

NYSAC
— NEW YORK STATE —
ASSOCIATION OF COUNTIES

County Sales Tax Report

Results, Trends and Statewide Impact

An Update for County Officials

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Executive Summary

County sales tax is one of the primary revenue sources counties rely on to fund the essential public services that New Yorkers depend on every day. Unlike most local governments, New York’s counties are responsible for administering—and helping finance—over \$14 billion annually in state-mandated programs and services, including Medicaid, public assistance, child welfare, public health, mental health, emergency services, elections, probation, local infrastructure, and public safety. As the cost of these responsibilities continues to grow, sales tax has become increasingly vital to maintaining services while limiting pressure on local property taxpayers.

The 2026 NYSAC Sales Tax Report finds that county sales tax revenues remained resilient through 2025 and into the first half of 2026. While collections continue to grow, the report also shows that the underlying drivers of sales tax are changing as online commerce matures, tourism patterns evolve, inflation moderates, and consumer spending shifts among industries. These trends underscore both the importance of sales tax to county finances and the need for policymakers to understand the factors shaping future collections.

Key Findings

- **Sales tax is an essential source of county revenue.** Counties rely on sales tax to help fund a broad array of state-mandated and locally delivered services. For 35 counties, sales tax revenues now exceed property tax revenues after required revenue sharing with municipalities, demonstrating its growing importance to county budgets.
- **Collections remained strong despite economic uncertainty.** County sales tax receipts continued to increase during 2025 and the first half of 2026, although growth has moderated as inflation has eased and consumer spending patterns have normalized.
- **Growth has helped counties keep pace with rising costs**—not eliminated fiscal pressures. Counties continue to face increasing expenditures driven by state mandates, inflation, labor costs, infrastructure needs, and public safety responsibilities. Strong sales tax collections have helped sustain these services and reduce pressure on local property taxpayers.
- **Marketplace reforms continue to benefit local governments.** Since implementation of the Marketplace/Wayfair reforms in 2019, counties and New York City have generated an estimated \$5.3 billion in additional local sales tax revenue from remote and online sales.
- **Short-term rental taxation is producing meaningful new revenue.** The first full year of statewide taxation on short-term rentals generated approximately \$66 million in local sales tax, with the greatest impacts in tourism-dependent communities.
- **County economies continue to differ significantly.** Retail activity, tourism, population, income, commuting patterns, and regional economic conditions produce substantial variation in sales tax performance across New York’s 57 counties outside New York City.
- **Long-term fiscal planning remains essential.** Economic uncertainty, changing consumer behavior, federal policy decisions, and continued growth in mandated costs all have the potential to affect future county finances.

Why Sales Tax Matters

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 2025, two out of three counties have seen their reliance on sales tax grow 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 made regardless of the mode (in person, online, mail order, etc.) such as:

- 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 services (gas, electricity, telephone, and refrigeration and steam);
- Other selected services (for example, motor vehicle repair and maintenance, interior decorating, household repairs, landscaping, detective services and more);
- 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 necessary 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.*)

New York's counties are responsible for administering—and helping finance—over **\$14 billion** annually in state-mandated programs

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

In calendar year 2025, total sales tax generated in New York State exceeded \$44.6 billion according to NYS Taxation and Finance reports as follows: (numbers may not add due to rounding).

Statewide Sales Tax Collections, 2025	
Unit of Government	Sales Tax Revenue
New York State	\$20.2 billion (45.3 percent of total sales tax collected)
City of New York	\$10.9 billion (24.4 percent)
Counties	\$8.9 billion (20 percent after sharing with localities)
Shared w/local governments	\$2.6 billion (5.8 percent to towns, villages and cities)
MTA	\$1.5 billion (3.4 percent)
Cities (Preemption)	\$406 million (.9 percent)

NYSAC estimates that 2025 sales tax as a share of county revenues continues to grow in importance with 35 counties collecting more in sales tax (after sharing with local governments) than they collect in property taxes. This is a big increase from the last time we looked at this measure in 2019 when only 22 counties were in this position. Several 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 two percent 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 due to tax rate changes and the addition of new taxable categories (internet-based retail was added in 2019 and short-term rental units in 2025, among other items).

Since 1996 the total taxable base has grown from \$104 billion for the 57 counties (outside NYC) to \$291 billion (2.8X) in SFY 2026. New York City’s total taxable sales have grown from \$61 billion to \$246 billion (4X) over the same period.

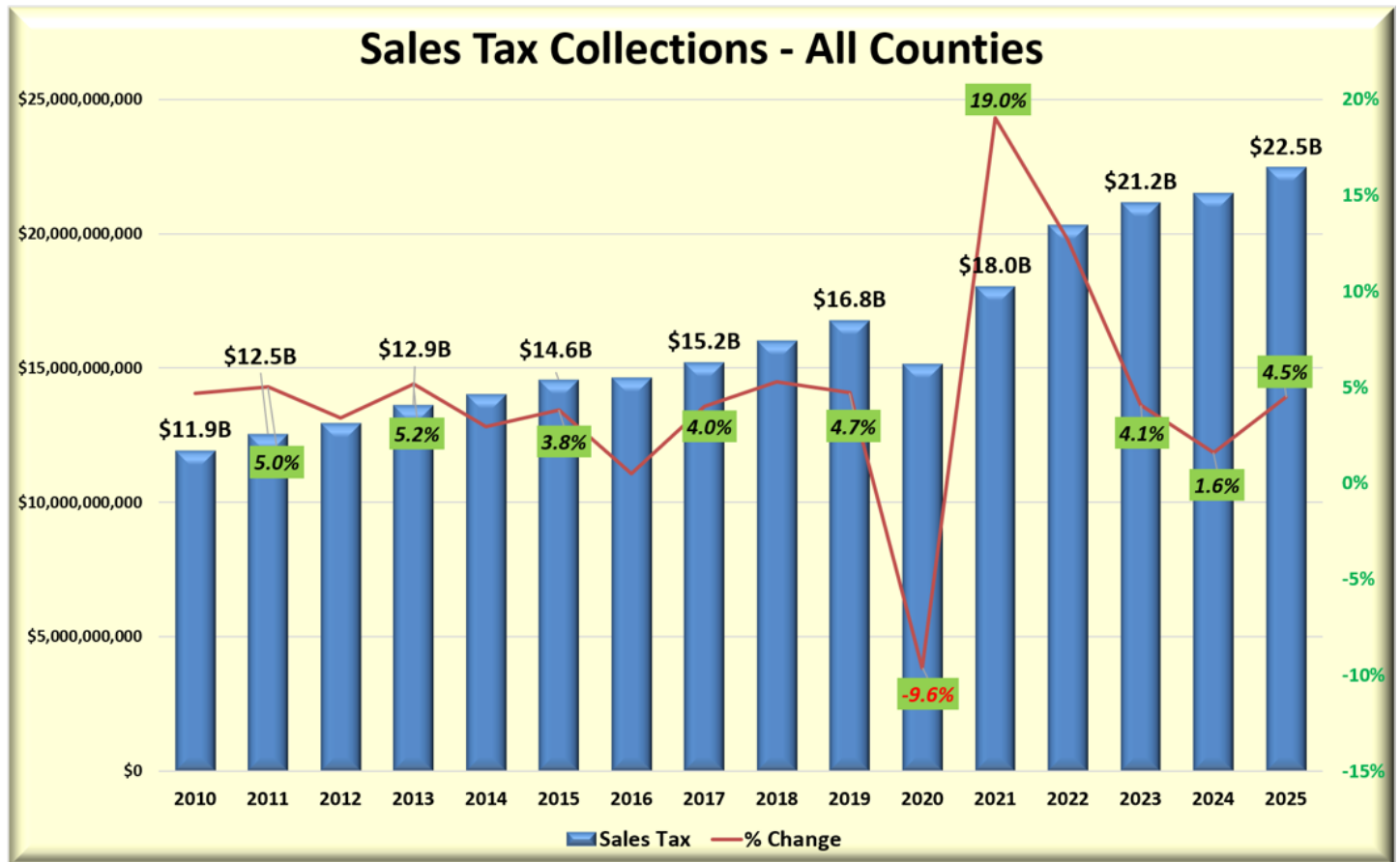
In addition to items already mentioned, the tax base is also impacted by general inflation, new products and services, and tax rate changes over this period. The revenue growth from sales taxes more than doubled the rate of inflation over this period.

As sales tax grows, property taxes as a share of total county revenues decline;

- In 1996, property taxes were 23 percent of total county revenues
- By 2024, property taxes were 18 percent of total county revenues
- In 1996, sales taxes (before sharing) were 20 percent of total county revenues
- By 2024, sales taxes (before sharing) were 35 percent of county revenues

Chart 1 shows the most recent trend in gross county sales tax collections (before sharing) since 2011 for all counties (including NYC).

CHART 1



Sales Tax Results through July 2026

Counties expect full annual sales tax receipts to be positive year over year in 2026 with higher inflation as a contributing factor. Full annual growth in 2025 for the 57 counties was 4.0 percent and New York City was up 5.0 percent.

The double-edged sword of higher inflation, especially motor fuel, and other industrial products in short supply linked to the Iran War, is boosting state and county sales tax results through the first half of 2026. It also means counties may be spending more on fuel, energy and other items deeply impacted by inflationary pressures. Also under pressure is consumer confidence, especially for lower- and middle-income earners with less robust spending from this group. The pressure of higher prices is showing up in the level of credit card debt at least 90 days delinquent hitting 13 percent in the first quarter of 2026, the highest rate since 2011 according to the New York Federal Reserve.

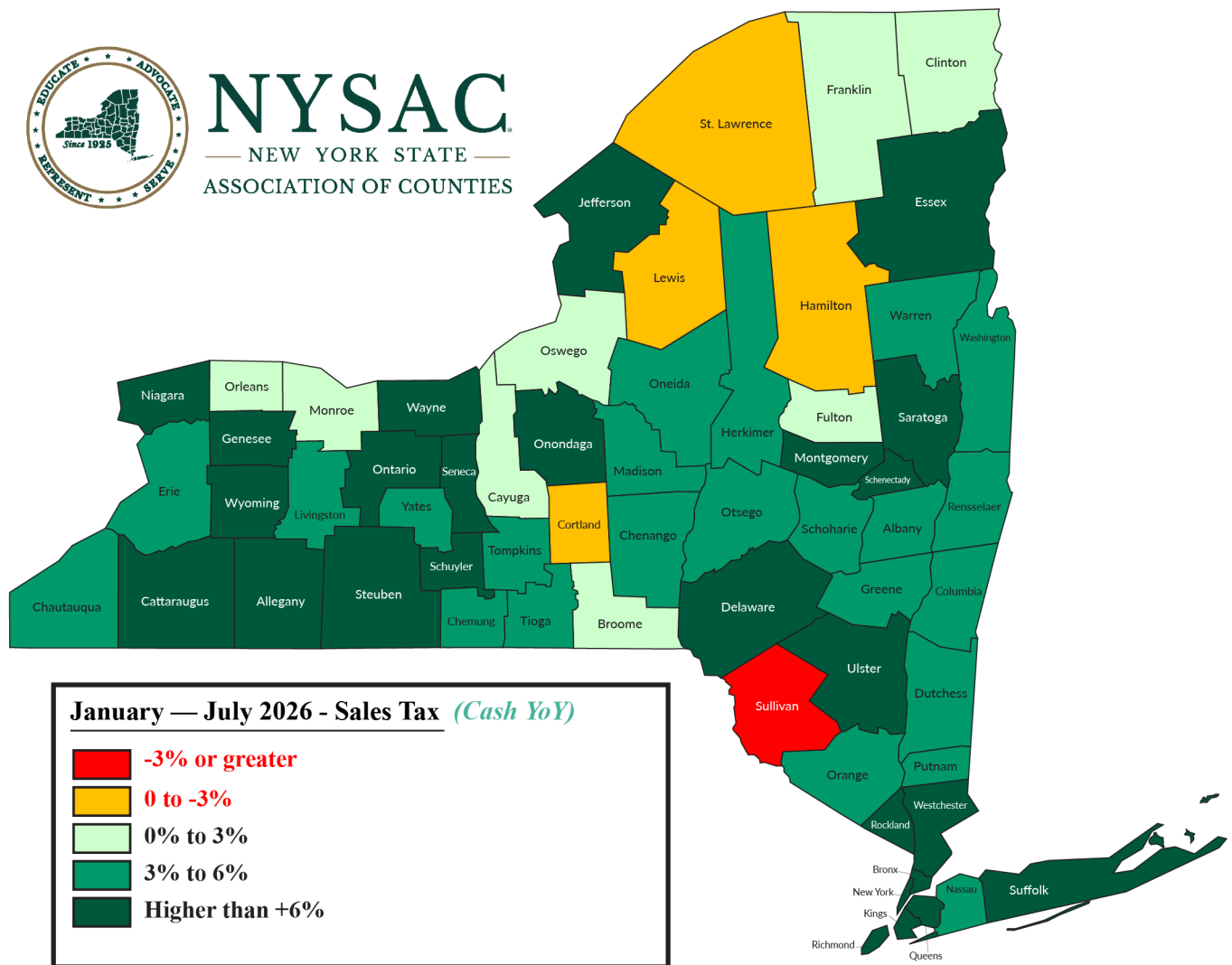
Fortunately, consumers at the highest income levels are spending confidently and keeping sales tax receipts elevated compared to last year.

Through July 2026, sales tax growth has been solid for the 57 counties at 5.8 percent and New York City at 7.7 percent. Barring any major economic disruption throughout the remainder of 2026, most counties should outperform their 2025 results.

- In the period January-July 2026, compared to the same period last year, sales tax receipts for the 57 counties outside of New York City have totaled \$6.1 billion before sales tax sharing, about \$334 million above the same period last year. By county, this ranged from -4.6 percent to 15.8 percent. New York City receipts came in just below \$6.1 billion, \$433 million above the same period last year.

The map below in **Exhibit 1** highlights the percentage change in sales tax for all counties for the January through July 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, including strong or weak prior year results, missed or delayed sales tax payments from top vendors, a major new retailer opening (or closing), a large audit or prior period adjustment, seasonal factors, among other things.

EXHIBIT 1

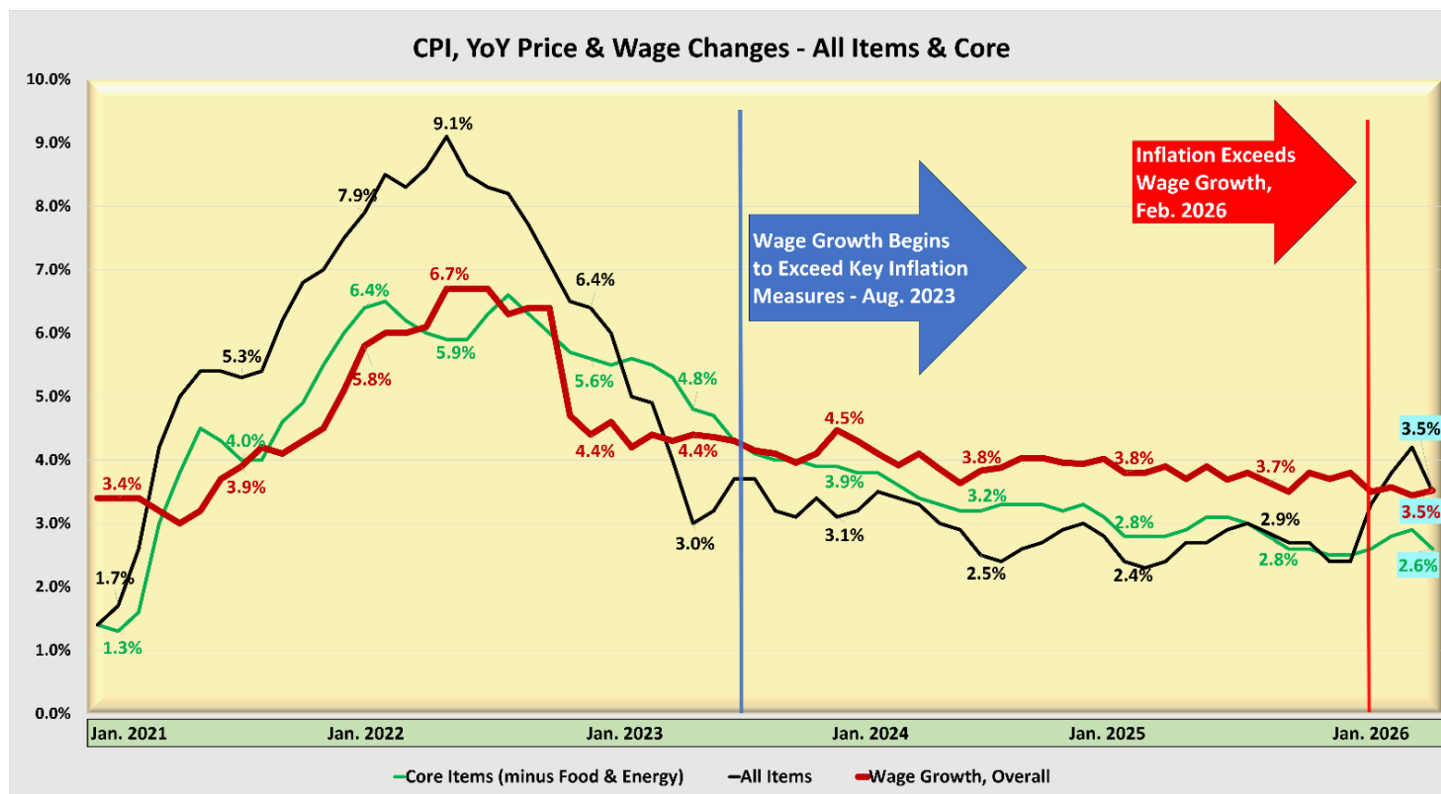


Wage Growth is Falling Behind Inflation

The impacts of COVID, combined with governmental actions and worldwide supply chain disruptions caused a severe spike in inflation with a peak of 9.1 percent for “All Items” in June 2022. By August of 2023, year over year average wage growth began to exceed the rate of inflation which helped the consumer. This is important because much of the federal COVID aid provided to individuals and business was spent down by this point. After the peak, inflation levels fell slowly but, as of July 2026, they remain above the preferred target rate of two percent.

The advent of the Iran War in early 2026 caused a minor spike in inflation which by May exceeded four percent for the first time in three years, while also exceeding wage growth for the first time in three years. June inflation moderated, helped by a significant drop in the energy index, mainly gasoline. All Items inflation for June dropped to 3.5 percent **Chart 2** highlights how inflation (black line) changed between January 2021 through June 2026 compared to wage growth (red line).

CHART 2



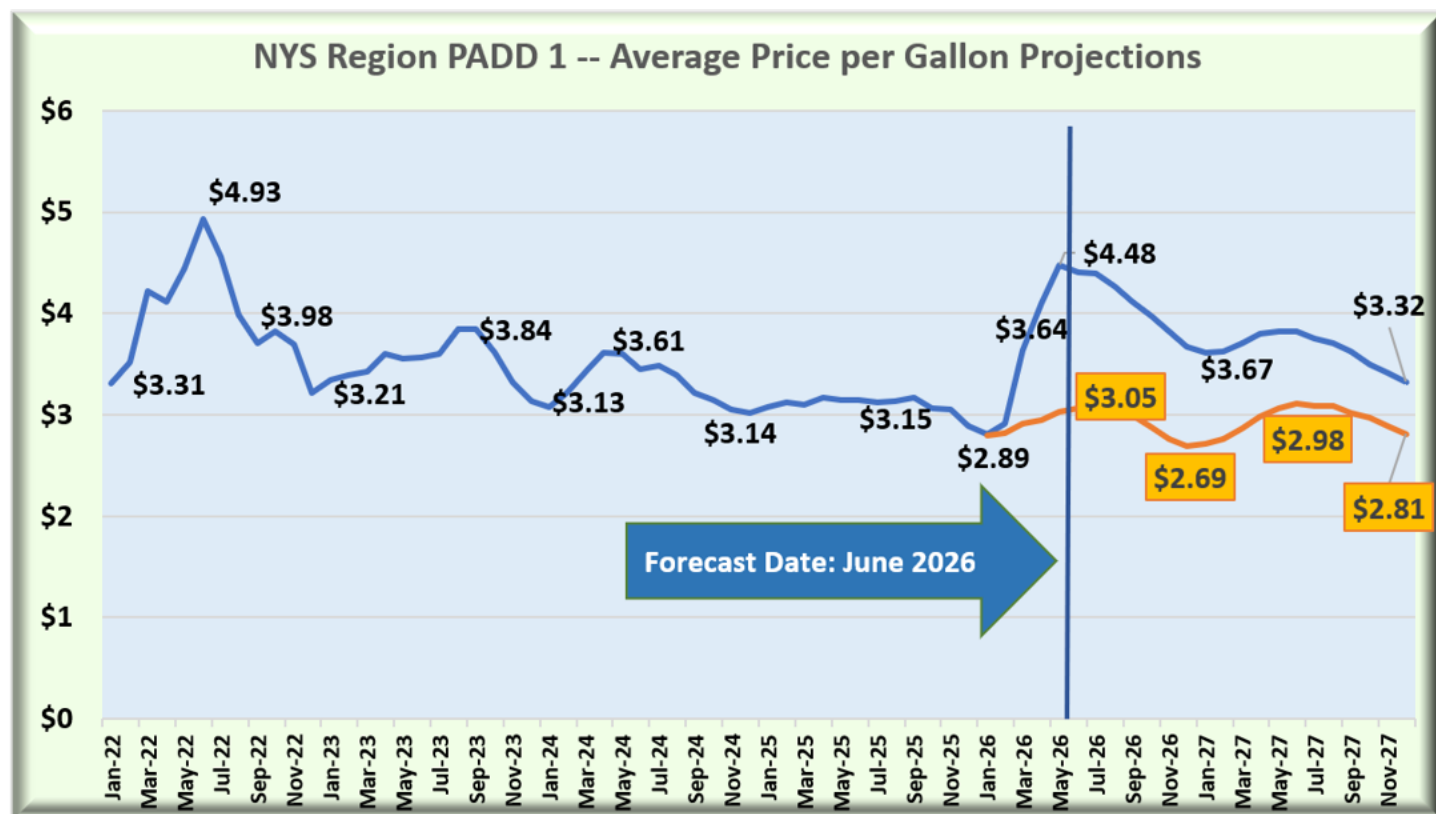
Motor Fuel

One of the highest profile inflation pain points for consumers in 2026 has been motor fuel which rose quickly at the beginning of the Iran War – gasoline prices jumped 15 percent in the first week of March. Oil prices per barrel began rising several weeks before the war started as tensions mounted in the Middle East. At the start of 2026, oil was trading around \$58 per barrel, by mid-February it was trading in the \$65 range, 12 percent higher. By mid-July oil prices were over \$80 per barrel (after peaking at \$113), and gasoline was \$4 per gallon (after peaking around \$4.50) in New York. This represented a 33 percent increase since the start of the year when gasoline was selling for just under \$3 per gallon.

The Energy Information Administration (EIA) provides monthly forecasts of expected price changes in energy commodities over a two-year horizon; including motor fuels. With major geopolitical instability, especially in the energy rich Middle East, the volatility in these forecasts has widened. In January, the EIA was estimating that gasoline prices would average around \$2.90 per gallon in the New York region, with modest seasonal peaks and valleys between \$2.80 to \$3.10 through the end of 2027 (a 6 percent decrease in 2026 compared to 2025, with an expectation they would remain near that level through the end of 2027).

Chart 3 highlights how the Iran War impacted monthly EIA forecasts for gasoline as the conflict progressed, with the orange line representing the January forecast and the blue line representing the culmination of each monthly forecast until June. Future monthly forecasts will change with results on the ground.

CHART 3



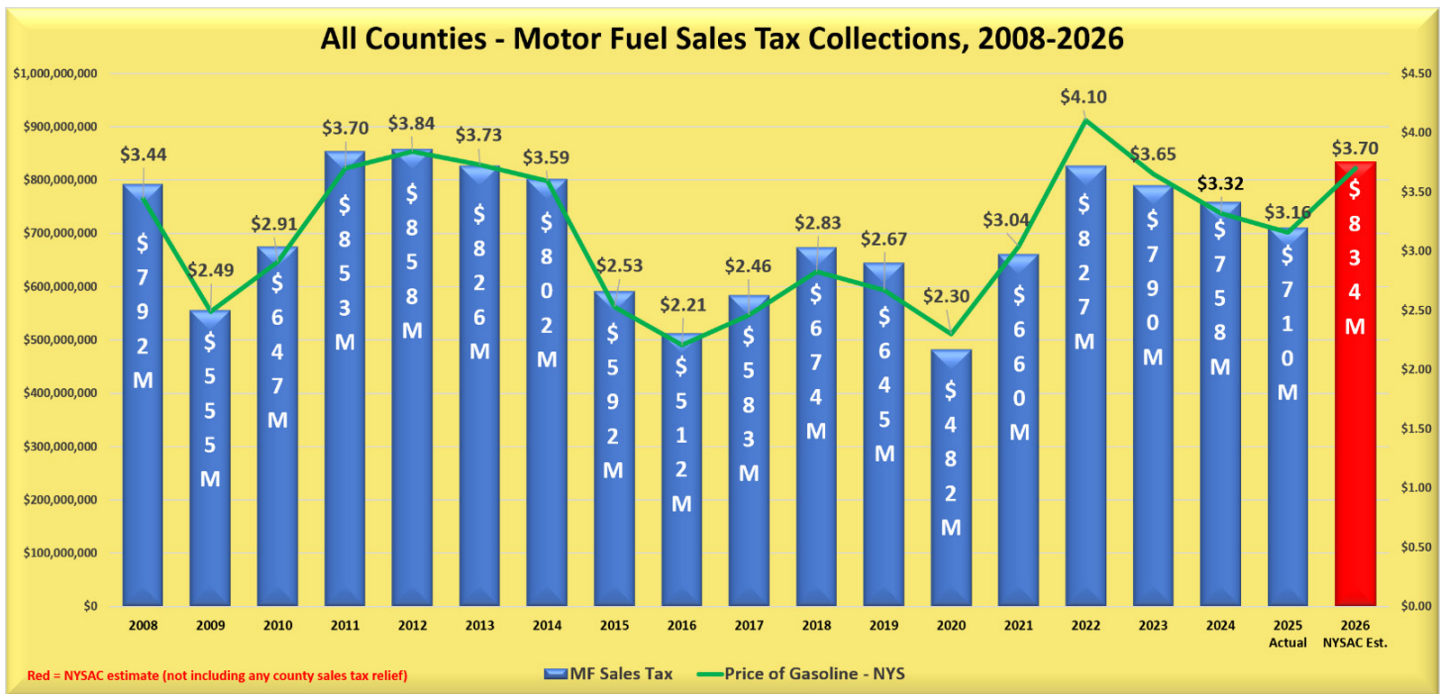
For all of 2026, using data from EIA’s July forecast NYSAC estimates an average price of about \$3.70 in the upstate New York region. **Chart 4** highlights the impact this forecast might have on motor fuel sales tax collections in New York if it does not change dramatically going forward. The estimate projects an additional \$120 million in sales tax, a 17 percent increase compared to the 2025 results.

