



**NYSAC**  
— NEW YORK STATE —  
ASSOCIATION OF COUNTIES

# County Sales Tax Report

## Results, Trends and State Impact

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# Executive Summary

Sales tax continues to be a critical revenue for counties and other local governments in New York. The state-imposed property tax cap and the overall housing affordability crisis across the state highlights the need for county officials to be prudent managers of local taxpayer resources, including keeping downward pressure on property tax growth. This is especially true with the lower mortgage interest rates most homeowners have today. Combined municipal property taxes are often the largest single component of a typical monthly mortgage payment when broken down by principle, interest, taxes and insurance.

For the 57 counties, this **\$600 million** in new state-imposed costs is equal to just over **11 percent** of the aggregate county property tax levy in 2023

During the Covid-19 pandemic and throughout the recovery, counties worked diligently to provide relief for homeowners and businesses by keeping a tight cap on property taxes and overall county costs. For county fiscal year 2023, 88 percent of counties cut their property tax rate and over half (31 counties) cut their property tax levy or held it flat. Strong sales tax growth, prudent fiscal management, a stronger than anticipated recovery from the Covid pandemic for most counties, and increased federal aid provided through the American Rescue Plan Act (ARPA) and an enhanced Medicaid match made it possible for counties to provide this relief to homeowners and businesses across the state while leaving most counties in a very strong fiscal position.

For an increasing number of counties, these circumstances bring greater importance to sales tax as the primary revenue source for their operations. From 1996 through 2022, two out of three counties have seen their reliance on sales tax increase compared to property taxes.

The Great Recession and the Covid pandemic were each unprecedented events that had enormous human and economic consequences. Consumer's habits and workforce trends changed significantly and will continue to impact the collection of sales tax going forward.

Looking ahead counties will need to be cautious as they put their spending plans together in 2024 and beyond as:

- growth in sales tax slows to pre-pandemic levels;
- the possibility of a recession (while diminished from a year ago) remains;
- consumers have spent most of the one-time federal aid they received during the pandemic, and student loan payments held in abeyance for more than three years will restart in October, impacting 45 million people that owe \$1.8 trillion, and
- county ARPA funds are being exhausted.

Finally, the 57 counties will have to contend with new recurring state-imposed costs of \$600 million annually in the coming years. These costs stem from direct state cost shifts and mandated spending increases in the last two budget cycles amounting to \$480 million (intercept of eFMAP, 18-b attorney rate increases, foster care and preschool special education rate increases, and Safety Net Program cost shifts), as well as estimated pension cost growth of \$120 million which will likely recur for some period. For the 57 counties, this \$600 million in new state-imposed costs is equal to just over 11 percent of the aggregate county property tax levy in 2023 (not including special districts). New York City will also need to shoulder billions more annually due to state cost shifts, new spending mandates and higher pension costs.

These new state cost shifts will bring the total amount of locally raised revenues redirected to state coffers to a record \$12 billion in SFY 2024.

# Sales Tax Results for 2023 through July

The sales tax cash counties and New York City have received through July appears to be settling in on pre-Covid growth trends. Counties budget on an accrual basis so sales tax payments received in the early part of 2023 are often linked to the prior year for county budgeting purposes. Even under these circumstances the sales tax cash generated in the first part of 2023 provides guidance and cautions to future conditions.

Sales tax cash payments to counties and New York City through July show continued Covid recovery for New York City but it also highlights a slowing of growth for the 57 counties as we move further into the year. For the first few months of the year all counties showed double digit growth in sales tax compared to the prior year with the January through March payments up 17 percent for the 57 counties and nearly 14 percent for New York City.



However, each month thereafter most of the 57 counties experienced declines in their sales tax payments compared to the prior year. The graphic below shows how the sales tax payments declined for all counties as the year progressed. For January through July growth over the prior year period for the 57 counties had fallen to 4.5 percent (\$246 million) and to 9.4 percent (\$529 million) for New York City. There is a wide range of impacts for counties during this period from -2.1 percent to 17.8 percent. The variation is likely impacted by timing issues between the periods and tax exemption changes (such as temporary repeal of the sales tax on residential energy, clothing, and gasoline). As exemptions were implemented and later sunset it can impact year over year changes significantly on a county-by-county basis.

| <b>2023 Sales Tax Cash Comparison to Prior Year Period</b> |                    |              |
|--|--------------------|--------------|
|  | <b>57 Counties</b> | <b>NYC</b>   |
| Jan-March  | 17.3 percent       | 13.6 percent |
| Jan-April  | 6.7 percent        | 13.6 percent |
| Jan-May  | 4.6 percent        | 11.8 percent |
| Jan-June   | 3.8 percent        | 8.8 percent  |
| Jan-July   | 4.5 percent        | 9.4 percent  |

Sales tax distribution models used by the state may have impacted these results to some degree as they continue to refine their methodology during the pandemic years. However, volatility in sales tax redistributions has been reduced significantly since the early days of the pandemic.

# Local Sales Tax in New York State

Local sales tax has become more important to county government as a primary revenue source over the decades. A combination of factors has led to this outcome including consumer behavior, state and federal sales tax law changes, the goal to reduce reliance on property taxes and the recognition that sales tax is viewed by many taxpayers as less intrusive and burdensome than other taxes.

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

In general, sales tax is applied to purchases of:

- Tangible personal property (with some exemptions);
- Utility (gas, electricity, telephone, and refrigeration and steam) services;
- Other selected services (for example, interior decorating and detective services);
- Food and beverages sold by restaurants, taverns, caterers;
- Hotel occupancy; and
- Certain admission charges and dues.

The list of taxable items is very broad. However, there are also a lot of common items and services not subject to sales tax including most grocery store foods, medical services, medicine & supplies, inputs to finished 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).

# County Adoption of Local Sales Tax

New York State, like many states, first established a temporary sales tax in the 1930's as a way to address public service needs during the Great Depression and its aftermath. New York City was granted authority to set a local sales tax as well during this time.

According to the New York State Comptroller's office, in 1947, the state authorized cities and counties to impose locally administered sales tax. In 1965, New York State modified its sales tax model by establishing a 3 percent state administered sales tax, while replacing the locally administered sales tax with a local option sales tax to be administered by the State of New York.

Only a handful of counties opted in at first, but by 1968, nearly 30 counties had adopted a local option sales tax. The adoption by counties of the local sales tax was driven by state mandates that required counties to finance nearly half of the nonfederal share of Medicaid, as well as the requirement to pay for new and expanded state and federal social welfare programs during this period. By 1972, 44 counties had adopted the local sales tax option at 3 percent. The final 13 counties adopted their local sales tax option after 1980, with the last finally joining the ranks in 1997. The most recent period of significant changes in county sales tax rates occurred between 2001 and 2006. During this period, the State Legislature and Governor enacted a sweeping expansion of Medicaid eligibility and benefits.

Counties paid a set percentage of the program costs and as they grew, so did county revenue needs. In addition, the state also enacted enhanced pension benefits for all government workers during this same time frame. These state actions, combined with a recession, caused costs to spike aggressively in both programs. As a result, 37 counties and New York City raised their local sales tax rates to help pay the new state-imposed costs and to mitigate increases in property taxes. Chart 1 provides a list of county sales tax rates in effect today.

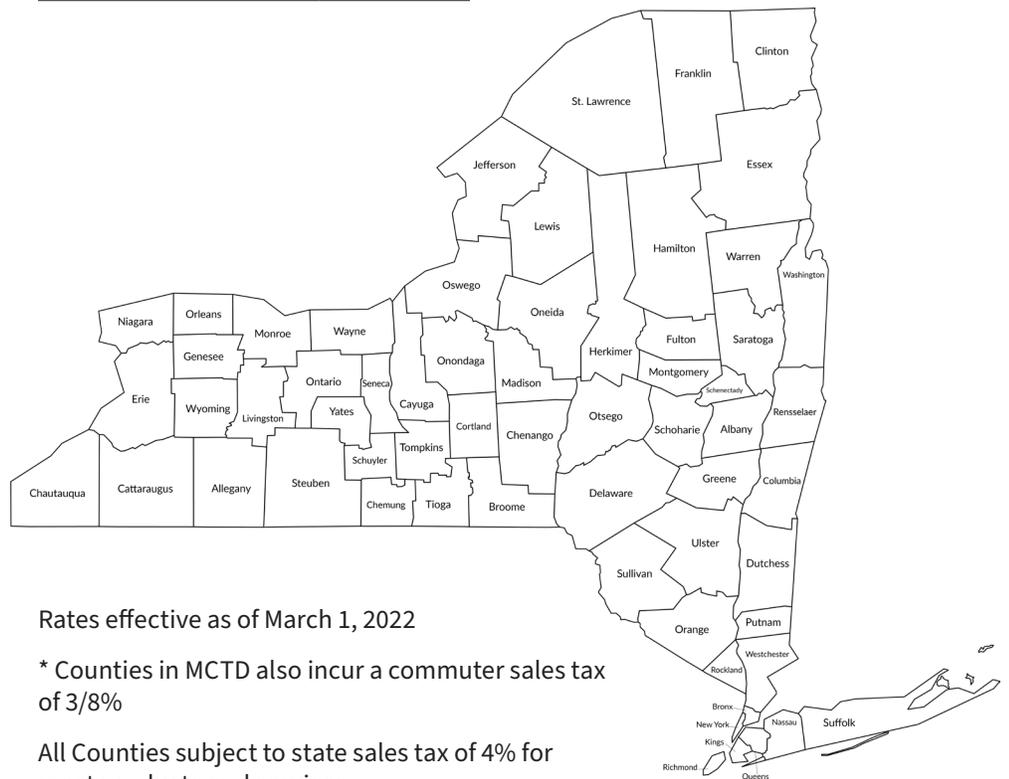
**CHART 1**

**County Sales and Use Tax Rates**

| COUNTY         | RATE  |
|----------------|-------|
| Albany         | 4%    |
| Allegany       | 4.50% |
| Broome         | 4%    |
| Cattaraugus    | 4%    |
| Cayuga         | 4%    |
| Chautauqua     | 4%    |
| Chemung        | 4%    |
| Chenango       | 4%    |
| Clinton        | 4%    |
| Columbia       | 4%    |
| Cortland       | 4%    |
| Delaware       | 4%    |
| Dutchess*      | 3.75% |
| Erie           | 4.75% |
| Essex          | 4%    |
| Franklin       | 4%    |
| Fulton         | 4%    |
| Genesee        | 4%    |
| Greene         | 4%    |
| Hamilton       | 4%    |
| Herkimer       | 4.25% |
| Jefferson      | 4%    |
| Lewis          | 4%    |
| Livingston     | 4%    |
| Madison        | 4%    |
| Monroe         | 4%    |
| Montgomery     | 4%    |
| Nassau*        | 4.25% |
| New York City* | 4.50% |

| COUNTY       | RATE  |
|--------------|-------|
| Niagara      | 4%    |
| Oneida       | 4.75% |
| Onondaga     | 4%    |
| Ontario      | 3.50% |
| Orange*      | 3.75% |
| Orleans      | 4%    |
| Oswego       | 4%    |
| Otsego       | 4%    |
| Putnam*      | 4%    |
| Rensselaer   | 4%    |
| Rockland*    | 4%    |
| St. Lawrence | 4%    |
| Saratoga     | 3%    |
| Schenectady  | 4%    |
| Schoharie    | 4%    |

| COUNTY       | RATE  |
|--------------|-------|
| Schuyler     | 4%    |
| Seneca       | 4%    |
| Steuben      | 4%    |
| Suffolk*     | 4.25% |
| Sullivan     | 4%    |
| Tioga        | 4%    |
| Tompkins     | 4%    |
| Ulster       | 4%    |
| Warren       | 3%    |
| Washington   | 3%    |
| Wayne        | 4%    |
| Westchester* | 4%    |
| Wyoming      | 4%    |
| Yates        | 4%    |



Rates effective as of March 1, 2022

\* Counties in MCTD also incur a commuter sales tax of 3/8%

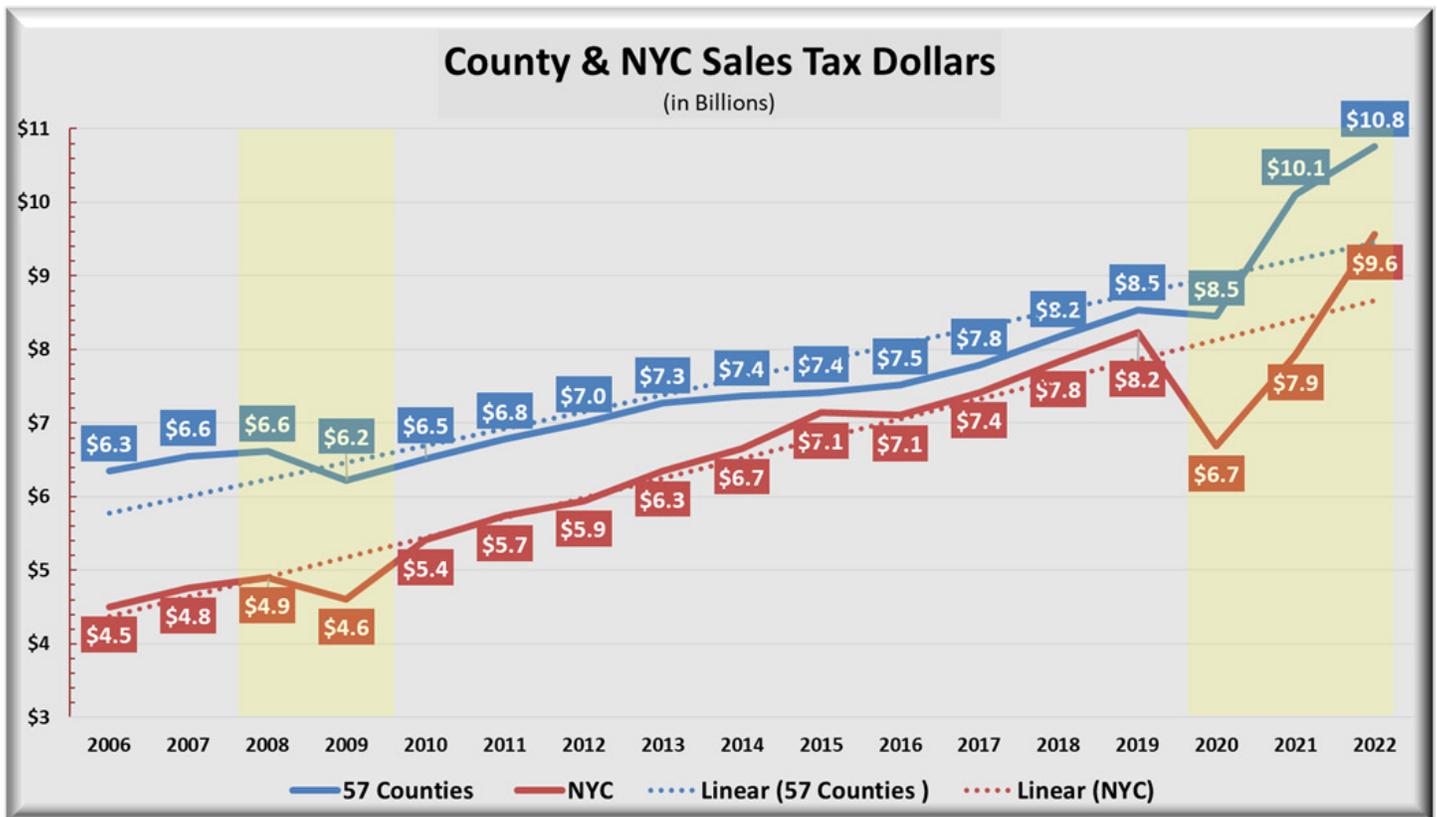
All Counties subject to state sales tax of 4% for most products and services.

# Sales Tax Revenue Grows in Importance

While sales tax revenues are more volatile than property taxes they have grown in importance to counties over time. From 1996 through 2022, two out of three counties have seen their reliance on sales tax increase compared to property taxes. In 2022, 29 counties collected more in sales tax (after sharing with municipalities) than they did in property tax. As sales tax grew, property taxes as a share of total county revenues declined. Chart 2, shows the most recent trend in gross county sales tax collections since 2006 (before any sharing with municipalities).

Between 2006 and 2022 the nation struggled through the Great Recession (December 2007 through June 2009) and the Covid pandemic (2020-2022). Both had significant impacts on sales tax collections for many counties (yellow bars in chart).

**CHART 2**



\*Gross sales tax before sharing with other municipalities and state diversions from 2019 through 2022 for the 57 counties and that continue for NYC. Yellow bars mark the Great Recession and Covid Pandemic periods.

The impact on sales tax was more severe and of a longer duration for the 57 counties during the Great Recession than the Covid pandemic. This started with a two-year decline in sales tax growth for the counties before the official start date of the recession and then it took two full years for the counties to exceed their pre-recession sales tax levels (see Chart 4). The recovery from the Great Recession varied by county. For a small number of counties, it took four years to reach their pre-recession sales tax levels.

New York City’s experience with sales tax was different. They recovered more quickly from the Great Recession (even when accounting for a sales tax rate change), returning to pre-recession sales tax levels in just over a year. Covid sales tax losses for the city were much deeper and it also took longer to return to pre-Covid levels.

# Importance of Sales Tax for New York City

The importance of sales tax has differed for New York City, even with significant growth in sales tax since 1996, the City's share of total tax revenues coming from sales and use tax has declined from 15.1 percent in 1996 to 14.2 percent in 2022 according to data compiled by the Independent Budget Office and Citizens Budget Commission (as noted, NYC raised its sales tax rate in 2009 from 4% to 4.5%).

On the other hand, property tax revenues have increased as a share of the City's total tax revenues from 39.2 percent in 1996 to 43.2 percent in 2022. New York City has a more diverse economic and revenue base (including income tax) than counties overall, and the city has benefitted from a very robust real estate market the last couple of decades which explains part of this revenue trend.

However, property tax revenues in New York City have recently declined due to growing commercial real estate pressures linked to changes in work (more remote vs. in-office) and rising interest rates that directly impact the profit capacity and value of some properties.

According to data from the Citizens Budget Commission, between City fiscal year 2021 and 2022 revenues from property taxes fell from \$31.5 billion to \$29.5 billion, a 6.1 percent decline.

While the state also collects sales tax, they exempt more items from taxation than counties and New York City. The strength of individual county, city and regional economies can strongly influence sales tax collections year over year. The New York City economy has shown more consistent growth in the years since just before the Great Recession through the Covid period including 2022, the results are highlighted in Chart 3, which breaks down average annual sales tax growth for the state, 57 counties and New York City.

## CHART 3

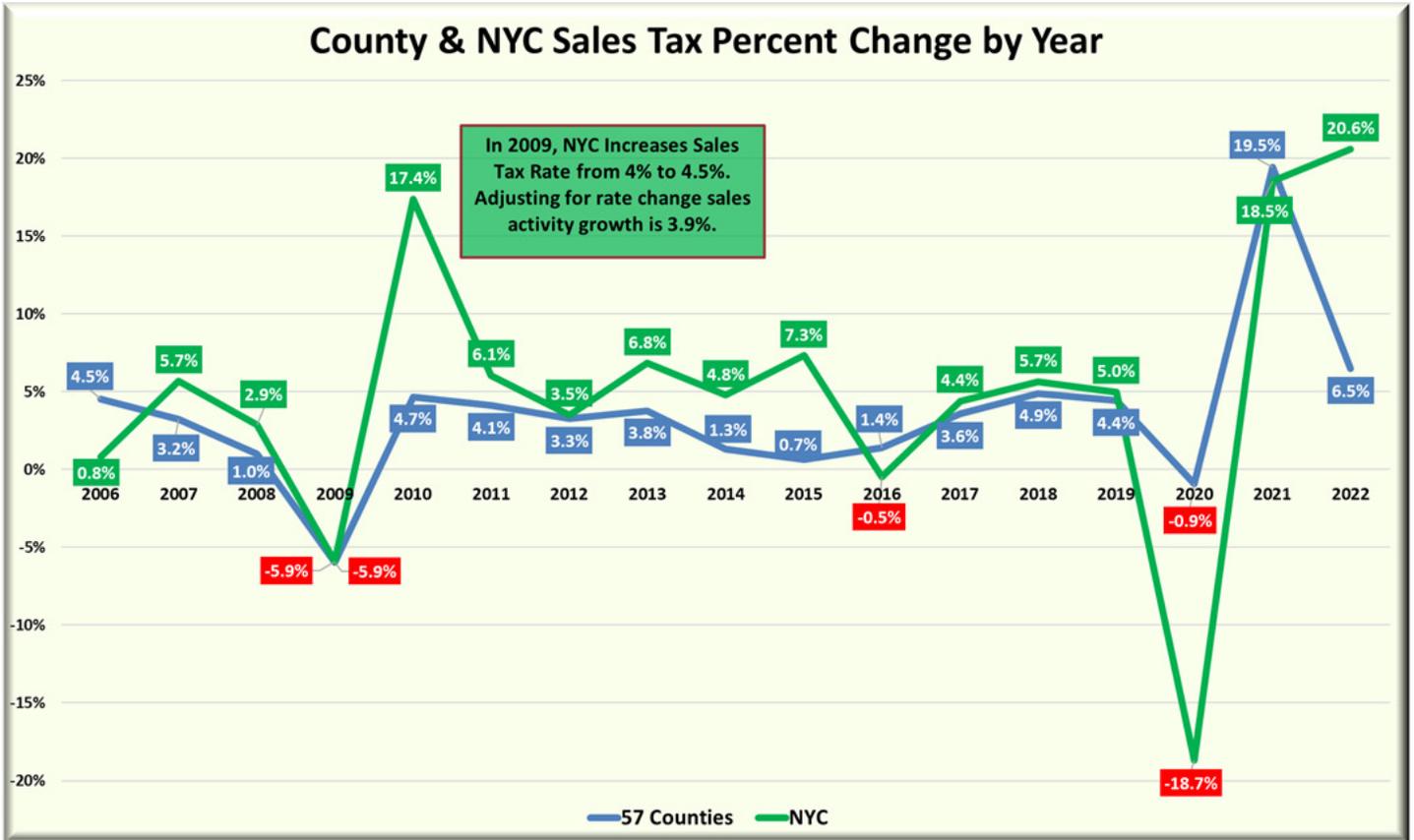
| <b>Average Annual Growth in Sales Tax 2006-2022*</b> |       |
|--|-------|
| New York City  | 4.96% |
| New York State                                       | 4.16% |
| 57 Counties  | 3.53% |

\* Gross sales tax, before sharing with other municipalities.

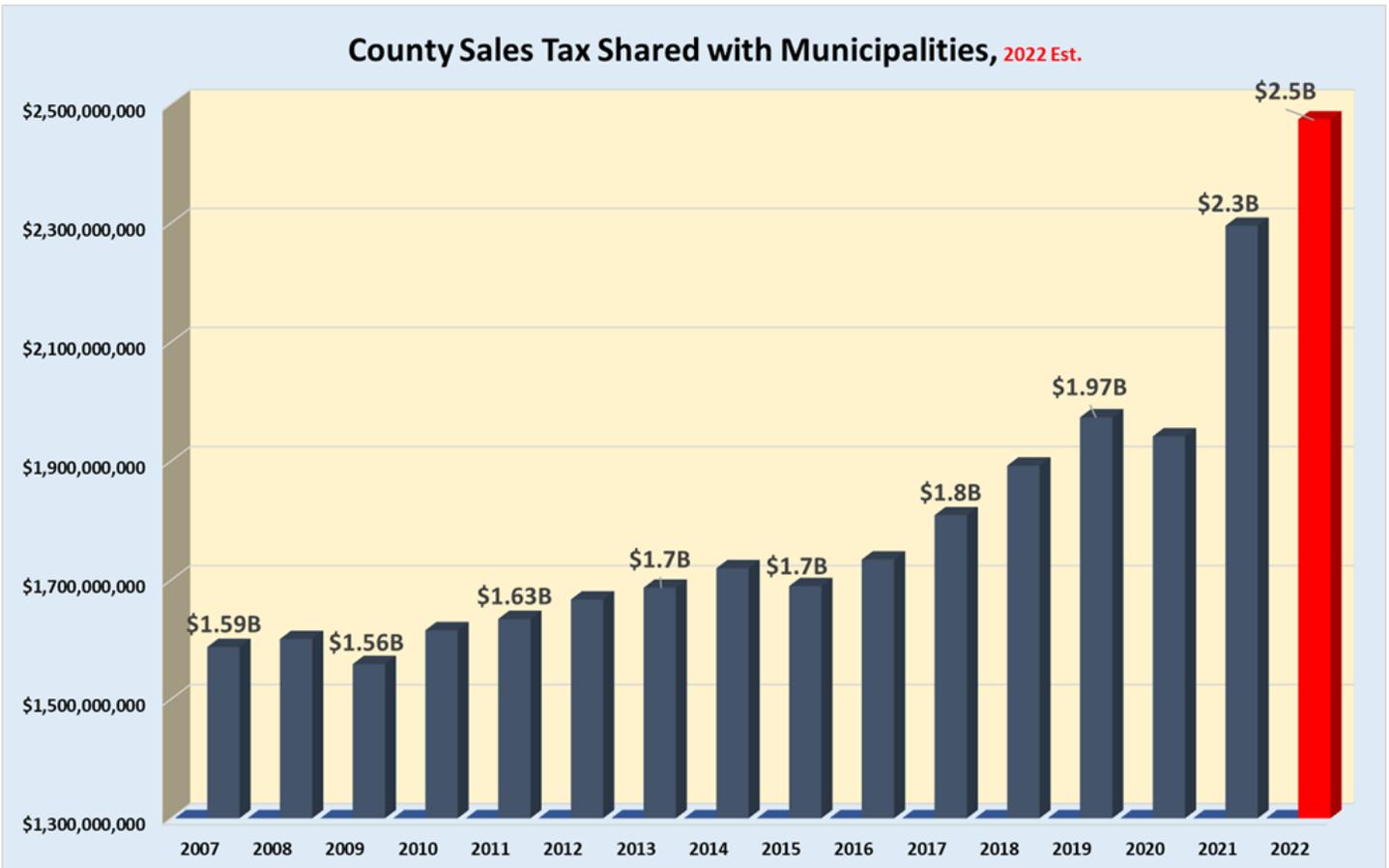
Chart 4 provides a year-by-year breakdown of the rate of annual growth in sales tax for New York City and the 57 counties (in aggregate). New York City's annual growth in sales tax has generally outperformed the 57 counties over the last couple of decades.

On a cash basis New York City was helped significantly in recovering from the Great Recession by an increase in their local sales tax from 4 percent to 4.5 percent in 2009 (this increase also granted the City permanent authority for their sales tax rate – no more renewals required by the state legislature up to 4.5 percent). As the chart notes, while sales tax cash increased over 17 percent in the year after the rate increase, sales activity grew by about four percent.

**CHART 4**



**CHART 5**



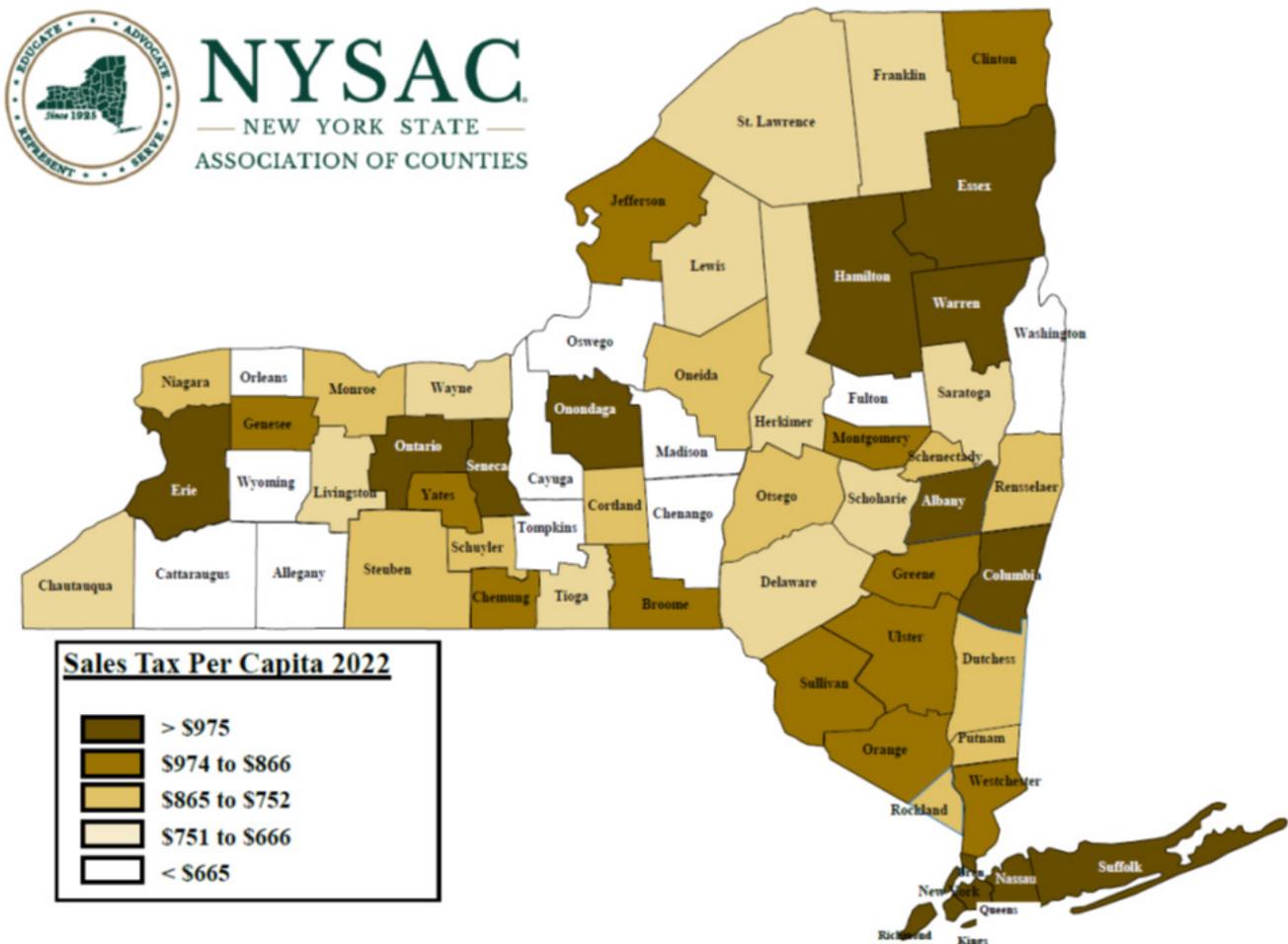
# Sales Tax Sharing

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 2022, NYSAC estimates that counties shared nearly \$2.5 billion, or 23 percent of the statewide county sales tax collected. Not all counties are required to share these revenues, but for those that do, the percentage shared varies from 5 percent to 69 percent with the average hovering just over 30 percent. Shared sales tax is generally distributed using assessed value, population, or some combination thereof – in some circumstances a set dollar amount, or percentage is shared with municipalities. See Chart 5 for an annual breakdown of total sales tax shared with municipalities.

