

County Sales Tax Report

Results, Trends, and Statewide Impact



New York State Association of Counties

September 2025

Interim Report

Table of Contents

Executive Summary	3
Sales Tax Revenue is a Key Funding Source for New York Governments	4
Chart 1 – All County Sales Tax, 2011-2025	5
Results So Far in 2025	5
Exhibit 1 – January – August 2025, Sales Tax Year over Year Comparison.....	6
Inflation Impacts on Sales Tax	7
Chart 2 – Northeast Region CPI Trends	8
County Sales Tax Sharing	8
Chart 3 – County Sales Tax Shared with Localities, 2007-2025	9
Sales Tax Per Capita.....	9
Chart 4 – Per Capita Local Sales Tax – 2024	10
Internet-Based Transactions Remain a Bright Spot	10
Chart 5 – Cumulative Sales Tax Generated by Marketplace/Wayfair Law Changes Since Inception	11
Taxable Sales Trends	12
Chart 6 – 57 Counties, Total Taxable Sales by Category – SFY25 Compared to SFY24	12
Chart 7 - New York City, Total Taxable Sales by Category – SFY25 Compared to SFY24	13
Conclusion	13
Appendix A.....	15
Appendix B.....	16
Federal NAICS Code Changes	16
Appendix C.....	17



New York State Association of Counties

NYSAC.org 518-465-1473

Executive Summary

Sales tax continues to be a critical revenue for counties and other local governments in New York. For an increasing number of counties sales tax has become the primary revenue source for their operations. From 1996 through 2024, two out of three counties have seen their reliance on sales tax increase compared to property taxes.

Sales tax is also very important for cities, towns, villages and some school districts because most counties share their sales tax with municipalities. For these local governments, sales tax is a key revenue that helps them support the costs of local services (as well as state mandates for counties) and to help reduce pressure on property taxes.

In general, sales tax is applied to purchases of:

- Tangible personal property (unless specifically exempted). The list is very long but includes everyday items such as:
 - furniture, appliances, and light fixtures;
 - certain clothing and footwear;
 - machinery and equipment, parts, tools, and supplies;
 - computers and computer software;
 - motor vehicles;
 - boats (and some yachts);
 - fuels (for example, gasoline, diesel fuel, and kero-jet fuel);
 - candy and confections;
 - most beverages including alcohol;
 - cigarettes and tobacco products;
 - jewelry and artwork such as sketches, paintings, and photographs;
 - animals and their food and supplies
 - building materials; and
 - certain information services; among a long list of other items
- Utility (gas, electricity, telephone, and refrigeration and steam) services;
- Other selected services (for example, motor vehicle repair and maintenance, interior decorating and detective services);
- Food and beverages sold by restaurants, taverns, caterers;
- Hotel occupancy and short-term rental units; and
- Certain admission charges and dues.

The list of taxable items is very broad. However, there are also a lot of common items and services not subject to sales tax including most grocery store foods, medical services, medicine & supplies, inputs to finish capital projects and goods, commercial and general aviation aircraft, newspapers, and services such as laundering, dry cleaning, tailoring and shoe repair. There are over 85 sections of state law that define exempt products and services. A small number of these exemptions are optional for local governments (Appendix A lists these exemption options by county).

Sales Tax Revenue is a Key Funding Source for New York Governments

In 2024 total sales tax cash disbursements in New York State exceeded \$42.5 billion according to NYS Taxation and Finance reports, as follows (numbers may not add due to rounding):

- New York State \$19.2 billion (45 percent of total sales tax)
- New York City..... \$10.4 billion (24.5 percent)
- Counties..... \$8.4 billion (19.8 percent after sharing with localities)
- Other Cities..... \$399 million (.9 percent)
- Other local governments..... \$2.6 billion (6.2 percent)
- MTA..... \$1.4 billion (3.3 percent)

The growth in sales tax as a share of county revenues continues to grow in importance with 36 counties collecting more in sales tax (after sharing with local governments) than they did in property taxes. This is a big increase from the last time we looked at this measure in 2019 when the total included 22 counties. A number of factors contribute to this, but key items include:

- Property taxes are viewed less favorably, and counties work to limit increases,
- The implementation of a state-imposed local property tax cap in 2012,
- Sales tax can be exported to some degree through tourism and cross border shopping, and
- The sales tax base, as measured by total taxable sales, has expanded significantly due to tax rate changes and the addition of new taxable categories (internet-based retail was added in 2019, among other items). Since 1996 the total taxable base has grown from \$104 billion for counties (excluding NYC) to \$277 billion in 2024. The revenue growth from sales tax is more than double the rate of inflation over this period.

As sales tax grows, property taxes as a share of total county revenues decline. Chart 1 shows the most recent trend in gross county sales tax collections since 2011 for all counties (including NYC).

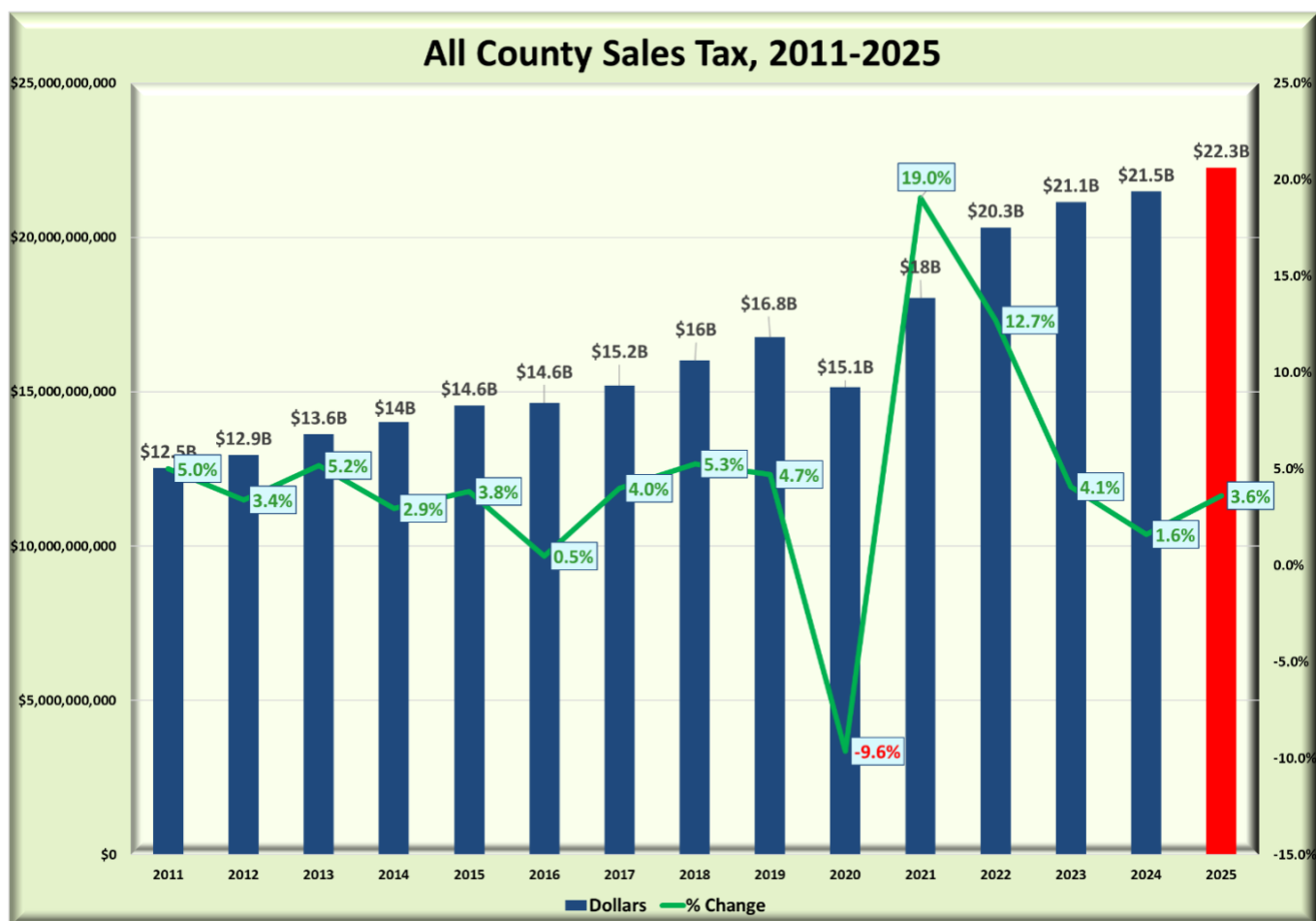


Chart 1 – All County Sales Tax, 2011-2025

Results So Far in 2025

Counties expect full annual sales tax receipts to be positive year over year in 2025, but a handful of counties will probably collect less sales tax than they did in 2024.

Retail sales nationally through the first half of the year have been uneven compared to last year and that is being seen in sales tax results this year.

In 2024, more than half the counties collected less in sales tax than they did in 2023. While the aggregate rate of growth in sales tax is lower than historic annual returns, a good number of counties are experiencing respectable growth in 2025 through August.

- In the period January-August 2025, compared to the same period last year, sales tax receipts for the 57 counties outside of New York City, are about 2.5 percent higher than they were last year. This ranged from **-5.2 percent** to 10.4 percent.
 - This equals about \$163 million more than last year across the 57 counties.
 - Through August, nine counties have collected less sales tax than they did in the prior year.

- New York City sales tax receipts for January-August 2025, compared to the same period last year are up about 4.7 percent
 - This equals about \$210 million for NYC.
- Historically, the 57 counties outside of NYC would have experienced annual sales tax growth in the range of 3 percent to 4 percent annually. NYC has run a bit higher than that over the last couple of decades.
 - The current growth trend is lower than historic norms, but slightly better than last year when the 57 counties experienced annual growth in sales tax of just 0.3 percent.
 - In 2024, 26 counties collected less sales tax revenue than they did in 2023.
 - In 2025, we expected the vast majority of counties, and NYC, to have better sales tax growth than last year.

The map below in Exhibit 1 highlights the percentage change in sales tax for all counties for the January through August period compared to last year. Year to year changes can be attributed to a variety of factors that may be unique to a region or county, are influenced by strong, or weak, returns in the prior year, involve sales tax vendor missed or delayed payments, a major new retailer opening (or closing), among other things.

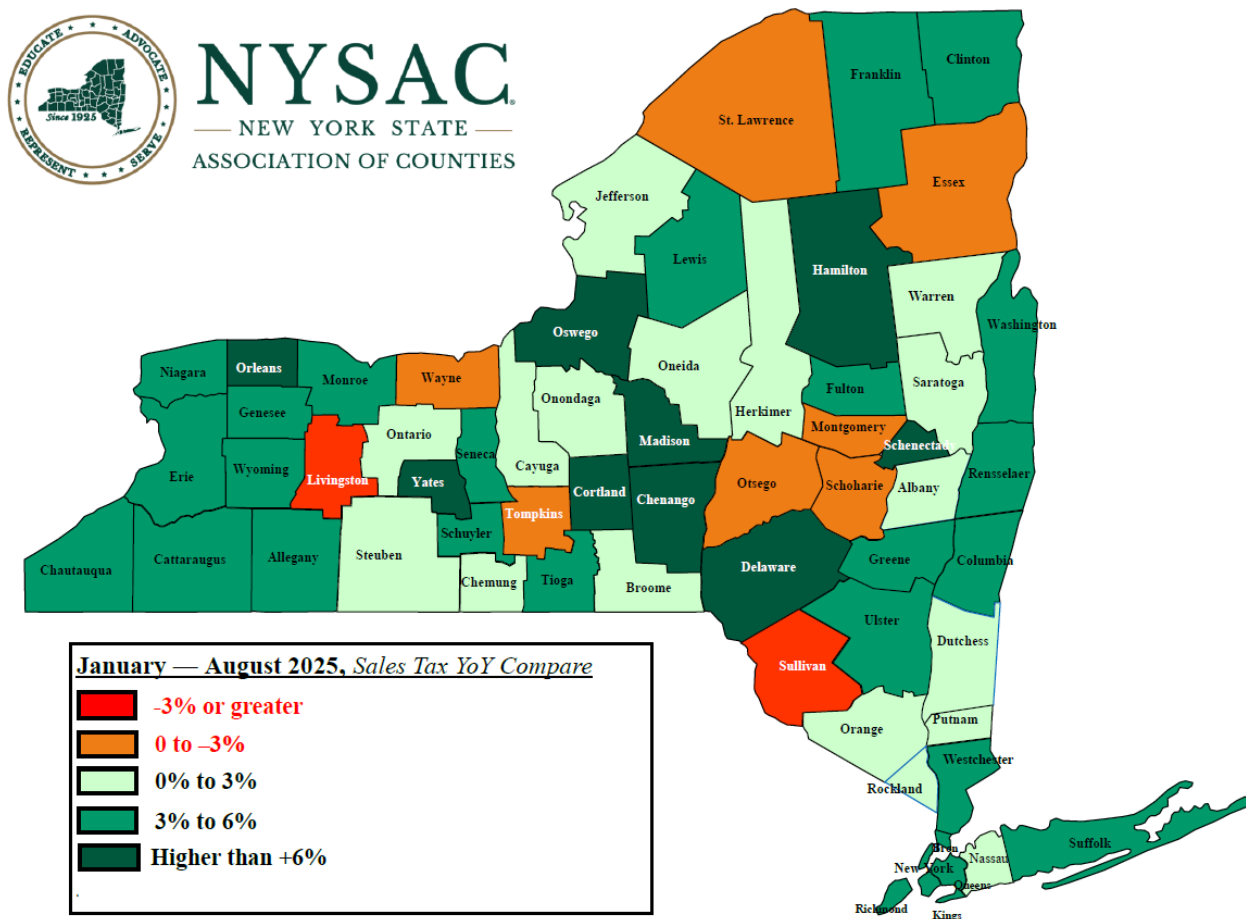


Exhibit 1 – January – August 2025, Sales Tax Year over Year Comparison

Inflation Impacts on Sales Tax

The jury is still out on the overall impact that tariffs will have on inflation. Many economists and the Federal Reserve are concerned about higher inflation, initial data indicates some pressure, but there is debate on whether this will be transitory or an increased baseline for a longer period. Inflation can lead to higher sales tax collections, as long as consumers feel comfortable with their spending patterns, which are often tied to their wage/income growth.

While the economists are talking about inflation and the economy, consumers have voicing serious concerns. The most recent reading of consumer sentiment from late-August says it all in the headline posted to the University of Michigan report “Consumer sentiment falls amid growing inflation worries”.

Consumer sentiment fell back about 6% in August, declining for the first time in four months.

It is now about 20% below December 2024, when sentiment had exhibited a post-election bump, but remains above the trough in sentiment seen in April. This month's decline was visible across groups by age, income and stock wealth, said economist Joanne Hsu, director of the University of Michigan's Surveys of Consumers.

Consumer sentiment is near historic lows and comparable to the early 1980's when the nation was approaching back-to-back recessions fueled by out-of-control inflation, the Great Recession period, and the direct aftermath of COVID. Consumers are currently cautious and waiting to see how things settle.

Electricity Prices Raise Concerns

Since the start of COVID energy prices have been on a roller coaster ride. Prices initially dropped when much of the economy was on standby and then rose dramatically during COVID as economic activity ramped back up. A stiff potential headwind on the horizon is residential and commercial energy costs. This has been caused by conflicts abroad (Russia-Ukraine) impacting natural gas and LNG markets, the rising demand for electricity in general that has been amplified by datacenters for AI and other technology sectors, an expanded need to upgrade energy distribution infrastructure (the Grid), and in the U.S. the amount of natural gas production set aside for LNG and the commensurate exportation of LNG across the globe raising prices at home for electricity and natural gas used for residential and commercial purposes. Higher electricity and gas costs for home heating and cooling, manufacturing, and retail activities filter through the entire inflation cycle across the economy.

Wage Growth in the Northeast is Falling Behind Inflation

While the Northeast experienced slightly lower inflation peaks during COVID, peaking a full percentage point lower than the rest of the nation in both the *All Items* and *Core* categories, it also experienced slower wage growth which has skidded further during 2025. In February, March and April the Northeast region experienced negative wage growth each month whereas the rest of the

nation averaged four percent growth. If this dynamic continues it may drive more consumer anxiety in the Northeast compared to the rest of the nation which could impact purchasing activity. Chart 2 highlights the lagging wage growth (red line) compared to prices in the Northeast.

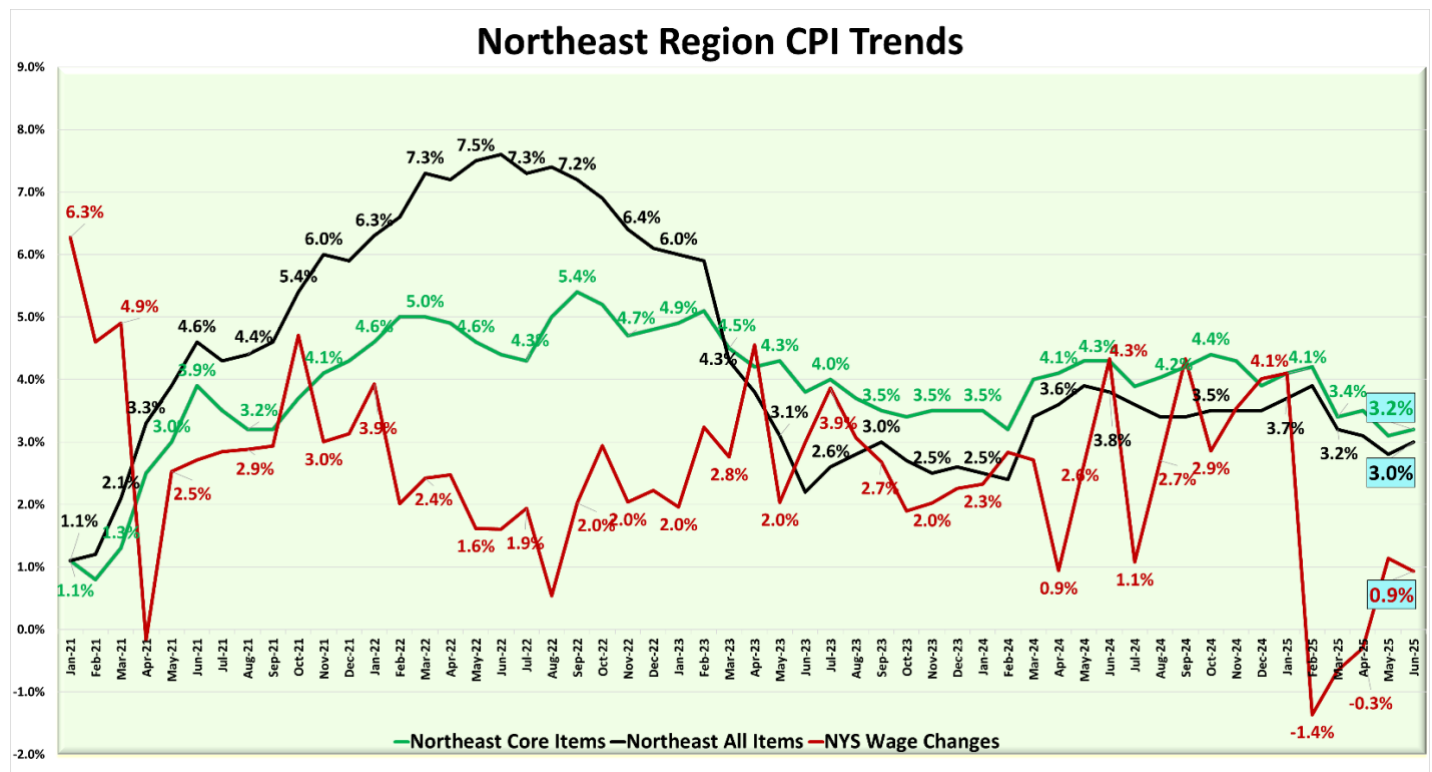


Chart 2 – Northeast Region CPI Trends

County Sales Tax Sharing

Counties continue to share a significant percentage of their local sales tax with other municipalities which can include cities, towns, villages and school districts. In 2025, NYSAC estimates that counties will share just over \$2.6 billion, or 23 percent of the statewide county sales tax collected. Not all counties are required to share these revenues, but for those that do, the percentage shared varies from 5 percent to 69 percent with the average hovering just over 30 percent. Shared sales tax is generally distributed using assessed value, population, or some combination thereof – in some circumstances a set dollar amount, or percentage is shared with municipalities. See Chart 3 for an annual breakdown of total sales tax shared with municipalities since 2007.

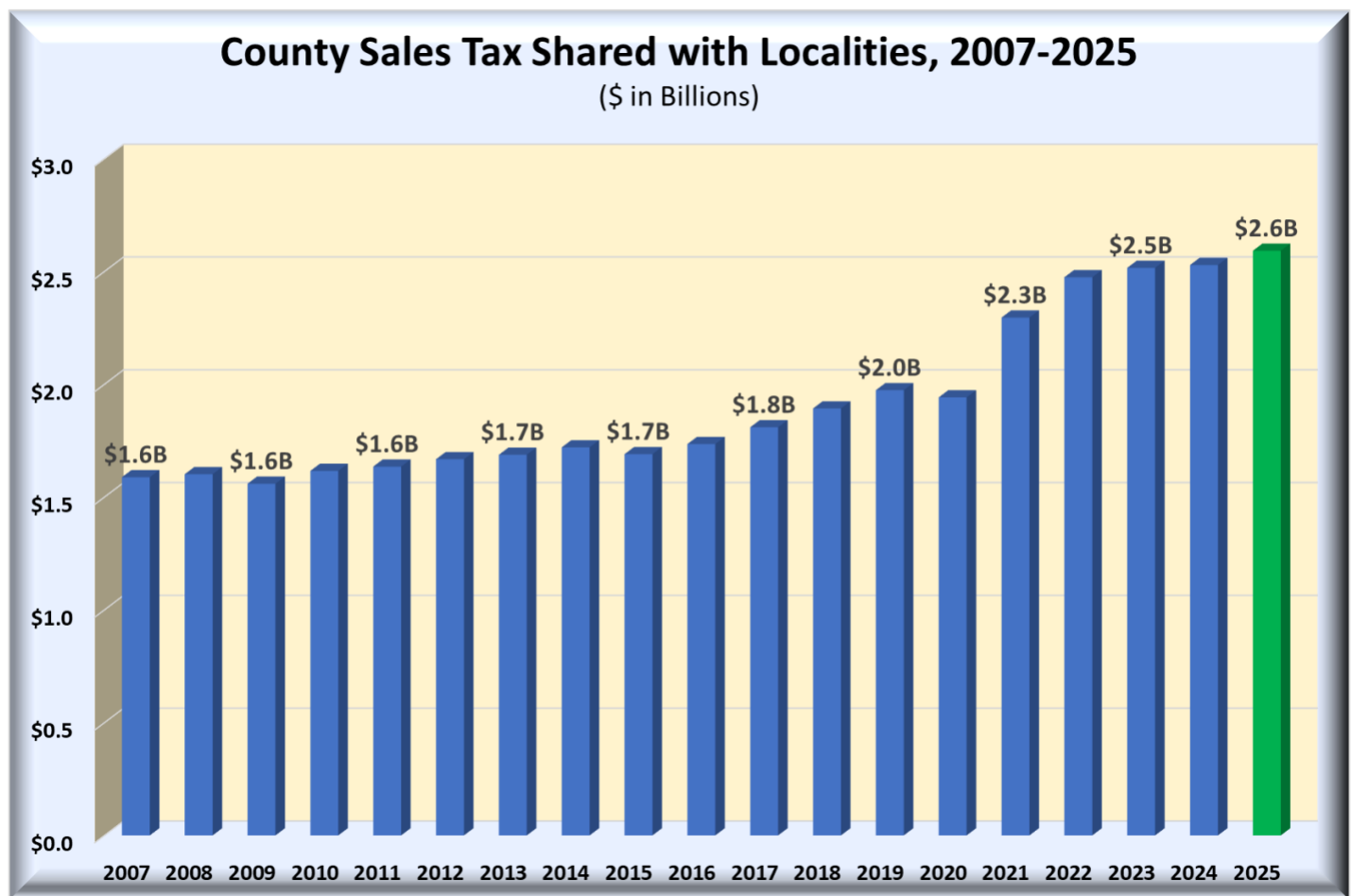


Chart 3 – County Sales Tax Shared with Localities, 2007-2025 (2025 is NYSAC estimate)

Sales Tax Per Capita

Sales tax collections per capita are broadly distributed across the counties. Outside of general economic conditions, major factors that can influence this measure include population, income levels, sales tax base, tax rates, tax exemptions, tourism capacity & attractions, access to major highways and transit, as well as retail mix.