The case tends to be that oil prices can rise quickly with gasoline prices following suit, but while oil prices may fall quickly after the interruption in supply is resolved the impact on gasoline prices is one where they fall at a much slower pace.

County Sales Tax Sharing

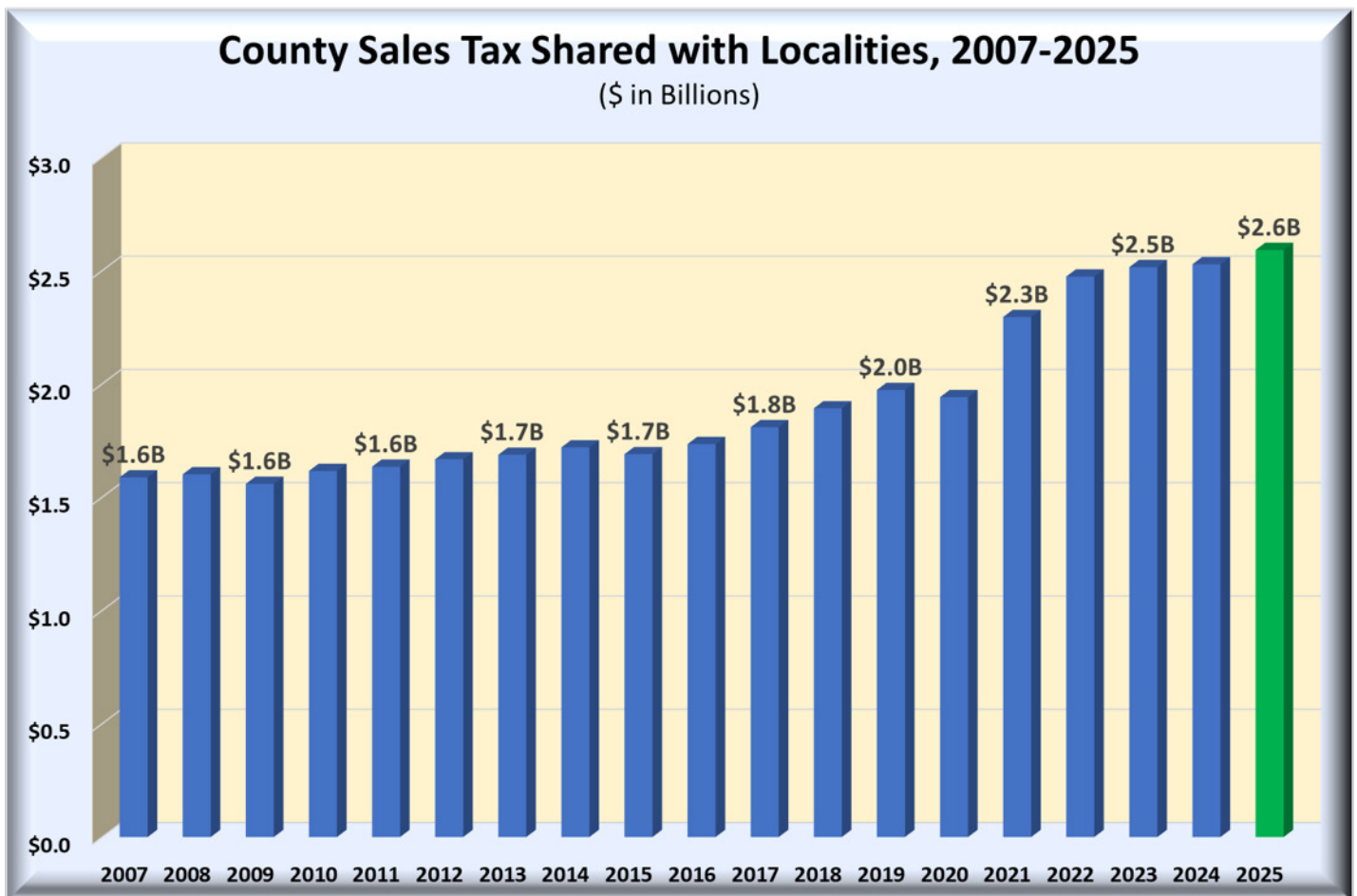
Counties continue to share a significant percentage of their local sales tax with other municipalities which can include cities, towns, villages and school districts. In 2025, NYSAC estimates that counties shared just over \$2.6 billion, about 23 percent of the statewide county sales tax collected. Not all counties are required to share these revenues, but for those that do, the percentage shared varies from 5 percent to 63 percent with the average hovering just over 28 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 5** for an annual breakdown of total sales tax shared with municipalities since 2007.

CHART 4



"Upstate" = counties north of Putnam & Rockland. Prices tend to be slightly lower in NYC metro/Long Island region.

CHART 5



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 2025, the average local sales tax per capita statewide was \$1,123, up about 3.8 percent. This is based on NYS Taxation and Finance data presented in the AS570 Report, and Census Bureau population estimates from July 1, 2025, for each county.

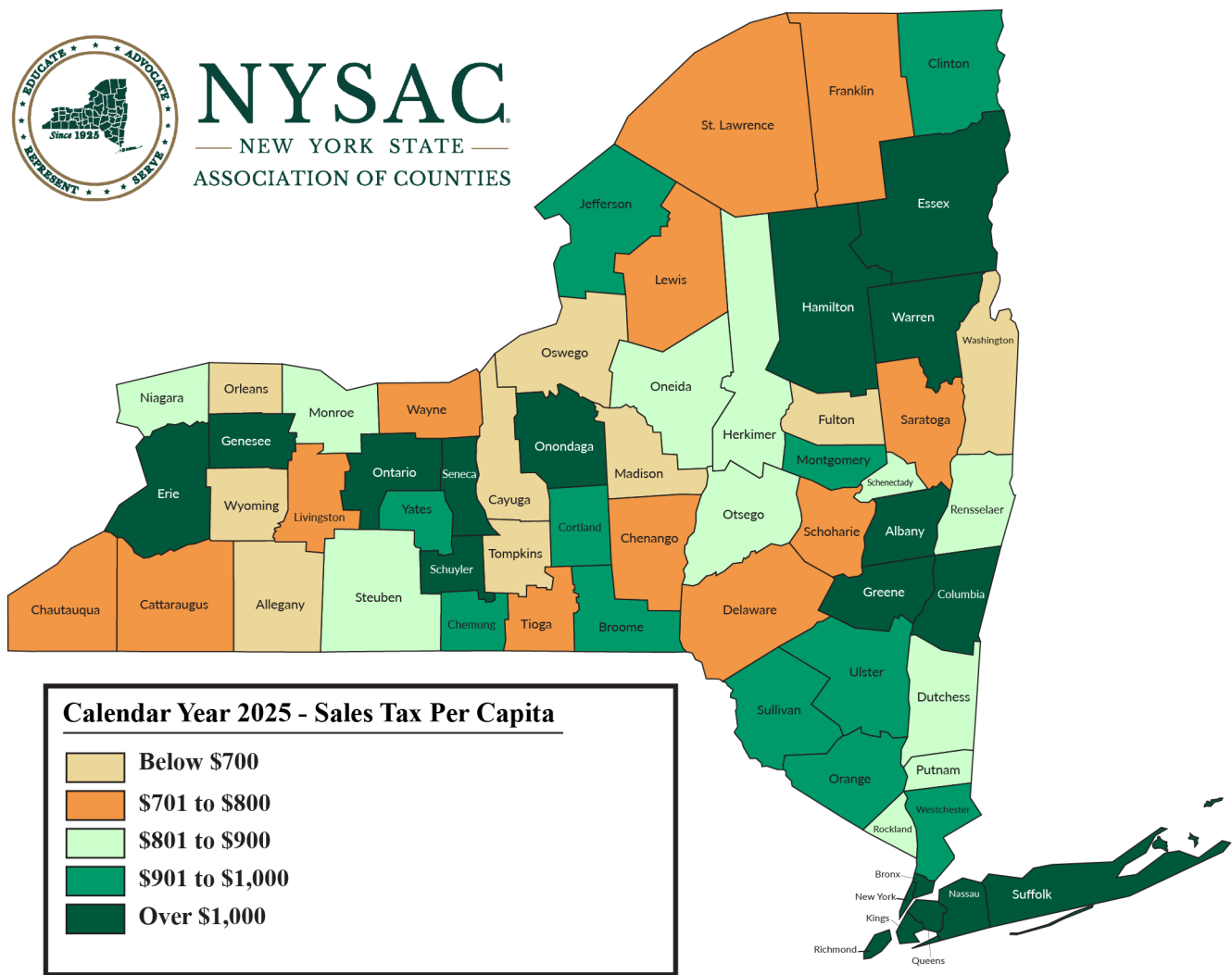
The average for the 57 counties outside of New York City was \$1,008 per capita with a range of \$527 to \$1,312. Suffolk County continues to be at the top of the list for per capita sales tax since at least 2018, primarily due to population growth, a higher-than-average local tax rate of 4.38 percent, 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 \$1,274. In total, 15 counties (including NYC) had per capita sales tax above \$1,000 per capita including Suffolk, New York City, Essex, Hamilton, Albany, Warren, Erie, Nassau, Greene, Ontario, Columbia, Onondaga, Seneca, Genesee, and Schuyler. **Chart 6** provides the county per capita sales tax for 2025.

CHART 6

Per Capita Sales Tax - Calendar Year 2025*							
County	Gross Sales Tax 2025	Population	Per Capita Sales Tax	County	Gross Sales Tax 2025	Population	Per Capita Sales Tax
Albany	\$376,809,956	321,225	\$1,173	Onondaga	\$501,411,236	466,584	\$1,075
Allegany	\$31,482,006	46,800	\$673	Ontario	\$126,955,206	113,130	\$1,122
Broome	\$193,759,928	195,736	\$990	Orange	\$402,482,366	417,669	\$964
Cattaraugus	\$55,447,203	75,390	\$735	Orleans	\$25,590,554	39,825	\$643
Cayuga	\$49,558,840	74,365	\$666	Oswego	\$66,791,641	118,569	\$563
Chautauqua	\$96,528,666	124,126	\$778	Otsego	\$53,582,298	60,589	\$884
Chemung	\$76,409,518	80,415	\$950	Putnam	\$86,061,851	99,028	\$869
Chenango	\$35,386,239	45,715	\$774	Rensselaer	\$131,419,826	160,510	\$819
Clinton	\$77,788,408	78,138	\$996	Rockland	\$303,036,083	357,397	\$848
Columbia	\$65,503,773	60,168	\$1,089	St. Lawrence	\$82,743,378	105,488	\$784
Cortland	\$41,863,321	45,850	\$913	Saratoga	\$181,085,016	241,343	\$750
Delaware	\$34,691,833	44,305	\$783	Schenectady	\$145,072,175	162,581	\$892
Dutchess	\$265,978,042	300,708	\$885	Schoharie	\$23,332,146	30,176	\$773
Erie	\$1,091,957,109	946,741	\$1,153	Schuyler	\$17,108,777	16,924	\$1,011
Essex	\$44,644,131	36,438	\$1,225	Seneca	\$35,271,098	32,883	\$1,073
Franklin	\$34,949,185	46,500	\$752	Steuben	\$77,918,079	91,855	\$848
Fulton	\$30,892,683	52,216	\$592	Suffolk	\$2,028,221,976	1,546,090	\$1,312
Genesee	\$59,910,178	58,416	\$1,026	Sullivan	\$75,028,373	80,586	\$931
Greene	\$53,129,924	47,238	\$1,125	Tioga	\$33,837,150	47,453	\$713
Hamilton	\$6,112,739	5,006	\$1,221	Tompkins	\$69,019,513	104,047	\$663
Herkimer	\$47,468,280	59,219	\$802	Ulster	\$181,098,088	183,330	\$988
Jefferson	\$108,676,487	111,540	\$974	Warren	\$75,602,980	65,020	\$1,163
Lewis	\$19,947,596	26,479	\$753	Washington	\$31,289,405	59,353	\$527
Livingston	\$47,993,719	61,438	\$781	Wayne	\$70,644,814	91,250	\$774
Madison	\$44,682,207	67,120	\$666	Westchester	\$956,876,383	1,015,743	\$942
Monroe	\$660,054,292	750,506	\$879	Wyoming	\$26,774,334	39,741	\$674
Montgomery	\$48,394,604	50,046	\$967	Yates	\$22,133,119	24,547	\$902
Nassau	\$1,602,972,741	1,398,939	\$1,146	57 Counties	\$11,513,647,891	11,417,798	\$1,008
Niagara	\$178,361,320	208,912	\$854	New York City	\$10,939,576,699	8,584,629	\$1,274
Oneida	\$201,905,099	226,392	\$892	GRAND TOTAL	\$22,453,224,589	20,002,427	\$1,123

Exhibit 2 shows the dispersion across the state of the per capita data.

EXHIBIT 2



Internet-Based Transactions Mature & Data Tracking is Updated

Marketplace/Wayfair Decision Reforms

In 2022, the federal government modified and updated certain industrial classifications to better recognize online transactions and the consolidation of certain retail functions. Over the last few years, New York State has fully adjusted their sales tax tracking and reporting to accommodate the federal updates. In New York, the law changes stemming from the Supreme Court *South Dakota v Wayfair* decision (2019) became known as the “marketplace providers” tax law update.

The basic outcome of the decision allowed for the collection of sales tax on internet-based transactions. For nearly two decades NYSAC actively pursued these tax law changes to ensure a level playing field between online and “main street” retailers while supporting local revenue collections and the communities they serve. NYSAC’s initial estimates concluded the local sales tax base was permanently expanded by about four percent and has grown fractionally since.

The data changes implemented by the federal government stemmed, in part, from internet retailing maturing and the Wayfair Decision. A key takeaway from the data tracking update was the elimination of the “Electronic Shopping” category which tracked internet-based retail. Thereafter, sales from individual “online-based” retailers were assigned to the appropriate category primarily based on the types of products they sold. For county tracking purposes, Amazon (and other online companies that sold a broad array of goods) were moved to the “Department Stores” category. Since these changes have been implemented counties should have noticed 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 physical department stores within their borders. A summary of key federal NAICS code changes made in 2022 can be found in **Appendix B**.

Fortunately, the NYS Department of Taxation and Finance maintains a separate database of total taxable sales activity stemming from the Marketplace/Wayfair changes. The goal is to keep track of total taxable sales generated by that law change. This separate report does not track changes from retailers that were already collecting sales tax on their transactions conducted in New York prior to the Wayfair Decision, therefore isolating those retailers impacted by the marketplace changes. Since the law was implemented in June 2019, through the end of state sales tax year 2026 (quarter ending February 2026) the 57 counties and New York City have generated a combined \$5.3 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 changes.

For the SFY 2026 sales tax year, total county sales tax generated from the Marketplace reforms equaled \$954 million, NYC accounted for \$362 million (38 percent) and the 57 counties accounted for \$592 million (62 percent). This was equivalent to 4.2 percent of the aggregate sales tax for SFY 2026. **Chart 7** provides a county breakdown of the cumulative revenues generated by these reforms.

CHART 7

Cumulative Sales Tax Generated by Marketplace/Wayfair Law Changes Since Inception*					
County	Estimated Wayfair Marketplace Sales Enactment thru Feb. 2026	County	Estimated Wayfair Marketplace Sales Enactment thru Feb. 2026	County	Estimated Wayfair Marketplace Sales Enactment thru Feb. 2026
ALBANY	\$82,579,314	HERKIMER	\$15,756,161	SARATOGA	\$54,725,249
ALLEGANY	\$11,427,902	JEFFERSON	\$28,168,381	SCHENECTADY	\$39,564,988
BROOME	\$44,492,906	LEWIS	\$6,151,226	SCHOHARIE	\$8,038,449
CATTARAUGUS	\$16,839,263	LIVINGSTON	\$15,446,222	SCHUYLER	\$4,766,315
CAYUGA	\$18,566,939	MADISON	\$17,689,194	SENECA	\$7,970,174
CHAUTAUQUA	\$23,458,242	MONROE	\$175,550,826	ST LAWRENCE	\$28,190,614
CHEMUNG	\$18,749,197	MONTGOMERY	\$12,021,641	STEU BEN	\$23,451,593
CHENANGO	\$9,799,517	NASSAU	\$477,615,062	SUFFOLK	\$559,612,045
CLINTON	\$20,409,915	NIAGARA	\$59,498,947	SULLIVAN	\$23,235,654
COLUMBIA	\$16,691,497	NEW YORK CITY	\$1,986,851,484	TIOGA	\$10,955,407
CORTLAND	\$11,048,916	ONEIDA	\$61,714,857	TOMPKINS	\$24,713,445
DELAWARE	\$12,598,653	ONONDAGA	\$118,897,207	ULSTER	\$58,301,000
DUTCHESS	\$77,511,322	ONTARIO	\$26,683,915	WARREN	\$14,284,865
ERIE	\$280,211,301	ORANGE	\$107,267,975	WASHINGTON	\$13,360,240
ESSEX	\$11,468,024	ORLEANS	\$9,696,633	WAYNE	\$24,141,166
FRANKLIN	\$11,718,380	OSWEGO	\$29,987,412	WESTCHESTER	\$314,434,119
FULTON	\$13,027,342	OTSEGO	\$15,405,553	WYOMING	\$9,302,620
GENESEE	\$14,329,507	PUTNAM	\$33,790,008	YATES	\$5,684,119
GREENE	\$12,369,347	RENSSELAER	\$43,049,495	TOTAL	\$5,260,675,596
HAMILTON	\$1,774,498	ROCKLAND	\$85,629,351	BEFORE SALES TAX SHARING	

*Marketplace/Wayfair Law change effective June 2019

Short-Term Rental Unit Reforms

Another internet-based sales tax reform was recently enacted that will have an impact on county sales tax receipts. For most counties these changes will be small in the full scope of sales tax revenues but will be more significant for counties that have a large tourism footprint and an outsized number of short-term rental units within their borders.

In 2024, the Legislature passed a bill to create a short-term rental unit (STRU) registry to help elected officials gain a better understanding of how this industry was impacting communities. This was achieved by requiring platforms that facilitate these transactions online, or in person, to provide robust data to counties that identified days rented, sales tax collected, prices paid, number of guests per stay, etc. The goal was to provide more transparency so the impacts on local housing supply, tourism, public safety and economic development across the state could be measured. The legislation also allowed for the collection of sales tax on these units in a similar manner to other lodgings such as hotels, motels, inns, bed-and-breakfasts, etc. Governor Hochul signed the legislation (modified through a chapter amendment) in its final form in late February 2025.

The collection of sales tax on STRUs became effective on March 1, 2025, just days after the chaptered bill was signed into law. The NYS Department of Taxation and Finance acknowledged the short turnaround time for implementation, and the expectation was that sales tax would gradually pick up as the weeks and months passed. Regardless of the other complications that have stemmed from the STR law, sales tax revenue is being generated and can be tracked through state taxable sales data posted online.

Regardless of whether a county opted to establish a STR registry or not, the state took responsibility for collecting sales tax directly from vendors and distributes those collections back to counties along with other sales tax.

Local occupancy taxes were not part of the new law and collection of those taxes remains a county and local government responsibility.

Tracking the taxable sales activity for STRUs can generally be found under the description of “Travel Arrangement and Reservation Services” (NAICS code 5615) according to the state. There has been a noticeable increase in taxable sales in this category since March 2025 and NYSAC attributes most of this growth to the new STR law.

The recorded taxable sales change in this category by county since March 2025 ranges from 27 percent to 8,134 percent, the median was 423 percent. For a handful of counties, no calculation could be made because there was limited data in prior year quarters for this activity.

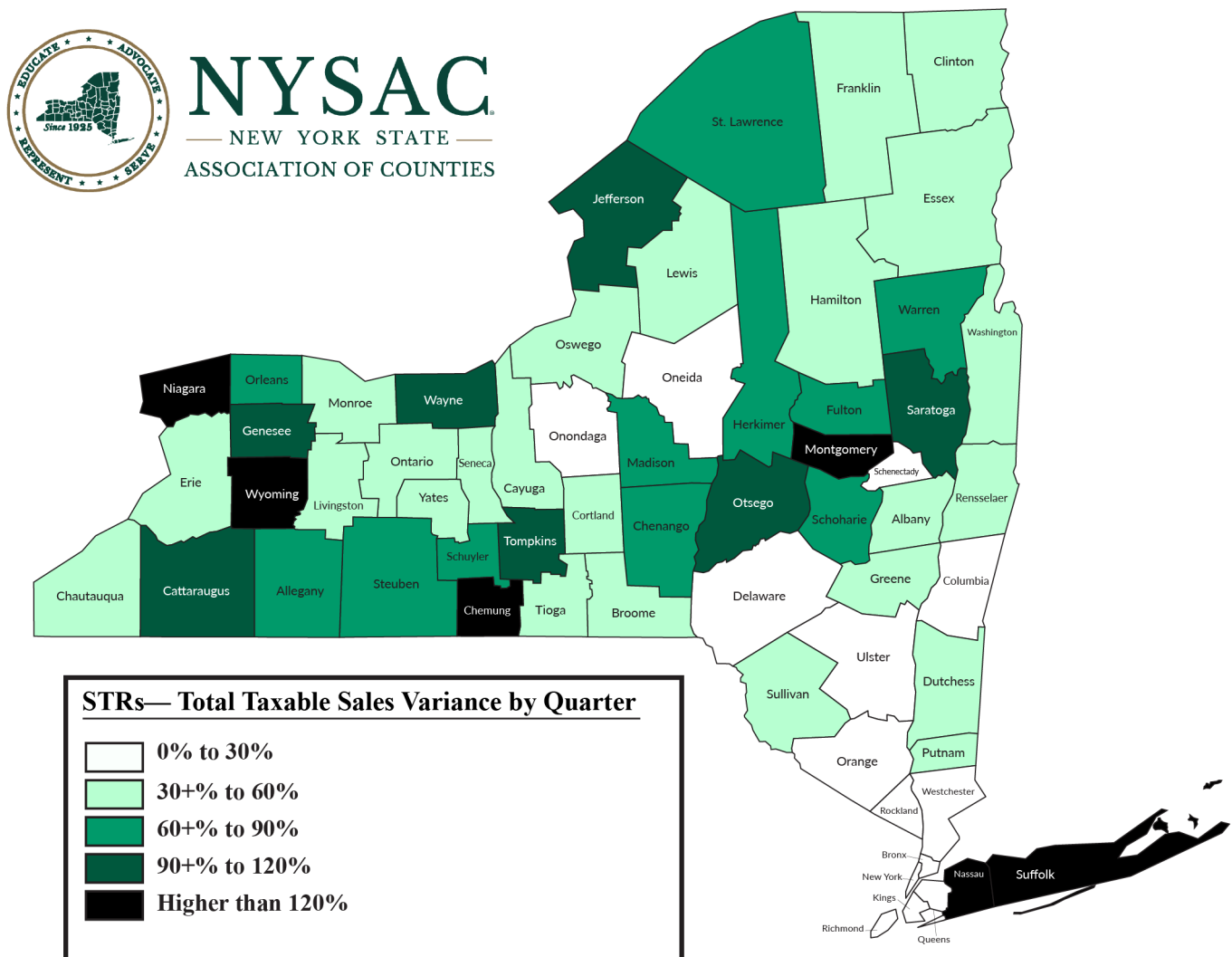
Some data highlights include:

- In 14 counties, the NAICS category of “Traveler Accommodation” (generally hotels and other lodging) and “Travel Arrangement and Reservation Services” were both in the county’s Top 20 list for sales tax collected;
- In two counties, both categories were in the Top 10 for sales tax collected;
- In two other counties the short-term rental unit sales outperformed traditional hotels and other accommodations; and
- For 49 counties the top quarter for short-term rental unit activity was June-July-August

The last bullet above highlights the seasonality of tourism and short-term rentals in most counties – the summer months dominate. However, a handful of counties draw tourism and short-term rentals through much of the year due to their access to winter sports, recreation and unique attractions.

Exhibit 3 highlights how “peak season” for tourism unfolds across the state. The higher the variance in taxable activity means a county generally draws most of its tourists in one quarter (generally the summer) with fewer visiting at other times of the year. Counties with darker colors have a highly delineated “peak season” for STR activity. With total taxable sales activity being 2 to 5 times higher in “Peak” vs “Off-Season”. Counties with lighter colors either have smaller tourism markets and/or manage to draw visitors in similar proportions through much of the year.