# Sales Tax Per Capita Collections by County

As expected, sales tax collections are not distributed evenly across the state. Outside of general economic conditions, things that can impact the volume of taxable transactions in any given county include population changes, income levels, local tax rates and exemptions, tourism, retail mix, among others. Chart 6 maps the per capita sales tax collections by county and includes all sales tax collections including city preemption, school districts and for New York City, the MTOAF. The darker the color, the higher the per capita sales tax collections.

**CHART 6**



In 2022, the average local sales tax per capita statewide (all counties and New York City) was \$1,033. However, there are dramatic differences on a county-by-county basis for the reasons noted above. Suffolk County had the highest local sales tax per capita at \$1,253 which was boosted by population growth, a higher-than-average local tax rate of 4.25 percent, pockets of extremely high wealth, high end retail, significant tourism and a stronger economy compared to other parts of the state. In a close second to Suffolk County is New York City with per capita sales tax of \$1,148.

The positive economic and demographic attributes noted above extend to many other counties and is reflected in their county's per capita sales tax. As Chart 7 shows, these factors create a large per capita range from \$458 to \$1,253, with the counties outside New York City having an average local sales tax per capita of \$949.

### CHART 7

| <b>Per Capita Local Sales Tax - 2022</b> |                          |                        |                             |
|--|--------------------------|------------------------|-----------------------------|
| <b>County</b>                            | <b>Sales Tax CY 2022</b> | <b>Population 2022</b> | <b>Sales Tax Per Capita</b> |
| Albany                                   | \$356,366,047            | 315,811                | \$1,128                     |
| Allegany                                 | \$29,284,039             | 46,694                 | \$627                       |
| Broome                                   | \$175,119,139            | 197,117                | \$888                       |
| Cattaraugus                              | \$50,145,506             | 76,439                 | \$656                       |
| Cayuga                                   | \$48,632,943             | 74,998                 | \$648                       |
| Chautauqua                               | \$88,017,669             | 126,027                | \$698                       |
| Chemung                                  | \$73,576,264             | 81,426                 | \$904                       |
| Chenango                                 | \$30,368,096             | 46,458                 | \$654                       |
| Clinton                                  | \$72,063,332             | 78,753                 | \$915                       |
| Columbia                                 | \$62,019,819             | 61,286                 | \$1,012                     |
| Cortland                                 | \$39,242,268             | 46,126                 | \$851                       |
| Delaware                                 | \$31,286,488             | 44,740                 | \$699                       |
| Dutchess                                 | \$253,885,140            | 297,545                | \$853                       |
| Erie                                     | \$1,009,946,149          | 950,312                | \$1,063                     |
| Essex                                    | \$40,985,539             | 36,910                 | \$1,110                     |
| Franklin                                 | \$32,614,427             | 46,373                 | \$703                       |
| Fulton                                   | \$28,932,786             | 52,669                 | \$549                       |
| Genesee                                  | \$54,867,207             | 57,535                 | \$954                       |
| Greene                                   | \$45,986,298             | 48,061                 | \$957                       |
| Hamilton                                 | \$5,290,401              | 5,118                  | \$1,034                     |
| Herkimer                                 | \$42,963,166             | 59,822                 | \$718                       |
| Jefferson                                | \$100,957,780            | 116,637                | \$866                       |
| Lewis                                    | \$18,334,896             | 26,699                 | \$687                       |
| Livingston                               | \$44,790,468             | 61,516                 | \$728                       |
| Madison                                  | \$39,395,667             | 67,097                 | \$587                       |

**CHART 7, cont'd**

|                      |                         |                   |                |
|----------------------|-------------------------|-------------------|----------------|
| Monroe               | \$629,543,852           | 752,035           | \$837          |
| Montgomery           | \$46,519,750            | 49,623            | \$937          |
| Nassau               | \$1,534,755,342         | 1,383,726         | \$1,109        |
| Niagara              | \$158,665,936           | 210,880           | \$752          |
| Oneida               | \$186,418,486           | 228,846           | \$815          |
| Onondaga             | \$456,635,961           | 468,249           | \$975          |
| Ontario              | \$112,889,616           | 112,707           | \$1,002        |
| Orange               | \$379,867,961           | 405,941           | \$936          |
| Orleans              | \$22,464,676            | 39,318            | \$571          |
| Oswego               | \$61,436,232            | 118,287           | \$519          |
| Otsego               | \$48,465,523            | 60,636            | \$799          |
| Putnam               | \$82,092,786            | 98,045            | \$837          |
| Rensselaer           | \$121,295,416           | 159,853           | \$759          |
| Rockland             | \$289,491,895           | 339,022           | \$854          |
| St. Lawrence         | \$80,288,434            | 107,733           | \$745          |
| Saratoga             | \$160,325,510           | 238,797           | \$671          |
| Schenectady          | \$126,198,189           | 160,093           | \$788          |
| Schoharie            | \$22,157,050            | 30,063            | \$737          |
| Schuyler             | \$14,987,777            | 17,650            | \$849          |
| Seneca               | \$32,293,659            | 32,882            | \$982          |
| Steuben              | \$76,457,788            | 92,599            | \$826          |
| Suffolk              | \$1,911,282,291         | 1,525,465         | \$1,253        |
| Sullivan             | \$70,456,428            | 79,658            | \$884          |
| Tioga                | \$31,806,545            | 47,772            | \$666          |
| Tompkins             | \$65,442,513            | 104,777           | \$625          |
| Ulster               | \$165,136,596           | 182,319           | \$906          |
| Warren               | \$70,556,459            | 65,599            | \$1,076        |
| Washington           | \$27,849,837            | 60,841            | \$458          |
| Wayne                | \$60,662,058            | 91,125            | \$666          |
| Westchester          | \$889,186,331           | 990,427           | \$898          |
| Wyoming              | \$24,773,128            | 39,666            | \$625          |
| Yates                | \$21,790,119            | 24,451            | \$891          |
| <b>57 Counties</b>   | <b>\$10,757,265,679</b> | <b>11,341,254</b> | <b>\$949</b>   |
| <b>New York City</b> | <b>\$9,566,139,475</b>  | <b>8,335,897</b>  | <b>\$1,148</b> |
| <b>All Counties</b>  | <b>\$20,323,405,154</b> | <b>19,677,151</b> | <b>\$1,033</b> |

\*Includes direct sales tax for cities that preempt and school districts

# The Impact of State Sales Tax Diversions

The state has long held *indirect* control over local revenues by setting terms for how revenues can be raised locally and then requiring counties and New York City to spend local revenues in support of state programs or initiatives. In recent years, in an unprecedented manner, the state took direct control over locally raised revenue by intercepting local sales tax and utilizing it to pay for state programs and to fill budget gaps.

For the 57 counties these diversions occurred during SFY 2020-2022. For the three years noted, the state used the proceeds generated from the diversion of county sales tax to provide AIM-related payments to other municipalities each year (\$59 million). For SFY 2021 and 2022, additional diversions were taken each year to support payments to distressed health facilities (\$50 million). However, it should be noted that during this period there were no direct payments to distressed health facilities from the newly created health facilities fund.

For New York City the sales tax diversions began in 2021 and are scheduled to continue through SFY 2025. The diversions for New York City started at \$200 million annually and were also to be used for payments to fiscally distressed health facilities. In SFY 2023, the diversion amount was reduced to \$150 million annually.

It should be noted that beginning in SFY 2020, the state intercepted additional New York City sales tax (\$128 million in 2020, \$170 million in 2022 and growing by one percent each year thereafter) and required it be spent on state transit initiatives to benefit the Metropolitan Transportation Authority. In SFY 2024, the intercept/mandated spending grew by \$165 million more annually.

Between SFY 2020 and the end of SFY 2022, \$1.26 billion in local sales tax was diverted by the state. The total diverted in local sales tax was \$280 million for the 57 counties, and just under \$1 billion for New York City (nearly evenly split between sales tax diversion for health facilities and state-directed spending of local sales tax for state purposes). In addition, New York City will also be impacted in SFY 2023 through SFY 2025 due to the continued sales tax diversion for distressed health facilities and state-directed spending for mass transit in the amount of \$1 billion by NYSAC estimates.

## Source of Sales Tax in Most Counties

The federal government and New York State use broad industrial classifications to record and capture the activity and sales of thousands of businesses across many sectors of the economy. The current classification system is known as the North American Industry Classification System (NAICS). This latest system was developed in the late 1990's and built upon the prior system known as the Standard Industrial Classification (SIC) system. While the systems are similar, they are not alike enough to make comparisons across the decades for all major categories.

In recent years the NYS Department of Taxation and Finance has been posting taxable sales data by NAICS code online. The data can be sorted using a wide variety of filter options such as by jurisdiction (county, state, NYC, etc.), product/service description, sales tax quarter, sales tax year, dollar amount, etc. The data is available from the 2013-14 sales tax year (March to February) and forward, with the data being uploaded quarterly on about a two-month lag. Using the different filters and downloading capabilities, the [taxable sales data can be examined in detail and accessed here](#).

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

Chart 8 provides an example of what the “Top 20” taxable sales data looked like for the 57 counties located outside of New York City in SFY 2023. New York City’s “Top 20” (Chart 9) share similarities with the counties, but the biggest categories rank differently and the city benefits from its prominent high technology sector, professional services, tourism, and mass transit presence. “Top 20” data for every county, that includes a comparison to the prior state fiscal year, can be found in Appendix B. It is important to note that “total taxable sales” does not represent the amount of sales tax collected, but the retail value of the taxable transaction.

## CHART 8

| <b>57 Counties - Total Taxable Sales by Category for SFY 2023</b><br>(12 Months Ending February 28th) |   |                           |                         |
|---|---|---------------------------|-------------------------|
| <b>Rank</b>   | <b>Description</b>                                  | <b>2023 Taxable Sales</b> | <b>Percent of Total</b> |
| 1   | Automobile Dealers                                  | \$28,999,483,798          | 10.7%                   |
| 2   | Restaurants and Other Eating Places                 | \$22,156,544,210          | 8.2%                    |
| 3   | Electronic Shopping and Mail-Order Houses           | \$18,421,851,571          | 6.8%                    |
| 4   | Building Materials & Supplies Dealers               | \$15,072,334,752          | 5.6%                    |
| 5   | Gen. Merch. Stores, Warehouse Clubs & Supercenters  | \$14,027,719,140          | 5.2%                    |
| 6   | Gasoline Stations                                   | \$13,952,247,073          | 5.1%                    |
| 7   | Electric Pwr Generaion, Transmission & Distribution | \$9,873,213,905           | 3.6%                    |
| 8   | Clothing Stores                                     | \$8,689,290,903           | 3.2%                    |
| 9   | Grocery Stores                                      | \$8,101,525,187           | 3.0%                    |
| 10  | Other Miscellaneous Retailers                       | \$6,005,508,810           | 2.2%                    |
| 11  | Auto Repair and Maintenance                         | \$5,971,085,692           | 2.2%                    |
| 12  | Administration of Economic Programs                 | \$4,340,156,942           | 1.6%                    |
| 13  | Services to Buildings & Dwellings                   | \$3,968,642,771           | 1.5%                    |
| 14  | Direct Selling Establishments                       | \$3,852,930,978           | 1.4%                    |
| 15  | Wired & Wireless Telecommunications Carriers        | \$3,702,645,462           | 1.4%                    |
| 16  | Department Stores                                   | \$3,621,118,916           | 1.3%                    |
| 17  | Traveler Accommodation                              | \$3,614,477,647           | 1.3%                    |
| 18  | Beer, Wine, & Liquor Stores                         | \$3,213,055,403           | 1.2%                    |
| 19  | Computer Systems Design & Related Services          | \$2,905,594,676           | 1.1%                    |
| 20  | Health & Personal Care Services                     | \$2,791,273,936           | 1.0%                    |
|   | <b>57 Counties Top 20 TTS, SFY 2023</b>             | <b>\$183,280,701,772</b>  | <b>67.6%</b>            |
|   | <b>57 Counties Total Taxable Sales, SFY 2023</b>    | <b>\$271,005,358,952</b>  |                         |

## CHART 9

### New York City - Total Taxable Sales by Category for SFY 2023 (12 Months Ending February 28th)

| Rank | Description  | 2023 Taxable Sales       | Percent of Total |
|------|--|--------------------------|------------------|
| 1    | Restaurants and Other Eating Places                    | \$24,498,046,273         | 11.5%            |
| 2    | Electric Pwr Generation, Transmission & Distribution   | \$12,039,457,908         | 5.7%             |
| 3    | Electronic Shopping and Mail-Order Houses              | \$12,008,748,358         | 5.6%             |
| 4    | Traveler Accommodation                                 | \$9,188,569,938          | 4.3%             |
| 5    | Automobile Dealers                                     | \$7,323,138,489          | 3.4%             |
| 6    | Clothing Stores  | \$5,775,955,910          | 2.7%             |
| 7    | Other Information Services                             | \$5,503,536,862          | 2.6%             |
| 8    | Computer Systems Design & Related Services             | \$5,352,093,828          | 2.5%             |
| 9    | Other Transit and Ground Passenger Transportation      | \$5,023,502,856          | 2.4%             |
| 10   | Other Professional, Scientific, and Technical Services | \$4,891,136,850          | 2.3%             |
| 11   | Software Publishers                                    | \$4,586,737,998          | 2.2%             |
| 12   | Other Miscellaneous Store Retailers                    | \$4,394,193,928          | 2.1%             |
| 13   | Building Material and Supplies Dealers                 | \$4,217,673,074          | 2.0%             |
| 14   | Computer and Peripheral Equipment Manufacturing        | \$3,594,521,147          | 1.7%             |
| 15   | Grocery Stores   | \$3,570,264,334          | 1.7%             |
| 16   | Gen. Merch. Stores, Warehouse Clubs & Supercenters     | \$3,465,590,444          | 1.6%             |
| 17   | Services to Buildings and Dwellings                    | \$3,030,475,464          | 1.4%             |
| 18   | Gasoline Stations                                      | \$2,960,427,237          | 1.4%             |
| 19   | Health and Personal Care Stores                        | \$2,943,703,291          | 1.4%             |
| 20   | Building Equipment Contractors                         | \$2,786,256,266          | 1.3%             |
|      | <b>New York City, Top 20 TTS, SFY 2023</b>             | <b>\$127,154,030,455</b> | <b>59.7%</b>     |
|      | <b>New York City Total Taxable Sales, SFY 2023</b>     | <b>\$212,944,375,279</b> |                  |

## Total Taxable Sales Trends

This final section of the report highlights trends in top sales tax categories for the 57 counties and New York City since SFY 2014. The impact of Covid is easily visible in most of the charts. As the pandemic took hold first, and deepest, in New York City the recovery for the city has been slower compared to the rest of the state. About half of the counties outside of New York City saw taxable sales grow during the first year of the pandemic as remote work flourished and people moved out of crowded urban areas (temporarily or permanently).

Chart 10 shows total taxable sales for all counties combined, the 57 counties, and New York City. The reduction in sales tax in New York City during the first year of Covid was \$43 billion (23 percent), while the 57 counties fell by only \$4 billion (1.8 percent). While the counties recovered quicker, they are beginning to experience a reset of sales tax activity to pre-Covid trends with growth of only 3.9 percent for SFY 2023. The recovery for New York City has been slower but building steam with 16.1 percent growth in SFY 2023.

**CHART 10**

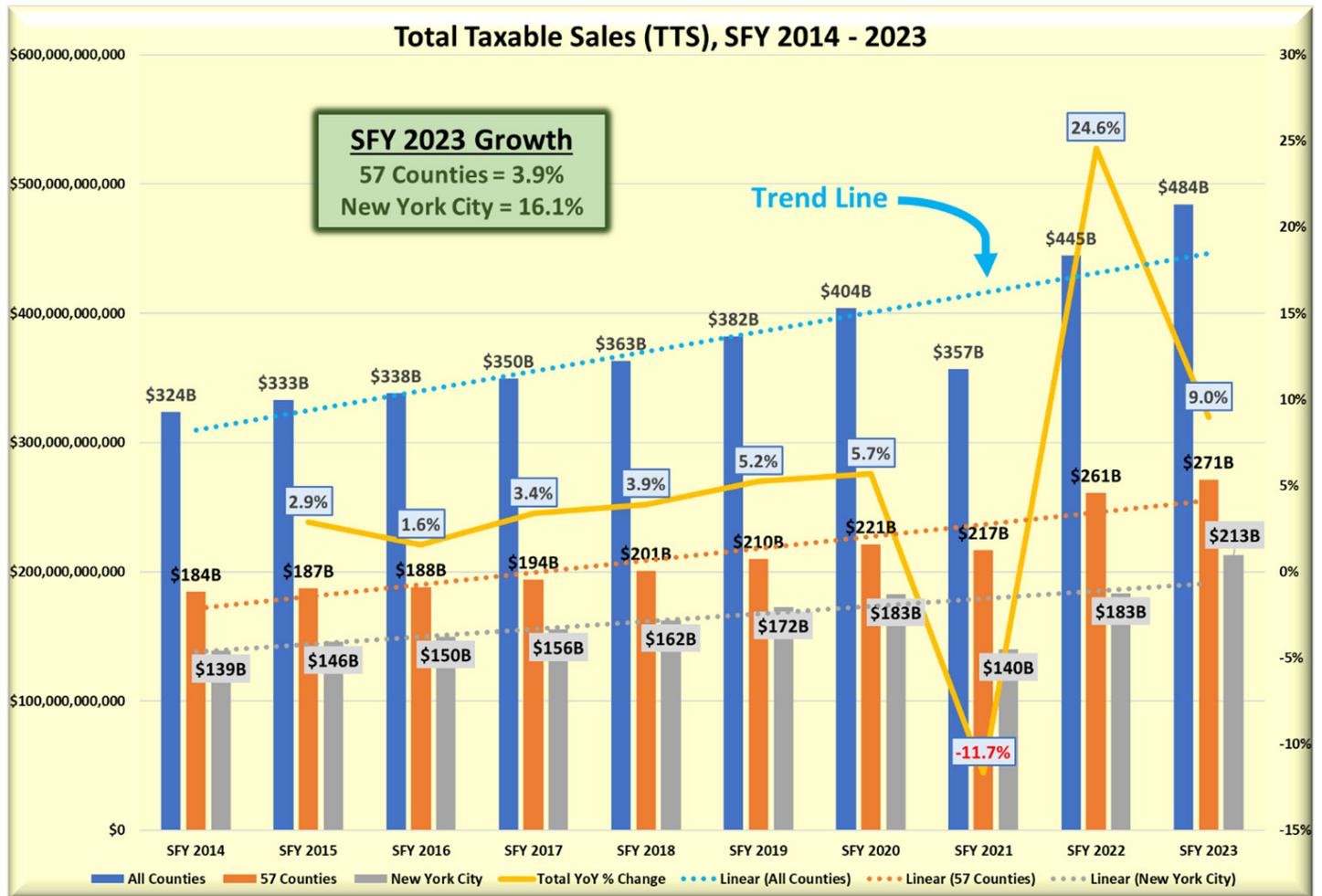
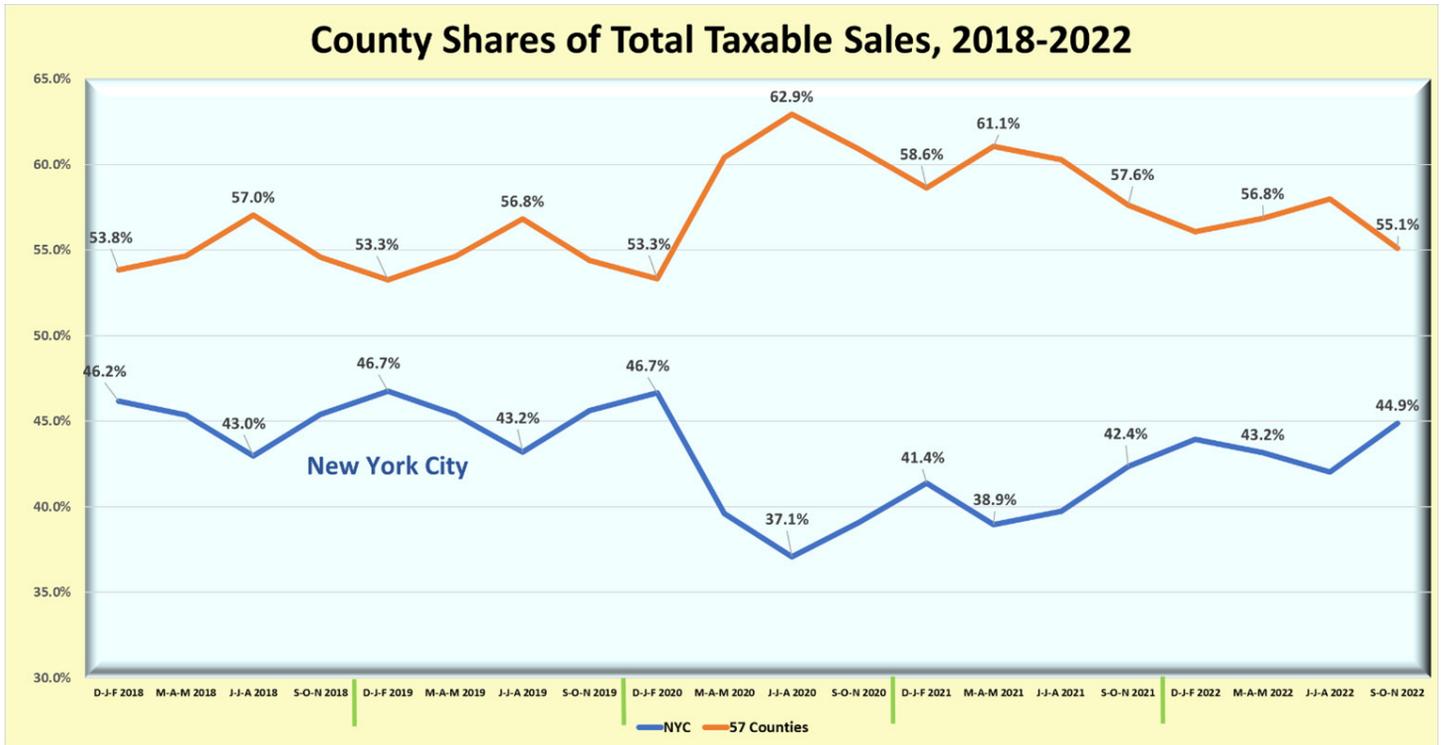
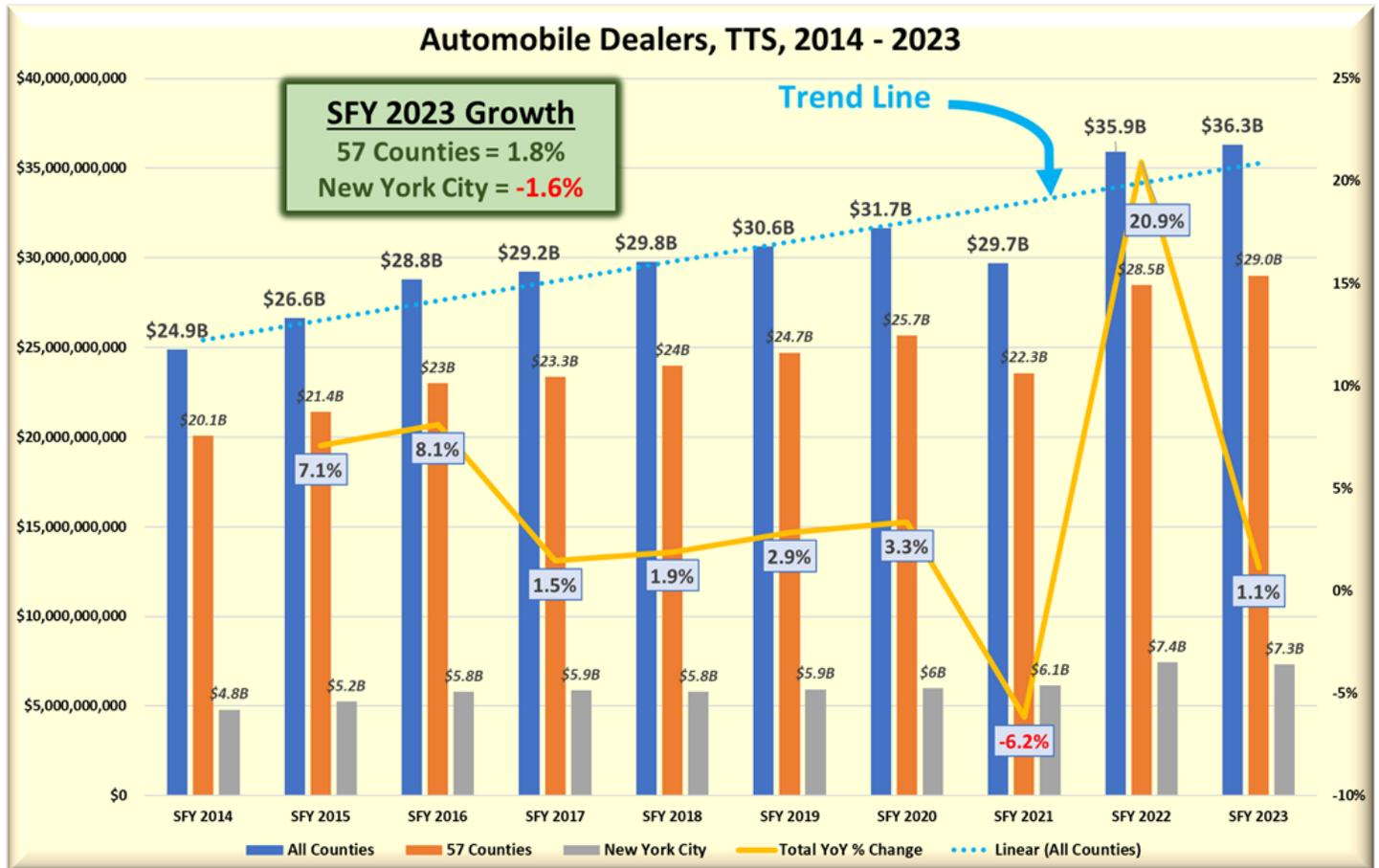


Chart 11 highlights the impact Covid had on New York City sales tax activity as the pandemic unfolded during 2020 and through November 2022. For the years leading up to the pandemic about 45 percent of total taxable sales each year were attributed to New York City. In the first months of Covid (March-April-May of 2020) less than 40 percent of total taxable sales were generated in New York City. By mid-summer 2020, the New York City share of total taxable sales had dropped to 37 percent (a decline of 18 percent and tens of billions of dollars below where they were pre-Covid). As we move out of the Covid pandemic and its aftermath we see shares for New York City climbing toward pre-Covid levels.