In 2024, the average local sales tax per capita statewide was \$1,082. This is based on NYS Taxation and Finance data presented in the AS570 Report, and Census Bureau population estimates from July 1, 2024, for each county. Overall, since NYSAC last reported on pe

The average for the 57 counties outside of New York City was \$972 per capita with a range of \$507 to \$1,257. Suffolk County continues to be at the top of the list for per capita sales tax since at least 2018, primarily due to population growth, a higher-than-average local tax rate of 4.25 percent, pockets of extremely high wealth, high end retail, and significant tourism. In a close second to Suffolk County is New York City with per capita sales tax of \$1,229. In total, 13 counties (including NYC) had per capita sales tax above \$1,000 per capita including Suffolk, New York City, Essex,

Albany, Warren, Nassau, Erie, Hamilton, Greene, Onondaga, Ontario, Columbia, and Seneca. Chart 4 provides a list by county of per capita sales tax for 2024.

Per Capita Local Sales Tax - 2024							
COUNTIES	2024 Gross Sales Tax	Population	Per Capita Sales Tax	COUNTIES	2024 Gross Sales Tax	Population	Per Capita Sales Tax
Albany	\$369,644,035	319,964	\$1,155	Onondaga	\$489,146,571	469,812	\$1,041
Allegany	\$29,426,980	47,299	\$622	Ontario	\$115,622,674	113,012	\$1,023
Broome	\$188,486,832	196,397	\$960	Orange	\$391,172,792	411,767	\$950
Cattaraugus	\$51,662,083	75,475	\$684	Orleans	\$23,418,239	39,686	\$590
Cayuga	\$48,306,226	74,567	\$648	Oswego	\$62,321,349	118,305	\$527
Chautauqua	\$90,829,703	124,105	\$732	Otsego	\$52,154,352	60,524	\$862
Chemung	\$74,440,319	81,115	\$918	Putnam	\$85,261,887	98,409	\$866
Chenango	\$31,652,437	45,776	\$691	Rensselaer	\$124,267,154	160,749	\$773
Clinton	\$74,496,004	77,871	\$957	Rockland	\$285,554,766	348,144	\$820
Columbia	\$60,731,321	60,299	\$1,007	St. Lawrence	\$85,287,653	106,198	\$803
Cortland	\$40,251,950	45,945	\$876	Saratoga	\$171,088,618	240,360	\$712
Delaware	\$31,346,219	44,191	\$709	Schenectady	\$136,822,164	162,261	\$843
Dutchess	\$261,788,435	299,963	\$873	Schoharie	\$24,285,243	30,151	\$805
Erie	\$1,038,829,139	950,602	\$1,093	Schuyler	\$16,642,794	17,121	\$972
Essex	\$42,774,553	36,744	\$1,164	Seneca	\$32,869,779	32,650	\$1,007
Franklin	\$33,212,258	47,086	\$705	Steuben	\$74,271,277	92,015	\$807
Fulton	\$30,248,652	52,073	\$581	Suffolk	\$1,931,351,426	1,535,909	\$1,257
Genesee	\$55,807,771	57,604	\$969	Sullivan	\$79,164,468	80,450	\$984
Greene	\$50,069,045	46,903	\$1,068	Tioga	\$31,793,185	47,574	\$668
Hamilton	\$5,513,633	5,082	\$1,085	Tompkins	\$66,511,082	105,602	\$630
Herkimer	\$45,338,515	59,585	\$761	Ulster	\$173,174,846	182,977	\$946
Jefferson	\$103,886,247	113,140	\$918	Warren	\$74,167,620	65,288	\$1,136
Lewis	\$18,509,095	26,570	\$697	Washington	\$30,325,865	59,839	\$507
Livingston	\$48,126,194	61,561	\$782	Wayne	\$65,413,856	90,757	\$721
Madison	\$41,445,836	67,072	\$618	Westchester	\$918,345,215	1,006,447	\$912
Monroe	\$635,836,432	752,202	\$845	Wyoming	\$26,822,375	39,588	\$678
Montgomery	\$48,230,396	49,648	\$971	Yates	\$19,941,877	24,387	\$818
Nassau	\$1,566,992,829	1,392,438	\$1,125	Total Counties	\$11,070,396,221	11,389,176	\$972
Niagara	\$168,330,512	209,570	\$803	New York City	\$10,419,027,688	8,478,072	\$1,229
Oneida	\$196,983,442	228,347	\$863	GRAND TOTAL	\$21,489,423,909	19,867,248	\$1,082

Chart 4 – Per Capita Local Sales Tax – 2024

Internet-Based Transactions Remain a Bright Spot

Even though the federal government modified certain industrial classifications over the last few years, New York State has fully rolled those changes into their sales tax tracking and analysis while maintaining a key dataset that helps counties, and the state understand the impact of the Marketplace laws adopted by the state in 2019. New York's Marketplace laws, which NYSAC actively pursued for nearly two decades to level the playing field between online and Main Street retailers, has provided an important increase to the sales tax base for all counties. NYSAC's initial estimates concluded the counties' sales tax base was permanently expanded by about four percent and have grown fractionally since then. A summary of key federal NAICS code changes made in 2022 can be found in Appendix B.

The key takeaway from the changes is that the “Electronic Shopping” category was eliminated and the sales from individual “online-based” companies were assigned to the appropriate category primarily based on the products they sell. For county tracking purposes Amazon, and similarly situated online retailers, have been moved to the “Department Stores” category. While “Electronic Shopping” does not show up anymore in Top 20 sales tax reports compiled by NYSAC, counties will notice that “Department Stores” now rank in the top five sources of local sales tax in nearly every county even though some counties would say they really do not have major department stores physically within their boundaries.

The maintenance of the Marketplace/Wayfair Decision sales tax report by the NYS Department of Taxation and Finance allows counties to quantify the combined fiscal benefit of the state law change and the U.S. Supreme Court *Wayfair Decision*. Since the law was implemented in June 2019, through the sales tax quarter ending May 2025, the 57 counties and New York City have generated a combined \$4.5 billion in new sales tax that would not have been collected without the Marketplace laws being implemented. NYSAC also estimates that about two-thirds of all online sales tax collected is due to the Marketplace law and *Wayfair Decision* changes.

Over the last five years the additional local sales tax generated by the *Wayfair Decision* & Marketplace state tax law changes for the 57 counties has averaged about \$492 million per year. After netting out shared sales tax this leaves about \$372 million per year from Internet-based retailers. Equivalent to 7 percent of the aggregate county property tax levy per year. The New York City average per year was \$295 million. Chart 5 provides a county breakdown of the newly generated revenue.

Cumulative Sales Tax Generated by Marketplace/Wayfair Law Changes Since Inception*					
County	Estimated Wayfair Marketplace Sales Enactment thru May 2025	County	Estimated Wayfair Marketplace Sales Enactment thru May 2025	County	Estimated Wayfair Marketplace Sales Enactment thru May 2025
ALBANY	\$71,370,868	HERKIMER	\$13,489,319	SARATOGA	\$46,714,777
ALLEGANY	\$9,845,861	JEFFERSON	\$24,260,493	SCHENECTADY	\$33,870,252
BROOME	\$38,271,377	LEWIS	\$5,290,368	SCHOHARIE	\$6,911,927
CATTARAUGUS	\$14,503,554	LIVINGSTON	\$13,202,742	SCHUYLER	\$4,117,167
CAYUGA	\$15,880,226	MADISON	\$15,101,900	SENECA	\$6,838,017
CHAUTAUQUA	\$20,266,859	MONROE	\$154,385,201	ST LAWRENCE	\$25,015,042
CHEMUNG	\$16,138,745	MONTGOMERY	\$10,344,736	STEUBEN	\$20,144,482
CHENANGO	\$8,402,223	NASSAU	\$409,731,011	SUFFOLK	\$480,327,169
CLINTON	\$17,716,780	NIAGARA	\$51,124,865	SULLIVAN	\$20,096,370
COLUMBIA	\$14,502,203	NY CITY	\$1,707,924,145	TIOGA	\$9,474,826
CORTLAND	\$9,444,011	ONEIDA	\$52,654,179	TOMPKINS	\$21,481,289
DELAWARE	\$11,182,310	ONONDAGA	\$101,951,726	ULSTER	\$50,313,675
DUTCHESS	\$67,599,367	ONTARIO	\$22,870,407	WARREN	\$12,266,203
ERIE	\$241,165,750	ORANGE	\$92,091,261	WASHINGTON	\$11,681,628
ESSEX	\$9,936,361	ORLEANS	\$8,281,591	WAYNE	\$20,548,809
FRANKLIN	\$10,204,761	OSWEGO	\$25,513,573	WESTCHESTER	\$268,611,841
FULTON	\$11,145,269	OTSEGO	\$13,304,389	WYOMING	\$7,930,193
GENESEE	\$12,188,580	PUTNAM	\$29,815,040	YATES	\$4,868,379
GREENE	\$10,713,239	RENSSELAER	\$36,944,439	TOTAL	\$4,525,204,544
HAMILTON	\$1,553,403	ROCKLAND	\$73,679,365	BEFORE SALES TAX SHARING	

Chart 5 – Cumulative Sales Tax Generated by Marketplace/Wayfair Law Changes Since Inception

*Marketplace/Wayfair Law change effective June 2019

Taxable Sales Trends

As we have noted in prior reports, the individual economies of the 57 counties and New York City vary dramatically but all have their unique attractions. Things like geography, population density, social activities, broadband coverage and transportation routes can all have an impact on sales tax trends. Population centers often draw more retail opportunities, entertainment venues and fine dining establishments that can bolster tourism. At the same time more rural areas, state park areas, and natural wonders also draw tourists from neighboring counties, across state lines and across the globe. Chart 6 provides a breakdown of top producing categories of taxable sales for the 57 counties outside of New York City.

57 Counties, Total Taxable Sales by Category -- SFY25 Compared to SFY24 <i>(12 Months Ending February 28th, State Sales Tax Quarter)</i>				
Rank	Description -- SFY 2025 Total Taxable Sales	Dollars	% Change from SFY24	Share of TTS
1	Automobile Dealers	\$30,261,995,016	-0.4%	10.8%
2	Department Stores*	\$27,563,194,356	2.5%	9.8%
3	Restaurants and Other Eating Places	\$24,041,770,839	2.2%	8.6%
4	Gasoline Stations	\$14,117,160,242	-2.2%	5.0%
5	Building Material and Supplies Dealers	\$13,701,237,097	-2.4%	4.9%
6	Electric Power Generation, Transmission & Distribution	\$10,709,203,674	12.0%	3.8%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$10,355,198,318	0.9%	3.7%
8	Clothing and Clothing Accessories Retailers	\$8,927,975,288	-1.0%	3.2%
9	Grocery and Convenience Retailers	\$8,701,775,715	1.9%	3.1%
10	Automotive Repair and Maintenance	\$6,382,494,559	1.3%	2.3%
11	Administration of Economic Programs	\$5,944,916,625	2.7%	2.1%
12	Services to Buildings and Dwellings	\$4,292,314,075	1.8%	1.5%
13	Furniture and Home Furnishings Retailers	\$4,240,680,759	0.4%	1.5%
14	Traveler Accommodation	\$3,876,336,337	2.9%	1.4%
15	Wired and Wireless Telecommunications (except Satellite)	\$3,680,465,107	-4.7%	1.3%
16	Other Miscellaneous Retailers	\$3,490,362,974	-4.5%	1.2%
17	Computer Systems Design and Related Services	\$3,402,189,453	7.8%	1.2%
18	Beer, Wine, and Liquor Retailers	\$3,166,101,690	-3.0%	1.1%
19	Automotive Equipment Rental and Leasing	\$3,135,409,927	-1.1%	1.1%
20	Electronics and Appliance Retailers	\$3,005,112,225	-4.4%	1.1%
	Top 20	\$192,995,894,276	0.9%	68.7%
	Total Taxable Sales, SFY 2025 (March '24 - Feb '25 tax data)	\$280,896,618,918	1.1%	

Chart 6 – 57 Counties, Total Taxable Sales by Category – SFY25 Compared to SFY24 *Eff. SFY22, new federal NAICS code eliminated Electronic Shopping (ES) as its own category, among other tweaks. Much of ES was combined with Department Stores.

The Top 20 taxable sales sources for New York City are below in Chart 7 and can also be found in Appendix C along with the Top 20 sources of total taxable sales for each county. As noted above, New York City's economic diversity and unique global standing attract a lot of tourism and business-related spending. The prominence of automobile sales, maintenance and repair; as well as gasoline sales in Upstate New York are less so in New York City where entertainment and leisure

activities are more prominent with restaurants, traveler accommodation and clothing and other shopping dominating taxable sales. New York City also has a larger sales tax base than most other counties with more personal services subject to taxation, and a service sector related to technology that contributes to taxable sales including advertising, computer system design, computer manufacturing, software publishing, web-hosting and other information services.

New York City, Total Taxable Sales by Category -- SFY25 Compared to SFY24 (12 Months Ending February 28th, State Sales Tax Quarter)					
Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Restaurants and Other Eating Places	\$27,579,927,839	\$26,615,213,596	\$964,714,243	3.6%
2	Electric Power Generation, Transmission and Distribution	\$14,072,299,479	\$13,928,477,613	\$143,821,866	1.0%
3	Department Stores	\$13,886,314,891	\$13,493,456,136	\$392,858,755	2.9%
4	Traveler Accommodation	\$11,111,253,858	\$10,240,067,420	\$871,186,438	8.5%
5	Advertising, Public Relations, and Related Services	\$7,004,180,983	\$927,434,987	\$6,076,745,996	655.2%
6	Automobile Dealers	\$6,698,299,023	\$7,409,185,762	(\$710,886,739)	-9.6%
7	Clothing and Clothing Accessories Retailers	\$6,614,005,259	\$6,389,027,101	\$224,978,158	3.5%
8	Computer Systems Design and Related Services	\$6,212,004,787	\$5,715,511,168	\$496,493,619	8.7%
9	Software Publishers	\$5,921,845,975	\$5,248,149,974	\$673,696,001	12.8%
10	Other Transit and Ground Passenger Transportation	\$5,876,733,084	\$5,525,810,025	\$350,923,059	6.4%
11	Other Professional, Scientific, and Technical Services	\$5,717,870,412	\$5,519,045,749	\$198,824,663	3.6%
12	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$4,497,017,261	\$4,317,182,326	\$179,834,935	4.2%
13	Grocery and Convenience Retailers	\$4,165,241,885	\$4,008,689,582	\$156,552,303	3.9%
14	Building Material and Supplies Dealers	\$3,942,925,013	\$4,118,216,401	(\$175,291,388)	-4.3%
15	Comp. Infrastructure Providers, Data Proc., Web Hosting, & Related	\$3,781,123,554	\$3,446,494,633	\$334,628,921	9.7%
16	Computer and Peripheral Equipment Manufacturing	\$3,569,877,393	\$3,435,368,283	\$134,509,110	3.9%
17	Web Search Portals, Archives, & Other Information Services	\$3,513,121,311	\$3,333,264,447	\$179,856,864	5.4%
18	Other Miscellaneous Retailers	\$3,445,275,094	\$3,171,391,577	\$273,883,517	8.6%
19	Services to Buildings and Dwellings	\$3,389,401,468	\$3,299,440,882	\$89,960,586	2.7%
20	Special Food Services	\$3,285,295,083	\$2,928,013,781	\$357,281,302	12.2%
Subtotal Top 20 in Taxable Sales		\$144,284,013,652	\$133,069,441,443	\$11,214,572,209	8.4%
Total Taxable Sales Period Ending February 28th		\$238,656,742,256	\$223,946,197,783	\$14,710,544,473	6.6%

Chart 7 - New York City, Total Taxable Sales by Category – SFY25 Compared to SFY24

Conclusion

Overall, our analysis shows that sales tax receipts for counties and New York City are higher than last year and healthy for many counties so far. At the same time, we do expect some headwinds through the remainder of the year and into 2026 that may curtail sales tax receipts growth compared to historic averages for many counties and a handful will likely collect less sales tax in 2025 than they did in 2024.

As noted, sales tax continues to grow in importance for more counties and helps guard against higher property taxes, while preserving and improving local discretionary services. We also must note the increased importance of county revenue sources considering major federal financing changes to the social safety net that New York counties are required to administer and often fund under state law.

We continue to note in these annual reports that structural changes to the national economy, and New York's, will provide challenges as well as opportunities for county officials to attract new

industries and build upon existing industrial/commercial bases. County officials and NYSAC can prepare by staying mindful of how changing economic forces, technology, and our nation's continuing transition to a service economy, while also recognizing opportunities in manufacturing as federal and state policies provide incentives to expand that base.

Appendix A

Status of County Sales Tax Exemptions - 2025										
	Local Sales Tax Rate*	Clothing & Footwear (<\$110) Rate	Solar Comm. Equipment Rate	Solar Residential Equipment Rate	Solar - Res. Pwr. Purchase Agreements Rate	Solar - Comm. Pwr. Purchase Agreements Rate	Motor Fuel Rate ²	Comm. Fuel Cell Systems Rate	Residential Energy	
									Coal, Fuel Oil Wood Rate	Gas, Propane (100+lbs) Electricity & Steam Rate
Albany	4.00%	4.00%	4.00%	4.00%	0.00%	0.00%	4.00%	4.00%	0.00%	0.00%
Allegany	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Broome	4.00%	4.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	0.00%	0.00%
Cattaraugus	4.00%	4.00%	4.00%	4.00%	3.00%	4.00%	4.00%	4.00%	3.00%	3.00%
Cayuga	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	4.00%	0.00%
Chautauqua	4.00%	0.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Chemung	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Chenango	4.00%	0.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Clinton	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Columbia	4.00%	0.00%	4.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Cortland	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Delaware	4.00%	0.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Dutchess*	3.75%	0.00%	0.00%	0.00%	0.00%	0.00%	3.75%	3.75%	0.00%	0.00%
Erie	4.75%	4.75%	0.00%	0.00%	0.00%	0.00%	4.75%	4.75%	4.75%	4.75%
Essex	4.00%	4.00%	4.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Franklin	4.00%	4.00%	4.00%	4.00%	2.00%	4.00%	4.00%	4.00%	2.00%	2.00%
Fulton	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Genesee	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Greene	4.00%	0.00%	4.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Hamilton	4.00%	0.00%	4.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Herkimer	4.25%	4.25%	4.25%	4.25%	0.00%	4.25%	4.25%	4.25%	0.00%	0.00%
Jefferson	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Lewis	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Livingston	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Madison	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Monroe	4.00%	0.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Montgomery	4.00%	4.00%	4.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Nassau*	4.25%	4.25%	4.25%	0.00%	0.00%	4.25%	4.25%	4.25%	0.00%	0.00%
Niagara	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Oneida	4.75%	4.75%	4.75%	0.00%	0.00%	4.75%	4.75%	4.75%	0.00%	0.00%
Onondaga	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Ontario	3.50%	3.50%	3.50%	3.50%	0.00%	3.50%	3.50%	3.50%	0.00%	0.00%
Orange*	3.75%	3.75%	3.75%	0.00%	0.00%	3.75%	3.75%	3.75%	0.00%	0.00%
Orleans	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Oswego	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Otsego	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Putnam*	4.00%	0.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Rensselaer	4.00%	4.00%	4.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Rockland*	4.00%	4.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	0.00%	0.00%
Saratoga	3.00%	3.00%	3.00%	3.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%
Schenectady	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Schoharie	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Schuyler	4.00%	4.00%	4.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Seneca	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	8 cents per GL	4.00%	0.00%	0.00%
St. Lawrence	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Steuben	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Suffolk*	4.38%	4.25%	0.00%	0.00%	0.00%	0.00%	4.38%	4.25%	2.50%	2.50%
Sullivan	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Tioga	4.00%	0.00%	4.00%	4.00%	3.00%	4.00%	4.00%	4.00%	3.00%	3.00%
Tompkins	4.00%	4.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%
Ulster	4.00%	4.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	0.00%	0.00%
Warren	3.00%	3.00%	3.00%	0.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%
Washington	3.00%	3.00%	3.00%	3.00%	0.00%	3.00%	3.00%	3.00%	0.00%	0.00%
Wayne	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Westchester*	4.00%	4.00%	0.00%	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%
Wyoming	4.00%	4.00%	4.00%	4.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
Yates	4.00%	4.00%	4.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
NYC	4.50%	0.00%	4.50%	0.00%	0.00%	4.50%	4.50%	4.50%	4.50%	4.50%
NYS	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8 cents per GL	0.00%	0.00%	0.00%
Local Exemptions		11	8	23	48	8	4	0	43	43

* Within the MCTD Region an additional sales tax of 3/8 percent is applied to support mass transit.

Appendix B

Federal NAICS Code Changes

Beginning in 2024 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. There are a lot of changes that 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 (like Amazon) 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 NAICS 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.

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 *South Dakota v Wayfair Decision* in 2018. While this federal realignment will not provide an easy way for the state to identify total internet-based taxable sales the report does collect valuable information based on requirements the state imposes to ensure business and individuals selling large volumes of taxable goods into New York State register in recognition of the State’s economic nexus policy, while also requiring marketplace providers to collect sales tax on sales they facilitate pursuant to New York state laws enacted in 2019. Continuing these quarterly reports will capture a large segment of internet-based transactions and remain a useful tool for counties and NYSAC to analyze.