EXHIBIT 3



Overall, for the period of March 2025 through February 2026 total taxable sales activity from short-term rentals was:

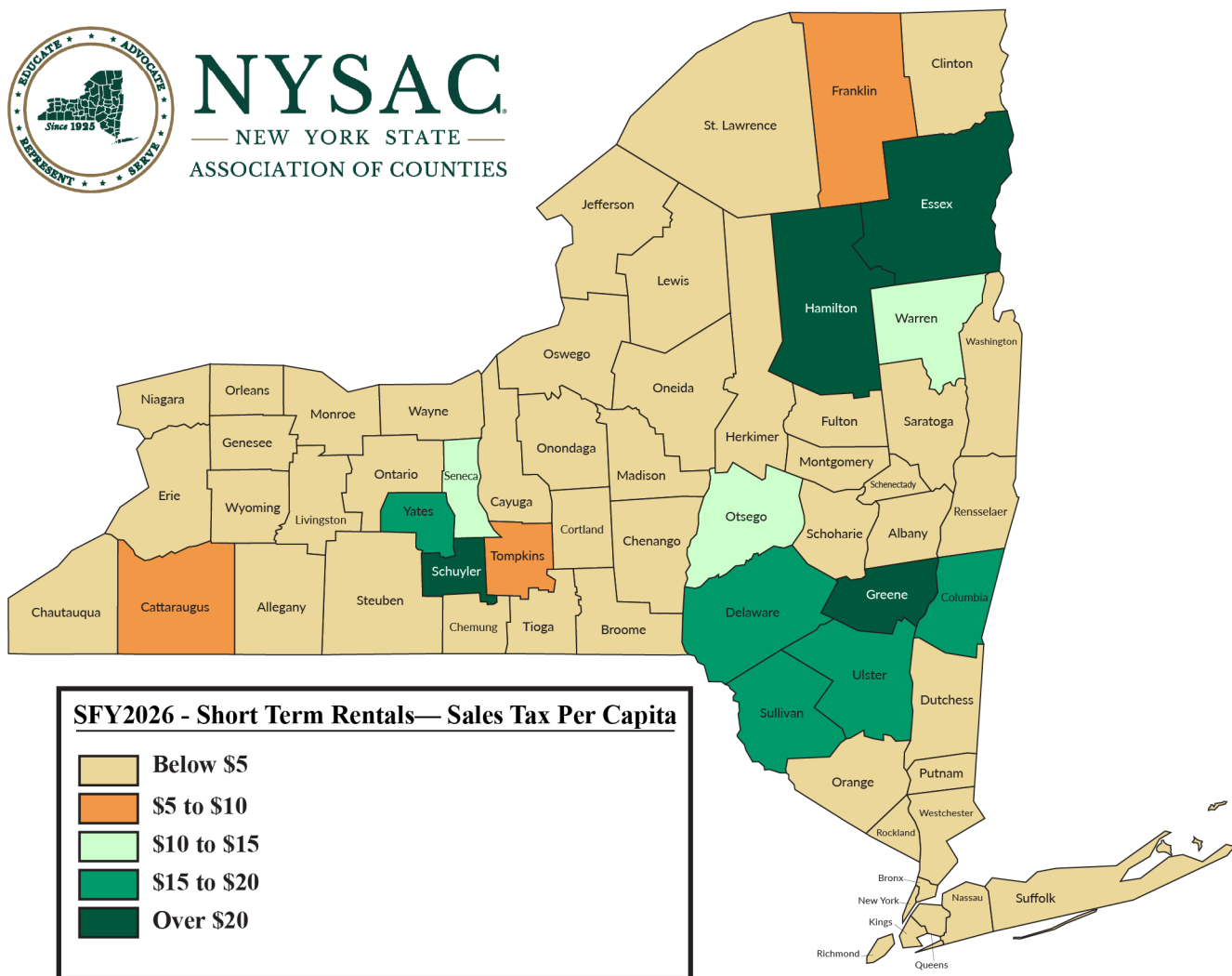
- New York State - \$1.7 billion
- New York City - \$814 million
- 57 Counties - \$880 million

Generating new sales tax collections of;

- New York State - \$66 million
- New York City - \$37 million
- 57 Counties - \$35 million

As noted, a small number of counties generate more sales tax revenue from short-term rental units than traditional lodging (hotels, inns, B&Bs, etc.). The range of sales tax generated from short-term rental units varied dramatically across the state from \$.28 to \$46.55 per capita. Smaller counties in the Adirondack Park, Catskills and Finger Lakes region dominated the top tiers of the per capita results, even though many larger counties generated more sales tax from these rentals. As **Exhibit 4** highlights, 43 counties generated less than \$5 per capita in sales tax from short-term rentals in their inaugural year as a taxable item, while 12 counties collected more than \$10 per capita.

EXHIBIT 4



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 and local parks, and natural wonders also draw tourists from neighboring counties, across state lines and across the globe.

Chart 8 provides a breakdown of top producing categories of taxable sales for the 57 counties (combined) outside of New York City. It is important to note there is missing data for the 4th quarter of SFY 2026 in the “Administration of Economic Programs” category. The primary source of sales tax in this category comes from private, and third-party, sales of automobiles and other motorized recreational vehicles when they are registered at state and local DMVs. The state was implementing a large IT system upgrade at all DMVs in the 4th quarter, which likely delayed reporting. While every county is impacted by this data shortfall, sales tax collections did occur.

CHART 8

57 Counties*, Total Taxable Sales by Category – SFY26 Compared to SFY25 <i>(12 Months Ending February 28th, State Sales Tax Quarter)</i>					
Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$30,417,362,638	\$30,261,995,016	\$155,367,622	0.5%
2	Department Stores	\$28,566,423,020	\$27,563,194,356	\$1,003,228,664	3.6%
3	Restaurants and Other Eating Places	\$24,726,549,929	\$24,041,770,839	\$684,779,090	2.8%
4	Building Material and Supplies Dealers	\$14,206,261,110	\$13,701,237,097	\$505,024,013	3.7%
5	Gasoline Stations	\$13,577,894,488	\$14,117,160,242	(\$539,265,754)	-3.8%
6	Electric Pwr Generation, Transmission & Distribution	\$11,953,427,877	\$10,709,203,674	\$1,244,224,203	11.6%
7	Warehouse Clubs, Supercenters & Gen. Merchandise	\$10,611,225,727	\$10,355,198,318	\$256,027,409	2.5%
8	Grocery and Convenience Retailers	\$9,887,207,824	\$8,701,775,715	\$1,185,432,109	13.6%
9	Clothing and Clothing Accessories Retailers	\$9,372,711,377	\$8,297,975,288	\$1,074,736,089	13.0%
10	Automotive Repair and Maintenance	\$6,523,584,221	\$6,382,494,559	\$141,089,662	2.2%
11	Services to Buildings and Dwellings	\$4,838,509,283	\$4,292,314,075	\$546,195,208	12.7%
12	Administration of Economic Programs*	\$4,720,243,871	\$5,944,916,625	(\$1,224,672,754)	-20.6%
13	Furniture and Home Furnishings Retailers	\$4,338,710,970	\$4,240,680,759	\$98,030,211	2.3%
14	Traveler Accommodation	\$4,078,310,489	\$3,876,336,337	\$201,974,152	5.2%
15	Computer Systems Design and Related Services	\$4,038,756,010	\$3,402,189,453	\$636,566,557	18.7%
16	Other Miscellaneous Retailers	\$3,549,850,031	\$3,490,362,974	\$59,487,057	1.7%
17	Software Publishers	\$3,459,417,776	\$2,977,495,634	\$481,922,142	16.2%
18	Beer, Wine, and Liquor Retailers	\$3,081,839,532	\$3,166,101,690	(\$84,262,158)	-2.7%
19	Electronics and Appliance Retailers	\$2,944,839,468	\$3,005,112,225	(\$60,272,757)	-2.0%
20	Health and Personal Care Retailers	\$2,915,167,281	\$2,851,578,281	\$63,589,000	2.2%
Subtotal Top 20 in Taxable Sales		\$197,808,292,922	\$191,379,093,157	\$6,429,199,765	3.4%
Total Taxable Sales Period Ending February 28th		\$291,075,154,795	\$280,896,618,918	\$10,178,535,877	3.6%

There is virtually no data for Q4 for SFY 2026 for Administration of Economic Programs. The data is expected to be updated in the next release.

The Top 20 categories for the 57 counties do not change much year-to-year. For SFY 2026, two categories that were in the Top 20 for SFY 2025 dropped out of the group, including Wired & Wireless Telecommunications (#15) and Automotive Equipment Rental and Leasing (#19). The Wired and Wireless category has been on a consistent downward trend for several years driven by higher competition and lower pricing in the sector and will likely not break into the Top 20 in the future. New to the list for SFY 2026 are Software Publishers, and Health and Personal Care Retailers.

There are several broad categories of related items that generate significant taxable sales, for the 57 counties, in SFY 2026 key buckets include:

- **Motor Vehicles** – the American love affair with their cars, trucks and recreational vehicles appears to be alive and well. Whether someone is buying a new or used vehicle, gasoline, new tires, maintenance and repairs, or renting or leasing it all adds up. When combined, this accounted for \$59 billion in taxable sales.
- **General Retail** – this is a catchall for giant warehouse stores, department stores, sporting goods, clothing & accessories, jewelry, luggage and so on. This bucket generated \$57 billion.
- **Maintaining a Household** – minor building and maintenance projects, groceries, health and beauty supplies, clothing and shoes, lawn and garden, furniture, appliances, TV and other in-home entertainment equipment, hardware and plumbing, etc. This bucket amounted to \$40 billion in taxable sales.

- **Entertainment** – traveling, dining out, entertaining guests, amusement parks, and other recreation brought in \$36 billion.
- **Energy** – spending for energy, be it electric, piped gas, propane or other sources generated \$18 billion in taxable sales.
- **Technology** – a crossover item, but computer equipment, software, gaming, mobile phones and other communications, and all those new gadgets and screens we look at generated \$16 billion in taxable sales.

The Top 20 taxable sales sources for New York City are below in **Chart 9**. As noted above, New York City's economic diversity and unique global standing draw a lot of international tourism and business-related spending. The mix of taxable sales in New York City is similar to the 57 counties but automobile sales, building materials and related items are much less prominent. 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.

CHART 9

New York City, Total Taxable Sales by Category -- SFY26 Compared to SFY25 (12 Months Ending February 28th, State Sales Tax Quarter)					
Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Restaurants and Other Eating Places	\$29,398,772,225	\$27,579,927,839	\$1,818,844,386	6.6%
2	Department Stores	\$15,413,165,729	\$13,886,314,891	\$1,526,850,838	11.0%
3	Electric Power Generation, Transmission and Distribution	\$13,981,639,460	\$14,072,299,479	(\$90,660,019)	-0.6%
4	Traveler Accommodation	\$11,915,436,990	\$11,111,253,858	\$804,183,132	7.2%
5	Clothing and Clothing Accessories Retailers	\$7,280,384,537	\$6,614,005,259	\$666,379,278	10.1%
6	Computer Systems Design and Related Services	\$6,806,154,581	\$6,212,004,787	\$594,149,794	9.6%
7	Software Publishers	\$6,709,231,376	\$5,921,845,975	\$787,385,401	13.3%
8	Automobile Dealers	\$6,368,723,769	\$6,698,299,023	(\$329,575,254)	-4.9%
9	Other Transit and Ground Passenger Transportation	\$6,341,286,633	\$5,876,733,084	\$464,553,549	7.9%
10	Other Professional, Scientific, and Technical Services	\$6,193,745,571	\$5,717,870,412	\$475,875,159	8.3%
11	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$4,740,361,114	\$4,497,017,261	\$243,343,853	5.4%
12	Grocery and Convenience Retailers	\$4,595,805,764	\$4,165,241,885	\$430,563,879	10.3%
13	Comp. Infrastructure Prov., Data Processing, Web Hosting, etc.	\$4,260,721,260	\$3,781,123,554	\$479,597,706	12.7%
14	Web Search Portals, Libraries, Archives, and Information Serv.	\$4,186,873,543	\$3,513,121,311	\$673,752,232	19.2%
15	Computer and Peripheral Equipment Manufacturing	\$3,906,642,200	\$3,569,877,393	\$336,764,807	9.4%
16	Building Material and Supplies Dealers	\$3,876,228,358	\$3,942,925,013	(\$66,696,655)	-1.7%
17	Services to Buildings and Dwellings	\$3,851,371,863	\$3,389,401,468	\$461,970,395	13.6%
18	Special Food Services	\$3,658,117,599	\$3,285,295,083	\$372,822,516	11.3%
19	Jewelry, Luggage, and Leather Goods Retailers	\$3,241,555,957	\$2,821,500,407	\$420,055,550	14.9%
20	Apparel, Piece Goods, and Notions Merchant Wholesalers	\$3,238,640,158	\$2,492,428,151	\$746,212,007	29.9%
Subtotal Top 20 in Taxable Sales		\$149,964,858,687	\$139,148,486,133	\$10,816,372,554	7.8%
Total Taxable Sales Period Ending February 28th		\$245,848,753,941	\$238,656,742,256	\$7,192,011,685	3.0%

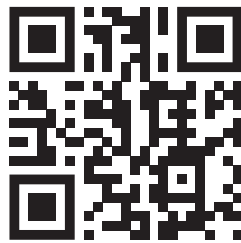
Conclusion

Overall, our analysis shows that sales tax receipts for counties and New York City are higher than last year and remain healthy for most counties through July. 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. While continued sales tax strength is important in helping counties prepare for future fiscal challenges often linked to state and federal cost shifts, county officials must be vigilant in advocating with their state and federal representatives, so they understand the full impact of proposed changes for local taxpayers.

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 C includes the Top 20 taxable sales categories for each county.

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APPENDIX A

Status of County Sales Tax Exemptions - 2026										
	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%	0%	0%	4.00%	4.00%	4.00%	0%	0%
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%	0%	0%	0%	4.00%	4.00%	0%	0%
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%	4.00%	4.00%	4.00%	0%	0%
Chautauqua	4.00%	0%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Chemung ¹	4.00%	4.00%	4.00%	4.00%	0%	4.00%	12 cents gallon	4.00%	4.00%	4.00%
Chenango	4.00%	0%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Clinton	4.00%	4.00%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
Columbia	4.00%	0%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
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%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Dutchess ^{*1}	3.75%	0%	0%	0%	0%	0%	11 cents gallon	3.75%	0%	0%
Erie	4.75%	4.75%	0%	0%	0%	0%	4.75%	4.75%	4.75%	4.75%
Essex	4.00%	4.00%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
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%	4.00%	4.00%	4.00%	0%	0%
Genesee	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Greene	4.00%	0%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
Hamilton	4.00%	0%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
Herkimer	4.25%	4.25%	4.25%	4.25%	0%	4.25%	4.25%	4.25%	0%	0%
Jefferson	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Lewis	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Livingston	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Madison	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Monroe	4.00%	0%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Montgomery	4.00%	4.00%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
Nassau [*]	4.25%	4.25%	4.25%	0%	0%	4.25%	4.25%	4.25%	0%	0%
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%	0%	4.75%	4.75%	4.75%	0%	0%
Onondaga ²	4.00%	4.00%	4.00%	4.00%	0%	4.00%	16 cents gallon	4.00%	0%	0%
Ontario	3.50%	3.50%	3.50%	3.50%	0%	3.50%	3.50%	3.50%	0%	0%
Orange [*]	3.75%	3.75%	3.75%	0%	0%	3.75%	3.75%	3.75%	0%	0%
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%	4.00%	4.00%	4.00%	0%	0%
Otsego	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Putnam [*]	4.00%	0%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Rensselaer	4.00%	4.00%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
Rockland ^{*3}	4.00%	4.00%	0%	0%	0%	0%	12 cents gallon	4.00%	0%	0%
Saratoga	3.00%	3.00%	3.00%	3.00%	0%	3.00%	3.00%	3.00%	0%	0%
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%	4.00%	4.00%	4.00%	0%	0%
Schuyler	4.00%	4.00%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
Seneca	4.00%	4.00%	4.00%	4.00%	0%	4.00%	8 cents gallon	4.00%	0%	0%
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%	4.00%	4.00%	4.00%	0%	0%
Suffolk [*]	4.38%	4.25%	0%	0%	0%	0%	4.38%	4.38%	2.50%	2.50%
Sullivan	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Tioga	4.00%	0%	4.00%	4.00%	3.00%	4.00%	4.00%	4.00%	3.00%	3.00%
Tompkins	4.00%	4.00%	0%	0%	0%	0%	4.00%	4.00%	4.00%	4.00%
Ulster ²	4.00%	4.00%	0%	0%	0%	0%	12 cents gallon	4.00%	0%	0%
Warren	3.00%	3.00%	3.00%	0%	0%	3.00%	3.00%	3.00%	0%	0%
Washington	3.00%	3.00%	3.00%	3.00%	0%	3.00%	3.00%	3.00%	0%	0%
Wayne	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Westchester [*]	4.00%	4.00%	0%	0%	0%	0%	4.00%	4.00%	4.00%	4.00%
Wyoming	4.00%	4.00%	4.00%	4.00%	0%	4.00%	4.00%	4.00%	0%	0%
Yates	4.00%	4.00%	4.00%	0%	0%	4.00%	4.00%	4.00%	0%	0%
NYC	4.50%	0%	4.50%	0%	0%	4.50%	4.50%	4.50%	4.50%	4.50%
NYS	4.00%	0%	0%	0%	0%	0%	8 cents gallon	0%	0%	0%
Local Exemptions		11	8	23	49	8	6	0	44	43

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

¹ Returns to 4% after November 30, 2026 -- ² Returns to 4% after August 31, 2026 -- ³ Returns to 4% after February 28, 2027

⁴ Residential Energy is exempt from sales tax effective June 1, 2026, through November 30, 2026

Federal Industry Classification Changes

Starting in 2024 the New York State Department of Taxation and Finance began updating online datasets they posted online to reflect new North American Industry Classification System (NAICS) categories updated in 2022 by the U.S. Census Bureau. The State's transition to the new system was gradually implemented and within the last year or so all total taxable sales datasets have been retroactively updated to reflect the new classifications starting with SFY 2023.

There were a lot of modifications ranging from simple name changes, consolidating related sectors, to the elimination of key categories of importance to county tracking of sales tax. A major NAICS code change in the retail sector was to no longer delineate between internet-only based retail and brick & mortar retail (i.e., the Electronic Shopping & Mail Order category was eliminated and the sales from individual companies were be assigned based on the products they primarily sell). For example, an online platform that sells a lot of different items (like Amazon) is now part of 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 also impacted 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 code (519130), Internet Publishing and Broadcasting and Web Search Portals. New category identifiers were 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

*Due to late filing of Q4 data for the "Administration of Economic Programs", this category will move higher in all counties.

Albany County, Total Taxable Sales by Category -- SFY26 Compared to SFY25 (12 Months Ending February 28th, State Sales Tax Quarter)					
Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$920,072,208	\$906,837,755	\$13,234,453	1.5%
2	Restaurants and Other Eating Places	\$825,420,609	\$800,417,021	\$25,003,588	3.1%
3	Department Stores	\$770,828,305	\$769,556,829	\$1,271,476	0.2%
4	Warehouse Clubs, Supercenters, and Other General Merchand	\$561,159,499	\$518,309,039	\$42,850,460	8.3%
5	Gasoline Stations	\$433,863,703	\$459,702,164	(\$25,838,461)	-5.6%
6	Building Material and Supplies Dealers	\$379,007,185	\$373,742,940	\$5,264,245	1.4%
7	Clothing and Clothing Accessories Retailers	\$317,338,633	\$300,287,991	\$17,050,642	5.7%
8	Grocery and Convenience Retailers	\$251,645,430	\$211,651,454	\$39,993,976	18.9%
9	Electric Power Generation, Transmission and Distribution	\$238,432,702	\$193,705,881	\$44,726,821	23.1%
10	Computer Systems Design and Related Services	\$235,704,157	\$169,782,045	\$65,922,112	38.8%
11	Automotive Equipment Rental and Leasing	\$188,679,568	\$192,405,204	(\$3,725,636)	-1.9%
12	Automotive Repair and Maintenance	\$174,622,768	\$175,057,487	(\$434,719)	-0.2%
13	Traveler Accommodation	\$171,799,510	\$177,842,136	(\$6,042,626)	-3.4%
14	Sporting Goods, Hobby, and Musical Instrument Retailers	\$133,919,246	\$124,799,300	\$9,119,946	7.3%
15	Software Publishers	\$118,489,314	\$106,918,886	\$11,570,428	10.8%
16	Services to Buildings and Dwellings	\$117,798,417	\$114,240,421	\$3,557,996	3.1%
17	Beer, Wine, and Liquor Retailers	\$115,915,555	\$118,941,865	(\$3,026,310)	-2.5%
18	Hardware, and Plumbing and Heating Equipment and Supplies	\$114,696,690	\$102,944,048	\$11,752,642	11.4%
19	Furniture and Home Furnishings Retailers	\$107,776,939	\$115,018,559	(\$7,241,620)	-6.3%
20	Commercial and Industrial Machinery and Equipment Rental a	\$105,912,610	\$104,769,908	\$1,142,702	1.1%
Subtotal Top 20 in Taxable Sales		\$6,283,083,048	\$6,036,930,933	\$246,152,115	4.1%
Total Taxable Sales Period Ending February 28th		\$9,571,252,045	\$9,206,990,250	\$364,261,795	4.0%

*As noted, "Administration of Economic Programs" Q4 data was filed late. For Albany, this category would have moved to #16 shifting each subsequent category down one ranking.

Allegany County, Total Taxable Sales by Category -- SFY26 Compared to SFY25 (12 Months Ending February 28th, State Sales Tax Quarter)					
Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$90,984,762	\$87,776,806	\$3,207,956	3.7%
2	Department Stores	\$77,053,611	\$73,440,215	\$3,613,396	4.9%
3	Electric Power Generation, Transmission and Distribution	\$52,809,085	\$42,305,353	\$10,503,732	24.8%
4	Gasoline Stations	\$44,176,584	\$43,865,006	\$311,578	0.7%
5	Grocery and Convenience Retailers	\$40,002,214	\$35,498,352	\$4,503,862	12.7%
6	Restaurants and Other Eating Places	\$39,322,249	\$36,532,898	\$2,789,351	7.6%
7	Building Material and Supplies Dealers	\$36,808,435	\$29,789,493	\$7,018,942	23.6%
8	Automotive Repair and Maintenance	\$20,463,108	\$18,541,965	\$1,921,143	10.4%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$16,683,918	\$19,999,733	(\$3,315,815)	-16.6%
10	Administration of Economic Programs	\$16,568,792	\$20,392,788	(\$3,823,996)	-18.8%
11	Natural Gas Distribution	\$13,828,173	\$10,834,704	\$2,993,469	27.6%
12	Warehouse Clubs, Supercenters, and Other Gen. Merch. Retail	\$13,061,877	\$12,576,183	\$485,694	3.9%
13	Automotive Parts, Accessories, and Tire Retailers	\$10,850,678	\$9,506,961	\$1,343,717	14.1%
14	Other Miscellaneous Retailers	\$10,213,376	\$8,878,717	\$1,334,659	15.0%
15	Other Motor Vehicle Dealers	\$8,244,944	\$7,940,598	\$304,346	3.8%
16	Fuel Dealers	\$7,704,707	\$6,595,572	\$1,109,135	16.8%
17	Wired and Wireless Telecommunications (except Satellite)	\$7,097,443	\$10,561,123	(\$3,463,680)	-32.8%
18	Furniture and Home Furnishings Retailers	\$7,007,804	\$7,321,925	(\$314,121)	-4.3%
19	Comm./Industrial Machinery & Equip. Rental & Leasing	\$6,656,494	\$5,692,917	\$963,577	16.9%
20	Media Streaming Serv., Social Networks, Media/Content Prov.	\$6,557,301	\$1,280,522	\$5,276,779	412.1%
Subtotal Top 20 in Taxable Sales		\$526,095,555	\$489,331,831	\$36,763,724	7.5%
Total Taxable Sales Period Ending February 28th		\$698,393,674	\$654,729,301	\$43,664,373	6.7%

Broome County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Electric Power Generation, Transmission and Distribution	\$618,428,432	\$735,413,237	(\$116,984,805)	-15.9%
2	Automobile Dealers	\$458,630,459	\$433,285,807	\$25,344,652	5.8%
3	Department Stores	\$442,623,136	\$438,277,419	\$4,345,717	1.0%
4	Restaurants and Other Eating Places	\$373,507,535	\$362,401,017	\$11,106,518	3.1%
5	Gasoline Stations	\$249,061,440	\$258,391,783	(\$9,330,343)	-3.6%
6	Building Material and Supplies Dealers	\$220,881,899	\$198,848,935	\$22,032,964	11.1%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$186,460,582	\$179,127,160	\$7,333,422	4.1%
8	Grocery and Convenience Retailers	\$169,149,196	\$144,722,111	\$24,427,085	16.9%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$129,188,703	\$122,937,073	\$6,251,630	5.1%
10	Clothing and Clothing Accessories Retailers	\$103,644,244	\$92,974,833	\$10,669,411	11.5%
11	Automotive Repair and Maintenance	\$96,031,077	\$86,617,565	\$9,413,512	10.9%
12	Administration of Economic Programs	\$87,931,744	\$99,860,986	(\$11,929,242)	-11.9%
13	Furniture and Home Furnishings Retailers	\$65,994,139	\$66,353,740	(\$359,601)	-0.5%
14	Sporting Goods, Hobby, and Musical Instrument Retailers	\$62,709,668	\$64,230,168	(\$1,520,500)	-2.4%
15	Automotive Parts, Accessories, and Tire Retailers	\$56,646,342	\$51,213,295	\$5,433,047	10.6%
16	Building Equipment Contractors	\$49,964,127	\$40,096,477	\$9,867,650	24.6%
17	Traveler Accommodation	\$49,860,525	\$49,615,548	\$244,977	0.5%
18	Beer, Wine, and Liquor Retailers	\$48,386,115	\$48,418,387	(\$32,272)	-0.1%
19	Other Miscellaneous Retailers	\$47,288,615	\$45,318,712	\$1,969,903	4.3%
20	Comm./Industrial Machinery & Equip. Rental and Leasing	\$47,184,782	\$52,885,476	(\$5,700,694)	-10.8%
Subtotal Top 20 in Taxable Sales		\$3,563,572,760	\$3,570,989,729	(\$7,416,969)	-0.2%
Total Taxable Sales Period Ending February 28th		\$4,776,694,263	\$4,796,844,763	(\$20,150,500)	-0.4%

Cattaraugus County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$197,524,490	\$195,407,857	\$2,116,633	1.1%
2	Automobile Dealers	\$173,833,938	\$153,363,772	\$20,470,166	13.3%
3	Restaurants and Other Eating Places	\$116,648,570	\$115,898,183	\$750,387	0.6%
4	Electric Power Generation, Transmission and Distribution	\$103,696,652	\$89,705,114	\$13,991,538	15.6%
5	Building Material and Supplies Dealers	\$95,230,442	\$89,880,772	\$5,349,670	6.0%
6	Grocery and Convenience Retailers	\$58,150,540	\$47,598,748	\$10,551,792	22.2%
7	Building Equipment Contractors	\$53,215,329	\$8,425,462	\$44,789,867	531.6%
8	Gasoline Stations	\$49,020,008	\$51,352,976	(\$2,332,968)	-4.5%
9	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$42,741,088	\$40,395,825	\$2,345,263	5.8%
10	Automotive Repair and Maintenance	\$39,575,023	\$37,100,029	\$2,474,994	6.7%
11	Administration of Economic Programs	\$30,237,749	\$33,642,428	(\$3,404,679)	-10.1%
12	Other Amusement and Recreation Industries	\$28,801,935	\$27,826,699	\$975,236	3.5%
13	Petroleum and Petroleum Products Merchant Wholesalers	\$27,103,327	\$27,438,039	(\$334,712)	-1.2%
14	Clothing and Clothing Accessories Retailers	\$26,813,687	\$25,199,694	\$1,613,993	6.4%
15	Other Motor Vehicle Dealers	\$20,790,786	\$18,438,613	\$2,352,173	12.8%
16	Natural Gas Distribution	\$20,222,128	\$13,218,378	\$7,003,750	53.0%
17	Automotive Parts, Accessories, and Tire Retailers	\$19,216,138	\$18,473,310	\$742,828	4.0%
18	Other Miscellaneous Retailers	\$18,539,126	\$17,343,467	\$1,195,659	6.9%
19	Furniture and Home Furnishings Retailers	\$18,149,311	\$17,145,816	\$1,003,495	5.9%
20	Wired and Wireless Telecommunications (except Satellite)	\$17,332,598	\$25,542,794	(\$8,210,196)	-32.1%
Subtotal Top 20 in Taxable Sales		\$1,156,842,865	\$1,053,397,976	\$103,444,889	9.8%
Total Taxable Sales Period Ending February 28th		\$1,581,511,355	\$1,468,205,066	\$113,306,289	7.7%

