

NYSAC
— NEW YORK STATE —
ASSOCIATION OF COUNTIES

County Sales Tax Report



Results, Trends and Statewide Impact

JULY 2024

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Executive Summary

Sales tax receipts in calendar year 2024 are slowing considerably compared to the same period in 2023, reinforcing data NYSAC has been tracking related to abnormal growth trends experienced by most counties during the COVID recovery. The New York State Comptroller recently noted in his first quarter sales tax report that:

“Local government sales tax collections in New York State totaled \$5.6 billion in the first calendar quarter (January-March) of 2024, an increase of 1.6 percent, or \$87.3 million, compared to the same quarter last year. This growth was largely driven by New York City, with several upstate regions experiencing a year-over-year decline for the quarter.”

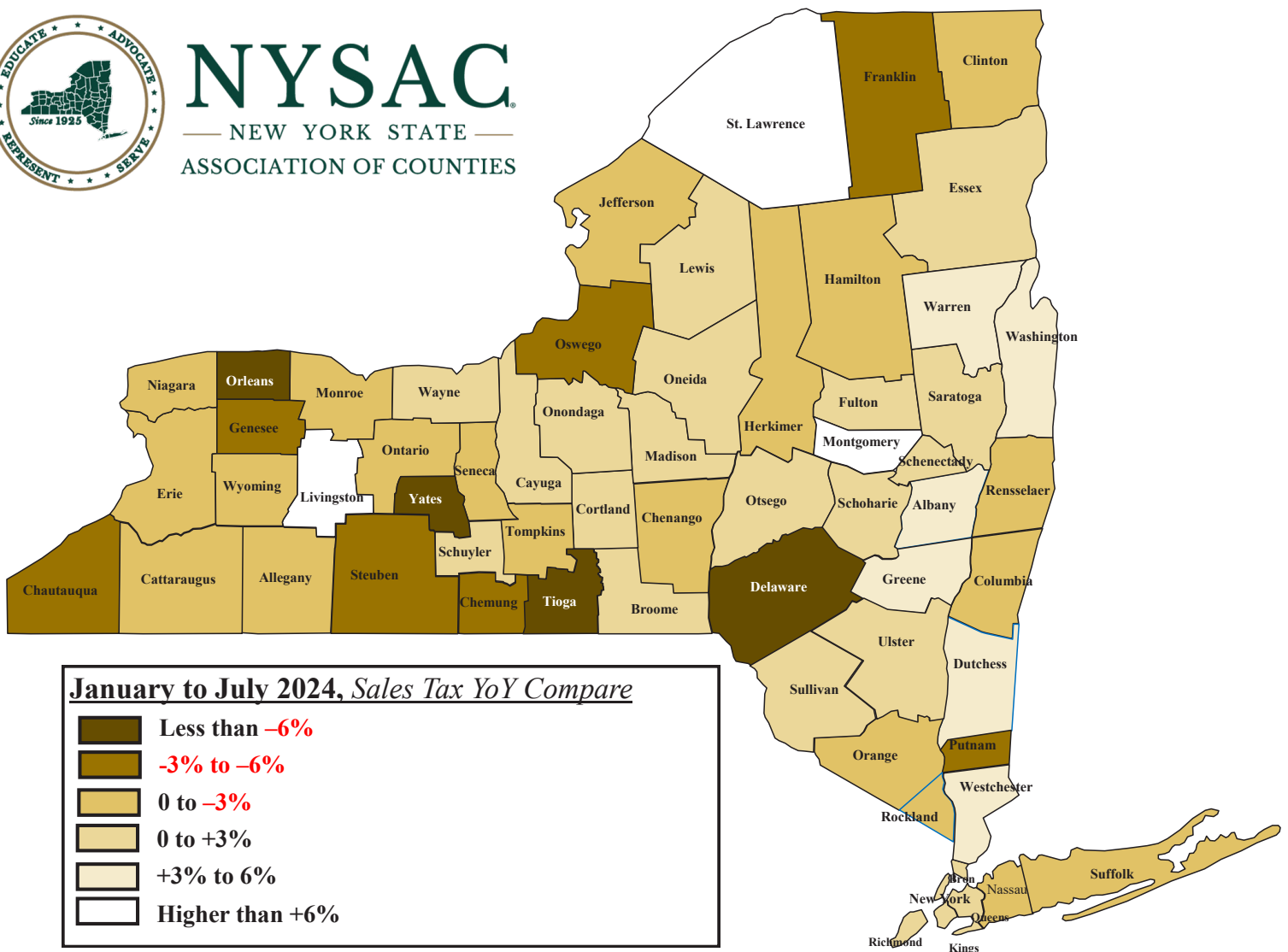
The trend noted by the Comptroller for the first quarter continued through the second quarter and the month of July. The chart below (Chart 1) highlights the percentage change in sales tax for counties from January through July of 2024, compared to the same period in 2023. Just over half of the counties received less in 2024 than they did in 2023 – the darker the color the larger the loss. The lower revenues are widespread and impact every region of the state.

For the 57 counties January-July 2024, sales tax collections are down 0.2% compared to last year, (ranging from -6.4% percent to +7.7%). NYC is up 2.6%.

CHART 1



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The table below (Table 1) shows the sales tax cash results for counties from January to July 2024, before any sales tax sharing or diversions by the state in the case of New York City.

TABLE 1

January-July 2024 (Sales Tax Cash)				
Jurisdiction	2024	2023	\$ Change	% Change
City of New York	\$5,419,474,432	\$5,280,109,164	\$139,365,268	2.6%
Albany County	\$190,400,699	\$184,395,329	\$6,005,370	3.3%
Allegany County	\$15,268,365	\$15,692,682	(\$424,317)	-2.7%
Broome County	\$96,899,645	\$94,433,681	\$2,465,964	2.6%
Cattaraugus County	\$26,399,696	\$26,844,280	(\$444,584)	-1.7%
Cayuga County	\$24,298,452	\$23,897,802	\$400,650	1.7%
Chautauqua County	\$45,314,403	\$46,798,721	(\$1,484,319)	-3.2%
Chemung County	\$38,255,230	\$39,577,882	(\$1,322,653)	-3.3%
Chenango County	\$16,034,020	\$16,496,261	(\$462,240)	-2.8%
Clinton County	\$37,226,783	\$37,408,663	(\$181,880)	-0.5%
Columbia County	\$30,735,580	\$31,669,259	(\$933,679)	-2.9%
Cortland County	\$20,426,791	\$20,220,441	\$206,349	1.0%
Delaware County	\$15,385,467	\$16,256,705	(\$871,238)	-5.4%
Dutchess County	\$134,027,706	\$128,821,553	\$5,206,153	4.0%
Erie County	\$528,544,215	\$538,551,545	(\$10,007,330)	-1.9%
Essex County	\$20,164,637	\$20,142,519	\$22,117	0.1%
Franklin County	\$16,335,695	\$17,146,093	(\$810,399)	-4.7%
Fulton County	\$14,990,609	\$14,973,315	\$17,294	0.1%
Genesee County	\$27,496,019	\$28,397,425	(\$901,406)	-3.2%
Greene County	\$25,017,816	\$23,948,714	\$1,069,102	4.5%
Hamilton	\$2,314,730	\$2,342,110	(\$27,380)	-1.2%
Herkimer County	\$22,554,755	\$22,766,943	(\$212,189)	-0.9%
Jefferson County	\$51,593,125	\$52,190,431	(\$597,307)	-1.1%
Lewis County	\$9,406,386	\$9,238,718	\$167,668	1.8%
Livingston County	\$25,136,764	\$23,454,628	\$1,682,136	7.2%
Madison County	\$20,940,053	\$20,920,225	\$19,828	0.1%
Monroe County	\$327,029,215	\$335,063,797	(\$8,034,582)	-2.4%
Montgomery County	\$25,032,927	\$23,604,188	\$1,428,738	6.1%
Nassau County	\$807,836,078	\$819,539,038	(\$11,702,960)	-1.4%
Niagara County	\$84,494,209	\$85,124,957	(\$630,748)	-0.7%
Oneida County	\$101,764,418	\$100,356,491	\$1,407,927	1.4%
Onondaga County	\$249,680,369	\$248,117,137	\$1,563,232	0.6%

TABLE 1, cont'd

Jurisdiction	2024	2023	\$ Change	% Change
Ontario County	\$57,873,687	\$58,051,953	(\$178,266)	-0.3%
Orange County	\$198,340,290	\$199,187,895	(\$847,605)	-0.4%
Orleans County	\$11,595,458	\$12,387,491	(\$792,034)	-6.4%
Oswego County	\$31,061,731	\$32,085,680	(\$1,023,949)	-3.2%
Otsego County	\$24,918,701	\$24,434,690	\$484,011	2.0%
Putnam County	\$44,078,210	\$45,527,523	(\$1,449,313)	-3.2%
Rensselaer County	\$63,318,770	\$64,872,073	(\$1,553,303)	-2.4%
Rockland County	\$146,669,547	\$149,561,232	(\$2,891,685)	-1.9%
St. Lawrence County	\$45,121,345	\$41,907,251	\$3,214,094	7.7%
Saratoga County	\$86,835,235	\$85,580,911	\$1,254,324	1.5%
Schenectady County	\$68,356,688	\$67,531,546	\$825,142	1.2%
Schoharie County	\$12,189,524	\$11,862,128	\$327,396	2.8%
Schuyler County	\$7,618,435	\$7,437,805	\$180,630	2.4%
Seneca County	\$16,293,762	\$16,595,169	(\$301,408)	-1.8%
Steuben County	\$37,013,427	\$38,601,843	(\$1,588,416)	-4.1%
Suffolk County	\$978,827,374	\$993,530,844	(\$14,703,470)	-1.5%
Sullivan County	\$38,195,371	\$37,646,466	\$548,905	1.5%
Tioga County	\$16,177,778	\$17,242,078	(\$1,064,300)	-6.2%
Tompkins County	\$33,117,931	\$33,654,849	(\$536,918)	-1.6%
Ulster County	\$87,451,653	\$85,710,530	\$1,741,123	2.0%
Warren County	\$35,135,426	\$33,931,030	\$1,204,397	3.5%
Washington County	\$15,410,061	\$14,883,413	\$526,648	3.5%
Wayne County	\$32,974,446	\$32,655,836	\$318,609	1.0%
Westchester County	\$483,210,449	\$457,575,932	\$25,634,518	5.6%
Wyoming County	\$13,430,192	\$13,454,275	(\$24,083)	-0.2%
Yates County	\$9,740,464	\$10,382,297	(\$641,833)	-6.2%
57 Counties Jan-Dec	\$5,645,960,808	\$5,654,684,277	(\$8,723,468)	-0.2%
City of New York	\$5,419,474,432	\$5,280,109,164	\$139,365,268	2.6%
All Counties	\$11,065,435,240	\$10,934,793,441	\$130,641,800	1.2%

In contrast, the first half of 2023 provided double digit sales tax growth in most counties compared to 2022. As a result, it is difficult for most counties to maintain the peaks they hit in the early part of 2023, contributing to the lower returns in 2024.

As we move further into 2024, the severity of the year over year decline is moderating for counties and New York City. However, even with this moderation, NYSAC still expects county sales tax growth for calendar year 2024 to be much lower than 2023, with growth in the range of -.5% to 2% for the 57 counties combined, with a sizable number of counties potentially facing negative growth in their sales tax for the full year.

Table 2 below shows the sales tax growth trend for 2023 and 2024 (through July). For example, in the left side of the chart the growth in January 2023 over the same period/month in 2022 was a staggering +48% for the 57 counties, while the right side it shows the sales tax change in January 2024 over January 2023 was nearly -14%.

TABLE 2

County/NYC Sales Tax Cash - Comparison of Changes from 2024 to 2023					
2023 Compared to prior year period			2024 Compared to prior year period		
Period	57 Counties	NYC	Period	57 Counties	NYC
January	48.3%	55.9%	January	-13.7%	-7.4%
Jan-Feb	17.5%	18.2%	Jan-Feb	-5.6%	0.6%
Jan-March	17.3%	13.6%	Jan-March	-4.2%	2.5%
Jan-April	6.7%	13.6%	Jan-April	-1.6%	2.0%
Jan-May	4.6%	11.8%	Jan-May	-1.4%	2.4%
Jan-June	3.8%	8.8%	Jan-June	-0.6%	2.7%
Jan-July	4.5%	9.4%	Jan-July	-0.2%	2.6%
Jan-August	4.6%	8.2%	Jan-August		
Jan-Sept	4.8%	7.2%	Jan-Sept		
Jan-Oct	3.8%	7.8%	Jan-Oct		
Jan-Nov	3.7%	7.3%	Jan-Nov		
Jan-Dec	3.8%	7.4%	Jan-Dec		

In 2024, the table also highlights the severity of the hole counties found themselves in at the start of the year (-14% after one month) has improved through July (total sales tax was down -.2% compared to the same 7-month period in 2023).

Factors Impacting Sales Tax Growth

Federal Covid Funding Hangover

In addition to the unprecedented sales tax growth in the first half of 2023, other factors are also having an impact on local sales tax growth, including the final spend down of one-time federal cash assistance provided during Covid pandemic. The Federal Reserve Bank of San Francisco has tracked the impact of Federal financial assistance provided directly to families and individuals throughout the period to evaluate potential impacts on the overall economy. This unprecedented federal funding provided a financial lifeline during the pandemic, helping people stay in their home, pay the bills, and pay for essentials. Consumer spending is estimated to support about two-thirds of GDP and this activity directly impacts the bottom line for counties, cities, towns and villages across the state through the sale of taxable goods and services.

The additional federal assistance provided during the pandemic helped consumers accumulate savings that allowed them to maintain discretionary spending during the height of the crisis. This federal financial safety net was further buoyed by higher wage growth that maintained consumer spending even in the face of the highest inflation in four decades. The Federal Reserve analysis indicates “excess savings” peaked at \$2.1 trillion in August 2021 (Chart 2) and tracked how those excess savings accumulated and were gradually spent, turning negative by \$73 billion in March 2024 (Chart 3).

CHART 2

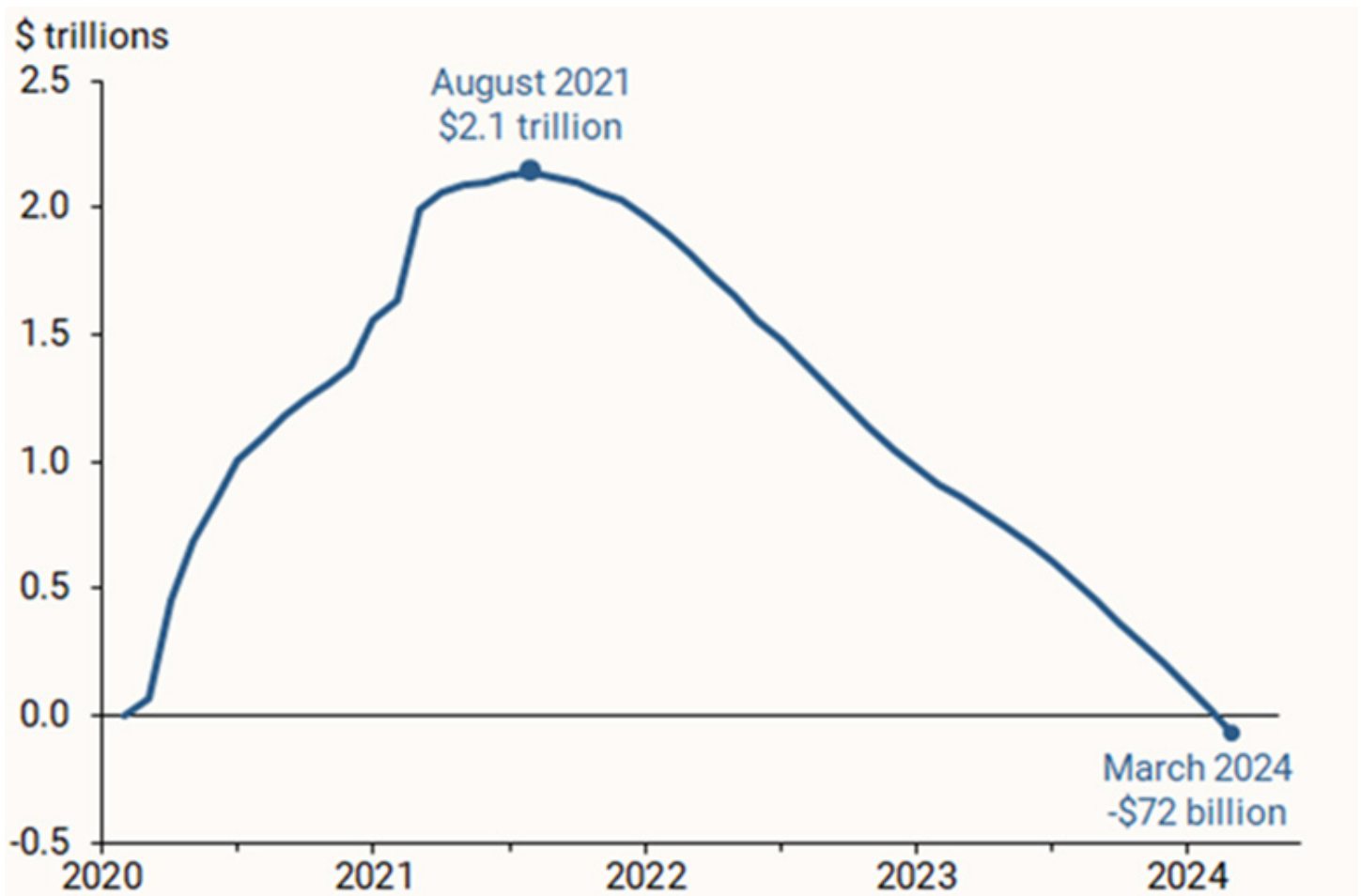
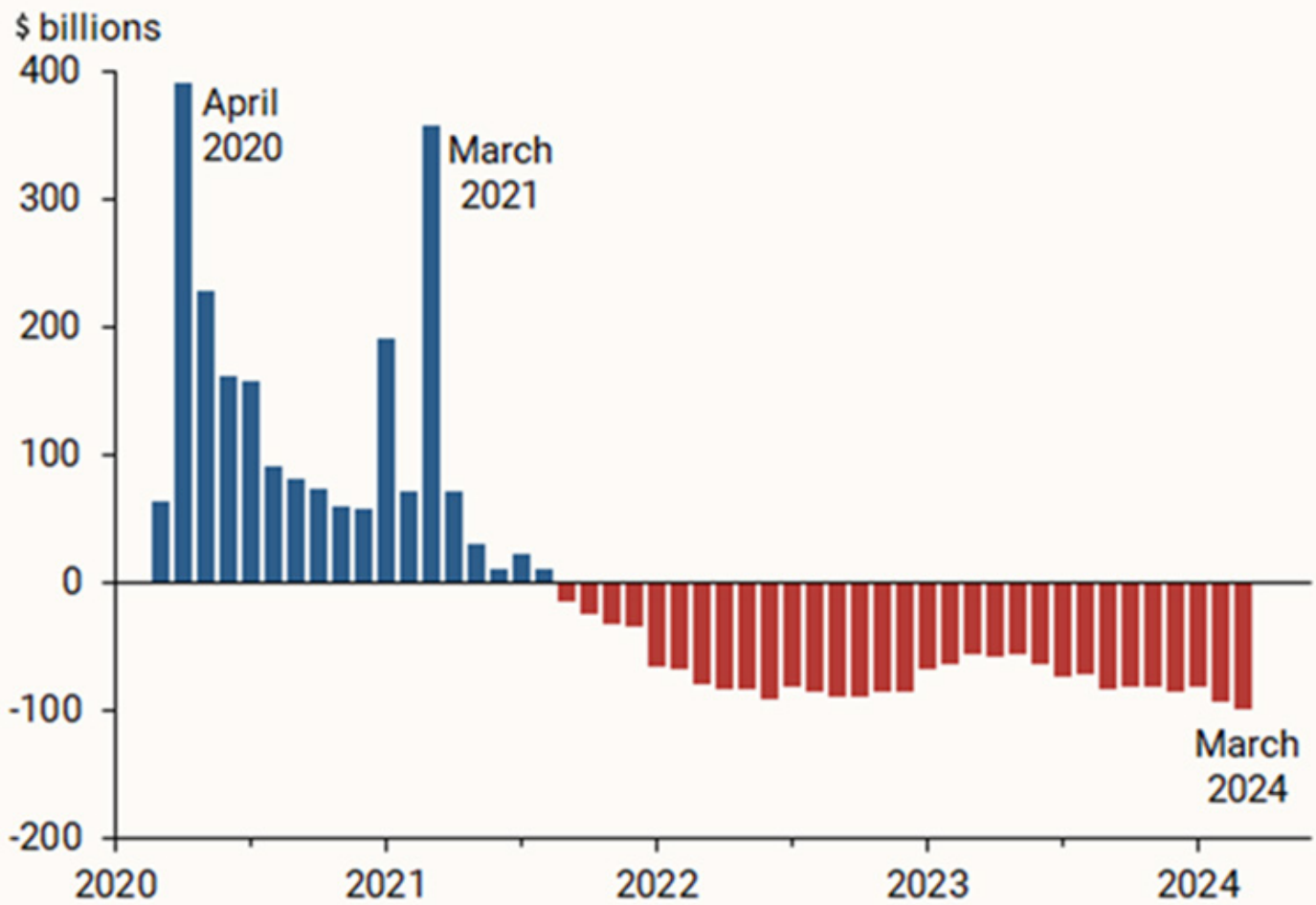


CHART 3



Source: Federal Reserve Bank, San Francisco

As the “excess savings” were spent down, in addition to other economic factors, it was reflected in the slowdown in taxable sales in New York in the latter half of 2023 and through 2024 so far. Other financial resources for consumers have been under pressure, especially the use of unsecured debt, due to interest rate increases that remain elevated. Additionally, the job market has begun to tighten from its exceptional strength the last couple of years, impacting wage growth and “job shopping” opportunities.

A Cooling Labor Market

In July testimony to Congress, Federal Reserve Chairman Jerome Powell said the economy is no longer overheated and the labor market has cooled. Powell further indicated, “The labor market appears to be fully back in balance.” Another way to think about the current labor market is that the number of job openings per unemployed worker is back to levels last seen before the Covid pandemic started. The window for changing jobs for double digit salary increases is closing.

The expectation is that wage gains will soften, which in turn reduces consumer confidence and impacts GDP to the downside. Overall, the Chairman indicated the economy and labor markets are still strong, but not as strong as they were. Chairman Powell noted that in addition to addressing inflation they are now looking more closely at the labor market, specifically unemployment levels that have risen through 2024 even though they remain near historic lows.

Many Economists Agree with the Federal Reserve on the Economy

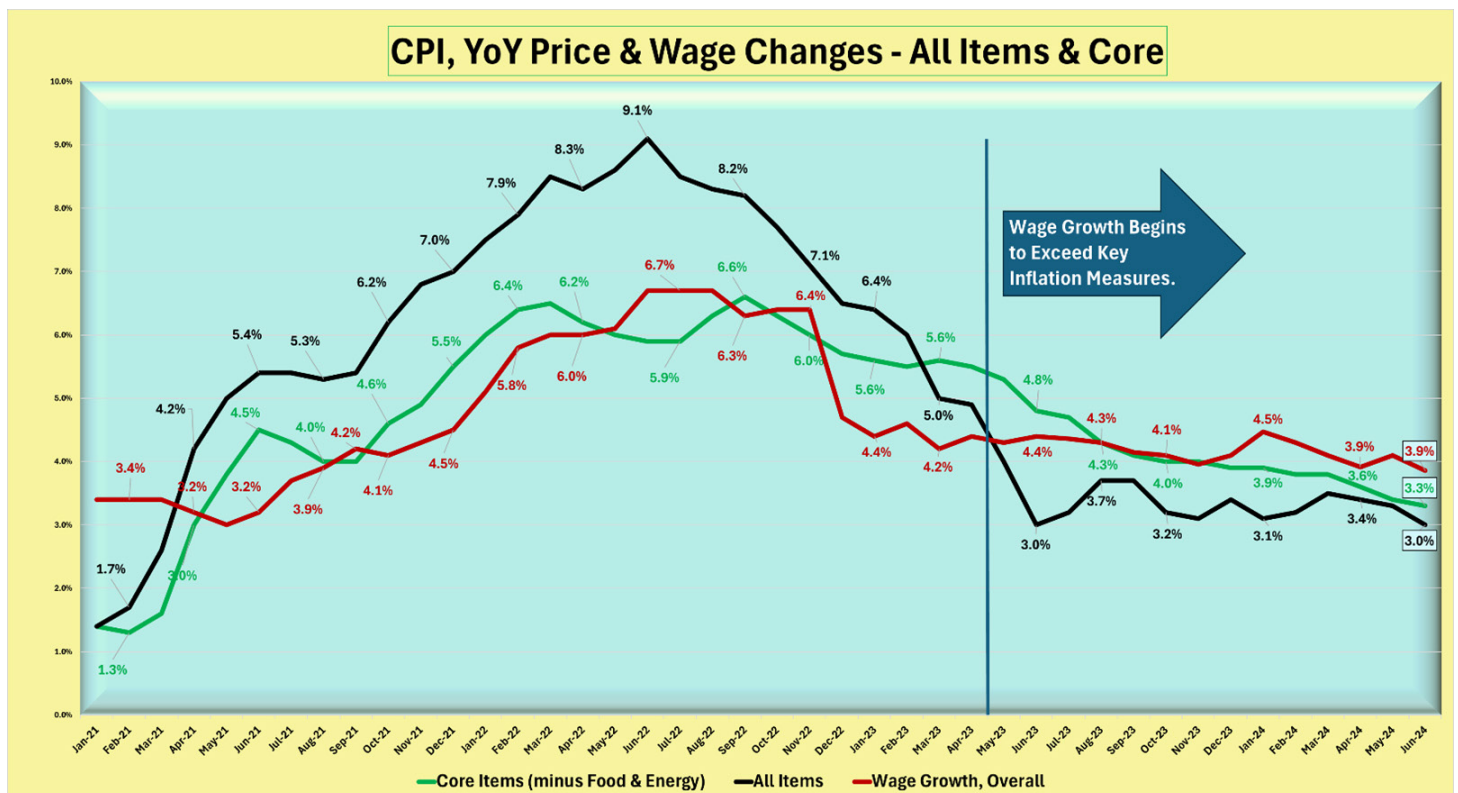
While economists often disagree on the timing of major economic events, they often find common ground on the direction of the economy. There are fewer economists predicting a recession in the U.S. over the next 12 months than this time a year ago. But many are projecting both the economy and job markets will decelerate over the next 12 months and the national unemployment rate could rise from 4.1 percent to 4.6 based on an average of current estimates. Rising unemployment, slower wage growth, and the higher cost of debt will dampen consumer confidence.