Appendix C

Albany County, Total Taxable Sales by Category -- SFY25 Compared to SFY24 (12 Months Ending February 28th, State Sales Tax Quarter)					
Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$906,837,755	\$900,954,223	\$5,883,532	0.7%
2	Restaurants and Other Eating Places	\$800,417,021	\$794,390,774	\$6,026,247	0.8%
3	Department Stores	\$769,556,829	\$748,539,086	\$21,017,743	2.8%
4	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$518,309,039	\$490,820,013	\$27,489,026	5.6%
5	Gasoline Stations	\$459,702,164	\$488,587,922	(\$28,885,758)	-5.9%
6	Building Material and Supplies Dealers	\$373,742,940	\$383,356,192	(\$9,613,252)	-2.5%
7	Clothing and Clothing Accessories Retailers	\$300,287,991	\$308,828,961	(\$8,540,970)	-2.8%
8	Grocery and Convenience Retailers	\$211,651,454	\$221,910,097	(\$10,258,643)	-4.6%
9	Electric Power Generation, Transmission and Distribution	\$193,705,881	\$192,774,581	\$931,300	0.5%
10	Automotive Equipment Rental and Leasing	\$192,405,204	\$202,536,961	(\$10,131,757)	-5.0%
11	Traveler Accommodation	\$177,842,136	\$169,580,362	\$8,261,774	4.9%
12	Automotive Repair and Maintenance	\$175,057,487	\$173,490,450	\$1,567,037	0.9%
13	Computer Systems Design and Related Services	\$169,782,045	\$169,696,744	\$85,301	0.1%
14	Sporting Goods, Hobby, and Musical Instrument Retailers	\$124,799,300	\$121,437,065	\$3,362,235	2.8%
15	Administration of Economic Programs	\$123,544,802	\$134,364,377	(\$10,819,575)	-8.1%
16	Beer, Wine, and Liquor Retailers	\$118,941,865	\$124,645,071	(\$5,703,206)	-4.6%
17	Apparel, Piece Goods, and Notions Merchant Wholesalers	\$118,849,716	\$9,102,827	\$109,746,889	1205.6%
18	Furniture and Home Furnishings Retailers	\$115,018,559	\$112,440,182	\$2,578,377	2.3%
19	Services to Buildings and Dwellings	\$114,240,421	\$109,031,500	\$5,208,921	4.8%
20	Electronics and Appliance Retailers	\$110,962,276	\$111,319,574	(\$357,298)	-0.3%
Subtotal Top 20 in Taxable Sales		\$6,075,654,885	\$5,967,806,962	\$107,847,923	1.8%
Total Taxable Sales Period Ending February 28th		\$9,206,990,250	\$9,028,262,315	\$178,727,935	2.0%

Allegany County, Total Taxable Sales by Category -- SFY25 Compared to SFY24 (12 Months Ending February 28th, State Sales Tax Quarter)					
Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$87,776,806	\$87,289,318	\$487,488	0.6%
2	Department Stores	\$73,440,215	\$69,016,775	\$4,423,440	6.4%
3	Gasoline Stations	\$43,865,006	\$44,059,821	(\$194,815)	-0.4%
4	Electric Power Generation, Transmission and Distribution	\$42,305,353	\$34,871,996	\$7,433,357	21.3%
5	Restaurants and Other Eating Places	\$36,532,898	\$36,768,616	(\$235,718)	-0.6%
6	Grocery and Convenience Retailers	\$35,498,352	\$36,247,655	(\$749,303)	-2.1%
7	Building Material and Supplies Dealers	\$29,789,493	\$33,208,837	(\$3,419,344)	-10.3%
8	Administration of Economic Programs	\$20,392,788	\$18,816,481	\$1,576,307	8.4%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$19,999,733	\$20,488,880	(\$489,147)	-2.4%
10	Automotive Repair and Maintenance	\$18,541,965	\$17,321,208	\$1,220,757	7.0%
11	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$12,576,183	\$12,646,486	(\$70,303)	-0.6%
12	Natural Gas Distribution	\$10,834,704	\$11,306,370	(\$471,666)	-4.2%
13	Wired and Wireless Telecommunications (except Satellite)	\$10,561,123	\$11,101,621	(\$540,498)	-4.9%
14	Automotive Parts, Accessories, and Tire Retailers	\$9,506,961	\$9,605,648	(\$98,687)	-1.0%
15	Other Miscellaneous Retailers	\$8,878,717	\$8,870,696	\$8,021	0.1%
16	Other Motor Vehicle Dealers	\$7,940,598	\$7,141,688	\$798,910	11.2%
17	Furniture and Home Furnishings Retailers	\$7,321,925	\$7,160,583	\$161,342	2.25%
18	Lawn and Garden Equipment and Supplies Retailers	\$7,252,533	\$6,206,869	\$1,045,664	16.8%
19	Fuel Dealers	\$6,595,572	\$8,355,353	(\$1,759,781)	-21.1%
20	Commercial/Industrial Machinery, Equipment Rental & Leasing	\$5,692,917	\$6,525,965	(\$833,048)	-12.8%
Subtotal Top 20 in Taxable Sales		\$495,303,842	\$487,010,866	\$8,292,976	1.7%
Total Taxable Sales Period Ending February 28th		\$654,729,301	\$658,833,642	(\$4,104,341)	-0.6%

Broome County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Electric Power Generation, Transmission and Distribution	\$735,413,237	\$556,890,576	\$178,522,661	32.1%
2	Department Stores	\$438,277,419	\$434,300,435	\$3,976,984	0.9%
3	Automobile Dealers	\$433,285,807	\$421,330,219	\$11,955,588	2.8%
4	Restaurants and Other Eating Places	\$362,401,017	\$353,549,304	\$8,851,713	2.5%
5	Gasoline Stations	\$258,391,783	\$287,624,287	(\$29,232,504)	-10.2%
6	Building Material and Supplies Dealers	\$198,848,935	\$203,946,111	(\$5,097,176)	-2.5%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$179,127,160	\$163,695,308	\$15,431,852	9.4%
8	Grocery and Convenience Retailers	\$144,722,111	\$132,884,332	\$11,837,779	8.9%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$122,937,073	\$146,752,610	(\$23,815,537)	-16.2%
10	Administration of Economic Programs	\$99,860,986	\$94,458,911	\$5,402,075	5.7%
11	Computer Systems Design and Related Services	\$97,285,417	\$38,766,436	\$58,518,981	151.0%
12	Clothing and Clothing Accessories Retailers	\$92,974,833	\$90,309,422	\$2,665,411	3.0%
13	Automotive Repair and Maintenance	\$86,617,565	\$83,819,365	\$2,798,200	3.3%
14	Furniture and Home Furnishings Retailers	\$66,353,740	\$69,087,199	(\$2,733,459)	-4.0%
15	Sporting Goods, Hobby, and Musical Instrument Retailers	\$64,230,168	\$71,665,419	(\$7,435,251)	-10.4%
16	Wired and Wireless Telecommunications (except Satellite)	\$60,565,897	\$64,884,048	(\$4,318,151)	-6.7%
17	Commercial/Industrial Machinery, Equipment Rental & Leasing	\$52,885,476	\$48,349,003	\$4,536,473	9.38%
18	Automotive Parts, Accessories, and Tire Retailers	\$51,213,295	\$52,683,257	(\$1,469,962)	-2.8%
19	Traveler Accommodation	\$49,615,548	\$50,126,245	(\$510,697)	-1.0%
20	Beer, Wine, and Liquor Retailers	\$48,418,387	\$47,541,856	\$876,531	1.8%
Subtotal Top 20 in Taxable Sales		\$3,643,425,854	\$3,412,664,343	\$230,761,511	6.8%
Total Taxable Sales Period Ending February 28th		\$4,796,844,763	\$4,591,842,577	\$205,002,186	4.5%

Cattaraugus County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$195,407,857	\$190,435,775	\$4,972,082	2.6%
2	Automobile Dealers	\$153,363,772	\$156,871,755	(\$3,507,983)	-2.2%
3	Restaurants and Other Eating Places	\$115,898,183	\$111,554,948	\$4,343,235	3.9%
4	Building Material and Supplies Dealers	\$89,880,772	\$94,614,663	(\$4,733,891)	-5.0%
5	Electric Power Generation, Transmission and Distribution	\$89,705,114	\$76,477,497	\$13,227,617	17.3%
6	Gasoline Stations	\$51,352,976	\$53,800,757	(\$2,447,781)	-4.5%
7	Grocery and Convenience Retailers	\$47,598,748	\$49,448,339	(\$1,849,591)	-3.7%
8	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$40,395,825	\$45,872,559	(\$5,476,734)	-11.9%
9	Automotive Repair and Maintenance	\$37,100,029	\$38,126,893	(\$1,026,864)	-2.7%
10	Administration of Economic Programs	\$33,642,428	\$34,272,445	(\$630,017)	-1.8%
11	Other Amusement and Recreation Industries	\$27,826,699	\$19,506,318	\$8,320,381	42.7%
12	Petroleum and Petroleum Products Merchant Wholesalers	\$27,438,039	\$28,682,769	(\$1,244,730)	-4.3%
13	Wired and Wireless Telecommunications (except Satellite)	\$25,542,794	\$25,384,937	\$157,857	0.6%
14	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$25,471,333	\$7,710,200	\$17,761,133	230.4%
15	Clothing and Clothing Accessories Retailers	\$25,199,694	\$26,221,478	(\$1,021,784)	-3.9%
16	Automotive Parts, Accessories, and Tire Retailers	\$18,473,310	\$18,680,708	(\$207,398)	-1.1%
17	Other Motor Vehicle Dealers	\$18,438,613	\$19,644,195	(\$1,205,582)	-6.1%
18	Other Miscellaneous Retailers	\$17,343,467	\$18,387,811	(\$1,044,344)	-5.7%
19	Furniture and Home Furnishings Retailers	\$17,145,816	\$17,138,871	\$6,945	0.0%
20	Lawn and Garden Equipment and Supplies Retailers	\$15,414,318	\$13,793,655	\$1,620,663	11.7%
Subtotal Top 20 in Taxable Sales		\$1,072,639,787	\$1,046,626,573	\$26,013,214	2.5%
Total Taxable Sales Period Ending February 28th		\$1,468,205,066	\$1,455,872,071	\$12,332,995	0.8%

Cayuga County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$190,942,561	\$181,548,514	\$9,394,047	5.2%
2	Department Stores	\$186,631,266	\$180,923,990	\$5,707,276	3.2%
3	Restaurants and Other Eating Places	\$110,874,960	\$101,076,526	\$9,798,434	9.7%
4	Gasoline Stations	\$108,333,408	\$110,302,377	(\$1,968,969)	-1.8%
5	Building Material and Supplies Dealers	\$87,065,172	\$90,287,981	(\$3,222,809)	-3.6%
6	Electric Power Generation, Transmission and Distribution	\$52,765,762	\$45,776,900	\$6,988,862	15.3%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$44,411,630	\$39,733,989	\$4,677,641	11.8%
8	Grocery and Convenience Retailers	\$40,951,331	\$41,368,893	(\$417,562)	-1.0%
9	Automotive Repair and Maintenance	\$38,038,474	\$35,818,472	\$2,220,002	6.2%
10	Sporting Goods, Hobby, and Musical Instrument Retailers	\$34,058,027	\$35,423,629	(\$1,365,602)	-3.9%
11	Other Motor Vehicle Dealers	\$26,761,247	\$25,428,915	\$1,332,332	5.2%
12	Administration of Economic Programs	\$26,396,061	\$25,750,527	\$645,534	2.5%
13	Wired and Wireless Telecommunications (except Satellite)	\$24,685,397	\$25,945,791	(\$1,260,394)	-4.9%
14	Clothing and Clothing Accessories Retailers	\$21,976,728	\$22,929,851	(\$953,123)	-4.2%
15	Furniture and Home Furnishings Retailers	\$18,640,402	\$19,491,825	(\$851,423)	-4.4%
16	Paper and Paper Product Merchant Wholesalers	\$18,195,340	\$23,375,624	(\$5,180,284)	-22.2%
17	Traveler Accommodation	\$16,782,531	\$17,117,071	(\$334,540)	-1.95%
18	Automotive Parts, Accessories, and Tire Retailers	\$15,814,081	\$15,960,564	(\$146,483)	-0.9%
19	Other Miscellaneous Retailers	\$15,229,437	\$16,169,626	(\$940,189)	-5.8%
20	Beer, Wine, and Liquor Retailers	\$14,027,019	\$14,024,033	\$2,986	0.0%
Subtotal Top 20 in Taxable Sales		\$1,092,580,834	\$1,068,455,098	\$24,125,736	2.3%
Total Taxable Sales Period Ending February 28th		\$1,505,165,025	\$1,462,740,917	\$42,424,108	2.9%

Chautauqua County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$285,526,746	\$279,879,820	\$5,646,926	2.0%
2	Automobile Dealers	\$252,303,711	\$244,014,506	\$8,289,205	3.4%
3	Restaurants and Other Eating Places	\$204,884,466	\$204,641,577	\$242,889	0.1%
4	Gasoline Stations	\$169,025,720	\$179,616,014	(\$10,590,294)	-5.9%
5	Building Material and Supplies Dealers	\$140,163,779	\$142,096,488	(\$1,932,709)	-1.4%
6	Administration of Economic Programs	\$97,701,633	\$89,682,807	\$8,018,826	8.9%
7	Grocery and Convenience Retailers	\$78,287,933	\$79,638,079	(\$1,350,146)	-1.7%
8	Lumber & Other Construction Materials Merchant Wholesalers	\$54,899,726	\$52,429,594	\$2,470,132	4.7%
9	Automotive Repair and Maintenance	\$52,143,728	\$52,584,053	(\$440,325)	-0.8%
10	Traveler Accommodation	\$49,820,199	\$45,722,753	\$4,097,446	9.0%
11	Petroleum and Petroleum Products Merchant Wholesalers	\$44,907,265	\$45,119,912	(\$212,647)	-0.5%
12	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$44,206,412	\$41,429,347	\$2,777,065	6.7%
13	Wired and Wireless Telecommunications (except Satellite)	\$32,783,941	\$34,932,924	(\$2,148,983)	-6.2%
14	Electric Power Generation, Transmission and Distribution	\$31,951,256	\$26,005,593	\$5,945,663	22.9%
15	Automotive Parts, Accessories, and Tire Retailers	\$28,869,595	\$27,326,689	\$1,542,906	5.6%
16	Other Motor Vehicle Dealers	\$26,940,303	\$29,457,183	(\$2,516,880)	-8.5%
17	Other Miscellaneous Retailers	\$26,646,728	\$29,645,771	(\$2,999,043)	-10.1%
18	Furniture and Home Furnishings Retailers	\$24,937,381	\$23,052,436	\$1,884,945	8.2%
19	Building Equipment Contractors	\$22,486,514	\$23,526,416	(\$1,039,902)	-4.4%
20	Services to Buildings and Dwellings	\$21,802,066	\$20,967,126	\$834,940	4.0%
Subtotal Top 20 in Taxable Sales		\$1,690,289,102	\$1,671,769,088	\$18,520,014	1.1%
Total Taxable Sales Period Ending February 28th		\$2,285,451,710	\$2,270,096,902	\$15,354,808	0.7%

Chemung County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$220,747,253	\$215,582,214	\$5,165,039	2.4%
2	Automobile Dealers	\$188,598,066	\$189,238,260	(\$640,194)	-0.3%
3	Electric Power Generation, Transmission and Distribution	\$153,060,365	\$123,529,812	\$29,530,553	23.9%
4	Restaurants and Other Eating Places	\$146,928,195	\$150,458,884	(\$3,530,689)	-2.3%
5	Gasoline Stations	\$140,514,699	\$148,276,668	(\$7,761,969)	-5.2%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$106,611,556	\$108,921,456	(\$2,309,900)	-2.1%
7	Building Material and Supplies Dealers	\$86,390,821	\$87,490,073	(\$1,099,252)	-1.3%
8	Grocery and Convenience Retailers	\$57,837,408	\$66,713,334	(\$8,875,926)	-13.3%
9	Clothing and Clothing Accessories Retailers	\$42,453,247	\$42,798,300	(\$345,053)	-0.8%
10	Automotive Repair and Maintenance	\$40,205,313	\$40,078,049	\$127,264	0.3%
11	Administration of Economic Programs	\$40,139,406	\$40,035,833	\$103,573	0.3%
12	Sporting Goods, Hobby, and Musical Instrument Retailers	\$37,240,638	\$37,953,210	(\$712,572)	-1.9%
13	Wired and Wireless Telecommunications (except Satellite)	\$30,040,080	\$32,207,558	(\$2,167,478)	-6.7%
14	Automotive Parts, Accessories, and Tire Retailers	\$24,510,003	\$23,465,270	\$1,044,733	4.5%
15	Other Miscellaneous Retailers	\$23,579,931	\$24,522,483	(\$942,552)	-3.8%
16	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$23,503,854	\$14,942,973	\$8,560,881	57.3%
17	Furniture and Home Furnishings Retailers	\$22,763,613	\$22,920,466	(\$156,853)	-0.68%
18	Beer, Wine, and Liquor Retailers	\$21,264,840	\$20,900,277	\$364,563	1.7%
19	Automotive Equipment Rental and Leasing	\$19,241,247	\$17,175,539	\$2,065,708	12.0%
20	Electronics and Appliance Retailers	\$18,317,139	\$19,787,326	(\$1,470,187)	-7.4%
Subtotal Top 20 in Taxable Sales		\$1,443,947,674	\$1,426,997,985	\$16,949,689	1.2%
Total Taxable Sales Period Ending February 28th		\$1,869,394,085	\$1,864,791,623	\$4,602,462	0.2%

Chenango County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$129,312,818	\$121,108,696	\$8,204,122	6.8%
2	Automobile Dealers	\$120,461,817	\$124,122,547	(\$3,660,730)	-2.9%
3	Gasoline Stations	\$65,127,631	\$65,307,100	(\$179,469)	-0.3%
4	Petroleum and Petroleum Products Merchant Wholesalers	\$49,725,534	\$53,076,652	(\$3,351,118)	-6.3%
5	Building Material and Supplies Dealers	\$43,640,213	\$43,734,504	(\$94,291)	-0.2%
6	Restaurants and Other Eating Places	\$42,044,186	\$40,642,380	\$1,401,806	3.4%
7	Automotive Repair and Maintenance	\$19,863,303	\$19,929,246	(\$65,943)	-0.3%
8	Software Publishers	\$19,710,805	\$14,076,036	\$5,634,769	40.0%
9	Administration of Economic Programs	\$19,015,600	\$19,201,231	(\$185,631)	-1.0%
10	Electric Power Generation, Transmission and Distribution	\$18,589,795	\$34,452,840	(\$15,863,045)	-46.0%
11	Industrial Machinery Manufacturing	\$15,963,551	\$13,277,910	\$2,685,641	20.2%
12	Grocery and Convenience Retailers	\$15,078,249	\$14,668,493	\$409,756	2.8%
13	Wired and Wireless Telecommunications (except Satellite)	\$14,587,501	\$15,280,769	(\$693,268)	-4.5%
14	Lawn and Garden Equipment and Supplies Retailers	\$12,898,877	\$12,624,595	\$274,282	2.2%
15	Computing Infra. Providers, Data Processing, Web Host. & Rel	\$12,209,055	\$9,752,111	\$2,456,944	25.2%
16	Other Professional, Scientific, and Technical Services	\$10,436,388	\$8,390,060	\$2,046,328	24.4%
17	Computer Systems Design and Related Services	\$9,929,146	\$12,724,158	(\$2,795,012)	-21.97%
18	Other Miscellaneous Retailers	\$9,649,460	\$10,969,442	(\$1,319,982)	-12.0%
19	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$9,626,383	\$9,532,266	\$94,117	1.0%
20	Other Motor Vehicle Dealers	\$9,384,858	\$9,577,064	(\$192,206)	-2.0%
Subtotal Top 20 in Taxable Sales		\$647,255,170	\$652,448,100	(\$5,192,930)	-0.8%
Total Taxable Sales Period Ending February 28th		\$871,287,003	\$879,208,761	(\$7,921,758)	-0.9%

Clinton County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$216,359,699	\$216,086,255	\$273,444	0.1%
2	Automobile Dealers	\$209,730,368	\$216,246,367	(\$6,515,999)	-3.0%
3	Gasoline Stations	\$184,313,966	\$180,952,037	\$3,361,929	1.9%
4	Restaurants and Other Eating Places	\$149,813,915	\$145,260,714	\$4,553,201	3.1%
5	Building Material and Supplies Dealers	\$120,361,625	\$117,942,096	\$2,419,529	2.1%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$117,580,435	\$123,758,408	(\$6,177,973)	-5.0%
7	Administration of Economic Programs	\$65,240,522	\$61,552,859	\$3,687,663	6.0%
8	Grocery and Convenience Retailers	\$36,275,680	\$37,446,790	(\$1,171,110)	-3.1%
9	Clothing and Clothing Accessories Retailers	\$35,163,379	\$33,101,718	\$2,061,661	6.2%
10	Electric Power Generation, Transmission and Distribution	\$33,741,614	\$83,576,695	(\$49,835,081)	-59.6%
11	Automotive Repair and Maintenance	\$30,150,849	\$30,616,402	(\$465,553)	-1.5%
12	Wired and Wireless Telecommunications (except Satellite)	\$27,774,760	\$28,844,701	(\$1,069,941)	-3.7%
13	Traveler Accommodation	\$26,562,730	\$25,948,915	\$613,815	2.4%
14	Automotive Parts, Accessories, and Tire Retailers	\$25,162,426	\$25,929,622	(\$767,196)	-3.0%
15	Furniture and Home Furnishings Retailers	\$24,724,382	\$23,169,000	\$1,555,382	6.7%
16	Other Motor Vehicle Dealers	\$22,714,930	\$17,918,164	\$4,796,766	26.8%
17	Sporting Goods, Hobby, and Musical Instrument Retailers	\$22,450,685	\$23,250,776	(\$800,091)	-3.44%
18	Other Miscellaneous Retailers	\$20,649,587	\$21,783,577	(\$1,133,990)	-5.2%
19	Building Equipment Contractors	\$19,705,592	\$25,602,317	(\$5,896,725)	-23.0%
20	Health and Personal Care Retailers	\$17,772,928	\$18,263,606	(\$490,678)	-2.7%
Subtotal Top 20 in Taxable Sales		\$1,406,250,072	\$1,457,251,019	(\$51,000,947)	-3.5%
Total Taxable Sales Period Ending February 28th		\$1,862,649,270	\$1,913,431,684	(\$50,782,414)	-2.7%

Columbia County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$182,277,911	\$196,796,947	(\$14,519,036)	-7.4%
2	Automobile Dealers	\$151,443,802	\$150,215,298	\$1,228,504	0.8%
3	Department Stores	\$138,565,182	\$134,921,822	\$3,643,360	2.7%
4	Building Material and Supplies Dealers	\$128,921,323	\$128,364,685	\$556,638	0.4%
5	Restaurants and Other Eating Places	\$107,098,778	\$107,172,674	(\$73,896)	-0.1%
6	Administration of Economic Programs	\$44,673,110	\$40,595,186	\$4,077,924	10.0%
7	Grocery and Convenience Retailers	\$41,831,975	\$41,019,894	\$812,081	2.0%
8	Other Miscellaneous Retailers	\$39,091,213	\$36,207,817	\$2,883,396	8.0%
9	Furniture and Home Furnishings Retailers	\$31,307,737	\$30,090,161	\$1,217,576	4.0%
10	Services to Buildings and Dwellings	\$30,247,464	\$28,894,589	\$1,352,875	4.7%
11	Automotive Repair and Maintenance	\$29,293,905	\$28,249,002	\$1,044,903	3.7%
12	Electric Power Generation, Transmission and Distribution	\$26,519,326	\$23,431,151	\$3,088,175	13.2%
13	Fuel Dealers	\$24,291,904	\$25,170,848	(\$878,944)	-3.5%
14	Lawn and Garden Equipment and Supplies Retailers	\$24,196,576	\$24,944,612	(\$748,036)	-3.0%
15	Wired and Wireless Telecommunications (except Satellite)	\$22,070,063	\$23,825,075	(\$1,755,012)	-7.4%
16	Beer, Wine, and Liquor Retailers	\$20,773,935	\$20,507,561	\$266,374	1.3%
17	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$20,287,584	\$20,511,018	(\$223,434)	-1.09%
18	Clothing and Clothing Accessories Retailers	\$17,855,019	\$16,646,005	\$1,209,014	7.3%
19	Building Equipment Contractors	\$14,026,401	\$12,371,471	\$1,654,930	13.4%
20	Petroleum and Petroleum Products Merchant Wholesalers	\$13,870,335	\$14,811,229	(\$940,894)	-6.4%
Subtotal Top 20 in Taxable Sales		\$1,108,643,543	\$1,104,747,045	\$3,896,498	0.4%
Total Taxable Sales Period Ending February 28th		\$1,535,838,686	\$1,528,169,652	\$7,669,034	0.5%