Cayuga County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$201,358,677	\$190,942,561	\$10,416,116	5.5%
2	Department Stores	\$191,555,567	\$186,631,266	\$4,924,301	2.6%
3	Restaurants and Other Eating Places	\$107,050,544	\$110,874,960	(\$3,824,416)	-3.4%
4	Gasoline Stations	\$101,323,343	\$108,333,408	(\$7,010,065)	-6.5%
5	Building Material and Supplies Dealers	\$90,280,055	\$87,065,172	\$3,214,883	3.7%
6	Electric Power Generation, Transmission and Distribution	\$60,743,201	\$52,765,762	\$7,977,439	15.1%
7	Grocery and Convenience Retailers	\$52,109,648	\$40,951,331	\$11,158,317	27.2%
8	Automotive Repair and Maintenance	\$40,345,103	\$38,038,474	\$2,306,629	6.1%
9	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$39,536,025	\$44,411,630	(\$4,875,605)	-11.0%
10	Sporting Goods, Hobby, and Musical Instrument Retailers	\$34,397,597	\$34,058,027	\$339,570	1.0%
11	Other Motor Vehicle Dealers	\$29,780,601	\$26,761,247	\$3,019,354	11.3%
12	Administration of Economic Programs	\$23,149,099	\$26,396,061	(\$3,246,962)	-12.3%
13	Clothing and Clothing Accessories Retailers	\$22,633,393	\$21,976,728	\$656,665	3.0%
14	Automotive Parts, Accessories, and Tire Retailers	\$18,046,294	\$15,814,081	\$2,232,213	14.1%
15	Furniture and Home Furnishings Retailers	\$17,811,390	\$18,640,402	(\$829,012)	-4.4%
16	Traveler Accommodation	\$17,323,311	\$16,782,531	\$540,780	3.2%
17	Wired and Wireless Telecommunications (except Satellite)	\$16,604,591	\$24,685,397	(\$8,080,806)	-32.7%
18	Software Publishers	\$14,476,317	\$13,351,502	\$1,124,815	8.4%
19	Other Miscellaneous Retailers	\$14,395,499	\$15,229,437	(\$833,938)	-5.5%
20	Petroleum and Petroleum Products Merchant Wholesalers	\$13,994,984	\$12,503,670	\$1,491,314	11.9%
Subtotal Top 20 in Taxable Sales		\$1,106,915,239	\$1,086,213,647	\$20,701,592	1.9%
Total Taxable Sales Period Ending February 28th		\$1,534,978,378	\$1,505,165,025	\$29,813,353	2.0%

Chautauqua County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$284,206,617	\$285,526,746	(\$1,320,129)	-0.5%
2	Automobile Dealers	\$261,959,997	\$252,303,711	\$9,656,286	3.8%
3	Restaurants and Other Eating Places	\$210,593,761	\$204,884,466	\$5,709,295	2.8%
4	Gasoline Stations	\$163,401,967	\$169,025,720	(\$5,623,753)	-3.3%
5	Building Material and Supplies Dealers	\$150,392,926	\$140,163,779	\$10,229,147	7.3%
6	Grocery and Convenience Retailers	\$100,132,273	\$78,287,933	\$21,844,340	27.9%
7	Administration of Economic Programs	\$86,024,985	\$97,701,633	(\$11,676,648)	-12.0%
8	Lumber & Other Construction Materials Merchant Wholesalers	\$59,768,683	\$54,899,726	\$4,868,957	8.9%
9	Automotive Repair and Maintenance	\$57,487,017	\$52,143,728	\$5,343,289	10.2%
10	Traveler Accommodation	\$56,125,242	\$49,820,199	\$6,305,043	12.7%
11	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$48,367,767	\$44,206,412	\$4,161,355	9.4%
12	Petroleum and Petroleum Products Merchant Wholesalers	\$40,619,024	\$44,907,265	(\$4,288,241)	-9.5%
13	Electric Power Generation, Transmission and Distribution	\$35,254,044	\$31,951,256	\$3,302,788	10.3%
14	Wired and Wireless Telecommunications (except Satellite)	\$31,301,664	\$32,783,941	(\$1,482,277)	-4.5%
15	Automotive Parts, Accessories, and Tire Retailers	\$30,619,208	\$28,869,595	\$1,749,613	6.1%
16	Other Motor Vehicle Dealers	\$28,685,649	\$26,940,303	\$1,745,346	6.5%
17	Other Miscellaneous Retailers	\$27,336,662	\$26,646,728	\$689,934	2.6%
18	Furniture and Home Furnishings Retailers	\$24,610,222	\$24,937,381	(\$327,159)	-1.3%
19	Machinery, Equipment, and Supplies Merchant Wholesalers	\$23,560,991	\$21,405,504	\$2,155,487	10.1%
20	Services to Buildings and Dwellings	\$22,553,431	\$21,802,066	\$751,365	3.4%
Subtotal Top 20 in Taxable Sales		\$1,743,002,130	\$1,689,208,092	\$53,794,038	3.2%
Total Taxable Sales Period Ending February 28th		\$2,377,125,371	\$2,285,451,710	\$91,673,661	4.0%

Chemung County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$222,504,934	\$220,747,253	\$1,757,681	0.8%
2	Automobile Dealers	\$196,988,894	\$188,598,066	\$8,390,828	4.4%
3	Electric Power Generation, Transmission and Distribution	\$171,657,989	\$153,060,365	\$18,597,624	12.2%
4	Restaurants and Other Eating Places	\$151,265,693	\$146,928,195	\$4,337,498	3.0%
5	Gasoline Stations	\$131,126,756	\$140,514,699	(\$9,387,943)	-6.7%
6	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$110,001,031	\$106,611,556	\$3,389,475	3.2%
7	Building Material and Supplies Dealers	\$89,633,317	\$86,390,821	\$3,242,496	3.8%
8	Grocery and Convenience Retailers	\$69,441,202	\$57,837,408	\$11,603,794	20.1%
9	Clothing and Clothing Accessories Retailers	\$45,578,248	\$42,453,247	\$3,125,001	7.4%
10	Automotive Repair and Maintenance	\$42,451,949	\$40,205,313	\$2,246,636	5.6%
11	Sporting Goods, Hobby, and Musical Instrument Retailers	\$38,164,765	\$37,240,638	\$924,127	2.5%
12	Administration of Economic Programs	\$33,003,951	\$40,139,406	(\$7,135,455)	-17.8%
13	Other Miscellaneous Retailers	\$25,920,821	\$23,579,931	\$2,340,890	9.9%
14	Automotive Parts, Accessories, and Tire Retailers	\$25,755,210	\$24,510,003	\$1,245,207	5.1%
15	Furniture and Home Furnishings Retailers	\$22,219,356	\$22,763,613	(\$544,257)	-2.4%
16	Wired and Wireless Telecommunications (except Satellite)	\$22,080,469	\$30,040,080	(\$7,959,611)	-26.5%
17	Beer, Wine, and Liquor Retailers	\$20,833,629	\$21,264,840	(\$431,211)	-2.0%
18	Electronics and Appliance Retailers	\$19,379,085	\$18,317,139	\$1,061,946	5.8%
19	Computer Systems Design and Related Services	\$17,313,037	\$11,412,787	\$5,900,250	51.7%
20	Automotive Equipment Rental and Leasing	\$17,078,455	\$19,241,247	(\$2,162,792)	-11.2%
Subtotal Top 20 in Taxable Sales		\$1,472,398,791	\$1,431,856,607	\$40,542,184	2.8%
Total Taxable Sales Period Ending February 28th		\$1,924,232,218	\$1,869,394,085	\$54,838,133	2.9%

Chenango County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$131,493,359	\$129,312,818	\$2,180,541	1.7%
2	Automobile Dealers	\$131,176,056	\$120,461,817	\$10,714,239	8.9%
3	Gasoline Stations	\$63,240,282	\$65,127,631	(\$1,887,349)	-2.9%
4	Building Material and Supplies Dealers	\$54,457,028	\$43,640,213	\$10,816,815	24.8%
5	Petroleum and Petroleum Products Merchant Wholesalers	\$46,431,734	\$49,725,534	(\$3,293,800)	-6.6%
6	Restaurants and Other Eating Places	\$43,098,893	\$42,044,186	\$1,054,707	2.5%
7	Electric Power Generation, Transmission and Distribution	\$31,413,368	\$18,589,795	\$12,823,573	69.0%
8	Software Publishers	\$24,725,430	\$19,710,805	\$5,014,625	25.4%
9	Automotive Repair and Maintenance	\$21,049,492	\$19,863,303	\$1,186,189	6.0%
10	Grocery and Convenience Retailers	\$20,283,136	\$15,078,249	\$5,204,887	34.5%
11	Administration of Economic Programs	\$17,169,964	\$19,015,600	(\$1,845,636)	-9.7%
12	Industrial Machinery Manufacturing	\$16,506,668	\$15,963,551	\$543,117	3.4%
13	Comp. Infrastructure Prov., Data Processing, Web Hosting, etc.	\$16,306,038	\$12,209,055	\$4,096,983	33.6%
14	Computer Systems Design and Related Services	\$14,422,970	\$9,929,146	\$4,493,824	45.3%
15	Other Motor Vehicle Dealers	\$10,321,657	\$9,384,858	\$936,799	10.0%
16	Other Professional, Scientific, and Technical Services	\$10,244,252	\$10,436,388	(\$192,136)	-1.8%
17	Furniture and Home Furnishings Retailers	\$10,184,237	\$7,819,936	\$2,364,301	30.2%
18	Other Miscellaneous Retailers	\$9,976,721	\$9,649,460	\$327,261	3.4%
19	Miscellaneous Durable Goods Merchant Wholesalers	\$9,785,378	\$6,420,129	\$3,365,249	52.4%
20	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$9,770,894	\$9,626,383	\$144,511	1.5%
Subtotal Top 20 in Taxable Sales		\$692,057,557	\$634,008,857	\$58,048,700	9.2%
Total Taxable Sales Period Ending February 28th		\$944,036,019	\$871,287,003	\$72,749,016	8.3%

Clinton County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$225,744,370	\$209,730,368	\$16,014,002	7.6%
2	Department Stores	\$213,337,349	\$216,359,699	(\$3,022,350)	-1.4%
3	Gasoline Stations	\$170,997,162	\$184,313,966	(\$13,316,804)	-7.2%
4	Restaurants and Other Eating Places	\$149,956,815	\$149,813,915	\$142,900	0.1%
5	Building Material and Supplies Dealers	\$130,411,962	\$120,361,625	\$10,050,337	8.4%
6	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$118,256,124	\$117,580,435	\$675,689	0.6%
7	Administration of Economic Programs	\$55,559,361	\$65,240,522	(\$9,681,161)	-14.8%
8	Electric Power Generation, Transmission and Distribution	\$54,615,325	\$33,741,614	\$20,873,711	61.9%
9	Grocery and Convenience Retailers	\$48,066,903	\$36,275,680	\$11,791,223	32.5%
10	Clothing and Clothing Accessories Retailers	\$35,240,056	\$35,163,379	\$76,677	0.2%
11	Automotive Repair and Maintenance	\$33,482,931	\$30,150,849	\$3,332,082	11.1%
12	Wired and Wireless Telecommunications (except Satellite)	\$27,902,647	\$27,774,760	\$127,887	0.5%
13	Automotive Parts, Accessories, and Tire Retailers	\$26,028,454	\$25,162,426	\$866,028	3.4%
14	Furniture and Home Furnishings Retailers	\$23,834,964	\$24,724,382	(\$889,418)	-3.6%
15	Sporting Goods, Hobby, and Musical Instrument Retailers	\$23,651,610	\$22,450,685	\$1,200,925	5.3%
16	Traveler Accommodation	\$23,470,565	\$26,562,730	(\$3,092,165)	-11.6%
17	Other Motor Vehicle Dealers	\$23,061,685	\$22,714,930	\$346,755	1.5%
18	Other Miscellaneous Retailers	\$22,168,861	\$20,649,587	\$1,519,274	7.4%
19	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$20,662,254	\$16,049,416	\$4,612,838	28.7%
20	Building Equipment Contractors	\$18,462,877	\$19,705,592	(\$1,242,715)	-6.3%
Subtotal Top 20 in Taxable Sales		\$1,444,912,275	\$1,404,526,560	\$40,385,715	2.9%
Total Taxable Sales Period Ending February 28th		\$1,919,745,466	\$1,862,649,270	\$57,096,196	3.1%

Columbia County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$181,528,569	\$182,277,911	(\$749,342)	-0.4%
2	Automobile Dealers	\$154,582,984	\$151,443,802	\$3,139,182	2.1%
3	Department Stores	\$141,396,642	\$138,565,182	\$2,831,460	2.0%
4	Building Material and Supplies Dealers	\$127,065,179	\$128,921,323	(\$1,856,144)	-1.4%
5	Restaurants and Other Eating Places	\$110,215,278	\$107,098,778	\$3,116,500	2.9%
6	Grocery and Convenience Retailers	\$47,060,849	\$41,831,975	\$5,228,874	12.5%
7	Other Miscellaneous Retailers	\$37,476,882	\$39,091,213	(\$1,614,331)	-4.1%
8	Administration of Economic Programs	\$34,306,607	\$44,673,110	(\$10,366,503)	-23.2%
9	Furniture and Home Furnishings Retailers	\$32,519,820	\$31,307,737	\$1,212,083	3.9%
10	Services to Buildings and Dwellings	\$32,128,841	\$30,247,464	\$1,881,377	6.2%
11	Electric Power Generation, Transmission and Distribution	\$31,608,441	\$26,519,326	\$5,089,115	19.2%
12	Automotive Repair and Maintenance	\$31,241,421	\$29,293,905	\$1,947,516	6.6%
13	Travel Arrangement and Reservation Services	\$25,668,038	\$820,710	\$24,847,328	3027.5%
14	Fuel Dealers	\$23,626,561	\$24,291,904	(\$665,343)	-2.7%
15	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$21,747,664	\$20,287,584	\$1,460,080	7.2%
16	Lawn and Garden Equipment and Supplies Retailers	\$18,805,437	\$24,196,576	(\$5,391,139)	-22.3%
17	Clothing and Clothing Accessories Retailers	\$18,602,139	\$17,855,019	\$747,120	4.2%
18	Waste Treatment and Disposal	\$17,838,037	\$508,804	\$17,329,233	3405.9%
19	Wired and Wireless Telecommunications (except Satellite)	\$17,684,185	\$22,070,063	(\$4,385,878)	-19.9%
20	Traveler Accommodation	\$16,418,613	\$11,480,706	\$4,937,907	43.0%
Subtotal Top 20 in Taxable Sales		\$1,121,522,187	\$1,072,783,092	\$48,739,095	4.5%
Total Taxable Sales Period Ending February 28th		\$1,612,232,744	\$1,535,838,686	\$76,394,058	5.0%

Cortland County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$142,402,114	\$140,922,133	\$1,479,981	1.1%
2	Automobile Dealers	\$114,192,709	\$108,226,354	\$5,966,355	5.5%
3	Gasoline Stations	\$81,929,631	\$84,562,638	(\$2,633,007)	-3.1%
4	Restaurants and Other Eating Places	\$81,347,289	\$79,549,903	\$1,797,386	2.3%
5	Building Material and Supplies Dealers	\$69,061,455	\$61,818,413	\$7,243,042	11.7%
6	Electric Power Generation, Transmission and Distribution	\$60,225,435	\$52,699,467	\$7,525,968	14.3%
7	Automotive Repair and Maintenance	\$31,724,480	\$27,843,769	\$3,880,711	13.9%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$30,885,367	\$31,090,432	(\$205,065)	-0.7%
9	Other Motor Vehicle Dealers	\$27,821,616	\$28,443,535	(\$621,919)	-2.2%
10	Grocery and Convenience Retailers	\$25,779,503	\$19,321,724	\$6,457,779	33.4%
11	Clothing and Clothing Accessories Retailers	\$19,467,377	\$19,293,746	\$173,631	0.9%
12	Automotive Parts, Accessories, and Tire Retailers	\$15,103,711	\$14,546,719	\$556,992	3.8%
13	Administration of Economic Programs	\$14,697,913	\$14,191,882	\$506,031	3.6%
14	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$13,645,836	\$12,629,228	\$1,016,608	8.0%
15	Other Miscellaneous Retailers	\$13,623,382	\$12,225,252	\$1,398,130	11.4%
16	Traveler Accommodation	\$13,299,061	\$13,066,415	\$232,646	1.8%
17	Other Amusement and Recreation Industries	\$12,245,820	\$9,099,885	\$3,145,935	34.6%
18	Software Publishers	\$10,656,020	\$13,592,674	(\$2,936,654)	-21.6%
19	Wired and Wireless Telecommunications (except Satellite)	\$9,741,335	\$13,227,374	(\$3,486,039)	-26.4%
20	Beer, Wine, and Liquor Retailers	\$9,489,081	\$9,817,675	(\$328,594)	-3.3%
Subtotal Top 20 in Taxable Sales		\$797,339,135	\$766,169,218	\$31,169,917	4.1%
Total Taxable Sales Period Ending February 28th		\$1,034,075,016	\$1,008,101,384	\$25,973,632	2.6%

Delaware County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$109,272,747	\$102,597,844	\$6,674,903	6.5%
2	Department Stores	\$75,823,551	\$74,273,536	\$1,550,015	2.1%
3	Building Material and Supplies Dealers	\$67,612,556	\$50,030,786	\$17,581,770	35.1%
4	Gasoline Stations	\$61,781,617	\$62,794,269	(\$1,012,652)	-1.6%
5	Restaurants and Other Eating Places	\$45,035,579	\$42,209,542	\$2,826,037	6.7%
6	Petroleum and Petroleum Products Merchant Wholesalers	\$38,492,880	\$39,041,178	(\$548,298)	-1.4%
7	Electric Power Generation, Transmission and Distribution	\$30,029,298	\$20,691,419	\$9,337,879	45.1%
8	Grocery and Convenience Retailers	\$26,045,355	\$22,659,297	\$3,386,058	14.9%
9	Automotive Repair and Maintenance	\$25,096,216	\$23,166,458	\$1,929,758	8.3%
10	Administration of Economic Programs	\$21,405,809	\$25,438,962	(\$4,033,153)	-15.9%
11	Other Motor Vehicle Dealers	\$21,094,930	\$17,250,310	\$3,844,620	22.3%
12	Travel Arrangement and Reservation Services	\$20,240,080	\$450,629	\$19,789,451	4391.5%
13	Machinery, Equipment, and Supplies Merchant Wholesalers	\$14,616,938	\$13,197,522	\$1,419,416	10.8%
14	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$13,144,275	\$12,249,551	\$894,724	7.3%
15	Other Miscellaneous Retailers	\$13,038,712	\$13,517,895	(\$479,183)	-3.5%
16	Other Personal Services	\$11,139,950	\$10,736,127	\$403,823	3.8%
17	Traveler Accommodation	\$10,633,652	\$8,385,697	\$2,247,955	26.8%
18	Automotive Parts, Accessories, and Tire Retailers	\$9,915,219	\$9,283,295	\$631,924	6.8%
19	Wired and Wireless Telecommunications (except Satellite)	\$9,425,546	\$12,557,809	(\$3,132,263)	-24.9%
20	Furniture and Home Furnishings Retailers	\$9,201,823	\$10,665,143	(\$1,463,320)	-13.7%
Subtotal Top 20 in Taxable Sales		\$633,046,733	\$571,197,269	\$61,849,464	10.8%
Total Taxable Sales Period Ending February 28th		\$860,264,733	\$809,449,829	\$50,814,904	6.3%

Dutchess County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$770,791,844	\$781,089,588	(\$10,297,744)	-1.3%
2	Restaurants and Other Eating Places	\$657,840,609	\$633,894,418	\$23,946,191	3.8%
3	Department Stores	\$630,533,193	\$599,775,771	\$30,757,422	5.1%
4	Gasoline Stations	\$408,388,135	\$417,298,275	(\$8,910,140)	-2.1%
5	Building Material and Supplies Dealers	\$402,495,173	\$406,947,196	(\$4,452,023)	-1.1%
6	Grocery and Convenience Retailers	\$249,155,079	\$226,595,137	\$22,559,942	10.0%
7	Computer Systems Design and Related Services	\$230,937,110	\$212,566,464	\$18,370,646	8.6%
8	Electric Power Generation, Transmission and Distribution	\$214,039,455	\$195,478,691	\$18,560,764	9.5%
9	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$186,706,595	\$183,370,736	\$3,335,859	1.8%
10	Automotive Repair and Maintenance	\$180,469,271	\$177,560,256	\$2,909,015	1.6%
11	Administration of Economic Programs	\$164,145,806	\$209,398,775	(\$45,252,969)	-21.6%
12	Building Equipment Contractors	\$149,217,546	\$62,277,764	\$86,939,782	139.6%
13	Services to Buildings and Dwellings	\$130,359,173	\$115,879,619	\$14,479,554	12.5%
14	Other Miscellaneous Retailers	\$114,217,131	\$101,733,016	\$12,484,115	12.3%
15	Traveler Accommodation	\$109,751,567	\$109,065,326	\$686,241	0.6%
16	Furniture and Home Furnishings Retailers	\$106,661,835	\$108,924,418	(\$2,262,583)	-2.1%
17	Wired and Wireless Telecommunications (except Satellite)	\$90,868,927	\$103,965,077	(\$13,096,150)	-12.6%
18	Beer, Wine, and Liquor Retailers	\$81,828,944	\$84,776,358	(\$2,947,414)	-3.5%
19	Health and Personal Care Retailers	\$80,949,237	\$78,269,501	\$2,679,736	3.4%
20	Electronics and Appliance Retailers	\$80,749,729	\$82,897,207	(\$2,147,478)	-2.6%
Subtotal Top 20 in Taxable Sales		\$5,040,106,359	\$4,891,763,593	\$148,342,766	3.0%
Total Taxable Sales Period Ending February 28th		\$7,162,846,701	\$6,954,309,420	\$208,537,281	3.0%

Erie County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$2,469,910,367	\$2,409,619,733	\$60,290,634	2.5%
2	Restaurants and Other Eating Places	\$2,167,220,386	\$2,118,194,957	\$49,025,429	2.3%
3	Department Stores	\$2,105,230,373	\$2,040,806,334	\$64,424,039	3.2%
4	Grocery and Convenience Retailers	\$991,718,018	\$873,983,711	\$117,734,307	13.5%
5	Building Material and Supplies Dealers	\$928,003,212	\$904,152,201	\$23,851,011	2.6%
6	Electric Power Generation, Transmission and Distribution	\$906,283,577	\$764,803,313	\$141,480,264	18.5%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$823,650,888	\$805,542,293	\$18,108,595	2.2%
8	Automotive Repair and Maintenance	\$698,137,294	\$680,623,251	\$17,514,043	2.6%
9	Gasoline Stations	\$600,740,149	\$595,178,656	\$5,561,493	0.9%
10	Clothing and Clothing Accessories Retailers	\$585,505,661	\$546,138,349	\$39,367,312	7.2%
11	Natural Gas Distribution	\$499,795,261	\$370,107,426	\$129,687,835	35.0%
12	Computer Systems Design and Related Services	\$384,267,087	\$400,715,154	(\$16,448,067)	-4.1%
13	Automotive Parts, Accessories, and Tire Retailers	\$376,510,133	\$375,121,828	\$1,388,305	0.4%
14	Software Publishers	\$344,577,069	\$307,314,259	\$37,262,810	12.1%
15	Services to Buildings and Dwellings	\$339,017,378	\$324,968,898	\$14,048,480	4.3%
16	Furniture and Home Furnishings Retailers	\$315,051,917	\$305,811,463	\$9,240,454	3.0%
17	Administration of Economic Programs	\$279,778,107	\$368,794,855	(\$89,016,748)	-24.1%
18	Traveler Accommodation	\$296,015,668	\$293,049,580	\$2,966,088	1.0%
19	Sporting Goods, Hobby, and Musical Instrument Retailers	\$281,390,353	\$273,250,369	\$8,139,984	3.0%
20	Other Miscellaneous Retailers	\$272,532,133	\$279,607,135	(\$7,075,002)	-2.5%
Subtotal Top 20 in Taxable Sales		\$15,665,335,031	\$15,037,783,765	\$627,551,266	4.2%
Total Taxable Sales Period Ending February 28th		\$23,046,953,798	\$22,290,430,188	\$756,523,610	3.4%

Essex County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Traveler Accommodation	\$139,068,622	\$130,965,591	\$8,103,031	6.2%
2	Department Stores	\$98,734,352	\$98,110,235	\$624,117	0.6%
3	Automobile Dealers	\$91,057,489	\$91,210,447	(\$152,958)	-0.2%
4	Building Material and Supplies Dealers	\$81,417,709	\$68,627,439	\$12,790,270	18.6%
5	Restaurants and Other Eating Places	\$81,044,373	\$82,763,433	(\$1,719,060)	-2.1%
6	Gasoline Stations	\$73,011,079	\$76,451,710	(\$3,440,631)	-4.5%
7	Travel Arrangement and Reservation Services	\$43,384,662	\$8,165,717	\$35,218,945	431.3%
8	Grocery and Convenience Retailers	\$33,675,865	\$30,242,183	\$3,433,682	11.4%
9	Administration of Economic Programs	\$31,948,286	\$35,002,370	(\$3,054,084)	-8.7%
10	Clothing and Clothing Accessories Retailers	\$26,159,049	\$23,451,795	\$2,707,254	11.5%
11	Other Motor Vehicle Dealers	\$18,777,119	\$19,705,480	(\$928,361)	-4.7%
12	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$15,552,274	\$13,817,455	\$1,734,819	12.6%
13	Other Miscellaneous Retailers	\$15,400,064	\$15,536,313	(\$136,249)	-0.9%
14	Electric Power Generation, Transmission and Distribution	\$14,806,514	\$12,991,594	\$1,814,920	14.0%
15	Sporting Goods, Hobby, and Musical Instrument Retailers	\$13,558,226	\$14,276,252	(\$718,026)	-5.0%
16	Automotive Repair and Maintenance	\$13,487,747	\$11,726,210	\$1,761,537	15.0%
17	Petroleum and Petroleum Products Merchant Wholesalers	\$12,913,131	\$13,356,219	(\$443,088)	-3.3%
18	Furniture and Home Furnishings Retailers	\$12,336,980	\$12,716,568	(\$379,588)	-3.0%
19	Services to Buildings and Dwellings	\$9,582,530	\$7,971,903	\$1,610,627	20.2%
20	Other Amusement and Recreation Industries	\$9,259,132	\$8,701,558	\$557,574	6.4%
Subtotal Top 20 in Taxable Sales		\$835,175,203	\$775,790,472	\$59,384,731	7.7%
Total Taxable Sales Period Ending February 28th		\$1,123,502,061	\$1,063,097,624	\$60,404,437	5.7%