**CHART 11**



**CHART 12**



# Automobile Sales

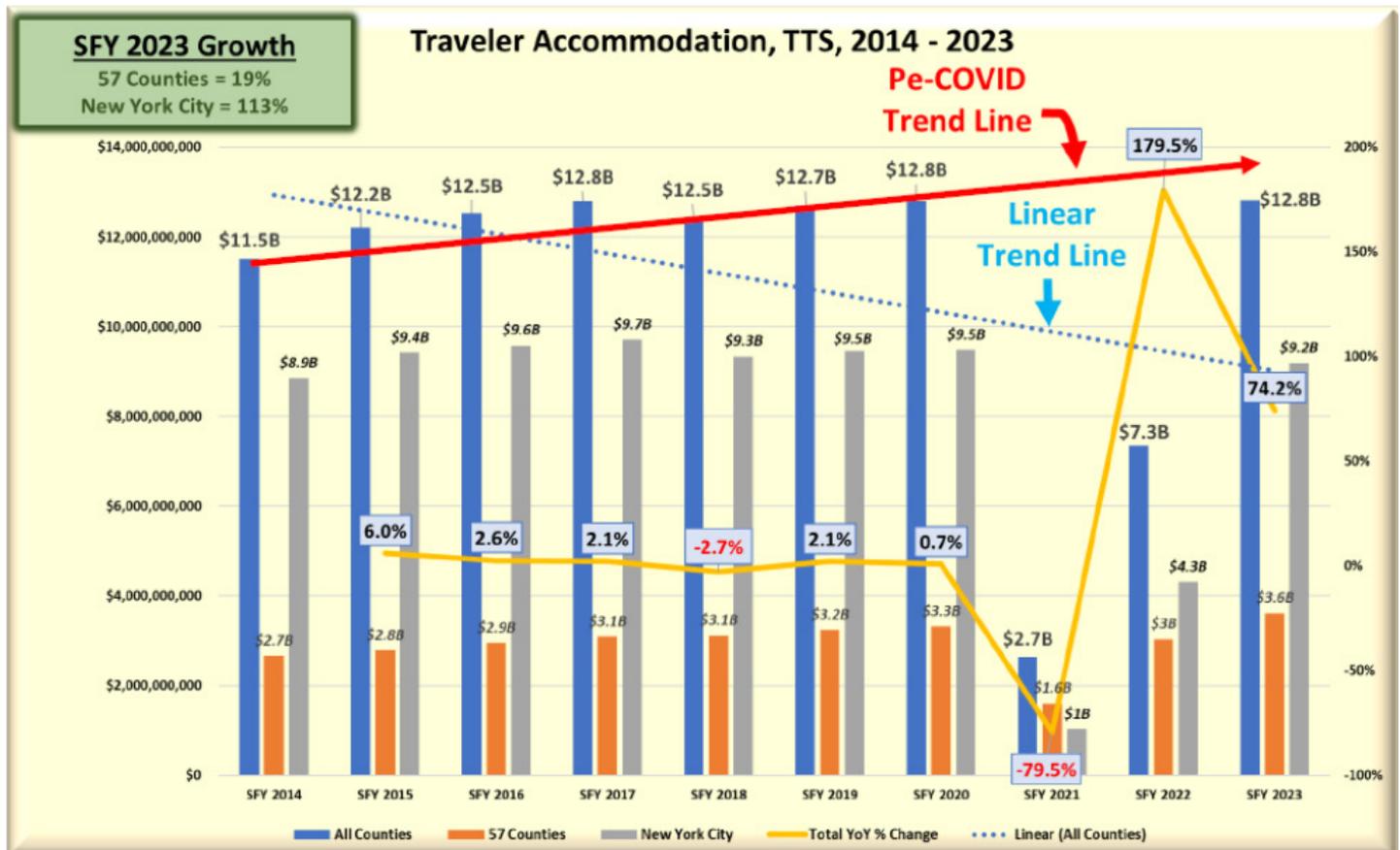
The counties outside of New York City are far more reliant on automobile sales, both new and used, and it was the number one source of sales tax for 42 counties in SFY 2023. Chart 12 highlights the stark difference in importance related to auto sales between Upstate/Long Island and New York City. Total taxable sales for the 57 counties from auto dealers were four times higher (\$29 billion) than for New York City (\$7.3 billion) in SFY 2023.

Higher prices caused by pandemic supply constraints and shifts in the types of cars manufacturers sold resulted in the average price of a new vehicle at the end of 2022 reaching \$49,500, three years earlier the average selling price for a new vehicle was \$39,000. Even though manufacturers sold 3 million fewer vehicles in 2022 compared to 2019 revenues were \$15 billion higher because of increased prices. These higher prices helped sustain revenue levels for most counties top source of sales tax (new auto sales). However, in SFY 2023, pricing pressures started catching up with consumers ability to buy new cars and trucks and sales tax growth from auto sales was 1.8 percent for the 57 counties and declined by 1.6 percent in New York City.

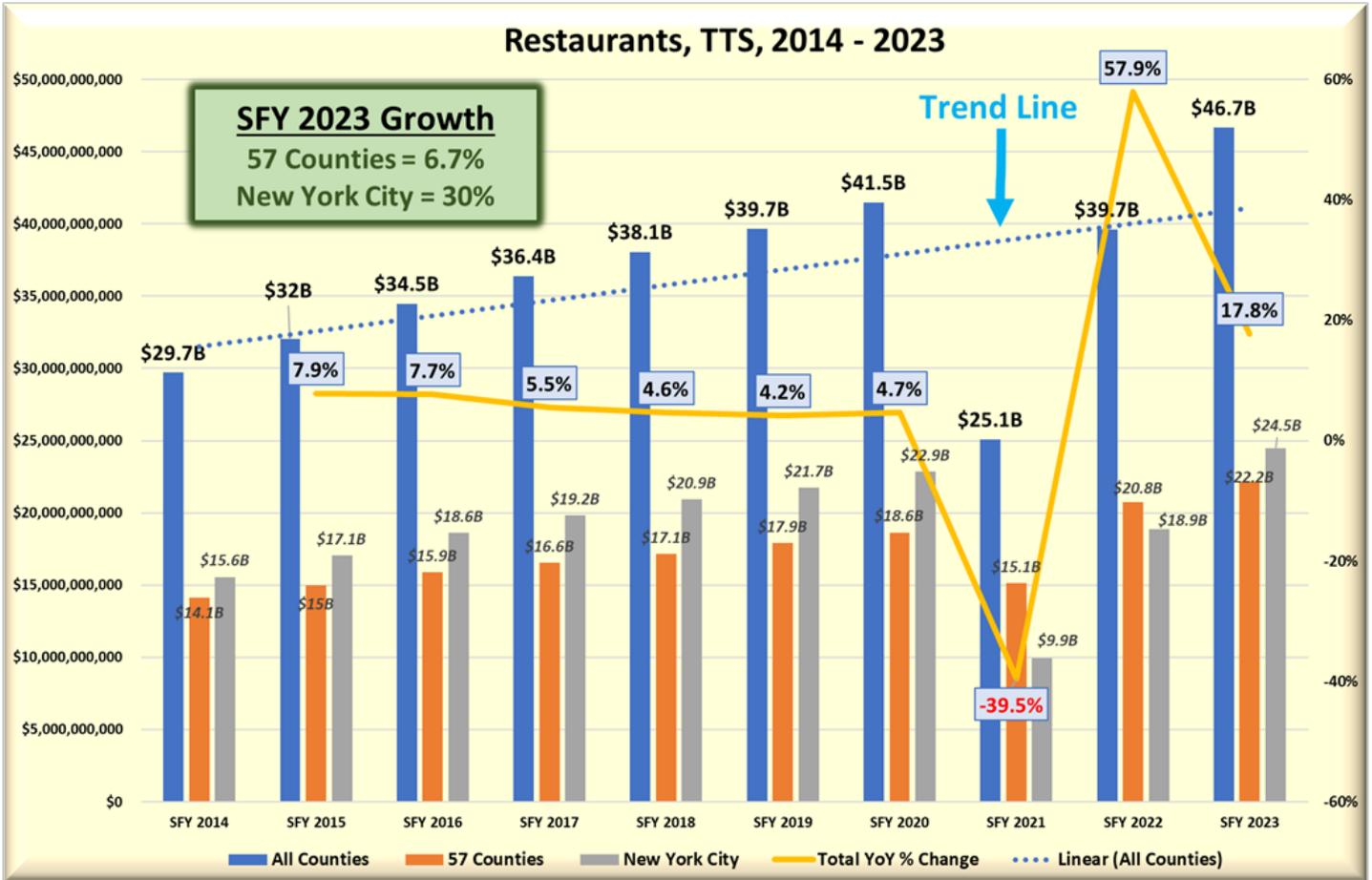
# Traveler Accommodation & Restaurants

Hotel stays and restaurant visits are a top source of sales tax revenue for New York City. Both are linked to a strong tourism industry and workers commuting into the city. The impact of Covid was dramatic as shown in Charts 13 & 14. New York City hotel related taxable sales dropped by 80 percent in the first year of Covid and are still far below pre-Covid trends. Restaurant sales activity also dropped 40 percent in the first year of Covid and are just now getting back to where they were in 2019. The steep declines are significant in that they lowered the linear trend line far below the pre-Covid trend and actually inverts the line for traveler accommodation. While it varies by county, there has been stronger growth for the 57 counties and New York City in SFY 2023 for the tourism sector, but much of the state is still just catching up to pre-Covid trends in these categories.

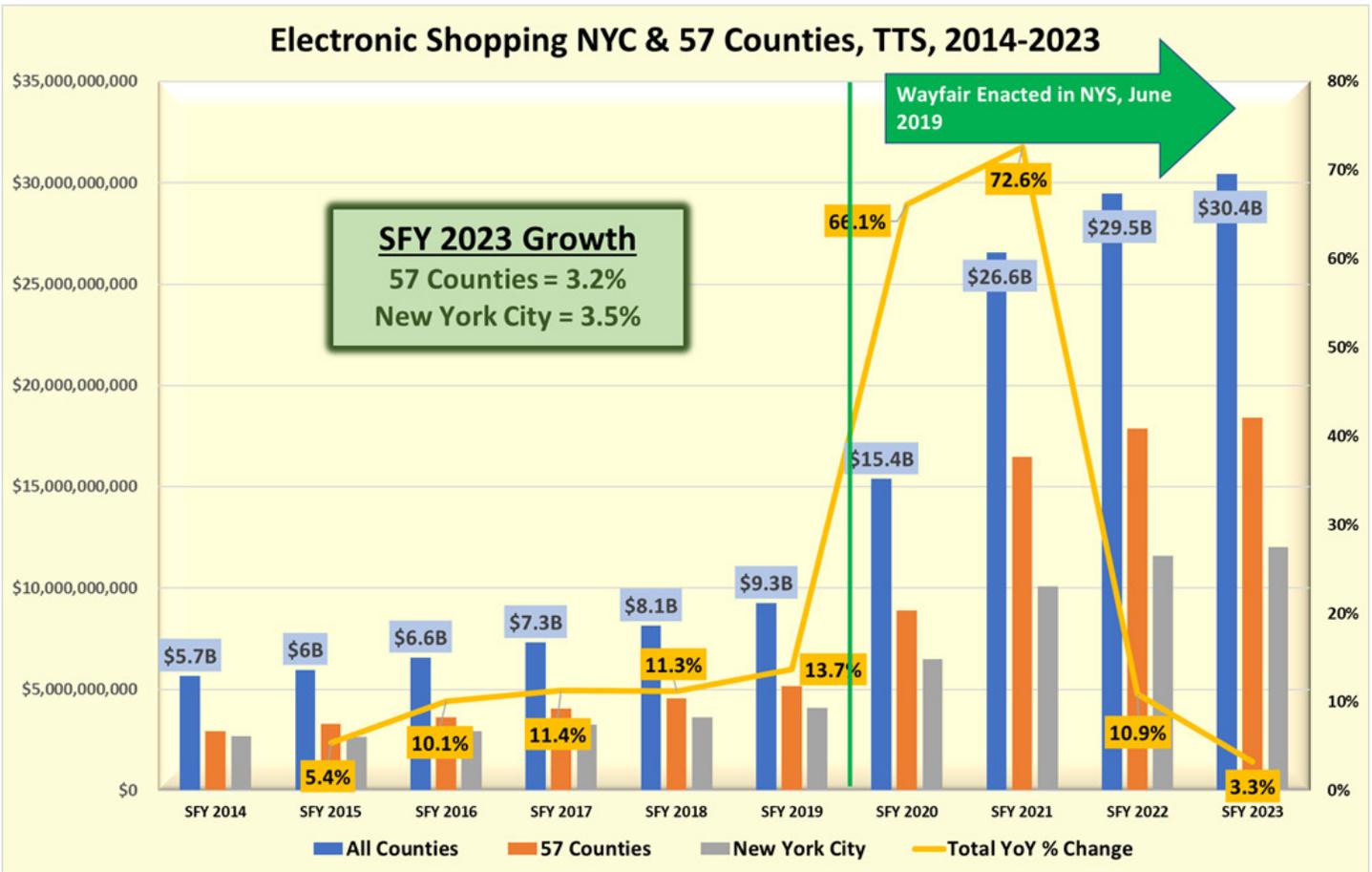
**CHART 13**



**CHART 14**



**CHART 15**



## Internet-Based Retail

After nearly 20 years of advocacy on the part of NYSAC and county officials, legislation providing for the collection of sales tax on internet-based transactions was finally signed into law in 2019. The adoption of this statutory change was helped by the Wayfair Supreme Court Decision in 2018, and three years of trying to get this enacted by Governor Cuomo, with strong county support. Chart 15 shows the dramatic impact the statutory changes related to marketplace providers being required to collect sales tax on transactions using their platforms and administrative changes linked to the Wayfair Decision had on total taxable sales.

Taxable sales related to electronic shopping nearly tripled from 2019 to 2021 for the counties and New York City, rising to nearly \$27 billion in SFY 2021. The state tax changes to internet-based retail became critically important for counties during the pandemic as brick-and-mortar venues were shut down and electronic commerce filled the gap in many areas.

Annual growth rates in this category hovered near 12 percent for the decade leading up to the Wayfair changes. However, annual growth has fallen back since the start of the pandemic and as internet retail has matured, registering 3.3 percent growth in New York in SFY 2023.

Even with a leveling off in growth, electronic commerce has become a Top 5 source of sales tax for nearly every county. Since the state law changes were enacted in 2019, total taxable sales in this category have exceeded expectations with more than 61 percent of all electronic shopping tax receipts stemming from the marketplace/Wayfair changes. Total estimated local sales tax generated from this law change since enactment through SFY 2023 is \$2.6 billion (\$985 million for New York City and \$1.6 billion for the 57 counties).

APPENDIX A

| Status of County Sales Tax Exemptions - 2023 |                       |  |                                 |                                  |   |  |                              |                                   |  |
|--|-----------------------|--|---------------------------------|----------------------------------|---|--|------------------------------|-----------------------------------|--|
|  | Local Sales Tax Rate* | Clothing & Footwear (<\$110) Rate <sup>1</sup> | Solar Commercial Equipment Rate | Solar Residential Equipment Rate | Solar - Res. Power Purchase Agreements Rate | Solar - Comm. Power Purchase Agreements Rate | Motor Fuel Rate <sup>2</sup> | Commercial Fuel Cell Systems Rate | Residential Energy gas, electric, propane, steam coal, fuel oil, and wood Rate |
| Albany                                       | 4.00%                 | 4.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Allegany                                     | 4.50%                 | 4.50%  | 4.50%                           | 4.50%                            | 4.50%                                       | 4.50%  | 4.50%                        | 4.50%                             | 4.50%  |
| Broome                                       | 4.00%                 | 4.00%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Cattaraugus                                  | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 4.00%                                       | 3.00%  | 4.00%                        | 4.00%                             | 3.00%  |
| Cayuga                                       | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Chautauqua                                   | 4.00%                 | 0.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Chemung                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 4.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Chenango                                     | 4.00%                 | 0.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Clinton                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Columbia                                     | 4.00%                 | 0.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Cortland                                     | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 4.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Delaware                                     | 4.00%                 | 0.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 8 cents per gallon           | 4.00%                             | 0.00%  |
| Dutchess*                                    | 3.75%                 | 0.00%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 3.75%                        | 3.75%                             | 0.00%  |
| Erie   | 4.75%                 | 4.75%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 10 cents per gallon          | 4.75%                             | 4.75%  |
| Essex  | 4.00%                 | 4.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Franklin                                     | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 2.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 2.00%  |
| Fulton                                       | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Genesee                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Greene                                       | 4.00%                 | 0.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Hamilton                                     | 4.00%                 | 0.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Herkimer                                     | 4.25%                 | 4.25%  | 4.25%                           | 4.25%                            | 0.00%                                       | 4.25%  | 4.25%                        | 4.25%                             | 0.00%  |
| Jefferson                                    | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 12 cents per gallon          | 4.00%                             | 0.00%  |
| Lewis  | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Livingston                                   | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Madison                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Monroe <sup>4</sup>                          | 4.00%                 | 0.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Montgomery                                   | 4.00%                 | 4.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Nassau*                                      | 4.25%                 | 4.25%  | 4.25%                           | 0.00%                            | 0.00%                                       | 4.25%  | 4.25%                        | 4.25%                             | 0.00%  |
| Niagara                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 4.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Oneida                                       | 4.75%                 | 4.75%  | 4.75%                           | 0.00%                            | 0.00%                                       | 4.75%  | 4.75%                        | 4.75%                             | 0.00%  |
| Onondaga <sup>2</sup>                        | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Ontario                                      | 3.50%                 | 3.50%  | 3.50%                           | 3.50%                            | 0.00%                                       | 3.50%  | 3.50%                        | 3.50%                             | 0.00%  |
| Orange*                                      | 3.75%                 | 3.75%  | 3.75%                           | 0.00%                            | 0.00%                                       | 3.75%  | 3.75%                        | 3.75%                             | 0.00%  |
| Orleans                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 4.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Oswego                                       | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Otsego                                       | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Putnam*                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Rensselaer                                   | 4.00%                 | 4.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Rockland*                                    | 4.00%                 | 4.00%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Saratoga                                     | 3.00%                 | 3.00%  | 3.00%                           | 3.00%                            | 0.00%                                       | 3.00%  | 3.00%                        | 3.00%                             | 0.00%  |
| Schenectady                                  | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 4.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Schoharie                                    | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Schuyler                                     | 4.00%                 | 4.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Seneca <sup>1</sup>                          | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 8 cents per gallon           | 4.00%                             | 0.00%  |
| St. Lawrence                                 | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 4.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Steuben                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Suffolk*                                     | 4.25%                 | 4.25%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 4.25%                        | 4.25%                             | 2.50%  |
| Sullivan <sup>3</sup>                        | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Tioga  | 4.00%                 | 0.00%  | 4.00%                           | 4.00%                            | 3.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 3.00%  |
| Tompkins                                     | 4.00%                 | 4.00%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Ulster                                       | 4.00%                 | 4.00%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Warren                                       | 3.00%                 | 3.00%  | 3.00%                           | 0.00%                            | 0.00%                                       | 3.00%  | 3.00%                        | 3.00%                             | 0.00%  |
| Washington                                   | 3.00%                 | 3.00%  | 3.00%                           | 3.00%                            | 0.00%                                       | 3.00%  | 3.00%                        | 3.00%                             | 0.00%  |
| Wayne  | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Westchester*                                 | 4.00%                 | 4.00%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 4.00%                        | 4.00%                             | 4.00%  |
| Wyoming                                      | 4.00%                 | 4.00%  | 4.00%                           | 4.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| Yates  | 4.00%                 | 4.00%  | 4.00%                           | 0.00%                            | 0.00%                                       | 4.00%  | 4.00%                        | 4.00%                             | 0.00%  |
| NYC  | 4.50%                 | 0.00%  | 4.50%                           | 0.00%                            | 0.00%                                       | 4.50%  | 4.50%                        | 4.50%                             | 4.50%  |
| NYS  | 4.00%                 | 0.00%  | 0.00%                           | 0.00%                            | 0.00%                                       | 0.00%  | 8 cents per gallon           | 0.00%                             | 0.00%  |
| <b>Local Exemptions</b>                      |                       | <b>11</b>                                      | <b>8</b>                        | <b>23</b>                        | <b>48</b>                                   | <b>8</b>                                     | <b>4</b>                     | <b>0</b>                          | <b>43</b>  |

\* Within the MCTD Region an additional sales tax of 3/8 percent is applied to support mass transit. <sup>1</sup> As of June 1, 2023 <sup>2</sup> Exemptions on B20 biodiesel are slightly lower in each jurisdiction with an exemption. Jefferson to expire 11-30-2023, Delaware to expire 2-29-2024. <sup>3</sup> Residential Energy Sales tax effective 9/1/2020, expiring 11/30/2022 <sup>4</sup> Residential Energy Sales tax effective 9/1/2020, expiring 2/28/2023 <sup>5</sup> Effective March 1, 2023, clothing exemption

**APPENDIX B**

| <b>Albany County - Total Taxable Sales by Category, 2023 Compared to 2022</b> |  |                        |                        |                      |             |
|---|--|------------------------|------------------------|----------------------|-------------|
| <i>(12 Months Ending February 28th, State Sales Tax Period)</i>               |  |                        |                        |                      |             |
| Rank  | Description  | 2023<br>Taxable Sales  | 2022<br>Taxable Sales  | \$ Change            | % Change    |
| 1   | Automobile Dealers                                   | \$842,423,907          | \$792,487,840          | \$49,936,067         | 6.3%        |
| 2   | Restaurants and Other Eating Places                  | \$740,546,706          | \$663,161,326          | \$77,385,380         | 11.7%       |
| 3   | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$599,772,175          | \$544,349,091          | \$55,423,084         | 10.2%       |
| 4   | Gasoline Stations                                    | \$593,976,366          | \$433,031,093          | \$160,945,273        | 37.2%       |
| 5   | Electronic Shopping and Mail-Order Houses            | \$491,254,924          | \$476,796,746          | \$14,458,178         | 3.0%        |
| 6   | Building Material and Supplies Dealers               | \$384,000,514          | \$375,211,284          | \$8,789,230          | 2.3%        |
| 7   | Clothing Stores                                      | \$289,093,005          | \$313,395,910          | (\$24,302,905)       | -7.8%       |
| 8   | Electric Pwr Generation, Transmission & Distribution | \$221,727,509          | \$196,488,298          | \$25,239,211         | 12.8%       |
| 9   | Grocery Stores                                       | \$219,103,402          | \$209,066,835          | \$10,036,567         | 4.8%        |
| 10  | Automotive Repair and Maintenance                    | \$162,210,365          | \$149,158,154          | \$13,052,211         | 8.8%        |
| 11  | Automotive Equipment Rental and Leasing              | \$160,986,445          | \$138,715,017          | \$22,271,428         | 16.1%       |
| 12  | Traveler Accommodation                               | \$155,728,769          | \$112,394,508          | \$43,334,261         | 38.6%       |
| 13  | Other Miscellaneous Store Retailers                  | \$147,911,642          | \$134,932,327          | \$12,979,315         | 9.6%        |
| 14  | Computer Systems Design and Related Services         | \$142,965,016          | \$115,612,052          | \$27,352,964         | 23.7%       |
| 15  | Administration of Economic Programs                  | \$132,973,843          | \$168,926,959          | (\$35,953,116)       | -21.3%      |
| 16  | Sporting Goods, Hobby, and Musical Instrument Stores | \$131,852,204          | \$128,476,544          | \$3,375,660          | 2.6%        |
| 17  | Beer, Wine, and Liquor Stores                        | \$122,947,184          | \$127,765,885          | (\$4,818,701)        | -3.8%       |
| 18  | Building Equipment Contractors                       | \$120,549,633          | \$98,956,267           | \$21,593,366         | 21.8%       |
| 19  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$116,973,855          | \$74,521,854           | \$42,452,001         | 57.0%       |
| 20  | Department Stores                                    | \$111,917,790          | \$116,114,507          | (\$4,196,717)        | -3.6%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                                       |  | <b>\$5,888,915,254</b> | <b>\$5,369,562,497</b> | <b>\$519,352,757</b> | <b>9.7%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b>                        |  | <b>\$8,899,302,539</b> | <b>\$8,182,820,675</b> | <b>\$716,481,864</b> | <b>8.8%</b> |

| <b>Allegany County - Total Taxable Sales by Category, 2023 Compared to 2022</b> |  |                       |                       |                     |             |
|---|--|-----------------------|-----------------------|---------------------|-------------|
| <i>(12 Months Ending February 28th, State Sales Tax Quarter)</i>                |  |                       |                       |                     |             |
| Rank  | Description  | 2023<br>Taxable Sales | 2022<br>Taxable Sales | \$ Change           | % Change    |
| 1   | Automobile Dealers                                   | \$87,351,780          | \$88,315,955          | (\$964,175)         | -1.1%       |
| 2   | Gasoline Stations                                    | \$52,703,224          | \$45,602,574          | \$7,100,650         | 15.6%       |
| 3   | Electronic Shopping and Mail-Order Houses            | \$50,241,394          | \$51,181,640          | (\$940,246)         | -1.8%       |
| 4   | Electric Pwr Generation, Transmission & Distribution | \$37,492,342          | \$35,842,215          | \$1,650,127         | 4.6%        |
| 5   | Grocery Stores                                       | \$35,095,869          | \$33,384,253          | \$1,711,616         | 5.1%        |
| 6   | Restaurants and Other Eating Places                  | \$33,458,847          | \$32,990,357          | \$468,490           | 1.4%        |
| 7   | Building Material and Supplies Dealers               | \$27,402,420          | \$24,721,604          | \$2,680,816         | 10.8%       |
| 8   | Other Miscellaneous Store Retailers                  | \$27,339,887          | \$24,684,567          | \$2,655,320         | 10.8%       |
| 9   | Administration of Economic Programs                  | \$19,288,406          | \$21,569,520          | (\$2,281,114)       | -10.6%      |
| 10  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$18,954,548          | \$17,154,131          | \$1,800,417         | 10.5%       |
| 11  | Direct Selling Establishments                        | \$16,860,903          | \$12,201,769          | \$4,659,134         | 38.2%       |
| 12  | Automotive Repair and Maintenance                    | \$16,841,450          | \$16,464,944          | \$376,506           | 2.3%        |
| 13  | Natural Gas Distribution                             | \$15,885,125          | \$12,485,472          | \$3,399,653         | 27.2%       |
| 14  | Wired and Wireless Telecommunications Carriers       | \$11,754,655          | \$11,793,495          | (\$38,840)          | -0.3%       |
| 15  | Automotive Parts, Accessories, and Tire Stores       | \$9,757,714           | \$8,785,202           | \$972,512           | 11.1%       |
| 16  | Other Motor Vehicle Dealers                          | \$8,540,621           | \$9,868,177           | (\$1,327,556)       | -13.5%      |
| 17  | Other Information Services                           | \$7,795,611           | \$8,934,011           | (\$1,138,400)       | -12.7%      |
| 18  | Automotive Equipment Rental and Leasing              | \$7,419,387           | \$12,435,736          | (\$5,016,349)       | -40.3%      |
| 19  | Comm./Industrial Machinery & Equipment Rental        | \$6,098,733           | \$5,435,897           | \$662,836           | 12.2%       |
| 20  | Department Stores                                    | \$4,771,957           | \$4,406,590           | \$365,367           | 8.3%        |
| <b>Subtotal Top 20 in Taxable Sales</b>   |  | <b>\$495,054,873</b>  | <b>\$478,258,109</b>  | <b>\$16,796,764</b> | <b>3.5%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b>                          |  | <b>\$644,900,541</b>  | <b>\$623,711,707</b>  | <b>\$21,188,834</b> | <b>3.4%</b> |

## Broome County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Electric Pwr Generation, Transmission & Distribution | \$527,892,121          | \$494,853,685          | \$33,038,436         | 6.7%        |
| 2  | Automobile Dealers                                   | \$397,536,821          | \$403,156,697          | (\$5,619,876)        | -1.4%       |
| 3  | Restaurants and Other Eating Places                  | \$337,288,378          | \$326,657,917          | \$10,630,461         | 3.3%        |
| 4  | Electronic Shopping and Mail-Order Houses            | \$259,457,399          | \$244,665,265          | \$14,792,134         | 6.0%        |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$257,310,520          | \$256,308,374          | \$1,002,146          | 0.4%        |
| 6  | Gasoline Stations                                    | \$232,809,296          | \$255,815,767          | (\$23,006,471)       | -9.0%       |
| 7  | Building Material and Supplies Dealers               | \$216,820,595          | \$213,226,105          | \$3,594,490          | 1.7%        |
| 8  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$131,754,257          | \$130,136,828          | \$1,617,429          | 1.2%        |
| 9  | Grocery Stores                                       | \$129,892,861          | \$133,686,592          | (\$3,793,731)        | -2.8%       |
| 10   | Other Miscellaneous Store Retailers                  | \$96,036,169           | \$95,552,801           | \$483,368            | 0.5%        |
| 11   | Clothing Stores                                      | \$87,548,430           | \$93,918,562           | (\$6,370,132)        | -6.8%       |
| 12   | Automotive Repair and Maintenance                    | \$82,096,080           | \$76,136,644           | \$5,959,436          | 7.8%        |
| 13   | Building Equipment Contractors                       | \$78,136,557           | \$41,780,093           | \$36,356,464         | 87.0%       |
| 14   | Administration of Economic Programs                  | \$76,260,780           | \$89,274,522           | (\$13,013,742)       | -14.6%      |
| 15   | Wired and Wireless Telecommunications Carriers       | \$63,849,937           | \$60,462,147           | \$3,387,790          | 5.6%        |
| 16   | Sporting Goods, Hobby, and Musical Instrument Stores | \$57,915,342           | \$54,077,115           | \$3,838,227          | 7.1%        |
| 17   | Direct Selling Establishments                        | \$56,352,515           | \$47,351,767           | \$9,000,748          | 19.0%       |
| 18   | Automotive Parts, Accessories, and Tire Stores       | \$52,628,487           | \$49,838,108           | \$2,790,379          | 5.6%        |
| 19   | Traveler Accommodation                               | \$47,908,826           | \$37,838,853           | \$10,069,973         | 26.6%       |
| 20   | Beer, Wine, and Liquor Stores                        | \$46,916,448           | \$51,399,613           | (\$4,483,165)        | -8.7%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$3,236,411,819</b> | <b>\$3,156,137,455</b> | <b>\$80,274,364</b>  | <b>2.5%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$4,381,797,879</b> | <b>\$4,241,315,322</b> | <b>\$140,482,557</b> | <b>3.3%</b> |