Cortland County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$140,922,133	\$133,758,080	\$7,164,053	5.4%
2	Automobile Dealers	\$108,226,354	\$106,774,118	\$1,452,236	1.4%
3	Gasoline Stations	\$84,562,638	\$88,987,876	(\$4,425,238)	-5.0%
4	Restaurants and Other Eating Places	\$79,549,903	\$76,229,430	\$3,320,473	4.4%
5	Building Material and Supplies Dealers	\$61,818,413	\$65,100,993	(\$3,282,580)	-5.0%
6	Electric Power Generation, Transmission and Distribution	\$52,699,467	\$44,585,087	\$8,114,380	18.2%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$31,090,432	\$33,525,918	(\$2,435,486)	-7.3%
8	Other Motor Vehicle Dealers	\$28,443,535	\$27,388,202	\$1,055,333	3.9%
9	Automotive Repair and Maintenance	\$27,843,769	\$25,784,007	\$2,059,762	8.0%
10	Grocery and Convenience Retailers	\$19,321,724	\$19,276,858	\$44,866	0.2%
11	Clothing and Clothing Accessories Retailers	\$19,293,746	\$21,061,174	(\$1,767,428)	-8.4%
12	Automotive Parts, Accessories, and Tire Retailers	\$14,546,719	\$14,919,033	(\$372,314)	-2.5%
13	Administration of Economic Programs	\$14,191,882	\$14,157,649	\$34,233	0.2%
14	Software Publishers	\$13,592,674	\$10,247,452	\$3,345,222	32.6%
15	Wired and Wireless Telecommunications (except Satellite)	\$13,227,374	\$13,403,268	(\$175,894)	-1.3%
16	Traveler Accommodation	\$13,066,415	\$12,762,814	\$303,601	2.4%
17	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$12,629,228	\$15,404,193	(\$2,774,965)	-18.01%
18	Other Miscellaneous Retailers	\$12,225,252	\$12,411,277	(\$186,025)	-1.5%
19	Lawn and Garden Equipment and Supplies Retailers	\$10,899,999	\$10,345,841	\$554,158	5.4%
20	Beer, Wine, and Liquor Retailers	\$9,817,675	\$9,831,260	(\$13,585)	-0.1%
Subtotal Top 20 in Taxable Sales		\$767,969,332	\$755,954,530	\$12,014,802	1.6%
Total Taxable Sales Period Ending February 28th		\$1,008,101,384	\$990,964,220	\$17,137,164	1.7%

Delaware County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$102,597,844	\$104,710,877	(\$2,113,033)	-2.0%
2	Department Stores	\$74,273,536	\$71,962,366	\$2,311,170	3.2%
3	Gasoline Stations	\$62,794,269	\$43,155,741	\$19,638,528	45.5%
4	Building Material and Supplies Dealers	\$50,030,786	\$50,828,285	(\$797,499)	-1.6%
5	Restaurants and Other Eating Places	\$42,209,542	\$42,904,395	(\$694,853)	-1.6%
6	Petroleum and Petroleum Products Merchant Wholesalers	\$39,041,178	\$24,941,292	\$14,099,886	56.5%
7	Administration of Economic Programs	\$25,438,962	\$23,594,074	\$1,844,888	7.8%
8	Automotive Repair and Maintenance	\$23,166,458	\$22,319,864	\$846,594	3.8%
9	Grocery and Convenience Retailers	\$22,659,297	\$22,210,824	\$448,473	2.0%
10	Lawn and Garden Equipment and Supplies Retailers	\$22,051,752	\$20,165,245	\$1,886,507	9.4%
11	Electric Power Generation, Transmission and Distribution	\$20,691,419	\$17,401,357	\$3,290,062	18.9%
12	Other Motor Vehicle Dealers	\$17,250,310	\$22,096,355	(\$4,846,045)	-21.9%
13	Other Miscellaneous Retailers	\$13,517,895	\$12,038,113	\$1,479,782	12.3%
14	Machinery, Equipment, and Supplies Merchant Wholesalers	\$13,197,522	\$7,545,124	\$5,652,398	74.9%
15	Wired and Wireless Telecommunications (except Satellite)	\$12,557,809	\$13,447,139	(\$889,330)	-6.6%
16	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$12,249,551	\$11,853,813	\$395,738	3.3%
17	Other Personal Services	\$10,736,127	\$4,299,152	\$6,436,975	149.73%
18	Furniture and Home Furnishings Retailers	\$10,665,143	\$10,986,593	(\$321,450)	-2.9%
19	Automotive Parts, Accessories, and Tire Retailers	\$9,283,295	\$8,342,236	\$941,059	11.3%
20	Miscellaneous Durable Goods Merchant Wholesalers	\$8,596,263	\$9,348,058	(\$751,795)	-8.0%
Subtotal Top 20 in Taxable Sales		\$593,008,958	\$544,150,903	\$48,858,055	9.0%
Total Taxable Sales Period Ending February 28th		\$809,449,829	\$755,776,083	\$53,673,746	7.1%

Dutchess County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$781,089,588	\$773,938,120	\$7,151,468	0.9%
2	Restaurants and Other Eating Places	\$633,894,418	\$612,533,542	\$21,360,876	3.5%
3	Department Stores	\$599,775,771	\$574,243,691	\$25,532,080	4.4%
4	Gasoline Stations	\$417,298,275	\$425,492,788	(\$8,194,513)	-1.9%
5	Building Material and Supplies Dealers	\$406,947,196	\$412,020,343	(\$5,073,147)	-1.2%
6	Grocery and Convenience Retailers	\$226,595,137	\$225,353,917	\$1,241,220	0.6%
7	Computer Systems Design and Related Services	\$212,566,464	\$200,724,304	\$11,842,160	5.9%
8	Administration of Economic Programs	\$209,398,775	\$202,615,155	\$6,783,620	3.3%
9	Electric Power Generation, Transmission and Distribution	\$195,478,691	\$181,087,838	\$14,390,853	7.9%
10	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$183,370,736	\$185,089,356	(\$1,718,620)	-0.9%
11	Automotive Repair and Maintenance	\$177,560,256	\$177,861,834	(\$301,578)	-0.2%
12	Services to Buildings and Dwellings	\$115,879,619	\$117,837,023	(\$1,957,404)	-1.7%
13	Traveler Accommodation	\$109,065,326	\$103,895,242	\$5,170,084	5.0%
14	Furniture and Home Furnishings Retailers	\$108,924,418	\$105,731,737	\$3,192,681	3.0%
15	Wired and Wireless Telecommunications (except Satellite)	\$103,965,077	\$108,954,873	(\$4,989,796)	-4.6%
16	Other Miscellaneous Retailers	\$101,733,016	\$98,987,099	\$2,745,917	2.8%
17	Beer, Wine, and Liquor Retailers	\$84,776,358	\$87,899,916	(\$3,123,558)	-3.55%
18	Electronics and Appliance Retailers	\$82,897,207	\$88,813,181	(\$5,915,974)	-6.7%
19	Health and Personal Care Retailers	\$78,269,501	\$81,117,895	(\$2,848,394)	-3.5%
20	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$75,212,454	\$75,633,534	(\$421,080)	-0.6%
Subtotal Top 20 in Taxable Sales		\$4,904,698,283	\$4,839,831,388	\$64,866,895	1.3%
Total Taxable Sales Period Ending February 28th		\$6,954,309,420	\$6,868,564,449	\$85,744,971	1.2%

Erie County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$2,409,619,733	\$2,450,152,151	(\$40,532,418)	-1.7%
2	Restaurants and Other Eating Places	\$2,118,194,957	\$2,082,830,158	\$35,364,799	1.7%
3	Department Stores	\$2,040,806,334	\$1,998,493,992	\$42,312,342	2.1%
4	Building Material and Supplies Dealers	\$904,152,201	\$930,681,835	(\$26,529,634)	-2.9%
5	Grocery and Convenience Retailers	\$873,983,711	\$811,733,379	\$62,250,332	7.7%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$805,542,293	\$781,863,864	\$23,678,429	3.0%
7	Electric Power Generation, Transmission and Distribution	\$764,803,313	\$655,397,276	\$109,406,037	16.7%
8	Automotive Repair and Maintenance	\$680,623,251	\$586,293,425	\$94,329,826	16.1%
9	Gasoline Stations	\$595,178,656	\$371,327,794	\$223,850,862	60.3%
10	Clothing and Clothing Accessories Retailers	\$546,138,349	\$554,079,761	(\$7,941,412)	-1.4%
11	Computer Systems Design and Related Services	\$400,715,154	\$284,315,567	\$116,399,587	40.9%
12	Automotive Parts, Accessories, and Tire Retailers	\$375,121,828	\$356,970,780	\$18,151,048	5.1%
13	Natural Gas Distribution	\$370,107,426	\$298,197,484	\$71,909,942	24.1%
14	Administration of Economic Programs	\$368,794,855	\$287,720,176	\$81,074,679	28.2%
15	Services to Buildings and Dwellings	\$324,968,898	\$332,254,335	(\$7,285,437)	-2.2%
16	Software Publishers	\$307,314,259	\$259,273,044	\$48,041,215	18.5%
17	Furniture and Home Furnishings Retailers	\$305,811,463	\$305,216,076	\$595,387	0.20%
18	Traveler Accommodation	\$293,049,580	\$289,319,106	\$3,730,474	1.3%
19	Other Miscellaneous Retailers	\$279,607,135	\$285,519,397	(\$5,912,262)	-2.1%
20	Automotive Equipment Rental and Leasing	\$274,037,582	\$268,861,752	\$5,175,830	1.9%
Subtotal Top 20 in Taxable Sales		\$15,038,570,978	\$14,190,501,352	\$848,069,626	6.0%
Total Taxable Sales Period Ending February 28th		\$22,290,430,188	\$21,390,979,602	\$899,450,586	4.2%

Essex County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Traveler Accommodation	\$130,965,591	\$124,407,261	\$6,558,330	5.3%
2	Department Stores	\$98,110,235	\$96,607,021	\$1,503,214	1.6%
3	Automobile Dealers	\$91,210,447	\$85,688,259	\$5,522,188	6.4%
4	Restaurants and Other Eating Places	\$82,763,433	\$78,915,210	\$3,848,223	4.9%
5	Gasoline Stations	\$76,451,710	\$80,079,072	(\$3,627,362)	-4.5%
6	Building Material and Supplies Dealers	\$68,627,439	\$75,861,350	(\$7,233,911)	-9.5%
7	Administration of Economic Programs	\$35,002,370	\$36,058,558	(\$1,056,188)	-2.9%
8	Grocery and Convenience Retailers	\$30,242,183	\$28,622,814	\$1,619,369	5.7%
9	Clothing and Clothing Accessories Retailers	\$23,451,795	\$22,163,851	\$1,287,944	5.8%
10	Other Motor Vehicle Dealers	\$19,705,480	\$16,820,112	\$2,885,368	17.2%
11	Other Miscellaneous Retailers	\$15,536,313	\$16,079,085	(\$542,772)	-3.4%
12	Sporting Goods, Hobby, and Musical Instrument Retailers	\$14,276,252	\$15,139,893	(\$863,641)	-5.7%
13	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$13,817,455	\$14,156,489	(\$339,034)	-2.4%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$13,356,219	\$14,566,842	(\$1,210,623)	-8.3%
15	Electric Power Generation, Transmission and Distribution	\$12,991,594	\$13,245,839	(\$254,245)	-1.9%
16	Furniture and Home Furnishings Retailers	\$12,716,568	\$12,113,967	\$602,601	5.0%
17	Automotive Repair and Maintenance	\$11,726,210	\$12,344,353	(\$618,143)	-5.01%
18	Pulp, Paper, and Paperboard Mills	\$11,511,057	\$12,940,197	(\$1,429,140)	-11.0%
19	Wired and Wireless Telecommunications (except Satellite)	\$11,293,184	\$12,074,976	(\$781,792)	-6.5%
20	Lawn and Garden Equipment and Supplies Retailers	\$11,189,582	\$10,530,056	\$659,526	6.3%
Subtotal Top 20 in Taxable Sales		\$784,945,117	\$778,415,205	\$6,529,912	0.8%
Total Taxable Sales Period Ending February 28th		\$1,063,097,624	\$1,051,741,322	\$11,356,302	1.1%

Franklin County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$119,377,277	\$117,701,589	\$1,675,688	1.4%
2	Automobile Dealers	\$111,592,624	\$110,612,557	\$980,067	0.9%
3	Gasoline Stations	\$66,572,846	\$64,717,581	\$1,855,265	2.9%
4	Building Material and Supplies Dealers	\$53,213,078	\$52,901,878	\$311,200	0.6%
5	Restaurants and Other Eating Places	\$50,771,405	\$48,773,858	\$1,997,547	4.1%
6	Electric Power Generation, Transmission and Distribution	\$46,434,822	\$38,786,221	\$7,648,601	19.7%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$38,053,437	\$38,055,325	(\$1,888)	0.0%
8	Administration of Economic Programs	\$29,315,765	\$25,834,741	\$3,481,024	13.5%
9	Fuel Dealers	\$18,931,502	\$21,648,723	(\$2,717,221)	-12.6%
10	Grocery and Convenience Retailers	\$18,700,822	\$21,331,792	(\$2,630,970)	-12.3%
11	Other Motor Vehicle Dealers	\$16,588,306	\$23,514,307	(\$6,926,001)	-29.5%
12	Traveler Accommodation	\$16,320,190	\$17,816,553	(\$1,496,363)	-8.4%
13	Automotive Repair and Maintenance	\$13,005,401	\$12,504,280	\$501,121	4.0%
14	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$12,705,604	\$12,841,962	(\$136,358)	-1.1%
15	Wired and Wireless Telecommunications (except Satellite)	\$12,535,171	\$13,177,526	(\$642,355)	-4.9%
16	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$10,954,382	\$8,581,148	\$2,373,234	27.7%
17	Electronics and Appliance Retailers	\$9,390,553	\$9,921,184	(\$530,631)	-5.35%
18	Other Miscellaneous Retailers	\$9,358,689	\$8,846,941	\$511,748	5.8%
19	Clothing and Clothing Accessories Retailers	\$8,064,526	\$7,589,392	\$475,134	6.3%
20	Health and Personal Care Retailers	\$7,936,383	\$8,260,505	(\$324,122)	-3.9%
Subtotal Top 20 in Taxable Sales		\$669,822,783	\$663,418,063	\$6,404,720	1.0%
Total Taxable Sales Period Ending February 28th		\$868,948,852	\$857,656,880	\$11,291,972	1.3%

Fulton County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$147,427,678	\$143,130,616	\$4,297,062	3.0%
2	Automobile Dealers	\$140,927,370	\$140,023,417	\$903,953	0.6%
3	Gasoline Stations	\$107,837,659	\$111,211,110	(\$3,373,451)	-3.0%
4	Restaurants and Other Eating Places	\$75,620,219	\$76,579,234	(\$959,015)	-1.3%
5	Building Material and Supplies Dealers	\$49,643,667	\$47,905,388	\$1,738,279	3.6%
6	Grocery and Convenience Retailers	\$24,455,567	\$23,565,635	\$889,932	3.8%
7	Electric Power Generation, Transmission and Distribution	\$24,361,304	\$18,791,437	\$5,569,867	29.6%
8	Computer and Peripheral Equipment Manufacturing	\$22,876,492	\$4,925,279	\$17,951,213	364.5%
9	Automotive Repair and Maintenance	\$21,359,445	\$20,033,339	\$1,326,106	6.6%
10	Administration of Economic Programs	\$19,058,691	\$19,157,232	(\$98,541)	-0.5%
11	Other Motor Vehicle Dealers	\$18,696,749	\$18,815,505	(\$118,756)	-0.6%
12	Clothing and Clothing Accessories Retailers	\$18,178,458	\$18,066,453	\$112,005	0.6%
13	Wired and Wireless Telecommunications (except Satellite)	\$16,057,302	\$16,507,668	(\$450,366)	-2.7%
14	Other Miscellaneous Retailers	\$13,555,025	\$15,903,705	(\$2,348,680)	-14.8%
15	Furniture and Home Furnishings Retailers	\$13,457,411	\$14,983,473	(\$1,526,062)	-10.2%
16	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$12,872,266	\$7,237,551	\$5,634,715	77.9%
17	Automotive Parts, Accessories, and Tire Retailers	\$12,702,114	\$12,268,520	\$433,594	3.53%
18	Petroleum and Petroleum Products Merchant Wholesalers	\$12,560,008	\$14,550,999	(\$1,990,991)	-13.7%
19	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$10,839,423	\$10,089,080	\$750,343	7.4%
20	Beer, Wine, and Liquor Retailers	\$8,944,752	\$8,784,715	\$160,037	1.8%
Subtotal Top 20 in Taxable Sales		\$771,431,600	\$742,530,356	\$28,901,244	3.9%
Total Taxable Sales Period Ending February 28th		\$1,014,703,538	\$985,574,548	\$29,128,990	3.0%

Genesee County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$163,753,950	\$170,758,356	(\$7,004,406)	-4.1%
2	Automobile Dealers	\$156,615,038	\$156,539,107	\$75,931	0.0%
3	Department Stores	\$156,443,341	\$149,036,118	\$7,407,223	5.0%
4	Restaurants and Other Eating Places	\$116,572,434	\$111,294,102	\$5,278,332	4.7%
5	Building Material and Supplies Dealers	\$64,688,427	\$66,433,826	(\$1,745,399)	-2.6%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$49,789,507	\$50,441,167	(\$651,660)	-1.3%
7	Grocery and Convenience Retailers	\$39,759,461	\$42,110,419	(\$2,350,958)	-5.6%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$34,563,369	\$36,541,981	(\$1,978,612)	-5.4%
9	Automotive Repair and Maintenance	\$30,304,255	\$30,669,399	(\$365,144)	-1.2%
10	Machinery, Equipment, and Supplies Merchant Wholesalers	\$24,725,932	\$28,203,010	(\$3,477,078)	-12.3%
11	Electric Power Generation, Transmission and Distribution	\$21,906,615	\$23,774,890	(\$1,868,275)	-7.9%
12	Amusement Parks and Arcades	\$21,753,534	\$23,199,091	(\$1,445,557)	-6.2%
13	Clothing and Clothing Accessories Retailers	\$21,131,258	\$21,169,395	(\$38,137)	-0.2%
14	Administration of Economic Programs	\$20,356,368	\$20,930,695	(\$574,327)	-2.7%
15	Other Motor Vehicle Dealers	\$19,217,025	\$19,703,315	(\$486,290)	-2.5%
16	Commercial/Industrial Machinery, Equipment Rental & Leasing	\$18,729,081	\$16,598,034	\$2,131,047	12.8%
17	Wired and Wireless Telecommunications (except Satellite)	\$18,717,910	\$19,717,414	(\$999,504)	-5.07%
18	Automotive Parts, Accessories, and Tire Retailers	\$16,090,885	\$16,371,346	(\$280,461)	-1.7%
19	Other Miscellaneous Retailers	\$15,930,725	\$16,556,333	(\$625,608)	-3.8%
20	Sporting Goods, Hobby, and Musical Instrument Retailers	\$14,939,040	\$16,539,522	(\$1,600,482)	-9.7%
Subtotal Top 20 in Taxable Sales		\$1,025,988,155	\$1,036,587,520	(\$10,599,365)	-1.0%
Total Taxable Sales Period Ending February 28th		\$1,397,299,446	\$1,387,501,784	\$9,797,662	0.7%

Greene County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$125,996,777	\$126,101,225	(\$104,448)	-0.1%
2	Gasoline Stations	\$120,864,609	\$120,631,372	\$233,237	0.2%
3	Department Stores	\$120,618,307	\$119,327,522	\$1,290,785	1.1%
4	Building Material and Supplies Dealers	\$118,952,020	\$123,384,336	(\$4,432,316)	-3.6%
5	Restaurants and Other Eating Places	\$104,294,994	\$93,636,261	\$10,658,733	11.4%
6	Traveler Accommodation	\$55,014,157	\$46,568,220	\$8,445,937	18.1%
7	Electric Power Generation, Transmission and Distribution	\$36,546,980	\$34,025,559	\$2,521,421	7.4%
8	Grocery and Convenience Retailers	\$29,178,262	\$27,386,555	\$1,791,707	6.5%
9	Administration of Economic Programs	\$29,177,924	\$29,142,454	\$35,470	0.1%
10	Other Miscellaneous Retailers	\$19,779,883	\$19,734,972	\$44,911	0.2%
11	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$19,265,640	\$18,920,391	\$345,249	1.8%
12	Automotive Repair and Maintenance	\$17,565,773	\$19,716,335	(\$2,150,562)	-10.9%
13	Other Motor Vehicle Dealers	\$15,838,798	\$15,986,957	(\$148,159)	-0.9%
14	Fuel Dealers	\$15,582,773	\$14,826,797	\$755,976	5.1%
15	Wired and Wireless Telecommunications (except Satellite)	\$14,947,284	\$15,931,090	(\$983,806)	-6.2%
16	Furniture and Home Furnishings Retailers	\$14,358,098	\$13,778,609	\$579,489	4.2%
17	Cement and Concrete Product Manufacturing	\$14,054,687	\$5,695,609	\$8,359,078	146.76%
18	Services to Buildings and Dwellings	\$13,503,556	\$14,346,921	(\$843,365)	-5.9%
19	Other Amusement and Recreation Industries	\$12,944,083	\$13,842,296	(\$898,213)	-6.5%
20	Beer, Wine, and Liquor Retailers	\$12,843,046	\$13,157,538	(\$314,492)	-2.4%
Subtotal Top 20 in Taxable Sales		\$911,327,651	\$886,141,019	\$25,186,632	2.8%
Total Taxable Sales Period Ending February 28th		\$1,244,505,688	\$1,206,380,237	\$38,125,451	3.2%

Hamilton County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$16,363,502	\$17,291,179	(\$927,677)	-5.4%
2	Gasoline Stations	\$13,825,905	\$14,024,587	(\$198,682)	-1.4%
3	Department Stores	\$9,353,156	\$8,495,873	\$857,283	10.1%
4	Building Material and Supplies Dealers	\$9,202,169	\$9,043,000	\$159,169	1.8%
5	Restaurants and Other Eating Places	\$8,702,434	\$8,592,165	\$110,269	1.3%
6	Traveler Accommodation	\$5,888,204	\$6,563,357	(\$675,153)	-10.3%
7	Grocery and Convenience Retailers	\$4,876,772	\$4,748,948	\$127,824	2.7%
8	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$5,441,016	\$4,700,554	\$740,462	15.8%
9	Other Amusement and Recreation Industries	\$5,197,631	\$5,185,292	\$12,339	0.2%
10	Other Motor Vehicle Dealers	\$4,458,268	\$4,014,510	\$443,758	11.1%
11	Administration of Economic Programs	\$4,004,867	\$3,518,764	\$486,103	13.8%
12	Electric Power Generation, Transmission and Distribution	\$3,843,260	\$2,219,394	\$1,623,866	73.2%
13	Furniture and Home Furnishings Retailers	\$3,378,555	\$3,026,886	\$351,669	11.6%
14	Building Equipment Contractors	\$2,803,379	\$2,305,487	\$497,892	21.6%
15	Wired and Wireless Telecommunications (except Satellite)	\$1,955,285	\$2,381,731	(\$426,446)	-17.9%
16	Fuel Dealers	\$1,654,920	\$1,735,682	(\$80,762)	-4.7%
17	Advertising, Public Relations, and Related Services	\$1,478,542	\$31,558	\$1,446,984	4585.2%
18	Other Miscellaneous Retailers	\$1,470,320	\$1,154,375	\$315,945	27.4%
19	Automotive Repair and Maintenance	\$1,468,911	\$1,335,791	\$133,120	10.0%
20	Services to Buildings and Dwellings	\$1,434,638	\$1,335,789	\$98,849	7.4%
Subtotal Top 20 in Taxable Sales		\$106,801,734	\$101,704,922	\$5,096,812	5.0%
Total Taxable Sales Period Ending February 28th		\$138,345,182	\$133,804,033	\$4,541,149	3.4%