Franklin County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$119,677,176	\$119,377,277	\$299,899	0.3%
2	Automobile Dealers	\$116,646,094	\$111,592,624	\$5,053,470	4.5%
3	Gasoline Stations	\$66,170,930	\$66,572,846	(\$401,916)	-0.6%
4	Building Material and Supplies Dealers	\$58,507,271	\$53,213,078	\$5,294,193	9.9%
5	Electric Power Generation, Transmission and Distribution	\$57,540,874	\$46,434,822	\$11,106,052	23.9%
6	Restaurants and Other Eating Places	\$52,221,615	\$50,771,405	\$1,450,210	2.9%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$38,732,589	\$38,053,437	\$679,152	1.8%
8	Administration of Economic Programs	\$24,038,982	\$29,315,765	(\$5,276,783)	-18.0%
9	Grocery and Convenience Retailers	\$22,463,709	\$18,700,822	\$3,762,887	20.1%
10	Fuel Dealers	\$18,954,450	\$18,931,502	\$22,948	0.1%
11	Traveler Accommodation	\$18,409,644	\$16,320,190	\$2,089,454	12.8%
12	Other Motor Vehicle Dealers	\$16,056,583	\$16,588,306	(\$531,723)	-3.2%
13	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$13,205,420	\$12,705,604	\$499,816	3.9%
14	Automotive Repair and Maintenance	\$12,612,480	\$13,005,401	(\$392,921)	-3.0%
15	Wired and Wireless Telecommunications (except Satellite)	\$11,725,755	\$12,535,171	(\$809,416)	-6.5%
16	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$10,882,362	\$10,954,382	(\$72,020)	-0.7%
17	Other Miscellaneous Retailers	\$9,425,601	\$9,358,689	\$66,912	0.7%
18	Sporting Goods, Hobby, and Musical Instrument Retailers	\$9,011,450	\$7,887,760	\$1,123,690	14.2%
19	Clothing and Clothing Accessories Retailers	\$8,656,327	\$8,064,526	\$591,801	7.3%
20	Travel Arrangement and Reservation Services	\$8,123,845	\$1,087,088	\$7,036,757	647.3%
Subtotal Top 20 in Taxable Sales		\$693,063,157	\$661,470,695	\$31,592,462	4.8%
Total Taxable Sales Period Ending February 28th		\$895,557,819	\$868,948,852	\$26,608,967	3.1%

Fulton County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$163,598,945	\$140,927,370	\$22,671,575	16.1%
2	Department Stores	\$149,772,652	\$147,427,678	\$2,344,974	1.6%
3	Gasoline Stations	\$100,844,874	\$107,837,659	(\$6,992,785)	-6.5%
4	Restaurants and Other Eating Places	\$73,367,457	\$75,620,219	(\$2,252,762)	-3.0%
5	Building Material and Supplies Dealers	\$54,344,345	\$49,643,667	\$4,700,678	9.5%
6	Grocery and Convenience Retailers	\$34,209,763	\$24,455,567	\$9,754,196	39.9%
7	Automotive Repair and Maintenance	\$22,796,844	\$21,359,445	\$1,437,399	6.7%
8	Electric Power Generation, Transmission and Distribution	\$21,396,129	\$24,361,304	(\$2,965,175)	-12.2%
9	Clothing and Clothing Accessories Retailers	\$19,444,097	\$18,178,458	\$1,265,639	7.0%
10	Other Motor Vehicle Dealers	\$18,262,640	\$18,696,749	(\$434,109)	-2.3%
11	Administration of Economic Programs	\$16,391,177	\$19,058,691	(\$2,667,514)	-14.0%
12	Automotive Parts, Accessories, and Tire Retailers	\$13,487,097	\$12,702,114	\$784,983	6.2%
13	Wired and Wireless Telecommunications (except Satellite)	\$13,412,182	\$16,057,302	(\$2,645,120)	-16.5%
14	Furniture and Home Furnishings Retailers	\$13,095,074	\$13,457,411	(\$362,337)	-2.7%
15	Petroleum and Petroleum Products Merchant Wholesalers	\$12,887,889	\$12,560,008	\$327,881	2.6%
16	Other Miscellaneous Retailers	\$12,817,624	\$13,555,025	(\$737,401)	-5.4%
17	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$11,502,117	\$10,839,423	\$662,694	6.1%
18	Building Equipment Contractors	\$10,529,581	\$7,895,800	\$2,633,781	33.4%
19	Beer, Wine, and Liquor Retailers	\$8,971,840	\$8,944,752	\$27,088	0.3%
20	Miscellaneous Durable Goods Merchant Wholesalers	\$8,794,432	\$8,257,764	\$536,668	6.5%
Subtotal Top 20 in Taxable Sales		\$779,926,759	\$751,836,406	\$28,090,353	3.7%
Total Taxable Sales Period Ending February 28th		\$1,024,418,382	\$1,014,703,538	\$9,714,844	1.0%

Genesee County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$166,427,829	\$163,753,950	\$2,673,879	1.6%
2	Gasoline Stations	\$163,953,678	\$156,615,038	\$7,338,640	4.7%
3	Department Stores	\$163,813,925	\$156,443,341	\$7,370,584	4.7%
4	Restaurants and Other Eating Places	\$117,040,901	\$116,572,434	\$468,467	0.4%
5	Building Material and Supplies Dealers	\$71,663,798	\$64,688,427	\$6,975,371	10.8%
6	Grocery and Convenience Retailers	\$50,247,379	\$39,759,461	\$10,487,918	26.4%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$49,648,792	\$49,789,507	(\$140,715)	-0.3%
8	Automotive Repair and Maintenance	\$36,033,953	\$30,304,255	\$5,729,698	18.9%
9	Electric Power Generation, Transmission and Distribution	\$34,714,680	\$21,906,615	\$12,808,065	58.5%
10	Machinery, Equipment, and Supplies Merchant Wholesalers	\$33,202,515	\$24,725,932	\$8,476,583	34.3%
11	Petroleum and Petroleum Products Merchant Wholesalers	\$31,264,542	\$34,563,369	(\$3,298,827)	-9.5%
12	Comm./Industrial Machinery & Equip. Rental and Leasing	\$26,552,088	\$18,729,081	\$7,823,007	41.8%
13	Amusement Parks and Arcades	\$22,659,873	\$21,753,534	\$906,339	4.2%
14	Clothing and Clothing Accessories Retailers	\$22,332,514	\$21,131,258	\$1,201,256	5.7%
15	Other Motor Vehicle Dealers	\$20,430,413	\$19,217,025	\$1,213,388	6.3%
16	Administration of Economic Programs	\$17,942,603	\$20,356,368	(\$2,413,765)	-11.9%
17	Other Miscellaneous Retailers	\$17,620,167	\$15,930,725	\$1,689,442	10.6%
18	Automotive Parts, Accessories, and Tire Retailers	\$17,575,946	\$16,090,885	\$1,485,061	9.2%
19	Sporting Goods, Hobby, and Musical Instrument Retailers	\$15,700,881	\$14,939,040	\$761,841	5.1%
20	Building Equipment Contractors	\$14,653,761	\$10,915,448	\$3,738,313	34.2%
Subtotal Top 20 in Taxable Sales		\$1,093,480,238	\$1,018,185,693	\$75,294,545	7.4%
Total Taxable Sales Period Ending February 28th		\$1,507,646,487	\$1,397,299,446	\$110,347,041	7.9%

Greene County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$129,453,919	\$125,996,777	\$3,457,142	2.7%
2	Department Stores	\$121,878,602	\$120,618,307	\$1,260,295	1.0%
3	Building Material and Supplies Dealers	\$121,336,703	\$118,952,020	\$2,384,683	2.0%
4	Gasoline Stations	\$118,681,058	\$120,864,609	(\$2,183,551)	-1.8%
5	Restaurants and Other Eating Places	\$106,320,342	\$104,294,994	\$2,025,348	1.9%
6	Traveler Accommodation	\$59,679,484	\$55,014,157	\$4,665,327	8.5%
7	Travel Arrangement and Reservation Services	\$57,239,984	\$2,266,356	\$54,973,628	2425.6%
8	Electric Power Generation, Transmission and Distribution	\$37,100,273	\$36,546,980	\$553,293	1.5%
9	Grocery and Convenience Retailers	\$34,551,585	\$29,178,262	\$5,373,323	18.4%
10	Administration of Economic Programs	\$26,892,417	\$29,177,924	(\$2,285,507)	-7.8%
11	Automotive Repair and Maintenance	\$21,691,836	\$17,565,773	\$4,126,063	23.5%
12	Other Miscellaneous Retailers	\$20,358,397	\$19,779,883	\$578,514	2.9%
13	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$20,032,312	\$19,265,640	\$766,672	4.0%
14	Furniture and Home Furnishings Retailers	\$15,422,255	\$14,358,098	\$1,064,157	7.4%
15	Fuel Dealers	\$15,385,626	\$15,582,773	(\$197,147)	-1.3%
16	Services to Buildings and Dwellings	\$15,013,959	\$13,503,556	\$1,510,403	11.2%
17	Other Motor Vehicle Dealers	\$13,838,660	\$15,838,798	(\$2,000,138)	-12.6%
18	Cement and Concrete Product Manufacturing	\$13,378,432	\$14,054,687	(\$676,255)	-4.8%
19	Automotive Parts, Accessories, and Tire Retailers	\$13,106,740	\$11,334,654	\$1,772,086	15.6%
20	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$12,370,297	\$10,351,607	\$2,018,690	19.5%
Subtotal Top 20 in Taxable Sales		\$973,732,881	\$894,545,855	\$79,187,026	8.9%
Total Taxable Sales Period Ending February 28th		\$1,320,242,952	\$1,244,505,688	\$75,737,264	6.1%

Hamilton County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$18,038,512	\$16,363,502	\$1,675,010	10.2%
2	Gasoline Stations	\$11,786,227	\$13,825,905	(\$2,039,678)	-14.8%
3	Restaurants and Other Eating Places	\$9,597,076	\$8,702,434	\$894,642	10.3%
4	Building Material and Supplies Dealers	\$9,467,983	\$9,202,169	\$265,814	2.9%
5	Department Stores	\$9,359,343	\$9,353,156	\$6,187	0.1%
6	Traveler Accommodation	\$7,567,166	\$5,888,204	\$1,678,962	28.5%
7	Grocery and Convenience Retailers	\$5,958,632	\$4,876,772	\$1,081,860	22.2%
8	Other Amusement and Recreation Industries	\$5,890,074	\$5,197,631	\$692,443	13.3%
9	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$5,389,107	\$5,441,016	(\$51,909)	-1.0%
10	Other Motor Vehicle Dealers	\$5,258,934	\$4,458,268	\$800,666	18.0%
11	Travel Arrangement and Reservation Services	\$4,128,146	\$142,705	\$3,985,441	2792.8%
12	Administration of Economic Programs	\$3,333,925	\$4,004,867	(\$670,942)	-16.8%
13	Furniture and Home Furnishings Retailers	\$3,130,308	\$3,378,555	(\$248,247)	-7.3%
14	Electric Power Generation, Transmission and Distribution	\$3,087,495	\$3,843,260	(\$755,765)	-19.7%
15	Building Equipment Contractors	\$2,441,711	\$2,803,379	(\$361,668)	-12.9%
16	Media Streaming, Social Networks, & Media/Content Providers	\$1,901,668	\$353,902	\$1,547,766	437.3%
17	Other Miscellaneous Retailers	\$1,736,758	\$1,470,320	\$266,438	18.1%
18	Other Wood Product Manufacturing	\$1,514,707	\$790,792	\$723,915	91.5%
19	Fuel Dealers	\$1,476,187	\$1,654,920	(\$178,733)	-10.8%
20	Automotive Repair and Maintenance	\$1,441,160	\$1,468,911	(\$27,751)	-1.9%
Subtotal Top 20 in Taxable Sales		\$112,505,119	\$103,220,668	\$9,284,451	9.0%
Total Taxable Sales Period Ending February 28th		\$148,090,980	\$138,345,182	\$9,745,798	7.0%

Herkimer County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$160,798,590	\$147,369,600	\$13,428,990	9.1%
2	Department Stores	\$159,807,806	\$161,226,313	(\$1,418,507)	-0.9%
3	Gasoline Stations	\$86,173,219	\$92,515,969	(\$6,342,750)	-6.9%
4	Restaurants and Other Eating Places	\$85,867,750	\$85,179,815	\$687,935	0.8%
5	Building Material and Supplies Dealers	\$63,930,898	\$54,522,023	\$9,408,875	17.3%
6	Grocery and Convenience Retailers	\$52,496,563	\$35,432,768	\$17,063,795	48.2%
7	Electric Power Generation, Transmission and Distribution	\$31,838,527	\$21,808,239	\$10,030,288	46.0%
8	Other Motor Vehicle Dealers	\$26,765,401	\$26,336,269	\$429,132	1.6%
9	Automotive Repair and Maintenance	\$25,591,051	\$24,146,177	\$1,444,874	6.0%
10	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$22,048,606	\$20,945,130	\$1,103,476	5.3%
11	Administration of Economic Programs	\$19,820,223	\$31,281,295	(\$11,461,072)	-36.6%
12	Other Miscellaneous Retailers	\$18,875,453	\$19,073,655	(\$198,202)	-1.0%
13	Petroleum and Petroleum Products Merchant Wholesalers	\$17,206,593	\$18,320,384	(\$1,113,791)	-6.1%
14	Automotive Parts, Accessories, and Tire Retailers	\$11,833,454	\$10,666,203	\$1,167,251	10.9%
15	Furniture and Home Furnishings Retailers	\$11,637,366	\$11,243,252	\$394,114	3.5%
16	Wired and Wireless Telecommunications (except Satellite)	\$11,497,543	\$18,403,777	(\$6,906,234)	-37.5%
17	Clothing and Clothing Accessories Retailers	\$11,060,124	\$10,331,664	\$728,460	7.1%
18	Traveler Accommodation	\$10,917,536	\$9,585,412	\$1,332,124	13.9%
19	Software Publishers	\$10,203,581	\$9,139,613	\$1,063,968	11.6%
20	Lawn and Garden Equipment and Supplies Retailers	\$9,401,133	\$13,912,037	(\$4,510,904)	-32.4%
Subtotal Top 20 in Taxable Sales		\$847,771,417	\$821,439,595	\$26,331,822	3.2%
Total Taxable Sales Period Ending February 28th		\$1,119,400,078	\$1,060,528,809	\$58,871,269	5.6%

Jefferson County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$333,104,029	\$308,449,928	\$24,654,101	8.0%
2	Department Stores	\$332,863,820	\$327,678,030	\$5,185,790	1.6%
3	Restaurants and Other Eating Places	\$233,078,186	\$225,073,553	\$8,004,633	3.6%
4	Gasoline Stations	\$199,565,296	\$202,866,816	(\$3,301,520)	-1.6%
5	Building Material and Supplies Dealers	\$194,072,122	\$183,313,213	\$10,758,909	5.9%
6	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$122,780,509	\$125,387,240	(\$2,606,731)	-2.1%
7	Grocery and Convenience Retailers	\$104,751,482	\$86,844,684	\$17,906,798	20.6%
8	Electric Power Generation, Transmission and Distribution	\$82,540,330	\$57,539,162	\$25,001,168	43.5%
9	Other Motor Vehicle Dealers	\$50,128,544	\$45,204,021	\$4,924,523	10.9%
10	Clothing and Clothing Accessories Retailers	\$49,982,738	\$50,505,620	(\$522,882)	-1.0%
11	Automotive Repair and Maintenance	\$47,812,004	\$49,704,180	(\$1,892,176)	-3.8%
12	Traveler Accommodation	\$46,971,289	\$45,188,883	\$1,782,406	3.9%
13	Administration of Economic Programs	\$41,120,078	\$42,746,794	(\$1,626,716)	-3.8%
14	Automotive Parts, Accessories, and Tire Retailers	\$36,284,942	\$33,847,281	\$2,437,661	7.2%
15	Wired and Wireless Telecommunications (except Satellite)	\$33,152,247	\$37,716,878	(\$4,564,631)	-12.1%
16	Other Miscellaneous Retailers	\$32,650,548	\$33,508,412	(\$857,864)	-2.6%
17	Sporting Goods, Hobby, and Musical Instrument Retailers	\$32,210,870	\$34,436,135	(\$2,225,265)	-6.5%
18	Computer Systems Design and Related Services	\$30,868,891	\$12,606,165	\$18,262,726	144.9%
19	Petroleum and Petroleum Products Merchant Wholesalers	\$29,429,537	\$32,074,628	(\$2,645,091)	-8.2%
20	Electronics and Appliance Retailers	\$25,982,167	\$25,110,535	\$871,632	3.5%
Subtotal Top 20 in Taxable Sales		\$2,059,349,629	\$1,959,802,158	\$99,547,471	5.1%
Total Taxable Sales Period Ending February 28th		\$2,717,070,107	\$2,597,026,596	\$120,043,511	4.6%

Lewis County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$71,139,302	\$71,055,621	\$83,681	0.1%
2	Automobile Dealers	\$64,371,834	\$62,420,256	\$1,951,578	3.1%
3	Gasoline Stations	\$39,740,246	\$40,957,823	(\$1,217,577)	-3.0%
4	Building Material and Supplies Dealers	\$29,630,354	\$26,483,142	\$3,147,212	11.9%
5	Restaurants and Other Eating Places	\$26,236,646	\$25,687,646	\$549,000	2.1%
6	Automotive Repair and Maintenance	\$22,612,360	\$21,503,244	\$1,109,116	5.2%
7	Electric Power Generation, Transmission and Distribution	\$18,021,844	\$19,844,319	(\$1,822,475)	-9.2%
8	Grocery and Convenience Retailers	\$14,415,657	\$10,358,142	\$4,057,515	39.2%
9	Other Motor Vehicle Dealers	\$10,341,526	\$9,770,675	\$570,851	5.8%
10	Other Miscellaneous Retailers	\$9,632,741	\$9,031,403	\$601,338	6.7%
11	Administration of Economic Programs	\$8,706,899	\$11,522,195	(\$2,815,296)	-24.4%
12	Clothing and Clothing Accessories Retailers	\$8,567,131	\$8,181,317	\$385,814	4.7%
13	Fuel Dealers	\$7,143,152	\$8,613,167	(\$1,470,015)	-17.1%
14	Other Specialty Trade Contractors	\$6,628,057	\$4,893,037	\$1,735,020	35.5%
15	Lawn and Garden Equipment and Supplies Retailers	\$6,463,972	\$10,157,640	(\$3,693,668)	-36.4%
16	Household Appliances/Electrical & Electronic Goods Wholesaler	\$6,299,287	\$2,279,665	\$4,019,622	176.3%
17	Furniture and Home Furnishings Retailers	\$5,557,821	\$5,489,777	\$68,044	1.2%
18	Machinery, Equipment, and Supplies Merchant Wholesalers	\$5,540,751	\$5,565,234	(\$24,483)	-0.4%
19	Petroleum and Petroleum Products Merchant Wholesalers	\$5,408,662	\$5,582,161	(\$173,499)	-3.1%
20	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$4,965,389	\$3,719,294	\$1,246,095	33.5%
Subtotal Top 20 in Taxable Sales		\$371,423,631	\$363,115,758	\$8,307,873	2.3%
Total Taxable Sales Period Ending February 28th		\$484,742,238	\$469,047,090	\$15,695,148	3.3%

Livingston County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$164,539,743	\$158,532,459	\$6,007,284	3.8%
2	Automobile Dealers	\$162,376,375	\$151,983,905	\$10,392,470	6.8%
3	Gasoline Stations	\$100,583,794	\$104,422,320	(\$3,838,526)	-3.7%
4	Restaurants and Other Eating Places	\$92,015,361	\$91,768,727	\$246,634	0.3%
5	Grocery and Convenience Retailers	\$63,084,701	\$53,472,043	\$9,612,658	18.0%
6	Building Material and Supplies Dealers	\$51,291,474	\$36,968,199	\$14,323,275	38.7%
7	Other Motor Vehicle Dealers	\$37,908,717	\$35,083,663	\$2,825,054	8.1%
8	Automotive Repair and Maintenance	\$35,450,067	\$34,429,455	\$1,020,612	3.0%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$30,731,823	\$29,309,313	\$1,422,510	4.9%
10	Electric Power Generation, Transmission and Distribution	\$28,861,192	\$25,174,357	\$3,686,835	14.6%
11	Machinery, Equipment, and Supplies Merchant Wholesalers	\$20,450,065	\$14,140,259	\$6,309,806	44.6%
12	Clothing and Clothing Accessories Retailers	\$20,074,464	\$18,784,997	\$1,289,467	6.9%
13	Other Miscellaneous Retailers	\$18,782,933	\$17,413,197	\$1,369,736	7.9%
14	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$17,618,277	\$14,279,003	\$3,339,274	23.4%
15	Administration of Economic Programs	\$17,611,687	\$20,296,932	(\$2,685,245)	-13.2%
16	Automotive Parts, Accessories, and Tire Retailers	\$15,366,213	\$14,266,269	\$1,099,944	7.7%
17	Nonmetallic Mineral Mining and Quarrying	\$12,912,021	\$10,684,733	\$2,227,288	20.8%
18	Furniture and Home Furnishings Retailers	\$11,066,175	\$10,690,059	\$376,116	3.5%
19	Building Equipment Contractors	\$9,742,659	\$7,960,262	\$1,782,397	22.4%
20	Services to Buildings and Dwellings	\$9,364,143	\$9,007,959	\$356,184	4.0%
Subtotal Top 20 in Taxable Sales		\$919,831,884	\$858,668,111	\$61,163,773	7.1%
Total Taxable Sales Period Ending February 28th		\$1,213,969,929	\$1,175,557,002	\$38,412,927	3.3%

Madison County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$195,199,590	\$185,663,530	\$9,536,060	5.1%
2	Department Stores	\$172,052,340	\$167,235,493	\$4,816,847	2.9%
3	Building Material and Supplies Dealers	\$132,281,394	\$69,792,249	\$62,489,145	89.5%
4	Restaurants and Other Eating Places	\$89,032,733	\$92,631,734	(\$3,599,001)	-3.9%
5	Gasoline Stations	\$72,978,297	\$68,905,135	\$4,073,162	5.9%
6	Grocery and Convenience Retailers	\$42,951,035	\$34,174,922	\$8,776,113	25.7%
7	Automotive Repair and Maintenance	\$25,085,079	\$23,079,211	\$2,005,868	8.7%
8	Other Motor Vehicle Dealers	\$23,561,474	\$23,021,638	\$539,836	2.3%
9	Electric Power Generation, Transmission and Distribution	\$23,224,159	\$16,409,133	\$6,815,026	41.5%
10	Administration of Economic Programs	\$20,824,974	\$24,705,512	(\$3,880,538)	-15.7%
11	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$18,834,193	\$17,480,677	\$1,353,516	7.7%
12	Automotive Parts, Accessories, and Tire Retailers	\$18,635,445	\$17,097,554	\$1,537,891	9.0%
13	Lawn and Garden Equipment and Supplies Retailers	\$17,320,413	\$66,201,177	(\$48,880,764)	-73.8%
14	Comm./Industrial Machinery & Equip. Rental and Leasing	\$16,577,357	\$8,823,863	\$7,753,494	87.9%
15	Furniture and Home Furnishings Retailers	\$14,375,286	\$13,430,789	\$944,497	7.0%
16	Services to Buildings and Dwellings	\$13,677,071	\$12,835,665	\$841,406	6.6%
17	Wired and Wireless Telecommunications (except Satellite)	\$12,798,879	\$15,988,072	(\$3,189,193)	-19.9%
18	Traveler Accommodation	\$12,290,615	\$10,980,031	\$1,310,584	11.9%
19	Clothing and Clothing Accessories Retailers	\$11,943,813	\$11,748,798	\$195,015	1.7%
20	Machinery, Equipment, and Supplies Merchant Wholesalers	\$11,078,579	\$9,803,934	\$1,274,645	13.0%
Subtotal Top 20 in Taxable Sales		\$944,722,726	\$890,009,117	\$54,713,609	6.1%
Total Taxable Sales Period Ending February 28th		\$1,276,274,482	\$1,207,608,002	\$68,666,480	5.7%

Monroe County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$2,179,496,536	\$2,112,420,593	\$67,075,943	3.2%
2	Restaurants and Other Eating Places	\$1,538,129,280	\$1,494,801,295	\$43,327,985	2.9%
3	Department Stores	\$1,412,714,744	\$1,400,828,497	\$11,886,247	0.8%
4	Grocery and Convenience Retailers	\$790,353,769	\$711,332,976	\$79,020,793	11.1%
5	Building Material and Supplies Dealers	\$671,247,858	\$658,463,911	\$12,783,947	1.9%
6	Electric Power Generation, Transmission and Distribution	\$658,176,013	\$530,532,943	\$127,643,070	24.1%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$644,345,598	\$635,661,433	\$8,684,165	1.4%
8	Gasoline Stations	\$591,431,701	\$620,783,807	(\$29,352,106)	-4.7%
9	Automotive Repair and Maintenance	\$491,571,287	\$486,034,470	\$5,536,817	1.1%
10	Services to Buildings and Dwellings	\$307,451,909	\$278,989,843	\$28,462,066	10.2%
11	Computer Systems Design and Related Services	\$301,685,128	\$278,015,547	\$23,669,581	8.5%
12	Software Publishers	\$274,969,757	\$262,097,495	\$12,872,262	4.9%
13	Furniture and Home Furnishings Retailers	\$237,601,413	\$238,126,133	(\$524,720)	-0.2%
14	Automotive Equipment Rental and Leasing	\$229,387,795	\$232,346,271	(\$2,958,476)	-1.3%
15	Beer, Wine, and Liquor Retailers	\$205,975,362	\$209,843,410	(\$3,868,048)	-1.8%
16	Other Miscellaneous Retailers	\$204,325,261	\$199,603,732	\$4,721,529	2.4%
17	Wired and Wireless Telecommunications (except Satellite)	\$197,881,131	\$226,618,181	(\$28,737,050)	-12.7%
18	Traveler Accommodation	\$191,248,638	\$182,818,106	\$8,430,532	4.6%
19	Building Equipment Contractors	\$188,231,627	\$176,640,943	\$11,590,684	6.6%
20	Administration of Economic Programs	\$184,912,086	\$206,790,451	(\$21,878,365)	-10.6%
Subtotal Top 20 in Taxable Sales		\$11,501,136,893	\$11,142,750,037	\$358,386,856	3.2%
Total Taxable Sales Period Ending February 28th		\$16,667,508,937	\$16,041,493,968	\$626,014,969	3.9%