New York State Wage Growth Is Slowing, But Remains Resilient

Nationally, the growth in hourly wages remains relatively strong, but it is slowing, and consumers are relying more on debt to continue their spending habits (credit cards, loans, etc.). Unfortunately, the reliance on debt cannot be maintained. Even though New York has experienced strong wage growth in the last few years it has lagged the rest of the nation. It has also lagged the U.S. in recovering jobs lost during the pandemic, with the national restoration completed by August 2022. New York did not hit this milestone in private sector jobs until March of 2024, according to NYSDOL.

Nationally, wage growth has managed to stay ahead of overall inflation (All Items) since May 2023, and even or above the Core inflation measure (which is dominated by housing costs) since August 2023 (Chart 4).

CHART 4



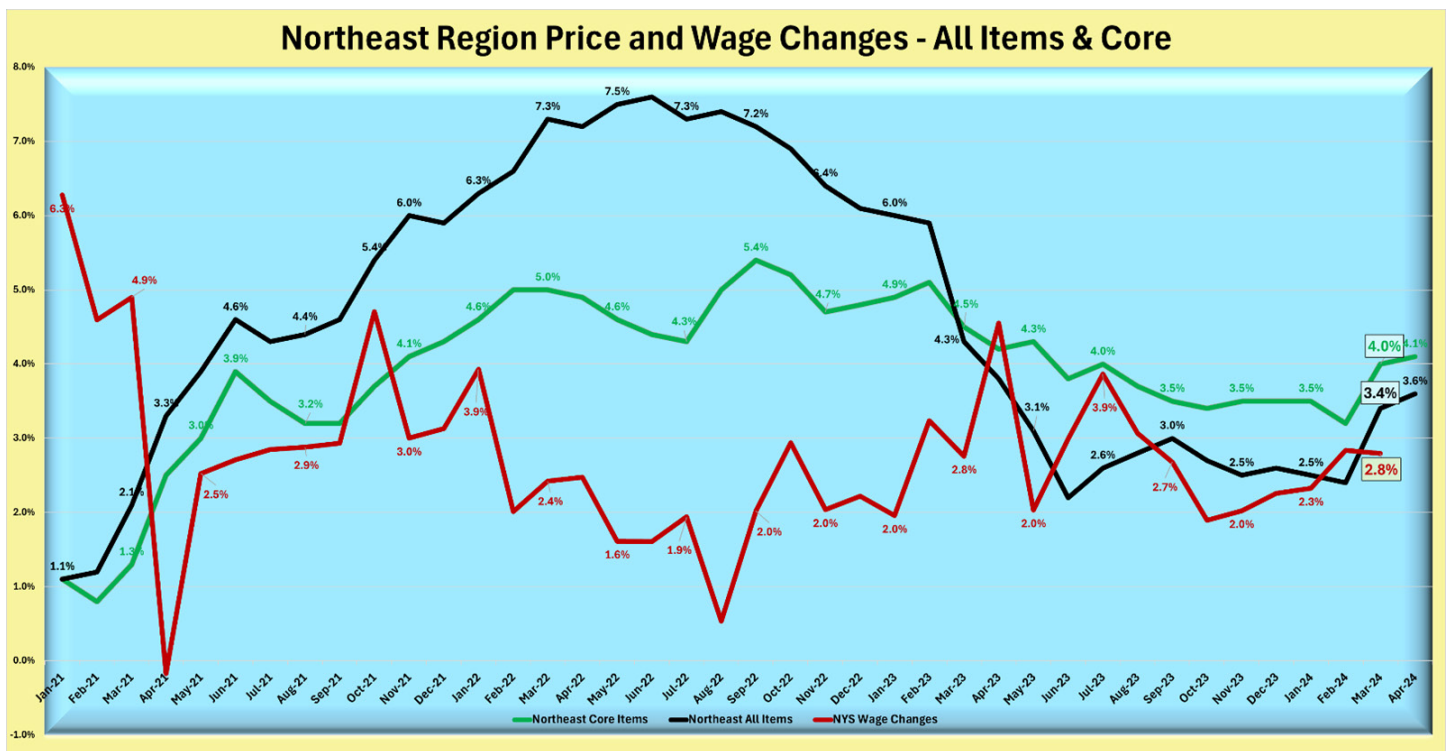
Cooling Inflation

While New York has lagged the rest of the nation in hourly wage growth the last few years, the Northeast Region has also experienced lower inflation. In New York, wages are staying close to, but lagging, the “All Items” inflation measure but consistently falling short of the “Core Items” measure (which includes housing costs).

A big hindrance for New York families and individuals is the impact of higher housing costs, homeownership, and rent in comparison to other parts of the country. The total cost of housing consumes a larger share of personal income than anything else. Outside of the physical structure, New Yorkers also face higher property taxes, energy and insurance costs, as well as a more stringent regulatory environment that adds to the overall costs of home ownership and renting compared to other states.

Chart 5 below highlights how wage growth in New York State is falling behind the rest of the nation regarding staying ahead of key inflation measures, especially core inflation (which is dominated by housing costs). The RED line represents wage growth, which since the beginning of 2021 has only briefly charted above the core inflation measure in New York.

CHART 5



While inflation remains a factor in purchasing decisions, the rate of growth has been slowing compared to the peak of over nine percent year-over-year in June 2022. For some big-ticket items, such as used automobiles, prices have been falling since last September, and even new cars have been dropping in price much of 2024, with dealer and manufacturer incentives returning to showrooms. Automobile rental costs spiked aggressively during COVID and have been retreating since late in 2022. Motor fuel is also down about 8 percent in 2024 compared to 2023. Home energy fuels, especially natural gas, have been falling in price since early 2023. While other items are increasing, these bigger expense items are putting downward pressure on sales tax receipts for counties.

Sales Tax Revenue Is a Key Revenue Source for New York Governments

In 2024, NYSAC estimates total sales tax collected in New York will be \$42.6 billion, as follows:

- New York State.....\$19.2 billion -- 45% of total sales tax
- New York Cit.....\$10.4 billion -- 24.4% of the total
- 57 Counties.....\$8.5 billion -- 20% of the total (*after sharing with towns, villages and school districts*)
- Shared w/local gov.\$2.6 billion -- 6.1% of the total (*part of county sales tax sharing, 44 counties share*)
- MTA.....\$1.4 billion -- 3.3% of the total
- Other Cities.....\$451 million -- 1.1% of the total

For the 57 counties, sales tax has grown in importance in recent years, becoming the primary locally generated revenue source for 35 counties, coming in larger than property tax even after sharing sales tax with other localities. This is up from 22 counties in 2018. The large increase is primarily due to changes in New York’s sales tax laws that required the collection of state and local sales tax on internet-based retail transactions subject to sales tax. This action stemmed from a U.S. Supreme Court decision that authorized states to collect such taxes. Since the decision, all states that have a sales tax now require the collection of sales tax for online purchases.

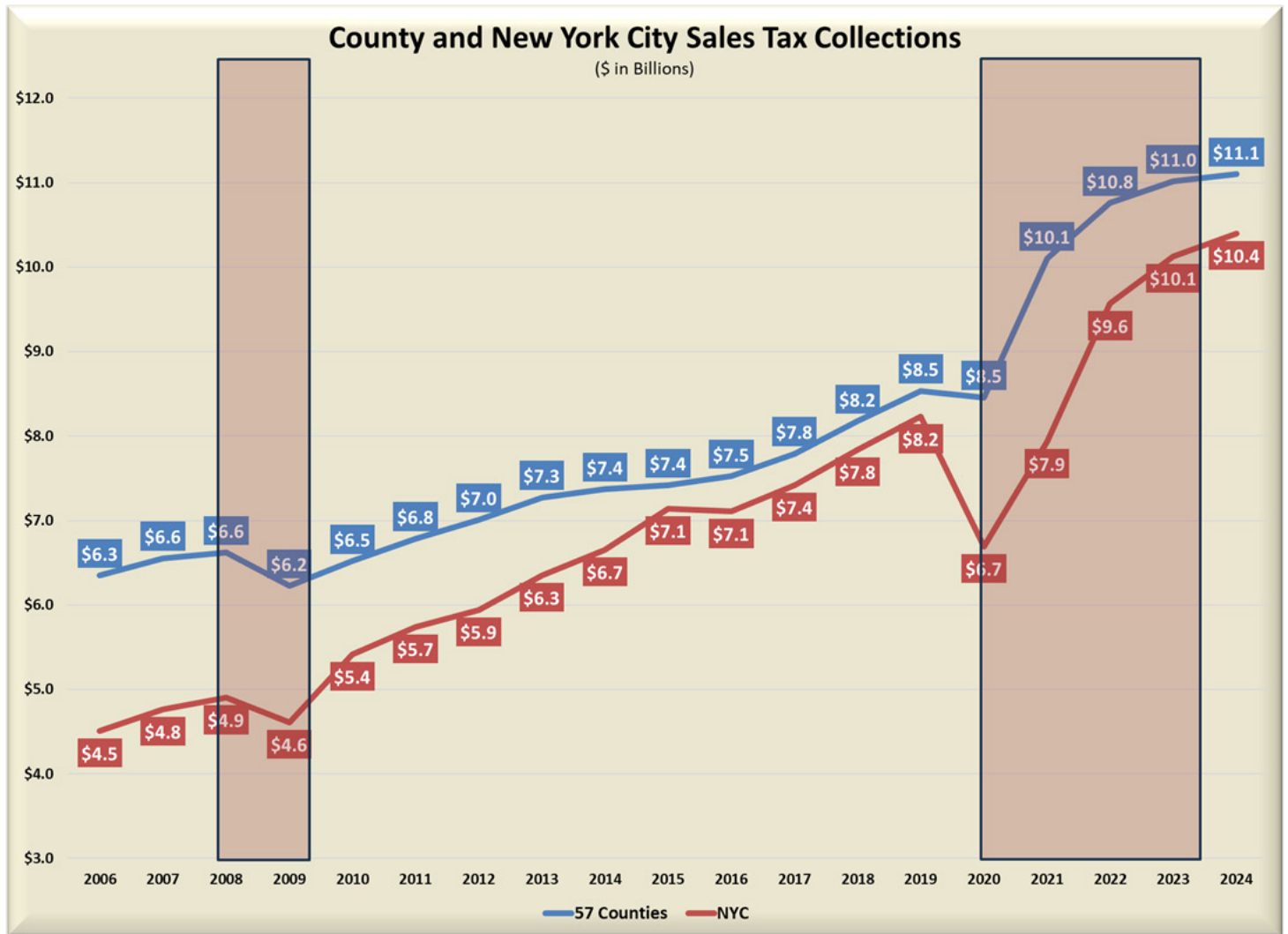
Economic Shocks Take Their Toll

Between 2006 and 2024 the nation struggled through the Great Recession (December 2007 – June 2009) and the Covid Public Health Emergency (February 2020 – May 2023). During the Great Recession, New York City sales tax recovered more quickly than the 57 counties, with the city back to pre-recession levels within one year. For the 57 counties the recovery took much longer. It took two years for most and up to four years before some counties saw sales tax return to pre-recession levels. The experience was just the opposite during the Covid pandemic with New York City being the epicenter of the pandemic in the United States, having a more enduring impact on economic activity. It would be more than two years before New York City sales tax would recover, and some industrial sectors are just now returning to pre-Covid levels. For the 57 counties, more than half did not see a decline in sales tax at all and within a year all counties were above pre-Covid levels, many dramatically above. Chart 6 shows the trend since 2006, including the Great Recession and Covid pandemic (highlighted in red).

Internet-Based Transactions Provide a Boost

The rapid growth in sales tax in Chart 6 immediately after the Covid pandemic may appear more dramatic than it really was without providing more context. As mentioned earlier, the state tax law change that authorized the collection of sales tax on internet-based transactions went into effect in 2019 and became fully annualized by SFY 2021. This contributed significantly to the sales tax growth in the Covid-recovery years, on top of pent-up demand from economic closures, and unprecedented direct federal financial assistance to individuals, families and businesses meant to bolster economic activity.

CHART 6



(2024 is a NYSAC estimate)

Since enactment and through SFY 2024 (ending March 2024) the new sales taxes generated for all counties and New York City from the internet-based transactions state law change has exceeded \$3.4 billion. In SFY 2024, these collections were \$829 million, or 3.8% of all local sales tax. The changes in law effectively increased the state and local sales tax base by about 4 percent overnight. For the most part these were transactions that were already occurring, but no sales tax was collected because of federal judicial limitations. Eventually, the U.S. Supreme Court overturned those restraints as noted.

Categories of Spending that Generate the Most Sales Tax

The federal government and New York State utilize broad industrial classifications to record and capture the activity and sales of thousands of businesses across many sectors of the economy. The current classification system is known as the North American Industry Classification System (NAICS). This latest system was developed in the late 1990's and built upon the prior system known as the Standard Industrial Classification (SIC) system. While the systems are similar, they are not alike enough to make comparisons across the decades for all major categories. In 2022, this classification system went through another major update. In the latter half of 2024 New York State will be updating their online sales tax information to reflect the recent changes.

IMPORTANT NOTICE

This summer the online datasets posted by the New York State Department of Taxation and Finance will be updated to reflect the new 2022 NAICS categories established by the U.S. Census Bureau. The changes will range from simple name changes to the elimination of key categories of importance to county tracking of sales tax.

A major change in the retail sector is that future sales tax reports will not delineate between internet-only based retail and brick & mortar retail (i.e., the Electronic Shopping & Mail Order category is being eliminated and the sales from individual companies will be assigned based on the products they primarily sell. For example, an online platform that sells a lot of different items will likely end up in the Department Store category.

Per an FAQ from the Census Bureau:

*“Sector 44-45, Retail Trade - Major changes were made in the Retail Trade sector, with the elimination of the store/non-store distinction, resulting in significant restructuring of the sector. 2017 NAICS industries for electronic shopping and mail-order houses, vending machine operators, fuel dealers, and other direct selling establishments, formerly classified in Subsector 454, Non-store Retailers, were reclassified, resulting in the elimination of this subsector. **Electronic shopping, mail-order houses, and other direct selling establishments were distributed throughout the new Retail Trade structure in the same way as retail stores.**”*

The state currently provides a separate report that tracks internet-based “marketplace providers” who filed as sales tax vendors to satisfy requirements under New York’s sales tax law change enacted after the U.S. Supreme Court Wayfair Decision in 2018. While this federal realignment will not provide an easy way for the state to identify new online only vendors in the future the state still intends on producing this report.

These changes will also impact the “Information Sector” with the elimination of Internet as a method of delivery distinction for publishing and broadcasting, and the elimination of the 2017 NAICS Industry (519130), Internet Publishing and Broadcasting and Web Search Portals. New category identifiers will be created for Media Streaming Distribution Services, Social Networks, and Other Media Networks and Content Providers.

In recent years, the NYS Department of Taxation and Finance has posted taxable sales data by NAICS code online. The data can be sorted using a wide variety of filter options, including jurisdiction (county, state, etc.), sales tax quarter, sales tax year, dollar amount, etc. The data is available starting with the 2013-14 sales tax year and forward, with data uploaded quarterly on about a 6-week lag. Using the different filters and downloading capabilities, the [taxable sales data can be examined in detail and accessed here](#).

The taxable sales data is adjusted for state and local sales tax exemptions. While vendors self-identify the NAICS category their business should be in, the NYS Department of Taxation and Finance closely monitors this to ensure accuracy and consistency.

For most counties, the top sales tax generators by industry classifications are similar: automobile dealers, gasoline stations, restaurants and other eating establishments, power generation and distribution, building material and supplies stores, and clothing and other big box general merchandise stores/warehouse clubs.

Table 3 highlights the Top 5 categories for all counties (including NYC). In SFY 2024 total taxable sales were \$499 billion, with about one-third of all sales generated by the top five categories.

TABLE 3

All Counties Top 5, SFY 2024			
Rank	Description	Total Taxable Sales	% of Total
1	Restaurants and Other Eating Places	\$49,667,307,492	9.9%
2	Automobile Dealers	\$37,728,353,776	7.6%
3	Electronic Shopping & Mail-Order Houses	\$32,690,006,723	6.5%
4	Electric Pwr Generation, Transmission & Distribution	\$23,447,825,976	4.7%
5	Building Materials & Supplies Dealers	\$17,995,353,266	3.6%
	Subtotal Top 5	\$161,528,847,233	32.4%
	TTS Period Ending February 29th	\$499,273,757,851	100.0%

Table 4 provides an example of what the “Top 20” taxable sales data looks like for the 57 counties, in aggregate, for SFY 2024 (March to February). Table 5 provides the same information for New York City.

The data also highlights the importance of New York City as an economic engine. New York City’s top sales tax category, Restaurants, generates over \$26 billion in total taxable sales, bigger than the total taxable sales of each county except Westchester (\$28.4B), Nassau (\$36.7B) and Suffolk (\$45.8B). The total taxable sales of \$222 billion generated in the five boroughs equals nearly 45 percent of all local sales tax generated in the state.

Comparable “Top 20” data for each county can be found in Appendix A. It is important to note that “total taxable sales” does not represent the amount of sales tax collected, but the retail value of the taxable transaction.

Taxable Sales Trends

State and local sales tax law/exemption changes, consumer behavior, technology trends that allow for different modalities for retail sales (including venue, and the devices and systems necessary to deliver technological advances), and soon the recategorization of the NAICS code will drive sales tax trends in New York.

The economies of the 57 counties and New York City are different in many ways. Basic things like geography, population density, tourism, social activity, technology, and so on help explain some of the trends. Population centers often draw more retail activities like shopping, restaurants, entertainment and can draw people from neighboring counties, states and across the world if the attractions are big enough.

Chart 7 shows prominent growth trends in key sales tax categories over the last decade for the 57 counties. Tax law changes for internet-based purchases dramatically increased the importance of Electronic Shopping, growing by 570% from 2014 to 2024 for the 57 counties. The information technology sector grew strongly over this period as well. Sectors that lagged the total taxable sales growth of 50 percent over the period include Traveler Accommodation, General Merchandise Stores, Clothing, with Gasoline Stations and Wired & Wireless Communications bringing in less sales tax in 2024 than they did in 2014.

TABLE 4

57 Counties - Total Taxable Sales by Category, SFY 2024

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	% of Total Sales
1	Automobile Dealers	\$30,329,668,038	11.0%
2	Restaurants and Other Eating Places	\$23,309,437,978	8.4%
3	Electronic Shopping & Mail-Order Houses	\$19,820,723,612	7.2%
4	Gasoline Stations	\$14,399,755,538	5.2%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$14,189,986,565	5.1%
6	Building Materials & Supplies Dealers	\$13,931,889,616	5.0%
7	Electric Pwr Generation, Transmission & Distribution	\$9,530,511,420	3.4%
8	Clothing Stores	\$8,580,570,029	3.1%
9	Grocery Stores	\$8,392,058,436	3.0%
10	Automotive Repair & Maintenance	\$6,234,434,722	2.3%
11	Other Miscellaneous Retailers	\$6,222,988,377	2.2%
12	Services to Buildings and Dwellings	\$4,147,214,963	1.5%
13	Traveler Accommodation	\$3,748,390,253	1.4%
14	Unclassified	\$3,696,955,262	1.3%
15	Direct Selling Establishments	\$3,613,804,101	1.3%
16	Wired & Wireless Telecommunications Carriers	\$3,384,751,932	1.2%
17	Administration of Economic Programs	\$3,196,380,607	1.2%
18	Beer, Wine, & Liquor Stores	\$3,192,613,713	1.2%
19	Automotive Equipment Rental & Leasing	\$3,105,429,538	1.1%
20	Computer System Design & Related Services	\$3,085,626,035	1.1%
	Subtotal Top 20 in Taxable Sales	\$184,932,315,997	66.8%
	Total Taxable Sales Period Ending February 29th	\$276,699,556,844	100.0%

Motor Fuel Sales Tax Exemption

An example of how a sales tax exemption impacts sales tax collections is evident in the temporary state and local exemption New York State and some counties enacted in late 2022.

In 2022, motor fuel prices spiked sharply and by June had reached nearly \$5 per gallon. Effective June 1st through December 31st, 2022, the state enacted legislation implementing sales tax exemptions on several of its major motor fuel taxes: the motor fuel excise tax (8 cents per gallon), state sales tax (8 cents per gallon), and Metropolitan Commuter Transportation District sales tax on motor fuel and diesel motor fuel, providing a reduction of at least \$0.16 per gallon statewide. The state estimated these actions lowered costs for consumers by about \$610 million during the seven months of the suspension.

At the same time this legislation authorized counties to suspend a portion of their local sales tax on motor fuels by capping the collection of their local sales tax at \$2, \$3 or \$4 per gallon, rather than using a set percentage of the price per gallon. Under this exemption structure a county with a 4 percent sales tax would normally collect 16 cents per gallon when gasoline was \$4 per gallon, but with a sales tax collection cap set at \$2 per gallon of gasoline (regardless of the price at the pump) only 8 cents would be collected – essentially cutting in half the local sales tax paid by the consumer in this example.

Twenty-four counties provided such exemptions varying from 3 to 9 months in length. Eleven counties capped their motor fuel sales tax collections at \$2 per gallon and thirteen capped their sales tax at \$3 per gallon regardless of the price at the pump. NYSAC estimates the county motor fuel exemptions saved consumers an additional \$62 million.