## Cattaraugus County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$154,917,079          | \$159,287,484          | (\$4,370,405)       | -2.7%       |
| 2  | Restaurants and Other Eating Places                  | \$104,537,014          | \$100,036,423          | \$4,500,591         | 4.5%        |
| 3  | Building Material and Supplies Dealers               | \$96,901,707           | \$98,116,313           | (\$1,214,606)       | -1.2%       |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$96,816,707           | \$92,521,318           | \$4,295,389         | 4.6%        |
| 5  | Electronic Shopping and Mail-Order Houses            | \$87,696,566           | \$87,187,358           | \$509,208           | 0.6%        |
| 6  | Electric Pwr Generation, Transmission & Distribution | \$74,281,118           | \$74,207,654           | \$73,464            | 0.1%        |
| 7  | Gasoline Stations                                    | \$52,335,919           | \$49,361,173           | \$2,974,746         | 6.0%        |
| 8  | Other Miscellaneous Store Retailers                  | \$50,109,667           | \$48,087,392           | \$2,022,275         | 4.2%        |
| 9  | Grocery Stores                                       | \$44,920,309           | \$47,542,894           | (\$2,622,585)       | -5.5%       |
| 10   | Automotive Repair and Maintenance                    | \$41,019,330           | \$42,448,497           | (\$1,429,167)       | -3.4%       |
| 11   | Administration of Economic Programs                  | \$31,076,298           | \$29,650,212           | \$1,426,086         | 4.8%        |
| 12   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$27,113,063           | \$29,044,459           | (\$1,931,396)       | -6.6%       |
| 13   | Wired and Wireless Telecommunications Carriers       | \$24,976,954           | \$24,821,212           | \$155,742           | 0.6%        |
| 14   | Clothing Stores                                      | \$24,716,962           | \$26,879,964           | (\$2,163,002)       | -8.0%       |
| 15   | Direct Selling Establishments                        | \$20,977,625           | \$17,645,056           | \$3,332,569         | 18.9%       |
| 16   | Other Motor Vehicle Dealers                          | \$20,495,319           | \$18,907,319           | \$1,588,000         | 8.4%        |
| 17   | Other Amusement and Recreation Industries            | \$20,248,965           | \$19,137,225           | \$1,111,740         | 5.8%        |
| 18   | Natural Gas Distribution                             | \$20,123,753           | \$15,357,404           | \$4,766,349         | 31.0%       |
| 19   | Department Stores                                    | \$18,556,974           | \$21,874,287           | (\$3,317,313)       | -15.2%      |
| 20   | Automotive Parts, Accessories, and Tire Stores       | \$17,331,151           | \$15,528,380           | \$1,802,771         | 11.6%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,029,152,480</b> | <b>\$1,017,642,024</b> | <b>\$11,510,456</b> | <b>1.1%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,410,820,998</b> | <b>\$1,391,477,510</b> | <b>\$19,343,488</b> | <b>1.4%</b> |

## Cayuga County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change     |
|--|--|------------------------|------------------------|----------------------|--------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |              |
| 1  | Automobile Dealers                                   | \$180,279,335          | \$180,322,587          | (\$43,252)           | 0.0%         |
| 2  | Gasoline Stations                                    | \$110,182,623          | \$110,439,851          | (\$257,228)          | -0.2%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$104,527,619          | \$94,896,800           | \$9,630,819          | 10.1%        |
| 4  | Building Material and Supplies Dealers               | \$97,944,965           | \$95,297,941           | \$2,647,024          | 2.8%         |
| 5  | Restaurants and Other Eating Places                  | \$96,287,496           | \$92,629,393           | \$3,658,103          | 3.9%         |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$89,647,550           | \$87,610,784           | \$2,036,766          | 2.3%         |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$83,000,633           | \$103,702,382          | (\$20,701,749)       | -20.0%       |
| 8  | Grocery Stores                                       | \$40,273,841           | \$38,736,438           | \$1,537,403          | 4.0%         |
| 9  | Sporting Goods, Hobby, and Musical Instrument Stores | \$34,860,402           | \$34,774,577           | \$85,825             | 0.2%         |
| 10   | Other Miscellaneous Store Retailers                  | \$34,296,806           | \$35,464,055           | (\$1,167,249)        | -3.3%        |
| 11   | Automotive Repair and Maintenance                    | \$33,174,877           | \$30,037,474           | \$3,137,403          | 10.4%        |
| 12   | Direct Selling Establishments                        | \$26,852,969           | \$22,615,859           | \$4,237,110          | 18.7%        |
| 13   | Other Motor Vehicle Dealers                          | \$26,296,023           | \$30,598,816           | (\$4,302,793)        | -14.1%       |
| 14   | Administration of Economic Programs                  | \$25,851,225           | \$28,383,433           | (\$2,532,208)        | -8.9%        |
| 15   | Wired and Wireless Telecommunications Carriers       | \$24,644,473           | \$24,448,364           | \$196,109            | 0.8%         |
| 16   | Paper and Paper Product Merchant Wholesalers         | \$23,104,576           | \$23,907,523           | (\$802,947)          | -3.4%        |
| 17   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$20,579,185           | \$23,759,022           | (\$3,179,837)        | -13.4%       |
| 18   | Clothing Stores                                      | \$19,805,842           | \$19,887,878           | (\$82,036)           | -0.4%        |
| 19   | Department Stores                                    | \$17,482,078           | \$18,876,648           | (\$1,394,570)        | -7.4%        |
| 20   | Other Information Services                           | \$16,779,234           | \$18,031,803           | (\$1,252,569)        | -6.9%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,105,871,752</b> | <b>\$1,114,421,628</b> | <b>(\$8,549,876)</b> | <b>-0.8%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,466,540,812</b> | <b>\$1,467,779,852</b> | <b>(\$1,239,040)</b> | <b>-0.1%</b> |

## Chautauqua County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$239,362,973          | \$235,409,392          | \$3,953,581         | 1.7%        |
| 2  | Restaurants and Other Eating Places                  | \$190,845,661          | \$187,169,067          | \$3,676,594         | 2.0%        |
| 3  | Gasoline Stations                                    | \$157,481,017          | \$121,767,093          | \$35,713,924        | 29.3%       |
| 4  | Building Material and Supplies Dealers               | \$152,180,318          | \$152,097,150          | \$83,168            | 0.1%        |
| 5  | Electronic Shopping and Mail-Order Houses            | \$132,739,508          | \$131,192,323          | \$1,547,185         | 1.2%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$118,547,500          | \$122,316,182          | (\$3,768,682)       | -3.1%       |
| 7  | Other Miscellaneous Store Retailers                  | \$80,185,785           | \$76,639,319           | \$3,546,466         | 4.6%        |
| 8  | Administration of Economic Programs                  | \$79,536,596           | \$102,767,031          | (\$23,230,435)      | -22.6%      |
| 9  | Grocery Stores                                       | \$78,177,898           | \$77,969,200           | \$208,698           | 0.3%        |
| 10   | Automotive Repair and Maintenance                    | \$52,766,883           | \$49,177,790           | \$3,589,093         | 7.3%        |
| 11   | Lumber & Const. Materials Merchant Wholesalers       | \$52,533,690           | \$45,214,869           | \$7,318,821         | 16.2%       |
| 12   | Traveler Accommodation                               | \$45,173,035           | \$40,448,192           | \$4,724,843         | 11.7%       |
| 13   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$39,620,684           | \$44,878,007           | (\$5,257,323)       | -11.7%      |
| 14   | Electric Pwr Generation, Transmission & Distribution | \$34,027,872           | \$42,018,748           | (\$7,990,876)       | -19.0%      |
| 15   | Other Motor Vehicle Dealers                          | \$33,592,824           | \$31,920,493           | \$1,672,331         | 5.2%        |
| 16   | Wired and Wireless Telecommunications Carriers       | \$31,793,905           | \$31,931,730           | (\$137,825)         | -0.4%       |
| 17   | Building Equipment Contractors                       | \$25,910,353           | \$20,818,686           | \$5,091,667         | 24.5%       |
| 18   | Automotive Parts, Accessories, and Tire Stores       | \$23,411,172           | \$24,163,535           | (\$752,363)         | -3.1%       |
| 19   | Other Information Services                           | \$21,698,287           | \$24,277,448           | (\$2,579,161)       | -10.6%      |
| 20   | Engine, Turbine, & Pwr Trans. Equip. Manufacturing   | \$19,965,910           | \$14,741,983           | \$5,223,927         | 35.4%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,609,551,871</b> | <b>\$1,576,918,238</b> | <b>\$32,633,633</b> | <b>2.1%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$2,194,481,348</b> | <b>\$2,149,588,353</b> | <b>\$44,892,995</b> | <b>2.1%</b> |

**Chemung County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$181,871,228          | \$197,971,198          | (\$16,099,970)      | -8.1%       |
| 2  | Gasoline Stations                                    | \$168,310,621          | \$133,177,011          | \$35,133,610        | 26.4%       |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$163,877,406          | \$167,378,179          | (\$3,500,773)       | -2.1%       |
| 4  | Restaurants and Other Eating Places                  | \$149,035,078          | \$142,739,797          | \$6,295,281         | 4.4%        |
| 5  | Electric Pwr Generation, Transmission & Distribution | \$123,063,348          | \$108,011,805          | \$15,051,543        | 13.9%       |
| 6  | Electronic Shopping and Mail-Order Houses            | \$105,267,542          | \$107,196,052          | (\$1,928,510)       | -1.8%       |
| 7  | Building Material and Supplies Dealers               | \$97,930,405           | \$97,439,607           | \$490,798           | 0.5%        |
| 8  | Grocery Stores                                       | \$63,633,514           | \$51,190,749           | \$12,442,765        | 24.3%       |
| 9  | Other Miscellaneous Store Retailers                  | \$51,260,238           | \$48,482,812           | \$2,777,426         | 5.7%        |
| 10   | Clothing Stores                                      | \$46,522,254           | \$49,200,459           | (\$2,678,205)       | -5.4%       |
| 11   | Sporting Goods, Hobby, and Musical Instrument Stores | \$41,976,328           | \$45,441,913           | (\$3,465,585)       | -7.6%       |
| 12   | Automotive Repair and Maintenance                    | \$36,076,612           | \$30,595,938           | \$5,480,674         | 17.9%       |
| 13   | Administration of Economic Programs                  | \$35,353,713           | \$40,950,873           | (\$5,597,160)       | -13.7%      |
| 14   | Department Stores                                    | \$33,839,632           | \$37,017,907           | (\$3,178,275)       | -8.6%       |
| 15   | Wired and Wireless Telecommunications Carriers       | \$29,212,704           | \$28,611,933           | \$600,771           | 2.1%        |
| 16   | Beer, Wine, and Liquor Stores                        | \$21,817,838           | \$22,494,516           | (\$676,678)         | -3.0%       |
| 17   | Automotive Parts, Accessories, and Tire Stores       | \$21,809,353           | \$20,928,526           | \$880,827           | 4.2%        |
| 18   | Other Motor Vehicle Dealers                          | \$20,671,592           | \$18,984,586           | \$1,687,006         | 8.9%        |
| 19   | Automotive Equipment Rental and Leasing              | \$18,182,821           | \$15,561,479           | \$2,621,342         | 16.8%       |
| 20   | Traveler Accommodation                               | \$18,119,399           | \$14,931,673           | \$3,187,726         | 21.3%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,427,831,626</b> | <b>\$1,378,307,013</b> | <b>\$49,524,613</b> | <b>3.6%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,871,294,519</b> | <b>\$1,796,741,859</b> | <b>\$74,552,660</b> | <b>4.1%</b> |

**Chenango County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Automobile Dealers                                   | \$118,124,935        | \$117,447,001        | \$677,934           | 0.6%        |
| 2  | Gasoline Stations                                    | \$62,291,601         | \$61,704,732         | \$586,869           | 1.0%        |
| 3  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$58,188,401         | \$47,003,054         | \$11,185,347        | 23.8%       |
| 4  | Electronic Shopping and Mail-Order Houses            | \$54,937,256         | \$53,819,347         | \$1,117,909         | 2.1%        |
| 5  | Building Material and Supplies Dealers               | \$51,688,321         | \$50,362,444         | \$1,325,877         | 2.6%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$47,162,461         | \$46,817,650         | \$344,811           | 0.7%        |
| 7  | Restaurants and Other Eating Places                  | \$37,978,129         | \$36,485,843         | \$1,492,286         | 4.1%        |
| 8  | Other Miscellaneous Store Retailers                  | \$34,676,036         | \$31,276,562         | \$3,399,474         | 10.9%       |
| 9  | Automotive Repair and Maintenance                    | \$20,151,317         | \$18,625,593         | \$1,525,724         | 8.2%        |
| 10   | Administration of Economic Programs                  | \$19,695,038         | \$23,495,149         | (\$3,800,111)       | -16.2%      |
| 11   | Electric Pwr Generation, Transmission & Distribution | \$15,963,018         | \$13,925,129         | \$2,037,889         | 14.6%       |
| 12   | Wired and Wireless Telecommunications Carriers       | \$13,647,442         | \$14,827,457         | (\$1,180,015)       | -8.0%       |
| 13   | Grocery Stores                                       | \$13,200,135         | \$11,696,890         | \$1,503,245         | 12.9%       |
| 14   | Industrial Machinery Manufacturing                   | \$12,933,089         | \$12,319,787         | \$613,302           | 5.0%        |
| 15   | Software Publishers                                  | \$11,805,292         | \$11,085,042         | \$720,250           | 6.5%        |
| 16   | Direct Selling Establishments                        | \$11,231,374         | \$10,264,180         | \$967,194           | 9.4%        |
| 17   | Computer Systems Design and Related Services         | \$11,059,410         | \$7,440,870          | \$3,618,540         | 48.6%       |
| 18   | Other Information Services                           | \$10,702,340         | \$11,245,554         | (\$543,214)         | -4.8%       |
| 19   | Other Motor Vehicle Dealers                          | \$10,501,597         | \$9,440,048          | \$1,061,549         | 11.2%       |
| 20   | Comm./Industrial Machinery & Equipment Rental        | \$9,355,559          | \$12,082,422         | (\$2,726,863)       | -22.6%      |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$625,292,751</b> | <b>\$601,364,754</b> | <b>\$23,927,997</b> | <b>4.0%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$830,794,961</b> | <b>\$805,156,106</b> | <b>\$25,638,855</b> | <b>3.2%</b> |

## Clinton County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description   | 2023                   | 2022                   | \$ Change            | % Change    |
|--|---|------------------------|------------------------|----------------------|-------------|
|  |   | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Automobile Dealers                                      | \$204,770,231          | \$201,722,299          | \$3,047,932          | 1.5%        |
| 2  | Gasoline Stations                                       | \$198,656,504          | \$147,464,052          | \$51,192,452         | 34.7%       |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters      | \$173,717,294          | \$161,652,302          | \$12,064,992         | 7.5%        |
| 4  | Restaurants and Other Eating Places                     | \$137,916,892          | \$124,364,678          | \$13,552,214         | 10.9%       |
| 5  | Building Material and Supplies Dealers                  | \$132,258,482          | \$124,858,145          | \$7,400,337          | 5.9%        |
| 6  | Electronic Shopping and Mail-Order Houses               | \$106,855,987          | \$105,601,322          | \$1,254,665          | 1.2%        |
| 7  | Administration of Economic Programs                     | \$58,084,640           | \$65,157,605           | (\$7,072,965)        | -10.9%      |
| 8  | Other Miscellaneous Store Retailers                     | \$49,040,089           | \$46,725,339           | \$2,314,750          | 5.0%        |
| 9  | Grocery Stores  | \$35,863,351           | \$35,739,890           | \$123,461            | 0.3%        |
| 10   | Electric Pwr Generation, Transmission & Distribution    | \$35,857,613           | \$37,188,431           | (\$1,330,818)        | -3.6%       |
| 11   | Automotive Repair and Maintenance                       | \$31,431,126           | \$28,155,495           | \$3,275,631          | 11.6%       |
| 12   | Clothing Stores   | \$29,172,742           | \$28,781,114           | \$391,628            | 1.4%        |
| 13   | Wired and Wireless Telecommunications Carriers          | \$29,019,118           | \$27,933,595           | \$1,085,523          | 3.9%        |
| 14   | Traveler Accommodation                                  | \$28,516,472           | \$22,117,430           | \$6,399,042          | 28.9%       |
| 15   | Department Stores                                       | \$22,558,597           | \$21,826,031           | \$732,566            | 3.4%        |
| 16   | Automotive Parts, Accessories, and Tire Stores          | \$22,182,104           | \$20,483,726           | \$1,698,378          | 8.3%        |
| 17   | Sporting Goods, Hobby, and Musical Instrument Stores    | \$21,713,131           | \$22,018,797           | (\$305,666)          | -1.4%       |
| 18   | Hard. & Plumbing, Heating Equip. & Supplies Wholesalers | \$18,703,192           | \$16,599,759           | \$2,103,433          | 12.7%       |
| 19   | Other Information Services                              | \$18,559,920           | \$19,380,058           | (\$820,138)          | -4.2%       |
| 20   | Direct Selling Establishments                           | \$16,653,370           | \$14,739,583           | \$1,913,787          | 13.0%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |   | <b>\$1,371,530,855</b> | <b>\$1,272,509,651</b> | <b>\$99,021,204</b>  | <b>7.8%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |   | <b>\$1,817,705,791</b> | <b>\$1,701,531,151</b> | <b>\$116,174,640</b> | <b>6.8%</b> |

## Columbia County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Gasoline Stations                                    | \$217,261,171          | \$182,378,254          | \$34,882,917        | 19.1%       |
| 2  | Automobile Dealers                                   | \$141,733,593          | \$144,012,939          | (\$2,279,346)       | -1.6%       |
| 3  | Building Material and Supplies Dealers               | \$134,759,194          | \$131,683,810          | \$3,075,384         | 2.3%        |
| 4  | Restaurants and Other Eating Places                  | \$99,926,813           | \$91,834,283           | \$8,092,530         | 8.8%        |
| 5  | Electronic Shopping and Mail-Order Houses            | \$97,812,223           | \$99,325,098           | (\$1,512,875)       | -1.5%       |
| 6  | Other Miscellaneous Store Retailers                  | \$47,220,228           | \$53,263,860           | (\$6,043,632)       | -11.3%      |
| 7  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$43,907,823           | \$45,931,614           | (\$2,023,791)       | -4.4%       |
| 8  | Direct Selling Establishments                        | \$39,492,284           | \$33,582,577           | \$5,909,707         | 17.6%       |
| 9  | Administration of Economic Programs                  | \$39,304,764           | \$43,090,825           | (\$3,786,061)       | -8.8%       |
| 10   | Grocery Stores                                       | \$39,249,759           | \$37,743,887           | \$1,505,872         | 4.0%        |
| 11   | Automotive Repair and Maintenance                    | \$27,941,404           | \$28,162,467           | (\$221,063)         | -0.8%       |
| 12   | Services to Buildings and Dwellings                  | \$27,664,763           | \$25,854,984           | \$1,809,779         | 7.0%        |
| 13   | Electric Pwr Generation, Transmission & Distribution | \$24,489,330           | \$25,307,214           | (\$817,884)         | -3.2%       |
| 14   | Beer, Wine, and Liquor Stores                        | \$22,110,223           | \$21,284,122           | \$826,101           | 3.9%        |
| 15   | Wired and Wireless Telecommunications Carriers       | \$21,726,627           | \$22,418,575           | (\$691,948)         | -3.1%       |
| 16   | Nonresidential Building Construction                 | \$20,125,827           | \$10,585,997           | \$9,539,830         | 90.1%       |
| 17   | Building Equipment Contractors                       | \$19,038,030           | \$17,947,057           | \$1,090,973         | 6.1%        |
| 18   | Lawn and Garden Equipment and Supplies Stores        | \$18,380,515           | \$19,606,526           | (\$1,226,011)       | -6.3%       |
| 19   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$17,699,558           | \$1,964,124            | \$15,735,434        | 801.1%      |
| 20   | Furniture Stores                                     | \$15,052,210           | \$15,586,601           | (\$534,391)         | -3.4%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,114,896,339</b> | <b>\$1,051,564,814</b> | <b>\$63,331,525</b> | <b>6.0%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,555,970,791</b> | <b>\$1,466,670,153</b> | <b>\$89,300,638</b> | <b>6.1%</b> |

## Cortland County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Gasoline Stations                                    | \$103,639,301        | \$77,923,214         | \$25,716,087        | 33.0%       |
| 2  | Automobile Dealers                                   | \$102,010,719        | \$108,621,731        | (\$6,611,012)       | -6.1%       |
| 3  | Building Material and Supplies Dealers               | \$73,804,122         | \$71,252,289         | \$2,551,833         | 3.6%        |
| 4  | Restaurants and Other Eating Places                  | \$70,504,608         | \$66,484,824         | \$4,019,784         | 6.0%        |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$68,518,401         | \$67,136,945         | \$1,381,456         | 2.1%        |
| 6  | Electronic Shopping and Mail-Order Houses            | \$59,236,361         | \$56,995,778         | \$2,240,583         | 3.9%        |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$40,762,468         | \$56,895,270         | (\$16,132,802)      | -28.4%      |
| 8  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$35,627,966         | \$24,621,485         | \$11,006,481        | 44.7%       |
| 9  | Automotive Repair and Maintenance                    | \$26,300,291         | \$25,729,802         | \$570,489           | 2.2%        |
| 10   | Other Motor Vehicle Dealers                          | \$24,968,391         | \$27,059,835         | (\$2,091,444)       | -7.7%       |
| 11   | Other Miscellaneous Store Retailers                  | \$24,336,233         | \$21,910,579         | \$2,425,654         | 11.1%       |
| 12   | Grocery Stores                                       | \$19,781,822         | \$25,946,378         | (\$6,164,556)       | -23.8%      |
| 13   | Clothing Stores                                      | \$18,112,199         | \$18,819,957         | (\$707,758)         | -3.8%       |
| 14   | Direct Selling Establishments                        | \$16,732,902         | \$14,746,086         | \$1,986,816         | 13.5%       |
| 15   | Other Amusement and Recreation Industries            | \$14,994,649         | \$11,582,343         | \$3,412,306         | 29.5%       |
| 16   | Automotive Parts, Accessories, and Tire Stores       | \$14,339,293         | \$12,527,854         | \$1,811,439         | 14.5%       |
| 17   | Traveler Accommodation                               | \$12,515,099         | \$9,867,120          | \$2,647,979         | 26.8%       |
| 18   | Administration of Economic Programs                  | \$11,641,825         | \$16,006,869         | (\$4,365,044)       | -27.3%      |
| 19   | Wired and Wireless Telecommunications Carriers       | \$10,817,919         | \$11,292,181         | (\$474,262)         | -4.2%       |
| 20   | Beer, Wine, and Liquor Stores                        | \$9,249,169          | \$9,170,190          | \$78,979            | 0.9%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$757,893,738</b> | <b>\$734,590,730</b> | <b>\$23,303,008</b> | <b>3.2%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$979,307,156</b> | <b>\$949,828,721</b> | <b>\$29,478,435</b> | <b>3.1%</b> |

## Delaware County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change            | % Change     |
|--|--|----------------------|----------------------|----------------------|--------------|
|  |  | Taxable Sales        | Taxable Sales        |                      |              |
| 1  | Automobile Dealers                                   | \$96,399,828         | \$99,271,393         | (\$2,871,565)        | -2.9%        |
| 2  | Building Material and Supplies Dealers               | \$72,435,594         | \$66,367,512         | \$6,068,082          | 9.1%         |
| 3  | Electronic Shopping and Mail-Order Houses            | \$59,374,563         | \$58,747,897         | \$626,666            | 1.1%         |
| 4  | Gasoline Stations                                    | \$52,208,213         | \$64,040,463         | (\$11,832,250)       | -18.5%       |
| 5  | Restaurants and Other Eating Places                  | \$40,937,254         | \$39,157,777         | \$1,779,477          | 4.5%         |
| 6  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$33,917,892         | \$36,682,773         | (\$2,764,881)        | -7.5%        |
| 7  | Other Miscellaneous Store Retailers                  | \$29,000,403         | \$30,952,501         | (\$1,952,098)        | -6.3%        |
| 8  | Automotive Repair and Maintenance                    | \$21,879,441         | \$21,564,885         | \$314,556            | 1.5%         |
| 9  | Administration of Economic Programs                  | \$21,389,913         | \$26,087,672         | (\$4,697,759)        | -18.0%       |
| 10   | Other Motor Vehicle Dealers                          | \$20,762,282         | \$20,403,571         | \$358,711            | 1.8%         |
| 11   | Grocery Stores                                       | \$20,631,673         | \$20,294,186         | \$337,487            | 1.7%         |
| 12   | Electric Pwr Generation, Transmission & Distribution | \$18,814,523         | \$19,089,500         | (\$274,977)          | -1.4%        |
| 13   | Wired and Wireless Telecommunications Carriers       | \$13,368,030         | \$13,901,312         | (\$533,282)          | -3.8%        |
| 14   | Direct Selling Establishments                        | \$11,452,233         | \$10,219,212         | \$1,233,021          | 12.1%        |
| 15   | Traveler Accommodation                               | \$10,729,405         | \$10,793,802         | (\$64,397)           | -0.6%        |
| 16   | Other Miscellaneous Manufacturing                    | \$8,859,841          | \$4,480,014          | \$4,379,827          | 97.8%        |
| 17   | Other Information Services                           | \$8,302,467          | \$8,968,467          | (\$666,000)          | -7.4%        |
| 18   | Automotive Parts, Accessories, and Tire Stores       | \$8,081,061          | \$7,839,954          | \$241,107            | 3.1%         |
| 19   | Other Specialty Trade Contractors                    | \$6,833,353          | \$6,466,532          | \$366,821            | 5.7%         |
| 20   | Miscellaneous Durable Goods Merchant Wholesalers     | \$6,764,864          | \$6,088,555          | \$676,309            | 11.1%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$562,142,833</b> | <b>\$571,417,978</b> | <b>(\$9,275,145)</b> | <b>-1.6%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$764,342,872</b> | <b>\$766,180,222</b> | <b>(\$1,837,350)</b> | <b>-0.2%</b> |

**Dutchess County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                   | 2022                   | \$ Change              | % Change     |
|--|--|------------------------|------------------------|------------------------|--------------|
|  |  | Taxable Sales          | Taxable Sales          |                        |              |
| 1  | Automobile Dealers                                   | \$723,523,485          | \$715,333,702          | \$8,189,783            | 1.1%         |
| 2  | Restaurants and Other Eating Places                  | \$572,318,893          | \$533,195,237          | \$39,123,656           | 7.3%         |
| 3  | Electronic Shopping and Mail-Order Houses            | \$482,655,114          | \$531,490,282          | (\$48,835,168)         | -9.2%        |
| 4  | Building Material and Supplies Dealers               | \$442,853,016          | \$453,235,376          | (\$10,382,360)         | -2.3%        |
| 5  | Gasoline Stations                                    | \$322,731,987          | \$386,927,709          | (\$64,195,722)         | -16.6%       |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$228,730,244          | \$260,283,395          | (\$31,553,151)         | -12.1%       |
| 7  | Grocery Stores                                       | \$210,636,533          | \$207,414,561          | \$3,221,972            | 1.6%         |
| 8  | Computer Systems Design and Related Services         | \$209,953,654          | \$256,546,532          | (\$46,592,878)         | -18.2%       |
| 9  | Electric Pwr Generation, Transmission & Distribution | \$197,679,960          | \$154,034,972          | \$43,644,988           | 28.3%        |
| 10   | Automotive Repair and Maintenance                    | \$166,621,673          | \$157,587,761          | \$9,033,912            | 5.7%         |
| 11   | Administration of Economic Programs                  | \$165,892,343          | \$191,428,942          | (\$25,536,599)         | -13.3%       |
| 12   | Other Miscellaneous Store Retailers                  | \$164,474,276          | \$161,380,196          | \$3,094,080            | 1.9%         |
| 13   | Direct Selling Establishments                        | \$114,302,076          | \$92,295,164           | \$22,006,912           | 23.8%        |
| 14   | Services to Buildings and Dwellings                  | \$109,186,682          | \$100,271,298          | \$8,915,384            | 8.9%         |
| 15   | Wired and Wireless Telecommunications Carriers       | \$107,692,638          | \$109,382,417          | (\$1,689,779)          | -1.5%        |
| 16   | Traveler Accommodation                               | \$97,431,888           | \$84,877,182           | \$12,554,706           | 14.8%        |
| 17   | Beer, Wine, and Liquor Stores                        | \$88,267,710           | \$91,169,124           | (\$2,901,414)          | -3.2%        |
| 18   | Health and Personal Care Stores                      | \$76,805,097           | \$75,545,543           | \$1,259,554            | 1.7%         |
| 19   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$72,440,495           | \$68,194,909           | \$4,245,586            | 6.2%         |
| 20   | Electronics and Appliance Stores                     | \$70,705,010           | \$76,200,320           | (\$5,495,310)          | -7.2%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$4,624,902,774</b> | <b>\$4,706,794,622</b> | <b>(\$81,891,848)</b>  | <b>-1.7%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$6,667,790,662</b> | <b>\$6,885,826,268</b> | <b>(\$218,035,606)</b> | <b>-3.2%</b> |