Montgomery County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$192,077,717	\$200,398,693	(\$8,320,976)	-4.2%
2	Department Stores	\$134,390,340	\$130,515,693	\$3,874,647	3.0%
3	Automobile Dealers	\$131,914,884	\$117,304,820	\$14,610,064	12.5%
4	Building Material and Supplies Dealers	\$98,927,993	\$92,340,239	\$6,587,754	7.1%
5	Restaurants and Other Eating Places	\$69,995,846	\$65,074,285	\$4,921,561	7.6%
6	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$46,584,910	\$41,144,768	\$5,440,142	13.2%
7	Grocery and Convenience Retailers	\$34,210,565	\$26,830,997	\$7,379,568	27.5%
8	Automotive Repair and Maintenance	\$23,410,638	\$22,984,452	\$426,186	1.9%
9	Administration of Economic Programs	\$23,072,179	\$23,613,539	(\$541,360)	-2.3%
10	Other Motor Vehicle Dealers	\$19,589,542	\$19,317,921	\$271,621	1.4%
11	Electric Power Generation, Transmission and Distribution	\$18,615,380	\$43,049,008	(\$24,433,628)	-56.8%
12	Clothing and Clothing Accessories Retailers	\$15,605,775	\$15,242,374	\$363,401	2.4%
13	Automotive Parts, Accessories, and Tire Retailers	\$15,152,485	\$14,303,023	\$849,462	5.9%
14	Other Miscellaneous Retailers	\$12,608,182	\$12,823,900	(\$215,718)	-1.7%
15	Lumber & Other Construction Materials Merchant Wholesalers	\$11,859,642	\$12,758,007	(\$898,365)	-7.0%
16	Support Activities for Forestry	\$11,693,377	\$9,667,659	\$2,025,718	21.0%
17	Petroleum and Petroleum Products Merchant Wholesalers	\$10,830,708	\$11,259,783	(\$429,075)	-3.8%
18	Wired and Wireless Telecommunications (except Satellite)	\$10,006,811	\$12,677,162	(\$2,670,351)	-21.1%
19	Machinery, Equipment, and Supplies Merchant Wholesalers	\$9,941,105	\$5,162,991	\$4,778,114	92.5%
20	Building Equipment Contractors	\$9,871,550	\$9,648,089	\$223,461	2.3%
Subtotal Top 20 in Taxable Sales		\$900,359,629	\$886,117,403	\$14,242,226	1.6%
Total Taxable Sales Period Ending February 28th		\$1,173,572,425	\$1,197,087,772	(\$23,515,347)	-2.0%

Nassau County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$4,104,779,933	\$4,327,169,886	(\$222,389,953)	-5.1%
2	Department Stores	\$4,043,768,630	\$3,815,638,765	\$228,129,865	6.0%
3	Restaurants and Other Eating Places	\$3,952,493,482	\$3,836,005,193	\$116,488,289	3.0%
4	Clothing and Clothing Accessories Retailers	\$2,109,470,343	\$1,997,854,610	\$111,615,733	5.6%
5	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$1,630,656,278	\$1,560,554,293	\$70,101,985	4.5%
6	Building Material and Supplies Dealers	\$1,398,644,311	\$1,432,104,054	(\$33,459,743)	-2.3%
7	Gasoline Stations	\$1,281,429,205	\$1,357,852,509	(\$76,423,304)	-5.6%
8	Grocery and Convenience Retailers	\$1,120,200,041	\$1,061,397,893	\$58,802,148	5.5%
9	Automotive Repair and Maintenance	\$776,458,174	\$806,475,944	(\$30,017,770)	-3.7%
10	Furniture and Home Furnishings Retailers	\$709,705,454	\$685,467,039	\$24,238,415	3.5%
11	Services to Buildings and Dwellings	\$640,431,158	\$510,749,880	\$129,681,278	25.4%
12	Electric Power Generation, Transmission and Distribution	\$592,856,520	\$555,974,043	\$36,882,477	6.6%
13	Jewelry, Luggage, and Leather Goods Retailers	\$586,147,272	\$553,044,633	\$33,102,639	6.0%
14	Electronics and Appliance Retailers	\$557,967,498	\$542,750,737	\$15,216,761	2.8%
15	Health and Personal Care Retailers	\$556,627,810	\$539,311,234	\$17,316,576	3.2%
16	Computer Systems Design and Related Services	\$543,608,858	\$484,565,388	\$59,043,470	12.2%
17	Administration of Economic Programs	\$524,698,377	\$681,651,437	(\$156,953,060)	-23.0%
18	Beer, Wine, and Liquor Retailers	\$517,297,857	\$546,467,441	(\$29,169,584)	-5.3%
19	Software Publishers	\$489,677,846	\$424,517,642	\$65,160,204	15.3%
20	Other Amusement and Recreation Industries	\$462,695,019	\$470,180,090	(\$7,485,071)	-1.6%
Subtotal Top 20 in Taxable Sales		\$26,599,614,066	\$26,189,732,711	\$409,881,355	1.6%
Total Taxable Sales Period Ending February 28th		\$37,409,036,875	\$36,973,059,495	\$435,977,380	1.2%

New York City, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Restaurants and Other Eating Places	\$29,398,772,225	\$27,579,927,839	\$1,818,844,386	6.6%
2	Department Stores	\$15,413,165,729	\$13,886,314,891	\$1,526,850,838	11.0%
3	Electric Power Generation, Transmission and Distribution	\$13,981,639,460	\$14,072,299,479	(\$90,660,019)	-0.6%
4	Traveler Accommodation	\$11,915,436,990	\$11,111,253,858	\$804,183,132	7.2%
5	Clothing and Clothing Accessories Retailers	\$7,280,384,537	\$6,614,005,259	\$666,379,278	10.1%
6	Computer Systems Design and Related Services	\$6,806,154,581	\$6,212,004,787	\$594,149,794	9.6%
7	Software Publishers	\$6,709,231,376	\$5,921,845,975	\$787,385,401	13.3%
8	Automobile Dealers	\$6,368,723,769	\$6,698,299,023	(\$329,575,254)	-4.9%
9	Other Transit and Ground Passenger Transportation	\$6,341,286,633	\$5,876,733,084	\$464,553,549	7.9%
10	Other Professional, Scientific, and Technical Services	\$6,193,745,571	\$5,717,870,412	\$475,875,159	8.3%
11	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$4,740,361,114	\$4,497,017,261	\$243,343,853	5.4%
12	Grocery and Convenience Retailers	\$4,595,805,764	\$4,165,241,885	\$430,563,879	10.3%
13	Comp. Infrastructure Prov., Data Processing, Web Hosting, etc.	\$4,260,721,260	\$3,781,123,554	\$479,597,706	12.7%
14	Web Search Portals, Libraries, Archives, and Other Information S	\$4,186,873,543	\$3,513,121,311	\$673,752,232	19.2%
15	Computer and Peripheral Equipment Manufacturing	\$3,906,642,200	\$3,569,877,393	\$336,764,807	9.4%
16	Building Material and Supplies Dealers	\$3,876,228,358	\$3,942,925,013	(\$66,696,655)	-1.7%
17	Services to Buildings and Dwellings	\$3,851,371,863	\$3,389,401,468	\$461,970,395	13.6%
18	Special Food Services	\$3,658,117,599	\$3,285,295,083	\$372,822,516	11.3%
19	Jewelry, Luggage, and Leather Goods Retailers	\$3,241,555,957	\$2,821,500,407	\$420,055,550	14.9%
20	Apparel, Piece Goods, and Notions Merchant Wholesalers	\$3,238,640,158	\$2,492,428,151	\$746,212,007	29.9%
Subtotal Top 20 in Taxable Sales		\$149,964,858,687	\$139,148,486,133	\$10,816,372,554	7.8%
Total Taxable Sales Period Ending February 28th		\$245,848,753,941	\$238,656,742,256	\$7,192,011,685	3.0%

Niagara County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$557,436,255	\$543,852,747	\$13,583,508	2.5%
2	Automobile Dealers	\$523,916,119	\$511,280,634	\$12,635,485	2.5%
3	Restaurants and Other Eating Places	\$387,177,646	\$387,399,681	(\$222,035)	-0.1%
4	Electric Power Generation, Transmission and Distribution	\$344,289,649	\$304,450,280	\$39,839,369	13.1%
5	Building Material and Supplies Dealers	\$209,180,074	\$198,643,557	\$10,536,517	5.3%
6	Grocery and Convenience Retailers	\$174,639,603	\$145,298,886	\$29,340,717	20.2%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$168,111,727	\$189,137,224	(\$21,025,497)	-11.1%
8	Automotive Repair and Maintenance	\$141,534,544	\$135,222,224	\$6,312,320	4.7%
9	Gasoline Stations	\$129,674,389	\$126,743,711	\$2,930,678	2.3%
10	Clothing and Clothing Accessories Retailers	\$123,872,660	\$140,183,042	(\$16,310,382)	-11.6%
11	Natural Gas Distribution	\$119,926,246	\$70,261,040	\$49,665,206	70.7%
12	Automotive Parts, Accessories, and Tire Retailers	\$109,760,623	\$99,935,561	\$9,825,062	9.8%
13	Traveler Accommodation	\$101,247,461	\$108,852,100	(\$7,604,639)	-7.0%
14	Comp. Infrastructure Prov., Data Processing, Web Hosting, etc.	\$65,524,866	\$48,191,763	\$17,333,103	36.0%
15	Other Motor Vehicle Dealers	\$57,085,638	\$66,581,156	(\$9,495,518)	-14.3%
16	Petroleum and Petroleum Products Merchant Wholesalers	\$55,988,113	\$61,610,317	(\$5,622,204)	-9.1%
17	Other Miscellaneous Retailers	\$53,126,485	\$50,512,189	\$2,614,296	5.2%
18	Services to Buildings and Dwellings	\$50,872,175	\$47,756,821	\$3,115,354	6.5%
19	Administration of Economic Programs	\$49,725,223	\$60,270,507	(\$10,545,284)	-17.5%
20	Building Equipment Contractors	\$48,123,500	\$38,112,556	\$10,010,944	26.3%
Subtotal Top 20 in Taxable Sales		\$3,471,212,996	\$3,334,295,996	\$136,917,000	4.1%
Total Taxable Sales Period Ending February 28th		\$4,779,970,436	\$4,564,124,144	\$215,846,292	4.7%

Oneida County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$616,524,740	\$568,863,143	\$47,661,597	8.4%
2	Department Stores	\$572,271,486	\$554,251,318	\$18,020,168	3.3%
3	Restaurants and Other Eating Places	\$404,241,756	\$387,757,853	\$16,483,903	4.3%
4	Building Material and Supplies Dealers	\$272,037,541	\$249,026,792	\$23,010,749	9.2%
5	Gasoline Stations	\$256,117,851	\$273,544,943	(\$17,427,092)	-6.4%
6	Grocery and Convenience Retailers	\$187,419,087	\$147,986,663	\$39,432,424	26.6%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$161,801,875	\$155,007,337	\$6,794,538	4.4%
8	Automotive Repair and Maintenance	\$143,999,638	\$137,429,708	\$6,569,930	4.8%
9	Clothing and Clothing Accessories Retailers	\$123,582,505	\$117,985,328	\$5,597,177	4.7%
10	Electric Power Generation, Transmission and Distribution	\$107,586,841	\$88,766,775	\$18,820,066	21.2%
11	Petroleum and Petroleum Products Merchant Wholesalers	\$81,797,110	\$84,877,129	(\$3,080,019)	-3.6%
12	Administration of Economic Programs	\$60,223,116	\$78,108,615	(\$17,885,499)	-22.9%
13	Other Miscellaneous Retailers	\$58,792,209	\$59,493,656	(\$701,447)	-1.2%
14	Computer Systems Design and Related Services	\$56,588,929	\$43,367,481	\$13,221,448	30.5%
15	Sporting Goods, Hobby, and Musical Instrument Retailers	\$56,579,930	\$53,741,156	\$2,838,774	5.3%
16	Software Publishers	\$55,919,775	\$49,983,483	\$5,936,292	11.9%
17	Machinery, Equipment, and Supplies Merchant Wholesalers	\$55,655,038	\$39,459,524	\$16,195,514	41.0%
18	Furniture and Home Furnishings Retailers	\$55,498,033	\$54,488,285	\$1,009,748	1.9%
19	Other Motor Vehicle Dealers	\$54,404,755	\$53,213,660	\$1,191,095	2.2%
20	Services to Buildings and Dwellings	\$49,798,058	\$45,118,579	\$4,679,479	10.4%
Subtotal Top 20 in Taxable Sales		\$3,430,840,273	\$3,242,471,428	\$188,368,845	5.8%
Total Taxable Sales Period Ending February 28th		\$4,758,371,920	\$4,623,302,175	\$135,069,745	2.9%

Onondaga County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$1,382,457,241	\$1,335,048,694	\$47,408,547	3.6%
2	Department Stores	\$1,117,290,686	\$1,082,354,517	\$34,936,169	3.2%
3	Restaurants and Other Eating Places	\$1,005,041,868	\$969,929,812	\$35,112,056	3.6%
4	Electric Power Generation, Transmission and Distribution	\$834,982,018	\$691,477,427	\$143,504,591	20.8%
5	Gasoline Stations	\$585,615,240	\$618,272,886	(\$32,657,646)	-5.3%
6	Building Material and Supplies Dealers	\$550,832,363	\$531,685,575	\$19,146,788	3.6%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$547,715,718	\$536,948,662	\$10,767,056	2.0%
8	Grocery and Convenience Retailers	\$454,237,428	\$396,634,367	\$57,603,061	14.5%
9	Clothing and Clothing Accessories Retailers	\$327,776,210	\$319,709,886	\$8,066,324	2.5%
10	Automotive Repair and Maintenance	\$318,024,631	\$307,763,707	\$10,260,924	3.3%
11	Automotive Equipment Rental and Leasing	\$207,242,626	\$208,215,213	(\$972,587)	-0.5%
12	Traveler Accommodation	\$197,093,560	\$183,406,377	\$13,687,183	7.5%
13	Furniture and Home Furnishings Retailers	\$169,289,459	\$155,116,720	\$14,172,739	9.1%
14	Services to Buildings and Dwellings	\$168,347,007	\$158,142,283	\$10,204,724	6.5%
15	Computer Systems Design and Related Services	\$153,020,234	\$130,102,404	\$22,917,830	17.6%
16	Sporting Goods, Hobby, and Musical Instrument Retailers	\$144,637,231	\$194,217,622	(\$49,580,391)	-25.5%
17	Automotive Parts, Accessories, and Tire Retailers	\$143,000,089	\$132,705,471	\$10,294,618	7.8%
18	Software Publishers	\$141,200,396	\$128,116,453	\$13,083,943	10.2%
19	Administration of Economic Programs	\$134,768,633	\$163,009,142	(\$28,240,509)	-17.3%
20	Other Miscellaneous Retailers	\$129,827,716	\$128,330,404	\$1,497,312	1.2%
Subtotal Top 20 in Taxable Sales		\$8,712,400,354	\$8,371,187,622	\$341,212,732	4.1%
Total Taxable Sales Period Ending February 28th		\$12,669,312,806	\$12,111,542,534	\$557,770,272	4.6%

Ontario County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$383,198,506	\$376,946,046	\$6,252,460	1.7%
2	Automobile Dealers	\$359,766,310	\$366,870,172	(\$7,103,862)	-1.9%
3	Restaurants and Other Eating Places	\$273,246,382	\$267,158,617	\$6,087,765	2.3%
4	Building Material and Supplies Dealers	\$185,187,491	\$172,677,714	\$12,509,777	7.2%
5	Gasoline Stations	\$172,685,066	\$183,844,963	(\$11,159,897)	-6.1%
6	Clothing and Clothing Accessories Retailers	\$140,939,535	\$129,279,267	\$11,660,268	9.0%
7	Grocery and Convenience Retailers	\$119,627,126	\$102,305,530	\$17,321,596	16.9%
8	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$111,052,588	\$109,731,071	\$1,321,527	1.2%
9	Automotive Repair and Maintenance	\$89,276,510	\$86,016,620	\$3,259,890	3.8%
10	Electric Power Generation, Transmission and Distribution	\$88,173,262	\$77,121,961	\$11,051,301	14.3%
11	Traveler Accommodation	\$79,607,510	\$72,483,900	\$7,123,610	9.8%
12	Sporting Goods, Hobby, and Musical Instrument Retailers*	\$79,362,286	\$69,618,572	\$9,743,714	14.0%
13	Computer and Peripheral Equipment Manufacturing	\$56,636,846	\$52,139,545	\$4,497,301	8.6%
14	Other Miscellaneous Retailers	\$46,224,805	\$43,440,291	\$2,784,514	6.4%
15	Furniture and Home Furnishings Retailers	\$45,730,682	\$47,041,739	(\$1,311,057)	-2.8%
16	Services to Buildings and Dwellings	\$42,348,123	\$40,635,047	\$1,713,076	4.2%
17	Electronics and Appliance Retailers	\$37,286,424	\$41,033,369	(\$3,746,945)	-9.1%
18	Other Amusement and Recreation Industries	\$35,806,614	\$29,887,309	\$5,919,305	19.8%
19	Administration of Economic Programs	\$35,351,330	\$46,428,350	(\$11,077,020)	-23.9%
20	Other Motor Vehicle Dealers	\$35,336,761	\$35,452,241	(\$115,480)	-0.3%
Subtotal Top 20 in Taxable Sales		\$2,416,906,167	\$2,350,172,324	\$66,733,843	2.8%
Total Taxable Sales Period Ending February 28th		\$3,394,312,696	\$3,297,560,865	\$96,751,831	2.9%

Orange County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$1,021,000,079	\$1,008,198,299	\$12,801,780	1.3%
2	Clothing and Clothing Accessories Retailers	\$918,097,584	\$910,613,030	\$7,484,554	0.8%
3	Automobile Dealers	\$869,170,001	\$852,888,088	\$16,281,913	1.9%
4	Restaurants and Other Eating Places	\$785,782,948	\$785,879,059	(\$96,111)	0.0%
5	Gasoline Stations	\$675,084,605	\$683,619,518	(\$8,534,913)	-1.2%
6	Building Material and Supplies Dealers	\$479,778,944	\$465,884,658	\$13,894,286	3.0%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$363,054,947	\$360,128,262	\$2,926,685	0.8%
8	Grocery and Convenience Retailers	\$343,592,490	\$298,943,110	\$44,649,380	14.9%
9	Administration of Economic Programs	\$281,189,372	\$368,379,042	(\$87,189,670)	-23.7%
10	Electric Power Generation, Transmission and Distribution	\$267,889,174	\$236,284,942	\$31,604,232	13.4%
11	Automotive Repair and Maintenance	\$263,479,675	\$249,188,024	\$14,291,651	5.7%
12	Shoe Retailers	\$150,262,704	\$146,387,808	\$3,874,896	2.6%
13	Jewelry, Luggage, and Leather Goods Retailers	\$148,018,244	\$137,650,442	\$10,367,802	7.5%
14	Services to Buildings and Dwellings	\$136,793,382	\$126,372,884	\$10,420,498	8.2%
15	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$132,062,184	\$115,379,466	\$16,682,718	14.5%
16	Health and Personal Care Retailers	\$131,100,382	\$130,428,309	\$672,073	0.5%
17	Furniture and Home Furnishings Retailers	\$128,493,952	\$135,373,257	(\$6,879,305)	-5.1%
18	Automotive Equipment Rental and Leasing	\$120,405,525	\$137,602,233	(\$17,196,708)	-12.5%
19	Wired and Wireless Telecommunications (except Satellite)	\$120,302,841	\$136,573,918	(\$16,271,077)	-11.9%
20	Traveler Accommodation	\$117,902,846	\$110,407,702	\$7,495,144	6.8%
Subtotal Top 20 in Taxable Sales		\$7,453,461,879	\$7,396,182,051	\$57,279,828	0.8%
Total Taxable Sales Period Ending February 28th		\$10,602,444,353	\$10,423,814,568	\$178,629,785	1.7%

Orleans County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$97,450,848	\$94,854,051	\$2,596,797	2.7%
2	Automobile Dealers	\$97,078,563	\$87,600,841	\$9,477,722	10.8%
3	Electric Power Generation, Transmission and Distribution	\$50,439,479	\$44,409,914	\$6,029,565	13.6%
4	Restaurants and Other Eating Places	\$39,701,643	\$37,023,656	\$2,677,987	7.2%
5	Grocery and Convenience Retailers	\$31,841,861	\$24,778,410	\$7,063,451	28.5%
6	Petroleum and Petroleum Products Merchant Wholesalers	\$26,522,377	\$31,782,052	(\$5,259,675)	-16.5%
7	Building Material and Supplies Dealers	\$25,496,349	\$19,555,709	\$5,940,640	30.4%
8	Automotive Repair and Maintenance	\$20,636,177	\$20,609,086	\$27,091	0.1%
9	Gasoline Stations	\$12,711,278	\$8,476,433	\$4,234,845	50.0%
10	Other Miscellaneous Retailers	\$12,304,821	\$12,471,078	(\$166,257)	-1.3%
11	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$10,403,226	\$9,681,768	\$721,458	7.5%
12	Administration of Economic Programs	\$9,239,067	\$10,908,543	(\$1,669,476)	-15.3%
13	Automotive Parts, Accessories, and Tire Retailers	\$9,093,428	\$8,640,803	\$452,625	5.2%
14	Fuel Dealers	\$8,392,540	\$8,032,336	\$360,204	4.5%
15	Other Motor Vehicle Dealers	\$8,108,859	\$7,641,353	\$467,506	6.1%
16	Software Publishers	\$6,077,881	\$5,853,416	\$224,465	3.8%
17	Nonmetallic Mineral Mining and Quarrying	\$5,662,464	\$4,870,894	\$791,570	16.3%
18	Wired and Wireless Telecommunications (except Satellite)	\$5,637,697	\$8,362,525	(\$2,724,828)	-32.6%
19	Building Equipment Contractors	\$5,032,875	\$3,826,679	\$1,206,196	31.5%
20	Other Miscellaneous Manufacturing	\$4,870,451	\$4,930,225	(\$59,774)	-1.2%
Subtotal Top 20 in Taxable Sales		\$486,701,884	\$454,309,772	\$32,392,112	7.1%
Total Taxable Sales Period Ending February 28th		\$635,625,030	\$596,656,312	\$38,968,718	6.5%

Oswego County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$295,311,432	\$271,925,379	\$23,386,053	8.6%
2	Department Stores	\$267,265,146	\$264,179,554	\$3,085,592	1.2%
3	Gasoline Stations	\$144,045,033	\$153,600,824	(\$9,555,791)	-6.2%
4	Restaurants and Other Eating Places	\$100,795,860	\$94,524,053	\$6,271,807	6.6%
5	Building Material and Supplies Dealers	\$67,092,614	\$46,913,665	\$20,178,949	43.0%
6	Grocery and Convenience Retailers	\$48,747,125	\$31,011,275	\$17,735,850	57.2%
7	Other Motor Vehicle Dealers	\$41,749,074	\$34,790,248	\$6,958,826	20.0%
8	Automotive Repair and Maintenance	\$39,711,401	\$37,753,087	\$1,958,314	5.2%
9	Administration of Economic Programs	\$34,110,232	\$38,150,974	(\$4,040,742)	-10.6%
10	Petroleum and Petroleum Products Merchant Wholesalers	\$33,931,843	\$34,936,263	(\$1,004,420)	-2.9%
11	Electric Power Generation, Transmission and Distribution	\$30,040,928	\$34,829,619	(\$4,788,691)	-13.7%
12	Other Miscellaneous Retailers	\$27,940,336	\$26,105,883	\$1,834,453	7.0%
13	Automotive Parts, Accessories, and Tire Retailers	\$27,685,718	\$24,265,053	\$3,420,665	14.1%
14	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$22,257,319	\$20,560,567	\$1,696,752	8.3%
15	Alumina and Aluminum Production and Processing	\$17,734,271	\$8,711,558	\$9,022,713	103.6%
16	Furniture and Home Furnishings Retailers	\$17,712,625	\$15,482,949	\$2,229,676	14.4%
17	Building Equipment Contractors	\$17,293,877	\$12,146,286	\$5,147,591	42.4%
18	Sporting Goods, Hobby, and Musical Instrument Retailers	\$15,889,478	\$14,551,413	\$1,338,065	9.2%
19	Miscellaneous Durable Goods Merchant Wholesalers	\$15,228,231	\$9,588,917	\$5,639,314	58.8%
20	Wired and Wireless Telecommunications (except Satellite)	\$14,857,669	\$22,135,588	(\$7,277,919)	-32.9%
Subtotal Top 20 in Taxable Sales		\$1,279,400,212	\$1,196,163,155	\$83,237,057	7.0%
Total Taxable Sales Period Ending February 28th		\$1,671,259,412	\$1,580,743,842	\$90,515,570	5.7%