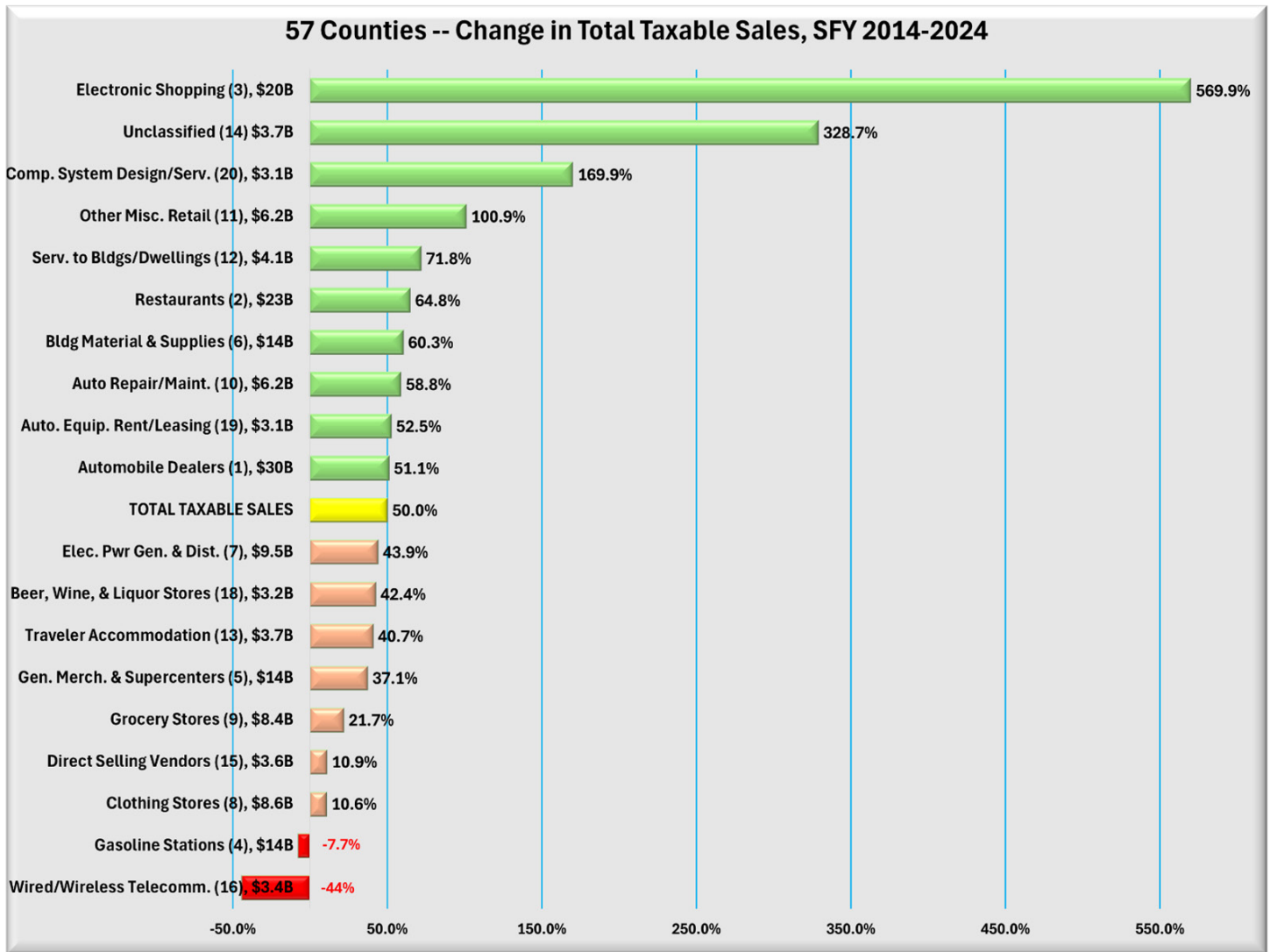
TABLE 5

New York City - Total Taxable Sales by Category, SFY 2024

‘(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	% of Total Sales
1	Restaurants and Other Eating Places	\$26,357,869,514	11.8%
2	Electric Pwr Generation, Transmission & Distribution	\$13,917,314,556	6.3%
3	Electronic Shopping and Mail-Order Houses	\$12,869,283,111	5.8%
4	Traveler Accommodation	\$10,203,565,493	4.6%
5	Automobile Dealers	\$7,398,685,738	3.3%
6	Clothing Stores	\$5,980,309,877	2.7%
7	Computer Systems Design and Related Services	\$5,581,352,733	2.5%
8	Other Information Services	\$5,530,036,737	2.5%
9	Other Transit and Ground Passenger Transportation	\$5,525,990,932	2.5%
10	Other Professional, Scientific, and Technical Services	\$5,394,069,548	2.4%
11	Software Publishers	\$5,077,328,505	2.3%
12	Other Miscellaneous Store Retailers	\$4,173,084,852	1.9%
13	Building Material and Supplies Dealers	\$4,063,463,650	1.8%
14	Grocery Stores	\$3,864,868,414	1.7%
15	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$3,613,485,619	1.6%
16	Computer and Peripheral Equipment Manufacturing	\$3,439,837,199	1.5%
17	Services to Buildings and Dwellings	\$3,243,333,956	1.5%
18	Health and Personal Care Stores	\$2,993,722,833	1.3%
19	Unclassified	\$2,916,379,168	1.3%
20	Special Food Services	\$2,910,486,046	1.3%
	Subtotal Top 20 in Taxable Sales	\$135,054,468,481	60.7%
	Total Taxable Sales Period Ending February 29th	\$222,574,201,007	100.0%

CHART 7

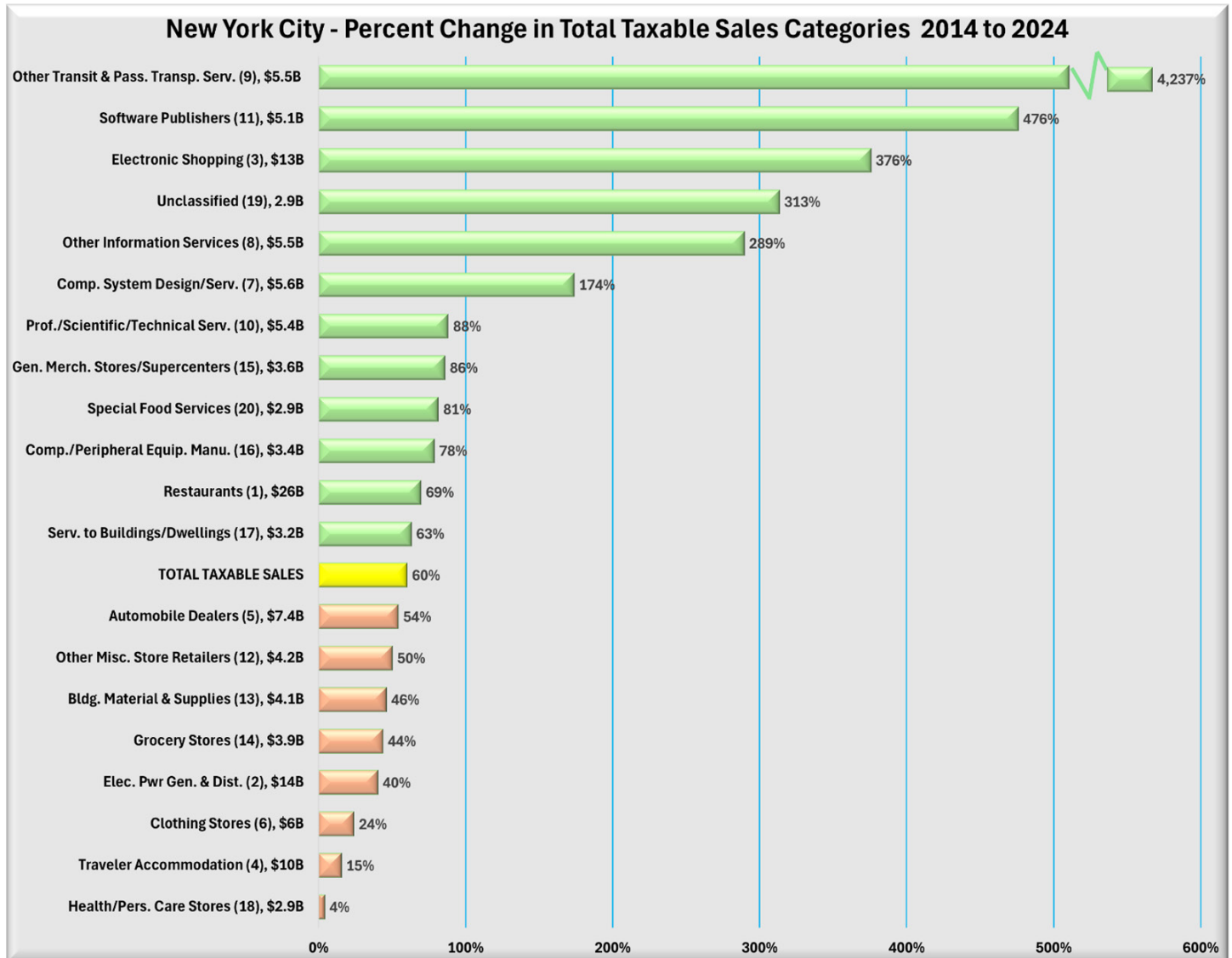


New York City’s growth in total taxable sales was higher than for the 57 counties at 60 percent over the period. As with the counties outside of the city, state and local tax law changes lifted certain categories. Chart 8 shows the major sales tax trends for New York City over the last decade.

In New York City a change in local law boosted sales tax receipts in Transit/Ground Passenger Transportation by over 4,200 percent. The information technology sector also grew strongly in New York City as noted by sharp increases from Software Publishers, Other Information Services, Computer Systems Design & Services, and Computer and Peripheral Equipment Manufacturing. Categories that lagged the average include Automobile Dealers, Grocery Stores, Clothing Stores and Traveler Accommodation (which has still not fully recovered from the pandemic and is likely also impacted by the growth in the short-term rental industry which is not—as of this writing—subject to sales tax). Many categories like clothing, department and electronics retailers were more deeply impacted by online competition that is dominated by the sale of apparel, electronics, jewelry, shoes, home & kitchen items, health care products, etc.

For all counties it is important to note that natural growth in certain sectors, or contractions, directly impact the number of jobs in that sector. Growing tech sales includes growth in what are typically higher paying tech sector jobs which can boost the overall economy more.

CHART 8



Conclusion

Our analysis of sales tax data shows that sales tax receipts are slowing considerably compared to 2023, due to the impact of the federal Covid funding hangover, a cooling labor market, slowing wage growth, and moderating inflation.

Sales tax continues to grow in importance as a key revenue source for New York governments, but it is also subject to economic shocks and transitions that affect consumer spending and behavior. County officials must understand these changes to effectively manage county revenues, jobs, and economic growth opportunities into the future

As we have noted in prior sales tax reports, the turnover of businesses, consolidation, and technological advances create challenges and opportunities for county officials. County officials must stay mindful of how changing economic forces, technology, and our nation's continuing transition from a manufacturing economy to a service economy will impact county revenues, jobs and economic growth opportunities in the future.

APPENDIX A

Albany County, Total Taxable Sales by Category -- 2024 Compared to 2023					
<i>(12 Months Ending February 29th, State Sales Tax Quarter)</i>					
Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$900,419,051	\$842,423,907	\$57,995,144	6.9%
2	Restaurants and Other Eating Places	\$786,955,506	\$740,546,706	\$46,408,800	6.3%
3	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$623,521,870	\$599,772,175	\$23,749,695	4.0%
4	Electronic Shopping and Mail-Order Houses	\$535,542,730	\$491,254,924	\$44,287,806	9.0%
5	Gasoline Stations	\$486,774,834	\$593,976,366	(\$107,201,532)	-18.0%
6	Building Material and Supplies Dealers	\$382,289,369	\$384,000,514	(\$1,711,145)	-0.4%
7	Clothing Stores	\$290,254,363	\$289,093,005	\$1,161,358	0.4%
8	Grocery Stores	\$216,004,989	\$219,103,402	(\$3,098,413)	-1.4%
9	Automotive Equipment Rental and Leasing	\$199,945,157	\$160,986,445	\$38,958,712	24.2%
10	Electric Pwr Generation, Transmission & Distribution	\$191,400,782	\$221,727,509	(\$30,326,727)	-13.7%
11	Automotive Repair and Maintenance	\$172,573,203	\$162,210,365	\$10,362,838	6.4%
12	Computer Systems Design and Related Services	\$167,638,039	\$142,965,016	\$24,673,023	17.3%
13	Traveler Accommodation	\$168,344,267	\$155,728,769	\$12,615,498	8.1%
14	Other Miscellaneous Store Retailers	\$154,599,294	\$147,911,642	\$6,687,652	4.5%
15	Beer, Wine, and Liquor Stores	\$121,290,178	\$122,947,184	(\$1,657,006)	-1.3%
16	Sporting Goods, Hobby, and Musical Instrument Stores	\$118,510,081	\$131,852,204	(\$13,342,123)	-10.1%
17	Unclassified	\$108,822,650	\$7,649,183	\$101,173,467	1322.7%
18	Services to Buildings and Dwellings	\$107,199,641	\$105,539,246	\$1,660,395	1.6%
19	Comm./Industrial Mach. & Equip. Rental & Leasing	\$102,621,420	\$101,018,851	\$1,602,569	1.6%
20	Wired and Wireless Telecommunications Carriers	\$96,684,611	\$107,392,513	(\$10,707,902)	-10.0%
Subtotal Top 20 in Taxable Sales		\$5,931,392,035	\$5,728,099,926	\$203,292,109	3.5%
Total Taxable Sales Period Ending February 29th		\$8,968,547,466	\$8,899,302,539	\$69,244,927	0.8%

Allegany County, Total Taxable Sales by Category -- 2024 Compared to 2023					
<i>(12 Months Ending February 29th, State Sales Tax Quarter)</i>					
Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$86,815,370	\$87,351,780	(\$536,410)	-0.6%
2	Electronic Shopping and Mail-Order Houses	\$54,463,678	\$50,241,394	\$4,222,284	8.4%
3	Gasoline Stations	\$43,984,149	\$52,703,224	(\$8,719,075)	-16.5%
4	Restaurants and Other Eating Places	\$36,218,150	\$33,458,847	\$2,759,303	8.2%
5	Grocery Stores	\$36,132,979	\$35,095,869	\$1,037,110	3.0%
6	Electric Pwr Generation, Transmission & Distribution	\$34,868,238	\$37,492,342	(\$2,624,104)	-7.0%
7	Building Material and Supplies Dealers	\$33,065,431	\$27,402,420	\$5,663,011	20.7%
8	Other Miscellaneous Store Retailers	\$29,229,122	\$27,339,887	\$1,889,235	6.9%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$20,557,356	\$18,954,548	\$1,602,808	8.5%
10	Administration of Economic Programs	\$17,953,493	\$19,288,406	(\$1,334,913)	-6.9%
11	Automotive Repair and Maintenance	\$17,161,899	\$16,841,450	\$320,449	1.9%
12	Direct Selling Establishments	\$12,996,450	\$16,860,903	(\$3,864,453)	-22.9%
13	Natural Gas Distribution	\$11,306,370	\$15,885,125	(\$4,578,755)	-28.8%
14	Wired and Wireless Telecommunications Carriers	\$10,319,361	\$11,754,655	(\$1,435,294)	-12.2%
15	Automotive Parts, Accessories, and Tire Stores	\$9,152,634	\$9,757,714	(\$605,080)	-6.2%
16	Other Information Services	\$8,145,461	\$7,795,611	\$349,850	4.5%
17	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$8,028,696	\$4,403,550	\$3,625,146	82.3%
18	Other Motor Vehicle Dealers	\$7,084,164	\$8,540,621	(\$1,456,457)	-17.1%
19	Comm./Industrial Mach. & Equip. Rental & Leasing	\$6,517,367	\$6,098,733	\$418,634	6.9%
20	Lawn and Garden Equipment and Supplies Stores	\$6,153,724	\$2,120,548	\$4,033,176	190.2%
Subtotal Top 20 in Taxable Sales		\$490,154,092	\$489,387,627	\$766,465	0.2%
Total Taxable Sales Period Ending February 29th		\$654,380,431	\$644,900,541	\$9,479,890	1.5%

Broome County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Electric Pwr Generation, Transmission & Distribution	\$556,375,604	\$527,892,121	\$28,483,483	5.4%
2	Automobile Dealers	\$420,490,313	\$397,536,821	\$22,953,492	5.8%
3	Restaurants and Other Eating Places	\$349,369,886	\$337,288,378	\$12,081,508	3.6%
4	Gasoline Stations	\$287,047,848	\$232,809,296	\$54,238,552	23.3%
5	Electronic Shopping and Mail-Order Houses	\$279,522,046	\$259,457,399	\$20,064,647	7.7%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$260,744,609	\$257,310,520	\$3,434,089	1.3%
7	Building Material and Supplies Dealers	\$202,092,775	\$216,820,595	(\$14,727,820)	-6.8%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$146,752,610	\$131,754,257	\$14,998,353	11.4%
9	Grocery Stores	\$127,873,515	\$129,892,861	(\$2,019,346)	-1.6%
10	Other Miscellaneous Store Retailers	\$97,855,615	\$96,036,169	\$1,819,446	1.9%
11	Automotive Repair and Maintenance	\$83,438,573	\$82,096,080	\$1,342,493	1.6%
12	Clothing Stores	\$79,631,191	\$87,548,430	(\$7,917,239)	-9.0%
13	Administration of Economic Programs	\$70,503,082	\$76,260,780	(\$5,757,698)	-7.6%
14	Sporting Goods, Hobby, and Musical Instrument Stores	\$69,737,854	\$57,915,342	\$11,822,512	20.4%
15	Wired and Wireless Telecommunications Carriers	\$54,133,379	\$63,849,937	(\$9,716,558)	-15.2%
16	Automotive Parts, Accessories, and Tire Stores	\$51,064,797	\$52,628,487	(\$1,563,690)	-3.0%
17	Traveler Accommodation	\$49,802,135	\$47,908,826	\$1,893,309	4.0%
18	Comm./Industrial Mach. & Equip. Rental & Leasing	\$48,281,616	\$41,593,025	\$6,688,591	16.1%
19	Direct Selling Establishments	\$47,591,035	\$56,352,515	(\$8,761,480)	-15.5%
20	Beer, Wine, and Liquor Stores	\$47,166,816	\$46,916,448	\$250,368	0.5%
Subtotal Top 20 in Taxable Sales		\$3,329,475,299	\$3,199,868,287	\$129,607,012	4.1%
Total Taxable Sales Period Ending February 29th		\$4,562,407,916	\$4,381,797,879	\$180,610,037	4.1%

Cattaraugus County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$156,824,111	\$154,917,079	\$1,907,032	1.2%
2	Restaurants and Other Eating Places	\$110,537,635	\$104,537,014	\$6,000,621	5.7%
3	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$104,100,865	\$96,816,707	\$7,284,158	7.5%
4	Electronic Shopping and Mail-Order Houses	\$95,678,978	\$87,696,566	\$7,982,412	9.1%
5	Building Material and Supplies Dealers	\$94,106,646	\$96,901,707	(\$2,795,061)	-2.9%
6	Electric Pwr Generation, Transmission & Distribution	\$76,243,670	\$74,281,118	\$1,962,552	2.6%
7	Gasoline Stations	\$53,799,561	\$52,335,919	\$1,463,642	2.8%
8	Grocery Stores	\$49,379,190	\$44,920,309	\$4,458,881	9.9%
9	Other Miscellaneous Store Retailers	\$48,013,910	\$50,109,667	(\$2,095,757)	-4.2%
10	Automotive Repair and Maintenance	\$37,952,681	\$41,019,330	(\$3,066,649)	-7.5%
11	Administration of Economic Programs	\$31,875,964	\$31,076,298	\$799,666	2.6%
12	Petroleum and Petroleum Products Merchant Wholesalers	\$28,682,769	\$27,113,063	\$1,569,706	5.8%
13	Clothing Stores	\$25,042,452	\$24,716,962	\$325,490	1.3%
14	Wired and Wireless Telecommunications Carriers	\$22,261,637	\$24,976,954	(\$2,715,317)	-10.9%
15	Direct Selling Establishments	\$21,345,480	\$20,977,625	\$367,855	1.8%
16	Other Motor Vehicle Dealers	\$19,554,232	\$20,495,319	(\$941,087)	-4.6%
17	Other Amusement and Recreation Industries	\$19,331,575	\$20,248,965	(\$917,390)	-4.5%
18	Automotive Parts, Accessories, and Tire Stores	\$17,888,728	\$17,331,151	\$557,577	3.2%
19	Department Stores	\$15,655,942	\$18,556,974	(\$2,901,032)	-15.6%
20	Other Information Services	\$15,551,526	\$14,197,384	\$1,354,142	9.5%
Subtotal Top 20 in Taxable Sales		\$1,043,827,552	\$1,023,226,111	\$20,601,441	2.0%
Total Taxable Sales Period Ending February 29th		\$1,455,646,571	\$1,410,820,998	\$44,825,573	3.2%

Cayuga County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$181,462,538	\$180,279,335	\$1,183,203	0.7%
2	Gasoline Stations	\$110,301,906	\$110,182,623	\$119,283	0.1%
3	Electronic Shopping and Mail-Order Houses	\$105,708,768	\$104,527,619	\$1,181,149	1.1%
4	Restaurants and Other Eating Places	\$100,938,673	\$96,287,496	\$4,651,177	4.8%
5	Building Material and Supplies Dealers	\$88,834,115	\$97,944,965	(\$9,110,850)	-9.3%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$86,929,155	\$89,647,550	(\$2,718,395)	-3.0%
7	Electric Pwr Generation, Transmission & Distribution	\$45,537,884	\$83,000,633	(\$37,462,749)	-45.1%
8	Grocery Stores	\$39,767,798	\$40,273,841	(\$506,043)	-1.3%
9	Other Miscellaneous Store Retailers	\$38,833,044	\$34,296,806	\$4,536,238	13.2%
10	Automotive Repair and Maintenance	\$35,283,145	\$33,174,877	\$2,108,268	6.4%
11	Sporting Goods, Hobby, and Musical Instrument Stores	\$34,369,883	\$34,860,402	(\$490,519)	-1.4%
12	Other Motor Vehicle Dealers	\$25,258,734	\$26,296,023	(\$1,037,289)	-3.9%
13	Paper and Paper Product Merchant Wholesalers	\$23,364,067	\$23,104,576	\$259,491	1.1%
14	Administration of Economic Programs	\$22,811,962	\$25,851,225	(\$3,039,263)	-11.8%
15	Wired and Wireless Telecommunications Carriers	\$22,737,739	\$24,644,473	(\$1,906,734)	-7.7%
16	Direct Selling Establishments	\$21,783,162	\$26,852,969	(\$5,069,807)	-18.9%
17	Clothing Stores	\$21,468,826	\$19,805,842	\$1,662,984	8.4%
18	Other Information Services	\$17,192,104	\$16,779,234	\$412,870	2.5%
19	Traveler Accommodation	\$17,113,075	\$16,531,611	\$581,464	3.5%
20	Department Stores	\$15,589,744	\$17,482,078	(\$1,892,334)	-10.8%
Subtotal Top 20 in Taxable Sales		\$1,055,286,322	\$1,101,824,178	(\$46,537,856)	-4.2%
Total Taxable Sales Period Ending February 29th		\$1,458,752,799	\$1,466,540,812	(\$7,788,013)	-0.5%

Chautauque County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$243,845,572	\$239,362,973	\$4,482,599	1.9%
2	Restaurants and Other Eating Places	\$200,087,159	\$190,845,661	\$9,241,498	4.8%
3	Gasoline Stations	\$179,439,495	\$157,481,017	\$21,958,478	13.9%
4	Electronic Shopping and Mail-Order Houses	\$147,341,625	\$132,739,508	\$14,602,117	11.0%
5	Building Material and Supplies Dealers	\$141,749,832	\$152,180,318	(\$10,430,486)	-6.9%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$130,922,233	\$118,547,500	\$12,374,733	10.4%
7	Administration of Economic Programs	\$83,009,354	\$79,536,596	\$3,472,758	4.4%
8	Other Miscellaneous Store Retailers	\$81,766,256	\$80,185,785	\$1,580,471	2.0%
9	Grocery Stores	\$79,475,903	\$78,177,898	\$1,298,005	1.7%
10	Automotive Repair and Maintenance	\$52,397,747	\$52,766,883	(\$369,136)	-0.7%
11	Lumber & Construction Materials Merchant Wholesalers	\$52,374,368	\$52,533,690	(\$159,322)	-0.3%
12	Traveler Accommodation	\$45,728,818	\$45,173,035	\$555,783	1.2%
13	Petroleum and Petroleum Products Merchant Wholesalers	\$45,119,912	\$39,620,684	\$5,499,228	13.9%
14	Other Motor Vehicle Dealers	\$29,332,564	\$33,592,824	(\$4,260,260)	-12.7%
15	Wired and Wireless Telecommunications Carriers	\$28,850,754	\$31,793,905	(\$2,943,151)	-9.3%
16	Automotive Parts, Accessories, and Tire Stores	\$25,877,041	\$23,411,172	\$2,465,869	10.5%
17	Electric Pwr Generation, Transmission & Distribution	\$25,541,143	\$34,027,872	(\$8,486,729)	-24.9%
18	Other Information Services	\$23,382,101	\$21,698,287	\$1,683,814	7.8%
19	Building Equipment Contractors	\$23,373,367	\$25,910,353	(\$2,536,986)	-9.8%
20	Services to Buildings and Dwellings	\$20,295,886	\$18,693,540	\$1,602,346	8.6%
Subtotal Top 20 in Taxable Sales		\$1,659,911,130	\$1,608,279,501	\$51,631,629	3.2%
Total Taxable Sales Period Ending February 29th		\$2,261,254,270	\$2,194,481,348	\$66,772,922	3.0%

