	48,607,511
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax	
Lockport	2,363,322
Hotel Occupancy and Restaurant Meals Tax	
Long Beach	2,443,810
Passenger Car Rental Tax	
Metropolitan Transportation Authority Aid Trust Account	36,165,945
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax	
Niagara Falls	8,176,669

3/ Tax Law Section 1101 imposes a Convention Center hotel unit fee in the amount of $1.30 per unit per day imposed on every occupancy of a unit in a hotel within New York City.