Otsego County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$166,544,394	\$166,179,419	\$364,975	0.2%
2	Automobile Dealers	\$160,267,560	\$146,067,117	\$14,200,443	9.7%
3	Restaurants and Other Eating Places	\$105,979,640	\$104,190,479	\$1,789,161	1.7%
4	Building Material and Supplies Dealers	\$102,422,352	\$100,883,576	\$1,538,776	1.5%
5	Gasoline Stations	\$64,543,364	\$66,781,460	(\$2,238,096)	-3.4%
6	Traveler Accommodation	\$57,884,402	\$50,439,615	\$7,444,787	14.8%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$55,245,850	\$70,319,839	(\$15,073,989)	-21.4%
8	Grocery and Convenience Retailers	\$41,184,096	\$33,032,798	\$8,151,298	24.7%
9	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$35,963,648	\$36,035,997	(\$72,349)	-0.2%
10	Automotive Repair and Maintenance	\$28,795,694	\$27,371,890	\$1,423,804	5.2%
11	Electric Power Generation, Transmission and Distribution	\$25,193,591	\$15,541,059	\$9,652,532	62.1%
12	Clothing and Clothing Accessories Retailers	\$23,726,209	\$23,611,454	\$114,755	0.5%
13	Travel Arrangement and Reservation Services	\$20,619,586	\$2,760,544	\$17,859,042	646.9%
14	Administration of Economic Programs	\$19,513,898	\$23,652,184	(\$4,138,286)	-17.5%
15	Other Miscellaneous Retailers	\$19,230,898	\$20,002,882	(\$771,984)	-3.9%
16	Sporting Goods, Hobby, and Musical Instrument Retailers	\$18,234,999	\$17,826,171	\$408,828	2.3%
17	Beer, Wine, and Liquor Retailers	\$16,345,974	\$14,331,753	\$2,014,221	14.1%
18	Promoters of Performing Arts, Sports, and Similar Events	\$16,279,406	\$15,583,025	\$696,381	4.5%
19	Software Publishers	\$12,984,484	\$10,996,941	\$1,987,543	18.1%
20	Wired and Wireless Telecommunications (except Satellite)	\$12,559,301	\$16,823,860	(\$4,264,559)	-25.3%
Subtotal Top 20 in Taxable Sales		\$1,003,519,346	\$962,432,063	\$41,087,283	4.3%
Total Taxable Sales Period Ending February 28th		\$1,351,378,240	\$1,305,269,105	\$46,109,135	3.5%

Putnam County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$257,999,489	\$256,971,769	\$1,027,720	0.4%
2	Department Stores	\$195,059,559	\$185,817,825	\$9,241,734	5.0%
3	Restaurants and Other Eating Places	\$159,301,506	\$154,967,073	\$4,334,433	2.8%
4	Gasoline Stations	\$144,325,192	\$139,228,409	\$5,096,783	3.7%
5	Building Material and Supplies Dealers	\$140,707,767	\$131,799,402	\$8,908,365	6.8%
6	Grocery and Convenience Retailers	\$104,279,240	\$101,301,246	\$2,977,994	2.9%
7	Administration of Economic Programs	\$85,460,585	\$112,487,870	(\$27,027,285)	-24.0%
8	Automotive Repair and Maintenance	\$64,479,464	\$61,644,397	\$2,835,067	4.6%
9	Apparel, Piece Goods, and Notions Merchant Wholesalers	\$52,007,138	\$62,284,528	(\$10,277,390)	-16.5%
10	Electric Power Generation, Transmission and Distribution	\$48,618,936	\$38,922,743	\$9,696,193	24.9%
11	Services to Buildings and Dwellings	\$43,622,209	\$33,328,890	\$10,293,319	30.9%
12	Other Miscellaneous Retailers	\$39,230,050	\$40,502,519	(\$1,272,469)	-3.1%
13	Furniture and Home Furnishings Retailers	\$38,300,398	\$34,776,279	\$3,524,119	10.1%
14	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$31,982,628	\$23,723,879	\$8,258,749	34.8%
15	Wired and Wireless Telecommunications (except Satellite)	\$27,741,436	\$29,865,031	(\$2,123,595)	-7.1%
16	Automotive Parts, Accessories, and Tire Retailers	\$27,104,945	\$25,774,117	\$1,330,828	5.2%
17	Beer, Wine, and Liquor Retailers	\$26,677,121	\$28,537,158	(\$1,860,037)	-6.5%
18	Automotive Equipment Rental and Leasing	\$25,816,101	\$31,750,973	(\$5,934,872)	-18.7%
19	Building Equipment Contractors	\$25,579,198	\$17,292,112	\$8,287,086	47.9%
20	Clothing and Clothing Accessories Retailers	\$23,631,051	\$21,498,915	\$2,132,136	9.9%
Subtotal Top 20 in Taxable Sales		\$1,561,924,013	\$1,532,475,135	\$29,448,878	1.9%
Total Taxable Sales Period Ending February 28th		\$2,190,113,058	\$2,161,015,404	\$29,097,654	1.3%

Rensselaer County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$390,302,659	\$373,099,230	\$17,203,429	4.6%
2	Department Stores	\$371,881,477	\$369,091,906	\$2,789,571	0.8%
3	Gasoline Stations	\$312,732,510	\$324,836,348	(\$12,103,838)	-3.7%
4	Restaurants and Other Eating Places	\$252,827,454	\$250,905,261	\$1,922,193	0.8%
5	Building Material and Supplies Dealers	\$159,361,512	\$154,442,649	\$4,918,863	3.2%
6	Grocery and Convenience Retailers	\$112,872,604	\$90,130,969	\$22,741,635	25.2%
7	Automotive Repair and Maintenance	\$85,402,511	\$78,372,919	\$7,029,592	9.0%
8	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$81,909,738	\$79,530,880	\$2,378,858	3.0%
9	Electric Power Generation, Transmission and Distribution	\$70,965,698	\$57,924,972	\$13,040,726	22.5%
10	Administration of Economic Programs	\$62,841,138	\$78,373,312	(\$15,532,174)	-19.8%
11	Computer Systems Design and Related Services	\$52,494,824	\$50,173,334	\$2,321,490	4.6%
12	Services to Buildings and Dwellings	\$48,420,912	\$45,545,577	\$2,875,335	6.3%
13	Clothing and Clothing Accessories Retailers	\$47,052,685	\$41,671,109	\$5,381,576	12.9%
14	Other Miscellaneous Retailers	\$45,935,854	\$45,204,312	\$731,542	1.6%
15	Building Equipment Contractors	\$43,631,497	\$37,338,914	\$6,292,583	16.9%
16	Special Food Services	\$40,743,677	\$38,610,530	\$2,133,147	5.5%
17	Furniture and Home Furnishings Retailers	\$40,120,273	\$40,253,259	(\$132,986)	-0.3%
18	Wired and Wireless Telecommunications (except Satellite)	\$39,600,156	\$44,732,339	(\$5,132,183)	-11.5%
19	Software Publishers	\$38,148,379	\$34,150,363	\$3,998,016	11.7%
20	Automotive Equipment Rental and Leasing	\$32,389,874	\$29,319,088	\$3,070,786	10.5%
Subtotal Top 20 in Taxable Sales		\$2,329,635,432	\$2,263,707,271	\$65,928,161	2.9%
Total Taxable Sales Period Ending February 28th		\$3,208,405,642	\$3,150,568,875	\$57,836,767	1.8%

Rockland County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$676,553,076	\$647,798,957	\$28,754,119	4.4%
2	Automobile Dealers	\$601,958,993	\$621,919,241	(\$19,960,248)	-3.2%
3	Restaurants and Other Eating Places	\$591,028,136	\$553,969,972	\$37,058,164	6.7%
4	Clothing and Clothing Accessories Retailers	\$374,242,271	\$357,977,235	\$16,265,036	4.5%
5	Building Material and Supplies Dealers	\$350,030,410	\$350,251,871	(\$221,461)	-0.1%
6	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$338,338,066	\$337,610,383	\$727,683	0.2%
7	Grocery and Convenience Retailers	\$335,617,673	\$307,679,181	\$27,938,492	9.1%
8	Electric Power Generation, Transmission and Distribution	\$260,060,134	\$204,518,446	\$55,541,688	27.2%
9	Administration of Economic Programs	\$243,730,452	\$337,394,217	(\$93,663,765)	-27.8%
10	Computer Systems Design and Related Services	\$212,373,072	\$121,785,470	\$90,587,602	74.4%
11	Gasoline Stations	\$202,146,347	\$200,142,699	\$2,003,648	1.0%
12	Automotive Repair and Maintenance	\$160,322,228	\$161,111,677	(\$789,449)	-0.5%
13	Services to Buildings and Dwellings	\$157,346,504	\$133,528,853	\$23,817,651	17.8%
14	Building Equipment Contractors	\$144,972,004	\$78,525,229	\$66,446,775	84.6%
15	Furniture and Home Furnishings Retailers	\$111,028,574	\$108,473,589	\$2,554,985	2.4%
16	Software Publishers	\$85,760,434	\$77,610,049	\$8,150,385	10.5%
17	Electronics and Appliance Retailers	\$84,255,501	\$86,795,197	(\$2,539,696)	-2.9%
18	Other Miscellaneous Retailers	\$83,594,776	\$84,441,203	(\$846,427)	-1.0%
19	Health and Personal Care Retailers	\$83,432,895	\$81,144,413	\$2,288,482	2.8%
20	Comp. Infrastructure Prov., Data Processing, Web Hosting, etc.	\$79,828,454	\$45,048,317	\$34,780,137	77.2%
Subtotal Top 20 in Taxable Sales		\$5,176,620,000	\$4,897,726,199	\$278,893,801	5.7%
Total Taxable Sales Period Ending February 28th		\$7,501,808,455	\$7,158,593,189	\$343,215,266	4.8%

Saratoga County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$805,599,255	\$777,519,792	\$28,079,463	3.6%
2	Department Stores	\$651,216,422	\$632,585,827	\$18,630,595	2.9%
3	Restaurants and Other Eating Places	\$558,042,784	\$535,243,036	\$22,799,748	4.3%
4	Gasoline Stations	\$511,886,260	\$534,008,414	(\$22,122,154)	-4.1%
5	Building Material and Supplies Dealers	\$384,955,887	\$382,551,636	\$2,404,251	0.6%
6	Grocery and Convenience Retailers	\$197,148,855	\$154,353,134	\$42,795,721	27.7%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$188,171,790	\$181,347,734	\$6,824,056	3.8%
8	Clothing and Clothing Accessories Retailers	\$168,876,149	\$156,448,537	\$12,427,612	7.9%
9	Automotive Repair and Maintenance	\$143,487,179	\$138,988,582	\$4,498,597	3.2%
10	Traveler Accommodation	\$142,337,194	\$133,886,282	\$8,450,912	6.3%
11	Electric Power Generation, Transmission and Distribution	\$129,819,736	\$108,810,807	\$21,008,929	19.3%
12	Administration of Economic Programs	\$114,938,003	\$130,902,983	(\$15,964,980)	-12.2%
13	Furniture and Home Furnishings Retailers	\$105,309,716	\$101,981,911	\$3,327,805	3.3%
14	Sporting Goods, Hobby, and Musical Instrument Retailers	\$101,081,315	\$73,121,027	\$27,960,288	38.2%
15	Other Miscellaneous Retailers	\$98,372,092	\$93,416,142	\$4,955,950	5.3%
16	Services to Buildings and Dwellings	\$98,210,373	\$93,008,561	\$5,201,812	5.6%
17	Beer, Wine, and Liquor Retailers	\$81,137,007	\$83,969,172	(\$2,832,165)	-3.4%
18	Software Publishers	\$78,299,314	\$57,543,226	\$20,756,088	36.1%
19	Wired and Wireless Telecommunications (except Satellite)	\$70,218,595	\$72,862,832	(\$2,644,237)	-3.6%
20	Computer Systems Design and Related Services	\$68,075,956	\$57,182,472	\$10,893,484	19.1%
Subtotal Top 20 in Taxable Sales		\$4,697,183,882	\$4,499,732,107	\$197,451,775	4.4%
Total Taxable Sales Period Ending February 28th		\$6,679,597,841	\$6,306,817,024	\$372,780,817	5.9%

Schenectady County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$459,256,526	\$450,867,370	\$8,389,156	1.9%
2	Department Stores	\$361,791,257	\$355,841,194	\$5,950,063	1.7%
3	Restaurants and Other Eating Places	\$281,869,437	\$267,855,461	\$14,013,976	5.2%
4	Gasoline Stations	\$279,671,674	\$280,691,469	(\$1,019,795)	-0.4%
5	Electric Power Generation, Transmission and Distribution	\$246,825,446	\$207,769,348	\$39,056,098	18.8%
6	Building Material and Supplies Dealers	\$198,134,018	\$133,401,506	\$64,732,512	48.5%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$127,162,199	\$123,786,501	\$3,375,698	2.7%
8	Grocery and Convenience Retailers	\$111,854,461	\$90,546,236	\$21,308,225	23.5%
9	Machinery, Equipment, and Supplies Merchant Wholesalers	\$81,121,087	\$15,371,276	\$65,749,811	427.7%
10	Automotive Repair and Maintenance	\$63,652,780	\$59,827,650	\$3,825,130	6.4%
11	Other Miscellaneous Manufacturing	\$59,933,447	\$65,851,639	(\$5,918,192)	-9.0%
12	Clothing and Clothing Accessories Retailers	\$58,389,445	\$52,748,515	\$5,640,930	10.7%
13	Administration of Economic Programs	\$51,266,360	\$61,797,242	(\$10,530,882)	-17.0%
14	Architectural, Engineering, and Related Services	\$46,447,257	\$50,458,428	(\$4,011,171)	-7.9%
15	Traveler Accommodation	\$46,356,290	\$43,456,922	\$2,899,368	6.7%
16	Automotive Equipment Rental and Leasing	\$45,893,371	\$45,345,789	\$547,582	1.2%
17	Other Miscellaneous Retailers	\$45,070,008	\$44,566,310	\$503,698	1.1%
18	Wired and Wireless Telecommunications (except Satellite)	\$42,282,021	\$43,524,066	(\$1,242,045)	-2.9%
19	Furniture and Home Furnishings Retailers	\$41,086,251	\$39,423,000	\$1,663,251	4.2%
20	Software Publishers	\$36,255,426	\$33,482,361	\$2,773,065	8.3%
Subtotal Top 20 in Taxable Sales		\$2,684,318,761	\$2,466,612,283	\$217,706,478	8.8%
Total Taxable Sales Period Ending February 28th		\$3,625,030,172	\$3,432,324,322	\$192,705,850	5.6%

Schoharie County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$102,480,667	\$99,520,304	\$2,960,363	3.0%
2	Automobile Dealers	\$80,295,231	\$73,654,862	\$6,640,369	9.0%
3	Gasoline Stations	\$56,642,412	\$58,937,149	(\$2,294,737)	-3.9%
4	Restaurants and Other Eating Places	\$32,536,343	\$31,340,423	\$1,195,920	3.8%
5	Building Material and Supplies Dealers	\$20,948,979	\$55,972,167	(\$35,023,188)	-62.6%
6	Grocery and Convenience Retailers	\$15,463,759	\$10,263,371	\$5,200,388	50.7%
7	Lawn and Garden Equipment and Supplies Retailers	\$14,126,233	\$19,554,334	(\$5,428,101)	-27.8%
8	Administration of Economic Programs	\$12,335,754	\$13,754,033	(\$1,418,279)	-10.3%
9	Automotive Parts, Accessories, and Tire Retailers	\$10,258,257	\$10,468,984	(\$210,727)	-2.0%
10	Other Motor Vehicle Dealers	\$10,147,220	\$8,626,578	\$1,520,642	17.6%
11	Automotive Repair and Maintenance	\$9,903,437	\$9,210,699	\$692,738	7.5%
12	Other Miscellaneous Retailers	\$8,912,996	\$9,537,242	(\$624,246)	-6.5%
13	Clothing and Clothing Accessories Retailers	\$8,704,606	\$3,220,394	\$5,484,212	170.3%
14	Electric Power Generation, Transmission and Distribution	\$8,703,939	\$8,815,461	(\$111,522)	-1.3%
15	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$7,455,995	\$7,611,158	(\$155,163)	-2.0%
16	Petroleum and Petroleum Products Merchant Wholesalers	\$7,353,372	\$8,031,617	(\$678,245)	-8.4%
17	Wired and Wireless Telecommunications (except Satellite)	\$7,197,105	\$8,808,574	(\$1,611,469)	-18.3%
18	Machinery, Equipment, and Supplies Merchant Wholesalers	\$6,907,898	\$7,418,317	(\$510,419)	-6.9%
19	Highway, Street, and Bridge Construction	\$6,404,708	\$9,210,021	(\$2,805,313)	-30.5%
20	Other General Purpose Machinery Manufacturing	\$6,182,383	\$582,436	\$5,599,947	961.5%
Subtotal Top 20 in Taxable Sales		\$432,961,294	\$454,538,124	(\$21,576,830)	-4.7%
Total Taxable Sales Period Ending February 28th		\$579,619,391	\$602,774,784	(\$23,155,393)	-3.8%

Schuyler County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$63,718,516	\$63,342,113	\$376,403	0.6%
2	Automobile Dealers	\$45,184,045	\$40,324,463	\$4,859,582	12.1%
3	Gasoline Stations	\$28,302,075	\$28,164,235	\$137,840	0.5%
4	Traveler Accommodation	\$27,524,642	\$25,125,125	\$2,399,517	9.6%
5	Restaurants and Other Eating Places	\$27,471,514	\$25,889,848	\$1,581,666	6.1%
6	Travel Arrangement and Reservation Services	\$13,639,946	\$171,426	\$13,468,520	7856.8%
7	Automotive Parts, Accessories, and Tire Retailers	\$11,604,431	\$9,864,537	\$1,739,894	17.6%
8	Petroleum and Petroleum Products Merchant Wholesalers	\$11,204,839	\$11,462,528	(\$257,689)	-2.2%
9	Electric Power Generation, Transmission and Distribution	\$10,666,276	\$19,510,079	(\$8,843,803)	-45.3%
10	Spectator Sports	\$9,223,464	\$9,205,459	\$18,005	0.2%
11	Grocery and Convenience Retailers	\$8,994,911	\$6,497,462	\$2,497,449	38.4%
12	Beverage Manufacturing	\$8,945,564	\$9,097,150	(\$151,586)	-1.7%
13	Building Material and Supplies Dealers	\$8,860,974	\$8,927,982	(\$67,008)	-0.8%
14	Administration of Economic Programs	\$7,904,944	\$9,856,877	(\$1,951,933)	-19.8%
15	Clothing and Clothing Accessories Retailers	\$7,535,539	\$7,455,858	\$79,681	1.1%
16	Beer, Wine, and Liquor Retailers	\$7,386,541	\$7,319,577	\$66,964	0.9%
17	Other Motor Vehicle Dealers	\$6,818,090	\$8,401,179	(\$1,583,089)	-18.8%
18	Automotive Repair and Maintenance	\$5,982,723	\$6,376,703	(\$393,980)	-6.2%
19	Special Food Services	\$5,474,496	\$4,831,998	\$642,498	13.3%
20	Drinking Places (Alcoholic Beverages)	\$5,300,227	\$5,031,246	\$268,981	5.3%
Subtotal Top 20 in Taxable Sales		\$321,743,757	\$306,855,845	\$14,887,912	4.9%
Total Taxable Sales Period Ending February 28th		\$431,985,364	\$417,553,550	\$14,431,814	3.5%

Seneca County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Gasoline Stations	\$118,313,423	\$116,410,957	\$1,902,466	1.6%
2	Department Stores	\$96,583,931	\$95,949,824	\$634,107	0.7%
3	Automobile Dealers	\$79,373,178	\$71,807,810	\$7,565,368	10.5%
4	Building Material and Supplies Dealers	\$51,519,223	\$24,428,837	\$27,090,386	110.9%
5	Electric Power Generation, Transmission and Distribution	\$48,186,604	\$21,718,767	\$26,467,837	121.9%
6	Restaurants and Other Eating Places	\$42,564,050	\$48,370,842	(\$5,806,792)	-12.0%
7	Clothing and Clothing Accessories Retailers	\$34,992,011	\$36,059,791	(\$1,067,780)	-3.0%
8	Other Miscellaneous Retailers	\$31,489,970	\$26,148,365	\$5,341,605	20.4%
9	Grocery and Convenience Retailers	\$20,532,384	\$15,199,644	\$5,332,740	35.1%
10	Shoe Retailers	\$16,977,091	\$16,944,199	\$32,892	0.2%
11	Gambling Industries	\$16,829,006	\$20,494,646	(\$3,665,640)	-17.9%
12	Automotive Parts, Accessories, and Tire Retailers	\$16,005,569	\$11,485,250	\$4,520,319	39.4%
13	Automotive Repair and Maintenance	\$14,379,306	\$14,306,328	\$72,978	0.5%
14	Software Publishers	\$13,985,261	\$11,092,647	\$2,892,614	26.1%
15	Beverage Manufacturing	\$12,395,480	\$12,940,565	(\$545,085)	-4.2%
16	Traveler Accommodation	\$11,257,125	\$10,687,309	\$569,816	5.3%
17	Travel Arrangement and Reservation Services	\$11,040,648	\$2,110,261	\$8,930,387	423.2%
18	Beer, Wine, and Liquor Retailers	\$10,954,580	\$10,534,824	\$419,756	4.0%
19	Administration of Economic Programs	\$10,653,102	\$12,059,519	(\$1,406,417)	-11.7%
20	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$10,237,046	\$8,334,731	\$1,902,315	22.8%
Subtotal Top 20 in Taxable Sales		\$668,268,988	\$587,085,116	\$81,183,872	13.8%
Total Taxable Sales Period Ending February 28th		\$897,912,176	\$821,050,623	\$76,861,553	9.4%

St. Lawrence County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$295,520,318	\$300,036,990	(\$4,516,672)	-1.5%
2	Automobile Dealers	\$273,357,030	\$257,509,103	\$15,847,927	6.2%
3	Building Material and Supplies Dealers	\$156,539,963	\$136,640,486	\$19,899,477	14.6%
4	Gasoline Stations	\$128,953,713	\$132,116,675	(\$3,162,962)	-2.4%
5	Electric Power Generation, Transmission and Distribution	\$127,572,870	\$103,689,641	\$23,883,229	23.0%
6	Restaurants and Other Eating Places	\$120,762,946	\$124,601,960	(\$3,839,014)	-3.1%
7	Grocery and Convenience Retailers	\$87,082,198	\$75,014,006	\$12,068,192	16.1%
8	Comp. Infrastructure Prov., Data Processing, Web Hosting, etc.	\$72,763,751	\$103,494,539	(\$30,730,788)	-29.7%
9	Petroleum and Petroleum Products Merchant Wholesalers	\$47,021,140	\$46,484,717	\$536,423	1.2%
10	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$40,924,296	\$43,901,270	(\$2,976,974)	-6.8%
11	Administration of Economic Programs	\$36,665,528	\$40,667,634	(\$4,002,106)	-9.8%
12	Automotive Repair and Maintenance	\$36,263,101	\$34,227,789	\$2,035,312	5.9%
13	Clothing and Clothing Accessories Retailers	\$28,599,846	\$28,941,147	(\$341,301)	-1.2%
14	Wired and Wireless Telecommunications (except Satellite)	\$25,911,629	\$29,144,212	(\$3,232,583)	-11.1%
15	Natural Gas Distribution	\$25,027,445	\$32,514,384	(\$7,486,939)	-23.0%
16	Automotive Parts, Accessories, and Tire Retailers	\$22,481,310	\$21,594,782	\$886,528	4.1%
17	Other Motor Vehicle Dealers	\$22,372,878	\$20,752,370	\$1,620,508	7.8%
18	Traveler Accommodation	\$18,625,072	\$19,559,100	(\$934,028)	-4.8%
19	Software Publishers	\$18,340,093	\$16,073,604	\$2,266,489	14.1%
20	Alumina and Aluminum Production and Processing	\$16,357,979	\$17,519,388	(\$1,161,409)	-6.6%
Subtotal Top 20 in Taxable Sales		\$1,601,143,106	\$1,584,483,797	\$16,659,309	1.1%
Total Taxable Sales Period Ending February 28th		\$2,060,474,529	\$2,077,426,259	(\$16,951,730)	-0.8%

Steuben County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$268,397,335	\$260,696,947	\$7,700,388	3.0%
2	Automobile Dealers	\$210,585,671	\$194,408,349	\$16,177,322	8.3%
3	Gasoline Stations	\$200,655,451	\$209,310,397	(\$8,654,946)	-4.1%
4	Building Material and Supplies Dealers	\$139,764,442	\$122,432,296	\$17,332,146	14.2%
5	Restaurants and Other Eating Places	\$134,437,196	\$130,127,224	\$4,309,972	3.3%
6	Grocery and Convenience Retailers	\$106,978,162	\$95,099,569	\$11,878,593	12.5%
7	Automotive Repair and Maintenance	\$47,985,015	\$47,728,248	\$256,767	0.5%
8	Electric Power Generation, Transmission and Distribution	\$44,300,283	\$28,388,721	\$15,911,562	56.0%
9	Administration of Economic Programs	\$38,986,602	\$46,182,749	(\$7,196,147)	-15.6%
10	Traveler Accommodation	\$32,864,599	\$34,544,374	(\$1,679,775)	-4.9%
11	Unclassified	\$31,287,032	\$34,961,425	(\$3,674,393)	-10.5%
12	Automotive Parts, Accessories, and Tire Retailers	\$28,026,180	\$27,337,752	\$688,428	2.5%
13	Other Motor Vehicle Dealers	\$27,045,789	\$27,908,516	(\$862,727)	-3.1%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$26,127,129	\$26,224,490	(\$97,361)	-0.4%
15	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$23,341,777	\$22,248,645	\$1,093,132	4.9%
16	Other Miscellaneous Retailers	\$19,764,225	\$19,195,008	\$569,217	3.0%
17	Software Publishers	\$18,705,791	\$17,245,431	\$1,460,360	8.5%
18	Furniture and Home Furnishings Retailers	\$16,779,954	\$16,221,877	\$558,077	3.4%
19	Beverage Manufacturing	\$15,908,170	\$14,891,957	\$1,016,213	6.8%
20	Wired and Wireless Telecommunications (except Satellite)	\$15,890,924	\$28,905,546	(\$13,014,622)	-45.0%
Subtotal Top 20 in Taxable Sales		\$1,447,831,727	\$1,404,059,521	\$43,772,206	3.1%
Total Taxable Sales Period Ending February 28th		\$1,936,544,721	\$1,870,244,829	\$66,299,892	3.5%