Chemung County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$189,138,749	\$181,871,228	\$7,267,521	4.0%
2	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$164,782,704	\$163,877,406	\$905,298	0.6%
3	Restaurants and Other Eating Places	\$151,786,859	\$149,035,078	\$2,751,781	1.8%
4	Gasoline Stations	\$148,274,716	\$168,310,621	(\$20,035,905)	-11.9%
5	Electric Pwr Generation, Transmission & Distribution	\$123,062,430	\$123,063,348	(\$918)	0.0%
6	Electronic Shopping and Mail-Order Houses	\$115,521,550	\$105,267,542	\$10,254,008	9.7%
7	Building Material and Supplies Dealers	\$86,277,670	\$97,930,405	(\$11,652,735)	-11.9%
8	Grocery Stores	\$64,639,191	\$63,633,514	\$1,005,677	1.6%
9	Other Miscellaneous Store Retailers	\$54,122,359	\$51,260,238	\$2,862,121	5.6%
10	Clothing Stores	\$41,312,329	\$46,522,254	(\$5,209,925)	-11.2%
11	Sporting Goods, Hobby, and Musical Instrument Stores	\$37,527,505	\$41,976,328	(\$4,448,823)	-10.6%
12	Automotive Repair and Maintenance	\$36,930,150	\$36,076,612	\$853,538	2.4%
13	Administration of Economic Programs	\$34,820,507	\$35,353,713	(\$533,206)	-1.5%
14	Department Stores	\$28,954,866	\$33,839,632	(\$4,884,766)	-14.4%
15	Wired and Wireless Telecommunications Carriers	\$26,803,551	\$29,212,704	(\$2,409,153)	-8.2%
16	Automotive Parts, Accessories, and Tire Stores	\$22,852,109	\$21,809,353	\$1,042,756	4.8%
17	Beer, Wine, and Liquor Stores	\$20,894,454	\$21,817,838	(\$923,384)	-4.2%
18	Other Motor Vehicle Dealers	\$18,276,828	\$20,671,592	(\$2,394,764)	-11.6%
19	Health and Personal Care Stores	\$18,014,222	\$16,003,660	\$2,010,562	12.6%
20	Automotive Equipment Rental and Leasing	\$17,101,968	\$18,182,821	(\$1,080,853)	-5.9%
Subtotal Top 20 in Taxable Sales		\$1,401,094,717	\$1,425,715,887	(\$24,621,170)	-1.7%
Total Taxable Sales Period Ending February 29th		\$1,856,795,100	\$1,871,294,519	(\$14,499,419)	-0.8%

Chenango County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$124,097,147	\$118,124,935	\$5,972,212	5.1%
2	Gasoline Stations	\$65,302,304	\$62,291,601	\$3,010,703	4.8%
3	Electronic Shopping and Mail-Order Houses	\$61,557,138	\$54,937,256	\$6,619,882	12.0%
4	Petroleum and Petroleum Products Merchant Wholesalers	\$53,076,652	\$58,188,401	(\$5,111,749)	-8.8%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$48,769,017	\$47,162,461	\$1,606,556	3.4%
6	Building Material and Supplies Dealers	\$43,565,435	\$51,688,321	(\$8,122,886)	-15.7%
7	Restaurants and Other Eating Places	\$40,386,473	\$37,978,129	\$2,408,344	6.3%
8	Electric Pwr Generation, Transmission & Distribution	\$34,219,122	\$15,963,018	\$18,256,104	114.4%
9	Other Miscellaneous Store Retailers	\$34,112,430	\$34,676,036	(\$563,606)	-1.6%
10	Automotive Repair and Maintenance	\$19,696,328	\$20,151,317	(\$454,989)	-2.3%
11	Administration of Economic Programs	\$16,385,722	\$19,695,038	(\$3,309,316)	-16.8%
12	Grocery Stores	\$13,567,435	\$13,200,135	\$367,300	2.8%
13	Industrial Machinery Manufacturing	\$13,219,127	\$12,933,089	\$286,038	2.2%
14	Software Publishers	\$13,160,165	\$11,805,292	\$1,354,873	11.5%
15	Computer Systems Design and Related Services	\$12,427,702	\$11,059,410	\$1,368,292	12.4%
16	Lawn and Garden Equipment and Supplies Stores	\$12,344,606	\$4,200,370	\$8,144,236	193.9%
17	Other Information Services	\$12,274,637	\$10,702,340	\$1,572,297	14.7%
18	Wired and Wireless Telecommunications Carriers	\$12,207,893	\$13,647,442	(\$1,439,549)	-10.5%
19	Comm./Industrial Mach. & Equip. Rental & Leasing	\$11,200,947	\$9,355,559	\$1,845,388	19.7%
20	Clothing Stores	\$10,573,474	\$4,066,313	\$6,507,161	160.0%
Subtotal Top 20 in Taxable Sales		\$652,143,754	\$611,826,463	\$40,317,291	6.6%
Total Taxable Sales Period Ending February 29th		\$877,217,112	\$830,794,961	\$46,422,151	5.6%

Clinton County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$216,246,367	\$204,770,231	\$11,476,136	5.6%
2	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$185,323,529	\$173,717,294	\$11,606,235	6.7%
3	Gasoline Stations	\$180,901,740	\$198,656,504	(\$17,754,764)	-8.9%
4	Restaurants and Other Eating Places	\$144,716,899	\$137,916,892	\$6,800,007	4.9%
5	Building Material and Supplies Dealers	\$117,735,603	\$132,258,482	(\$14,522,879)	-11.0%
6	Electronic Shopping and Mail-Order Houses	\$115,065,244	\$106,855,987	\$8,209,257	7.7%
7	Electric Pwr Generation, Transmission & Distribution	\$83,245,786	\$35,857,613	\$47,388,173	132.2%
8	Administration of Economic Programs	\$57,917,864	\$58,084,640	(\$166,776)	-0.3%
9	Other Miscellaneous Store Retailers	\$50,747,074	\$49,040,089	\$1,706,985	3.5%
10	Grocery Stores	\$36,262,610	\$35,863,351	\$399,259	1.1%
11	Clothing Stores	\$31,203,928	\$29,172,742	\$2,031,186	7.0%
12	Automotive Repair and Maintenance	\$30,501,886	\$31,431,126	(\$929,240)	-3.0%
13	Wired and Wireless Telecommunications Carriers	\$26,043,155	\$29,019,118	(\$2,975,963)	-10.3%
14	Building Equipment Contractors	\$25,459,666	\$16,327,049	\$9,132,617	55.9%
15	Traveler Accommodation	\$24,840,880	\$28,516,472	(\$3,675,592)	-12.9%
16	Automotive Parts, Accessories, and Tire Stores	\$23,143,869	\$22,182,104	\$961,765	4.3%
17	Sporting Goods, Hobby, and Musical Instrument Stores	\$21,866,942	\$21,713,131	\$153,811	0.7%
18	Other Information Services	\$19,851,643	\$18,559,920	\$1,291,723	7.0%
19	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$18,462,925	\$18,703,192	(\$240,267)	-1.3%
20	Other Motor Vehicle Dealers	\$17,780,704	\$16,320,316	\$1,460,388	8.9%
Subtotal Top 20 in Taxable Sales		\$1,427,318,314	\$1,364,966,253	\$62,352,061	4.6%
Total Taxable Sales Period Ending February 29th		\$1,907,526,001	\$1,817,705,791	\$89,820,210	4.9%

Columbia County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$196,306,131	\$217,261,171	(\$20,955,040)	-9.6%
2	Automobile Dealers	\$148,996,417	\$141,733,593	\$7,262,824	5.1%
3	Building Material and Supplies Dealers	\$126,886,127	\$134,759,194	(\$7,873,067)	-5.8%
4	Restaurants and Other Eating Places	\$104,327,005	\$99,926,813	\$4,400,192	4.4%
5	Electronic Shopping and Mail-Order Houses	\$102,874,440	\$97,812,223	\$5,062,217	5.2%
6	Other Miscellaneous Store Retailers	\$48,169,081	\$47,220,228	\$948,853	2.0%
7	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$47,601,476	\$43,907,823	\$3,693,653	8.4%
8	Grocery Stores	\$40,721,065	\$39,249,759	\$1,471,306	3.7%
9	Direct Selling Establishments	\$34,240,412	\$39,492,284	(\$5,251,872)	-13.3%
10	Administration of Economic Programs	\$33,024,495	\$39,304,764	(\$6,280,269)	-16.0%
11	Services to Buildings and Dwellings	\$28,606,411	\$27,664,763	\$941,648	3.4%
12	Automotive Repair and Maintenance	\$27,301,099	\$27,941,404	(\$640,305)	-2.3%
13	Lawn and Garden Equipment and Supplies Stores	\$23,364,146	\$18,380,515	\$4,983,631	27.1%
14	Electric Pwr Generation, Transmission & Distribution	\$22,965,473	\$24,489,330	(\$1,523,857)	-6.2%
15	Beer, Wine, and Liquor Stores	\$20,443,249	\$22,110,223	(\$1,666,974)	-7.5%
16	Wired and Wireless Telecommunications Carriers	\$20,099,158	\$21,726,627	(\$1,627,469)	-7.5%
17	Clothing Stores	\$15,210,029	\$14,140,589	\$1,069,440	7.6%
18	Petroleum and Petroleum Products Merchant Wholesalers	\$14,811,229	\$17,699,558	(\$2,888,329)	-16.3%
19	Furniture Stores	\$14,374,740	\$15,052,210	(\$677,470)	-4.5%
20	Automotive Parts, Accessories, and Tire Stores	\$13,670,873	\$13,585,924	\$84,949	0.6%
Subtotal Top 20 in Taxable Sales		\$1,083,993,056	\$1,103,458,995	(\$19,465,939)	-1.8%
Total Taxable Sales Period Ending February 29th		\$1,516,425,322	\$1,555,970,791	(\$39,545,469)	-2.5%

Cortland County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$104,225,860	\$102,010,719	\$2,215,141	2.2%
2	Gasoline Stations	\$88,986,558	\$103,639,301	(\$14,652,743)	-14.1%
3	Restaurants and Other Eating Places	\$76,197,124	\$70,504,608	\$5,692,516	8.1%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$72,176,567	\$68,518,401	\$3,658,166	5.3%
5	Building Material and Supplies Dealers	\$64,949,687	\$73,804,122	(\$8,854,435)	-12.0%
6	Electronic Shopping and Mail-Order Houses	\$64,764,440	\$59,236,361	\$5,528,079	9.3%
7	Electric Pwr Generation, Transmission & Distribution	\$44,332,132	\$40,762,468	\$3,569,664	8.8%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$33,525,918	\$35,627,966	(\$2,102,048)	-5.9%
9	Automotive Repair and Maintenance	\$28,262,314	\$26,300,291	\$1,962,023	7.5%
10	Other Motor Vehicle Dealers	\$27,258,877	\$24,968,391	\$2,290,486	9.2%
11	Other Miscellaneous Store Retailers	\$24,565,121	\$24,336,233	\$228,888	0.9%
12	Clothing Stores	\$20,299,839	\$18,112,199	\$2,187,640	12.1%
13	Grocery Stores	\$18,148,206	\$19,781,822	(\$1,633,616)	-8.3%
14	Direct Selling Establishments	\$15,334,130	\$16,732,902	(\$1,398,772)	-8.4%
15	Automotive Parts, Accessories, and Tire Stores	\$14,518,220	\$14,339,293	\$178,927	1.2%
16	Other Amusement and Recreation Industries	\$12,994,134	\$14,994,649	(\$2,000,515)	-13.3%
17	Traveler Accommodation	\$12,758,419	\$12,515,099	\$243,320	1.9%
18	Administration of Economic Programs	\$12,140,316	\$11,641,825	\$498,491	4.3%
19	Lawn and Garden Equipment and Supplies Stores	\$10,335,263	\$5,511,773	\$4,823,490	87.5%
20	Wired and Wireless Telecommunications Carriers	\$10,261,708	\$10,817,919	(\$556,211)	-5.1%
Subtotal Top 20 in Taxable Sales		\$756,034,833	\$754,156,342	\$1,878,491	0.2%
Total Taxable Sales Period Ending February 29th		\$988,011,002	\$979,307,156	\$8,703,846	0.9%

Delaware County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$104,732,487	\$96,399,828	\$8,332,659	8.6%
2	Electronic Shopping and Mail-Order Houses	\$62,590,870	\$59,374,563	\$3,216,307	5.4%
3	Building Material and Supplies Dealers	\$50,487,069	\$72,435,594	(\$21,948,525)	-30.3%
4	Gasoline Stations	\$43,152,171	\$52,208,213	(\$9,056,042)	-17.3%
5	Restaurants and Other Eating Places	\$42,519,893	\$40,937,254	\$1,582,639	3.9%
6	Other Miscellaneous Store Retailers	\$28,935,510	\$29,000,403	(\$64,893)	-0.2%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$24,941,292	\$33,917,892	(\$8,976,600)	-26.5%
8	Automotive Repair and Maintenance	\$22,098,460	\$21,879,441	\$219,019	1.0%
9	Other Motor Vehicle Dealers	\$21,977,893	\$20,762,282	\$1,215,611	5.9%
10	Grocery Stores	\$20,304,931	\$20,631,673	(\$326,742)	-1.6%
11	Lawn and Garden Equipment and Supplies Stores	\$20,107,445	\$4,779,957	\$15,327,488	320.7%
12	Electric Pwr Generation, Transmission & Distribution	\$17,378,820	\$18,814,523	(\$1,435,703)	-7.6%
13	Administration of Economic Programs	\$17,235,900	\$21,389,913	(\$4,154,013)	-19.4%
14	Wired and Wireless Telecommunications Carriers	\$12,543,418	\$13,368,030	(\$824,612)	-6.2%
15	Traveler Accommodation	\$10,486,737	\$10,729,405	(\$242,668)	-2.3%
16	Direct Selling Establishments	\$9,656,270	\$11,452,233	(\$1,795,963)	-15.7%
17	Other Information Services	\$8,730,730	\$8,302,467	\$428,263	5.2%
18	Miscellaneous Durable Goods Merchant Wholesalers	\$8,629,300	\$6,764,864	\$1,864,436	27.6%
19	Automotive Parts, Accessories, and Tire Stores	\$7,836,425	\$8,081,061	(\$244,636)	-3.0%
20	Machinery, Equipment, and Supplies Merchant Wholesalers	\$6,986,557	\$5,358,802	\$1,627,755	30.4%
Subtotal Top 20 in Taxable Sales		\$541,332,178	\$556,588,398	(\$15,256,220)	-2.7%
Total Taxable Sales Period Ending February 29th		\$751,841,598	\$764,342,872	(\$12,501,274)	-1.6%

Dutchess County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$773,667,941	\$723,523,485	\$50,144,456	6.9%
2	Restaurants and Other Eating Places	\$606,662,459	\$572,318,893	\$34,343,566	6.0%
3	Electronic Shopping and Mail-Order Houses	\$502,180,459	\$482,655,114	\$19,525,345	4.0%
4	Gasoline Stations	\$419,208,528	\$322,731,987	\$96,476,541	29.9%
5	Building Material and Supplies Dealers	\$411,333,260	\$442,853,016	(\$31,519,756)	-7.1%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$226,268,998	\$228,730,244	(\$2,461,246)	-1.1%
7	Grocery Stores	\$221,904,313	\$210,636,533	\$11,267,780	5.3%
8	Computer Systems Design and Related Services	\$199,075,792	\$209,953,654	(\$10,877,862)	-5.2%
9	Electric Pwr Generation, Transmission & Distribution	\$180,478,197	\$197,679,960	(\$17,201,763)	-8.7%
10	Automotive Repair and Maintenance	\$176,602,482	\$166,621,673	\$9,980,809	6.0%
11	Other Miscellaneous Store Retailers	\$175,309,279	\$164,474,276	\$10,835,003	6.6%
12	Administration of Economic Programs	\$153,780,433	\$165,892,343	(\$12,111,910)	-7.3%
13	Services to Buildings and Dwellings	\$115,993,431	\$109,186,682	\$6,806,749	6.2%
14	Traveler Accommodation	\$103,871,609	\$97,431,888	\$6,439,721	6.6%
15	Wired and Wireless Telecommunications Carriers	\$97,470,472	\$107,692,638	(\$10,222,166)	-9.5%
16	Direct Selling Establishments	\$96,207,581	\$114,302,076	(\$18,094,495)	-15.8%
17	Beer, Wine, and Liquor Stores	\$87,255,226	\$88,267,710	(\$1,012,484)	-1.1%
18	Health and Personal Care Stores	\$77,370,345	\$76,805,097	\$565,248	0.7%
19	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$75,314,425	\$72,440,495	\$2,873,930	4.0%
20	Electronics and Appliance Stores	\$68,328,389	\$70,705,010	(\$2,376,621)	-3.4%
Subtotal Top 20 in Taxable Sales		\$4,768,283,619	\$4,624,902,774	\$143,380,845	3.1%
Total Taxable Sales Period Ending February 29th		\$6,843,987,751	\$6,667,790,662	\$176,197,089	2.6%

Erie County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$2,448,963,795	\$2,322,455,089	\$126,508,706	5.4%
2	Restaurants and Other Eating Places	\$2,063,987,588	\$1,940,125,682	\$123,861,906	6.4%
3	Electronic Shopping and Mail-Order Houses	\$1,493,412,221	\$1,376,762,701	\$116,649,520	8.5%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$993,276,184	\$952,501,836	\$40,774,348	4.3%
5	Building Material and Supplies Dealers	\$928,464,975	\$985,406,936	(\$56,941,961)	-5.8%
6	Grocery Stores	\$797,555,148	\$816,977,901	(\$19,422,753)	-2.4%
7	Electric Pwr Generation, Transmission & Distribution	\$653,871,723	\$808,922,630	(\$155,050,907)	-19.2%
8	Automotive Repair and Maintenance	\$582,111,226	\$577,254,931	\$4,856,295	0.8%
9	Clothing Stores	\$528,226,385	\$511,384,175	\$16,842,210	3.3%
10	Other Miscellaneous Store Retailers	\$512,706,438	\$506,696,619	\$6,009,819	1.2%
11	Gasoline Stations	\$370,394,290	\$435,463,872	(\$65,069,582)	-14.9%
12	Automotive Parts, Accessories, and Tire Stores	\$340,721,850	\$336,635,400	\$4,086,450	1.2%
13	Services to Buildings and Dwellings	\$322,560,232	\$298,883,433	\$23,676,799	7.9%
14	Natural Gas Distribution	\$298,197,484	\$556,797,398	(\$258,599,914)	-46.4%
15	Traveler Accommodation	\$289,235,301	\$275,117,549	\$14,117,752	5.1%
16	Computer Systems Design and Related Services	\$279,445,550	\$262,239,899	\$17,205,651	6.6%
17	Beer, Wine, and Liquor Stores	\$272,036,595	\$271,810,371	\$226,224	0.1%
18	Administration of Economic Programs	\$270,043,649	\$245,969,402	\$24,074,247	9.8%
19	Automotive Equipment Rental and Leasing	\$266,596,626	\$233,402,130	\$33,194,496	14.2%
20	Sporting Goods, Hobby, and Musical Instrument Stores	\$264,344,615	\$269,183,394	(\$4,838,779)	-1.8%
Subtotal Top 20 in Taxable Sales		\$13,976,151,875	\$13,983,991,348	(\$7,839,473)	-0.1%
Total Taxable Sales Period Ending February 29th		\$21,314,064,595	\$21,204,643,005	\$109,421,590	0.5%

Essex County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Traveler Accommodation	\$122,505,786	\$125,420,020	(\$2,914,234)	-2.3%
2	Automobile Dealers	\$85,683,325	\$83,513,400	\$2,169,925	2.6%
3	Gasoline Stations	\$80,075,623	\$85,528,079	(\$5,452,456)	-6.4%
4	Restaurants and Other Eating Places	\$78,705,141	\$72,367,907	\$6,337,234	8.8%
5	Building Material and Supplies Dealers	\$75,495,091	\$86,973,109	(\$11,478,018)	-13.2%
6	Electronic Shopping and Mail-Order Houses	\$63,689,380	\$61,057,698	\$2,631,682	4.3%
7	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$39,055,617	\$35,260,231	\$3,795,386	10.8%
8	Administration of Economic Programs	\$32,851,738	\$30,026,280	\$2,825,458	9.4%
9	Grocery Stores	\$28,168,955	\$31,296,989	(\$3,128,034)	-10.0%
10	Other Miscellaneous Store Retailers	\$24,552,501	\$22,210,766	\$2,341,735	10.5%
11	Clothing Stores	\$21,246,744	\$20,679,377	\$567,367	2.7%
12	Other Motor Vehicle Dealers	\$16,726,953	\$20,411,398	(\$3,684,445)	-18.1%
13	Sporting Goods, Hobby, and Musical Instrument Stores	\$14,659,490	\$15,014,894	(\$355,404)	-2.4%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$14,566,842	\$13,871,138	\$695,704	5.0%
15	Direct Selling Establishments	\$14,051,001	\$16,326,851	(\$2,275,850)	-13.9%
16	Electric Pwr Generation, Transmission & Distribution	\$13,011,624	\$10,418,275	\$2,593,349	24.9%
17	Pulp, Paper, and Paperboard Mills	\$12,940,197	\$10,813,874	\$2,126,323	19.7%
18	Automotive Repair and Maintenance	\$12,223,828	\$12,668,337	(\$444,509)	-3.5%
19	Wired and Wireless Telecommunications Carriers	\$11,381,631	\$12,841,870	(\$1,460,239)	-11.4%
20	Lawn and Garden Equipment and Supplies Stores	\$10,465,266	\$2,462,478	\$8,002,788	325.0%
Subtotal Top 20 in Taxable Sales		\$772,056,733	\$769,162,971	\$2,893,762	0.4%
Total Taxable Sales Period Ending February 29th		\$1,046,890,991	\$1,029,554,263	\$17,336,728	1.7%

Franklin County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$110,599,436	\$101,554,312	\$9,045,124	8.9%
2	Gasoline Stations	\$64,711,949	\$71,244,420	(\$6,532,471)	-9.2%
3	Electronic Shopping and Mail-Order Houses	\$63,697,925	\$60,141,483	\$3,556,442	5.9%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$56,034,027	\$51,377,621	\$4,656,406	9.1%
5	Building Material and Supplies Dealers	\$52,722,604	\$61,090,697	(\$8,368,093)	-13.7%
6	Restaurants and Other Eating Places	\$48,454,052	\$43,971,864	\$4,482,188	10.2%
7	Electric Pwr Generation, Transmission & Distribution	\$38,562,295	\$43,410,645	(\$4,848,350)	-11.2%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$38,055,325	\$40,763,538	(\$2,708,213)	-6.6%
9	Direct Selling Establishments	\$25,809,489	\$30,849,515	(\$5,040,026)	-16.3%
10	Other Motor Vehicle Dealers	\$23,404,443	\$20,647,249	\$2,757,194	13.4%
11	Administration of Economic Programs	\$22,201,425	\$26,056,598	(\$3,855,173)	-14.8%
12	Other Miscellaneous Store Retailers	\$21,092,726	\$20,223,729	\$868,997	4.3%
13	Grocery Stores	\$21,014,375	\$23,079,186	(\$2,064,811)	-8.9%
14	Traveler Accommodation	\$17,814,622	\$17,011,315	\$803,307	4.7%
15	Automotive Repair and Maintenance	\$12,402,122	\$12,050,416	\$351,706	2.9%
16	Wired and Wireless Telecommunications Carriers	\$12,309,607	\$12,935,417	(\$625,810)	-4.8%
17	Other Information Services	\$9,604,577	\$9,247,330	\$357,247	3.9%
18	Electronics and Appliance Stores	\$9,131,169	\$8,747,781	\$383,388	4.4%
19	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$8,152,782	\$8,803,059	(\$650,277)	-7.4%
20	Sporting Goods, Hobby, and Musical Instrument Stores	\$7,790,411	\$8,750,876	(\$960,465)	-11.0%
Subtotal Top 20 in Taxable Sales		\$663,565,361	\$671,957,051	(\$8,391,690)	-1.2%
Total Taxable Sales Period Ending February 29th		\$851,986,061	\$847,737,022	\$4,249,039	0.5%

Fulton County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$139,968,633	\$139,142,423	\$826,210	0.6%
2	Gasoline Stations	\$111,210,725	\$115,114,423	(\$3,903,698)	-3.4%
3	Restaurants and Other Eating Places	\$76,366,241	\$66,644,757	\$9,721,484	14.6%
4	Electronic Shopping and Mail-Order Houses	\$74,860,775	\$68,263,722	\$6,597,053	9.7%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$59,215,282	\$59,276,988	(\$61,706)	-0.1%
6	Building Material and Supplies Dealers	\$47,746,768	\$57,084,596	(\$9,337,828)	-16.4%
7	Other Miscellaneous Store Retailers	\$36,187,210	\$34,419,105	\$1,768,105	5.1%
8	Grocery Stores	\$22,875,523	\$21,824,856	\$1,050,667	4.8%
9	Automotive Repair and Maintenance	\$19,782,909	\$19,154,492	\$628,417	3.3%
10	Other Motor Vehicle Dealers	\$18,670,998	\$20,975,811	(\$2,304,813)	-11.0%
11	Electric Pwr Generation, Transmission & Distribution	\$17,190,295	\$16,837,659	\$352,636	2.1%
12	Clothing Stores	\$17,181,487	\$16,684,087	\$497,400	3.0%
13	Administration of Economic Programs	\$16,999,090	\$16,092,051	\$907,039	5.6%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$14,550,999	\$16,526,840	(\$1,975,841)	-12.0%
15	Wired and Wireless Telecommunications Carriers	\$14,420,265	\$15,153,371	(\$733,106)	-4.8%
16	Furniture Stores	\$12,459,173	\$11,533,114	\$926,059	8.0%
17	Other Information Services	\$11,067,593	\$9,973,567	\$1,094,026	11.0%
18	Automotive Parts, Accessories, and Tire Stores	\$10,296,693	\$10,146,410	\$150,283	1.5%
19	Direct Selling Establishments	\$10,177,756	\$11,542,992	(\$1,365,236)	-11.8%
20	Beer, Wine, and Liquor Stores	\$8,764,538	\$8,482,310	\$282,228	3.3%
Subtotal Top 20 in Taxable Sales		\$739,992,953	\$734,873,574	\$5,119,379	0.7%
Total Taxable Sales Period Ending February 29th		\$982,261,919	\$962,551,986	\$19,709,933	2.0%