Herkimer County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$161,226,313	\$155,162,862	\$6,063,451	3.9%
2	Automobile Dealers	\$147,369,600	\$152,070,797	(\$4,701,197)	-3.1%
3	Gasoline Stations	\$92,515,969	\$92,215,463	\$300,506	0.3%
4	Restaurants and Other Eating Places	\$85,179,815	\$85,874,452	(\$694,637)	-0.8%
5	Building Material and Supplies Dealers	\$54,522,023	\$57,258,136	(\$2,736,113)	-4.8%
6	Grocery and Convenience Retailers	\$35,432,768	\$35,263,625	\$169,143	0.5%
7	Administration of Economic Programs	\$31,281,295	\$26,001,145	\$5,280,150	20.3%
8	Other Motor Vehicle Dealers	\$26,336,269	\$30,860,091	(\$4,523,822)	-14.7%
9	Automotive Repair and Maintenance	\$24,146,177	\$24,595,749	(\$449,572)	-1.8%
10	Electric Power Generation, Transmission and Distribution	\$21,808,239	\$18,123,208	\$3,685,031	20.3%
11	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$20,945,130	\$21,396,190	(\$451,060)	-2.1%
12	Other Miscellaneous Retailers	\$19,073,655	\$19,580,616	(\$506,961)	-2.6%
13	Wired and Wireless Telecommunications (except Satellite)	\$18,403,777	\$19,371,363	(\$967,586)	-5.0%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$18,320,384	\$19,328,055	(\$1,007,671)	-5.2%
15	Lawn and Garden Equipment and Supplies Retailers	\$13,912,037	\$12,711,442	\$1,200,595	9.4%
16	Furniture and Home Furnishings Retailers	\$11,243,252	\$11,378,622	(\$135,370)	-1.2%
17	Automotive Parts, Accessories, and Tire Retailers	\$10,666,203	\$10,225,561	\$440,642	4.31%
18	Clothing and Clothing Accessories Retailers	\$10,331,664	\$10,752,889	(\$421,225)	-3.9%
19	Traveler Accommodation	\$9,585,412	\$9,650,492	(\$65,080)	-0.7%
20	Software Publishers	\$9,139,613	\$7,901,212	\$1,238,401	15.7%
Subtotal Top 20 in Taxable Sales		\$821,439,595	\$819,721,970	\$1,717,625	0.2%
Total Taxable Sales Period Ending February 28th		\$1,060,528,809	\$1,075,241,977	(\$14,713,168)	-1.4%

Jefferson County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$327,678,030	\$319,293,249	\$8,384,781	2.6%
2	Automobile Dealers	\$308,449,928	\$300,438,682	\$8,011,246	2.7%
3	Restaurants and Other Eating Places	\$225,073,553	\$229,422,197	(\$4,348,644)	-1.9%
4	Gasoline Stations	\$202,866,816	\$134,232,221	\$68,634,595	51.1%
5	Building Material and Supplies Dealers	\$183,313,213	\$191,037,978	(\$7,724,765)	-4.0%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$125,387,240	\$124,737,830	\$649,410	0.5%
7	Grocery and Convenience Retailers	\$86,844,684	\$80,737,410	\$6,107,274	7.6%
8	Electric Power Generation, Transmission and Distribution	\$57,539,162	\$38,313,446	\$19,225,716	50.2%
9	Clothing and Clothing Accessories Retailers	\$50,505,620	\$53,298,487	(\$2,792,867)	-5.2%
10	Automotive Repair and Maintenance	\$49,704,180	\$49,847,662	(\$143,482)	-0.3%
11	Other Motor Vehicle Dealers	\$45,204,021	\$45,176,241	\$27,780	0.1%
12	Traveler Accommodation	\$45,188,883	\$43,739,148	\$1,449,735	3.3%
13	Administration of Economic Programs	\$42,746,794	\$45,079,678	(\$2,332,884)	-5.2%
14	Wired and Wireless Telecommunications (except Satellite)	\$37,716,878	\$40,629,286	(\$2,912,408)	-7.2%
15	Sporting Goods, Hobby, and Musical Instrument Retailers	\$34,436,135	\$32,488,497	\$1,947,638	6.0%
16	Automotive Parts, Accessories, and Tire Retailers	\$33,847,281	\$33,008,513	\$838,768	2.5%
17	Other Miscellaneous Retailers	\$33,508,412	\$31,967,069	\$1,541,343	4.82%
18	Petroleum and Petroleum Products Merchant Wholesalers	\$32,074,628	\$26,506,195	\$5,568,433	21.0%
19	Electronics and Appliance Retailers	\$25,110,535	\$26,906,478	(\$1,795,943)	-6.7%
20	Health and Personal Care Retailers	\$22,716,264	\$23,850,685	(\$1,134,421)	-4.8%
Subtotal Top 20 in Taxable Sales		\$1,969,912,257	\$1,870,710,952	\$99,201,305	5.3%
Total Taxable Sales Period Ending February 28th		\$2,597,026,596	\$2,481,655,308	\$115,371,288	4.6%

Lewis County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$71,055,621	\$67,796,991	\$3,258,630	4.8%
2	Automobile Dealers	\$62,420,256	\$61,051,083	\$1,369,173	2.2%
3	Gasoline Stations	\$40,957,823	\$42,736,324	(\$1,778,501)	-4.2%
4	Building Material and Supplies Dealers	\$26,483,142	\$27,160,173	(\$677,031)	-2.5%
5	Restaurants and Other Eating Places	\$25,687,646	\$26,528,578	(\$840,932)	-3.2%
6	Automotive Repair and Maintenance	\$21,503,244	\$21,065,592	\$437,652	2.1%
7	Electric Power Generation, Transmission and Distribution	\$19,844,319	\$15,322,419	\$4,521,900	29.5%
8	Administration of Economic Programs	\$11,522,195	\$8,871,675	\$2,650,520	29.9%
9	Grocery and Convenience Retailers	\$10,358,142	\$10,770,521	(\$412,379)	-3.8%
10	Lawn and Garden Equipment and Supplies Retailers	\$10,157,640	\$9,345,037	\$812,603	8.7%
11	Other Motor Vehicle Dealers	\$9,770,675	\$9,596,608	\$174,067	1.8%
12	Other Miscellaneous Retailers	\$9,031,403	\$7,974,475	\$1,056,928	13.3%
13	Fuel Dealers	\$8,613,167	\$8,307,477	\$305,690	3.7%
14	Clothing and Clothing Accessories Retailers	\$8,181,317	\$5,451,057	\$2,730,260	50.1%
15	Wired and Wireless Telecommunications (except Satellite)	\$6,889,986	\$7,166,778	(\$276,792)	-3.9%
16	Petroleum and Petroleum Products Merchant Wholesalers	\$5,582,161	\$7,045,467	(\$1,463,306)	-20.8%
17	Machinery, Equipment, and Supplies Merchant Wholesalers	\$5,565,234	\$5,932,783	(\$367,549)	-6.20%
18	Furniture and Home Furnishings Retailers	\$5,489,777	\$4,975,853	\$513,924	10.3%
19	Other Specialty Trade Contractors	\$4,893,037	\$5,350,063	(\$457,026)	-8.5%
20	Building Equipment Contractors	\$4,677,256	\$5,098,433	(\$421,177)	-8.3%
Subtotal Top 20 in Taxable Sales		\$368,684,041	\$357,547,387	\$11,136,654	3.1%
Total Taxable Sales Period Ending February 28th		\$469,047,090	\$464,884,398	\$4,162,692	0.9%

Livingston County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$158,532,459	\$151,142,054	\$7,390,405	4.9%
2	Automobile Dealers	\$151,983,905	\$149,014,848	\$2,969,057	2.0%
3	Gasoline Stations	\$104,422,320	\$113,056,128	(\$8,633,808)	-7.6%
4	Restaurants and Other Eating Places	\$91,768,727	\$90,539,394	\$1,229,333	1.4%
5	Grocery and Convenience Retailers	\$53,472,043	\$55,848,930	(\$2,376,887)	-4.3%
6	Building Material and Supplies Dealers	\$36,968,199	\$38,015,050	(\$1,046,851)	-2.8%
7	Other Motor Vehicle Dealers	\$35,083,663	\$34,495,276	\$588,387	1.7%
8	Automotive Repair and Maintenance	\$34,429,455	\$33,856,604	\$572,851	1.7%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$29,309,313	\$27,799,238	\$1,510,075	5.4%
10	Electric Power Generation, Transmission and Distribution	\$25,174,357	\$22,985,672	\$2,188,685	9.5%
11	Miscellaneous Durable Goods Merchant Wholesalers	\$23,068,656	\$8,847,231	\$14,221,425	160.7%
12	Administration of Economic Programs	\$20,296,932	\$21,297,811	(\$1,000,879)	-4.7%
13	Lawn and Garden Equipment and Supplies Retailers	\$19,863,837	\$18,748,345	\$1,115,492	5.9%
14	Clothing and Clothing Accessories Retailers	\$18,784,997	\$18,727,204	\$57,793	0.3%
15	Other Miscellaneous Retailers	\$17,413,197	\$17,434,164	(\$20,967)	-0.1%
16	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$14,279,003	\$16,392,576	(\$2,113,573)	-12.9%
17	Automotive Parts, Accessories, and Tire Retailers	\$14,266,269	\$14,440,998	(\$174,729)	-1.21%
18	Machinery, Equipment, and Supplies Merchant Wholesalers	\$14,140,259	\$20,400,109	(\$6,259,850)	-30.7%
19	Wired and Wireless Telecommunications (except Satellite)	\$13,980,450	\$14,658,303	(\$677,853)	-4.6%
20	Commercial/Industrial Machinery, Equipment Rental & Leasing	\$11,766,497	\$10,303,545	\$1,462,952	14.2%
Subtotal Top 20 in Taxable Sales		\$889,004,538	\$878,003,480	\$11,001,058	1.3%
Total Taxable Sales Period Ending February 28th		\$1,175,557,002	\$1,167,829,982	\$7,727,020	0.7%

Madison County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$185,663,530	\$187,845,827	(\$2,182,297)	-1.2%
2	Department Stores	\$167,235,493	\$161,827,976	\$5,407,517	3.3%
3	Restaurants and Other Eating Places	\$92,631,734	\$96,489,402	(\$3,857,668)	-4.0%
4	Building Material and Supplies Dealers	\$69,792,249	\$73,813,170	(\$4,020,921)	-5.4%
5	Gasoline Stations	\$68,905,135	\$74,504,864	(\$5,599,729)	-7.5%
6	Lawn and Garden Equipment and Supplies Retailers	\$66,201,177	\$71,652,641	(\$5,451,464)	-7.6%
7	Grocery and Convenience Retailers	\$34,174,922	\$35,861,065	(\$1,686,143)	-4.7%
8	Administration of Economic Programs	\$24,705,512	\$25,810,883	(\$1,105,371)	-4.3%
9	Automotive Repair and Maintenance	\$23,079,211	\$24,094,404	(\$1,015,193)	-4.2%
10	Other Motor Vehicle Dealers	\$23,021,638	\$24,193,878	(\$1,172,240)	-4.8%
11	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$17,480,677	\$19,539,582	(\$2,058,905)	-10.5%
12	Automotive Parts, Accessories, and Tire Retailers	\$17,097,554	\$17,585,127	(\$487,573)	-2.8%
13	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$16,456,954	\$8,095,209	\$8,361,745	103.3%
14	Electric Power Generation, Transmission and Distribution	\$16,409,133	\$14,902,410	\$1,506,723	10.1%
15	Wired and Wireless Telecommunications (except Satellite)	\$15,988,072	\$16,975,655	(\$987,583)	-5.8%
16	Furniture and Home Furnishings Retailers	\$13,430,789	\$13,928,035	(\$497,246)	-3.6%
17	Services to Buildings and Dwellings	\$12,835,665	\$11,559,260	\$1,276,405	11.04%
18	Clothing and Clothing Accessories Retailers	\$11,748,798	\$11,649,971	\$98,827	0.8%
19	Traveler Accommodation	\$10,980,031	\$10,836,921	\$143,110	1.3%
20	Beer, Wine, and Liquor Retailers	\$10,476,713	\$10,464,707	\$12,006	0.1%
Subtotal Top 20 in Taxable Sales		\$898,314,987	\$911,630,987	(\$13,316,000)	-1.5%
Total Taxable Sales Period Ending February 28th		\$1,207,608,002	\$1,209,714,231	(\$2,106,229)	-0.2%

Monroe County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$2,112,420,593	\$2,124,845,900	(\$12,425,307)	-0.6%
2	Restaurants and Other Eating Places	\$1,494,801,295	\$1,477,191,940	\$17,609,355	1.2%
3	Department Stores	\$1,400,828,497	\$1,366,026,872	\$34,801,625	2.5%
4	Grocery and Convenience Retailers	\$711,332,976	\$696,117,183	\$15,215,793	2.2%
5	Building Material and Supplies Dealers	\$658,463,911	\$683,094,500	(\$24,630,589)	-3.6%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$635,661,433	\$646,398,046	(\$10,736,613)	-1.7%
7	Gasoline Stations	\$620,783,807	\$652,673,380	(\$31,889,573)	-4.9%
8	Electric Power Generation, Transmission and Distribution	\$530,532,943	\$506,836,446	\$23,696,497	4.7%
9	Automotive Repair and Maintenance	\$486,034,470	\$476,901,246	\$9,133,224	1.9%
10	Services to Buildings and Dwellings	\$278,989,843	\$269,672,371	\$9,317,472	3.5%
11	Computer Systems Design and Related Services	\$278,015,547	\$248,055,890	\$29,959,657	12.1%
12	Software Publishers	\$262,097,495	\$223,330,205	\$38,767,290	17.4%
13	Furniture and Home Furnishings Retailers	\$238,126,133	\$228,061,866	\$10,064,267	4.4%
14	Automotive Equipment Rental and Leasing	\$232,346,271	\$226,449,368	\$5,896,903	2.6%
15	Wired and Wireless Telecommunications (except Satellite)	\$226,618,181	\$237,662,351	(\$11,044,170)	-4.6%
16	Beer, Wine, and Liquor Retailers	\$209,843,410	\$215,841,538	(\$5,998,128)	-2.8%
17	Administration of Economic Programs	\$206,790,451	\$199,864,959	\$6,925,492	3.47%
18	Other Miscellaneous Retailers	\$199,603,732	\$224,754,119	(\$25,150,387)	-11.2%
19	Electronics and Appliance Retailers	\$195,911,426	\$201,178,716	(\$5,267,290)	-2.6%
20	Traveler Accommodation	\$182,818,106	\$200,218,753	(\$17,400,647)	-8.7%
Subtotal Top 20 in Taxable Sales		\$11,162,020,520	\$11,105,175,649	\$56,844,871	0.5%
Total Taxable Sales Period Ending February 28th		\$16,041,493,968	\$16,059,214,395	(\$17,720,427)	-0.1%

Montgomery County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$200,398,693	\$195,245,013	\$5,153,680	2.6%
2	Department Stores	\$130,515,693	\$125,040,003	\$5,475,690	4.4%
3	Automobile Dealers	\$117,304,820	\$124,941,772	(\$7,636,952)	-6.1%
4	Building Material and Supplies Dealers	\$92,340,239	\$95,749,947	(\$3,409,708)	-3.6%
5	Restaurants and Other Eating Places	\$65,074,285	\$61,703,239	\$3,371,046	5.5%
6	Electric Power Generation, Transmission and Distribution	\$43,049,008	\$18,132,592	\$24,916,416	137.4%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$41,144,768	\$56,325,827	(\$15,181,059)	-27.0%
8	Grocery and Convenience Retailers	\$26,830,997	\$27,499,415	(\$668,418)	-2.4%
9	Administration of Economic Programs	\$23,613,539	\$20,095,859	\$3,517,680	17.5%
10	Automotive Repair and Maintenance	\$22,984,452	\$22,901,155	\$83,297	0.4%
11	Architectural, Engineering, and Related Services	\$22,410,070	\$6,376,494	\$16,033,576	251.4%
12	Other Motor Vehicle Dealers	\$19,317,921	\$20,239,857	(\$921,936)	-4.6%
13	Lawn and Garden Equipment and Supplies Retailers	\$18,609,985	\$18,449,865	\$160,120	0.9%
14	Clothing and Clothing Accessories Retailers	\$15,242,374	\$15,366,228	(\$123,854)	-0.8%
15	Automotive Parts, Accessories, and Tire Retailers	\$14,303,023	\$13,364,566	\$938,457	7.0%
16	Other Miscellaneous Retailers	\$12,823,900	\$13,303,773	(\$479,873)	-3.6%
17	Lumber and Other Construction Materials Merchant Wholesalers	\$12,758,007	\$12,121,421	\$636,586	5.25%
18	Furniture and Home Furnishings Retailers	\$12,707,660	\$8,467,511	\$4,240,149	50.1%
19	Wired and Wireless Telecommunications (except Satellite)	\$12,677,162	\$13,961,102	(\$1,283,940)	-9.2%
20	Petroleum and Petroleum Products Merchant Wholesalers	\$11,259,783	\$11,914,639	(\$654,856)	-5.5%
Subtotal Top 20 in Taxable Sales		\$915,366,379	\$881,200,278	\$34,166,101	3.9%
Total Taxable Sales Period Ending February 28th		\$1,197,087,772	\$1,161,967,456	\$35,120,316	3.0%

Nassau County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$4,327,169,886	\$4,418,163,045	(\$90,993,159)	-2.1%
2	Restaurants and Other Eating Places	\$3,836,005,193	\$3,722,216,467	\$113,788,726	3.1%
3	Department Stores	\$3,815,638,765	\$3,783,807,950	\$31,830,815	0.8%
4	Clothing and Clothing Accessories Retailers	\$1,997,854,610	\$2,023,127,811	(\$25,273,201)	-1.2%
5	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$1,560,554,293	\$1,519,000,808	\$41,553,485	2.7%
6	Building Material and Supplies Dealers	\$1,432,104,054	\$1,496,655,747	(\$64,551,693)	-4.3%
7	Gasoline Stations	\$1,357,852,509	\$1,453,786,419	(\$95,933,910)	-6.6%
8	Grocery and Convenience Retailers	\$1,061,397,893	\$1,041,620,464	\$19,777,429	1.9%
9	Automotive Repair and Maintenance	\$806,475,944	\$836,222,253	(\$29,746,309)	-3.6%
10	Furniture and Home Furnishings Retailers	\$685,467,039	\$705,580,047	(\$20,113,008)	-2.9%
11	Administration of Economic Programs	\$681,651,437	\$677,084,789	\$4,566,648	0.7%
12	Electric Power Generation, Transmission and Distribution	\$555,974,043	\$499,249,865	\$56,724,178	11.4%
13	Jewelry, Luggage, and Leather Goods Retailers	\$553,044,633	\$539,050,720	\$13,993,913	2.6%
14	Beer, Wine, and Liquor Retailers	\$546,467,441	\$569,177,257	(\$22,709,816)	-4.0%
15	Electronics and Appliance Retailers	\$542,750,737	\$574,221,904	(\$31,471,167)	-5.5%
16	Health and Personal Care Retailers	\$539,311,234	\$568,056,266	(\$28,745,032)	-5.1%
17	Wired and Wireless Telecommunications (except Satellite)	\$522,621,326	\$540,982,336	(\$18,361,010)	-3.4%
18	Services to Buildings and Dwellings	\$510,749,880	\$505,535,079	\$5,214,801	1.0%
19	Automotive Equipment Rental and Leasing	\$486,158,500	\$537,241,620	(\$51,083,120)	-9.5%
20	Computer Systems Design and Related Services	\$484,565,388	\$430,848,773	\$53,716,615	12.5%
Subtotal Top 20 in Taxable Sales		\$26,303,814,805	\$26,441,629,620	(\$137,814,815)	-0.5%
Total Taxable Sales Period Ending February 28th		\$36,973,059,495	\$36,872,042,150	\$101,017,345	0.3%

New York City, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Restaurants and Other Eating Places	\$27,579,927,839	\$26,615,213,596	\$964,714,243	3.6%
2	Electric Power Generation, Transmission and Distribution	\$14,072,299,479	\$13,928,477,613	\$143,821,866	1.0%
3	Department Stores	\$13,886,314,891	\$13,493,456,136	\$392,858,755	2.9%
4	Traveler Accommodation	\$11,111,253,858	\$10,240,067,420	\$871,186,438	8.5%
5	Advertising, Public Relations, and Related Services	\$7,004,180,983	\$927,434,987	\$6,076,745,996	655.2%
6	Automobile Dealers	\$6,698,299,023	\$7,409,185,762	(\$710,886,739)	-9.6%
7	Clothing and Clothing Accessories Retailers	\$6,614,005,259	\$6,389,027,101	\$224,978,158	3.5%
8	Computer Systems Design and Related Services	\$6,212,004,787	\$5,715,511,168	\$496,493,619	8.7%
9	Software Publishers	\$5,921,845,975	\$5,248,149,974	\$673,696,001	12.8%
10	Other Transit and Ground Passenger Transportation	\$5,876,733,084	\$5,525,810,025	\$350,923,059	6.4%
11	Other Professional, Scientific, and Technical Services	\$5,717,870,412	\$5,519,045,749	\$198,824,663	3.6%
12	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$4,497,017,261	\$4,317,182,326	\$179,834,935	4.2%
13	Grocery and Convenience Retailers	\$4,165,241,885	\$4,008,689,582	\$156,552,303	3.9%
14	Building Material and Supplies Dealers	\$3,942,925,013	\$4,118,216,401	(\$175,291,388)	-4.3%
15	Comp. Infrastructure Providers, Data Proc., Web Hosting, & Related	\$3,781,123,554	\$3,446,494,633	\$334,628,921	9.7%
16	Computer and Peripheral Equipment Manufacturing	\$3,569,877,393	\$3,435,368,283	\$134,509,110	3.9%
17	Web Search Portals, Archives, & Other Information Services	\$3,513,121,311	\$3,333,264,447	\$179,856,864	5.4%
18	Other Miscellaneous Retailers	\$3,445,275,094	\$3,171,391,577	\$273,883,517	8.6%
19	Services to Buildings and Dwellings	\$3,389,401,468	\$3,299,440,882	\$89,960,586	2.7%
20	Special Food Services	\$3,285,295,083	\$2,928,013,781	\$357,281,302	12.2%
Subtotal Top 20 in Taxable Sales		\$144,284,013,652	\$133,069,441,443	\$11,214,572,209	8.4%
Total Taxable Sales Period Ending February 28th		\$238,656,742,256	\$223,946,197,783	\$14,710,544,473	6.6%