Suffolk County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$4,470,852,899	\$4,669,183,330	(\$198,330,431)	-4.2%
2	Department Stores	\$4,216,171,755	\$4,039,282,746	\$176,889,009	4.4%
3	Restaurants and Other Eating Places	\$4,203,382,710	\$4,080,817,309	\$122,565,401	3.0%
4	Building Material and Supplies Dealers	\$2,714,041,769	\$2,521,781,174	\$192,260,595	7.6%
5	Electric Power Generation, Transmission and Distribution	\$2,143,933,163	\$2,029,995,840	\$113,937,323	5.6%
6	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$2,033,560,244	\$1,979,088,702	\$54,471,542	2.8%
7	Gasoline Stations	\$1,727,203,710	\$1,857,948,610	(\$130,744,900)	-7.0%
8	Clothing and Clothing Accessories Retailers	\$1,694,921,667	\$1,617,409,253	\$77,512,414	4.8%
9	Grocery and Convenience Retailers	\$1,465,434,210	\$1,332,375,506	\$133,058,704	10.0%
10	Services to Buildings and Dwellings	\$1,235,304,254	\$1,075,894,523	\$159,409,731	14.8%
11	Automotive Repair and Maintenance	\$925,307,380	\$904,498,755	\$20,808,625	2.3%
12	Fuel Dealers	\$859,923,018	\$835,914,921	\$24,008,097	2.9%
13	Furniture and Home Furnishings Retailers	\$844,565,717	\$808,786,987	\$35,778,730	4.4%
14	Natural Gas Distribution	\$725,326,740	\$569,831,059	\$155,495,681	27.3%
15	Other Amusement and Recreation Industries	\$700,208,963	\$698,681,870	\$1,527,093	0.2%
16	Administration of Economic Programs	\$641,664,212	\$819,861,846	(\$178,197,634)	-21.7%
17	Other Miscellaneous Retailers	\$631,036,974	\$621,873,285	\$9,163,689	1.5%
18	Traveler Accommodation	\$578,352,486	\$521,245,775	\$57,106,711	11.0%
19	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$568,758,966	\$488,387,451	\$80,371,515	16.5%
20	Electronics and Appliance Retailers	\$561,276,422	\$569,920,953	(\$8,644,531)	-1.5%
Subtotal Top 20 in Taxable Sales		\$32,941,227,259	\$32,042,779,895	\$898,447,364	2.8%
Total Taxable Sales Period Ending February 28th		\$47,602,514,034	\$46,366,348,042	\$1,236,165,992	2.7%

Sullivan County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$210,238,060	\$210,826,286	(\$588,226)	-0.3%
2	Automobile Dealers	\$167,070,383	\$163,400,290	\$3,670,093	2.2%
3	Building Material and Supplies Dealers	\$131,282,462	\$340,013,573	(\$208,731,111)	-61.4%
4	Gasoline Stations	\$129,147,189	\$137,557,044	(\$8,409,855)	-6.1%
5	Restaurants and Other Eating Places	\$101,570,917	\$96,903,124	\$4,667,793	4.8%
6	Traveler Accommodation	\$83,084,782	\$87,356,225	(\$4,271,443)	-4.9%
7	Electric Power Generation, Transmission and Distribution	\$73,847,361	\$49,019,245	\$24,828,116	50.6%
8	Grocery and Convenience Retailers	\$68,530,117	\$55,780,181	\$12,749,936	22.9%
9	Administration of Economic Programs	\$58,996,254	\$77,426,353	(\$18,430,099)	-23.8%
10	Automotive Repair and Maintenance	\$37,109,721	\$33,203,805	\$3,905,916	11.8%
11	Travel Arrangement and Reservation Services	\$36,493,073	\$4,750,172	\$31,742,901	668.2%
12	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$30,977,300	\$27,202,882	\$3,774,418	13.9%
13	Fuel Dealers	\$30,779,302	\$29,775,830	\$1,003,472	3.4%
14	Clothing and Clothing Accessories Retailers	\$28,866,610	\$27,919,030	\$947,580	3.4%
15	Beer, Wine, and Liquor Retailers	\$24,973,377	\$24,933,306	\$40,071	0.2%
16	Furniture and Home Furnishings Retailers	\$22,492,006	\$21,690,322	\$801,684	3.7%
17	Lumber & Other Construction Materials Merchant Wholesalers	\$22,446,413	\$19,541,043	\$2,905,370	14.9%
18	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$22,400,486	\$28,715,114	(\$6,314,628)	-22.0%
19	Other Miscellaneous Retailers	\$21,239,714	\$23,664,189	(\$2,424,475)	-10.2%
20	Services to Buildings and Dwellings	\$19,724,923	\$18,326,571	\$1,398,352	7.6%
Subtotal Top 20 in Taxable Sales		\$1,321,270,450	\$1,478,004,585	(\$156,734,135)	-10.6%
Total Taxable Sales Period Ending February 28th		\$1,798,524,900	\$1,970,829,330	(\$172,304,430)	-8.7%

Tioga County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$110,482,480	\$104,845,096	\$5,637,384	5.4%
2	Gasoline Stations	\$80,398,190	\$82,636,648	(\$2,238,458)	-2.7%
3	Department Stores	\$77,258,619	\$75,156,862	\$2,101,757	2.8%
4	Electric Power Generation, Transmission and Distribution	\$73,498,926	\$57,742,441	\$15,756,485	27.3%
5	Restaurants and Other Eating Places	\$39,353,340	\$40,197,490	(\$844,150)	-2.1%
6	Administration of Economic Programs	\$25,797,229	\$33,249,434	(\$7,452,205)	-22.4%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$24,656,993	\$26,488,101	(\$1,831,108)	-6.9%
8	Fuel Dealers	\$24,373,834	\$26,831,405	(\$2,457,571)	-9.2%
9	Building Material and Supplies Dealers	\$23,009,845	\$20,434,212	\$2,575,633	12.6%
10	Grocery and Convenience Retailers	\$19,750,043	\$15,181,253	\$4,568,790	30.1%
11	Automotive Repair and Maintenance	\$18,312,403	\$21,234,156	(\$2,921,753)	-13.8%
12	Furniture and Home Furnishings Retailers	\$17,401,723	\$16,062,807	\$1,338,916	8.3%
13	Spectator Sports	\$14,439,748	\$14,813,947	(\$374,199)	-2.5%
14	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$13,320,266	\$11,691,412	\$1,628,854	13.9%
15	Other Miscellaneous Retailers	\$12,566,413	\$11,436,558	\$1,129,855	9.9%
16	Semiconductor and Other Electronic Component Manufacturing	\$12,267,783	\$9,310,930	\$2,956,853	31.8%
17	Machinery, Equipment, and Supplies Merchant Wholesalers	\$8,710,052	\$6,689,942	\$2,020,110	30.2%
18	Wired and Wireless Telecommunications (except Satellite)	\$8,464,885	\$11,341,386	(\$2,876,501)	-25.4%
19	Building Equipment Contractors	\$7,865,207	\$9,232,820	(\$1,367,613)	-14.8%
20	Comm./Industrial Machinery & Equip. Rental and Leasing	\$7,791,862	\$7,537,502	\$254,360	3.4%
Subtotal Top 20 in Taxable Sales		\$619,719,841	\$602,114,402	\$17,605,439	2.9%
Total Taxable Sales Period Ending February 28th		\$856,072,107	\$822,669,796	\$33,402,311	4.1%

Tompkins County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$196,054,035	\$196,422,476	(\$368,441)	-0.2%
2	Automobile Dealers	\$179,733,344	\$183,860,140	(\$4,126,796)	-2.2%
3	Restaurants and Other Eating Places	\$173,893,585	\$169,088,217	\$4,805,368	2.8%
4	Electric Power Generation, Transmission and Distribution	\$170,054,015	\$135,803,730	\$34,250,285	25.2%
5	Building Material and Supplies Dealers	\$108,043,534	\$85,535,880	\$22,507,654	26.3%
6	Grocery and Convenience Retailers	\$85,073,849	\$75,035,379	\$10,038,470	13.4%
7	Gasoline Stations	\$82,396,200	\$86,124,534	(\$3,728,334)	-4.3%
8	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$74,666,273	\$75,708,943	(\$1,042,670)	-1.4%
9	Traveler Accommodation	\$59,013,003	\$60,196,339	(\$1,183,336)	-2.0%
10	Support Activities for Forestry	\$49,283,105	\$46,887,866	\$2,395,239	5.1%
11	Petroleum and Petroleum Products Merchant Wholesalers	\$47,920,708	\$48,286,425	(\$365,717)	-0.8%
12	Automotive Repair and Maintenance	\$42,251,462	\$39,583,680	\$2,667,782	6.7%
13	Other Miscellaneous Retailers	\$39,921,240	\$40,340,098	(\$418,858)	-1.0%
14	Clothing and Clothing Accessories Retailers	\$39,679,559	\$36,980,489	\$2,699,070	7.3%
15	Services to Buildings and Dwellings	\$29,249,106	\$29,761,775	(\$512,669)	-1.7%
16	Sporting Goods, Hobby, and Musical Instrument Retailers	\$29,225,929	\$29,372,479	(\$146,550)	-0.5%
17	Administration of Economic Programs	\$28,581,011	\$33,688,113	(\$5,107,102)	-15.2%
18	Travel Arrangement and Reservation Services	\$25,865,985	\$8,280,071	\$17,585,914	212.4%
19	Beer, Wine, and Liquor Retailers	\$25,719,431	\$25,851,845	(\$132,414)	-0.5%
20	Automotive Parts, Accessories, and Tire Retailers	\$25,368,478	\$23,057,877	\$2,310,601	10.0%
Subtotal Top 20 in Taxable Sales		\$1,511,993,852	\$1,429,866,356	\$82,127,496	5.7%
Total Taxable Sales Period Ending February 28th		\$2,131,411,223	\$2,061,968,161	\$69,443,062	3.4%

Ulster County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$477,629,253	\$471,485,385	\$6,143,868	1.3%
2	Automobile Dealers	\$398,280,229	\$397,224,821	\$1,055,408	0.3%
3	Restaurants and Other Eating Places	\$396,721,130	\$380,717,474	\$16,003,656	4.2%
4	Gasoline Stations	\$326,172,128	\$342,882,888	(\$16,710,760)	-4.9%
5	Building Material and Supplies Dealers	\$280,090,804	\$225,140,141	\$54,950,663	24.4%
6	Traveler Accommodation	\$269,961,387	\$234,964,259	\$34,997,128	14.9%
7	Grocery and Convenience Retailers	\$144,535,787	\$127,937,892	\$16,597,895	13.0%
8	Automotive Repair and Maintenance	\$140,865,877	\$134,078,418	\$6,787,459	5.1%
9	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$128,057,035	\$125,044,055	\$3,012,980	2.4%
10	Electric Power Generation, Transmission and Distribution	\$114,062,625	\$100,295,471	\$13,767,154	13.7%
11	Administration of Economic Programs	\$89,705,854	\$115,141,460	(\$25,435,606)	-22.1%
12	Clothing and Clothing Accessories Retailers	\$82,681,704	\$77,099,758	\$5,581,946	7.2%
13	Travel Arrangement and Reservation Services	\$82,516,602	\$10,040,652	\$72,475,950	721.8%
14	Building Equipment Contractors	\$78,911,472	\$26,899,299	\$52,012,173	193.4%
15	Furniture and Home Furnishings Retailers	\$69,756,571	\$68,046,228	\$1,710,343	2.5%
16	Services to Buildings and Dwellings	\$66,878,362	\$62,005,652	\$4,872,710	7.9%
17	Other Miscellaneous Retailers	\$62,488,001	\$64,355,224	(\$1,867,223)	-2.9%
18	Beer, Wine, and Liquor Retailers	\$57,879,268	\$59,299,698	(\$1,420,430)	-2.4%
19	Other Motor Vehicle Dealers	\$54,028,045	\$55,466,537	(\$1,438,492)	-2.6%
20	Wired and Wireless Telecommunications (except Satellite)	\$45,834,117	\$54,794,068	(\$8,959,951)	-16.4%
Subtotal Top 20 in Taxable Sales		\$3,367,056,251	\$3,132,919,380	\$234,136,871	7.5%
Total Taxable Sales Period Ending February 28th		\$4,566,809,756	\$4,292,717,997	\$274,091,759	6.4%

Warren County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$248,529,027	\$250,976,605	(\$2,447,578)	-1.0%
2	Automobile Dealers	\$246,067,462	\$235,635,228	\$10,432,234	4.4%
3	Restaurants and Other Eating Places	\$244,438,785	\$247,597,467	(\$3,158,682)	-1.3%
4	Traveler Accommodation	\$197,435,547	\$183,639,209	\$13,796,338	7.5%
5	Gasoline Stations	\$195,517,326	\$207,373,003	(\$11,855,677)	-5.7%
6	Building Material and Supplies Dealers	\$179,253,768	\$248,260,700	(\$69,006,932)	-27.8%
7	Clothing and Clothing Accessories Retailers	\$85,146,770	\$81,706,233	\$3,440,537	4.2%
8	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$80,629,000	\$73,564,599	\$7,064,401	9.6%
9	Grocery and Convenience Retailers	\$63,843,014	\$53,120,045	\$10,722,969	20.2%
10	Other Motor Vehicle Dealers	\$48,023,458	\$42,585,822	\$5,437,636	12.8%
11	Automotive Repair and Maintenance	\$47,684,363	\$47,234,498	\$449,865	1.0%
12	Electric Power Generation, Transmission and Distribution	\$46,581,247	\$42,865,651	\$3,715,596	8.7%
13	Services to Buildings and Dwellings	\$42,223,632	\$38,373,356	\$3,850,276	10.0%
14	Travel Arrangement and Reservation Services	\$38,314,573	\$11,462,102	\$26,852,471	234.3%
15	Other Amusement and Recreation Industries	\$36,606,204	\$37,431,012	(\$824,808)	-2.2%
16	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$33,595,827	\$22,810,704	\$10,785,123	47.3%
17	Administration of Economic Programs	\$33,389,499	\$40,953,689	(\$7,564,190)	-18.5%
18	Furniture and Home Furnishings Retailers	\$32,061,670	\$31,797,114	\$264,556	0.8%
19	Other Miscellaneous Retailers	\$30,748,253	\$32,359,792	(\$1,611,539)	-5.0%
20	Amusement Parks and Arcades	\$25,539,718	\$31,771,402	(\$6,231,684)	-19.6%
Subtotal Top 20 in Taxable Sales		\$1,955,629,143	\$1,961,518,231	(\$5,889,088)	-0.3%
Total Taxable Sales Period Ending February 28th		\$2,643,007,900	\$2,605,658,851	\$37,349,049	1.4%

Washington County, Total Taxable Sales by Category -- SFY26 Compared to SFY25

(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$153,392,049	\$144,737,191	\$8,654,858	6.0%
2	Department Stores	\$108,718,169	\$109,295,471	(\$577,302)	-0.5%
3	Gasoline Stations	\$100,839,739	\$101,488,325	(\$648,586)	-0.6%
4	Building Material and Supplies Dealers	\$54,291,473	\$43,508,584	\$10,782,889	24.8%
5	Restaurants and Other Eating Places	\$43,417,140	\$41,187,305	\$2,229,835	5.4%
6	Grocery and Convenience Retailers	\$40,200,053	\$33,505,135	\$6,694,918	20.0%
7	Administration of Economic Programs	\$35,472,346	\$41,566,913	(\$6,094,567)	-14.7%
8	Electric Power Generation, Transmission and Distribution	\$22,809,695	\$18,095,906	\$4,713,789	26.0%
9	Comm./Industrial Machinery & Equip. Rental and Leasing	\$20,025,217	\$23,431,758	(\$3,406,541)	-14.5%
10	Automotive Repair and Maintenance	\$19,643,337	\$21,404,140	(\$1,760,803)	-8.2%
11	Automotive Parts, Accessories, and Tire Retailers	\$19,352,339	\$18,156,822	\$1,195,517	6.6%
12	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$16,902,978	\$16,880,366	\$22,612	0.1%
13	Other Motor Vehicle Dealers	\$16,607,457	\$15,925,710	\$681,747	4.3%
14	Other Miscellaneous Retailers	\$14,964,960	\$15,227,783	(\$262,823)	-1.7%
15	Fuel Dealers	\$14,786,646	\$14,876,862	(\$90,216)	-0.6%
16	Software Publishers	\$14,232,683	\$10,795,981	\$3,436,702	31.8%
17	Lawn and Garden Equipment and Supplies Retailers	\$13,437,365	\$25,764,317	(\$12,326,952)	-47.8%
18	Furniture and Home Furnishings Retailers	\$11,914,078	\$10,577,648	\$1,336,430	12.6%
19	Wired and Wireless Telecommunications (except Satellite)	\$11,338,072	\$15,190,436	(\$3,852,364)	-25.4%
20	Services to Buildings and Dwellings	\$11,180,771	\$10,070,528	\$1,110,243	11.0%
Subtotal Top 20 in Taxable Sales		\$743,526,567	\$731,687,181	\$11,839,386	1.6%
Total Taxable Sales Period Ending February 28th		\$1,023,970,687	\$1,010,651,687	\$13,319,000	1.3%

Wayne County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$263,562,353	\$252,909,249	\$10,653,104	4.2%
2	Department Stores	\$242,192,839	\$235,951,823	\$6,241,016	2.6%
3	Gasoline Stations	\$132,953,609	\$132,871,864	\$81,745	0.1%
4	Restaurants and Other Eating Places	\$95,162,568	\$93,946,471	\$1,216,097	1.3%
5	Electric Power Generation, Transmission and Distribution	\$94,404,994	\$75,055,426	\$19,349,568	25.8%
6	Building Material and Supplies Dealers	\$91,665,536	\$53,572,305	\$38,093,231	71.1%
7	Grocery and Convenience Retailers	\$52,272,998	\$40,078,461	\$12,194,537	30.4%
8	Automotive Repair and Maintenance	\$50,697,689	\$48,726,401	\$1,971,288	4.0%
9	Other Motor Vehicle Dealers	\$31,954,896	\$32,782,575	(\$827,679)	-2.5%
10	Other Miscellaneous Retailers	\$29,022,657	\$28,794,708	\$227,949	0.8%
11	Administration of Economic Programs	\$28,682,449	\$32,537,769	(\$3,855,320)	-11.8%
12	Automotive Parts, Accessories, and Tire Retailers	\$27,872,207	\$25,324,853	\$2,547,354	10.1%
13	Lawn and Garden Equipment and Supplies Retailers	\$27,352,883	\$37,054,398	(\$9,701,515)	-26.2%
14	Petroleum and Petroleum Products Merchant Wholesalers	\$23,142,057	\$26,256,806	(\$3,114,749)	-11.9%
15	Clothing and Clothing Accessories Retailers	\$19,356,196	\$16,156,585	\$3,199,611	19.8%
16	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$18,674,645	\$17,731,562	\$943,083	5.3%
17	Services to Buildings and Dwellings	\$16,980,139	\$15,252,310	\$1,727,829	11.3%
18	Wired and Wireless Telecommunications (except Satellite)	\$16,416,835	\$21,651,985	(\$5,235,150)	-24.2%
19	Software Publishers	\$15,819,157	\$13,180,011	\$2,639,146	20.0%
20	Furniture and Home Furnishings Retailers	\$15,324,792	\$14,519,672	\$805,120	5.5%
Subtotal Top 20 in Taxable Sales		\$1,293,511,499	\$1,214,355,234	\$79,156,265	6.5%
Total Taxable Sales Period Ending February 28th		\$1,765,961,299	\$1,655,767,515	\$110,193,784	6.7%

Westchester County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Department Stores	\$2,617,342,340	\$2,544,716,390	\$72,625,950	2.9%
2	Automobile Dealers	\$2,460,717,846	\$2,361,322,565	\$99,395,281	4.2%
3	Restaurants and Other Eating Places	\$2,448,943,978	\$2,355,931,638	\$93,012,340	3.9%
4	Electric Power Generation, Transmission and Distribution	\$2,201,302,764	\$2,052,494,742	\$148,808,022	7.3%
5	Clothing and Clothing Accessories Retailers	\$1,223,619,593	\$1,159,166,139	\$64,453,454	5.6%
6	Building Material and Supplies Dealers	\$1,154,441,531	\$1,144,599,072	\$9,842,459	0.9%
7	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$1,118,556,991	\$1,123,778,752	(\$5,221,761)	-0.5%
8	Gasoline Stations	\$891,266,790	\$916,001,118	(\$24,734,328)	-2.7%
9	Grocery and Convenience Retailers	\$840,564,083	\$775,421,259	\$65,142,824	8.4%
10	Services to Buildings and Dwellings	\$703,426,812	\$614,696,322	\$88,730,490	14.4%
11	Computer Systems Design and Related Services	\$666,055,565	\$473,997,281	\$192,058,284	40.5%
12	Other Amusement and Recreation Industries	\$635,280,430	\$581,981,515	\$53,298,915	9.2%
13	Furniture and Home Furnishings Retailers	\$566,917,779	\$551,212,017	\$15,705,762	2.8%
14	Software Publishers	\$543,426,086	\$418,943,853	\$124,482,233	29.7%
15	Administration of Economic Programs	\$538,588,007	\$727,077,366	(\$188,489,359)	-25.9%
16	Automotive Repair and Maintenance	\$483,773,721	\$490,046,539	(\$6,272,818)	-1.3%
17	Health and Personal Care Retailers	\$393,410,102	\$378,482,778	\$14,927,324	3.9%
18	Fuel Dealers	\$393,219,649	\$386,839,231	\$6,380,418	1.6%
19	Electronics and Appliance Retailers	\$376,204,690	\$373,815,269	\$2,389,421	0.6%
20	Other Miscellaneous Retailers	\$347,800,684	\$319,478,348	\$28,322,336	8.9%
Subtotal Top 20 in Taxable Sales		\$20,604,859,441	\$19,750,002,194	\$854,857,247	4.3%
Total Taxable Sales Period Ending February 28th		\$30,027,504,844	\$28,867,759,372	\$1,159,745,472	4.0%

Wyoming County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$104,494,868	\$98,501,479	\$5,993,389	6.1%
2	Department Stores	\$88,963,667	\$82,190,611	\$6,773,056	8.2%
3	Restaurants and Other Eating Places	\$46,096,741	\$46,246,681	(\$149,940)	-0.3%
4	Grocery and Convenience Retailers	\$35,981,435	\$34,015,247	\$1,966,188	5.8%
5	Building Material and Supplies Dealers	\$35,829,396	\$47,750,285	(\$11,920,889)	-25.0%
6	Gasoline Stations	\$23,045,832	\$24,870,709	(\$1,824,877)	-7.3%
7	Petroleum and Petroleum Products Merchant Wholesalers	\$20,298,331	\$21,836,919	(\$1,538,588)	-7.0%
8	Automotive Repair and Maintenance	\$19,346,703	\$17,308,729	\$2,037,974	11.8%
9	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$16,121,365	\$16,910,364	(\$788,999)	-4.7%
10	Electric Power Generation, Transmission and Distribution	\$15,004,094	\$9,987,445	\$5,016,649	50.2%
11	Miscellaneous Nondurable Goods Merchant Wholesalers	\$14,420,791	\$13,971,464	\$449,327	3.2%
12	Automotive Parts, Accessories, and Tire Retailers	\$14,394,135	\$13,398,684	\$995,451	7.4%
13	Computer Systems Design and Related Services	\$12,362,683	\$8,344,064	\$4,018,619	48.2%
14	Furniture and Home Furnishings Retailers	\$11,483,107	\$10,486,266	\$996,841	9.5%
15	Other Motor Vehicle Dealers	\$11,110,906	\$10,843,973	\$266,933	2.5%
16	Administration of Economic Programs	\$11,088,612	\$12,902,659	(\$1,814,047)	-14.1%
17	Other Miscellaneous Retailers	\$10,974,514	\$11,076,373	(\$101,859)	-0.9%
18	Software Publishers	\$8,533,293	\$7,011,254	\$1,522,039	21.7%
19	Motor Vehicle and MV Parts & Supplies Merchant Wholesalers	\$8,165,326	\$8,068,912	\$96,414	1.2%
20	Media Streaming, Social Networks, & Media/Content Providers	\$5,948,717	\$924,510	\$5,024,207	543.4%
Subtotal Top 20 in Taxable Sales		\$513,664,516	\$496,646,628	\$17,017,888	3.4%
Total Taxable Sales Period Ending February 28th		\$682,232,383	\$670,951,995	\$11,280,388	1.7%

Yates County, Total Taxable Sales by Category -- SFY26 Compared to SFY25
(12 Months Ending February 28th, State Sales Tax Quarter)

Rank	Description	2026 Taxable Sales	2025 Taxable Sales	\$ Change	% Change
1	Automobile Dealers	\$57,540,111	\$56,589,485	\$950,626	1.7%
2	Building Material and Supplies Dealers	\$53,355,052	\$44,453,594	\$8,901,458	20.0%
3	Department Stores	\$36,639,282	\$35,141,765	\$1,497,517	4.3%
4	Gasoline Stations	\$25,841,225	\$27,925,156	(\$2,083,931)	-7.5%
5	Restaurants and Other Eating Places	\$25,795,068	\$26,313,747	(\$518,679)	-2.0%
6	Electric Power Generation, Transmission and Distribution	\$21,597,195	\$17,050,443	\$4,546,752	26.7%
7	Grocery and Convenience Retailers	\$16,599,080	\$13,898,898	\$2,700,182	19.4%
8	Traveler Accommodation	\$13,162,375	\$10,686,236	\$2,476,139	23.2%
9	Automotive Repair and Maintenance	\$13,043,721	\$12,032,620	\$1,011,101	8.4%
10	Beverage Manufacturing	\$12,740,744	\$13,818,515	(\$1,077,771)	-7.8%
11	Travel Arrangement and Reservation Services	\$11,909,062	\$586,965	\$11,322,097	1928.9%
12	Other Fabricated Metal Product Manufacturing	\$11,637,670	\$13,393,734	(\$1,756,064)	-13.1%
13	Other Motor Vehicle Dealers	\$9,989,231	\$9,742,224	\$247,007	2.5%
14	Services to Buildings and Dwellings	\$8,857,471	\$8,189,022	\$668,449	8.2%
15	Administration of Economic Programs	\$8,572,741	\$10,171,280	(\$1,598,539)	-15.7%
16	Hardware/Plumb. & Heat. Equip. Supplies Merch. Wholesalers	\$7,604,808	\$7,562,072	\$42,736	0.6%
17	Petroleum and Petroleum Products Merchant Wholesalers	\$7,544,506	\$7,152,435	\$392,071	5.5%
18	Furniture and Home Furnishings Retailers	\$7,233,629	\$6,907,863	\$325,766	4.7%
19	Warehouse Clubs, Supercenters, & Other Gen. Merch. Retailers	\$7,107,092	\$6,765,495	\$341,597	5.0%
20	Other Miscellaneous Retailers	\$6,927,596	\$7,142,866	(\$215,270)	-3.0%
Subtotal Top 20 in Taxable Sales		\$363,697,659	\$335,524,415	\$28,173,244	8.4%
Total Taxable Sales Period Ending February 28th		\$538,203,809	\$503,031,677	\$35,172,132	7.0%



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