**Erie County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                    | 2022                    | \$ Change            | % Change    |
|--|--|-------------------------|-------------------------|----------------------|-------------|
|  |  | Taxable Sales           | Taxable Sales           |                      |             |
| 1  | Automobile Dealers                                   | \$2,322,455,089         | \$2,230,479,520         | \$91,975,569         | 4.1%        |
| 2  | Restaurants and Other Eating Places                  | \$1,940,125,682         | \$1,863,651,215         | \$76,474,467         | 4.1%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$1,376,762,701         | \$1,363,202,697         | \$13,560,004         | 1.0%        |
| 4  | Building Material and Supplies Dealers               | \$985,406,936           | \$966,782,217           | \$18,624,719         | 1.9%        |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$952,501,836           | \$967,808,718           | (\$15,306,882)       | -1.6%       |
| 6  | Grocery Stores                                       | \$816,977,901           | \$850,876,605           | (\$33,898,704)       | -4.0%       |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$808,922,630           | \$725,195,202           | \$83,727,428         | 11.5%       |
| 8  | Automotive Repair and Maintenance                    | \$577,254,931           | \$558,254,680           | \$19,000,251         | 3.4%        |
| 9  | Natural Gas Distribution                             | \$556,797,398           | \$425,573,555           | \$131,223,843        | 30.8%       |
| 10   | Clothing Stores                                      | \$511,384,175           | \$525,027,856           | (\$13,643,681)       | -2.6%       |
| 11   | Other Miscellaneous Store Retailers                  | \$506,696,619           | \$491,487,270           | \$15,209,349         | 3.1%        |
| 12   | Gasoline Stations                                    | \$435,463,872           | \$611,939,054           | (\$176,475,182)      | -28.8%      |
| 13   | Automotive Parts, Accessories, and Tire Stores       | \$336,635,400           | \$345,307,038           | (\$8,671,638)        | -2.5%       |
| 14   | Services to Buildings and Dwellings                  | \$298,883,433           | \$268,258,997           | \$30,624,436         | 11.4%       |
| 15   | Department Stores                                    | \$291,558,913           | \$311,867,114           | (\$20,308,201)       | -6.5%       |
| 16   | Traveler Accommodation                               | \$275,117,549           | \$209,348,912           | \$65,768,637         | 31.4%       |
| 17   | Wired and Wireless Telecommunications Carriers       | \$272,536,962           | \$280,644,811           | (\$8,107,849)        | -2.9%       |
| 18   | Beer, Wine, and Liquor Stores                        | \$271,810,371           | \$282,286,153           | (\$10,475,782)       | -3.7%       |
| 19   | Sporting Goods, Hobby, and Musical Instrument Stores | \$269,183,394           | \$277,239,678           | (\$8,056,284)        | -2.9%       |
| 20   | Computer Systems Design and Related Services         | \$262,239,899           | \$230,408,776           | \$31,831,123         | 13.8%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$14,068,715,691</b> | <b>\$13,785,640,068</b> | <b>\$283,075,623</b> | <b>2.1%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$21,204,643,005</b> | <b>\$20,470,027,955</b> | <b>\$734,615,050</b> | <b>3.6%</b> |

## Essex County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                 | \$ Change           | % Change    |
|--|--|------------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales        |                     |             |
| 1  | Traveler Accommodation                               | \$125,420,020          | \$122,014,292        | \$3,405,728         | 2.8%        |
| 2  | Building Material and Supplies Dealers               | \$86,973,109           | \$74,025,911         | \$12,947,198        | 17.5%       |
| 3  | Gasoline Stations                                    | \$85,528,079           | \$68,967,694         | \$16,560,385        | 24.0%       |
| 4  | Automobile Dealers                                   | \$83,513,400           | \$81,074,798         | \$2,438,602         | 3.0%        |
| 5  | Restaurants and Other Eating Places                  | \$72,367,907           | \$67,326,540         | \$5,041,367         | 7.5%        |
| 6  | Electronic Shopping and Mail-Order Houses            | \$61,057,698           | \$59,148,080         | \$1,909,618         | 3.2%        |
| 7  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$35,260,231           | \$34,939,791         | \$320,440           | 0.9%        |
| 8  | Grocery Stores                                       | \$31,296,989           | \$29,234,316         | \$2,062,673         | 7.1%        |
| 9  | Administration of Economic Programs                  | \$30,026,280           | \$36,223,296         | (\$6,197,016)       | -17.1%      |
| 10   | Other Miscellaneous Store Retailers                  | \$22,210,766           | \$19,299,375         | \$2,911,391         | 15.1%       |
| 11   | Clothing Stores                                      | \$20,679,377           | \$19,051,401         | \$1,627,976         | 8.5%        |
| 12   | Other Motor Vehicle Dealers                          | \$20,411,398           | \$22,261,608         | (\$1,850,210)       | -8.3%       |
| 13   | Direct Selling Establishments                        | \$16,326,851           | \$15,154,254         | \$1,172,597         | 7.7%        |
| 14   | Sporting Goods, Hobby, and Musical Instrument Stores | \$15,014,894           | \$16,472,175         | (\$1,457,281)       | -8.8%       |
| 15   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$13,871,138           | \$11,304,527         | \$2,566,611         | 22.7%       |
| 16   | Wired and Wireless Telecommunications Carriers       | \$12,841,870           | \$12,387,961         | \$453,909           | 3.7%        |
| 17   | Automotive Repair and Maintenance                    | \$12,668,337           | \$12,471,343         | \$196,994           | 1.6%        |
| 18   | Pulp, Paper, and Paperboard Mills                    | \$10,813,874           | \$10,903,638         | (\$89,764)          | -0.8%       |
| 19   | Electric Pwr Generation, Transmission & Distribution | \$10,418,275           | \$11,405,980         | (\$987,705)         | -8.7%       |
| 20   | Beer, Wine, and Liquor Stores                        | \$9,050,234            | \$8,523,148          | \$527,086           | 6.2%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$775,750,727</b>   | <b>\$732,190,128</b> | <b>\$43,560,599</b> | <b>5.9%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,029,554,263</b> | <b>\$973,356,788</b> | <b>\$56,197,475</b> | <b>5.8%</b> |

## Franklin County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Automobile Dealers                                   | \$101,554,312        | \$102,762,588        | (\$1,208,276)       | -1.2%       |
| 2  | Gasoline Stations                                    | \$71,244,420         | \$58,052,406         | \$13,192,014        | 22.7%       |
| 3  | Building Material and Supplies Dealers               | \$61,090,697         | \$60,525,732         | \$564,965           | 0.9%        |
| 4  | Electronic Shopping and Mail-Order Houses            | \$60,141,483         | \$60,838,124         | (\$696,641)         | -1.1%       |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$51,377,621         | \$50,347,675         | \$1,029,946         | 2.0%        |
| 6  | Restaurants and Other Eating Places                  | \$43,971,864         | \$42,043,466         | \$1,928,398         | 4.6%        |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$43,410,645         | \$32,755,039         | \$10,655,606        | 32.5%       |
| 8  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$40,763,538         | \$34,488,619         | \$6,274,919         | 18.2%       |
| 9  | Direct Selling Establishments                        | \$30,849,515         | \$27,620,529         | \$3,228,986         | 11.7%       |
| 10   | Administration of Economic Programs                  | \$26,056,598         | \$31,769,197         | (\$5,712,599)       | -18.0%      |
| 11   | Grocery Stores                                       | \$23,079,186         | \$20,235,055         | \$2,844,131         | 14.1%       |
| 12   | Other Motor Vehicle Dealers                          | \$20,647,249         | \$21,757,357         | (\$1,110,108)       | -5.1%       |
| 13   | Other Miscellaneous Store Retailers                  | \$20,223,729         | \$19,064,485         | \$1,159,244         | 6.1%        |
| 14   | Traveler Accommodation                               | \$17,011,315         | \$15,682,088         | \$1,329,227         | 8.5%        |
| 15   | Wired and Wireless Telecommunications Carriers       | \$12,935,417         | \$12,726,484         | \$208,933           | 1.6%        |
| 16   | Automotive Repair and Maintenance                    | \$12,050,416         | \$11,674,753         | \$375,663           | 3.2%        |
| 17   | Other Information Services                           | \$9,247,330          | \$10,769,662         | (\$1,522,332)       | -14.1%      |
| 18   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$8,803,059          | \$7,819,670          | \$983,389           | 12.6%       |
| 19   | Sporting Goods, Hobby, and Musical Instrument Stores | \$8,750,876          | \$9,821,658          | (\$1,070,782)       | -10.9%      |
| 20   | Electronics and Appliance Stores                     | \$8,747,781          | \$9,418,710          | (\$670,929)         | -7.1%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$671,957,051</b> | <b>\$640,173,297</b> | <b>\$31,783,754</b> | <b>5.0%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$847,737,022</b> | <b>\$809,860,670</b> | <b>\$37,876,352</b> | <b>4.7%</b> |

## Fulton County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Automobile Dealers                                   | \$139,142,423        | \$137,718,400        | \$1,424,023         | 1.0%        |
| 2  | Gasoline Stations                                    | \$115,114,423        | \$103,433,131        | \$11,681,292        | 11.3%       |
| 3  | Electronic Shopping and Mail-Order Houses            | \$68,263,722         | \$67,614,214         | \$649,508           | 1.0%        |
| 4  | Restaurants and Other Eating Places                  | \$66,644,757         | \$65,454,468         | \$1,190,289         | 1.8%        |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$59,276,988         | \$59,606,514         | (\$329,526)         | -0.6%       |
| 6  | Building Material and Supplies Dealers               | \$57,084,596         | \$55,037,190         | \$2,047,406         | 3.7%        |
| 7  | Other Miscellaneous Store Retailers                  | \$34,419,105         | \$32,675,750         | \$1,743,355         | 5.3%        |
| 8  | Grocery Stores                                       | \$21,824,856         | \$20,483,655         | \$1,341,201         | 6.5%        |
| 9  | Other Motor Vehicle Dealers                          | \$20,975,811         | \$18,960,993         | \$2,014,818         | 10.6%       |
| 10   | Automotive Repair and Maintenance                    | \$19,154,492         | \$17,496,391         | \$1,658,101         | 9.5%        |
| 11   | Electric Pwr Generation, Transmission & Distribution | \$16,837,659         | \$15,222,655         | \$1,615,004         | 10.6%       |
| 12   | Clothing Stores                                      | \$16,684,087         | \$17,151,295         | (\$467,208)         | -2.7%       |
| 13   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$16,526,840         | \$9,391,058          | \$7,135,782         | 76.0%       |
| 14   | Administration of Economic Programs                  | \$16,092,051         | \$19,590,574         | (\$3,498,523)       | -17.9%      |
| 15   | Wired and Wireless Telecommunications Carriers       | \$15,153,371         | \$15,248,667         | (\$95,296)          | -0.6%       |
| 16   | Direct Selling Establishments                        | \$11,542,992         | \$10,303,853         | \$1,239,139         | 12.0%       |
| 17   | Furniture Stores                                     | \$11,533,114         | \$11,834,470         | (\$301,356)         | -2.5%       |
| 18   | Automotive Parts, Accessories, and Tire Stores       | \$10,146,410         | \$11,633,698         | (\$1,487,288)       | -12.8%      |
| 19   | Other Information Services                           | \$9,973,567          | \$11,420,002         | (\$1,446,435)       | -12.7%      |
| 20   | Beer, Wine, and Liquor Stores                        | \$8,482,310          | \$8,762,085          | (\$279,775)         | -3.2%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$734,873,574</b> | <b>\$709,039,063</b> | <b>\$25,834,511</b> | <b>3.6%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$962,551,986</b> | <b>\$918,935,207</b> | <b>\$43,616,779</b> | <b>4.7%</b> |

## Genesee County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Gasoline Stations                                    | \$206,286,360          | \$148,196,893          | \$58,089,467         | 39.2%       |
| 2  | Automobile Dealers                                   | \$151,015,905          | \$146,408,530          | \$4,607,375          | 3.1%        |
| 3  | Restaurants and Other Eating Places                  | \$100,092,524          | \$96,102,403           | \$3,990,121          | 4.2%        |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$96,825,790           | \$98,574,609           | (\$1,748,819)        | -1.8%       |
| 5  | Electronic Shopping and Mail-Order Houses            | \$74,853,007           | \$72,210,092           | \$2,642,915          | 3.7%        |
| 6  | Building Material and Supplies Dealers               | \$70,318,524           | \$67,856,701           | \$2,461,823          | 3.6%        |
| 7  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$43,534,337           | \$32,020,964           | \$11,513,373         | 36.0%       |
| 8  | Grocery Stores                                       | \$42,555,230           | \$38,979,837           | \$3,575,393          | 9.2%        |
| 9  | Mach./Equip. & Supplies Merchant Wholesalers         | \$31,412,808           | \$35,338,639           | (\$3,925,831)        | -11.1%      |
| 10   | Automotive Repair and Maintenance                    | \$29,364,628           | \$26,043,420           | \$3,321,208          | 12.8%       |
| 11   | Other Miscellaneous Store Retailers                  | \$27,177,685           | \$25,586,433           | \$1,591,252          | 6.2%        |
| 12   | Electric Pwr Generation, Transmission & Distribution | \$24,808,868           | \$26,005,193           | (\$1,196,325)        | -4.6%       |
| 13   | Other Motor Vehicle Dealers                          | \$20,070,768           | \$19,832,702           | \$238,066            | 1.2%        |
| 14   | Amusement Parks and Arcades                          | \$19,871,854           | \$20,382,897           | (\$511,043)          | -2.5%       |
| 15   | Wired and Wireless Telecommunications Carriers       | \$19,279,028           | \$18,688,271           | \$590,757            | 3.2%        |
| 16   | Clothing Stores                                      | \$18,728,045           | \$18,562,082           | \$165,963            | 0.9%        |
| 17   | Sporting Goods, Hobby, and Musical Instrument Stores | \$18,413,613           | \$18,726,833           | (\$313,220)          | -1.7%       |
| 18   | Administration of Economic Programs                  | \$16,064,656           | \$20,698,263           | (\$4,633,607)        | -22.4%      |
| 19   | Comm./Industrial Machinery & Equipment Rental        | \$14,380,693           | \$10,729,106           | \$3,651,587          | 34.0%       |
| 20   | Automotive Parts, Accessories, and Tire Stores       | \$13,459,527           | \$13,071,493           | \$388,034            | 3.0%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,038,513,850</b> | <b>\$954,015,361</b>   | <b>\$84,498,489</b>  | <b>8.9%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,383,187,816</b> | <b>\$1,272,717,311</b> | <b>\$110,470,505</b> | <b>8.7%</b> |

## Greene County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023<br>Taxable Sales  | 2022<br>Taxable Sales  | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
| 1  | Building Material and Supplies Dealers               | \$129,178,298          | \$119,057,843          | \$10,120,455        | 8.5%        |
| 2  | Gasoline Stations                                    | \$120,325,245          | \$104,812,401          | \$15,512,844        | 14.8%       |
| 3  | Automobile Dealers                                   | \$115,144,133          | \$118,572,134          | (\$3,428,001)       | -2.9%       |
| 4  | Restaurants and Other Eating Places                  | \$70,463,261           | \$69,563,861           | \$899,400           | 1.3%        |
| 5  | Electronic Shopping and Mail-Order Houses            | \$69,210,849           | \$68,395,950           | \$814,899           | 1.2%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$52,334,314           | \$51,542,885           | \$791,429           | 1.5%        |
| 7  | Traveler Accommodation                               | \$44,611,659           | \$40,721,830           | \$3,889,829         | 9.6%        |
| 8  | Other Miscellaneous Store Retailers                  | \$33,797,182           | \$35,282,287           | (\$1,485,105)       | -4.2%       |
| 9  | Direct Selling Establishments                        | \$26,784,136           | \$20,828,308           | \$5,955,828         | 28.6%       |
| 10   | Electric Pwr Generation, Transmission & Distribution | \$26,071,835           | \$23,563,123           | \$2,508,712         | 10.6%       |
| 11   | Grocery Stores                                       | \$25,845,447           | \$26,650,519           | (\$805,072)         | -3.0%       |
| 12   | Administration of Economic Programs                  | \$25,162,143           | \$28,908,350           | (\$3,746,207)       | -13.0%      |
| 13   | Automotive Repair and Maintenance                    | \$18,714,907           | \$19,054,142           | (\$339,235)         | -1.8%       |
| 14   | Other Motor Vehicle Dealers                          | \$16,598,422           | \$15,529,339           | \$1,069,083         | 6.9%        |
| 15   | Other Amusement and Recreation Industries            | \$14,948,545           | \$14,659,379           | \$289,166           | 2.0%        |
| 16   | Beer, Wine, and Liquor Stores                        | \$13,514,549           | \$14,152,993           | (\$638,444)         | -4.5%       |
| 17   | Wired and Wireless Telecommunications Carriers       | \$14,002,810           | \$14,872,703           | (\$869,893)         | -5.8%       |
| 18   | Services to Buildings and Dwellings                  | \$12,604,740           | \$11,814,711           | \$790,029           | 6.7%        |
| 19   | Automotive Parts, Accessories, and Tire Stores       | \$9,989,389            | \$10,183,079           | (\$193,690)         | -1.9%       |
| 20   | Other Information Services                           | \$9,708,068            | \$10,304,314           | (\$596,246)         | -5.8%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$849,009,932</b>   | <b>\$818,470,151</b>   | <b>\$30,539,781</b> | <b>3.7%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,147,421,268</b> | <b>\$1,095,959,546</b> | <b>\$51,461,722</b> | <b>4.7%</b> |

## Hamilton County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023<br>Taxable Sales | 2022<br>Taxable Sales | \$ Change          | % Change    |
|--|--|-----------------------|-----------------------|--------------------|-------------|
| 1  | Gasoline Stations                                    | \$15,053,068          | \$13,780,902          | \$1,272,166        | 9.2%        |
| 2  | Automobile Dealers                                   | \$14,586,784          | \$14,432,991          | \$153,793          | 1.1%        |
| 3  | Building Material and Supplies Dealers               | \$9,307,357           | \$7,913,709           | \$1,393,648        | 17.6%       |
| 4  | Electronic Shopping and Mail-Order Houses            | \$8,750,864           | \$8,667,348           | \$83,516           | 1.0%        |
| 5  | Restaurants and Other Eating Places                  | \$8,301,793           | \$7,323,831           | \$977,962          | 13.4%       |
| 6  | Traveler Accommodation                               | \$6,624,965           | \$5,946,787           | \$678,178          | 11.4%       |
| 7  | Other Amusement and Recreation Industries            | \$4,658,626           | \$4,789,583           | (\$130,957)        | -2.7%       |
| 8  | Other Motor Vehicle Dealers                          | \$4,318,043           | \$4,438,963           | (\$120,920)        | -2.7%       |
| 9  | Grocery Stores                                       | \$4,223,591           | \$3,642,084           | \$581,507          | 16.0%       |
| 10   | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$3,728,358           | \$3,186,671           | \$541,687          | 17.0%       |
| 11   | Administration of Economic Programs                  | \$3,251,869           | \$3,752,162           | (\$500,293)        | -13.3%      |
| 12   | Direct Selling Establishments                        | \$2,866,770           | \$2,747,693           | \$119,077          | 4.3%        |
| 13   | Wired and Wireless Telecommunications Carriers       | \$2,303,332           | \$3,040,222           | (\$736,890)        | -24.2%      |
| 14   | Other Miscellaneous Store Retailers                  | \$2,193,146           | \$1,783,015           | \$410,131          | 23.0%       |
| 15   | Building Equipment Contractors                       | \$2,191,444           | \$1,914,354           | \$277,090          | 14.5%       |
| 16   | Furniture Stores                                     | \$2,054,788           | \$2,087,686           | (\$32,898)         | -1.6%       |
| 17   | Electric Pwr Generation, Transmission & Distribution | \$2,017,224           | \$1,703,107           | \$314,117          | 18.4%       |
| 18   | Activities Related to Real Estate                    | \$1,876,670           | \$1,983,787           | (\$107,117)        | -5.4%       |
| 19   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$1,752,068           | \$1,593,309           | \$158,759          | 10.0%       |
| 20   | Automotive Repair and Maintenance                    | \$1,488,179           | \$1,347,148           | \$141,031          | 10.5%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$101,548,939</b>  | <b>\$96,075,352</b>   | <b>\$5,473,587</b> | <b>5.7%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$129,346,700</b>  | <b>\$123,345,776</b>  | <b>\$6,000,924</b> | <b>4.9%</b> |

## Herkimer County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                 | \$ Change           | % Change    |
|--|--|------------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales        |                     |             |
| 1  | Automobile Dealers                                   | \$136,212,704          | \$137,015,713        | (\$803,009)         | -0.6%       |
| 2  | Gasoline Stations                                    | \$99,669,659           | \$81,231,488         | \$18,438,171        | 22.7%       |
| 3  | Electronic Shopping and Mail-Order Houses            | \$80,178,147           | \$76,994,107         | \$3,184,040         | 4.1%        |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$73,224,593           | \$75,881,938         | (\$2,657,345)       | -3.5%       |
| 5  | Restaurants and Other Eating Places                  | \$72,983,557           | \$70,467,951         | \$2,515,606         | 3.6%        |
| 6  | Building Material and Supplies Dealers               | \$69,445,841           | \$64,818,988         | \$4,626,853         | 7.1%        |
| 7  | Other Miscellaneous Store Retailers                  | \$38,052,638           | \$34,627,366         | \$3,425,272         | 9.9%        |
| 8  | Other Motor Vehicle Dealers                          | \$31,723,789           | \$27,650,977         | \$4,072,812         | 14.7%       |
| 9  | Grocery Stores                                       | \$29,219,458           | \$26,605,425         | \$2,614,033         | 9.8%        |
| 10   | Automotive Repair and Maintenance                    | \$23,470,846           | \$19,163,898         | \$4,306,948         | 22.5%       |
| 11   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$23,156,619           | \$18,524,050         | \$4,632,569         | 25.0%       |
| 12   | Wired and Wireless Telecommunications Carriers       | \$20,483,775           | \$19,803,457         | \$680,318           | 3.4%        |
| 13   | Administration of Economic Programs                  | \$20,080,121           | \$24,549,956         | (\$4,469,835)       | -18.2%      |
| 14   | Electric Pwr Generation, Transmission & Distribution | \$19,908,218           | \$13,842,020         | \$6,066,198         | 43.8%       |
| 15   | Direct Selling Establishments                        | \$18,966,978           | \$16,221,774         | \$2,745,204         | 16.9%       |
| 16   | Other Information Services                           | \$10,988,956           | \$12,407,045         | (\$1,418,089)       | -11.4%      |
| 17   | Traveler Accommodation                               | \$10,067,954           | \$10,681,526         | (\$613,572)         | -5.7%       |
| 18   | Clothing Stores                                      | \$9,815,736            | \$10,355,668         | (\$539,932)         | -5.2%       |
| 19   | Automotive Parts, Accessories, and Tire Stores       | \$9,601,028            | \$10,201,638         | (\$600,610)         | -5.9%       |
| 20   | Mach./Equip. & Supplies Merchant Wholesalers         | \$7,742,775            | \$5,327,192          | \$2,415,583         | 45.3%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$804,993,392</b>   | <b>\$756,372,177</b> | <b>\$48,621,215</b> | <b>6.4%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,029,534,119</b> | <b>\$969,883,561</b> | <b>\$59,650,558</b> | <b>6.2%</b> |

## Jefferson County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change             | % Change     |
|--|--|------------------------|------------------------|-----------------------|--------------|
|  |  | Taxable Sales          | Taxable Sales          |                       |              |
| 1  | Automobile Dealers                                   | \$312,884,550          | \$328,871,685          | (\$15,987,135)        | -4.9%        |
| 2  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$226,214,127          | \$226,404,309          | (\$190,182)           | -0.1%        |
| 3  | Restaurants and Other Eating Places                  | \$220,837,276          | \$215,350,229          | \$5,487,047           | 2.5%         |
| 4  | Building Material and Supplies Dealers               | \$196,899,579          | \$185,402,283          | \$11,497,296          | 6.2%         |
| 5  | Electronic Shopping and Mail-Order Houses            | \$152,367,987          | \$155,867,969          | (\$3,499,982)         | -2.2%        |
| 6  | Gasoline Stations                                    | \$148,864,295          | \$160,787,302          | (\$11,923,007)        | -7.4%        |
| 7  | Grocery Stores                                       | \$79,288,355           | \$94,147,307           | (\$14,858,952)        | -15.8%       |
| 8  | Other Miscellaneous Store Retailers                  | \$73,389,458           | \$67,056,519           | \$6,332,939           | 9.4%         |
| 9  | Clothing Stores                                      | \$52,985,291           | \$54,156,922           | (\$1,171,631)         | -2.2%        |
| 10   | Automotive Repair and Maintenance                    | \$49,006,509           | \$47,093,167           | \$1,913,342           | 4.1%         |
| 11   | Traveler Accommodation                               | \$45,503,814           | \$42,003,573           | \$3,500,241           | 8.3%         |
| 12   | Other Motor Vehicle Dealers                          | \$45,340,582           | \$45,861,528           | (\$520,946)           | -1.1%        |
| 13   | Administration of Economic Programs                  | \$41,730,211           | \$45,861,755           | (\$4,131,544)         | -9.0%        |
| 14   | Electric Pwr Generation, Transmission & Distribution | \$41,240,623           | \$38,160,363           | \$3,080,260           | 8.1%         |
| 15   | Wired and Wireless Telecommunications Carriers       | \$36,005,362           | \$37,925,252           | (\$1,919,890)         | -5.1%        |
| 16   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$34,912,035           | \$34,403,022           | \$509,013             | 1.5%         |
| 17   | Sporting Goods, Hobby, and Musical Instrument Stores | \$30,555,349           | \$31,114,999           | (\$559,650)           | -1.8%        |
| 18   | Automotive Parts, Accessories, and Tire Stores       | \$30,395,336           | \$30,127,145           | \$268,191             | 0.9%         |
| 19   | Department Stores                                    | \$29,797,886           | \$30,737,511           | (\$939,625)           | -3.1%        |
| 20   | Direct Selling Establishments                        | \$28,612,567           | \$26,529,966           | \$2,082,601           | 7.8%         |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,876,831,192</b> | <b>\$1,897,862,806</b> | <b>(\$21,031,614)</b> | <b>-1.1%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$2,493,104,401</b> | <b>\$2,478,397,119</b> | <b>\$14,707,282</b>   | <b>0.6%</b>  |

## Lewis County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change     |
|--|--|----------------------|----------------------|---------------------|--------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |              |
| 1  | Gasoline Stations                                    | \$61,854,127         | \$41,561,360         | \$20,292,767        | 48.8%        |
| 2  | Automobile Dealers                                   | \$57,849,647         | \$59,655,894         | (\$1,806,247)       | -3.0%        |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$30,706,897         | \$29,754,549         | \$952,348           | 3.2%         |
| 4  | Electronic Shopping and Mail-Order Houses            | \$30,658,311         | \$29,994,054         | \$664,257           | 2.2%         |
| 5  | Building Material and Supplies Dealers               | \$29,910,496         | \$27,237,447         | \$2,673,049         | 9.8%         |
| 6  | Restaurants and Other Eating Places                  | \$24,628,471         | \$23,435,896         | \$1,192,575         | 5.1%         |
| 7  | Automotive Repair and Maintenance                    | \$18,452,292         | \$17,192,483         | \$1,259,809         | 7.3%         |
| 8  | Electric Pwr Generation, Transmission & Distribution | \$14,828,914         | \$8,860,168          | \$5,968,746         | 67.4%        |
| 9  | Other Miscellaneous Store Retailers                  | \$14,814,847         | \$13,724,603         | \$1,090,244         | 7.9%         |
| 10   | Direct Selling Establishments                        | \$12,982,745         | \$10,272,114         | \$2,710,631         | 26.4%        |
| 11   | Administration of Economic Programs                  | \$11,396,739         | \$10,749,933         | \$646,806           | 6.0%         |
| 12   | Grocery Stores                                       | \$10,862,263         | \$9,487,031          | \$1,375,232         | 14.5%        |
| 13   | Other Motor Vehicle Dealers                          | \$9,828,822          | \$9,845,198          | (\$16,376)          | -0.2%        |
| 14   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$7,868,762          | \$5,711,273          | \$2,157,489         | 37.8%        |
| 15   | Wired and Wireless Telecommunications Carriers       | \$6,696,726          | \$6,973,596          | (\$276,870)         | -4.0%        |
| 16   | Lawn and Garden Equipment and Supplies Stores        | \$5,572,267          | \$5,212,737          | \$359,530           | 6.9%         |
| 17   | Other Information Services                           | \$4,845,736          | \$4,851,870          | (\$6,134)           | -0.1%        |
| 18   | Mach./Equip. & Supplies Merchant Wholesalers         | \$4,685,803          | \$3,547,939          | \$1,137,864         | 32.1%        |
| 19   | Building Equipment Contractors                       | \$4,151,389          | \$4,333,844          | (\$182,455)         | -4.2%        |
| 20   | Other Specialty Trade Contractors                    | \$3,988,195          | \$3,435,349          | \$552,846           | 16.1%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$366,583,449</b> | <b>\$325,837,338</b> | <b>\$40,746,111</b> | <b>12.5%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$461,125,574</b> | <b>\$413,344,594</b> | <b>\$47,780,980</b> | <b>11.6%</b> |