Niagara County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$543,852,747	\$529,082,590	\$14,770,157	2.8%
2	Automobile Dealers	\$511,280,634	\$503,769,047	\$7,511,587	1.5%
3	Restaurants and Other Eating Places	\$387,399,681	\$376,100,067	\$11,299,614	3.0%
4	Electric Power Generation, Transmission and Distribution	\$304,450,280	\$237,923,813	\$66,526,467	28.0%
5	Building Material and Supplies Dealers	\$198,643,557	\$202,864,271	(\$4,220,714)	-2.1%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$189,137,224	\$196,469,916	(\$7,332,692)	-3.7%
7	Grocery and Convenience Retailers	\$145,298,886	\$159,438,137	(\$14,139,251)	-8.9%
8	Clothing and Clothing Accessories Retailers	\$140,183,042	\$148,424,446	(\$8,241,404)	-5.6%
9	Automotive Repair and Maintenance	\$135,222,224	\$135,273,259	(\$51,035)	0.0%
10	Gasoline Stations	\$126,743,711	\$128,087,429	(\$1,343,718)	-1.0%
11	Traveler Accommodation	\$108,852,100	\$104,107,426	\$4,744,674	4.6%
12	Automotive Parts, Accessories, and Tire Retailers	\$99,935,561	\$99,011,769	\$923,792	0.9%
13	Natural Gas Distribution	\$70,261,040	\$67,344,622	\$2,916,418	4.3%
14	Other Motor Vehicle Dealers	\$66,581,156	\$62,423,352	\$4,157,804	6.7%
15	Petroleum and Petroleum Products Merchant Wholesalers	\$61,610,317	\$63,834,454	(\$2,224,137)	-3.5%
16	Administration of Economic Programs	\$60,270,507	\$58,606,932	\$1,663,575	2.8%
17	Wired and Wireless Telecommunications (except Satellite)	\$55,984,016	\$59,550,754	(\$3,566,738)	-5.99%
18	Other Miscellaneous Retailers	\$50,512,189	\$49,986,837	\$525,352	1.1%
19	Furniture and Home Furnishings Retailers	\$49,849,093	\$48,992,434	\$856,659	1.7%
20	Computing Infra. Providers, Data Processing, Web Host. & Relat	\$48,191,763	\$25,596,279	\$22,595,484	88.3%
Subtotal Top 20 in Taxable Sales		\$3,354,259,728	\$3,256,887,834	\$97,371,894	3.0%
Total Taxable Sales Period Ending February 28th		\$4,564,124,144	\$4,431,311,823	\$132,812,321	3.0%

Oneida County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$568,863,143	\$575,726,294	(\$6,863,151)	-1.2%
2	Department Stores	\$554,251,318	\$541,766,441	\$12,484,877	2.3%
3	Restaurants and Other Eating Places	\$387,757,853	\$377,620,645	\$10,137,208	2.7%
4	Gasoline Stations	\$273,544,943	\$286,749,783	(\$13,204,840)	-4.6%
5	Building Material and Supplies Dealers	\$249,026,792	\$256,613,849	(\$7,587,057)	-3.0%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$155,007,337	\$153,484,828	\$1,522,509	1.0%
7	Grocery and Convenience Retailers	\$147,986,663	\$146,095,039	\$1,891,624	1.3%
8	Automotive Repair and Maintenance	\$137,429,708	\$135,297,433	\$2,132,275	1.6%
9	Clothing and Clothing Accessories Retailers	\$117,985,328	\$124,107,365	(\$6,122,037)	-4.9%
10	Electric Power Generation, Transmission and Distribution	\$88,766,775	\$85,284,530	\$3,482,245	4.1%
11	Petroleum and Petroleum Products Merchant Wholesalers	\$84,877,129	\$89,807,800	(\$4,930,671)	-5.5%
12	Administration of Economic Programs	\$78,108,615	\$69,412,512	\$8,696,103	12.5%
13	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$69,128,228	\$28,231,706	\$40,896,522	144.9%
14	Wired and Wireless Telecommunications (except Satellite)	\$61,650,809	\$66,043,275	(\$4,392,466)	-6.7%
15	Other Miscellaneous Retailers	\$59,493,656	\$60,854,029	(\$1,360,373)	-2.2%
16	Furniture and Home Furnishings Retailers	\$54,488,285	\$56,086,497	(\$1,598,212)	-2.8%
17	Sporting Goods, Hobby, and Musical Instrument Retailers	\$53,741,156	\$54,069,979	(\$328,823)	-0.61%
18	Other Motor Vehicle Dealers	\$53,213,660	\$55,923,158	(\$2,709,498)	-4.8%
19	Traveler Accommodation	\$50,490,832	\$52,156,431	(\$1,665,599)	-3.2%
20	Software Publishers	\$49,983,483	\$42,212,857	\$7,770,626	18.4%
Subtotal Top 20 in Taxable Sales		\$3,295,795,713	\$3,257,544,451	\$38,251,262	1.2%
Total Taxable Sales Period Ending February 28th		\$4,623,302,175	\$4,643,769,579	(\$20,467,404)	-0.4%

Onondaga County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$1,335,048,694	\$1,335,177,675	(\$128,981)	0.0%
2	Department Stores	\$1,082,354,517	\$1,041,118,262	\$41,236,255	4.0%
3	Restaurants and Other Eating Places	\$969,929,812	\$962,833,937	\$7,095,875	0.7%
4	Electric Power Generation, Transmission and Distribution	\$691,477,427	\$671,966,519	\$19,510,908	2.9%
5	Gasoline Stations	\$618,272,886	\$666,909,610	(\$48,636,724)	-7.3%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$536,948,662	\$557,152,185	(\$20,203,523)	-3.6%
7	Building Material and Supplies Dealers	\$531,685,575	\$552,264,790	(\$20,579,215)	-3.7%
8	Grocery and Convenience Retailers	\$396,634,367	\$398,144,614	(\$1,510,247)	-0.4%
9	Clothing and Clothing Accessories Retailers	\$319,709,886	\$323,010,994	(\$3,301,108)	-1.0%
10	Automotive Repair and Maintenance	\$307,763,707	\$309,625,281	(\$1,861,574)	-0.6%
11	Automotive Equipment Rental and Leasing	\$208,215,213	\$211,530,178	(\$3,314,965)	-1.6%
12	Sporting Goods, Hobby, and Musical Instrument Retailers	\$194,217,622	\$140,470,460	\$53,747,162	38.3%
13	Traveler Accommodation	\$183,406,377	\$182,027,128	\$1,379,249	0.8%
14	Administration of Economic Programs	\$163,009,142	\$159,333,342	\$3,675,800	2.3%
15	Services to Buildings and Dwellings	\$158,142,283	\$158,553,451	(\$411,168)	-0.3%
16	Wired and Wireless Telecommunications (except Satellite)	\$155,463,058	\$161,371,467	(\$5,908,409)	-3.7%
17	Furniture and Home Furnishings Retailers	\$155,116,720	\$163,247,882	(\$8,131,162)	-5.0%
18	Automotive Parts, Accessories, and Tire Retailers	\$132,705,471	\$130,304,024	\$2,401,447	1.8%
19	Computer Systems Design and Related Services	\$130,102,404	\$122,488,874	\$7,613,530	6.2%
20	Other Miscellaneous Retailers	\$128,330,404	\$132,146,220	(\$3,815,816)	-2.9%
Subtotal Top 20 in Taxable Sales		\$8,398,534,227	\$8,379,676,893	\$18,857,334	0.2%
Total Taxable Sales Period Ending February 28th		\$12,111,542,534	\$12,089,824,733	\$21,717,801	0.2%

Ontario County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$376,946,046	\$371,672,677	\$5,273,369	1.4%
2	Automobile Dealers	\$366,870,172	\$334,864,278	\$32,005,894	9.6%
3	Restaurants and Other Eating Places	\$267,158,617	\$263,606,506	\$3,552,111	1.3%
4	Gasoline Stations	\$183,844,963	\$194,342,720	(\$10,497,757)	-5.4%
5	Building Material and Supplies Dealers	\$172,677,714	\$180,555,596	(\$7,877,882)	-4.4%
6	Clothing and Clothing Accessories Retailers	\$129,279,267	\$128,430,988	\$848,279	0.7%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$109,731,071	\$113,623,475	(\$3,892,404)	-3.4%
8	Grocery and Convenience Retailers	\$102,305,530	\$99,171,462	\$3,134,068	3.2%
9	Automotive Repair and Maintenance	\$86,016,620	\$80,044,920	\$5,971,700	7.5%
10	Electric Power Generation, Transmission and Distribution	\$77,121,961	\$64,701,914	\$12,420,047	19.2%
11	Traveler Accommodation	\$72,483,900	\$69,117,671	\$3,366,229	4.9%
12	Sporting Goods, Hobby, and Musical Instrument Retailers	\$69,618,572	\$83,019,788	(\$13,401,216)	-16.1%
13	Computer and Peripheral Equipment Manufacturing	\$52,199,545	\$53,473,294	(\$1,273,749)	-2.4%
14	Furniture and Home Furnishings Retailers	\$47,041,739	\$47,408,409	(\$366,670)	-0.8%
15	Administration of Economic Programs	\$46,428,350	\$42,498,930	\$3,929,420	9.2%
16	Other Miscellaneous Retailers	\$43,440,291	\$43,817,289	(\$376,998)	-0.9%
17	Electronics and Appliance Retailers	\$41,033,369	\$44,244,160	(\$3,210,791)	-7.26%
18	Services to Buildings and Dwellings	\$40,635,047	\$38,787,158	\$1,847,889	4.8%
19	Wired and Wireless Telecommunications (except Satellite)	\$38,572,403	\$40,561,647	(\$1,989,244)	-4.9%
20	Other Motor Vehicle Dealers	\$35,452,241	\$35,503,317	(\$51,076)	-0.1%
Subtotal Top 20 in Taxable Sales		\$2,358,857,418	\$2,329,446,199	\$29,411,219	1.3%
Total Taxable Sales Period Ending February 28th		\$3,297,560,865	\$3,283,865,806	\$13,695,059	0.4%

Orange County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$1,008,198,299	\$973,082,044	\$35,116,255	3.6%
2	Clothing and Clothing Accessories Retailers	\$910,613,030	\$912,419,378	(\$1,806,348)	-0.2%
3	Automobile Dealers	\$852,888,088	\$854,708,795	(\$1,820,707)	-0.2%
4	Restaurants and Other Eating Places	\$785,879,059	\$773,542,227	\$12,336,832	1.6%
5	Gasoline Stations	\$683,619,518	\$705,938,854	(\$22,319,336)	-3.2%
6	Building Material and Supplies Dealers	\$465,884,658	\$483,254,786	(\$17,370,128)	-3.6%
7	Administration of Economic Programs	\$368,379,042	\$356,283,968	\$12,095,074	3.4%
8	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$360,128,262	\$361,119,425	(\$991,163)	-0.3%
9	Grocery and Convenience Retailers	\$298,943,110	\$289,627,146	\$9,315,964	3.2%
10	Automotive Repair and Maintenance	\$249,188,024	\$248,870,947	\$317,077	0.1%
11	Electric Power Generation, Transmission and Distribution	\$236,284,942	\$231,283,977	\$5,000,965	2.2%
12	Shoe Retailers	\$146,387,808	\$151,740,159	(\$5,352,351)	-3.5%
13	Jewelry, Luggage, and Leather Goods Retailers	\$137,650,442	\$141,091,917	(\$3,441,475)	-2.4%
14	Automotive Equipment Rental and Leasing	\$137,602,233	\$124,950,268	\$12,651,965	10.1%
15	Wired and Wireless Telecommunications (except Satellite)	\$136,573,918	\$145,495,891	(\$8,921,973)	-6.1%
16	Furniture and Home Furnishings Retailers	\$135,373,257	\$134,669,750	\$703,507	0.5%
17	Health and Personal Care Retailers	\$130,428,309	\$130,485,016	(\$56,707)	-0.04%
18	Services to Buildings and Dwellings	\$126,372,884	\$122,780,493	\$3,592,391	2.9%
19	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$115,379,466	\$134,968,682	(\$19,589,216)	-14.5%
20	Other Miscellaneous Retailers	\$113,460,113	\$125,399,087	(\$11,938,974)	-9.5%
Subtotal Top 20 in Taxable Sales		\$7,399,234,462	\$7,401,712,810	(\$2,478,348)	-0.03%
Total Taxable Sales Period Ending February 28th		\$10,423,814,568	\$10,449,273,626	(\$25,459,058)	-0.2%

Orleans County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$94,854,051	\$89,627,608	\$5,226,443	5.8%
2	Automobile Dealers	\$87,600,841	\$83,236,590	\$4,364,251	5.2%
3	Electric Power Generation, Transmission and Distribution	\$44,409,914	\$37,307,487	\$7,102,427	19.0%
4	Restaurants and Other Eating Places	\$37,023,656	\$35,335,237	\$1,688,419	4.8%
5	Petroleum and Petroleum Products Merchant Wholesalers	\$31,782,052	\$33,237,515	(\$1,455,463)	-4.4%
6	Grocery and Convenience Retailers	\$24,778,410	\$26,019,633	(\$1,241,223)	-4.8%
7	Automotive Repair and Maintenance	\$20,609,086	\$19,089,630	\$1,519,456	8.0%
8	Building Material and Supplies Dealers	\$19,555,709	\$19,637,885	(\$82,176)	-0.4%
9	Other Miscellaneous Retailers	\$12,471,078	\$11,884,789	\$586,289	4.9%
10	Administration of Economic Programs	\$10,908,543	\$10,905,074	\$3,469	0.0%
11	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$9,681,768	\$9,442,200	\$239,568	2.5%
12	Automotive Parts, Accessories, and Tire Retailers	\$8,640,803	\$7,970,757	\$670,046	8.4%
13	Gasoline Stations	\$8,476,433	\$8,566,286	(\$89,853)	-1.0%
14	Wired and Wireless Telecommunications (except Satellite)	\$8,362,525	\$8,944,096	(\$581,571)	-6.5%
15	Fuel Dealers	\$8,032,336	\$8,870,478	(\$838,142)	-9.4%
16	Other Motor Vehicle Dealers	\$7,641,353	\$7,922,797	(\$281,444)	-3.6%
17	Software Publishers	\$5,853,416	\$4,679,785	\$1,173,631	25.1%
18	Lawn and Garden Equipment and Supplies Retailers	\$5,777,700	\$5,983,051	(\$205,351)	-3.4%
19	Other Miscellaneous Manufacturing	\$4,930,225	\$4,473,520	\$456,705	10.2%
20	Nonmetallic Mineral Mining and Quarrying	\$4,870,894	\$4,236,824	\$634,070	15.0%
Subtotal Top 20 in Taxable Sales		\$456,260,793	\$437,371,242	\$18,889,551	4.3%
Total Taxable Sales Period Ending February 28th		\$596,656,312	\$578,865,822	\$17,790,490	3.1%

Oswego County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$271,925,379	\$272,238,064	(\$312,685)	-0.1%
2	Department Stores	\$264,179,554	\$248,834,479	\$15,345,075	6.2%
3	Gasoline Stations	\$153,600,824	\$159,085,997	(\$5,485,173)	-3.4%
4	Restaurants and Other Eating Places	\$94,524,053	\$90,327,381	\$4,196,672	4.6%
5	Building Material and Supplies Dealers	\$46,913,665	\$45,362,250	\$1,551,415	3.4%
6	Administration of Economic Programs	\$38,150,974	\$38,809,892	(\$658,918)	-1.7%
7	Automotive Repair and Maintenance	\$37,753,087	\$37,638,390	\$114,697	0.3%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$34,936,263	\$25,144,597	\$9,791,666	38.9%
9	Electric Power Generation, Transmission and Distribution	\$34,829,619	\$25,343,390	\$9,486,229	37.4%
10	Other Motor Vehicle Dealers	\$34,790,248	\$41,148,647	(\$6,358,399)	-15.5%
11	Grocery and Convenience Retailers	\$31,011,275	\$29,705,164	\$1,306,111	4.4%
12	Other Miscellaneous Retailers	\$26,105,883	\$25,714,633	\$391,250	1.5%
13	Automotive Parts, Accessories, and Tire Retailers	\$24,265,053	\$24,212,282	\$52,771	0.2%
14	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$23,589,552	\$10,268,966	\$13,320,586	129.7%
15	Wired and Wireless Telecommunications (except Satellite)	\$22,135,588	\$23,890,618	(\$1,755,030)	-7.3%
16	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$20,560,567	\$18,350,028	\$2,210,539	12.0%
17	Lawn and Garden Equipment and Supplies Retailers	\$18,653,734	\$16,734,998	\$1,918,736	11.5%
18	Furniture and Home Furnishings Retailers	\$15,482,949	\$16,275,928	(\$792,979)	-4.9%
19	Sporting Goods, Hobby, and Musical Instrument Retailers	\$14,551,413	\$15,334,704	(\$783,291)	-5.1%
20	Traveler Accommodation	\$12,512,475	\$12,299,094	\$213,381	1.7%
Subtotal Top 20 in Taxable Sales		\$1,220,472,155	\$1,176,719,502	\$43,752,653	3.7%
Total Taxable Sales Period Ending February 28th		\$1,580,743,842	\$1,524,173,978	\$56,569,864	3.7%

Otsego County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$166,179,419	\$163,632,819	\$2,546,600	1.6%
2	Automobile Dealers	\$146,067,117	\$141,636,488	\$4,430,629	3.1%
3	Restaurants and Other Eating Places	\$104,190,479	\$104,744,631	(\$554,152)	-0.5%
4	Building Material and Supplies Dealers	\$100,883,576	\$103,520,704	(\$2,637,128)	-2.5%
5	Petroleum and Petroleum Products Merchant Wholesalers	\$70,319,839	\$61,623,884	\$8,695,955	14.1%
6	Gasoline Stations	\$66,781,460	\$67,264,530	(\$483,070)	-0.7%
7	Traveler Accommodation	\$50,439,615	\$49,315,268	\$1,124,347	2.3%
8	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$36,035,997	\$38,544,908	(\$2,508,911)	-6.5%
9	Grocery and Convenience Retailers	\$33,032,798	\$28,708,133	\$4,324,665	15.1%
10	Automotive Repair and Maintenance	\$27,371,890	\$25,544,240	\$1,827,650	7.2%
11	Administration of Economic Programs	\$23,652,184	\$22,679,593	\$972,591	4.3%
12	Clothing and Clothing Accessories Retailers	\$23,611,454	\$24,085,508	(\$474,054)	-2.0%
13	Other Miscellaneous Retailers	\$20,002,882	\$18,972,101	\$1,030,781	5.4%
14	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$19,089,031	\$6,068,269	\$13,020,762	214.6%
15	Sporting Goods, Hobby, and Musical Instrument Retailers	\$17,826,171	\$16,324,522	\$1,501,649	9.2%
16	Wired and Wireless Telecommunications (except Satellite)	\$16,823,860	\$17,998,652	(\$1,174,792)	-6.5%
17	Promoters of Performing Arts, Sports, and Similar Events	\$15,583,025	\$10,214,169	\$5,368,856	52.6%
18	Electric Power Generation, Transmission and Distribution	\$15,541,059	\$15,913,282	(\$372,223)	-2.3%
19	Beer, Wine, and Liquor Retailers	\$14,331,753	\$15,153,502	(\$821,749)	-5.4%
20	Furniture and Home Furnishings Retailers	\$14,270,747	\$14,587,299	(\$316,552)	-2.2%
Subtotal Top 20 in Taxable Sales		\$982,034,356	\$946,532,502	\$35,501,854	3.8%
Total Taxable Sales Period Ending February 28th		\$1,305,269,105	\$1,260,155,589	\$45,113,516	3.6%

Putnam County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$256,971,769	\$254,765,317	\$2,206,452	0.9%
2	Department Stores	\$185,817,825	\$213,086,404	(\$27,268,579)	-12.8%
3	Restaurants and Other Eating Places	\$154,967,073	\$151,930,267	\$3,036,806	2.0%
4	Gasoline Stations	\$139,228,409	\$137,300,652	\$1,927,757	1.4%
5	Building Material and Supplies Dealers	\$131,799,402	\$136,860,962	(\$5,061,560)	-3.7%
6	Administration of Economic Programs	\$112,487,870	\$111,613,532	\$874,338	0.8%
7	Grocery and Convenience Retailers	\$101,301,246	\$103,402,417	(\$2,101,171)	-2.0%
8	Apparel, Piece Goods, and Notions Merchant Wholesalers	\$62,284,528	\$3,546,257	\$58,738,271	1656.3%
9	Automotive Repair and Maintenance	\$61,644,397	\$60,240,459	\$1,403,938	2.3%
10	Other Miscellaneous Retailers	\$40,502,519	\$41,363,521	(\$861,002)	-2.1%
11	Electric Power Generation, Transmission and Distribution	\$38,922,743	\$33,267,927	\$5,654,816	17.0%
12	Furniture and Home Furnishings Retailers	\$34,776,279	\$32,614,571	\$2,161,708	6.6%
13	Services to Buildings and Dwellings	\$33,328,890	\$33,825,670	(\$496,780)	-1.5%
14	Automotive Equipment Rental and Leasing	\$31,750,973	\$29,894,952	\$1,856,021	6.2%
15	Wired and Wireless Telecommunications (except Satellite)	\$29,865,031	\$31,385,835	(\$1,520,804)	-4.8%
16	Beer, Wine, and Liquor Retailers	\$28,537,158	\$29,464,342	(\$927,184)	-3.1%
17	Automotive Parts, Accessories, and Tire Retailers	\$25,774,117	\$25,110,276	\$663,841	2.6%
18	Machinery, Equipment, and Supplies Merchant Wholesalers	\$25,037,978	\$32,770,321	(\$7,732,343)	-23.6%
19	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$23,723,879	\$27,038,416	(\$3,314,537)	-12.3%
20	Clothing and Clothing Accessories Retailers	\$21,498,915	\$49,102,873	(\$27,603,958)	-56.2%
Subtotal Top 20 in Taxable Sales		\$1,540,221,001	\$1,538,584,971	\$1,636,030	0.1%
Total Taxable Sales Period Ending February 28th		\$2,161,015,404	\$2,186,889,236	(\$25,873,832)	-1.2%

Rensselaer County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$373,099,230	\$384,290,775	(\$11,191,545)	-2.9%
2	Department Stores	\$369,091,906	\$362,011,491	\$7,080,415	2.0%
3	Gasoline Stations	\$324,836,348	\$337,930,099	(\$13,093,751)	-3.9%
4	Restaurants and Other Eating Places	\$250,905,261	\$246,130,592	\$4,774,669	1.9%
5	Building Material and Supplies Dealers	\$154,442,649	\$144,651,508	\$9,791,141	6.8%
6	Grocery and Convenience Retailers	\$90,130,969	\$85,595,551	\$4,535,418	5.3%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$79,530,880	\$79,011,513	\$519,367	0.7%
8	Administration of Economic Programs	\$78,373,312	\$69,046,748	\$9,326,564	13.5%
9	Automotive Repair and Maintenance	\$78,372,919	\$75,741,120	\$2,631,799	3.5%
10	Electric Power Generation, Transmission and Distribution	\$57,924,972	\$48,494,543	\$9,430,429	19.4%
11	Computer Systems Design and Related Services	\$50,173,334	\$52,604,329	(\$2,430,995)	-4.6%
12	Services to Buildings and Dwellings	\$45,545,577	\$43,979,649	\$1,565,928	3.6%
13	Other Miscellaneous Retailers	\$45,204,312	\$47,002,231	(\$1,797,919)	-3.8%
14	Wired and Wireless Telecommunications (except Satellite)	\$44,732,339	\$46,341,522	(\$1,609,183)	-3.5%
15	Clothing and Clothing Accessories Retailers	\$41,671,109	\$42,421,364	(\$750,255)	-1.8%
16	Furniture and Home Furnishings Retailers	\$40,253,259	\$39,059,245	\$1,194,014	3.1%
17	Special Food Services	\$38,610,530	\$38,494,646	\$115,884	0.3%
18	Building Equipment Contractors	\$37,338,914	\$34,903,114	\$2,435,800	7.0%
19	Software Publishers	\$34,150,363	\$30,343,648	\$3,806,715	12.5%
20	Automotive Parts, Accessories, and Tire Retailers	\$31,730,217	\$32,192,069	(\$461,852)	-1.4%
Subtotal Top 20 in Taxable Sales		\$2,266,118,400	\$2,240,245,757	\$25,872,643	1.2%
Total Taxable Sales Period Ending February 28th		\$3,150,568,875	\$3,088,472,116	\$62,096,759	2.0%