Genesee County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$170,757,112	\$206,286,360	(\$35,529,248)	-17.2%
2	Automobile Dealers	\$156,014,725	\$151,015,905	\$4,998,820	3.3%
3	Restaurants and Other Eating Places	\$111,282,912	\$100,092,524	\$11,190,388	11.2%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$97,649,813	\$96,825,790	\$824,023	0.9%
5	Electronic Shopping and Mail-Order Houses	\$83,587,285	\$74,853,007	\$8,734,278	11.7%
6	Building Material and Supplies Dealers	\$65,481,562	\$70,318,524	(\$4,836,962)	-6.9%
7	Grocery Stores	\$41,330,709	\$42,555,230	(\$1,224,521)	-2.9%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$36,541,981	\$43,534,337	(\$6,992,356)	-16.1%
9	Other Miscellaneous Store Retailers	\$31,237,558	\$27,177,685	\$4,059,873	14.9%
10	Automotive Repair and Maintenance	\$30,604,769	\$29,364,628	\$1,240,141	4.2%
11	Machinery, Equipment, and Supplies Merchant Wholesalers	\$26,553,434	\$31,412,808	(\$4,859,374)	-15.5%
12	Electric Pwr Generation, Transmission & Distribution	\$23,552,149	\$24,808,868	(\$1,256,719)	-5.1%
13	Amusement Parks and Arcades	\$23,187,624	\$19,871,854	\$3,315,770	16.7%
14	Clothing Stores	\$20,216,430	\$18,728,045	\$1,488,385	7.9%
15	Other Motor Vehicle Dealers	\$19,608,003	\$20,070,768	(\$462,765)	-2.3%
16	Administration of Economic Programs	\$19,293,035	\$16,064,656	\$3,228,379	20.1%
17	Wired and Wireless Telecommunications Carriers	\$17,961,394	\$19,279,028	(\$1,317,634)	-6.8%
18	Comm./Industrial Mach. & Equip. Rental & Leasing	\$16,612,623	\$14,380,693	\$2,231,930	15.5%
19	Sporting Goods, Hobby, and Musical Instrument Stores	\$15,536,469	\$18,413,613	(\$2,877,144)	-15.6%
20	Automotive Parts, Accessories, and Tire Stores	\$14,512,850	\$13,459,527	\$1,053,323	7.8%
Subtotal Top 20 in Taxable Sales		\$1,021,522,437	\$1,038,513,850	(\$16,991,413)	-1.6%
Total Taxable Sales Period Ending February 29th		\$1,382,149,158	\$1,383,187,816	(\$1,038,658)	-0.1%

Greene County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$125,484,428	\$115,144,133	\$10,340,295	9.0%
2	Building Material and Supplies Dealers	\$123,308,299	\$129,178,298	(\$5,869,999)	-4.5%
3	Gasoline Stations	\$120,627,805	\$120,325,245	\$302,560	0.3%
4	Restaurants and Other Eating Places	\$84,028,859	\$70,463,261	\$13,565,598	19.3%
5	Electronic Shopping and Mail-Order Houses	\$73,457,617	\$69,210,849	\$4,246,768	6.1%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$53,939,122	\$52,334,314	\$1,604,808	3.1%
7	Traveler Accommodation	\$46,176,566	\$44,611,659	\$1,564,907	3.5%
8	Electric Pwr Generation, Transmission & Distribution	\$33,721,564	\$26,071,835	\$7,649,729	29.3%
9	Other Miscellaneous Store Retailers	\$33,213,513	\$33,797,182	(\$583,669)	-1.7%
10	Direct Selling Establishments	\$28,376,353	\$26,784,136	\$1,592,217	5.9%
11	Grocery Stores	\$26,636,977	\$25,845,447	\$791,530	3.1%
12	Administration of Economic Programs	\$22,986,636	\$25,162,143	(\$2,175,507)	-8.6%
13	Automotive Repair and Maintenance	\$19,675,409	\$18,714,907	\$960,502	5.1%
14	Other Motor Vehicle Dealers	\$15,889,404	\$16,598,422	(\$709,018)	-4.3%
15	Services to Buildings and Dwellings	\$13,892,913	\$12,604,740	\$1,288,173	10.2%
16	Other Amusement and Recreation Industries	\$13,615,377	\$14,948,545	(\$1,333,168)	-8.9%
17	Wired and Wireless Telecommunications Carriers	\$13,356,125	\$14,002,810	(\$646,685)	-4.6%
18	Beer, Wine, and Liquor Stores	\$12,993,044	\$13,514,549	(\$521,505)	-3.9%
19	Lawn and Garden Equipment and Supplies Stores	\$11,511,003	\$9,470,948	\$2,040,055	21.5%
20	Computer Systems Design and Related Services	\$10,263,009	\$8,128,647	\$2,134,362	26.3%
Subtotal Top 20 in Taxable Sales		\$883,154,023	\$846,912,070	\$36,241,953	4.3%
Total Taxable Sales Period Ending February 29th		\$1,197,792,385	\$1,147,421,268	\$50,371,117	4.4%

Hamilton County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$17,291,179	\$15,053,068	\$2,238,111	14.9%
2	Gasoline Stations	\$14,024,528	\$14,586,784	(\$562,256)	-3.9%
3	Electronic Shopping and Mail-Order Houses	\$9,405,445	\$8,750,864	\$654,581	7.5%
4	Building Material and Supplies Dealers	\$8,817,270	\$9,307,357	(\$490,087)	-5.3%
5	Restaurants and Other Eating Places	\$8,536,014	\$8,301,793	\$234,221	2.8%
6	Traveler Accommodation	\$6,557,555	\$6,624,965	(\$67,410)	-1.0%
7	Other Amusement and Recreation Industries	\$4,921,573	\$4,658,626	\$262,947	5.6%
8	Grocery Stores	\$4,742,439	\$4,223,591	\$518,848	12.3%
9	Other Motor Vehicle Dealers	\$3,990,298	\$4,318,043	(\$327,745)	-7.6%
10	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$3,485,688	\$3,728,358	(\$242,670)	-6.5%
11	Direct Selling Establishments	\$2,877,507	\$2,866,770	\$10,737	0.4%
12	Administration of Economic Programs	\$2,873,277	\$3,251,869	(\$378,592)	-11.6%
13	Activities Related to Real Estate	\$2,403,931	\$1,876,670	\$527,261	28.1%
14	Building Equipment Contractors	\$2,296,285	\$2,191,444	\$104,841	4.8%
15	Wired and Wireless Telecommunications Carriers	\$2,290,445	\$2,303,332	(\$12,887)	-0.6%
16	Electric Pwr Generation, Transmission & Distribution	\$2,213,989	\$2,017,224	\$196,765	9.8%
17	Furniture Stores	\$2,213,413	\$2,054,788	\$158,625	7.7%
18	Other Miscellaneous Store Retailers	\$1,902,514	\$2,193,146	(\$290,632)	-13.3%
19	Lumber & Construction Materials Merchant Wholesalers	\$1,549,389	\$943,608	\$605,781	64.2%
20	Petroleum and Petroleum Products Merchant Wholesalers	\$1,491,121	\$1,752,068	(\$260,947)	-14.9%
Subtotal Top 20 in Taxable Sales		\$103,883,860	\$101,004,368	\$2,879,492	2.9%
Total Taxable Sales Period Ending February 29th		\$133,463,991	\$129,346,700	\$4,117,291	3.2%

Herkimer County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$151,888,232	\$136,212,704	\$15,675,528	11.5%
2	Gasoline Stations	\$92,211,463	\$99,669,659	(\$7,458,196)	-7.5%
3	Electronic Shopping and Mail-Order Houses	\$87,914,528	\$80,178,147	\$7,736,381	9.6%
4	Restaurants and Other Eating Places	\$85,123,236	\$72,983,557	\$12,139,679	16.6%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$73,374,079	\$73,224,593	\$149,486	0.2%
6	Building Material and Supplies Dealers	\$56,972,688	\$69,445,841	(\$12,473,153)	-18.0%
7	Other Miscellaneous Store Retailers	\$36,532,439	\$38,052,638	(\$1,520,199)	-4.0%
8	Grocery Stores	\$35,563,331	\$29,219,458	\$6,343,873	21.7%
9	Other Motor Vehicle Dealers	\$30,328,430	\$31,723,789	(\$1,395,359)	-4.4%
10	Automotive Repair and Maintenance	\$23,338,657	\$23,470,846	(\$132,189)	-0.6%
11	Administration of Economic Programs	\$23,051,435	\$20,080,121	\$2,971,314	14.8%
12	Petroleum and Petroleum Products Merchant Wholesalers	\$19,328,055	\$23,156,619	(\$3,828,564)	-16.5%
13	Other Fabricated Metal Product Manufacturing	\$18,278,904	\$2,913,699	\$15,365,205	527.3%
14	Wired and Wireless Telecommunications Carriers	\$18,187,571	\$20,483,775	(\$2,296,204)	-11.2%
15	Electric Pwr Generation, Transmission & Distribution	\$17,875,843	\$19,908,218	(\$2,032,375)	-10.2%
16	Direct Selling Establishments	\$13,902,263	\$18,966,978	(\$5,064,715)	-26.7%
17	Traveler Accommodation	\$13,753,330	\$10,067,954	\$3,685,376	36.6%
18	Lawn and Garden Equipment and Supplies Stores	\$12,629,157	\$5,213,791	\$7,415,366	142.2%
19	Other Information Services	\$11,591,334	\$10,988,956	\$602,378	5.5%
20	Automotive Parts, Accessories, and Tire Stores	\$9,659,779	\$9,601,028	\$58,751	0.6%
Subtotal Top 20 in Taxable Sales		\$831,504,754	\$795,562,371	\$35,942,383	4.5%
Total Taxable Sales Period Ending February 29th		\$1,071,153,034	\$1,029,534,119	\$41,618,915	4.0%

Jefferson County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$300,368,801	\$312,884,550	(\$12,515,749)	-4.0%
2	Restaurants and Other Eating Places	\$228,429,135	\$220,837,276	\$7,591,859	3.4%
3	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$226,620,783	\$226,214,127	\$406,656	0.2%
4	Building Material and Supplies Dealers	\$190,446,698	\$196,899,579	(\$6,452,881)	-3.3%
5	Electronic Shopping and Mail-Order Houses	\$167,024,134	\$152,367,987	\$14,656,147	9.6%
6	Gasoline Stations	\$134,221,173	\$148,864,295	(\$14,643,122)	-9.8%
7	Other Miscellaneous Store Retailers	\$79,973,690	\$73,389,458	\$6,584,232	9.0%
8	Grocery Stores	\$79,071,180	\$79,288,355	(\$217,175)	-0.3%
9	Clothing Stores	\$50,041,037	\$52,985,291	(\$2,944,254)	-5.6%
10	Automotive Repair and Maintenance	\$49,593,735	\$49,006,509	\$587,226	1.2%
11	Traveler Accommodation	\$43,712,427	\$45,503,814	(\$1,791,387)	-3.9%
12	Other Motor Vehicle Dealers	\$43,677,042	\$45,340,582	(\$1,663,540)	-3.7%
13	Administration of Economic Programs	\$39,259,050	\$41,730,211	(\$2,471,161)	-5.9%
14	Electric Pwr Generation, Transmission & Distribution	\$37,665,219	\$41,240,623	(\$3,575,404)	-8.7%
15	Wired and Wireless Telecommunications Carriers	\$33,803,102	\$36,005,362	(\$2,202,260)	-6.1%
16	Automotive Parts, Accessories, and Tire Stores	\$32,008,003	\$30,395,336	\$1,612,667	5.3%
17	Sporting Goods, Hobby, and Musical Instrument Stores	\$30,090,966	\$30,555,349	(\$464,383)	-1.5%
18	Petroleum and Petroleum Products Merchant Wholesalers	\$26,506,195	\$34,912,035	(\$8,405,840)	-24.1%
19	Direct Selling Establishments	\$25,826,017	\$28,612,567	(\$2,786,550)	-9.7%
20	Department Stores	\$24,544,682	\$29,797,886	(\$5,253,204)	-17.6%
Subtotal Top 20 in Taxable Sales		\$1,842,883,069	\$1,876,831,192	(\$33,948,123)	-1.8%
Total Taxable Sales Period Ending February 29th		\$2,473,224,080	\$2,493,104,401	(\$19,880,321)	-0.8%

Lewis County, Total Taxable Sales by Category -- 2024 Compared to 2023
(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$61,050,975	\$57,849,647	\$3,201,328	5.5%
2	Gasoline Stations	\$42,734,623	\$61,854,127	(\$19,119,504)	-30.9%
3	Electronic Shopping and Mail-Order Houses	\$32,595,851	\$30,658,311	\$1,937,540	6.3%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$30,903,672	\$30,706,897	\$196,775	0.6%
5	Building Material and Supplies Dealers	\$26,767,598	\$29,910,496	(\$3,142,898)	-10.5%
6	Restaurants and Other Eating Places	\$26,194,572	\$24,628,471	\$1,566,101	6.4%
7	Automotive Repair and Maintenance	\$21,021,516	\$18,452,292	\$2,569,224	13.9%
8	Other Miscellaneous Store Retailers	\$15,256,971	\$14,814,847	\$442,124	3.0%
9	Electric Pwr Generation, Transmission & Distribution	\$15,197,478	\$14,828,914	\$368,564	2.5%
10	Direct Selling Establishments	\$11,136,177	\$12,982,745	(\$1,846,568)	-14.2%
11	Grocery Stores	\$10,584,034	\$10,862,263	(\$278,229)	-2.6%
12	Other Motor Vehicle Dealers	\$9,392,917	\$9,828,822	(\$435,905)	-4.4%
13	Lawn and Garden Equipment and Supplies Stores	\$9,310,829	\$5,572,267	\$3,738,562	67.1%
14	Administration of Economic Programs	\$7,071,080	\$11,396,739	(\$4,325,659)	-38.0%
15	Petroleum and Petroleum Products Merchant Wholesalers	\$7,045,467	\$7,868,762	(\$823,295)	-10.5%
16	Wired and Wireless Telecommunications Carriers	\$6,515,825	\$6,696,726	(\$180,901)	-2.7%
17	Other Specialty Trade Contractors	\$5,240,336	\$3,988,195	\$1,252,141	31.4%
18	Building Equipment Contractors	\$5,033,907	\$4,151,389	\$882,518	21.3%
19	Machinery, Equipment, and Supplies Merchant Wholesalers	\$5,012,823	\$4,685,803	\$327,020	7.0%
20	Clothing Stores	\$4,908,005	\$2,478,886	\$2,429,119	98.0%
Subtotal Top 20 in Taxable Sales		\$352,974,656	\$364,216,599	(\$11,241,943)	-3.1%
Total Taxable Sales Period Ending February 29th		\$462,563,685	\$461,125,574	\$1,438,111	0.3%

Livingston County, Total Taxable Sales by Category -- 2024 Compared to 2023
(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$145,083,684	\$136,076,426	\$9,007,258	6.6%
2	Gasoline Stations	\$113,053,484	\$113,207,000	(\$153,516)	-0.1%
3	Restaurants and Other Eating Places	\$90,136,558	\$84,266,429	\$5,870,129	7.0%
4	Electronic Shopping and Mail-Order Houses	\$88,272,505	\$80,388,650	\$7,883,855	9.8%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$64,089,650	\$61,304,473	\$2,785,177	4.5%
6	Grocery Stores	\$54,956,760	\$58,798,217	(\$3,841,457)	-6.5%
7	Building Material and Supplies Dealers	\$37,540,071	\$53,548,992	(\$16,008,921)	-29.9%
8	Other Miscellaneous Store Retailers	\$35,230,929	\$33,222,570	\$2,008,359	6.0%
9	Other Motor Vehicle Dealers	\$34,410,611	\$32,136,340	\$2,274,271	7.1%
10	Automotive Repair and Maintenance	\$33,737,102	\$32,179,966	\$1,557,136	4.8%
11	Petroleum and Petroleum Products Merchant Wholesalers	\$27,799,238	\$24,808,954	\$2,990,284	12.1%
12	Electric Pwr Generation, Transmission & Distribution	\$22,704,529	\$20,946,603	\$1,757,926	8.4%
13	Administration of Economic Programs	\$20,012,722	\$19,610,192	\$402,530	2.1%
14	Lawn and Garden Equipment and Supplies Stores	\$18,659,250	\$5,470,090	\$13,189,160	241.1%
15	Clothing Stores	\$17,636,441	\$17,101,702	\$534,739	3.1%
16	Machinery, Equipment, and Supplies Merchant Wholesalers	\$14,515,517	\$13,319,053	\$1,196,464	9.0%
17	Automotive Parts, Accessories, and Tire Stores	\$13,792,406	\$14,697,276	(\$904,870)	-6.2%
18	Wired and Wireless Telecommunications Carriers	\$13,716,098	\$15,183,584	(\$1,467,486)	-9.7%
19	Direct Selling Establishments	\$13,443,933	\$18,182,078	(\$4,738,145)	-26.1%
20	Nonmetallic Mineral Mining and Quarrying	\$12,056,534	\$14,599,219	(\$2,542,685)	-17.4%
Subtotal Top 20 in Taxable Sales		\$870,848,022	\$849,047,814	\$21,800,208	2.6%
Total Taxable Sales Period Ending February 29th		\$1,157,742,967	\$1,115,276,415	\$42,466,552	3.8%

Madison County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$187,755,114	\$167,943,068	\$19,812,046	11.8%
2	Electronic Shopping and Mail-Order Houses	\$103,556,752	\$95,637,691	\$7,919,061	8.3%
3	Restaurants and Other Eating Places	\$95,340,333	\$84,790,206	\$10,550,127	12.4%
4	Gasoline Stations	\$74,734,319	\$76,404,553	(\$1,670,234)	-2.2%
5	Building Material and Supplies Dealers	\$73,075,233	\$107,133,888	(\$34,058,655)	-31.8%
6	Lawn and Garden Equipment and Supplies Stores	\$71,545,510	\$11,152,310	\$60,393,200	541.5%
7	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$66,087,978	\$67,028,977	(\$940,999)	-1.4%
8	Grocery Stores	\$33,126,778	\$28,486,892	\$4,639,886	16.3%
9	Other Miscellaneous Store Retailers	\$30,851,387	\$33,604,400	(\$2,753,013)	-8.2%
10	Other Motor Vehicle Dealers	\$23,660,057	\$22,762,831	\$897,226	3.9%
11	Automotive Repair and Maintenance	\$22,790,673	\$22,681,025	\$109,648	0.5%
12	Administration of Economic Programs	\$21,764,791	\$23,320,220	(\$1,555,429)	-6.7%
13	Automotive Parts, Accessories, and Tire Stores	\$16,922,146	\$16,842,769	\$79,377	0.5%
14	Electric Pwr Generation, Transmission & Distribution	\$14,665,531	\$16,339,850	(\$1,674,319)	-10.2%
15	Wired and Wireless Telecommunications Carriers	\$14,162,705	\$15,690,104	(\$1,527,399)	-9.7%
16	Direct Selling Establishments	\$13,079,395	\$13,166,355	(\$86,960)	-0.7%
17	Other Information Services	\$12,419,134	\$11,574,691	\$844,443	7.3%
18	Services to Buildings and Dwellings	\$11,215,571	\$10,465,670	\$749,901	7.2%
19	Traveler Accommodation	\$10,847,671	\$10,246,348	\$601,323	5.9%
20	Beer, Wine, and Liquor Stores	\$10,460,825	\$10,497,655	(\$36,830)	-0.4%
Subtotal Top 20 in Taxable Sales		\$908,061,903	\$845,769,503	\$62,292,400	7.4%
Total Taxable Sales Period Ending February 29th		\$1,204,078,902	\$1,130,256,666	\$73,822,236	6.5%

Monroe County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$2,121,719,070	\$1,943,780,584	\$177,938,486	9.2%
2	Restaurants and Other Eating Places	\$1,470,689,409	\$1,390,983,595	\$79,705,814	5.7%
3	Electronic Shopping and Mail-Order Houses	\$1,044,530,047	\$1,124,861,618	(\$80,331,571)	-7.1%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$878,138,597	\$920,936,019	(\$42,797,422)	-4.6%
5	Grocery Stores	\$680,105,798	\$645,911,115	\$34,194,683	5.3%
6	Building Material and Supplies Dealers	\$678,818,328	\$739,522,997	(\$60,704,669)	-8.2%
7	Gasoline Stations	\$651,449,454	\$485,842,779	\$165,606,675	34.1%
8	Electric Pwr Generation, Transmission & Distribution	\$505,077,344	\$508,754,659	(\$3,677,315)	-0.7%
9	Automotive Repair and Maintenance	\$478,608,532	\$437,194,430	\$41,414,102	9.5%
10	Other Miscellaneous Store Retailers	\$347,302,887	\$368,469,540	(\$21,166,653)	-5.7%
11	Services to Buildings and Dwellings	\$263,247,882	\$247,763,896	\$15,483,986	6.2%
12	Computer Systems Design and Related Services	\$244,775,077	\$242,921,141	\$1,853,936	0.8%
13	Automotive Equipment Rental and Leasing	\$224,235,244	\$195,380,429	\$28,854,815	14.8%
14	Software Publishers	\$215,728,876	\$207,099,620	\$8,629,256	4.2%
15	Wired and Wireless Telecommunications Carriers	\$210,181,965	\$236,827,980	(\$26,646,015)	-11.3%
16	Beer, Wine, and Liquor Stores	\$210,009,490	\$212,089,977	(\$2,080,487)	-1.0%
17	Traveler Accommodation	\$200,113,761	\$172,956,795	\$27,156,966	15.7%
18	Other Information Services	\$178,776,002	\$162,997,175	\$15,778,827	9.7%
19	Building Equipment Contractors	\$173,634,216	\$177,050,237	(\$3,416,021)	-1.9%
20	Electronics and Appliance Stores	\$167,282,248	\$183,693,631	(\$16,411,383)	-8.9%
Subtotal Top 20 in Taxable Sales		\$10,944,424,227	\$10,605,038,217	\$339,386,010	3.2%
Total Taxable Sales Period Ending February 29th		\$15,991,336,429	\$15,869,089,811	\$122,246,618	0.8%

Montgomery County, Total Taxable Sales by Category -- 2024 Compared to 2023
(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$191,304,284	\$235,452,615	(\$44,148,331)	-18.8%
2	Automobile Dealers	\$124,897,927	\$115,797,665	\$9,100,262	7.9%
3	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$99,291,487	\$109,577,758	(\$10,286,271)	-9.4%
4	Building Material and Supplies Dealers	\$95,324,640	\$101,420,156	(\$6,095,516)	-6.0%
5	Electronic Shopping and Mail-Order Houses	\$70,173,729	\$60,528,897	\$9,644,832	15.9%
6	Restaurants and Other Eating Places	\$61,694,610	\$56,953,230	\$4,741,380	8.3%
7	Grocery Stores	\$30,033,515	\$30,961,407	(\$927,892)	-3.0%
8	Other Miscellaneous Store Retailers	\$24,557,885	\$24,199,503	\$358,382	1.5%
9	Automotive Repair and Maintenance	\$22,524,919	\$22,478,106	\$46,813	0.2%
10	Other Motor Vehicle Dealers	\$20,078,370	\$19,658,204	\$420,166	2.1%
11	Lawn and Garden Equipment and Supplies Stores	\$18,384,703	\$9,199,846	\$9,184,857	99.8%
12	Electric Pwr Generation, Transmission & Distribution	\$17,841,194	\$15,719,597	\$2,121,597	13.5%
13	Administration of Economic Programs	\$14,687,400	\$13,600,157	\$1,087,243	8.0%
14	Clothing Stores	\$14,492,723	\$12,484,195	\$2,008,528	16.1%
15	Automotive Parts, Accessories, and Tire Stores	\$12,867,235	\$12,286,397	\$580,838	4.7%
16	Lumber & Construction Materials Merchant Wholesalers	\$12,089,332	\$13,130,153	(\$1,040,821)	-7.9%
17	Petroleum and Petroleum Products Merchant Wholesalers	\$11,914,639	\$14,095,885	(\$2,181,246)	-15.5%
18	Wired and Wireless Telecommunications Carriers	\$11,452,615	\$13,136,756	(\$1,684,141)	-12.8%
19	Other Information Services	\$10,791,023	\$9,962,716	\$828,307	8.3%
20	Building Equipment Contractors	\$9,994,384	\$6,498,528	\$3,495,856	53.8%
Subtotal Top 20 in Taxable Sales		\$874,396,614	\$897,141,771	(\$22,745,157)	-2.5%
Total Taxable Sales Period Ending February 29th		\$1,158,569,808	\$1,163,995,288	(\$5,425,480)	-0.5%