## Livingston County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$136,076,426          | \$144,621,702          | (\$8,545,276)       | -5.9%       |
| 2  | Gasoline Stations                                    | \$113,207,000          | \$102,165,635          | \$11,041,365        | 10.8%       |
| 3  | Restaurants and Other Eating Places                  | \$84,266,429           | \$80,525,777           | \$3,740,652         | 4.6%        |
| 4  | Electronic Shopping and Mail-Order Houses            | \$80,388,650           | \$79,512,351           | \$876,299           | 1.1%        |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$61,304,473           | \$63,109,275           | (\$1,804,802)       | -2.9%       |
| 6  | Grocery Stores                                       | \$58,798,217           | \$55,296,485           | \$3,501,732         | 6.3%        |
| 7  | Building Material and Supplies Dealers               | \$53,548,992           | \$50,804,345           | \$2,744,647         | 5.4%        |
| 8  | Other Miscellaneous Store Retailers                  | \$33,222,570           | \$30,589,198           | \$2,633,372         | 8.6%        |
| 9  | Automotive Repair and Maintenance                    | \$32,179,966           | \$29,379,732           | \$2,800,234         | 9.5%        |
| 10   | Other Motor Vehicle Dealers                          | \$32,136,340           | \$29,798,010           | \$2,338,330         | 7.8%        |
| 11   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$24,808,954           | \$21,680,487           | \$3,128,467         | 14.4%       |
| 12   | Electric Pwr Generation, Transmission & Distribution | \$20,946,603           | \$20,548,888           | \$397,715           | 1.9%        |
| 13   | Administration of Economic Programs                  | \$19,610,192           | \$19,601,864           | \$8,328             | 0.0%        |
| 14   | Direct Selling Establishments                        | \$18,182,078           | \$15,631,723           | \$2,550,355         | 16.3%       |
| 15   | Clothing Stores                                      | \$17,101,702           | \$16,851,922           | \$249,780           | 1.5%        |
| 16   | Wired and Wireless Telecommunications Carriers       | \$15,183,584           | \$15,165,303           | \$18,281            | 0.1%        |
| 17   | Automotive Parts, Accessories, and Tire Stores       | \$14,697,276           | \$14,358,596           | \$338,680           | 2.4%        |
| 18   | Nonmetallic Mineral Mining and Quarrying             | \$14,599,219           | \$16,216,259           | (\$1,617,040)       | -10.0%      |
| 19   | Mach./Equip. & Supplies Merchant Wholesalers         | \$13,319,053           | \$14,238,455           | (\$919,402)         | -6.5%       |
| 20   | Other Information Services                           | \$10,971,988           | \$11,382,838           | (\$410,850)         | -3.6%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$854,549,712</b>   | <b>\$831,478,845</b>   | <b>\$23,070,867</b> | <b>2.8%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,115,276,415</b> | <b>\$1,080,147,998</b> | <b>\$35,128,417</b> | <b>3.3%</b> |

## Madison County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$167,943,068          | \$160,944,805          | \$6,998,263         | 4.3%        |
| 2  | Building Material and Supplies Dealers               | \$107,133,888          | \$117,458,997          | (\$10,325,109)      | -8.8%       |
| 3  | Electronic Shopping and Mail-Order Houses            | \$95,637,691           | \$92,619,303           | \$3,018,388         | 3.3%        |
| 4  | Restaurants and Other Eating Places                  | \$84,790,206           | \$72,734,278           | \$12,055,928        | 16.6%       |
| 5  | Gasoline Stations                                    | \$76,404,553           | \$69,521,282           | \$6,883,271         | 9.9%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$67,028,977           | \$68,850,766           | (\$1,821,789)       | -2.6%       |
| 7  | Other Miscellaneous Store Retailers                  | \$33,604,400           | \$30,349,776           | \$3,254,624         | 10.7%       |
| 8  | Grocery Stores                                       | \$28,486,892           | \$26,292,743           | \$2,194,149         | 8.3%        |
| 9  | Administration of Economic Programs                  | \$23,320,220           | \$27,448,697           | (\$4,128,477)       | -15.0%      |
| 10   | Other Motor Vehicle Dealers                          | \$22,762,831           | \$26,920,635           | (\$4,157,804)       | -15.4%      |
| 11   | Automotive Repair and Maintenance                    | \$22,681,025           | \$22,692,992           | (\$11,967)          | -0.1%       |
| 12   | Automotive Parts, Accessories, and Tire Stores       | \$16,842,769           | \$16,540,381           | \$302,388           | 1.8%        |
| 13   | Electric Pwr Generation, Transmission & Distribution | \$16,339,850           | \$14,284,567           | \$2,055,283         | 14.4%       |
| 14   | Wired and Wireless Telecommunications Carriers       | \$15,690,104           | \$15,964,767           | (\$274,663)         | -1.7%       |
| 15   | Direct Selling Establishments                        | \$13,166,355           | \$12,786,242           | \$380,113           | 3.0%        |
| 16   | Other Information Services                           | \$11,574,691           | \$12,616,443           | (\$1,041,752)       | -8.3%       |
| 17   | Lawn and Garden Equipment and Supplies Stores        | \$11,152,310           | \$12,776,552           | (\$1,624,242)       | -12.7%      |
| 18   | Furniture Stores                                     | \$10,694,088           | \$8,512,631            | \$2,181,457         | 25.6%       |
| 19   | Beer, Wine, and Liquor Stores                        | \$10,497,655           | \$10,118,094           | \$379,561           | 3.8%        |
| 20   | Services to Buildings and Dwellings                  | \$10,465,670           | \$9,037,125            | \$1,428,545         | 15.8%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$846,217,243</b>   | <b>\$828,471,076</b>   | <b>\$17,746,167</b> | <b>2.1%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,130,256,666</b> | <b>\$1,099,536,664</b> | <b>\$30,720,002</b> | <b>2.8%</b> |

## Monroe County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                    | 2022                    | \$ Change            | % Change    |
|--|--|-------------------------|-------------------------|----------------------|-------------|
|  |  | Taxable Sales           | Taxable Sales           |                      |             |
| 1  | Automobile Dealers                                   | \$1,943,780,584         | \$1,902,874,090         | \$40,906,494         | 2.1%        |
| 2  | Restaurants and Other Eating Places                  | \$1,390,983,595         | \$1,298,711,560         | \$92,272,035         | 7.1%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$1,124,861,618         | \$1,075,130,742         | \$49,730,876         | 4.6%        |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$920,936,019           | \$939,901,374           | (\$18,965,355)       | -2.0%       |
| 5  | Building Material and Supplies Dealers               | \$739,522,997           | \$719,913,444           | \$19,609,553         | 2.7%        |
| 6  | Grocery Stores                                       | \$645,911,115           | \$665,925,703           | (\$20,014,588)       | -3.0%       |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$508,754,659           | \$504,979,150           | \$3,775,509          | 0.7%        |
| 8  | Gasoline Stations                                    | \$485,842,779           | \$610,381,588           | (\$124,538,809)      | -20.4%      |
| 9  | Automotive Repair and Maintenance                    | \$437,194,430           | \$404,861,938           | \$32,332,492         | 8.0%        |
| 10   | Other Miscellaneous Store Retailers                  | \$368,469,540           | \$320,817,319           | \$47,652,221         | 14.9%       |
| 11   | Clothing Stores                                      | \$332,900,120           | \$352,858,037           | (\$19,957,917)       | -5.7%       |
| 12   | Services to Buildings and Dwellings                  | \$247,763,896           | \$227,431,197           | \$20,332,699         | 8.9%        |
| 13   | Computer Systems Design and Related Services         | \$242,921,141           | \$197,009,608           | \$45,911,533         | 23.3%       |
| 14   | Wired and Wireless Telecommunications Carriers       | \$236,827,980           | \$241,381,408           | (\$4,553,428)        | -1.9%       |
| 15   | Beer, Wine, and Liquor Stores                        | \$212,089,977           | \$226,336,531           | (\$14,246,554)       | -6.3%       |
| 16   | Software Publishers                                  | \$207,099,620           | \$191,654,352           | \$15,445,268         | 8.1%        |
| 17   | Automotive Equipment Rental and Leasing              | \$195,380,429           | \$179,923,305           | \$15,457,124         | 8.6%        |
| 18   | Electronics and Appliance Stores                     | \$183,693,631           | \$191,840,230           | (\$8,146,599)        | -4.2%       |
| 19   | Sporting Goods, Hobby, and Musical Instrument Stores | \$180,281,797           | \$190,638,703           | (\$10,356,906)       | -5.4%       |
| 20   | Building Equipment Contractors                       | \$177,050,237           | \$150,835,206           | \$26,215,031         | 17.4%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$10,782,266,164</b> | <b>\$10,593,405,485</b> | <b>\$188,860,679</b> | <b>1.8%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$15,869,089,811</b> | <b>\$15,458,403,647</b> | <b>\$410,686,164</b> | <b>2.7%</b> |

**Montgomery County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change     |
|--|--|------------------------|------------------------|----------------------|--------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |              |
| 1  | Gasoline Stations                                    | \$235,452,615          | \$152,084,739          | \$83,367,876         | 54.8%        |
| 2  | Automobile Dealers                                   | \$115,797,665          | \$115,457,048          | \$340,617            | 0.3%         |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$109,577,758          | \$100,588,895          | \$8,988,863          | 8.9%         |
| 4  | Building Material and Supplies Dealers               | \$101,420,156          | \$98,613,422           | \$2,806,734          | 2.8%         |
| 5  | Electronic Shopping and Mail-Order Houses            | \$60,528,897           | \$59,884,410           | \$644,487            | 1.1%         |
| 6  | Restaurants and Other Eating Places                  | \$56,953,230           | \$57,823,813           | (\$870,583)          | -1.5%        |
| 7  | Grocery Stores                                       | \$30,961,407           | \$27,742,995           | \$3,218,412          | 11.6%        |
| 8  | Other Miscellaneous Store Retailers                  | \$24,199,503           | \$23,068,820           | \$1,130,683          | 4.9%         |
| 9  | Automotive Repair and Maintenance                    | \$22,478,106           | \$21,222,054           | \$1,256,052          | 5.9%         |
| 10   | Other Motor Vehicle Dealers                          | \$19,658,204           | \$16,620,422           | \$3,037,782          | 18.3%        |
| 11   | Electric Pwr Generation, Transmission & Distribution | \$15,719,597           | \$13,533,507           | \$2,186,090          | 16.2%        |
| 12   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$14,095,885           | \$10,417,001           | \$3,678,884          | 35.3%        |
| 13   | Administration of Economic Programs                  | \$13,600,157           | \$16,511,271           | (\$2,911,114)        | -17.6%       |
| 14   | Wired and Wireless Telecommunications Carriers       | \$13,136,756           | \$13,673,842           | (\$537,086)          | -3.9%        |
| 15   | Lumber & Const. Materials Merchant Wholesalers       | \$13,130,153           | \$11,909,469           | \$1,220,684          | 10.2%        |
| 16   | Clothing Stores                                      | \$12,484,195           | \$13,999,525           | (\$1,515,330)        | -10.8%       |
| 17   | Automotive Parts, Accessories, and Tire Stores       | \$12,286,397           | \$11,442,346           | \$844,051            | 7.4%         |
| 18   | Direct Selling Establishments                        | \$11,979,746           | \$10,469,039           | \$1,510,707          | 14.4%        |
| 19   | Department Stores                                    | \$10,777,446           | \$11,976,984           | (\$1,199,538)        | -10.0%       |
| 20   | Other Information Services                           | \$9,962,716            | \$10,513,639           | (\$550,923)          | -5.2%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$904,200,589</b>   | <b>\$797,553,241</b>   | <b>\$106,647,348</b> | <b>13.4%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,163,995,288</b> | <b>\$1,055,575,461</b> | <b>\$108,419,827</b> | <b>10.3%</b> |

**Nassau County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                    | 2022                    | \$ Change              | % Change    |
|--|--|-------------------------|-------------------------|------------------------|-------------|
|  |  | Taxable Sales           | Taxable Sales           |                        |             |
| 1  | Automobile Dealers                                   | \$4,292,926,821         | \$4,045,088,355         | \$247,838,466          | 6.1%        |
| 2  | Restaurants and Other Eating Places                  | \$3,546,079,520         | \$3,280,448,453         | \$265,631,067          | 8.1%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$2,641,654,445         | \$2,510,533,005         | \$131,121,440          | 5.2%        |
| 4  | Clothing Stores                                      | \$1,910,740,445         | \$1,881,979,784         | \$28,760,661           | 1.5%        |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$1,697,482,012         | \$1,692,000,011         | \$5,482,001            | 0.3%        |
| 6  | Building Material and Supplies Dealers               | \$1,588,928,125         | \$1,528,104,699         | \$60,823,426           | 4.0%        |
| 7  | Gasoline Stations                                    | \$1,181,717,090         | \$1,366,814,558         | (\$185,097,468)        | -13.5%      |
| 8  | Grocery Stores                                       | \$980,883,850           | \$946,673,260           | \$34,210,590           | 3.6%        |
| 9  | Department Stores                                    | \$967,697,192           | \$976,068,145           | (\$8,370,953)          | -0.9%       |
| 10   | Automotive Repair and Maintenance                    | \$778,176,656           | \$699,715,348           | \$78,461,308           | 11.2%       |
| 11   | Other Miscellaneous Store Retailers                  | \$628,721,875           | \$643,229,737           | (\$14,507,862)         | -2.3%       |
| 12   | Electric Pwr Generation, Transmission & Distribution | \$587,403,677           | \$529,348,485           | \$58,055,192           | 11.0%       |
| 13   | Beer, Wine, and Liquor Stores                        | \$568,286,762           | \$608,400,163           | (\$40,113,401)         | -6.6%       |
| 14   | Automotive Equipment Rental and Leasing              | \$545,566,675           | \$438,528,563           | \$107,038,112          | 24.4%       |
| 15   | Health and Personal Care Stores                      | \$537,097,524           | \$519,004,982           | \$18,092,542           | 3.5%        |
| 16   | Electronics and Appliance Stores                     | \$517,652,122           | \$562,667,850           | (\$45,015,728)         | -8.0%       |
| 17   | Wired and Wireless Telecommunications Carriers       | \$505,219,371           | \$500,899,362           | \$4,320,009            | 0.9%        |
| 18   | Services to Buildings and Dwellings                  | \$491,767,807           | \$481,070,950           | \$10,696,857           | 2.2%        |
| 19   | Jewelry, Luggage, and Leather Goods Stores           | \$490,261,756           | \$452,003,692           | \$38,258,064           | 8.5%        |
| 20   | Other Information Services                           | \$427,447,840           | \$425,015,418           | \$2,432,422            | 0.6%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$24,885,711,565</b> | <b>\$24,087,594,820</b> | <b>\$798,116,745</b>   | <b>3.3%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$35,791,414,157</b> | <b>\$34,567,127,263</b> | <b>\$1,224,286,894</b> | <b>3.5%</b> |

## New York City - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                     | 2022                     | \$ Change               | % Change     |
|--|--|--------------------------|--------------------------|-------------------------|--------------|
|  |  | Taxable Sales            | Taxable Sales            |                         |              |
| 1  | Restaurants and Other Eating Places                    | \$24,498,046,273         | \$18,871,071,201         | \$5,626,975,072         | 29.8%        |
| 2  | Electric Pwr Generation, Transmission & Distribution   | \$12,039,457,908         | \$11,353,960,091         | \$685,497,817           | 6.0%         |
| 3  | Electronic Shopping and Mail-Order Houses              | \$12,008,748,358         | \$11,610,338,225         | \$398,410,133           | 3.4%         |
| 4  | Traveler Accommodation                                 | \$9,188,569,938          | \$4,312,466,722          | \$4,876,103,216         | 113.1%       |
| 5  | Automobile Dealers                                     | \$7,323,138,489          | \$7,439,236,435          | (\$116,097,946)         | -1.6%        |
| 6  | Clothing Stores  | \$5,775,955,910          | \$5,034,844,269          | \$741,111,641           | 14.7%        |
| 7  | Other Information Services                             | \$5,503,536,862          | \$4,832,987,000          | \$670,549,862           | 13.9%        |
| 8  | Computer Systems Design and Related Services           | \$5,352,093,828          | \$4,624,733,902          | \$727,359,926           | 15.7%        |
| 9  | Other Transit and Ground Passenger Transportation      | \$5,023,502,856          | \$3,953,092,019          | \$1,070,410,837         | 27.1%        |
| 10   | Other Professional, Scientific, and Technical Services | \$4,891,136,850          | \$4,468,815,336          | \$422,321,514           | 9.5%         |
| 11   | Software Publishers                                    | \$4,586,737,998          | \$3,971,112,260          | \$615,625,738           | 15.5%        |
| 12   | Other Miscellaneous Store Retailers                    | \$4,394,193,928          | \$3,925,393,924          | \$468,800,004           | 11.9%        |
| 13   | Building Material and Supplies Dealers                 | \$4,217,673,074          | \$4,171,906,736          | \$45,766,338            | 1.1%         |
| 14   | Computer and Peripheral Equipment Manufacturing        | \$3,594,521,147          | \$3,602,603,133          | (\$8,081,986)           | -0.2%        |
| 15   | Grocery Stores   | \$3,570,264,334          | \$3,178,754,202          | \$391,510,132           | 12.3%        |
| 16   | Gen. Merch. Stores, Warehouse Clubs & Supercenters     | \$3,465,590,444          | \$3,374,808,075          | \$90,782,369            | 2.7%         |
| 17   | Services to Buildings and Dwellings                    | \$3,030,475,464          | \$2,687,052,913          | \$343,422,551           | 12.8%        |
| 18   | Gasoline Stations                                      | \$2,960,427,237          | \$2,495,171,605          | \$465,255,632           | 18.6%        |
| 19   | Health and Personal Care Stores                        | \$2,943,703,291          | \$2,777,531,593          | \$166,171,698           | 6.0%         |
| 20   | Building Equipment Contractors                         | \$2,786,256,266          | \$2,555,956,736          | \$230,299,530           | 9.0%         |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$127,154,030,455</b> | <b>\$109,241,836,377</b> | <b>\$17,912,194,078</b> | <b>16.4%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$212,944,375,279</b> | <b>\$183,462,417,737</b> | <b>\$29,481,957,542</b> | <b>16.1%</b> |

## Niagara County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Automobile Dealers                                   | \$470,932,878          | \$474,337,051          | (\$3,404,173)        | -0.7%       |
| 2  | Restaurants and Other Eating Places                  | \$348,929,785          | \$331,766,003          | \$17,163,782         | 5.2%        |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$315,901,889          | \$297,388,499          | \$18,513,390         | 6.2%        |
| 4  | Electronic Shopping and Mail-Order Houses            | \$309,078,585          | \$300,556,729          | \$8,521,856          | 2.8%        |
| 5  | Electric Pwr Generation, Transmission & Distribution | \$226,569,012          | \$239,691,154          | (\$13,122,142)       | -5.5%       |
| 6  | Building Material and Supplies Dealers               | \$213,525,198          | \$207,418,601          | \$6,106,597          | 2.9%        |
| 7  | Grocery Stores                                       | \$147,935,239          | \$154,129,357          | (\$6,194,118)        | -4.0%       |
| 8  | Clothing Stores                                      | \$144,297,103          | \$143,063,943          | \$1,233,160          | 0.9%        |
| 9  | Automotive Repair and Maintenance                    | \$125,729,972          | \$114,782,620          | \$10,947,352         | 9.5%        |
| 10   | Traveler Accommodation                               | \$103,653,252          | \$89,383,557           | \$14,269,695         | 16.0%       |
| 11   | Other Miscellaneous Store Retailers                  | \$102,245,802          | \$99,057,691           | \$3,188,111          | 3.2%        |
| 12   | Gasoline Stations                                    | \$97,583,036           | \$111,386,713          | (\$13,803,677)       | -12.4%      |
| 13   | Automotive Parts, Accessories, and Tire Stores       | \$89,879,785           | \$84,329,575           | \$5,550,210          | 6.6%        |
| 14   | Natural Gas Distribution                             | \$85,882,879           | \$62,613,435           | \$23,269,444         | 37.2%       |
| 15   | Other Motor Vehicle Dealers                          | \$60,933,393           | \$67,617,843           | (\$6,684,450)        | -9.9%       |
| 16   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$60,104,566           | \$59,124,132           | \$980,434            | 1.7%        |
| 17   | Wired and Wireless Telecommunications Carriers       | \$56,026,551           | \$57,273,917           | (\$1,247,366)        | -2.2%       |
| 18   | Administration of Economic Programs                  | \$54,783,714           | \$62,592,887           | (\$7,809,173)        | -12.5%      |
| 19   | Other Information Services                           | \$52,619,115           | \$52,206,284           | \$412,831            | 0.8%        |
| 20   | Data Processing, Hosting, and Related Services       | \$51,835,619           | \$3,854,775            | \$47,980,844         | 1244.7%     |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$3,118,447,373</b> | <b>\$3,012,574,766</b> | <b>\$105,872,607</b> | <b>3.5%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$4,329,996,684</b> | <b>\$4,147,490,923</b> | <b>\$182,505,761</b> | <b>4.4%</b> |

## Oneida County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Automobile Dealers                                   | \$542,387,983          | \$534,826,112          | \$7,561,871          | 1.4%        |
| 2  | Restaurants and Other Eating Places                  | \$356,218,409          | \$342,096,858          | \$14,121,551         | 4.1%        |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$302,880,662          | \$299,750,238          | \$3,130,424          | 1.0%        |
| 4  | Electronic Shopping and Mail-Order Houses            | \$293,520,535          | \$285,996,325          | \$7,524,210          | 2.6%        |
| 5  | Building Material and Supplies Dealers               | \$275,746,199          | \$270,469,539          | \$5,276,660          | 2.0%        |
| 6  | Gasoline Stations                                    | \$260,099,721          | \$265,901,833          | (\$5,802,112)        | -2.2%       |
| 7  | Other Miscellaneous Store Retailers                  | \$137,543,946          | \$128,954,665          | \$8,589,281          | 6.7%        |
| 8  | Grocery Stores                                       | \$127,496,062          | \$125,637,428          | \$1,858,634          | 1.5%        |
| 9  | Automotive Repair and Maintenance                    | \$127,351,209          | \$107,336,248          | \$20,014,961         | 18.6%       |
| 10   | Electric Pwr Generation, Transmission & Distribution | \$117,117,371          | \$87,460,227           | \$29,657,144         | 33.9%       |
| 11   | Clothing Stores                                      | \$116,719,261          | \$121,158,223          | (\$4,438,962)        | -3.7%       |
| 12   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$87,706,374           | \$79,465,222           | \$8,241,152          | 10.4%       |
| 13   | Administration of Economic Programs                  | \$63,339,801           | \$80,812,916           | (\$17,473,115)       | -21.6%      |
| 14   | Wired and Wireless Telecommunications Carriers       | \$61,843,565           | \$62,107,847           | (\$264,282)          | -0.4%       |
| 15   | Other Motor Vehicle Dealers                          | \$55,294,059           | \$57,079,301           | (\$1,785,242)        | -3.1%       |
| 16   | Sporting Goods, Hobby, and Musical Instrument Stores | \$52,840,492           | \$54,822,145           | (\$1,981,653)        | -3.6%       |
| 17   | Direct Selling Establishments                        | \$50,402,043           | \$47,413,120           | \$2,988,923          | 6.3%        |
| 18   | Traveler Accommodation                               | \$47,425,876           | \$37,548,221           | \$9,877,655          | 26.3%       |
| 19   | Electronics and Appliance Stores                     | \$45,811,922           | \$51,142,248           | (\$5,330,326)        | -10.4%      |
| 20   | Beer, Wine, and Liquor Stores                        | \$45,688,717           | \$46,287,394           | (\$598,677)          | -1.3%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$3,167,434,207</b> | <b>\$3,086,266,110</b> | <b>\$81,168,097</b>  | <b>2.6%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$4,418,007,909</b> | <b>\$4,256,187,083</b> | <b>\$161,820,826</b> | <b>3.8%</b> |

## Onondaga County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                    | 2022                    | \$ Change            | % Change    |
|--|--|-------------------------|-------------------------|----------------------|-------------|
|  |  | Taxable Sales           | Taxable Sales           |                      |             |
| 1  | Automobile Dealers                                   | \$1,219,893,952         | \$1,204,874,072         | \$15,019,880         | 1.2%        |
| 2  | Restaurants and Other Eating Places                  | \$916,429,543           | \$871,723,220           | \$44,706,323         | 5.1%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$698,950,842           | \$682,056,105           | \$16,894,737         | 2.5%        |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$686,960,737           | \$679,205,757           | \$7,754,980          | 1.1%        |
| 5  | Building Material and Supplies Dealers               | \$570,766,589           | \$557,096,603           | \$13,669,986         | 2.5%        |
| 6  | Gasoline Stations                                    | \$556,395,714           | \$605,220,592           | (\$48,824,878)       | -8.1%       |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$467,986,455           | \$424,820,501           | \$43,165,954         | 10.2%       |
| 8  | Grocery Stores                                       | \$368,066,320           | \$371,908,043           | (\$3,841,723)        | -1.0%       |
| 9  | Clothing Stores                                      | \$303,144,771           | \$320,204,863           | (\$17,060,092)       | -5.3%       |
| 10   | Automotive Repair and Maintenance                    | \$289,338,049           | \$270,143,011           | \$19,195,038         | 7.1%        |
| 11   | Other Miscellaneous Store Retailers                  | \$247,955,941           | \$239,803,377           | \$8,152,564          | 3.4%        |
| 12   | Automotive Equipment Rental and Leasing              | \$185,116,062           | \$156,065,396           | \$29,050,666         | 18.6%       |
| 13   | Traveler Accommodation                               | \$181,328,227           | \$135,520,974           | \$45,807,253         | 33.8%       |
| 14   | Wired and Wireless Telecommunications Carriers       | \$149,890,558           | \$157,269,493           | (\$7,378,935)        | -4.7%       |
| 15   | Services to Buildings and Dwellings                  | \$148,048,043           | \$136,135,527           | \$11,912,516         | 8.8%        |
| 16   | Sporting Goods, Hobby, and Musical Instrument Stores | \$134,449,320           | \$130,595,279           | \$3,854,041          | 3.0%        |
| 17   | Beer, Wine, and Liquor Stores                        | \$122,476,427           | \$126,926,452           | (\$4,450,025)        | -3.5%       |
| 18   | Department Stores                                    | \$120,394,505           | \$126,968,332           | (\$6,573,827)        | -5.2%       |
| 19   | Automotive Parts, Accessories, and Tire Stores       | \$119,629,847           | \$112,636,210           | \$6,993,637          | 6.2%        |
| 20   | Mach./Equip. & Supplies Merchant Wholesalers         | \$117,896,401           | \$93,036,694            | \$24,859,707         | 26.7%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$7,605,118,303</b>  | <b>\$7,402,210,501</b>  | <b>\$202,907,802</b> | <b>2.7%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$11,368,509,186</b> | <b>\$10,970,650,929</b> | <b>\$397,858,257</b> | <b>3.6%</b> |

## Ontario County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Automobile Dealers                                   | \$327,586,983          | \$327,565,554          | \$21,429             | 0.0%        |
| 2  | Restaurants and Other Eating Places                  | \$244,001,360          | \$227,551,152          | \$16,450,208         | 7.2%        |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$228,792,818          | \$218,232,416          | \$10,560,402         | 4.8%        |
| 4  | Gasoline Stations                                    | \$214,666,123          | \$175,939,267          | \$38,726,856         | 22.0%       |
| 5  | Building Material and Supplies Dealers               | \$207,389,092          | \$193,313,358          | \$14,075,734         | 7.3%        |
| 6  | Electronic Shopping and Mail-Order Houses            | \$186,355,444          | \$181,886,797          | \$4,468,647          | 2.5%        |
| 7  | Clothing Stores                                      | \$122,197,847          | \$122,642,643          | (\$444,796)          | -0.4%       |
| 8  | Grocery Stores                                       | \$100,338,224          | \$92,729,888           | \$7,608,336          | 8.2%        |
| 9  | Other Miscellaneous Store Retailers                  | \$68,487,341           | \$65,635,271           | \$2,852,070          | 4.3%        |
| 10   | Automotive Repair and Maintenance                    | \$67,967,158           | \$63,406,762           | \$4,560,396          | 7.2%        |
| 11   | Electric Pwr Generation, Transmission & Distribution | \$67,285,359           | \$56,759,983           | \$10,525,376         | 18.5%       |
| 12   | Traveler Accommodation                               | \$66,914,931           | \$54,459,895           | \$12,455,036         | 22.9%       |
| 13   | Sporting Goods, Hobby, and Musical Instrument Stores | \$65,173,572           | \$68,360,082           | (\$3,186,510)        | -4.7%       |
| 14   | Department Stores                                    | \$61,094,427           | \$64,657,875           | (\$3,563,448)        | -5.5%       |
| 15   | Computer and Peripheral Equipment Manufacturing      | \$53,142,476           | \$48,839,826           | \$4,302,650          | 8.8%        |
| 16   | Administration of Economic Programs                  | \$40,233,737           | \$44,647,145           | (\$4,413,408)        | -9.9%       |
| 17   | Electronics and Appliance Stores                     | \$38,024,052           | \$39,674,069           | (\$1,650,017)        | -4.2%       |
| 18   | Wired and Wireless Telecommunications Carriers       | \$36,998,824           | \$34,631,585           | \$2,367,239          | 6.8%        |
| 19   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$34,806,926           | \$26,038,886           | \$8,768,040          | 33.7%       |
| 20   | Services to Buildings and Dwellings                  | \$34,409,883           | \$31,071,246           | \$3,338,637          | 10.7%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$2,265,866,577</b> | <b>\$2,138,043,700</b> | <b>\$127,822,877</b> | <b>6.0%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$3,242,420,828</b> | <b>\$3,059,866,517</b> | <b>\$182,554,311</b> | <b>6.0%</b> |