Rockland County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$647,798,957	\$631,156,037	\$16,642,920	2.6%
2	Automobile Dealers	\$621,919,241	\$640,679,167	(\$18,759,926)	-2.9%
3	Restaurants and Other Eating Places	\$553,969,972	\$539,215,918	\$14,754,054	2.7%
4	Clothing and Clothing Accessories Retailers	\$357,977,235	\$359,075,479	(\$1,098,244)	-0.3%
5	Building Material and Supplies Dealers	\$350,251,871	\$359,327,759	(\$9,075,888)	-2.5%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$337,610,383	\$341,500,023	(\$3,889,640)	-1.1%
7	Administration of Economic Programs	\$337,394,217	\$333,340,568	\$4,053,649	1.2%
8	Grocery and Convenience Retailers	\$307,679,181	\$281,267,913	\$26,411,268	9.4%
9	Electric Power Generation, Transmission and Distribution	\$204,518,446	\$176,710,929	\$27,807,517	15.7%
10	Gasoline Stations	\$200,142,699	\$206,263,504	(\$6,120,805)	-3.0%
11	Automotive Repair and Maintenance	\$161,111,677	\$167,073,241	(\$5,961,564)	-3.6%
12	Services to Buildings and Dwellings	\$133,528,853	\$132,880,194	\$648,659	0.5%
13	Computer Systems Design and Related Services	\$121,785,470	\$131,318,771	(\$9,533,301)	-7.3%
14	Wired and Wireless Telecommunications (except Satellite)	\$118,149,244	\$122,679,344	(\$4,530,100)	-3.7%
15	Furniture and Home Furnishings Retailers	\$108,473,589	\$111,505,499	(\$3,031,910)	-2.7%
16	Automotive Equipment Rental and Leasing	\$102,931,767	\$96,359,907	\$6,571,860	6.8%
17	Electronics and Appliance Retailers	\$86,795,197	\$75,540,894	\$11,254,303	14.9%
18	Other Miscellaneous Retailers	\$84,441,203	\$90,513,689	(\$6,072,486)	-6.7%
19	Health and Personal Care Retailers	\$81,144,413	\$83,269,814	(\$2,125,401)	-2.6%
20	Building Equipment Contractors	\$78,525,229	\$70,359,739	\$8,165,490	11.6%
Subtotal Top 20 in Taxable Sales		\$4,996,148,844	\$4,950,038,389	\$46,110,455	0.9%
Total Taxable Sales Period Ending February 28th		\$7,158,593,189	\$7,130,089,387	\$28,503,802	0.4%

St. Lawrence County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$300,036,990	\$294,105,334	\$5,931,656	2.0%
2	Automobile Dealers	\$257,509,103	\$261,617,560	(\$4,108,457)	-1.6%
3	Building Material and Supplies Dealers	\$136,640,486	\$143,024,653	(\$6,384,167)	-4.5%
4	Gasoline Stations	\$132,116,675	\$132,442,174	(\$325,499)	-0.2%
5	Restaurants and Other Eating Places	\$124,601,960	\$124,699,485	(\$97,525)	-0.1%
6	Electric Power Generation, Transmission and Distribution	\$103,689,641	\$90,323,012	\$13,366,629	14.8%
7	Computing Infra. Providers, Data Processing, Web Host. & Related Serv.	\$103,494,539	\$53,997,737	\$49,496,802	91.7%
8	Grocery and Convenience Retailers	\$75,014,006	\$83,540,549	(\$8,526,543)	-10.2%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$46,484,717	\$55,078,662	(\$8,593,945)	-15.6%
10	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$43,901,270	\$45,053,914	(\$1,152,644)	-2.6%
11	Administration of Economic Programs	\$40,667,634	\$45,009,784	(\$4,342,150)	-9.6%
12	Automotive Repair and Maintenance	\$34,227,789	\$34,546,118	(\$318,329)	-0.9%
13	Natural Gas Distribution	\$32,514,384	\$20,039,345	\$12,475,039	62.3%
14	Wired and Wireless Telecommunications (except Satellite)	\$29,144,212	\$31,187,362	(\$2,043,150)	-6.6%
15	Clothing and Clothing Accessories Retailers	\$28,941,147	\$28,653,760	\$287,387	1.0%
16	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$28,582,399	\$15,060,417	\$13,521,982	89.8%
17	Automotive Parts, Accessories, and Tire Retailers	\$21,594,782	\$22,280,848	(\$686,066)	-3.1%
18	Lawn and Garden Equipment and Supplies Retailers	\$20,930,475	\$19,171,933	\$1,758,542	9.2%
19	Other Motor Vehicle Dealers	\$20,752,370	\$22,245,086	(\$1,492,716)	-6.7%
20	Traveler Accommodation	\$19,559,100	\$19,039,516	\$519,584	2.7%
Subtotal Top 20 in Taxable Sales		\$1,600,403,679	\$1,541,117,249	\$59,286,430	3.8%
Total Taxable Sales Period Ending February 28th		\$2,077,426,259	\$2,030,537,493	\$46,888,766	2.3%

Saratoga County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$777,519,792	\$757,164,857	\$20,354,935	2.7%
2	Department Stores	\$632,585,827	\$607,208,228	\$25,377,599	4.2%
3	Restaurants and Other Eating Places	\$535,243,036	\$525,889,644	\$9,353,392	1.8%
4	Gasoline Stations	\$534,008,414	\$563,667,641	(\$29,659,227)	-5.3%
5	Building Material and Supplies Dealers	\$382,551,636	\$399,172,720	(\$16,621,084)	-4.2%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$181,347,734	\$185,211,559	(\$3,863,825)	-2.1%
7	Clothing and Clothing Accessories Retailers	\$156,448,537	\$153,393,268	\$3,055,269	2.0%
8	Grocery and Convenience Retailers	\$154,353,134	\$153,984,412	\$368,722	0.2%
9	Automotive Repair and Maintenance	\$138,988,582	\$132,250,589	\$6,737,993	5.1%
10	Traveler Accommodation	\$133,886,282	\$129,834,180	\$4,052,102	3.1%
11	Administration of Economic Programs	\$130,902,983	\$168,982,018	(\$38,079,035)	-22.5%
12	Electric Power Generation, Transmission and Distribution	\$108,810,807	\$93,417,134	\$15,393,673	16.5%
13	Furniture and Home Furnishings Retailers	\$101,981,911	\$100,450,914	\$1,530,997	1.5%
14	Other Miscellaneous Retailers	\$93,416,142	\$91,137,643	\$2,278,499	2.5%
15	Services to Buildings and Dwellings	\$93,008,561	\$91,258,225	\$1,750,336	1.9%
16	Beer, Wine, and Liquor Retailers	\$83,969,172	\$84,819,290	(\$850,118)	-1.0%
17	Sporting Goods, Hobby, and Musical Instrument Retailers	\$73,121,027	\$76,411,275	(\$3,290,248)	-4.3%
18	Wired and Wireless Telecommunications (except Satellite)	\$72,862,832	\$76,051,199	(\$3,188,367)	-4.2%
19	Electronics and Appliance Retailers	\$67,415,545	\$67,005,889	\$409,656	0.6%
20	Automotive Equipment Rental and Leasing	\$59,496,862	\$55,045,714	\$4,451,148	8.1%
Subtotal Top 20 in Taxable Sales		\$4,511,918,816	\$4,512,356,399	(\$437,583)	0.0%
Total Taxable Sales Period Ending February 28th		\$6,306,817,024	\$6,281,024,013	\$25,793,011	0.4%

Schenectady County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$450,867,370	\$442,131,087	\$8,736,283	2.0%
2	Department Stores	\$355,841,194	\$344,704,436	\$11,136,758	3.2%
3	Gasoline Stations	\$280,691,469	\$289,170,028	(\$8,478,559)	-2.9%
4	Restaurants and Other Eating Places	\$267,855,461	\$254,883,953	\$12,971,508	5.1%
5	Electric Power Generation, Transmission and Distribution	\$207,769,348	\$196,025,355	\$11,743,993	6.0%
6	Building Material and Supplies Dealers	\$133,401,506	\$132,514,373	\$887,133	0.7%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$123,786,501	\$123,953,474	(\$166,973)	-0.1%
8	Grocery and Convenience Retailers	\$90,546,236	\$90,094,987	\$451,249	0.5%
9	Engine, Turbine, and Power Transmission Equipment Manufacturing	\$87,412,849	\$19,102,288	\$68,310,561	357.6%
10	Other Miscellaneous Manufacturing	\$65,851,639	\$90,625,651	(\$24,774,012)	-27.3%
11	Administration of Economic Programs	\$61,797,242	\$58,728,388	\$3,068,854	5.2%
12	Automotive Repair and Maintenance	\$59,827,650	\$60,334,450	(\$506,800)	-0.8%
13	Clothing and Clothing Accessories Retailers	\$52,748,515	\$53,141,155	(\$392,640)	-0.7%
14	Architectural, Engineering, and Related Services	\$50,458,428	\$35,802,179	\$14,656,249	40.9%
15	Automotive Equipment Rental and Leasing	\$45,345,789	\$44,321,266	\$1,024,523	2.3%
16	Other Miscellaneous Retailers	\$44,566,310	\$44,544,166	\$22,144	0.0%
17	Wired and Wireless Telecommunications (except Satellite)	\$43,524,066	\$46,006,753	(\$2,482,687)	-5.4%
18	Traveler Accommodation	\$43,456,922	\$41,976,647	\$1,480,275	3.5%
19	Furniture and Home Furnishings Retailers	\$39,423,000	\$40,845,608	(\$1,422,608)	-3.5%
20	Beer, Wine, and Liquor Retailers	\$34,265,499	\$34,871,766	(\$606,267)	-1.7%
Subtotal Top 20 in Taxable Sales		\$2,539,436,994	\$2,443,778,010	\$95,658,984	3.9%
Total Taxable Sales Period Ending February 28th		\$3,432,324,322	\$3,308,036,277	\$124,288,045	3.8%

Schoharie County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$99,520,304	\$95,184,689	\$4,335,615	4.6%
2	Automobile Dealers	\$73,654,862	\$70,440,163	\$3,214,699	4.6%
3	Gasoline Stations	\$58,937,149	\$62,412,755	(\$3,475,606)	-5.6%
4	Building Material and Supplies Dealers	\$55,972,167	\$56,111,968	(\$139,801)	-0.2%
5	Restaurants and Other Eating Places	\$31,340,423	\$30,772,693	\$567,730	1.8%
6	Lawn and Garden Equipment and Supplies Retailers	\$19,554,334	\$19,051,553	\$502,781	2.6%
7	Administration of Economic Programs	\$13,754,033	\$13,737,570	\$16,463	0.1%
8	Automotive Parts, Accessories, and Tire Retailers	\$10,468,984	\$11,156,175	(\$687,191)	-6.2%
9	Grocery and Convenience Retailers	\$10,263,371	\$10,688,474	(\$425,103)	-4.0%
10	Other Miscellaneous Retailers	\$9,537,242	\$7,465,117	\$2,072,125	27.8%
11	Automotive Repair and Maintenance	\$9,210,699	\$8,704,530	\$506,169	5.8%
12	Highway, Street, and Bridge Construction	\$9,210,021	\$7,289,529	\$1,920,492	26.3%
13	Electric Power Generation, Transmission and Distribution	\$8,815,461	\$11,393,257	(\$2,577,796)	-22.6%
14	Wired and Wireless Telecommunications (except Satellite)	\$8,808,574	\$9,039,328	(\$230,754)	-2.6%
15	Other Motor Vehicle Dealers	\$8,626,578	\$9,096,720	(\$470,142)	-5.2%
16	Petroleum and Petroleum Products Merchant Wholesalers	\$8,031,617	\$8,103,234	(\$71,617)	-0.9%
17	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$7,611,158	\$7,340,903	\$270,255	3.7%
18	Machinery, Equipment, and Supplies Merchant Wholesalers	\$7,418,317	\$20,347,520	(\$12,929,203)	-63.5%
19	Fuel Dealers	\$6,180,262	\$7,449,598	(\$1,269,336)	-17.0%
20	Furniture and Home Furnishings Retailers	\$5,331,005	\$5,792,678	(\$461,673)	-8.0%
Subtotal Top 20 in Taxable Sales		\$462,246,561	\$471,578,454	(\$9,331,893)	-2.0%
Total Taxable Sales Period Ending February 28th		\$602,774,784	\$617,259,324	(\$14,484,540)	-2.3%

Schuyler County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$63,342,113	\$62,462,810	\$879,303	1.4%
2	Automobile Dealers	\$40,324,463	\$42,679,785	(\$2,355,322)	-5.5%
3	Gasoline Stations	\$28,164,235	\$29,415,526	(\$1,251,291)	-4.3%
4	Restaurants and Other Eating Places	\$25,889,848	\$25,334,298	\$555,550	2.2%
5	Traveler Accommodation	\$25,125,125	\$23,545,086	\$1,580,039	6.7%
6	Electric Power Generation, Transmission and Distribution	\$19,510,079	\$5,962,180	\$13,547,899	227.2%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$11,462,528	\$12,610,376	(\$1,147,848)	-9.1%
8	Automotive Parts, Accessories, and Tire Retailers	\$9,864,537	\$7,705,172	\$2,159,365	28.0%
9	Administration of Economic Programs	\$9,856,877	\$9,458,352	\$398,525	4.2%
10	Spectator Sports	\$9,205,459	\$9,532,222	(\$326,763)	-3.4%
11	Beverage Manufacturing	\$9,097,150	\$10,023,251	(\$926,101)	-9.2%
12	Building Material and Supplies Dealers	\$8,927,982	\$8,745,867	\$182,115	2.1%
13	Other Motor Vehicle Dealers	\$8,401,179	\$7,711,831	\$689,348	8.9%
14	Clothing and Clothing Accessories Retailers	\$7,455,858	\$7,402,701	\$53,157	0.7%
15	Beer, Wine, and Liquor Retailers	\$7,319,577	\$7,527,915	(\$208,338)	-2.8%
16	Grocery and Convenience Retailers	\$6,497,462	\$6,870,898	(\$373,436)	-5.4%
17	Automotive Repair and Maintenance	\$6,376,703	\$5,479,276	\$897,427	16.4%
18	Commercial/Industrial Machinery, Equipment Rental & Leasing	\$5,379,393	\$4,565,763	\$813,630	17.8%
19	Drinking Places (Alcoholic Beverages)	\$5,031,246	\$4,725,798	\$305,448	6.5%
20	Special Food Services	\$4,831,998	\$4,453,195	\$378,803	8.5%
Subtotal Top 20 in Taxable Sales		\$312,063,812	\$296,212,302	\$15,851,510	5.4%
Total Taxable Sales Period Ending February 28th		\$417,553,550	\$399,343,188	\$18,210,362	4.6%

Seneca County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$116,410,957	\$113,406,824	\$3,004,133	2.6%
2	Department Stores	\$95,949,824	\$92,800,545	\$3,149,279	3.4%
3	Automobile Dealers	\$71,807,810	\$76,208,656	(\$4,400,846)	-5.8%
4	Restaurants and Other Eating Places	\$48,370,842	\$52,325,715	(\$3,954,873)	-7.6%
5	Clothing and Clothing Accessories Retailers	\$36,059,791	\$39,521,326	(\$3,461,535)	-8.8%
6	Other Miscellaneous Retailers	\$26,148,365	\$24,779,493	\$1,368,872	5.5%
7	Building Material and Supplies Dealers	\$24,428,837	\$26,145,117	(\$1,716,280)	-6.6%
8	Electric Power Generation, Transmission and Distribution	\$21,718,767	\$20,235,086	\$1,483,681	7.3%
9	Gambling Industries	\$20,494,646	\$17,335,486	\$3,159,160	18.2%
10	Shoe Retailers	\$16,944,199	\$18,873,653	(\$1,929,454)	-10.2%
11	Grocery and Convenience Retailers	\$15,199,644	\$14,947,378	\$252,266	1.7%
12	Automotive Repair and Maintenance	\$14,306,328	\$15,178,876	(\$872,548)	-5.7%
13	Beverage Manufacturing	\$12,940,565	\$13,683,178	(\$742,613)	-5.4%
14	Administration of Economic Programs	\$12,059,519	\$10,651,870	\$1,407,649	13.2%
15	Automotive Parts, Accessories, and Tire Retailers	\$11,485,250	\$11,578,122	(\$92,872)	-0.8%
16	Software Publishers	\$11,092,647	\$7,180,804	\$3,911,843	54.5%
17	Other Motor Vehicle Dealers	\$10,771,298	\$8,302,786	\$2,468,512	29.7%
18	Traveler Accommodation	\$10,687,309	\$9,881,651	\$805,658	8.2%
19	Beer, Wine, and Liquor Retailers	\$10,534,824	\$10,389,813	\$145,011	1.4%
20	Lawn and Garden Equipment and Supplies Retailers	\$8,448,645	\$7,780,566	\$668,079	8.6%
Subtotal Top 20 in Taxable Sales		\$595,860,067	\$591,206,945	\$4,653,122	0.8%
Total Taxable Sales Period Ending February 28th		\$821,050,623	\$816,420,494	\$4,630,129	0.6%

Steuben County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$260,696,947	\$253,410,610	\$7,286,337	2.9%
2	Gasoline Stations	\$209,310,397	\$219,695,120	(\$10,384,723)	-4.7%
3	Automobile Dealers	\$194,408,349	\$200,976,673	(\$6,568,324)	-3.3%
4	Restaurants and Other Eating Places	\$130,127,224	\$125,594,819	\$4,532,405	3.6%
5	Building Material and Supplies Dealers	\$122,432,296	\$123,693,838	(\$1,261,542)	-1.0%
6	Grocery and Convenience Retailers	\$95,099,569	\$97,855,371	(\$2,755,802)	-2.8%
7	Automotive Repair and Maintenance	\$47,728,248	\$49,591,424	(\$1,863,176)	-3.8%
8	Administration of Economic Programs	\$46,182,749	\$45,573,302	\$609,447	1.3%
9	Unclassified	\$34,961,425	\$35,556,240	(\$594,815)	-1.7%
10	Traveler Accommodation	\$34,544,374	\$28,636,377	\$5,907,997	20.6%
11	Wired and Wireless Telecommunications (except Satellite)	\$28,905,546	\$31,465,903	(\$2,560,357)	-8.1%
12	Electric Power Generation, Transmission and Distribution	\$28,388,721	\$25,625,015	\$2,763,706	10.8%
13	Other Motor Vehicle Dealers	\$27,908,516	\$27,408,544	\$499,972	1.8%
14	Automotive Parts, Accessories, and Tire Retailers	\$27,337,752	\$27,963,461	(\$625,709)	-2.2%
15	Petroleum and Petroleum Products Merchant Wholesalers	\$26,224,490	\$28,026,840	(\$1,802,350)	-6.4%
16	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$22,248,645	\$22,140,690	\$107,955	0.5%
17	Other Miscellaneous Retailers	\$19,195,008	\$18,736,411	\$458,597	2.4%
18	Lawn and Garden Equipment and Supplies Retailers	\$17,960,451	\$15,960,383	\$2,000,068	12.5%
19	Software Publishers	\$17,245,431	\$10,747,638	\$6,497,793	60.5%
20	Furniture and Home Furnishings Retailers	\$16,221,877	\$15,501,797	\$720,080	4.6%
Subtotal Top 20 in Taxable Sales		\$1,407,128,015	\$1,404,160,456	\$2,967,559	0.2%
Total Taxable Sales Period Ending February 28th		\$1,870,244,829	\$1,861,559,683	\$8,685,146	0.5%

Suffolk County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$4,669,183,330	\$4,734,644,871	(\$65,461,541)	-1.4%
2	Restaurants and Other Eating Places	\$4,080,817,309	\$3,978,971,511	\$101,845,798	2.6%
3	Department Stores	\$4,039,282,746	\$3,902,381,930	\$136,900,816	3.5%
4	Building Material and Supplies Dealers	\$2,521,781,174	\$2,548,403,983	(\$26,622,809)	-1.0%
5	Electric Power Generation, Transmission and Distribution	\$2,029,995,840	\$1,791,959,845	\$238,035,995	13.3%
6	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$1,979,088,702	\$1,960,681,237	\$18,407,465	0.9%
7	Gasoline Stations	\$1,857,948,610	\$1,972,243,151	(\$114,294,541)	-5.8%
8	Clothing and Clothing Accessories Retailers	\$1,617,409,253	\$1,606,739,957	\$10,669,296	0.7%
9	Grocery and Convenience Retailers	\$1,332,375,506	\$1,299,275,638	\$33,099,868	2.5%
10	Services to Buildings and Dwellings	\$1,075,894,523	\$1,050,881,446	\$25,013,077	2.4%
11	Automotive Repair and Maintenance	\$904,498,755	\$920,275,283	(\$15,776,528)	-1.7%
12	Fuel Dealers	\$835,914,921	\$875,431,528	(\$39,516,607)	-4.5%
13	Administration of Economic Programs	\$819,861,846	\$802,214,140	\$17,647,706	2.2%
14	Furniture and Home Furnishings Retailers	\$808,786,987	\$779,580,821	\$29,206,166	3.7%
15	Other Amusement and Recreation Industries	\$698,681,870	\$646,534,159	\$52,147,711	8.1%
16	Other Miscellaneous Retailers	\$621,873,285	\$672,782,882	(\$50,909,597)	-7.6%
17	Electronics and Appliance Retailers	\$569,920,953	\$600,766,410	(\$30,845,457)	-5.1%
18	Natural Gas Distribution	\$569,831,059	\$508,783,639	\$61,047,420	12.0%
19	Wired and Wireless Telecommunications (except Satellite)	\$538,551,282	\$569,282,285	(\$30,731,003)	-5.4%
20	Traveler Accommodation	\$521,245,775	\$526,089,112	(\$4,843,337)	-0.9%
Subtotal Top 20 in Taxable Sales		\$32,092,943,726	\$31,747,923,828	\$345,019,898	1.1%
Total Taxable Sales Period Ending February 28th		\$46,366,348,042	\$45,989,545,646	\$376,802,396	0.8%