Nassau County, Total Taxable Sales by Category -- 2024 Compared to 2023
(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$4,411,988,744	\$4,292,926,821	\$119,061,923	2.8%
2	Restaurants and Other Eating Places	\$3,691,803,309	\$3,546,079,520	\$145,723,789	4.1%
3	Electronic Shopping and Mail-Order Houses	\$2,896,788,265	\$2,641,654,445	\$255,133,820	9.7%
4	Clothing Stores	\$1,949,475,251	\$1,910,740,445	\$38,734,806	2.0%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$1,705,533,562	\$1,697,482,012	\$8,051,550	0.5%
6	Building Material and Supplies Dealers	\$1,485,830,722	\$1,588,928,125	(\$103,097,403)	-6.5%
7	Gasoline Stations	\$1,452,999,323	\$1,181,717,090	\$271,282,233	23.0%
8	Grocery Stores	\$1,032,351,003	\$980,883,850	\$51,467,153	5.2%
9	Unclassified	\$917,079,942	\$37,287,265	\$879,792,677	2359.5%
10	Automotive Repair and Maintenance	\$816,351,459	\$778,176,656	\$38,174,803	4.9%
11	Other Miscellaneous Store Retailers	\$665,496,261	\$628,721,875	\$36,774,386	5.8%
12	Beer, Wine, and Liquor Stores	\$554,656,334	\$568,286,762	(\$13,630,428)	-2.4%
13	Health and Personal Care Stores	\$543,144,431	\$537,097,524	\$6,046,907	1.1%
14	Department Stores	\$522,057,934	\$967,697,192	(\$445,639,258)	-46.1%
15	Automotive Equipment Rental and Leasing	\$520,493,850	\$545,566,675	(\$25,072,825)	-4.6%
16	Jewelry, Luggage, and Leather Goods Stores	\$514,933,308	\$490,261,756	\$24,671,552	5.0%
17	Services to Buildings and Dwellings	\$501,848,632	\$491,767,807	\$10,080,825	2.0%
18	Electronics and Appliance Stores	\$499,237,311	\$517,652,122	(\$18,414,811)	-3.6%
19	Electric Pwr Generation, Transmission & Distribution	\$499,101,974	\$587,403,677	(\$88,301,703)	-15.0%
20	Wired and Wireless Telecommunications Carriers	\$469,195,864	\$505,219,371	(\$36,023,507)	-7.1%
Subtotal Top 20 in Taxable Sales		\$25,650,367,479	\$24,495,550,990	\$1,154,816,489	4.7%
Total Taxable Sales Period Ending February 29th		\$36,732,385,206	\$35,791,414,157	\$940,971,049	2.6%

New York City, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Restaurants and Other Eating Places	\$26,357,869,514	\$24,498,046,273	\$1,859,823,241	7.6%
2	Electric Pwr Generation, Transmission & Distribution	\$13,917,314,556	\$12,039,457,908	\$1,877,856,648	15.6%
3	Electronic Shopping and Mail-Order Houses	\$12,869,283,111	\$12,008,748,358	\$860,534,753	7.2%
4	Traveler Accommodation	\$10,203,565,493	\$9,188,569,938	\$1,014,995,555	11.0%
5	Automobile Dealers	\$7,398,685,738	\$7,323,138,489	\$75,547,249	1.0%
6	Clothing Stores	\$5,980,309,877	\$5,775,955,910	\$204,353,967	3.5%
7	Computer Systems Design and Related Services	\$5,581,352,733	\$5,352,093,828	\$229,258,905	4.3%
8	Other Information Services	\$5,530,036,737	\$5,503,536,862	\$26,499,875	0.5%
9	Other Transit and Ground Passenger Transportation	\$5,525,990,932	\$5,023,502,856	\$502,488,076	10.0%
10	Other Professional, Scientific, and Technical Services	\$5,394,069,548	\$4,891,136,850	\$502,932,698	10.3%
11	Software Publishers	\$5,077,328,505	\$4,586,737,998	\$490,590,507	10.7%
12	Other Miscellaneous Store Retailers	\$4,173,084,852	\$4,394,193,928	(\$221,109,076)	-5.0%
13	Building Material and Supplies Dealers	\$4,063,463,650	\$4,217,673,074	(\$154,209,424)	-3.7%
14	Grocery Stores	\$3,864,868,414	\$3,570,264,334	\$294,604,080	8.3%
15	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$3,613,485,619	\$3,465,590,444	\$147,895,175	4.3%
16	Computer and Peripheral Equipment Manufacturing	\$3,439,837,199	\$3,594,521,147	(\$154,683,948)	-4.3%
17	Services to Buildings and Dwellings	\$3,243,333,956	\$3,030,475,464	\$212,858,492	7.0%
18	Health and Personal Care Stores	\$2,993,722,833	\$2,943,703,291	\$50,019,542	1.7%
19	Unclassified	\$2,916,379,168	\$362,823,898	\$2,553,555,270	703.8%
20	Special Food Services	\$2,910,486,046	\$2,581,302,585	\$329,183,461	12.8%
Subtotal Top 20 in Taxable Sales		\$135,054,468,481	\$124,351,473,435	\$10,702,995,046	8.6%
Total Taxable Sales Period Ending February 29th		\$222,574,201,007	\$212,944,375,279	\$9,629,825,728	4.5%

Niagara County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$503,223,573	\$470,932,878	\$32,290,695	6.9%
2	Restaurants and Other Eating Places	\$371,831,393	\$348,929,785	\$22,901,608	6.6%
3	Electronic Shopping and Mail-Order Houses	\$340,719,271	\$309,078,585	\$31,640,686	10.2%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$330,684,396	\$315,901,889	\$14,782,507	4.7%
5	Electric Pwr Generation, Transmission & Distribution	\$236,982,098	\$226,569,012	\$10,413,086	4.6%
6	Building Material and Supplies Dealers	\$201,954,916	\$213,525,198	(\$11,570,282)	-5.4%
7	Grocery Stores	\$158,427,208	\$147,935,239	\$10,491,969	7.1%
8	Clothing Stores	\$143,033,316	\$144,297,103	(\$1,263,787)	-0.9%
9	Automotive Repair and Maintenance	\$134,371,472	\$125,729,972	\$8,641,500	6.9%
10	Gasoline Stations	\$127,951,699	\$97,583,036	\$30,368,663	31.1%
11	Other Miscellaneous Store Retailers	\$110,370,009	\$102,245,802	\$8,124,207	7.9%
12	Traveler Accommodation	\$103,179,843	\$103,653,252	(\$473,409)	-0.5%
13	Automotive Parts, Accessories, and Tire Stores	\$91,259,756	\$89,879,785	\$1,379,971	1.5%
14	Natural Gas Distribution	\$67,344,622	\$85,882,879	(\$18,538,257)	-21.6%
15	Petroleum and Petroleum Products Merchant Wholesalers	\$63,834,454	\$60,104,566	\$3,729,888	6.2%
16	Other Motor Vehicle Dealers	\$62,065,781	\$60,933,393	\$1,132,388	1.9%
17	Other Information Services	\$55,882,103	\$52,619,115	\$3,262,988	6.2%
18	Administration of Economic Programs	\$53,062,684	\$54,783,714	(\$1,721,030)	-3.1%
19	Wired and Wireless Telecommunications Carriers	\$51,954,482	\$56,026,551	(\$4,072,069)	-7.3%
20	Services to Buildings and Dwellings	\$45,891,483	\$40,722,335	\$5,169,148	12.7%
Subtotal Top 20 in Taxable Sales		\$3,254,024,559	\$3,107,334,089	\$146,690,470	4.7%
Total Taxable Sales Period Ending February 29th		\$4,414,364,453	\$4,329,996,684	\$84,367,769	1.9%

Oneida County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$574,868,896	\$542,387,983	\$32,480,913	6.0%
2	Restaurants and Other Eating Places	\$373,941,949	\$356,218,409	\$17,723,540	5.0%
3	Electronic Shopping and Mail-Order Houses	\$332,854,939	\$293,520,535	\$39,334,404	13.4%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$297,705,787	\$302,880,662	(\$5,174,875)	-1.7%
5	Gasoline Stations	\$284,558,644	\$260,099,721	\$24,458,923	9.4%
6	Building Material and Supplies Dealers	\$256,204,494	\$275,746,199	(\$19,541,705)	-7.1%
7	Grocery Stores	\$141,793,049	\$127,496,062	\$14,296,987	11.2%
8	Other Miscellaneous Store Retailers	\$139,857,886	\$137,543,946	\$2,313,940	1.7%
9	Automotive Repair and Maintenance	\$130,118,396	\$127,351,209	\$2,767,187	2.2%
10	Clothing Stores	\$111,423,977	\$116,719,261	(\$5,295,284)	-4.5%
11	Petroleum and Petroleum Products Merchant Wholesalers	\$89,761,720	\$87,706,374	\$2,055,346	2.3%
12	Electric Pwr Generation, Transmission & Distribution	\$83,851,871	\$117,117,371	(\$33,265,500)	-28.4%
13	Warehousing and Storage	\$75,419,626	\$7,182,508	\$68,237,118	950.0%
14	Administration of Economic Programs	\$59,611,114	\$63,339,801	(\$3,728,687)	-5.9%
15	Wired and Wireless Telecommunications Carriers	\$56,781,090	\$61,843,565	(\$5,062,475)	-8.2%
16	Other Motor Vehicle Dealers	\$53,669,124	\$55,294,059	(\$1,624,935)	-2.9%
17	Traveler Accommodation	\$51,598,747	\$47,425,876	\$4,172,871	8.8%
18	Sporting Goods, Hobby, and Musical Instrument Stores	\$51,861,509	\$52,840,492	(\$978,983)	-1.9%
19	Direct Selling Establishments	\$48,764,229	\$50,402,043	(\$1,637,814)	-3.2%
20	Beer, Wine, and Liquor Stores	\$47,453,693	\$45,688,717	\$1,764,976	3.9%
Subtotal Top 20 in Taxable Sales		\$3,262,100,740	\$3,128,804,793	\$133,295,947	4.3%
Total Taxable Sales Period Ending February 29th		\$4,612,924,543	\$4,418,007,909	\$194,916,634	4.4%

Onondaga County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$1,334,346,304	\$1,219,893,952	\$114,452,352	9.4%
2	Restaurants and Other Eating Places	\$956,145,892	\$916,429,543	\$39,716,349	4.3%
3	Electronic Shopping and Mail-Order Houses	\$756,642,798	\$698,950,842	\$57,691,956	8.3%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$702,670,485	\$686,960,737	\$15,709,748	2.3%
5	Electric Pwr Generation, Transmission & Distribution	\$671,064,464	\$467,986,455	\$203,078,009	43.4%
6	Gasoline Stations	\$667,777,957	\$556,395,714	\$111,382,243	20.0%
7	Building Material and Supplies Dealers	\$549,397,205	\$570,766,589	(\$21,369,384)	-3.7%
8	Grocery Stores	\$377,769,455	\$368,066,320	\$9,703,135	2.6%
9	Automotive Repair and Maintenance	\$307,673,745	\$289,338,049	\$18,335,696	6.3%
10	Clothing Stores	\$307,468,099	\$303,144,771	\$4,323,328	1.4%
11	Other Miscellaneous Store Retailers	\$252,767,568	\$247,955,941	\$4,811,627	1.9%
12	Automotive Equipment Rental and Leasing	\$207,792,313	\$185,116,062	\$22,676,251	12.2%
13	Traveler Accommodation	\$184,724,647	\$181,328,227	\$3,396,420	1.9%
14	Services to Buildings and Dwellings	\$156,624,332	\$148,048,043	\$8,576,289	5.8%
15	Wired and Wireless Telecommunications Carriers	\$140,324,034	\$149,890,558	(\$9,566,524)	-6.4%
16	Sporting Goods, Hobby, and Musical Instrument Stores	\$135,386,050	\$134,449,320	\$936,730	0.7%
17	Unclassified	\$134,075,538	\$10,587,833	\$123,487,705	1166.3%
18	Petroleum and Petroleum Products Merchant Wholesalers	\$126,573,119	\$116,866,545	\$9,706,574	8.3%
19	Automotive Parts, Accessories, and Tire Stores	\$124,955,690	\$119,629,847	\$5,325,843	4.5%
20	Beer, Wine, and Liquor Stores	\$121,936,116	\$122,476,427	(\$540,311)	-0.4%
Subtotal Top 20 in Taxable Sales		\$8,216,115,811	\$7,494,281,775	\$721,834,036	9.6%
Total Taxable Sales Period Ending February 29th		\$12,038,881,751	\$11,368,509,186	\$670,372,565	5.9%

Ontario County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$334,380,199	\$327,586,983	\$6,793,216	2.1%
2	Restaurants and Other Eating Places	\$261,772,065	\$244,001,360	\$17,770,705	7.3%
3	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$222,653,870	\$228,792,818	(\$6,138,948)	-2.7%
4	Electronic Shopping and Mail-Order Houses	\$198,086,901	\$186,355,444	\$11,731,457	6.3%
5	Gasoline Stations	\$194,280,120	\$214,666,123	(\$20,386,003)	-9.5%
6	Building Material and Supplies Dealers	\$178,646,091	\$207,389,092	(\$28,743,001)	-13.9%
7	Clothing Stores	\$124,666,476	\$122,197,847	\$2,468,629	2.0%
8	Grocery Stores	\$97,442,294	\$100,338,224	(\$2,895,930)	-2.9%
9	Sporting Goods, Hobby, and Musical Instrument Stores	\$81,237,578	\$65,173,572	\$16,064,006	24.6%
10	Automotive Repair and Maintenance	\$79,896,933	\$67,967,158	\$11,929,775	17.6%
11	Other Miscellaneous Store Retailers	\$74,471,990	\$68,487,341	\$5,984,649	8.7%
12	Traveler Accommodation	\$66,608,198	\$66,914,931	(\$306,733)	-0.5%
13	Electric Pwr Generation, Transmission & Distribution	\$64,101,068	\$67,285,359	(\$3,184,291)	-4.7%
14	Computer and Peripheral Equipment Manufacturing	\$53,562,315	\$53,142,476	\$419,839	0.8%
15	Department Stores	\$44,663,693	\$61,094,427	(\$16,430,734)	-26.9%
16	Services to Buildings and Dwellings	\$38,170,084	\$34,409,883	\$3,760,201	10.9%
17	Electronics and Appliance Stores	\$36,239,722	\$38,024,052	(\$1,784,330)	-4.7%
18	Other Motor Vehicle Dealers	\$35,327,304	\$33,557,147	\$1,770,157	5.3%
19	Beverage Manufacturing	\$35,131,684	\$32,049,945	\$3,081,739	9.6%
20	Administration of Economic Programs	\$34,318,838	\$40,233,737	(\$5,914,899)	-14.7%
Subtotal Top 20 in Taxable Sales		\$2,255,657,423	\$2,259,667,919	(\$4,010,496)	-0.2%
Total Taxable Sales Period Ending February 29th		\$3,268,314,129	\$3,242,420,828	\$25,893,301	0.8%

Orange County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Clothing Stores	\$899,181,080	\$866,527,551	\$32,653,529	3.8%
2	Automobile Dealers	\$854,348,340	\$818,546,021	\$35,802,319	4.4%
3	Restaurants and Other Eating Places	\$765,909,722	\$721,577,589	\$44,332,133	6.1%
4	Electronic Shopping and Mail-Order Houses	\$717,943,967	\$668,538,132	\$49,405,835	7.4%
5	Gasoline Stations	\$705,530,510	\$636,273,904	\$69,256,606	10.9%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$524,732,735	\$519,952,777	\$4,779,958	0.9%
7	Building Material and Supplies Dealers	\$477,067,338	\$525,512,415	(\$48,445,077)	-9.2%
8	Grocery Stores	\$285,367,521	\$256,033,964	\$29,333,557	11.5%
9	Automotive Repair and Maintenance	\$246,905,480	\$233,069,987	\$13,835,493	5.9%
10	Electric Pwr Generation, Transmission & Distribution	\$230,002,429	\$214,780,501	\$15,221,928	7.1%
11	Other Miscellaneous Store Retailers	\$217,811,048	\$216,222,468	\$1,588,580	0.7%
12	Unclassified	\$214,468,867	\$14,781,402	\$199,687,465	1350.9%
13	Administration of Economic Programs	\$169,419,576	\$242,075,830	(\$72,656,254)	-30.0%
14	Shoe Stores	\$150,094,640	\$143,092,681	\$7,001,959	4.9%
15	Jewelry, Luggage, and Leather Goods Stores	\$139,259,897	\$125,385,536	\$13,874,361	11.1%
16	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$134,514,728	\$137,570,818	(\$3,056,090)	-2.2%
17	Direct Selling Establishments	\$126,796,402	\$126,256,679	\$539,723	0.4%
18	Wired and Wireless Telecommunications Carriers	\$125,578,310	\$135,858,292	(\$10,279,982)	-7.6%
19	Health and Personal Care Stores	\$124,868,330	\$119,055,290	\$5,813,040	4.9%
20	Automotive Equipment Rental and Leasing	\$122,830,435	\$115,759,901	\$7,070,534	6.1%
Subtotal Top 20 in Taxable Sales		\$7,232,631,355	\$6,836,871,738	\$395,759,617	5.8%
Total Taxable Sales Period Ending February 29th		\$10,394,984,373	\$10,014,161,799	\$380,822,574	3.8%

Orleans County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$83,166,240	\$80,222,483	\$2,943,757	3.7%
2	Electronic Shopping and Mail-Order Houses	\$54,884,878	\$49,414,869	\$5,470,009	11.1%
3	Electric Pwr Generation, Transmission & Distribution	\$37,115,872	\$36,735,456	\$380,416	1.0%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$34,423,791	\$31,610,829	\$2,812,962	8.9%
5	Restaurants and Other Eating Places	\$34,266,556	\$34,638,881	(\$372,325)	-1.1%
6	Petroleum and Petroleum Products Merchant Wholesalers	\$33,237,515	\$37,129,715	(\$3,892,200)	-10.5%
7	Grocery Stores	\$25,679,117	\$25,849,598	(\$170,481)	-0.7%
8	Other Miscellaneous Store Retailers	\$23,333,263	\$22,502,838	\$830,425	3.7%
9	Building Material and Supplies Dealers	\$19,494,922	\$25,060,308	(\$5,565,386)	-22.2%
10	Automotive Repair and Maintenance	\$18,909,894	\$18,075,236	\$834,658	4.6%
11	Direct Selling Establishments	\$11,657,635	\$13,946,965	(\$2,289,330)	-16.4%
12	Administration of Economic Programs	\$9,757,867	\$10,909,041	(\$1,151,174)	-10.6%
13	Gasoline Stations	\$8,564,800	\$9,813,730	(\$1,248,930)	-12.7%
14	Wired and Wireless Telecommunications Carriers	\$8,194,423	\$9,401,974	(\$1,207,551)	-12.8%
15	Other Information Services	\$7,908,722	\$7,159,969	\$748,753	10.5%
16	Other Motor Vehicle Dealers	\$7,844,734	\$8,023,092	(\$178,358)	-2.2%
17	Automotive Parts, Accessories, and Tire Stores	\$6,921,629	\$7,827,225	(\$905,596)	-11.6%
18	Lawn and Garden Equipment and Supplies Stores	\$5,800,273	\$758,655	\$5,041,618	664.5%
19	Comm./Industrial Mach. & Equip. Rental & Leasing	\$4,476,917	\$4,645,683	(\$168,766)	-3.6%
20	Software Publishers	\$4,442,431	\$2,890,598	\$1,551,833	53.7%
Subtotal Top 20 in Taxable Sales		\$440,081,479	\$436,617,145	\$3,464,334	0.8%
Total Taxable Sales Period Ending February 29th		\$575,680,183	\$561,417,448	\$14,262,735	2.5%

Oswego County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$272,225,282	\$256,350,656	\$15,874,626	6.2%
2	Gasoline Stations	\$159,051,144	\$139,584,449	\$19,466,695	13.9%
3	Electronic Shopping and Mail-Order Houses	\$147,073,781	\$133,549,240	\$13,524,541	10.1%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$97,203,149	\$93,484,042	\$3,719,107	4.0%
5	Restaurants and Other Eating Places	\$89,197,195	\$85,676,577	\$3,520,618	4.1%
6	Other Miscellaneous Store Retailers	\$50,058,665	\$46,244,673	\$3,813,992	8.2%
7	Building Material and Supplies Dealers	\$45,037,080	\$61,397,977	(\$16,360,897)	-26.6%
8	Other Motor Vehicle Dealers	\$40,782,663	\$44,284,282	(\$3,501,619)	-7.9%
9	Automotive Repair and Maintenance	\$37,248,868	\$35,013,494	\$2,235,374	6.4%
10	Administration of Economic Programs	\$31,562,228	\$32,902,948	(\$1,340,720)	-4.1%
11	Grocery Stores	\$28,916,936	\$27,740,910	\$1,176,026	4.2%
12	Petroleum and Petroleum Products Merchant Wholesalers	\$25,144,597	\$30,810,446	(\$5,665,849)	-18.4%
13	Electric Pwr Generation, Transmission & Distribution	\$24,837,490	\$59,597,305	(\$34,759,815)	-58.3%
14	Automotive Parts, Accessories, and Tire Stores	\$23,238,052	\$22,377,739	\$860,313	3.8%
15	Wired and Wireless Telecommunications Carriers	\$20,581,765	\$22,353,864	(\$1,772,099)	-7.9%
16	Other Information Services	\$17,921,458	\$16,927,307	\$994,151	5.9%
17	Direct Selling Establishments	\$16,083,597	\$15,571,840	\$511,757	3.3%
18	Lawn and Garden Equipment and Supplies Stores	\$15,297,213	\$2,613,756	\$12,683,457	485.3%
19	Sporting Goods, Hobby, and Musical Instrument Stores	\$13,992,993	\$14,360,225	(\$367,232)	-2.6%
20	Traveler Accommodation	\$12,286,467	\$10,889,813	\$1,396,654	12.8%
Subtotal Top 20 in Taxable Sales		\$1,167,740,623	\$1,151,731,543	\$16,009,080	1.4%
Total Taxable Sales Period Ending February 29th		\$1,517,316,470	\$1,496,740,761	\$20,575,709	1.4%

Otsego County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$141,624,095	\$134,653,241	\$6,970,854	5.2%
2	Restaurants and Other Eating Places	\$104,146,686	\$99,649,603	\$4,497,083	4.5%
3	Building Material and Supplies Dealers	\$103,300,690	\$103,026,835	\$273,855	0.3%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$95,047,225	\$98,145,066	(\$3,097,841)	-3.2%
5	Electronic Shopping and Mail-Order Houses	\$86,439,225	\$80,056,162	\$6,383,063	8.0%
6	Gasoline Stations	\$67,261,501	\$68,070,893	(\$809,392)	-1.2%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$61,623,884	\$67,826,833	(\$6,202,949)	-9.1%
8	Traveler Accommodation	\$49,319,100	\$46,656,531	\$2,662,569	5.7%
9	Other Miscellaneous Store Retailers	\$38,203,291	\$35,546,914	\$2,656,377	7.5%
10	Grocery Stores	\$28,193,814	\$27,419,671	\$774,143	2.8%
11	Automotive Repair and Maintenance	\$25,368,156	\$22,836,955	\$2,531,201	11.1%
12	Clothing Stores	\$22,947,344	\$21,853,621	\$1,093,723	5.0%
13	Administration of Economic Programs	\$18,398,401	\$20,043,082	(\$1,644,681)	-8.2%
14	Direct Selling Establishments	\$17,060,354	\$18,065,056	(\$1,004,702)	-5.6%
15	Sporting Goods, Hobby, and Musical Instrument Stores	\$15,721,513	\$16,588,271	(\$866,758)	-5.2%
16	Electric Pwr Generation, Transmission & Distribution	\$15,693,995	\$13,610,848	\$2,083,147	15.3%
17	Beer, Wine, and Liquor Stores	\$15,087,523	\$14,893,583	\$193,940	1.3%
18	Wired and Wireless Telecommunications Carriers	\$14,613,441	\$16,213,956	(\$1,600,515)	-9.9%
19	Other Information Services	\$13,812,526	\$12,195,940	\$1,616,586	13.3%
20	Furniture Stores	\$10,242,159	\$10,397,118	(\$154,959)	-1.5%
Subtotal Top 20 in Taxable Sales		\$944,104,923	\$927,750,179	\$16,354,744	1.8%
Total Taxable Sales Period Ending February 29th		\$1,256,834,119	\$1,222,169,932	\$34,664,187	2.8%