## Orange County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                    | 2022                   | \$ Change            | % Change    |
|--|--|-------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales           | Taxable Sales          |                      |             |
| 1  | Clothing Stores                                      | \$866,527,551           | \$814,641,877          | \$51,885,674         | 6.4%        |
| 2  | Automobile Dealers                                   | \$818,546,021           | \$824,448,730          | (\$5,902,709)        | -0.7%       |
| 3  | Restaurants and Other Eating Places                  | \$721,577,589           | \$675,145,821          | \$46,431,768         | 6.9%        |
| 4  | Electronic Shopping and Mail-Order Houses            | \$668,538,132           | \$649,543,653          | \$18,994,479         | 2.9%        |
| 5  | Gasoline Stations                                    | \$636,273,904           | \$629,096,843          | \$7,177,061          | 1.1%        |
| 6  | Building Material and Supplies Dealers               | \$525,512,415           | \$509,504,226          | \$16,008,189         | 3.1%        |
| 7  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$519,952,777           | \$521,450,728          | (\$1,497,951)        | -0.3%       |
| 8  | Grocery Stores                                       | \$256,033,964           | \$249,986,839          | \$6,047,125          | 2.4%        |
| 9  | Administration of Economic Programs                  | \$242,075,830           | \$328,715,990          | (\$86,640,160)       | -26.4%      |
| 10   | Automotive Repair and Maintenance                    | \$233,069,987           | \$213,874,934          | \$19,195,053         | 9.0%        |
| 11   | Other Miscellaneous Store Retailers                  | \$216,222,468           | \$204,437,267          | \$11,785,201         | 5.8%        |
| 12   | Electric Pwr Generation, Transmission & Distribution | \$214,780,501           | \$189,163,688          | \$25,616,813         | 13.5%       |
| 13   | Shoe Stores  | \$143,092,681           | \$130,124,326          | \$12,968,355         | 10.0%       |
| 14   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$137,570,818           | \$114,727,276          | \$22,843,542         | 19.9%       |
| 15   | Wired and Wireless Telecommunications Carriers       | \$135,858,292           | \$136,813,117          | (\$954,825)          | -0.7%       |
| 16   | Direct Selling Establishments                        | \$126,256,679           | \$122,899,283          | \$3,357,396          | 2.7%        |
| 17   | Jewelry, Luggage, and Leather Goods Stores           | \$125,385,536           | \$119,844,773          | \$5,540,763          | 4.6%        |
| 18   | Health and Personal Care Stores                      | \$119,055,290           | \$113,816,009          | \$5,239,281          | 4.6%        |
| 19   | Automotive Equipment Rental and Leasing              | \$115,759,901           | \$107,292,605          | \$8,467,296          | 7.9%        |
| 20   | Services to Buildings and Dwellings                  | \$115,500,762           | \$109,841,326          | \$5,659,436          | 5.2%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$6,937,591,098</b>  | <b>\$6,765,369,311</b> | <b>\$172,221,787</b> | <b>2.5%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$10,014,161,799</b> | <b>\$9,643,762,697</b> | <b>\$370,399,102</b> | <b>3.8%</b> |

## Orleans County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Automobile Dealers                                   | \$80,222,483         | \$86,680,248         | (\$6,457,765)       | -7.5%       |
| 2  | Electronic Shopping and Mail-Order Houses            | \$49,414,869         | \$48,000,159         | \$1,414,710         | 2.9%        |
| 3  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$37,129,715         | \$29,338,863         | \$7,790,852         | 26.6%       |
| 4  | Electric Pwr Generation, Transmission & Distribution | \$36,735,456         | \$35,776,861         | \$958,595           | 2.7%        |
| 5  | Restaurants and Other Eating Places                  | \$34,638,881         | \$34,711,878         | (\$72,997)          | -0.2%       |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$31,610,829         | \$31,921,970         | (\$311,141)         | -1.0%       |
| 7  | Grocery Stores                                       | \$25,849,598         | \$24,695,909         | \$1,153,689         | 4.7%        |
| 8  | Building Material and Supplies Dealers               | \$25,060,308         | \$24,077,727         | \$982,581           | 4.1%        |
| 9  | Other Miscellaneous Store Retailers                  | \$22,502,838         | \$22,651,210         | (\$148,372)         | -0.7%       |
| 10   | Automotive Repair and Maintenance                    | \$18,075,236         | \$17,041,090         | \$1,034,146         | 6.1%        |
| 11   | Direct Selling Establishments                        | \$13,946,965         | \$12,800,088         | \$1,146,877         | 9.0%        |
| 12   | Administration of Economic Programs                  | \$10,909,041         | \$11,785,486         | (\$876,445)         | -7.4%       |
| 13   | Gasoline Stations                                    | \$9,813,730          | \$11,205,430         | (\$1,391,700)       | -12.4%      |
| 14   | Wired and Wireless Telecommunications Carriers       | \$9,401,974          | \$9,589,540          | (\$187,566)         | -2.0%       |
| 15   | Other Motor Vehicle Dealers                          | \$8,023,092          | \$9,338,323          | (\$1,315,231)       | -14.1%      |
| 16   | Automotive Parts, Accessories, and Tire Stores       | \$7,827,225          | \$7,850,943          | (\$23,718)          | -0.3%       |
| 17   | Other Information Services                           | \$7,159,969          | \$8,182,047          | (\$1,022,078)       | -12.5%      |
| 18   | Comm./Industrial Machinery & Equipment Rental        | \$4,645,683          | \$3,376,076          | \$1,269,607         | 37.6%       |
| 19   | Nonmetallic Mineral Mining and Quarrying             | \$4,390,214          | \$4,200,376          | \$189,838           | 4.5%        |
| 20   | Building Equipment Contractors                       | \$4,209,799          | \$3,708,429          | \$501,370           | 13.5%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$441,567,905</b> | <b>\$436,932,653</b> | <b>\$4,635,252</b>  | <b>1.1%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$561,417,448</b> | <b>\$549,476,875</b> | <b>\$11,940,573</b> | <b>2.2%</b> |

## Oswego County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$256,350,656          | \$256,681,797          | (\$331,141)         | -0.1%       |
| 2  | Gasoline Stations                                    | \$139,584,449          | \$142,678,802          | (\$3,094,353)       | -2.2%       |
| 3  | Electronic Shopping and Mail-Order Houses            | \$133,549,240          | \$128,319,658          | \$5,229,582         | 4.1%        |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$93,484,042           | \$93,926,278           | (\$442,236)         | -0.5%       |
| 5  | Restaurants and Other Eating Places                  | \$85,676,577           | \$84,169,169           | \$1,507,408         | 1.8%        |
| 6  | Building Material and Supplies Dealers               | \$61,397,977           | \$59,018,197           | \$2,379,780         | 4.0%        |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$59,597,305           | \$55,594,185           | \$4,003,120         | 7.2%        |
| 8  | Other Miscellaneous Store Retailers                  | \$46,244,673           | \$45,240,571           | \$1,004,102         | 2.2%        |
| 9  | Other Motor Vehicle Dealers                          | \$44,284,282           | \$44,797,783           | (\$513,501)         | -1.1%       |
| 10   | Automotive Repair and Maintenance                    | \$35,013,494           | \$32,207,477           | \$2,806,017         | 8.7%        |
| 11   | Administration of Economic Programs                  | \$32,902,948           | \$37,787,887           | (\$4,884,939)       | -12.9%      |
| 12   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$30,810,446           | \$39,411,370           | (\$8,600,924)       | -21.8%      |
| 13   | Grocery Stores                                       | \$27,740,910           | \$27,419,118           | \$321,792           | 1.2%        |
| 14   | Automotive Parts, Accessories, and Tire Stores       | \$22,377,739           | \$22,220,423           | \$157,316           | 0.7%        |
| 15   | Wired and Wireless Telecommunications Carriers       | \$22,353,864           | \$22,243,894           | \$109,970           | 0.5%        |
| 16   | Other Information Services                           | \$16,927,307           | \$18,626,412           | (\$1,699,105)       | -9.1%       |
| 17   | Direct Selling Establishments                        | \$15,571,840           | \$16,649,335           | (\$1,077,495)       | -6.5%       |
| 18   | Sporting Goods, Hobby, and Musical Instrument Stores | \$14,360,225           | \$14,653,053           | (\$292,828)         | -2.0%       |
| 19   | Alumina and Aluminum Production and Processing       | \$13,073,745           | \$3,490,347            | \$9,583,398         | 274.6%      |
| 20   | Department Stores                                    | \$11,807,937           | \$12,815,875           | (\$1,007,938)       | -7.9%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,163,109,656</b> | <b>\$1,157,951,631</b> | <b>\$5,158,025</b>  | <b>0.4%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,496,740,761</b> | <b>\$1,473,802,786</b> | <b>\$22,937,975</b> | <b>1.6%</b> |

## Otsego County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$134,653,241          | \$132,454,272          | \$2,198,969         | 1.7%        |
| 2  | Building Material and Supplies Dealers               | \$103,026,835          | \$99,601,475           | \$3,425,360         | 3.4%        |
| 3  | Restaurants and Other Eating Places                  | \$99,649,603           | \$90,640,825           | \$9,008,778         | 9.9%        |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$98,145,066           | \$90,869,328           | \$7,275,738         | 8.0%        |
| 5  | Electronic Shopping and Mail-Order Houses            | \$80,056,162           | \$78,427,562           | \$1,628,600         | 2.1%        |
| 6  | Gasoline Stations                                    | \$68,070,893           | \$61,326,432           | \$6,744,461         | 11.0%       |
| 7  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$67,826,833           | \$55,558,018           | \$12,268,815        | 22.1%       |
| 8  | Traveler Accommodation                               | \$46,656,531           | \$35,319,166           | \$11,337,365        | 32.1%       |
| 9  | Other Miscellaneous Store Retailers                  | \$35,546,914           | \$33,344,205           | \$2,202,709         | 6.6%        |
| 10   | Grocery Stores                                       | \$27,419,671           | \$26,744,828           | \$674,843           | 2.5%        |
| 11   | Automotive Repair and Maintenance                    | \$22,836,955           | \$21,420,777           | \$1,416,178         | 6.6%        |
| 12   | Clothing Stores                                      | \$21,853,621           | \$21,290,867           | \$562,754           | 2.6%        |
| 13   | Administration of Economic Programs                  | \$20,043,082           | \$22,429,491           | (\$2,386,409)       | -10.6%      |
| 14   | Direct Selling Establishments                        | \$18,065,056           | \$17,668,120           | \$396,936           | 2.2%        |
| 15   | Sporting Goods, Hobby, and Musical Instrument Stores | \$16,588,271           | \$15,921,110           | \$667,161           | 4.2%        |
| 16   | Wired and Wireless Telecommunications Carriers       | \$16,213,956           | \$16,310,574           | (\$96,618)          | -0.6%       |
| 17   | Beer, Wine, and Liquor Stores                        | \$14,893,583           | \$15,077,348           | (\$183,765)         | -1.2%       |
| 18   | Electric Pwr Generation, Transmission & Distribution | \$13,610,848           | \$15,851,380           | (\$2,240,532)       | -14.1%      |
| 19   | Other Information Services                           | \$12,195,940           | \$13,085,033           | (\$889,093)         | -6.8%       |
| 20   | Furniture Stores                                     | \$10,397,118           | \$9,841,690            | \$555,428           | 5.6%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$927,750,179</b>   | <b>\$873,182,501</b>   | <b>\$54,567,678</b> | <b>6.2%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,222,169,932</b> | <b>\$1,145,285,424</b> | <b>\$76,884,508</b> | <b>6.7%</b> |

## Putnam County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$239,277,586          | \$233,155,199          | \$6,122,387         | 2.6%        |
| 2  | Electronic Shopping and Mail-Order Houses            | \$197,453,971          | \$190,529,898          | \$6,924,073         | 3.6%        |
| 3  | Building Material and Supplies Dealers               | \$147,375,392          | \$142,041,062          | \$5,334,330         | 3.8%        |
| 4  | Restaurants and Other Eating Places                  | \$138,586,688          | \$126,433,770          | \$12,152,918        | 9.6%        |
| 5  | Gasoline Stations                                    | \$106,411,939          | \$125,746,487          | (\$19,334,548)      | -15.4%      |
| 6  | Administration of Economic Programs                  | \$92,004,641           | \$102,317,146          | (\$10,312,505)      | -10.1%      |
| 7  | Grocery Stores                                       | \$90,592,524           | \$95,908,617           | (\$5,316,093)       | -5.5%       |
| 8  | Other Miscellaneous Store Retailers                  | \$56,971,774           | \$51,925,331           | \$5,046,443         | 9.7%        |
| 9  | Automotive Repair and Maintenance                    | \$56,163,798           | \$50,214,254           | \$5,949,544         | 11.8%       |
| 10   | Clothing Stores                                      | \$43,016,750           | \$42,745,243           | \$271,507           | 0.6%        |
| 11   | Electric Pwr Generation, Transmission & Distribution | \$40,573,335           | \$37,607,961           | \$2,965,374         | 7.9%        |
| 12   | Wired and Wireless Telecommunications Carriers       | \$31,903,173           | \$33,890,619           | (\$1,987,446)       | -5.9%       |
| 13   | Services to Buildings and Dwellings                  | \$30,296,066           | \$30,231,163           | \$64,903            | 0.2%        |
| 14   | Direct Selling Establishments                        | \$28,553,996           | \$29,420,979           | (\$866,983)         | -2.9%       |
| 15   | Mach./Equip. & Supplies Merchant Wholesalers         | \$27,328,600           | \$24,908,101           | \$2,420,499         | 9.7%        |
| 16   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$26,883,444           | \$23,873,457           | \$3,009,987         | 12.6%       |
| 17   | Beer, Wine, and Liquor Stores                        | \$25,740,007           | \$27,150,740           | (\$1,410,733)       | -5.2%       |
| 18   | Other Information Services                           | \$25,541,684           | \$27,198,477           | (\$1,656,793)       | -6.1%       |
| 19   | Automotive Equipment Rental and Leasing              | \$24,427,778           | \$21,052,516           | \$3,375,262         | 16.0%       |
| 20   | Automotive Parts, Accessories, and Tire Stores       | \$23,375,484           | \$21,976,478           | \$1,399,006         | 6.4%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,452,478,630</b> | <b>\$1,438,327,498</b> | <b>\$14,151,132</b> | <b>1.0%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$2,059,928,196</b> | <b>\$2,000,728,901</b> | <b>\$59,199,295</b> | <b>3.0%</b> |

## Rensselaer County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Automobile Dealers                                   | \$363,105,909          | \$363,959,015          | (\$853,106)          | -0.2%       |
| 2  | Gasoline Stations                                    | \$359,869,659          | \$310,801,276          | \$49,068,383         | 15.8%       |
| 3  | Electronic Shopping and Mail-Order Houses            | \$239,728,298          | \$230,749,929          | \$8,978,369          | 3.9%        |
| 4  | Restaurants and Other Eating Places                  | \$223,029,167          | \$207,347,482          | \$15,681,685         | 7.6%        |
| 5  | Building Material and Supplies Dealers               | \$168,800,382          | \$157,789,055          | \$11,011,327         | 7.0%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$159,114,024          | \$161,364,051          | (\$2,250,027)        | -1.4%       |
| 7  | Grocery Stores                                       | \$82,521,234           | \$74,643,858           | \$7,877,376          | 10.6%       |
| 8  | Automotive Repair and Maintenance                    | \$71,433,158           | \$67,656,635           | \$3,776,523          | 5.6%        |
| 9  | Other Miscellaneous Store Retailers                  | \$66,754,726           | \$63,617,646           | \$3,137,080          | 4.9%        |
| 10   | Administration of Economic Programs                  | \$63,563,510           | \$66,316,426           | (\$2,752,916)        | -4.2%       |
| 11   | Computer Systems Design and Related Services         | \$58,568,525           | \$42,977,703           | \$15,590,822         | 36.3%       |
| 12   | Electric Pwr Generation, Transmission & Distribution | \$54,232,239           | \$55,425,389           | (\$1,193,150)        | -2.2%       |
| 13   | Wired and Wireless Telecommunications Carriers       | \$46,303,723           | \$47,889,639           | (\$1,585,916)        | -3.3%       |
| 14   | Clothing Stores                                      | \$37,620,783           | \$36,612,450           | \$1,008,333          | 2.8%        |
| 15   | Building Equipment Contractors                       | \$36,518,087           | \$26,778,686           | \$9,739,401          | 36.4%       |
| 16   | Services to Buildings and Dwellings                  | \$36,279,302           | \$33,681,803           | \$2,597,499          | 7.7%        |
| 17   | Direct Selling Establishments                        | \$35,978,527           | \$31,664,784           | \$4,313,743          | 13.6%       |
| 18   | Special Food Services                                | \$34,455,813           | \$24,846,867           | \$9,608,946          | 38.7%       |
| 19   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$34,047,931           | \$21,167,988           | \$12,879,943         | 60.8%       |
| 20   | Automotive Parts, Accessories, and Tire Stores       | \$31,246,028           | \$30,462,511           | \$783,517            | 2.6%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$2,203,171,025</b> | <b>\$2,055,753,193</b> | <b>\$147,417,832</b> | <b>7.2%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$3,053,313,738</b> | <b>\$2,831,007,886</b> | <b>\$222,305,852</b> | <b>7.9%</b> |

## Rockland County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Automobile Dealers                                   | \$640,255,666          | \$604,273,231          | \$35,982,435         | 6.0%        |
| 2  | Restaurants and Other Eating Places                  | \$511,178,718          | \$475,786,719          | \$35,391,999         | 7.4%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$501,250,203          | \$475,697,452          | \$25,552,751         | 5.4%        |
| 4  | Electric Pwr Generation, Transmission & Distribution | \$433,025,736          | \$461,156,088          | (\$28,130,352)       | -6.1%       |
| 5  | Building Material and Supplies Dealers               | \$383,961,806          | \$364,469,146          | \$19,492,660         | 5.3%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$356,311,768          | \$362,618,348          | (\$6,306,580)        | -1.7%       |
| 7  | Clothing Stores                                      | \$318,015,790          | \$311,187,709          | \$6,828,081          | 2.2%        |
| 8  | Grocery Stores                                       | \$260,111,212          | \$234,542,393          | \$25,568,819         | 10.9%       |
| 9  | Administration of Economic Programs                  | \$187,372,018          | \$302,375,209          | (\$115,003,191)      | -38.0%      |
| 10   | Automotive Repair and Maintenance                    | \$151,996,741          | \$137,181,332          | \$14,815,409         | 10.8%       |
| 11   | Computer Systems Design and Related Services         | \$135,597,566          | \$111,850,232          | \$23,747,334         | 21.2%       |
| 12   | Gasoline Stations                                    | \$133,693,077          | \$187,466,443          | (\$53,773,366)       | -28.7%      |
| 13   | Services to Buildings and Dwellings                  | \$130,532,805          | \$130,220,925          | \$311,880            | 0.2%        |
| 14   | Other Miscellaneous Store Retailers                  | \$129,965,126          | \$114,699,310          | \$15,265,816         | 13.3%       |
| 15   | Wired and Wireless Telecommunications Carriers       | \$119,428,015          | \$118,685,490          | \$742,525            | 0.6%        |
| 16   | Department Stores                                    | \$104,647,310          | \$105,071,498          | (\$424,188)          | -0.4%       |
| 17   | Automotive Equipment Rental and Leasing              | \$85,799,895           | \$74,468,247           | \$11,331,648         | 15.2%       |
| 18   | Shoe Stores  | \$78,645,693           | \$78,048,220           | \$597,473            | 0.8%        |
| 19   | Health and Personal Care Stores                      | \$76,098,254           | \$73,477,333           | \$2,620,921          | 3.6%        |
| 20   | Other Information Services                           | \$73,302,618           | \$83,873,796           | (\$10,571,178)       | -12.6%      |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$4,811,190,017</b> | <b>\$4,807,149,121</b> | <b>\$4,040,896</b>   | <b>0.1%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$6,993,935,502</b> | <b>\$6,833,566,587</b> | <b>\$160,368,915</b> | <b>2.3%</b> |

**Saratoga County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Automobile Dealers                                   | \$700,827,207          | \$689,004,570          | \$11,822,637         | 1.7%        |
| 2  | Restaurants and Other Eating Places                  | \$493,659,889          | \$463,857,670          | \$29,802,219         | 6.4%        |
| 3  | Gasoline Stations                                    | \$453,707,142          | \$510,438,886          | (\$56,731,744)       | -11.1%      |
| 4  | Electronic Shopping and Mail-Order Houses            | \$421,577,336          | \$403,501,536          | \$18,075,800         | 4.5%        |
| 5  | Building Material and Supplies Dealers               | \$414,301,669          | \$396,603,296          | \$17,698,373         | 4.5%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$284,855,283          | \$281,294,475          | \$3,560,808          | 1.3%        |
| 7  | Clothing Stores                                      | \$143,282,102          | \$141,980,696          | \$1,301,406          | 0.9%        |
| 8  | Grocery Stores                                       | \$141,222,671          | \$134,155,715          | \$7,066,956          | 5.3%        |
| 9  | Other Miscellaneous Store Retailers                  | \$137,067,458          | \$124,614,001          | \$12,453,457         | 10.0%       |
| 10   | Automotive Repair and Maintenance                    | \$121,744,362          | \$109,210,317          | \$12,534,045         | 11.5%       |
| 11   | Traveler Accommodation                               | \$119,434,588          | \$96,206,306           | \$23,228,282         | 24.1%       |
| 12   | Administration of Economic Programs                  | \$114,326,134          | \$134,160,055          | (\$19,833,921)       | -14.8%      |
| 13   | Electric Pwr Generation, Transmission & Distribution | \$98,862,059           | \$86,660,837           | \$12,201,222         | 14.1%       |
| 14   | Beer, Wine, and Liquor Stores                        | \$83,966,600           | \$84,569,422           | (\$602,822)          | -0.7%       |
| 15   | Services to Buildings and Dwellings                  | \$83,239,767           | \$81,853,590           | \$1,386,177          | 1.7%        |
| 16   | Sporting Goods, Hobby, and Musical Instrument Stores | \$72,873,886           | \$76,197,698           | (\$3,323,812)        | -4.4%       |
| 17   | Wired and Wireless Telecommunications Carriers       | \$72,541,091           | \$71,241,702           | \$1,299,389          | 1.8%        |
| 18   | Furniture Stores                                     | \$56,096,028           | \$62,978,742           | (\$6,882,714)        | -10.9%      |
| 19   | Direct Selling Establishments                        | \$55,193,339           | \$54,998,142           | \$195,197            | 0.4%        |
| 20   | Other Motor Vehicle Dealers                          | \$55,063,768           | \$55,432,117           | (\$368,349)          | -0.7%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$4,123,842,379</b> | <b>\$4,058,959,773</b> | <b>\$64,882,606</b>  | <b>1.6%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$5,875,684,174</b> | <b>\$5,664,696,685</b> | <b>\$210,987,489</b> | <b>3.7%</b> |

**Schenectady County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change     |
|--|--|------------------------|------------------------|----------------------|--------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |              |
| 1  | Automobile Dealers                                   | \$416,871,288          | \$406,227,174          | \$10,644,114         | 2.6%         |
| 2  | Restaurants and Other Eating Places                  | \$235,165,357          | \$215,805,964          | \$19,359,393         | 9.0%         |
| 3  | Electronic Shopping and Mail-Order Houses            | \$216,700,607          | \$214,273,404          | \$2,427,203          | 1.1%         |
| 4  | Electric Pwr Generation, Transmission & Distribution | \$214,369,774          | \$181,494,745          | \$32,875,029         | 18.1%        |
| 5  | Gasoline Stations                                    | \$210,649,894          | \$275,823,042          | (\$65,173,148)       | -23.6%       |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$199,115,038          | \$200,985,260          | (\$1,870,222)        | -0.9%        |
| 7  | Building Material and Supplies Dealers               | \$169,954,808          | \$173,990,618          | (\$4,035,810)        | -2.3%        |
| 8  | Grocery Stores                                       | \$83,639,045           | \$81,203,577           | \$2,435,468          | 3.0%         |
| 9  | Other Miscellaneous Store Retailers                  | \$65,063,195           | \$64,298,780           | \$764,415            | 1.2%         |
| 10   | Other Miscellaneous Manufacturing                    | \$62,512,442           | \$54,508,350           | \$8,004,092          | 14.7%        |
| 11   | Automotive Repair and Maintenance                    | \$55,248,168           | \$51,915,946           | \$3,332,222          | 6.4%         |
| 12   | Clothing Stores                                      | \$49,660,956           | \$48,226,526           | \$1,434,430          | 3.0%         |
| 13   | Administration of Economic Programs                  | \$46,741,379           | \$58,333,431           | (\$11,592,052)       | -19.9%       |
| 14   | Wired and Wireless Telecommunications Carriers       | \$43,492,042           | \$45,950,126           | (\$2,458,084)        | -5.3%        |
| 15   | Traveler Accommodation                               | \$42,326,496           | \$30,355,934           | \$11,970,562         | 39.4%        |
| 16   | Automotive Equipment Rental and Leasing              | \$36,138,568           | \$35,110,672           | \$1,027,896          | 2.9%         |
| 17   | Other Information Services                           | \$35,233,191           | \$38,685,475           | (\$3,452,284)        | -8.9%        |
| 18   | Architectural, Engineering, and Related Services     | \$34,949,505           | \$39,137,539           | (\$4,188,034)        | -10.7%       |
| 19   | Beer, Wine, and Liquor Stores                        | \$34,347,537           | \$34,629,643           | (\$282,106)          | -0.8%        |
| 20   | Direct Selling Establishments                        | \$31,804,463           | \$33,481,594           | (\$1,677,131)        | -5.0%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$2,283,983,753</b> | <b>\$2,284,437,800</b> | <b>(\$454,047)</b>   | <b>0.0%</b>  |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$3,111,043,690</b> | <b>\$3,114,769,867</b> | <b>(\$3,726,177)</b> | <b>-0.1%</b> |

## Schoharie County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change     |
|--|--|----------------------|----------------------|---------------------|--------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |              |
| 1  | Automobile Dealers                                   | \$64,780,969         | \$67,040,233         | (\$2,259,264)       | -3.4%        |
| 2  | Gasoline Stations                                    | \$58,722,730         | \$49,034,594         | \$9,688,136         | 19.8%        |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$47,869,557         | \$46,577,559         | \$1,291,998         | 2.8%         |
| 4  | Electronic Shopping and Mail-Order Houses            | \$41,283,885         | \$41,113,968         | \$169,917           | 0.4%         |
| 5  | Building Material and Supplies Dealers               | \$32,395,681         | \$18,964,132         | \$13,431,549        | 70.8%        |
| 6  | Restaurants and Other Eating Places                  | \$28,098,772         | \$27,728,419         | \$370,353           | 1.3%         |
| 7  | Other Miscellaneous Store Retailers                  | \$17,746,894         | \$20,352,628         | (\$2,605,734)       | -12.8%       |
| 8  | Mach./Equip. & Supplies Merchant Wholesalers         | \$16,681,045         | \$3,018,220          | \$13,662,825        | 452.7%       |
| 9  | Lawn and Garden Equipment and Supplies Stores        | \$14,584,051         | \$14,634,130         | (\$50,079)          | -0.3%        |
| 10   | Grocery Stores                                       | \$13,132,293         | \$13,916,445         | (\$784,152)         | -5.6%        |
| 11   | Administration of Economic Programs                  | \$12,892,119         | \$13,404,248         | (\$512,129)         | -3.8%        |
| 12   | Direct Selling Establishments                        | \$12,867,077         | \$10,838,198         | \$2,028,879         | 18.7%        |
| 13   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$10,347,306         | \$6,717,509          | \$3,629,797         | 54.0%        |
| 14   | Automotive Parts, Accessories, and Tire Stores       | \$9,746,568          | \$9,301,953          | \$444,615           | 4.8%         |
| 15   | Automotive Repair and Maintenance                    | \$8,299,627          | \$7,838,096          | \$461,531           | 5.9%         |
| 16   | Wired and Wireless Telecommunications Carriers       | \$8,289,967          | \$8,459,547          | (\$169,580)         | -2.0%        |
| 17   | Electric Pwr Generation, Transmission & Distribution | \$7,745,994          | \$6,746,486          | \$999,508           | 14.8%        |
| 18   | Other Motor Vehicle Dealers                          | \$6,827,391          | \$6,895,194          | (\$67,803)          | -1.0%        |
| 19   | Other Information Services                           | \$5,372,996          | \$6,194,750          | (\$821,754)         | -13.3%       |
| 20   | Amusement Parks and Arcades                          | \$4,197,153          | \$3,643,649          | \$553,504           | 15.2%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$421,882,075</b> | <b>\$382,419,958</b> | <b>\$39,462,117</b> | <b>10.3%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$552,830,927</b> | <b>\$506,111,529</b> | <b>\$46,719,398</b> | <b>9.2%</b>  |

## Schuyler County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Automobile Dealers                                   | \$40,986,623         | \$40,317,354         | \$669,269           | 1.7%        |
| 2  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$37,099,388         | \$36,467,687         | \$631,701           | 1.7%        |
| 3  | Gasoline Stations                                    | \$30,242,712         | \$24,447,415         | \$5,795,297         | 23.7%       |
| 4  | Restaurants and Other Eating Places                  | \$25,103,225         | \$24,194,888         | \$908,337           | 3.8%        |
| 5  | Electronic Shopping and Mail-Order Houses            | \$22,454,253         | \$22,556,404         | (\$102,151)         | -0.5%       |
| 6  | Traveler Accommodation                               | \$22,345,865         | \$21,017,535         | \$1,328,330         | 6.3%        |
| 7  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$14,985,386         | \$12,356,626         | \$2,628,760         | 21.3%       |
| 8  | Spectator Sports                                     | \$9,777,845          | \$8,348,891          | \$1,428,954         | 17.1%       |
| 9  | Building Material and Supplies Dealers               | \$9,548,729          | \$9,650,804          | (\$102,075)         | -1.1%       |
| 10   | Beverage Manufacturing                               | \$9,045,891          | \$8,997,496          | \$48,395            | 0.5%        |
| 11   | Administration of Economic Programs                  | \$8,872,669          | \$9,290,068          | (\$417,399)         | -4.5%       |
| 12   | Other Miscellaneous Store Retailers                  | \$8,393,095          | \$8,470,974          | (\$77,879)          | -0.9%       |
| 13   | Beer, Wine, and Liquor Stores                        | \$8,162,409          | \$7,345,872          | \$816,537           | 11.1%       |
| 14   | Other Motor Vehicle Dealers                          | \$7,323,299          | \$7,357,784          | (\$34,485)          | -0.5%       |
| 15   | Clothing Stores                                      | \$6,849,504          | \$7,359,761          | (\$510,257)         | -6.9%       |
| 16   | Automotive Parts, Accessories, and Tire Stores       | \$6,805,883          | \$6,491,674          | \$314,209           | 4.8%        |
| 17   | Grocery Stores                                       | \$6,718,253          | \$6,719,302          | (\$1,049)           | 0.0%        |
| 18   | Electric Pwr Generation, Transmission & Distribution | \$6,607,828          | \$5,639,762          | \$968,066           | 17.2%       |
| 19   | Direct Selling Establishments                        | \$5,367,032          | \$5,675,814          |                     | #VALUE!     |
| 20   | Wired and Wireless Telecommunications Carriers       | \$5,035,692          | \$4,848,789          | \$186,903           | 3.9%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$291,725,581</b> | <b>\$277,554,900</b> | <b>\$14,170,681</b> | <b>5.1%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$392,738,674</b> | <b>\$370,092,568</b> | <b>\$22,646,106</b> | <b>6.1%</b> |