Sullivan County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Building Material and Supplies Dealers	\$340,013,573	\$351,579,614	(\$11,566,041)	-3.3%
2	Department Stores	\$210,826,286	\$206,207,232	\$4,619,054	2.2%
3	Automobile Dealers	\$163,400,290	\$165,953,072	(\$2,552,782)	-1.5%
4	Gasoline Stations	\$137,557,044	\$151,102,283	(\$13,545,239)	-9.0%
5	Restaurants and Other Eating Places	\$96,903,124	\$97,648,457	(\$745,333)	-0.8%
6	Traveler Accommodation	\$87,356,225	\$83,339,928	\$4,016,297	4.8%
7	Administration of Economic Programs	\$77,426,353	\$73,580,204	\$3,846,149	5.2%
8	Grocery and Convenience Retailers	\$55,780,181	\$54,416,166	\$1,364,015	2.5%
9	Electric Power Generation, Transmission and Distribution	\$49,019,245	\$41,344,212	\$7,675,033	18.6%
10	Automotive Repair and Maintenance	\$33,203,805	\$33,855,183	(\$651,378)	-1.9%
11	Fuel Dealers	\$29,775,830	\$29,600,437	\$175,393	0.6%
12	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$28,715,114	\$31,057,793	(\$2,342,679)	-7.5%
13	Clothing and Clothing Accessories Retailers	\$27,919,030	\$29,374,902	(\$1,455,872)	-5.0%
14	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$27,202,882	\$26,093,473	\$1,109,409	4.3%
15	Beer, Wine, and Liquor Retailers	\$24,933,306	\$25,615,488	(\$682,182)	-2.7%
16	Other Miscellaneous Retailers	\$23,664,189	\$23,850,311	(\$186,122)	-0.8%
17	Wired and Wireless Telecommunications (except Satellite)	\$22,701,935	\$24,841,435	(\$2,139,500)	-8.6%
18	Furniture and Home Furnishings Retailers	\$21,690,322	\$21,003,847	\$686,475	3.3%
19	Lumber and Other Construction Materials Merchant Wholesalers	\$19,541,043	\$20,639,808	(\$1,098,765)	-5.3%
20	Services to Buildings and Dwellings	\$18,326,571	\$16,160,667	\$2,165,904	13.4%
Subtotal Top 20 in Taxable Sales		\$1,495,956,348	\$1,507,264,512	(\$11,308,164)	-0.8%
Total Taxable Sales Period Ending February 28th		\$1,970,829,330	\$1,986,635,570	(\$15,806,240)	-0.8%

Tioga County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$104,845,096	\$102,045,139	\$2,799,957	2.7%
2	Gasoline Stations	\$82,636,648	\$89,832,328	(\$7,195,680)	-8.0%
3	Department Stores	\$75,156,862	\$72,519,110	\$2,637,752	3.6%
4	Electric Power Generation, Transmission and Distribution	\$57,742,441	\$51,883,317	\$5,859,124	11.3%
5	Restaurants and Other Eating Places	\$40,197,490	\$38,910,639	\$1,286,851	3.3%
6	Administration of Economic Programs	\$33,249,434	\$35,349,271	(\$2,099,837)	-5.9%
7	Fuel Dealers	\$26,831,405	\$24,574,350	\$2,257,055	9.2%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$26,488,101	\$32,205,240	(\$5,717,139)	-17.8%
9	Automotive Repair and Maintenance	\$21,234,156	\$23,040,428	(\$1,806,272)	-7.8%
10	Building Material and Supplies Dealers	\$20,434,212	\$24,747,669	(\$4,313,457)	-17.4%
11	Furniture and Home Furnishings Retailers	\$16,062,807	\$15,147,758	\$915,049	6.0%
12	Grocery and Convenience Retailers	\$15,181,253	\$17,012,219	(\$1,830,966)	-10.8%
13	Spectator Sports	\$14,813,947	\$14,134,569	\$679,378	4.8%
14	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$11,691,412	\$10,998,332	\$693,080	6.3%
15	Other Miscellaneous Retailers	\$11,436,558	\$12,060,879	(\$624,321)	-5.2%
16	Wired and Wireless Telecommunications (except Satellite)	\$11,341,386	\$12,231,762	(\$890,376)	-7.3%
17	Semiconductor and Other Electronic Component Manufacturing	\$9,310,930	\$9,320,381	(\$9,451)	-0.1%
18	Building Equipment Contractors	\$9,232,820	\$6,642,529	\$2,590,291	39.0%
19	Other Miscellaneous Manufacturing	\$7,956,990	\$6,839,252	\$1,117,738	16.3%
20	Lawn and Garden Equipment and Supplies Retailers	\$7,883,732	\$8,670,411	(\$786,679)	-9.1%
Subtotal Top 20 in Taxable Sales		\$603,727,680	\$608,165,583	(\$4,437,903)	-0.7%
Total Taxable Sales Period Ending February 28th		\$822,669,796	\$837,559,135	(\$14,889,339)	-1.8%

Tompkins County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$196,422,476	\$192,929,762	\$3,492,714	1.8%
2	Automobile Dealers	\$183,860,140	\$177,210,422	\$6,649,718	3.8%
3	Restaurants and Other Eating Places	\$169,088,217	\$169,418,755	(\$330,538)	-0.2%
4	Electric Power Generation, Transmission and Distribution	\$135,803,730	\$132,776,393	\$3,027,337	2.3%
5	Gasoline Stations	\$86,124,534	\$91,371,307	(\$5,246,773)	-5.7%
6	Building Material and Supplies Dealers	\$85,535,880	\$87,841,435	(\$2,305,555)	-2.6%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$75,708,943	\$79,084,753	(\$3,375,810)	-4.3%
8	Grocery and Convenience Retailers	\$75,035,379	\$73,457,597	\$1,577,782	2.1%
9	Traveler Accommodation	\$60,196,339	\$61,953,596	(\$1,757,257)	-2.8%
10	Petroleum and Petroleum Products Merchant Wholesalers	\$48,286,425	\$50,910,270	(\$2,623,845)	-5.2%
11	Support Activities for Forestry	\$46,887,866	\$47,388,181	(\$500,315)	-1.1%
12	Other Miscellaneous Retailers	\$40,340,098	\$37,679,331	\$2,660,767	7.1%
13	Automotive Repair and Maintenance	\$39,583,680	\$39,213,513	\$370,167	0.9%
14	Clothing and Clothing Accessories Retailers	\$36,980,489	\$38,198,358	(\$1,217,869)	-3.2%
15	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$34,908,641	\$9,953,474	\$24,955,167	250.7%
16	Administration of Economic Programs	\$33,688,113	\$30,666,068	\$3,022,045	9.9%
17	Services to Buildings and Dwellings	\$29,761,775	\$29,457,780	\$303,995	1.0%
18	Sporting Goods, Hobby, and Musical Instrument Retailers	\$29,372,479	\$25,374,312	\$3,998,167	15.8%
19	Wired and Wireless Telecommunications (except Satellite)	\$27,259,341	\$28,621,103	(\$1,361,762)	-4.8%
20	Beer, Wine, and Liquor Retailers	\$25,851,845	\$27,188,272	(\$1,336,427)	-4.9%
Subtotal Top 20 in Taxable Sales		\$1,460,696,390	\$1,430,694,682	\$30,001,708	2.1%
Total Taxable Sales Period Ending February 28th		\$2,061,968,161	\$2,023,754,481	\$38,213,680	1.9%

Ulster County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$471,485,385	\$457,132,899	\$14,352,486	3.1%
2	Automobile Dealers	\$397,224,821	\$381,749,869	\$15,474,952	4.1%
3	Restaurants and Other Eating Places	\$380,717,474	\$374,090,523	\$6,626,951	1.8%
4	Gasoline Stations	\$342,882,888	\$362,796,660	(\$19,913,772)	-5.5%
5	Traveler Accommodation	\$234,964,259	\$203,285,235	\$31,679,024	15.6%
6	Building Material and Supplies Dealers	\$225,140,141	\$234,795,935	(\$9,655,794)	-4.1%
7	Automotive Repair and Maintenance	\$134,078,418	\$125,935,702	\$8,142,716	6.5%
8	Grocery and Convenience Retailers	\$127,937,892	\$124,936,265	\$3,001,627	2.4%
9	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$125,044,055	\$124,474,636	\$569,419	0.5%
10	Administration of Economic Programs	\$115,141,460	\$102,902,871	\$12,238,589	11.9%
11	Electric Power Generation, Transmission and Distribution	\$100,295,471	\$100,070,198	\$225,273	0.2%
12	Clothing and Clothing Accessories Retailers	\$77,099,758	\$80,426,328	(\$3,326,570)	-4.1%
13	Furniture and Home Furnishings Retailers	\$68,046,228	\$65,898,306	\$2,147,922	3.3%
14	Other Miscellaneous Retailers	\$64,355,224	\$65,186,177	(\$830,953)	-1.3%
15	Services to Buildings and Dwellings	\$62,005,652	\$61,457,379	\$548,273	0.9%
16	Beer, Wine, and Liquor Retailers	\$59,299,698	\$62,346,599	(\$3,046,901)	-4.9%
17	Other Motor Vehicle Dealers	\$55,466,537	\$56,896,854	(\$1,430,317)	-2.5%
18	Wired and Wireless Telecommunications (except Satellite)	\$54,794,068	\$59,046,429	(\$4,252,361)	-7.2%
19	Automotive Parts, Accessories, and Tire Retailers	\$38,376,810	\$38,730,448	(\$353,638)	-0.9%
20	Waste Collection	\$37,982,427	\$37,459,894	\$522,533	1.4%
Subtotal Top 20 in Taxable Sales		\$3,172,338,666	\$3,119,619,207	\$52,719,459	1.7%
Total Taxable Sales Period Ending February 28th		\$4,292,717,997	\$4,292,258,473	\$459,524	0.0%

Warren County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Department Stores	\$250,976,605	\$246,192,278	\$4,784,327	1.9%
2	Building Material and Supplies Dealers	\$248,260,700	\$256,865,787	(\$8,605,087)	-3.4%
3	Restaurants and Other Eating Places	\$247,597,467	\$243,666,386	\$3,931,081	1.6%
4	Automobile Dealers	\$235,635,228	\$233,787,184	\$1,848,044	0.8%
5	Gasoline Stations	\$207,373,003	\$217,695,011	(\$10,322,008)	-4.7%
6	Traveler Accommodation	\$183,639,209	\$176,480,168	\$7,159,041	4.1%
7	Clothing and Clothing Accessories Retailers	\$81,706,233	\$81,200,176	\$506,057	0.6%
8	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$73,564,599	\$75,283,730	(\$1,719,131)	-2.3%
9	Grocery and Convenience Retailers	\$53,120,045	\$51,081,189	\$2,038,856	4.0%
10	Automotive Repair and Maintenance	\$47,234,498	\$46,622,771	\$611,727	1.3%
11	Electric Power Generation, Transmission and Distribution	\$42,865,651	\$37,677,580	\$5,188,071	13.8%
12	Other Motor Vehicle Dealers	\$42,585,822	\$38,325,542	\$4,260,280	11.1%
13	Administration of Economic Programs	\$40,953,689	\$38,230,737	\$2,722,952	7.1%
14	Services to Buildings and Dwellings	\$38,373,356	\$37,366,231	\$1,007,125	2.7%
15	Other Amusement and Recreation Industries	\$37,431,012	\$37,997,303	(\$566,291)	-1.5%
16	Other Miscellaneous Retailers	\$32,359,792	\$31,616,317	\$743,475	2.4%
17	Furniture and Home Furnishings Retailers	\$31,797,114	\$33,656,624	(\$1,859,510)	-5.5%
18	Amusement Parks and Arcades	\$31,771,402	\$30,287,500	\$1,483,902	4.9%
19	Wired and Wireless Telecommunications (except Satellite)	\$27,495,155	\$28,672,298	(\$1,177,143)	-4.1%
20	Sporting Goods, Hobby, and Musical Instrument Retailers	\$27,206,593	\$30,467,091	(\$3,260,498)	-10.7%
Subtotal Top 20 in Taxable Sales		\$1,981,947,173	\$1,973,171,903	\$8,775,270	0.4%
Total Taxable Sales Period Ending February 28th		\$2,605,658,851	\$2,607,110,928	(\$1,452,077)	-0.1%

Washington County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$144,737,191	\$142,285,611	\$2,451,580	1.7%
2	Department Stores	\$109,295,471	\$100,549,287	\$8,746,184	8.7%
3	Gasoline Stations	\$101,488,325	\$101,661,527	(\$173,202)	-0.2%
4	Building Material and Supplies Dealers	\$43,508,584	\$41,312,914	\$2,195,670	5.3%
5	Administration of Economic Programs	\$41,566,913	\$40,125,278	\$1,441,635	3.6%
6	Restaurants and Other Eating Places	\$41,187,305	\$42,499,986	(\$1,312,681)	-3.1%
7	Grocery and Convenience Retailers	\$33,505,135	\$34,333,076	(\$827,941)	-2.4%
8	Lawn and Garden Equipment and Supplies Retailers	\$25,764,317	\$25,170,211	\$594,106	2.4%
9	Commercial/Industrial Machinery, Equipment Rental & Leasing	\$23,431,758	\$16,059,351	\$7,372,407	45.9%
10	Automotive Repair and Maintenance	\$21,404,140	\$22,007,335	(\$603,195)	-2.7%
11	Automotive Parts, Accessories, and Tire Retailers	\$18,156,822	\$18,307,151	(\$150,329)	-0.8%
12	Electric Power Generation, Transmission and Distribution	\$18,095,906	\$16,091,619	\$2,004,287	12.5%
13	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$16,880,366	\$17,116,810	(\$236,444)	-1.4%
14	Other Motor Vehicle Dealers	\$15,925,710	\$20,892,615	(\$4,966,905)	-23.8%
15	Other Miscellaneous Retailers	\$15,227,783	\$14,667,891	\$559,892	3.8%
16	Wired and Wireless Telecommunications (except Satellite)	\$15,190,436	\$16,484,158	(\$1,293,722)	-7.8%
17	Fuel Dealers	\$14,876,862	\$15,717,201	(\$840,339)	-5.3%
18	Petroleum and Petroleum Products Merchant Wholesalers	\$11,786,212	\$5,447,964	\$6,338,248	116.3%
19	Software Publishers	\$10,795,981	\$7,359,758	\$3,436,223	46.7%
20	Services to Buildings and Dwellings	\$10,070,528	\$10,352,450	(\$281,922)	-2.7%
Subtotal Top 20 in Taxable Sales		\$732,895,745	\$708,442,193	\$24,453,552	3.5%
Total Taxable Sales Period Ending February 28th		\$1,010,651,687	\$989,751,249	\$20,900,438	2.1%

Wayne County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$252,909,249	\$244,601,058	\$8,308,191	3.4%
2	Department Stores	\$235,951,823	\$228,597,552	\$7,354,271	3.2%
3	Gasoline Stations	\$132,871,864	\$138,234,304	(\$5,362,440)	-3.9%
4	Restaurants and Other Eating Places	\$93,946,471	\$92,447,341	\$1,499,130	1.6%
5	Electric Power Generation, Transmission and Distribution	\$75,055,426	\$56,397,302	\$18,658,124	33.1%
6	Building Material and Supplies Dealers	\$53,572,305	\$54,395,619	(\$823,314)	-1.5%
7	Automotive Repair and Maintenance	\$48,726,401	\$44,849,996	\$3,876,405	8.6%
8	Grocery and Convenience Retailers	\$40,078,461	\$40,802,608	(\$724,147)	-1.8%
9	Lawn and Garden Equipment and Supplies Retailers	\$37,054,398	\$35,111,662	\$1,942,736	5.5%
10	Other Motor Vehicle Dealers	\$32,782,575	\$37,031,543	(\$4,248,968)	-11.5%
11	Administration of Economic Programs	\$32,537,769	\$32,468,480	\$69,289	0.2%
12	Other Miscellaneous Retailers	\$28,794,708	\$27,914,352	\$880,356	3.2%
13	Petroleum and Petroleum Products Merchant Wholesalers	\$26,256,806	\$30,247,975	(\$3,991,169)	-13.2%
14	Automotive Parts, Accessories, and Tire Retailers	\$25,324,853	\$25,157,153	\$167,700	0.7%
15	Wired and Wireless Telecommunications (except Satellite)	\$21,651,985	\$22,303,415	(\$651,430)	-2.9%
16	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$17,731,562	\$18,300,903	(\$569,341)	-3.1%
17	Clothing and Clothing Accessories Retailers	\$16,156,585	\$15,031,287	\$1,125,298	7.5%
18	Machinery, Equipment, and Supplies Merchant Wholesalers	\$15,382,338	\$15,860,689	(\$478,351)	-3.0%
19	Services to Buildings and Dwellings	\$15,252,310	\$13,698,693	\$1,553,617	11.3%
20	Waste Collection	\$15,131,004	\$15,407,579	(\$276,575)	-1.8%
Subtotal Top 20 in Taxable Sales		\$1,217,168,893	\$1,188,859,511	\$28,309,382	2.4%
Total Taxable Sales Period Ending February 28th		\$1,655,767,515	\$1,694,309,336	(\$38,541,821)	-2.3%

Westchester County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$2,544,716,390	\$2,546,280,842	(\$1,564,452)	-0.1%
2	Department Stores	\$2,361,322,565	\$2,316,055,439	\$45,267,126	2.0%
3	Restaurants and Other Eating Places	\$2,355,931,638	\$2,287,765,608	\$68,166,030	3.0%
4	Electric Power Generation, Transmission and Distribution	\$2,052,494,742	\$1,869,259,999	\$183,234,743	9.8%
5	Clothing and Clothing Accessories Retailers	\$1,159,166,139	\$1,155,020,954	\$4,145,185	0.4%
6	Building Material and Supplies Dealers	\$1,144,599,072	\$1,152,816,106	(\$8,217,034)	-0.7%
7	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$1,123,778,752	\$1,080,175,087	\$43,603,665	4.0%
8	Gasoline Stations	\$916,001,118	\$941,954,092	(\$25,952,974)	-2.8%
9	Grocery and Convenience Retailers	\$775,421,259	\$755,607,785	\$19,813,474	2.6%
10	Administration of Economic Programs	\$727,077,366	\$738,905,642	(\$11,828,276)	-1.6%
11	Services to Buildings and Dwellings	\$614,696,322	\$594,322,812	\$20,373,510	3.4%
12	Other Amusement and Recreation Industries	\$581,981,515	\$553,858,518	\$28,122,997	5.1%
13	Furniture and Home Furnishings Retailers	\$551,212,017	\$563,474,665	(\$12,262,648)	-2.2%
14	Automotive Repair and Maintenance	\$490,046,539	\$495,062,659	(\$5,016,120)	-1.0%
15	Computer Systems Design and Related Services	\$473,997,281	\$545,030,859	(\$71,033,578)	-13.0%
16	Software Publishers	\$418,943,853	\$413,625,856	\$5,317,997	1.3%
17	Fuel Dealers	\$386,839,231	\$413,528,934	(\$26,689,703)	-6.5%
18	Wired and Wireless Telecommunications (except Satellite)	\$379,276,363	\$385,730,384	(\$6,454,021)	-1.7%
19	Health and Personal Care Retailers	\$378,482,778	\$389,211,705	(\$10,728,927)	-2.8%
20	Electronics and Appliance Retailers	\$373,815,269	\$384,484,001	(\$10,668,732)	-2.8%
Subtotal Top 20 in Taxable Sales		\$19,809,800,209	\$19,582,171,947	\$227,628,262	1.2%
Total Taxable Sales Period Ending February 28th		\$28,867,759,372	\$28,563,384,095	\$304,375,277	1.1%

Wyoming County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$98,501,479	\$95,808,298	\$2,693,181	2.8%
2	Department Stores	\$82,190,611	\$79,679,625	\$2,510,986	3.2%
3	Building Material and Supplies Dealers	\$47,750,285	\$47,218,950	\$531,335	1.1%
4	Restaurants and Other Eating Places	\$46,246,681	\$44,499,866	\$1,746,815	3.9%
5	Grocery and Convenience Retailers	\$34,015,247	\$36,123,751	(\$2,108,504)	-5.8%
6	Gasoline Stations	\$24,870,709	\$26,099,872	(\$1,229,163)	-4.7%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$21,836,919	\$22,798,682	(\$961,763)	-4.2%
8	Automotive Repair and Maintenance	\$17,308,729	\$17,477,985	(\$169,256)	-1.0%
9	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$16,910,364	\$17,022,155	(\$111,791)	-0.7%
10	Miscellaneous Nondurable Goods Merchant Wholesalers	\$13,971,464	\$12,605,383	\$1,366,081	10.8%
11	Automotive Parts, Accessories, and Tire Retailers	\$13,398,684	\$13,533,521	(\$134,837)	-1.0%
12	Lawn and Garden Equipment and Supplies Retailers	\$13,007,901	\$11,746,631	\$1,261,270	10.7%
13	Administration of Economic Programs	\$12,902,659	\$12,765,794	\$136,865	1.1%
14	Other Miscellaneous Retailers	\$11,076,373	\$9,065,279	\$2,011,094	22.2%
15	Other Motor Vehicle Dealers	\$10,843,973	\$11,222,901	(\$378,928)	-3.4%
16	Furniture and Home Furnishings Retailers	\$10,486,266	\$9,660,343	\$825,923	8.5%
17	Wired and Wireless Telecommunications (except Satellite)	\$10,417,085	\$11,021,053	(\$603,968)	-5.5%
18	Electric Power Generation, Transmission and Distribution	\$9,987,445	\$9,246,124	\$741,321	8.0%
19	Computer Systems Design and Related Services	\$8,344,064	\$7,979,158	\$364,906	4.6%
20	Motor Vehicles & Parts, & Supplies Merchant Wholesalers	\$8,068,912	\$7,387,859	\$681,053	9.2%
Subtotal Top 20 in Taxable Sales		\$512,135,850	\$502,963,230	\$9,172,620	1.8%
Total Taxable Sales Period Ending February 28th		\$670,951,995	\$664,239,391	\$6,712,604	1.0%

Yates County, Total Taxable Sales by Category -- SFY25 Compared to SFY24
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2025 Taxable Sales	2024 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$56,589,485	\$52,508,484	\$4,081,001	7.8%
2	Building Material and Supplies Dealers	\$44,453,594	\$42,144,790	\$2,308,804	5.5%
3	Department Stores	\$35,141,765	\$33,127,527	\$2,014,238	6.1%
4	Gasoline Stations	\$27,925,156	\$29,569,394	(\$1,644,238)	-5.6%
5	Restaurants and Other Eating Places	\$26,313,747	\$25,209,990	\$1,103,757	4.4%
6	Electric Power Generation, Transmission and Distribution	\$17,050,443	\$22,655,214	(\$5,604,771)	-24.7%
7	Beverage Manufacturing	\$13,818,515	\$13,947,895	(\$129,380)	-0.9%
8	Grocery and Convenience Retailers	\$13,898,898	\$13,568,194	\$330,704	2.4%
9	Automotive Repair and Maintenance	\$12,032,620	\$13,152,791	(\$1,120,171)	-8.5%
10	Other Fabricated Metal Product Manufacturing	\$13,393,734	\$13,135,790	\$257,944	2.0%
11	Traveler Accommodation	\$10,686,236	\$10,661,198	\$25,038	0.2%
12	Administration of Economic Programs	\$10,171,280	\$9,805,313	\$365,967	3.7%
13	Other Motor Vehicle Dealers	\$9,742,224	\$9,217,943	\$524,281	5.7%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$7,152,435	\$9,171,146	(\$2,018,711)	-22.0%
15	Lawn and Garden Equipment and Supplies Retailers	\$11,069,181	\$8,730,301	\$2,338,880	26.8%
16	Services to Buildings and Dwellings	\$8,189,022	\$7,412,435	\$776,587	10.5%
17	Hardware, Plumbing, Heating Equip. & Supplies Wholesalers	\$7,562,072	\$7,309,449	\$252,623	3.5%
18	Warehouse Clubs, Supercenters, & General Merch. Retailers	\$6,765,495	\$7,158,115	(\$392,620)	-5.5%
19	Furniture and Home Furnishings Retailers	\$6,907,863	\$6,548,632	\$359,231	5.5%
20	Other Wood Product Manufacturing	\$5,737,624	\$5,972,690	(\$235,066)	-3.9%
Subtotal Top 20 in Taxable Sales		\$344,601,389	\$341,007,291	\$3,594,098	1.1%
Total Taxable Sales Period Ending February 28th		\$503,031,677	\$494,060,553	\$8,971,124	1.8%