Putnam County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$254,678,860	\$239,277,586	\$15,401,274	6.4%
2	Electronic Shopping and Mail-Order Houses	\$212,705,013	\$197,453,971	\$15,251,042	7.7%
3	Restaurants and Other Eating Places	\$149,432,011	\$138,586,688	\$10,845,323	7.8%
4	Gasoline Stations	\$137,288,462	\$106,411,939	\$30,876,523	29.0%
5	Building Material and Supplies Dealers	\$132,444,765	\$147,375,392	(\$14,930,627)	-10.1%
6	Grocery Stores	\$103,011,463	\$90,592,524	\$12,418,939	13.7%
7	Administration of Economic Programs	\$86,722,705	\$92,004,641	(\$5,281,936)	-5.7%
8	Automotive Repair and Maintenance	\$59,549,758	\$56,163,798	\$3,385,960	6.0%
9	Other Miscellaneous Store Retailers	\$58,469,527	\$56,971,774	\$1,497,753	2.6%
10	Clothing Stores	\$45,167,313	\$43,016,750	\$2,150,563	5.0%
11	Electric Pwr Generation, Transmission & Distribution	\$33,247,328	\$40,573,335	(\$7,326,007)	-18.1%
12	Services to Buildings and Dwellings	\$33,135,279	\$30,296,066	\$2,839,213	9.4%
13	Machinery, Equipment, and Supplies Merchant Wholesalers	\$32,318,864	\$27,328,600	\$4,990,264	18.3%
14	Direct Selling Establishments	\$30,267,661	\$28,553,996	\$1,713,665	6.0%
15	Automotive Equipment Rental and Leasing	\$29,315,932	\$24,427,778	\$4,888,154	20.0%
16	Wired and Wireless Telecommunications Carriers	\$28,453,004	\$31,903,173	(\$3,450,169)	-10.8%
17	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$26,650,900	\$26,883,444	(\$232,544)	-0.9%
18	Beer, Wine, and Liquor Stores	\$26,138,251	\$25,740,007	\$398,244	1.5%
19	Unclassified	\$25,936,124	\$2,092,805	\$23,843,319	1139.3%
20	Other Information Services	\$25,256,514	\$25,541,684	(\$285,170)	-1.1%
Subtotal Top 20 in Taxable Sales		\$1,530,189,734	\$1,431,195,951	\$98,993,783	6.9%
Total Taxable Sales Period Ending February 29th		\$2,175,979,476	\$2,059,928,196	\$116,051,280	5.6%

Rensselaer County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$384,202,345	\$363,105,909	\$21,096,436	5.8%
2	Gasoline Stations	\$337,066,490	\$359,869,659	(\$22,803,169)	-6.3%
3	Electronic Shopping and Mail-Order Houses	\$270,297,515	\$239,728,298	\$30,569,217	12.8%
4	Restaurants and Other Eating Places	\$241,393,276	\$223,029,167	\$18,364,109	8.2%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$164,701,439	\$159,114,024	\$5,587,415	3.5%
6	Building Material and Supplies Dealers	\$143,604,751	\$168,800,382	(\$25,195,631)	-14.9%
7	Grocery Stores	\$83,510,720	\$82,521,234	\$989,486	1.2%
8	Automotive Repair and Maintenance	\$75,514,260	\$71,433,158	\$4,081,102	5.7%
9	Other Miscellaneous Store Retailers	\$68,295,394	\$66,754,726	\$1,540,668	2.3%
10	Administration of Economic Programs	\$56,713,716	\$63,563,510	(\$6,849,794)	-10.8%
11	Computer Systems Design and Related Services	\$52,161,333	\$58,568,525	(\$6,407,192)	-10.9%
12	Electric Pwr Generation, Transmission & Distribution	\$47,896,088	\$54,232,239	(\$6,336,151)	-11.7%
13	Services to Buildings and Dwellings	\$43,157,798	\$36,279,302	\$6,878,496	19.0%
14	Wired and Wireless Telecommunications Carriers	\$40,271,896	\$46,303,723	(\$6,031,827)	-13.0%
15	Clothing Stores	\$38,152,193	\$37,620,783	\$531,410	1.4%
16	Special Food Services	\$38,129,098	\$34,455,813	\$3,673,285	10.7%
17	Direct Selling Establishments	\$34,390,966	\$35,978,527	(\$1,587,561)	-4.4%
18	Building Equipment Contractors	\$33,920,710	\$36,518,087	(\$2,597,377)	-7.1%
19	Automotive Parts, Accessories, and Tire Stores	\$30,903,310	\$31,246,028	(\$342,718)	-1.1%
20	Other Information Services	\$30,121,574	\$29,798,272	\$323,302	1.1%
Subtotal Top 20 in Taxable Sales		\$2,214,404,872	\$2,198,921,366	\$15,483,506	0.7%
Total Taxable Sales Period Ending February 29th		\$3,075,403,819	\$3,053,313,738	\$22,090,081	0.7%

Rockland County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$640,305,604	\$640,255,666	\$49,938	0.0%
2	Electronic Shopping and Mail-Order Houses	\$537,276,650	\$501,250,203	\$36,026,447	7.2%
3	Restaurants and Other Eating Places	\$532,485,179	\$511,178,718	\$21,306,461	4.2%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$362,622,013	\$356,311,768	\$6,310,245	1.8%
5	Building Material and Supplies Dealers	\$357,977,083	\$383,961,806	(\$25,984,723)	-6.8%
6	Clothing Stores	\$325,360,248	\$318,015,790	\$7,344,458	2.3%
7	Unclassified	\$315,323,433	\$6,477,659	\$308,845,774	4767.9%
8	Grocery Stores	\$278,649,252	\$260,111,212	\$18,538,040	7.1%
9	Gasoline Stations	\$205,609,715	\$133,693,077	\$71,916,638	53.8%
10	Electric Pwr Generation, Transmission & Distribution	\$176,491,107	\$433,025,736	(\$256,534,629)	-59.2%
11	Automotive Repair and Maintenance	\$165,445,341	\$151,996,741	\$13,448,600	8.8%
12	Services to Buildings and Dwellings	\$129,462,845	\$130,532,805	(\$1,069,960)	-0.8%
13	Computer Systems Design and Related Services	\$129,359,721	\$135,597,566	(\$6,237,845)	-4.6%
14	Other Miscellaneous Store Retailers	\$126,711,133	\$129,965,126	(\$3,253,993)	-2.5%
15	Wired and Wireless Telecommunications Carriers	\$112,703,974	\$119,428,015	(\$6,724,041)	-5.6%
16	Automotive Equipment Rental and Leasing	\$93,056,243	\$85,799,895	\$7,256,348	8.5%
17	Health and Personal Care Stores	\$79,621,843	\$76,098,254	\$3,523,589	4.6%
18	Other Information Services	\$74,620,802	\$73,302,618	\$1,318,184	1.8%
19	Shoe Stores	\$72,819,806	\$78,645,693	(\$5,825,887)	-7.4%
20	Beer, Wine, and Liquor Stores	\$68,760,951	\$69,812,448	(\$1,051,497)	-1.5%
Subtotal Top 20 in Taxable Sales		\$4,784,662,943	\$4,595,460,796	\$189,202,147	4.1%
Total Taxable Sales Period Ending February 29th		\$7,094,552,409	\$6,993,935,502	\$100,616,907	1.4%

Saratoga County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$757,104,970	\$700,827,207	\$56,277,763	8.0%
2	Gasoline Stations	\$556,910,939	\$453,707,142	\$103,203,797	22.7%
3	Restaurants and Other Eating Places	\$519,908,181	\$493,659,889	\$26,248,292	5.3%
4	Electronic Shopping and Mail-Order Houses	\$460,168,424	\$421,577,336	\$38,591,088	9.2%
5	Building Material and Supplies Dealers	\$397,525,552	\$414,301,669	(\$16,776,117)	-4.0%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$288,811,443	\$284,855,283	\$3,956,160	1.4%
7	Administration of Economic Programs	\$150,010,880	\$114,326,134	\$35,684,746	31.2%
8	Grocery Stores	\$148,217,690	\$141,222,671	\$6,995,019	5.0%
9	Clothing Stores	\$140,660,362	\$143,282,102	(\$2,621,740)	-1.8%
10	Other Miscellaneous Store Retailers	\$140,649,527	\$137,067,458	\$3,582,069	2.6%
11	Automotive Repair and Maintenance	\$131,353,254	\$121,744,362	\$9,608,892	7.9%
12	Traveler Accommodation	\$129,592,224	\$119,434,588	\$10,157,636	8.5%
13	Electric Pwr Generation, Transmission & Distribution	\$92,618,590	\$98,862,059	(\$6,243,469)	-6.3%
14	Services to Buildings and Dwellings	\$88,814,753	\$83,239,767	\$5,574,986	6.7%
15	Beer, Wine, and Liquor Stores	\$84,366,861	\$83,966,600	\$400,261	0.5%
16	Sporting Goods, Hobby, and Musical Instrument Stores	\$72,228,337	\$72,873,886	(\$645,549)	-0.9%
17	Wired and Wireless Telecommunications Carriers	\$64,984,993	\$72,541,091	(\$7,556,098)	-10.4%
18	Furniture Stores	\$61,257,109	\$56,096,028	\$5,161,081	9.2%
19	Other Motor Vehicle Dealers	\$57,760,902	\$55,063,768	\$2,697,134	4.9%
20	Machinery, Equipment, and Supplies Merchant Wholesalers	\$57,586,699	\$52,836,732	\$4,749,967	9.0%
Subtotal Top 20 in Taxable Sales		\$4,400,531,690	\$4,121,485,772	\$279,045,918	6.8%
Total Taxable Sales Period Ending February 29th		\$6,246,677,517	\$5,875,684,174	\$370,993,343	6.3%

Schenectady County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$441,643,861	\$416,871,288	\$24,772,573	5.9%
2	Gasoline Stations	\$289,158,141	\$210,649,894	\$78,508,247	37.3%
3	Restaurants and Other Eating Places	\$253,585,383	\$235,165,357	\$18,420,026	7.8%
4	Electronic Shopping and Mail-Order Houses	\$244,967,717	\$216,700,607	\$28,267,110	13.0%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$209,252,790	\$199,115,038	\$10,137,752	5.1%
6	Electric Pwr Generation, Transmission & Distribution	\$195,505,140	\$214,369,774	(\$18,864,634)	-8.8%
7	Building Material and Supplies Dealers	\$132,185,721	\$169,954,808	(\$37,769,087)	-22.2%
8	Other Miscellaneous Manufacturing	\$90,068,892	\$62,512,442	\$27,556,450	44.1%
9	Grocery Stores	\$88,594,474	\$83,639,045	\$4,955,429	5.9%
10	Other Miscellaneous Store Retailers	\$66,361,420	\$65,063,195	\$1,298,225	2.0%
11	Automotive Repair and Maintenance	\$59,834,707	\$55,248,168	\$4,586,539	8.3%
12	Clothing Stores	\$49,199,588	\$49,660,956	(\$461,368)	-0.9%
13	Administration of Economic Programs	\$43,830,680	\$46,741,379	(\$2,910,699)	-6.2%
14	Automotive Equipment Rental and Leasing	\$43,562,268	\$36,138,568	\$7,423,700	20.5%
15	Traveler Accommodation	\$42,231,868	\$42,326,496	(\$94,628)	-0.2%
16	Wired and Wireless Telecommunications Carriers	\$40,152,024	\$43,492,042	(\$3,340,018)	-7.7%
17	Other Information Services	\$37,559,946	\$35,233,191	\$2,326,755	6.6%
18	Architectural, Engineering, and Related Services	\$35,731,665	\$34,949,505	\$782,160	2.2%
19	Beer, Wine, and Liquor Stores	\$34,502,810	\$34,347,537	\$155,273	0.5%
20	Direct Selling Establishments	\$33,653,483	\$31,804,463	\$1,849,020	5.8%
Subtotal Top 20 in Taxable Sales		\$2,431,582,578	\$2,283,983,753	\$147,598,825	6.5%
Total Taxable Sales Period Ending February 29th		\$3,295,718,084	\$3,111,043,690	\$184,674,394	5.9%

Schoharie County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$70,417,741	\$64,780,969	\$5,636,772	8.7%
2	Gasoline Stations	\$62,409,236	\$58,722,730	\$3,686,506	6.3%
3	Building Material and Supplies Dealers	\$55,360,070	\$32,395,681	\$22,964,389	70.9%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$49,160,607	\$47,869,557	\$1,291,050	2.7%
5	Electronic Shopping and Mail-Order Houses	\$44,337,218	\$41,283,885	\$3,053,333	7.4%
6	Restaurants and Other Eating Places	\$30,751,285	\$28,098,772	\$2,652,513	9.4%
7	Machinery, Equipment, and Supplies Merchant Wholesalers	\$20,046,630	\$16,681,045	\$3,365,585	20.2%
8	Lawn and Garden Equipment and Supplies Stores	\$19,029,629	\$14,584,051	\$4,445,578	30.5%
9	Other Miscellaneous Store Retailers	\$17,323,853	\$17,746,894	(\$423,041)	-2.4%
10	Administration of Economic Programs	\$11,189,272	\$12,892,119	(\$1,702,847)	-13.2%
11	Direct Selling Establishments	\$10,791,964	\$12,867,077	(\$2,075,113)	-16.1%
12	Electric Pwr Generation, Transmission & Distribution	\$10,487,500	\$7,745,994	\$2,741,506	35.4%
13	Grocery Stores	\$10,482,763	\$13,132,293	(\$2,649,530)	-20.2%
14	Automotive Parts, Accessories, and Tire Stores	\$9,883,304	\$9,746,568	\$136,736	1.4%
15	Automotive Repair and Maintenance	\$8,701,785	\$8,299,627	\$402,158	4.8%
16	Petroleum and Petroleum Products Merchant Wholesalers	\$8,103,234	\$10,347,306	(\$2,244,072)	-21.7%
17	Other Motor Vehicle Dealers	\$7,907,502	\$6,827,391	\$1,080,111	15.8%
18	Wired and Wireless Telecommunications Carriers	\$7,716,439	\$8,289,967	(\$573,528)	-6.9%
19	Highway, Street, and Bridge Construction	\$7,296,522	\$3,071,856	\$4,224,666	137.5%
20	Other Information Services	\$5,688,189	\$5,372,996	\$315,193	5.9%
Subtotal Top 20 in Taxable Sales		\$467,084,743	\$420,756,778	\$46,327,965	11.0%
Total Taxable Sales Period Ending February 29th		\$614,631,518	\$552,830,927	\$61,800,591	11.2%

Schuyler County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$42,672,085	\$40,986,623	\$1,685,462	4.1%
2	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$36,684,192	\$37,099,388	(\$415,196)	-1.1%
3	Gasoline Stations	\$29,415,493	\$30,242,712	(\$827,219)	-2.7%
4	Restaurants and Other Eating Places	\$25,289,010	\$25,103,225	\$185,785	0.7%
5	Electronic Shopping and Mail-Order Houses	\$24,682,145	\$22,454,253	\$2,227,892	9.9%
6	Traveler Accommodation	\$23,545,086	\$22,345,865	\$1,199,221	5.4%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$12,610,376	\$14,985,386	(\$2,375,010)	-15.8%
8	Beverage Manufacturing	\$9,786,827	\$9,045,891	\$740,936	8.2%
9	Spectator Sports	\$9,532,222	\$9,777,845	(\$245,623)	-2.5%
10	Administration of Economic Programs	\$8,907,600	\$8,872,669	\$34,931	0.4%
11	Other Miscellaneous Store Retailers	\$8,770,462	\$8,393,095	\$377,367	4.5%
12	Building Material and Supplies Dealers	\$8,599,608	\$9,548,729	(\$949,121)	-9.9%
13	Other Motor Vehicle Dealers	\$7,669,955	\$7,323,299	\$346,656	4.7%
14	Beer, Wine, and Liquor Stores	\$7,525,780	\$8,162,409	(\$636,629)	-7.8%
15	Clothing Stores	\$7,054,470	\$6,849,504	\$204,966	3.0%
16	Grocery Stores	\$6,779,714	\$6,718,253	\$61,461	0.9%
17	Direct Selling Establishments	\$6,445,125	\$5,367,032	\$1,078,093	20.1%
18	Automotive Parts, Accessories, and Tire Stores	\$6,277,621	\$6,805,883	(\$528,262)	-7.8%
19	Wired and Wireless Telecommunications Carriers	\$6,061,048	\$5,035,692	\$1,025,356	20.4%
20	Electric Pwr Generation, Transmission & Distribution	\$5,960,118	\$6,607,828	(\$647,710)	-9.8%
Subtotal Top 20 in Taxable Sales		\$294,268,937	\$291,725,581	\$2,543,356	0.9%
Total Taxable Sales Period Ending February 29th		\$398,453,779	\$392,738,674	\$5,715,105	1.5%

Seneca County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$113,406,170	\$108,961,546	\$4,444,624	4.1%
2	Automobile Dealers	\$76,081,605	\$70,328,639	\$5,752,966	8.2%
3	Restaurants and Other Eating Places	\$52,176,292	\$46,594,969	\$5,581,323	12.0%
4	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$46,262,208	\$47,174,569	(\$912,361)	-1.9%
5	Electronic Shopping and Mail-Order Houses	\$45,267,275	\$40,646,272	\$4,621,003	11.4%
6	Clothing Stores	\$38,465,461	\$42,988,217	(\$4,522,756)	-10.5%
7	Other Miscellaneous Store Retailers	\$35,267,120	\$32,882,644	\$2,384,476	7.3%
8	Building Material and Supplies Dealers	\$26,038,985	\$47,333,195	(\$21,294,210)	-45.0%
9	Electric Pwr Generation, Transmission & Distribution	\$20,032,659	\$14,710,703	\$5,321,956	36.2%
10	Shoe Stores	\$18,851,041	\$18,204,863	\$646,178	3.5%
11	Gambling Industries	\$17,284,019	\$18,907,178	(\$1,623,159)	-8.6%
12	Automotive Repair and Maintenance	\$15,191,933	\$12,846,092	\$2,345,841	18.3%
13	Grocery Stores	\$14,568,640	\$15,958,012	(\$1,389,372)	-8.7%
14	Beverage Manufacturing	\$13,598,954	\$13,625,173	(\$26,219)	-0.2%
15	Beer, Wine, and Liquor Stores	\$10,380,367	\$10,590,582	(\$210,215)	-2.0%
16	Automotive Parts, Accessories, and Tire Stores	\$10,352,261	\$9,767,534	\$584,727	6.0%
17	Direct Selling Establishments	\$10,269,561	\$9,805,156	\$464,405	4.7%
18	Administration of Economic Programs	\$9,985,748	\$11,477,718	(\$1,491,970)	-13.0%
19	Traveler Accommodation	\$9,862,123	\$8,018,717	\$1,843,406	23.0%
20	Other Motor Vehicle Dealers	\$8,256,138	\$9,627,149	(\$1,371,011)	-14.2%
Subtotal Top 20 in Taxable Sales		\$591,598,560	\$590,448,928	\$1,149,632	0.2%
Total Taxable Sales Period Ending February 29th		\$813,069,311	\$813,608,834	(\$539,523)	-0.1%

St. Lawrence County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$261,277,323	\$249,832,899	\$11,444,424	4.6%
2	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$168,780,094	\$164,456,950	\$4,323,144	2.6%
3	Building Material and Supplies Dealers	\$142,657,445	\$165,463,359	(\$22,805,914)	-13.8%
4	Gasoline Stations	\$132,430,887	\$136,460,579	(\$4,029,692)	-3.0%
5	Electronic Shopping and Mail-Order Houses	\$130,966,024	\$120,655,110	\$10,310,914	8.5%
6	Restaurants and Other Eating Places	\$123,632,196	\$115,556,745	\$8,075,451	7.0%
7	Electric Pwr Generation, Transmission & Distribution	\$89,949,577	\$88,631,797	\$1,317,780	1.5%
8	Grocery Stores	\$82,106,357	\$91,712,357	(\$9,606,000)	-10.5%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$54,691,461	\$70,404,495	(\$15,713,034)	-22.3%
10	Data Processing, Hosting, and Related Services	\$49,637,484	\$60,823,663	(\$11,186,179)	-18.4%
11	Other Miscellaneous Store Retailers	\$49,504,738	\$48,322,967	\$1,181,771	2.4%
12	Administration of Economic Programs	\$41,952,362	\$40,639,652	\$1,312,710	3.2%
13	Automotive Repair and Maintenance	\$34,277,926	\$34,395,529	(\$117,603)	-0.3%
14	Wired and Wireless Telecommunications Carriers	\$26,132,972	\$27,556,911	(\$1,423,939)	-5.2%
15	Clothing Stores	\$25,801,136	\$26,353,131	(\$551,995)	-2.1%
16	Direct Selling Establishments	\$25,749,966	\$29,467,016	(\$3,717,050)	-12.6%
17	Other Motor Vehicle Dealers	\$22,025,104	\$21,081,202	\$943,902	4.5%
18	Other Information Services	\$21,968,932	\$20,772,756	\$1,196,176	5.8%
19	Natural Gas Distribution	\$20,039,345	\$26,144,436	(\$6,105,091)	-23.4%
20	Automotive Parts, Accessories, and Tire Stores	\$20,027,909	\$19,929,977	\$97,932	0.5%
Subtotal Top 20 in Taxable Sales		\$1,523,609,238	\$1,558,661,531	(\$35,052,293)	-2.2%
Total Taxable Sales Period Ending February 29th		\$2,022,133,596	\$2,052,708,465	(\$30,574,869)	-1.5%

Steuben County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$219,691,826	\$260,885,854	(\$41,194,028)	-15.8%
2	Automobile Dealers	\$200,828,376	\$189,094,249	\$11,734,127	6.2%
3	Electronic Shopping and Mail-Order Houses	\$134,964,877	\$120,216,990	\$14,747,887	12.3%
4	Restaurants and Other Eating Places	\$125,841,100	\$120,005,896	\$5,835,204	4.9%
5	Building Material and Supplies Dealers	\$123,454,406	\$139,126,435	(\$15,672,029)	-11.3%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$117,261,874	\$114,850,246	\$2,411,628	2.1%
7	Grocery Stores	\$95,229,221	\$98,263,182	(\$3,033,961)	-3.1%
8	Other Miscellaneous Store Retailers	\$49,594,385	\$48,076,299	\$1,518,086	3.2%
9	Automotive Repair and Maintenance	\$49,267,188	\$48,274,624	\$992,564	2.1%
10	Administration of Economic Programs	\$40,739,521	\$41,045,553	(\$306,032)	-0.7%
11	Unclassified	\$36,062,021	\$33,278,409	\$2,783,612	8.4%
12	Petroleum and Petroleum Products Merchant Wholesalers	\$28,026,840	\$31,988,950	(\$3,962,110)	-12.4%
13	Wired and Wireless Telecommunications Carriers	\$27,536,994	\$31,526,228	(\$3,989,234)	-12.7%
14	Other Motor Vehicle Dealers	\$27,297,970	\$31,904,592	(\$4,606,622)	-14.4%
15	Automotive Parts, Accessories, and Tire Stores	\$26,989,523	\$25,262,750	\$1,726,773	6.8%
16	Traveler Accommodation	\$26,343,989	\$31,331,416	(\$4,987,427)	-15.9%
17	Electric Pwr Generation, Transmission & Distribution	\$25,295,159	\$28,440,487	(\$3,145,328)	-11.1%
18	Other Information Services	\$17,831,365	\$17,218,725	\$612,640	3.6%
19	Lawn and Garden Equipment and Supplies Stores	\$15,896,999	\$1,700,655	\$14,196,344	834.8%
20	Direct Selling Establishments	\$15,488,526	\$19,222,456	(\$3,733,930)	-19.4%
Subtotal Top 20 in Taxable Sales		\$1,403,642,160	\$1,431,713,996	(\$28,071,836)	-2.0%
Total Taxable Sales Period Ending February 29th		\$1,854,874,552	\$1,919,183,234	(\$64,308,682)	-3.4%

Suffolk County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$4,726,558,590	\$4,608,757,009	\$117,801,581	2.6%
2	Restaurants and Other Eating Places	\$3,947,866,375	\$3,776,604,997	\$171,261,378	4.5%
3	Electronic Shopping and Mail-Order Houses	\$3,247,611,880	\$2,978,067,876	\$269,544,004	9.1%
4	Building Material and Supplies Dealers	\$2,515,180,190	\$2,865,796,643	(\$350,616,453)	-12.2%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$2,278,642,098	\$2,278,523,420	\$118,678	0.0%
6	Gasoline Stations	\$1,967,970,032	\$2,219,405,694	(\$251,435,662)	-11.3%
7	Electric Pwr Generation, Transmission & Distribution	\$1,791,706,976	\$2,060,981,909	(\$269,274,933)	-13.1%
8	Clothing Stores	\$1,536,955,694	\$1,522,494,037	\$14,461,657	0.9%
9	Grocery Stores	\$1,286,588,631	\$1,232,987,968	\$53,600,663	4.3%
10	Direct Selling Establishments	\$1,086,259,491	\$1,236,707,093	(\$150,447,602)	-12.2%
11	Services to Buildings and Dwellings	\$1,043,846,816	\$1,000,657,827	\$43,188,989	4.3%
12	Other Miscellaneous Store Retailers	\$962,187,963	\$878,704,177	\$83,483,786	9.5%
13	Automotive Repair and Maintenance	\$909,071,325	\$886,648,989	\$22,422,336	2.5%
14	Unclassified	\$813,248,072	\$43,571,692	\$769,676,380	1766.5%
15	Other Amusement and Recreation Industries	\$636,826,095	\$622,685,621	\$14,140,474	2.3%
16	Traveler Accommodation	\$522,635,664	\$523,000,889	(\$365,225)	-0.1%
17	Electronics and Appliance Stores	\$517,570,038	\$555,818,184	(\$38,248,146)	-6.9%
18	Natural Gas Distribution	\$508,783,639	\$577,410,324	(\$68,626,685)	-11.9%
19	Beer, Wine, and Liquor Stores	\$503,205,991	\$513,751,031	(\$10,545,040)	-2.1%
20	Wired and Wireless Telecommunications Carriers	\$503,171,123	\$551,116,404	(\$47,945,281)	-8.7%
Subtotal Top 20 in Taxable Sales		\$31,305,886,683	\$30,933,691,784	\$372,194,899	1.2%
Total Taxable Sales Period Ending February 29th		\$45,814,582,404	\$46,177,828,764	(\$363,246,360)	-0.8%

Sullivan County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Building Material and Supplies Dealers	\$350,996,408	\$139,488,032	\$211,508,376	151.6%
2	Automobile Dealers	\$165,425,862	\$160,127,334	\$5,298,528	3.3%
3	Gasoline Stations	\$150,848,077	\$137,197,676	\$13,650,401	9.9%
4	Electronic Shopping and Mail-Order Houses	\$142,306,141	\$132,886,309	\$9,419,832	7.1%
5	Restaurants and Other Eating Places	\$96,838,455	\$90,094,266	\$6,744,189	7.5%
6	Traveler Accommodation	\$83,315,313	\$84,760,325	(\$1,445,012)	-1.7%
7	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$71,139,694	\$69,231,447	\$1,908,247	2.8%
8	Grocery Stores	\$54,120,513	\$57,669,937	(\$3,549,424)	-6.2%
9	Other Miscellaneous Store Retailers	\$52,953,329	\$51,298,147	\$1,655,182	3.2%
10	Electric Pwr Generation, Transmission & Distribution	\$41,072,601	\$38,417,143	\$2,655,458	6.9%
11	Direct Selling Establishments	\$40,254,762	\$46,145,533	(\$5,890,771)	-12.8%
12	Administration of Economic Programs	\$40,039,635	\$53,994,384	(\$13,954,749)	-25.8%
13	Unclassified	\$34,623,455	\$1,503,596	\$33,119,859	2202.7%
14	Automotive Repair and Maintenance	\$33,822,684	\$33,280,605	\$542,079	1.6%
15	Clothing Stores	\$27,556,894	\$24,606,147	\$2,950,747	12.0%
16	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$27,357,369	\$25,348,704	\$2,008,665	7.9%
17	Beer, Wine, and Liquor Stores	\$25,556,202	\$26,215,712	(\$659,510)	-2.5%
18	Wired and Wireless Telecommunications Carriers	\$21,830,395	\$23,704,035	(\$1,873,640)	-7.9%
19	Lumber & Construction Materials Merchant Wholesalers	\$20,464,389	\$12,900,131	\$7,564,258	58.6%
20	Lawn and Garden Equipment and Supplies Stores	\$17,244,684	\$12,019,089	\$5,225,595	43.5%
Subtotal Top 20 in Taxable Sales		\$1,497,766,862	\$1,220,888,552	\$276,878,310	22.7%
Total Taxable Sales Period Ending February 29th		\$1,976,984,149	\$1,694,164,823	\$282,819,326	16.7%

Tioga County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$101,796,929	\$94,367,617	\$7,429,312	7.9%
2	Gasoline Stations	\$89,827,114	\$94,807,946	(\$4,980,832)	-5.3%
3	Electronic Shopping and Mail-Order Houses	\$65,094,941	\$58,475,127	\$6,619,814	11.3%
4	Electric Pwr Generation, Transmission & Distribution	\$51,869,283	\$50,356,896	\$1,512,387	3.0%
5	Restaurants and Other Eating Places	\$38,881,381	\$37,755,379	\$1,126,002	3.0%
6	Other Miscellaneous Store Retailers	\$32,484,281	\$30,894,398	\$1,589,883	5.1%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$32,205,240	\$36,496,024	(\$4,290,784)	-11.8%
8	Administration of Economic Programs	\$30,712,010	\$28,705,922	\$2,006,088	7.0%
9	Direct Selling Establishments	\$28,689,159	\$35,032,589	(\$6,343,430)	-18.1%
10	Building Material and Supplies Dealers	\$24,455,660	\$26,040,527	(\$1,584,867)	-6.1%
11	Automotive Repair and Maintenance	\$22,848,201	\$21,169,569	\$1,678,632	7.9%
12	Grocery Stores	\$15,595,572	\$14,501,730	\$1,093,842	7.5%
13	Spectator Sports	\$14,119,169	\$14,578,125	(\$458,956)	-3.1%
14	Wired and Wireless Telecommunications Carriers	\$11,076,088	\$12,193,148	(\$1,117,060)	-9.2%
15	Semiconductor and Other Electronic Component Manufactur	\$9,320,282	\$13,343,350	(\$4,023,068)	-30.2%
16	Other Information Services	\$8,866,629	\$8,352,339	\$514,290	6.2%
17	Machinery, Equipment, and Supplies Merchant Wholesalers	\$8,694,191	\$4,352,263	\$4,341,928	99.8%
18	Home Furnishings Stores	\$8,693,504	\$6,722,378	\$1,971,126	29.3%
19	Waste Collection	\$7,486,019	\$7,178,518	\$307,501	4.3%
20	Computer and Peripheral Equipment Manufacturing	\$7,448,015	\$4,141,573	\$3,306,442	79.8%
Subtotal Top 20 in Taxable Sales		\$610,163,668	\$599,465,418	\$10,698,250	1.8%
Total Taxable Sales Period Ending February 29th		\$833,425,963	\$816,335,204	\$17,090,759	2.1%

Tompkins County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$177,138,980	\$168,962,826	\$8,176,154	4.8%
2	Restaurants and Other Eating Places	\$167,015,013	\$165,747,275	\$1,267,738	0.8%
3	Electronic Shopping and Mail-Order Houses	\$148,029,803	\$140,643,737	\$7,386,066	5.3%
4	Electric Pwr Generation, Transmission & Distribution	\$132,527,838	\$119,489,144	\$13,038,694	10.9%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$112,708,449	\$115,615,921	(\$2,907,472)	-2.5%
6	Other Miscellaneous Store Retailers	\$103,836,596	\$96,543,136	\$7,293,460	7.6%
7	Gasoline Stations	\$91,367,747	\$99,318,099	(\$7,950,352)	-8.0%
8	Building Material and Supplies Dealers	\$87,648,906	\$110,638,499	(\$22,989,593)	-20.8%
9	Grocery Stores	\$71,517,978	\$75,144,484	(\$3,626,506)	-4.8%
10	Traveler Accommodation	\$61,943,123	\$59,614,297	\$2,328,826	3.9%
11	Petroleum and Petroleum Products Merchant Wholesalers	\$50,910,270	\$53,233,834	(\$2,323,564)	-4.4%
12	Automotive Repair and Maintenance	\$38,851,757	\$37,116,561	\$1,735,196	4.7%
13	Clothing Stores	\$34,842,548	\$34,871,205	(\$28,657)	-0.1%
14	Services to Buildings and Dwellings	\$29,286,904	\$28,068,773	\$1,218,131	4.3%
15	Beer, Wine, and Liquor Stores	\$27,024,066	\$28,650,203	(\$1,626,137)	-5.7%
16	Administration of Economic Programs	\$25,111,313	\$29,096,580	(\$3,985,267)	-13.7%
17	Wired and Wireless Telecommunications Carriers	\$24,885,938	\$28,674,219	(\$3,788,281)	-13.2%
18	Sporting Goods, Hobby, and Musical Instrument Stores	\$24,310,537	\$24,105,197	\$205,340	0.9%
19	Automotive Parts, Accessories, and Tire Stores	\$23,373,597	\$23,259,730	\$113,867	0.5%
20	Other Information Services	\$19,199,701	\$19,182,532	\$17,169	0.1%
Subtotal Top 20 in Taxable Sales		\$1,451,531,064	\$1,457,976,252	(\$6,445,188)	-0.4%
Total Taxable Sales Period Ending February 29th		\$2,015,636,253	\$2,003,655,834	\$11,980,419	0.6%

Ulster County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$381,271,668	\$370,163,206	\$11,108,462	3.0%
2	Restaurants and Other Eating Places	\$370,982,779	\$356,470,757	\$14,512,022	4.1%
3	Gasoline Stations	\$360,022,019	\$314,971,796	\$45,050,223	14.3%
4	Electronic Shopping and Mail-Order Houses	\$348,543,095	\$329,789,008	\$18,754,087	5.7%
5	Building Material and Supplies Dealers	\$233,447,097	\$287,887,153	(\$54,440,056)	-18.9%
6	Traveler Accommodation	\$202,487,617	\$171,246,904	\$31,240,713	18.2%
7	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$196,257,158	\$197,415,631	(\$1,158,473)	-0.6%
8	Automotive Repair and Maintenance	\$126,148,420	\$124,940,324	\$1,208,096	1.0%
9	Grocery Stores	\$124,206,348	\$116,654,285	\$7,552,063	6.5%
10	Other Miscellaneous Store Retailers	\$115,140,082	\$105,325,109	\$9,814,973	9.3%
11	Electric Pwr Generation, Transmission & Distribution	\$99,334,002	\$109,732,304	(\$10,398,302)	-9.5%
12	Other Specialty Trade Contractors	\$90,100,654	\$24,524,123	\$65,576,531	267.4%
13	Administration of Economic Programs	\$76,078,507	\$88,985,765	(\$12,907,258)	-14.5%
14	Clothing Stores	\$73,190,187	\$70,841,858	\$2,348,329	3.3%
15	Direct Selling Establishments	\$63,510,183	\$65,517,963	(\$2,007,780)	-3.1%
16	Beer, Wine, and Liquor Stores	\$59,093,401	\$59,154,696	(\$61,295)	-0.1%
17	Services to Buildings and Dwellings	\$56,888,564	\$53,714,397	\$3,174,167	5.9%
18	Other Motor Vehicle Dealers	\$56,203,068	\$54,992,081	\$1,210,987	2.2%
19	Wired and Wireless Telecommunications Carriers	\$49,885,796	\$53,780,280	(\$3,894,484)	-7.2%
20	Other Information Services	\$38,871,652	\$36,494,446	\$2,377,206	6.5%
Subtotal Top 20 in Taxable Sales		\$3,121,662,297	\$2,992,602,086	\$129,060,211	4.3%
Total Taxable Sales Period Ending February 29th		\$4,276,717,645	\$4,085,234,705	\$191,482,940	4.7%

Warren County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Building Material and Supplies Dealers	\$253,940,849	\$208,891,573	\$45,049,276	21.6%
2	Restaurants and Other Eating Places	\$238,559,229	\$228,423,629	\$10,135,600	4.4%
3	Automobile Dealers	\$233,109,167	\$212,887,060	\$20,222,107	9.5%
4	Gasoline Stations	\$217,690,757	\$231,197,410	(\$13,506,653)	-5.8%
5	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$179,513,686	\$181,988,000	(\$2,474,314)	-1.4%
6	Traveler Accommodation	\$175,991,467	\$174,643,071	\$1,348,396	0.8%
7	Electronic Shopping and Mail-Order Houses	\$120,859,382	\$110,858,600	\$10,000,782	9.0%
8	Clothing Stores	\$78,438,473	\$79,754,537	(\$1,316,064)	-1.7%
9	Other Miscellaneous Store Retailers	\$54,311,204	\$51,709,383	\$2,601,821	5.0%
10	Grocery Stores	\$50,170,951	\$47,531,123	\$2,639,828	5.6%
11	Automotive Repair and Maintenance	\$46,389,269	\$42,302,185	\$4,087,084	9.7%
12	Other Motor Vehicle Dealers	\$38,198,640	\$37,042,855	\$1,155,785	3.1%
13	Other Amusement and Recreation Industries	\$37,925,857	\$37,780,405	\$145,452	0.4%
14	Electric Pwr Generation, Transmission & Distribution	\$37,051,773	\$48,637,192	(\$11,585,419)	-23.8%
15	Services to Buildings and Dwellings	\$36,254,456	\$33,943,430	\$2,311,026	6.8%
16	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$35,666,812	\$33,750,426	\$1,916,386	5.7%
17	Administration of Economic Programs	\$34,187,488	\$35,613,028	(\$1,425,540)	-4.0%
18	Amusement Parks and Arcades	\$30,271,704	\$29,060,055	\$1,211,649	4.2%
19	Sporting Goods, Hobby, and Musical Instrument Stores	\$28,419,332	\$28,951,885	(\$532,553)	-1.8%
20	Direct Selling Establishments	\$27,749,076	\$27,395,751	\$353,325	1.3%
Subtotal Top 20 in Taxable Sales		\$1,954,699,572	\$1,882,361,598	\$72,337,974	3.8%
Total Taxable Sales Period Ending February 29th		\$2,594,245,429	\$2,493,378,052	\$100,867,377	4.0%

Washington County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$141,351,512	\$137,121,084	\$4,230,428	3.1%
2	Gasoline Stations	\$101,656,963	\$106,980,675	(\$5,323,712)	-5.0%
3	Electronic Shopping and Mail-Order Houses	\$86,474,275	\$77,180,522	\$9,293,753	12.0%
4	Restaurants and Other Eating Places	\$41,953,650	\$40,237,013	\$1,716,637	4.3%
5	Building Material and Supplies Dealers	\$40,797,346	\$54,634,977	(\$13,837,631)	-25.3%
6	Other Miscellaneous Store Retailers	\$36,907,407	\$35,980,853	\$926,554	2.6%
7	Administration of Economic Programs	\$36,445,816	\$36,375,709	\$70,107	0.2%
8	Grocery Stores	\$33,789,120	\$34,237,625	(\$448,505)	-1.3%
9	Lawn and Garden Equipment and Supplies Stores	\$24,113,894	\$13,181,726	\$10,932,168	82.9%
10	Automotive Repair and Maintenance	\$21,763,431	\$19,708,541	\$2,054,890	10.4%
11	Direct Selling Establishments	\$20,974,709	\$23,843,080	(\$2,868,371)	-12.0%
12	Other Motor Vehicle Dealers	\$20,794,955	\$17,876,949	\$2,918,006	16.3%
13	Automotive Parts, Accessories, and Tire Stores	\$17,732,904	\$17,768,443	(\$35,539)	-0.2%
14	Electric Pwr Generation, Transmission & Distribution	\$16,078,606	\$14,370,236	\$1,708,370	11.9%
15	Comm./Industrial Mach. & Equip. Rental & Leasing	\$16,058,664	\$6,866,930	\$9,191,734	133.9%
16	Other Specialty Trade Contractors	\$15,547,746	\$8,534,806	\$7,012,940	82.2%
17	Wired and Wireless Telecommunications Carriers	\$14,573,173	\$16,384,575	(\$1,811,402)	-11.1%
18	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$12,222,016	\$11,052,652	\$1,169,364	10.6%
19	Other Information Services	\$11,737,800	\$11,008,803	\$728,997	6.6%
20	Services to Buildings and Dwellings	\$9,022,006	\$8,725,985	\$296,021	3.4%
Subtotal Top 20 in Taxable Sales		\$719,995,993	\$692,071,184	\$27,924,809	4.0%
Total Taxable Sales Period Ending February 29th		\$984,964,393	\$937,302,475	\$47,661,918	5.1%

Wayne County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$244,080,653	\$220,320,656	\$23,759,997	10.8%
2	Electronic Shopping and Mail-Order Houses	\$139,120,601	\$125,503,971	\$13,616,630	10.8%
3	Gasoline Stations	\$138,181,513	\$106,798,060	\$31,383,453	29.4%
4	Electrical Equipment Manufacturing	\$98,438,383	\$655,104	\$97,783,279	14926.4%
5	Restaurants and Other Eating Places	\$92,002,204	\$84,660,717	\$7,341,487	8.7%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$91,005,667	\$88,384,177	\$2,621,490	3.0%
7	Electric Pwr Generation, Transmission & Distribution	\$56,000,155	\$45,689,198	\$10,310,957	22.6%
8	Building Material and Supplies Dealers	\$54,057,129	\$86,996,936	(\$32,939,807)	-37.9%
9	Other Miscellaneous Store Retailers	\$51,983,601	\$49,920,894	\$2,062,707	4.1%
10	Automotive Repair and Maintenance	\$44,465,313	\$40,236,750	\$4,228,563	10.5%
11	Grocery Stores	\$39,650,582	\$38,444,021	\$1,206,561	3.1%
12	Other Motor Vehicle Dealers	\$36,840,811	\$33,339,946	\$3,500,865	10.5%
13	Lawn and Garden Equipment and Supplies Stores	\$34,930,206	\$22,859,966	\$12,070,240	52.8%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$30,247,975	\$26,047,691	\$4,200,284	16.1%
15	Administration of Economic Programs	\$29,521,419	\$31,795,917	(\$2,274,498)	-7.2%
16	Automotive Parts, Accessories, and Tire Stores	\$23,450,604	\$23,006,498	\$444,106	1.9%
17	Wired and Wireless Telecommunications Carriers	\$20,004,028	\$21,847,689	(\$1,843,661)	-8.4%
18	Other Information Services	\$18,684,763	\$17,839,047	\$845,716	4.7%
19	Waste Collection	\$15,368,542	\$15,918,070	(\$549,528)	-3.5%
20	Motor Vehicles & Parts, Supplies Merchant Wholesalers	\$14,913,201	\$12,384,134	\$2,529,067	20.4%
Subtotal Top 20 in Taxable Sales		\$1,272,947,350	\$1,092,649,442	\$180,297,908	16.5%
Total Taxable Sales Period Ending February 29th		\$1,690,287,881	\$1,502,989,978	\$187,297,903	12.5%

Westchester County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$2,544,278,162	\$2,501,102,256	\$43,175,906	1.7%
2	Restaurants and Other Eating Places	\$2,262,739,883	\$2,173,280,634	\$89,459,249	4.1%
3	Electronic Shopping and Mail-Order Houses	\$2,103,923,731	\$1,973,317,069	\$130,606,662	6.6%
4	Electric Pwr Generation, Transmission & Distribution	\$1,868,004,541	\$1,524,977,520	\$343,027,021	22.5%
5	Building Material and Supplies Dealers	\$1,141,383,545	\$1,201,181,105	(\$59,797,560)	-5.0%
6	Clothing Stores	\$1,094,461,195	\$1,113,369,096	(\$18,907,901)	-1.7%
7	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$1,039,686,417	\$1,023,283,881	\$16,402,536	1.6%
8	Gasoline Stations	\$940,076,616	\$968,148,042	(\$28,071,426)	-2.9%
9	Grocery Stores	\$750,487,929	\$690,714,906	\$59,773,023	8.7%
10	Services to Buildings and Dwellings	\$586,787,375	\$575,897,483	\$10,889,892	1.9%
11	Unclassified	\$568,480,801	\$32,712,168	\$535,768,633	1637.8%
12	Other Amusement and Recreation Industries	\$552,110,873	\$541,249,069	\$10,861,804	2.0%
13	Direct Selling Establishments	\$545,343,412	\$462,982,789	\$82,360,623	17.8%
14	Computer Systems Design and Related Services	\$530,970,881	\$489,951,685	\$41,019,196	8.4%
15	Automotive Repair and Maintenance	\$489,748,998	\$477,959,763	\$11,789,235	2.5%
16	Other Miscellaneous Store Retailers	\$489,531,924	\$484,320,350	\$5,211,574	1.1%
17	Software Publishers	\$403,155,729	\$325,607,902	\$77,547,827	23.8%
18	Health and Personal Care Stores	\$371,586,078	\$368,789,268	\$2,796,810	0.8%
19	Automotive Equipment Rental and Leasing	\$363,919,088	\$344,326,937	\$19,592,151	5.7%
20	Wired and Wireless Telecommunications Carriers	\$344,472,963	\$379,207,488	(\$34,734,525)	-9.2%
Subtotal Top 20 in Taxable Sales		\$18,991,150,141	\$17,652,379,411	\$1,338,770,730	7.6%
Total Taxable Sales Period Ending February 29th		\$28,433,501,187	\$27,424,600,481	\$1,008,900,706	3.7%

Wyoming County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$95,105,790	\$90,397,239	\$4,708,551	5.2%
2	Electronic Shopping and Mail-Order Houses	\$50,749,222	\$47,371,817	\$3,377,405	7.1%
3	Building Material and Supplies Dealers	\$46,974,182	\$41,567,600	\$5,406,582	13.0%
4	Restaurants and Other Eating Places	\$44,489,602	\$41,690,247	\$2,799,355	6.7%
5	Grocery Stores	\$35,662,487	\$35,640,755	\$21,732	0.1%
6	Gen. Merch. Stores, Warehouse Clubs & Supercenters	\$31,462,304	\$27,892,528	\$3,569,776	12.8%
7	Gasoline Stations	\$26,098,822	\$31,296,018	(\$5,197,196)	-16.6%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$22,798,682	\$26,722,247	(\$3,923,565)	-14.7%
9	Other Miscellaneous Store Retailers	\$21,425,092	\$23,016,446	(\$1,591,354)	-6.9%
10	Automotive Repair and Maintenance	\$17,320,078	\$19,125,245	(\$1,805,167)	-9.4%
11	Miscellaneous Nondurable Goods Merchant Wholesalers	\$12,439,784	\$10,798,361	\$1,641,423	15.2%
12	Administration of Economic Programs	\$11,700,078	\$11,086,888	\$613,190	5.5%
13	Other Motor Vehicle Dealers	\$11,170,125	\$11,269,270	(\$99,145)	-0.9%
14	Lawn and Garden Equipment and Supplies Stores	\$10,790,033	\$834,112	\$9,955,921	1193.6%
15	Automotive Parts, Accessories, and Tire Stores	\$10,697,660	\$10,454,033	\$243,627	2.3%
16	Wired and Wireless Telecommunications Carriers	\$10,462,666	\$11,557,149	(\$1,094,483)	-9.5%
17	Rail Transportation	\$10,137,376	\$1,437,779	\$8,699,597	605.1%
18	Software Publishers	\$9,769,304	\$5,537,908	\$4,231,396	76.4%
19	Motor Vehicles & Parts, Supplies Merchant Wholesalers	\$9,604,468	\$9,337,058	\$267,410	2.9%
20	Electric Pwr Generation, Transmission & Distribution	\$9,156,756	\$9,415,352	(\$258,596)	-2.7%
Subtotal Top 20 in Taxable Sales		\$498,014,511	\$466,448,052	\$31,566,459	6.8%
Total Taxable Sales Period Ending February 29th		\$658,164,027	\$629,091,947	\$29,072,080	4.6%

Yates County, Total Taxable Sales by Category -- 2024 Compared to 2023

(12 Months Ending February 29th, State Sales Tax Quarter)

Rank	Description	2024 Taxable Sales	2023 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$52,435,035	\$48,152,854	\$4,282,181	8.9%
2	Building Material and Supplies Dealers	\$41,871,616	\$45,809,269	(\$3,937,653)	-8.6%
3	Electronic Shopping and Mail-Order Houses	\$31,953,498	\$28,954,275	\$2,999,223	10.4%
4	Gasoline Stations	\$29,662,048	\$23,417,527	\$6,244,521	26.7%
5	Restaurants and Other Eating Places	\$24,928,346	\$22,406,282	\$2,522,064	11.3%
6	Electric Pwr Generation, Transmission & Distribution	\$18,674,304	\$67,583,620	(\$48,909,316)	-72.4%
7	Beverage Manufacturing	\$13,745,219	\$14,633,966	(\$888,747)	-6.1%
8	Grocery Stores	\$13,229,987	\$12,571,858	\$658,129	5.2%
9	Other Fabricated Metal Product Manufacturing	\$13,009,522	\$14,628,675	(\$1,619,153)	-11.1%
10	Automotive Repair and Maintenance	\$12,667,913	\$11,082,793	\$1,585,120	14.3%
11	Other Miscellaneous Store Retailers	\$12,052,615	\$12,721,294	(\$668,679)	-5.3%
12	Traveler Accommodation	\$10,585,646	\$11,192,998	(\$607,352)	-5.4%
13	Lawn and Garden Equipment and Supplies Stores	\$9,222,430	\$5,780,185	\$3,442,245	59.6%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$8,989,246	\$5,277,587	\$3,711,659	70.3%
15	Other Motor Vehicle Dealers	\$8,958,860	\$8,880,856	\$78,004	0.9%
16	Administration of Economic Programs	\$8,904,174	\$11,115,537	(\$2,211,363)	-19.9%
17	Services to Buildings and Dwellings	\$7,313,717	\$7,395,602	(\$81,885)	-1.1%
18	Hard./Plumb. & Heat. Equip. & Supplies Merchants	\$7,286,035	\$6,898,333	\$387,702	5.6%
19	Direct Selling Establishments	\$6,774,650	\$8,659,390	(\$1,884,740)	-21.8%
20	Other Wood Product Manufacturing	\$5,909,037	\$5,797,674	\$111,363	1.9%
Subtotal Top 20 in Taxable Sales		\$338,173,898	\$372,960,575	(\$34,786,677)	-9.3%
Total Taxable Sales Period Ending February 29th		\$487,796,881	\$519,087,348	(\$31,290,467)	-6.0%



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