## Seneca County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Gasoline Stations                                    | \$108,961,546        | \$71,551,969         | \$37,409,577        | 52.3%       |
| 2  | Automobile Dealers                                   | \$70,328,639         | \$71,902,963         | (\$1,574,324)       | -2.2%       |
| 3  | Building Material and Supplies Dealers               | \$47,333,195         | \$52,600,059         | (\$5,266,864)       | -10.0%      |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$47,174,569         | \$45,643,002         | \$1,531,567         | 3.4%        |
| 5  | Restaurants and Other Eating Places                  | \$46,594,969         | \$40,885,067         | \$5,709,902         | 14.0%       |
| 6  | Clothing Stores                                      | \$42,988,217         | \$49,232,842         | (\$6,244,625)       | -12.7%      |
| 7  | Electronic Shopping and Mail-Order Houses            | \$40,646,272         | \$39,902,203         | \$744,069           | 1.9%        |
| 8  | Other Miscellaneous Store Retailers                  | \$32,882,644         | \$31,468,322         | \$1,414,322         | 4.5%        |
| 9  | Gambling Industries                                  | \$18,907,178         | \$14,116,041         | \$4,791,137         | 33.9%       |
| 10   | Shoe Stores  | \$18,204,863         | \$19,259,957         | (\$1,055,094)       | -5.5%       |
| 11   | Grocery Stores                                       | \$15,958,012         | \$12,589,198         | \$3,368,814         | 26.8%       |
| 12   | Electric Pwr Generation, Transmission & Distribution | \$14,710,703         | \$12,997,994         | \$1,712,709         | 13.2%       |
| 13   | Beverage Manufacturing                               | \$13,625,173         | \$14,779,982         | (\$1,154,809)       | -7.8%       |
| 14   | Automotive Repair and Maintenance                    | \$12,846,092         | \$13,065,724         | (\$219,632)         | -1.7%       |
| 15   | Administration of Economic Programs                  | \$11,477,718         | \$12,584,295         | (\$1,106,577)       | -8.8%       |
| 16   | Beer, Wine, and Liquor Stores                        | \$10,590,582         | \$11,361,784         | (\$771,202)         | -6.8%       |
| 17   | Direct Selling Establishments                        | \$9,805,156          | \$11,393,032         | (\$1,587,876)       | -13.9%      |
| 18   | Automotive Parts, Accessories, and Tire Stores       | \$9,767,534          | \$8,974,962          | \$792,572           | 8.8%        |
| 19   | Specialized Freight Trucking                         | \$9,720,129          | \$9,700,637          | \$19,492            | 0.2%        |
| 20   | Other Motor Vehicle Dealers                          | \$9,627,149          | \$10,404,183         | (\$777,034)         | -7.5%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$592,150,340</b> | <b>\$554,414,216</b> | <b>\$37,736,124</b> | <b>6.8%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$813,608,834</b> | <b>\$773,079,917</b> | <b>\$40,528,917</b> | <b>5.2%</b> |

## St. Lawrence County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change     |
|--|--|------------------------|------------------------|----------------------|--------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |              |
| 1  | Automobile Dealers                                   | \$249,832,899          | \$250,049,967          | (\$217,068)          | -0.1%        |
| 2  | Building Material and Supplies Dealers               | \$165,463,359          | \$158,638,063          | \$6,825,296          | 4.3%         |
| 3  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$164,456,950          | \$160,399,957          | \$4,056,993          | 2.5%         |
| 4  | Gasoline Stations                                    | \$136,460,579          | \$107,371,171          | \$29,089,408         | 27.1%        |
| 5  | Electronic Shopping and Mail-Order Houses            | \$120,655,110          | \$119,025,444          | \$1,629,666          | 1.4%         |
| 6  | Restaurants and Other Eating Places                  | \$115,556,745          | \$111,732,437          | \$3,824,308          | 3.4%         |
| 7  | Grocery Stores                                       | \$91,712,357           | \$87,106,291           | \$4,606,066          | 5.3%         |
| 8  | Electric Pwr Generation, Transmission & Distribution | \$88,631,797           | \$79,967,565           | \$8,664,232          | 10.8%        |
| 9  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$70,404,495           | \$46,188,955           | \$24,215,540         | 52.4%        |
| 10   | Data Processing, Hosting, and Related Services       | \$60,823,663           | \$40,450,547           | \$20,373,116         | 50.4%        |
| 11   | Other Miscellaneous Store Retailers                  | \$48,322,967           | \$43,159,370           | \$5,163,597          | 12.0%        |
| 12   | Administration of Economic Programs                  | \$40,639,652           | \$39,928,780           | \$710,872            | 1.8%         |
| 13   | Other Heavy and Civil Engineering Construction       | \$38,240,915           | \$3,008,314            | \$35,232,601         | 1171.2%      |
| 14   | Automotive Repair and Maintenance                    | \$34,395,529           | \$31,509,324           | \$2,886,205          | 9.2%         |
| 15   | Direct Selling Establishments                        | \$29,467,016           | \$32,620,946           | (\$3,153,930)        | -9.7%        |
| 16   | Wired and Wireless Telecommunications Carriers       | \$27,556,911           | \$27,752,042           | (\$195,131)          | -0.7%        |
| 17   | Clothing Stores                                      | \$26,353,131           | \$25,707,468           | \$645,663            | 2.5%         |
| 18   | Natural Gas Distribution                             | \$26,144,436           | \$22,448,580           | \$3,695,856          | 16.5%        |
| 19   | Other Motor Vehicle Dealers                          | \$21,081,202           | \$21,454,137           | (\$372,935)          | -1.7%        |
| 20   | Other Information Services                           | \$20,772,756           | \$22,397,778           | (\$1,625,022)        | -7.3%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,576,972,469</b> | <b>\$1,430,917,136</b> | <b>\$146,055,333</b> | <b>10.2%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$2,052,708,465</b> | <b>\$1,905,782,071</b> | <b>\$146,926,394</b> | <b>7.7%</b>  |

## Steuben County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Gasoline Stations                                    | \$260,885,854          | \$200,575,672          | \$60,310,182         | 30.1%       |
| 2  | Automobile Dealers                                   | \$189,094,249          | \$206,582,621          | (\$17,488,372)       | -8.5%       |
| 3  | Building Material and Supplies Dealers               | \$139,126,435          | \$136,447,913          | \$2,678,522          | 2.0%        |
| 4  | Electronic Shopping and Mail-Order Houses            | \$120,216,990          | \$121,857,098          | (\$1,640,108)        | -1.3%       |
| 5  | Restaurants and Other Eating Places                  | \$120,005,896          | \$110,702,143          | \$9,303,753          | 8.4%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$114,850,246          | \$113,582,078          | \$1,268,168          | 1.1%        |
| 7  | Grocery Stores                                       | \$98,263,182           | \$89,766,688           | \$8,496,494          | 9.5%        |
| 8  | Automotive Repair and Maintenance                    | \$48,274,624           | \$48,088,313           | \$186,311            | 0.4%        |
| 9  | Other Miscellaneous Store Retailers                  | \$48,076,299           | \$45,794,336           | \$2,281,963          | 5.0%        |
| 10   | Administration of Economic Programs                  | \$41,045,553           | \$45,324,622           | (\$4,279,069)        | -9.4%       |
| 11   | Unclassified   | \$33,278,409           | \$35,590,484           | (\$2,312,075)        | -6.5%       |
| 12   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$31,988,950           | \$20,868,816           | \$11,120,134         | 53.3%       |
| 13   | Other Motor Vehicle Dealers                          | \$31,904,592           | \$33,880,246           | (\$1,975,654)        | -5.8%       |
| 14   | Wired and Wireless Telecommunications Carriers       | \$31,526,228           | \$29,289,573           | \$2,236,655          | 7.6%        |
| 15   | Traveler Accommodation                               | \$31,331,416           | \$24,834,281           | \$6,497,135          | 26.2%       |
| 16   | Electric Pwr Generation, Transmission & Distribution | \$28,440,487           | \$23,362,908           | \$5,077,579          | 21.7%       |
| 17   | Automotive Parts, Accessories, and Tire Stores       | \$25,262,750           | \$20,575,779           | \$4,686,971          | 22.8%       |
| 18   | Direct Selling Establishments                        | \$19,222,456           | \$16,011,517           | \$3,210,939          | 20.1%       |
| 19   | Other Information Services                           | \$17,218,725           | \$18,218,336           | (\$999,611)          | -5.5%       |
| 20   | Clothing Stores                                      | \$16,775,243           | \$13,154,602           | \$3,620,641          | 27.5%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,446,788,584</b> | <b>\$1,354,508,026</b> | <b>\$92,280,558</b>  | <b>6.8%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,919,183,234</b> | <b>\$1,802,646,045</b> | <b>\$116,537,189</b> | <b>6.5%</b> |

## Sullivan County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change     |
|--|--|------------------------|------------------------|----------------------|--------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |              |
| 1  | Automobile Dealers                                   | \$160,127,334          | \$158,078,727          | \$2,048,607          | 1.3%         |
| 2  | Building Material and Supplies Dealers*              | \$139,488,032          | \$131,839,178          | \$7,648,854          | 5.8%         |
| 3  | Gasoline Stations                                    | \$137,197,676          | \$133,217,463          | \$3,980,213          | 3.0%         |
| 4  | Electronic Shopping and Mail-Order Houses            | \$132,886,309          | \$126,413,203          | \$6,473,106          | 5.1%         |
| 5  | Restaurants and Other Eating Places                  | \$90,094,266           | \$85,809,627           | \$4,284,639          | 5.0%         |
| 6  | Traveler Accommodation                               | \$84,760,325           | \$64,019,796           | \$20,740,529         | 32.4%        |
| 7  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$69,231,447           | \$68,371,330           | \$860,117            | 1.3%         |
| 8  | Grocery Stores                                       | \$57,669,937           | \$55,084,231           | \$2,585,706          | 4.7%         |
| 9  | Administration of Economic Programs                  | \$53,994,384           | \$65,690,452           | (\$11,696,068)       | -17.8%       |
| 10   | Other Miscellaneous Store Retailers                  | \$51,298,147           | \$45,322,418           | \$5,975,729          | 13.2%        |
| 11   | Direct Selling Establishments                        | \$46,145,533           | \$59,615,813           | (\$13,470,280)       | -22.6%       |
| 12   | Electric Pwr Generation, Transmission & Distribution | \$38,417,143           | \$87,739,164           | (\$49,322,021)       | -56.2%       |
| 13   | Automotive Repair and Maintenance                    | \$33,280,605           | \$32,231,327           | \$1,049,278          | 3.3%         |
| 14   | Beer, Wine, and Liquor Stores                        | \$26,215,712           | \$25,923,994           | \$291,718            | 1.1%         |
| 15   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$25,348,704           | \$15,631,524           | \$9,717,180          | 62.2%        |
| 16   | Clothing Stores                                      | \$24,606,147           | \$21,746,532           | \$2,859,615          | 13.1%        |
| 17   | Wired and Wireless Telecommunications Carriers       | \$23,704,035           | \$24,122,366           | (\$418,331)          | -1.7%        |
| 18   | Other Motor Vehicle Dealers                          | \$16,545,272           | \$13,917,765           | \$2,627,507          | 18.9%        |
| 19   | Automotive Parts, Accessories, and Tire Stores       | \$16,004,792           | \$16,282,934           | (\$278,142)          | -1.7%        |
| 20   | Other Information Services                           | \$15,619,954           | \$16,338,592           | (\$718,638)          | -4.4%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,242,635,754</b> | <b>\$1,247,396,436</b> | <b>(\$4,760,682)</b> | <b>-0.4%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,694,164,823</b> | <b>\$1,641,800,674</b> | <b>\$52,364,149</b>  | <b>3.2%</b>  |

## Suffolk County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                    | 2022                    | \$ Change              | % Change    |
|--|--|-------------------------|-------------------------|------------------------|-------------|
|  |  | Taxable Sales           | Taxable Sales           |                        |             |
| 1  | Automobile Dealers                                   | \$4,608,757,009         | \$4,555,864,439         | \$52,892,570           | 1.2%        |
| 2  | Restaurants and Other Eating Places                  | \$3,776,604,997         | \$3,548,449,883         | \$228,155,114          | 6.4%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$2,978,067,876         | \$2,839,314,408         | \$138,753,468          | 4.9%        |
| 4  | Building Material and Supplies Dealers               | \$2,865,796,643         | \$2,771,499,141         | \$94,297,502           | 3.4%        |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$2,278,523,420         | \$2,185,536,078         | \$92,987,342           | 4.3%        |
| 6  | Gasoline Stations                                    | \$2,219,405,694         | \$1,917,244,741         | \$302,160,953          | 15.8%       |
| 7  | Electric Pwr Generation, Transmission & Distribution | \$2,060,981,909         | \$1,878,460,792         | \$182,521,117          | 9.7%        |
| 8  | Clothing Stores                                      | \$1,522,494,037         | \$1,568,927,435         | (\$46,433,398)         | -3.0%       |
| 9  | Direct Selling Establishments                        | \$1,236,707,093         | \$1,055,948,451         | \$180,758,642          | 17.1%       |
| 10   | Grocery Stores                                       | \$1,232,987,968         | \$1,177,793,461         | \$55,194,507           | 4.7%        |
| 11   | Services to Buildings and Dwellings                  | \$1,000,657,827         | \$925,012,287           | \$75,645,540           | 8.2%        |
| 12   | Automotive Repair and Maintenance                    | \$886,648,989           | \$784,067,386           | \$102,581,603          | 13.1%       |
| 13   | Other Miscellaneous Store Retailers                  | \$878,704,177           | \$937,165,998           | (\$58,461,821)         | -6.2%       |
| 14   | Other Amusement and Recreation Industries            | \$622,685,621           | \$583,001,515           | \$39,684,106           | 6.8%        |
| 15   | Natural Gas Distribution                             | \$577,410,324           | \$500,846,957           | \$76,563,367           | 15.3%       |
| 16   | Department Stores                                    | \$569,415,529           | \$579,275,537           | (\$9,860,008)          | -1.7%       |
| 17   | Electronics and Appliance Stores                     | \$555,818,184           | \$582,043,247           | (\$26,225,063)         | -4.5%       |
| 18   | Wired and Wireless Telecommunications Carriers       | \$551,116,404           | \$544,074,951           | \$7,041,453            | 1.3%        |
| 19   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$534,205,562           | \$484,333,910           | \$49,871,652           | 10.3%       |
| 20   | Administration of Economic Programs                  | \$525,886,777           | \$782,716,469           | (\$256,829,692)        | -32.8%      |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$31,482,876,040</b> | <b>\$30,201,577,086</b> | <b>\$1,281,298,954</b> | <b>4.2%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$46,177,828,764</b> | <b>\$44,089,218,864</b> | <b>\$2,088,609,900</b> | <b>4.7%</b> |

## Tioga County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Gasoline Stations                                    | \$94,807,946         | \$83,695,432         | \$11,112,514        | 13.3%       |
| 2  | Automobile Dealers                                   | \$94,367,617         | \$100,124,958        | (\$5,757,341)       | -5.8%       |
| 3  | Electronic Shopping and Mail-Order Houses            | \$58,475,127         | \$56,196,157         | \$2,278,970         | 4.1%        |
| 4  | Electric Pwr Generation, Transmission & Distribution | \$50,356,896         | \$42,251,942         | \$8,104,954         | 19.2%       |
| 5  | Restaurants and Other Eating Places                  | \$37,755,379         | \$37,197,865         | \$557,514           | 1.5%        |
| 6  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$36,496,024         | \$26,345,646         | \$10,150,378        | 38.5%       |
| 7  | Direct Selling Establishments                        | \$35,032,589         | \$29,144,806         | \$5,887,783         | 20.2%       |
| 8  | Other Miscellaneous Store Retailers                  | \$30,894,398         | \$30,761,135         | \$133,263           | 0.4%        |
| 9  | Administration of Economic Programs                  | \$28,705,922         | \$32,597,609         | (\$3,891,687)       | -11.9%      |
| 10   | Building Material and Supplies Dealers               | \$26,040,527         | \$22,337,771         | \$3,702,756         | 16.6%       |
| 11   | Automotive Repair and Maintenance                    | \$21,169,569         | \$21,617,334         | (\$447,765)         | -2.1%       |
| 12   | Spectator Sports                                     | \$14,578,125         | \$9,491,085          | \$5,087,040         | 53.6%       |
| 13   | Grocery Stores                                       | \$14,501,730         | \$15,211,441         | (\$709,711)         | -4.7%       |
| 14   | Semiconductor & Electronic Component Manufacturing   | \$13,343,350         | \$10,552,262         | \$2,791,088         | 26.5%       |
| 15   | Wired and Wireless Telecommunications Carriers       | \$12,193,148         | \$12,463,127         | (\$269,979)         | -2.2%       |
| 16   | Health and Personal Care Stores                      | \$8,715,012          | \$8,146,736          | \$568,276           | 7.0%        |
| 17   | Other Information Services                           | \$8,352,339          | \$9,360,821          | (\$1,008,482)       | -10.8%      |
| 18   | Other Motor Vehicle Dealers                          | \$7,325,362          | \$7,342,438          | (\$17,076)          | -0.2%       |
| 19   | Automotive Equipment Rental and Leasing              | \$7,212,098          | \$2,527,632          | \$4,684,466         | 185.3%      |
| 20   | Waste Collection                                     | \$7,178,518          | \$6,858,377          | \$320,141           | 4.7%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$607,501,676</b> | <b>\$564,224,574</b> | <b>\$43,277,102</b> | <b>7.7%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$816,335,204</b> | <b>\$757,841,637</b> | <b>\$58,493,567</b> | <b>7.7%</b> |

## Tompkins County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change           | % Change    |
|--|--|------------------------|------------------------|---------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                     |             |
| 1  | Automobile Dealers                                   | \$168,962,826          | \$169,272,022          | (\$309,196)         | -0.2%       |
| 2  | Restaurants and Other Eating Places                  | \$165,747,275          | \$149,677,268          | \$16,070,007        | 10.7%       |
| 3  | Electronic Shopping and Mail-Order Houses            | \$140,643,737          | \$146,605,910          | (\$5,962,173)       | -4.1%       |
| 4  | Electric Pwr Generation, Transmission & Distribution | \$119,489,144          | \$101,087,888          | \$18,401,256        | 18.2%       |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$115,615,921          | \$108,802,426          | \$6,813,495         | 6.3%        |
| 6  | Building Material and Supplies Dealers               | \$110,638,499          | \$112,183,845          | (\$1,545,346)       | -1.4%       |
| 7  | Gasoline Stations                                    | \$99,318,099           | \$89,113,240           | \$10,204,859        | 11.5%       |
| 8  | Other Miscellaneous Store Retailers                  | \$96,543,136           | \$82,662,267           | \$13,880,869        | 16.8%       |
| 9  | Grocery Stores                                       | \$75,144,484           | \$76,888,592           | (\$1,744,108)       | -2.3%       |
| 10   | Traveler Accommodation                               | \$59,614,297           | \$48,367,903           | \$11,246,394        | 23.3%       |
| 11   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$53,233,834           | \$44,309,468           | \$8,924,366         | 20.1%       |
| 12   | Automotive Repair and Maintenance                    | \$37,116,561           | \$36,858,087           | \$258,474           | 0.7%        |
| 13   | Clothing Stores                                      | \$34,871,205           | \$35,979,728           | (\$1,108,523)       | -3.1%       |
| 14   | Administration of Economic Programs                  | \$29,096,580           | \$35,010,809           | (\$5,914,229)       | -16.9%      |
| 15   | Wired and Wireless Telecommunications Carriers       | \$28,674,219           | \$26,792,295           | \$1,881,924         | 7.0%        |
| 16   | Beer, Wine, and Liquor Stores                        | \$28,650,203           | \$29,551,083           | (\$900,880)         | -3.0%       |
| 17   | Services to Buildings and Dwellings                  | \$28,068,773           | \$25,211,548           | \$2,857,225         | 11.3%       |
| 18   | Sporting Goods, Hobby, and Musical Instrument Stores | \$24,105,197           | \$25,357,611           | (\$1,252,414)       | -4.9%       |
| 19   | Automotive Parts, Accessories, and Tire Stores       | \$23,259,730           | \$19,772,477           | \$3,487,253         | 17.6%       |
| 20   | Other Information Services                           | \$19,182,532           | \$18,960,860           | \$221,672           | 1.2%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,457,976,252</b> | <b>\$1,382,465,327</b> | <b>\$75,510,925</b> | <b>5.5%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$2,003,655,834</b> | <b>\$1,924,736,508</b> | <b>\$78,919,326</b> | <b>4.1%</b> |

## Ulster County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Automobile Dealers                                   | \$370,163,206          | \$374,312,275          | (\$4,149,069)        | -1.1%       |
| 2  | Restaurants and Other Eating Places                  | \$356,470,757          | \$332,250,928          | \$24,219,829         | 7.3%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$329,789,008          | \$317,570,511          | \$12,218,497         | 3.8%        |
| 4  | Gasoline Stations                                    | \$314,971,796          | \$358,199,791          | (\$43,227,995)       | -12.1%      |
| 5  | Building Material and Supplies Dealers               | \$287,887,153          | \$287,899,881          | (\$12,728)           | 0.0%        |
| 6  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$197,415,631          | \$198,612,756          | (\$1,197,125)        | -0.6%       |
| 7  | Traveler Accommodation                               | \$171,246,904          | \$143,251,888          | \$27,995,016         | 19.5%       |
| 8  | Automotive Repair and Maintenance                    | \$124,940,324          | \$120,483,034          | \$4,457,290          | 3.7%        |
| 9  | Grocery Stores                                       | \$116,654,285          | \$114,492,692          | \$2,161,593          | 1.9%        |
| 10   | Electric Pwr Generation, Transmission & Distribution | \$109,732,304          | \$89,028,582           | \$20,703,722         | 23.3%       |
| 11   | Other Miscellaneous Store Retailers                  | \$105,325,109          | \$98,800,568           | \$6,524,541          | 6.6%        |
| 12   | Administration of Economic Programs                  | \$88,985,765           | \$107,254,933          | (\$18,269,168)       | -17.0%      |
| 13   | Clothing Stores                                      | \$70,841,858           | \$70,871,562           | (\$29,704)           | 0.0%        |
| 14   | Direct Selling Establishments                        | \$65,517,963           | \$60,118,033           | \$5,399,930          | 9.0%        |
| 15   | Beer, Wine, and Liquor Stores                        | \$59,154,696           | \$62,075,957           | (\$2,921,261)        | -4.7%       |
| 16   | Other Motor Vehicle Dealers                          | \$54,992,081           | \$57,650,018           | (\$2,657,937)        | -4.6%       |
| 17   | Wired and Wireless Telecommunications Carriers       | \$53,780,280           | \$54,908,704           | (\$1,128,424)        | -2.1%       |
| 18   | Services to Buildings and Dwellings                  | \$53,714,397           | \$48,100,862           | \$5,613,535          | 11.7%       |
| 19   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$39,565,520           | \$33,285,847           | \$6,279,673          | 18.9%       |
| 20   | Furniture Stores                                     | \$38,339,809           | \$35,717,741           | \$2,622,068          | 7.3%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$3,009,488,846</b> | <b>\$2,964,886,563</b> | <b>\$44,602,283</b>  | <b>1.5%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$4,085,234,705</b> | <b>\$3,982,700,848</b> | <b>\$102,533,857</b> | <b>2.6%</b> |

## Warren County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change            | % Change    |
|--|--|------------------------|------------------------|----------------------|-------------|
|  |  | Taxable Sales          | Taxable Sales          |                      |             |
| 1  | Gasoline Stations                                    | \$231,197,410          | \$198,873,395          | \$32,324,015         | 16.3%       |
| 2  | Restaurants and Other Eating Places                  | \$228,423,629          | \$220,856,578          | \$7,567,051          | 3.4%        |
| 3  | Automobile Dealers                                   | \$212,887,060          | \$213,862,627          | (\$975,567)          | -0.5%       |
| 4  | Building Material and Supplies Dealers               | \$208,891,573          | \$177,325,689          | \$31,565,884         | 17.8%       |
| 5  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$181,988,000          | \$180,511,806          | \$1,476,194          | 0.8%        |
| 6  | Traveler Accommodation                               | \$174,643,071          | \$167,677,196          | \$6,965,875          | 4.2%        |
| 7  | Electronic Shopping and Mail-Order Houses            | \$110,858,600          | \$105,870,178          | \$4,988,422          | 4.7%        |
| 8  | Clothing Stores                                      | \$79,754,537           | \$82,445,088           | (\$2,690,551)        | -3.3%       |
| 9  | Other Miscellaneous Store Retailers                  | \$51,709,383           | \$47,579,463           | \$4,129,920          | 8.7%        |
| 10   | Electric Pwr Generation, Transmission & Distribution | \$48,637,192           | \$41,512,886           | \$7,124,306          | 17.2%       |
| 11   | Grocery Stores                                       | \$47,531,123           | \$49,569,215           | (\$2,038,092)        | -4.1%       |
| 12   | Automotive Repair and Maintenance                    | \$42,302,185           | \$41,748,657           | \$553,528            | 1.3%        |
| 13   | Other Amusement and Recreation Industries            | \$37,780,405           | \$34,140,834           | \$3,639,571          | 10.7%       |
| 14   | Other Motor Vehicle Dealers                          | \$37,042,855           | \$38,167,740           | (\$1,124,885)        | -2.9%       |
| 15   | Administration of Economic Programs                  | \$35,613,028           | \$43,220,263           | (\$7,607,235)        | -17.6%      |
| 16   | Services to Buildings and Dwellings                  | \$33,943,430           | \$30,498,744           | \$3,444,686          | 11.3%       |
| 17   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$33,750,426           | \$31,948,995           | \$1,801,431          | 5.6%        |
| 18   | Amusement Parks and Arcades                          | \$29,060,055           | \$26,860,137           | \$2,199,918          | 8.2%        |
| 19   | Sporting Goods, Hobby, and Musical Instrument Stores | \$28,951,885           | \$29,165,552           | (\$213,667)          | -0.7%       |
| 20   | Beer, Wine, and Liquor Stores                        | \$27,912,613           | \$27,597,868           | \$314,745            | 1.1%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,882,878,460</b> | <b>\$1,789,432,911</b> | <b>\$93,445,549</b>  | <b>5.2%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$2,493,378,052</b> | <b>\$2,373,723,659</b> | <b>\$119,654,393</b> | <b>5.0%</b> |

## Washington County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Automobile Dealers                                   | \$137,121,084        | \$137,323,136        | (\$202,052)         | -0.1%       |
| 2  | Gasoline Stations                                    | \$106,980,675        | \$94,038,476         | \$12,942,199        | 13.8%       |
| 3  | Electronic Shopping and Mail-Order Houses            | \$77,180,522         | \$75,717,750         | \$1,462,772         | 1.9%        |
| 4  | Building Material and Supplies Dealers               | \$54,634,977         | \$51,400,134         | \$3,234,843         | 6.3%        |
| 5  | Restaurants and Other Eating Places                  | \$40,237,013         | \$37,313,829         | \$2,923,184         | 7.8%        |
| 6  | Administration of Economic Programs                  | \$36,375,709         | \$36,602,884         | (\$227,175)         | -0.6%       |
| 7  | Other Miscellaneous Store Retailers                  | \$35,980,853         | \$33,905,409         | \$2,075,444         | 6.1%        |
| 8  | Grocery Stores                                       | \$34,237,625         | \$32,097,362         | \$2,140,263         | 6.7%        |
| 9  | Direct Selling Establishments                        | \$23,843,080         | \$19,265,021         | \$4,578,059         | 23.8%       |
| 10   | Automotive Repair and Maintenance                    | \$19,708,541         | \$17,991,860         | \$1,716,681         | 9.5%        |
| 11   | Other Motor Vehicle Dealers                          | \$17,876,949         | \$19,678,193         | (\$1,801,244)       | -9.2%       |
| 12   | Automotive Parts, Accessories, and Tire Stores       | \$17,768,443         | \$17,361,158         | \$407,285           | 2.3%        |
| 13   | Wired and Wireless Telecommunications Carriers       | \$16,384,575         | \$17,129,892         | (\$745,317)         | -4.4%       |
| 14   | Electric Pwr Generation, Transmission & Distribution | \$14,370,236         | \$13,148,947         | \$1,221,289         | 9.3%        |
| 15   | Lawn and Garden Equipment and Supplies Stores        | \$13,181,726         | \$14,103,963         | (\$922,237)         | -6.5%       |
| 16   | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$11,052,652         | \$10,903,530         | \$149,122           | 1.4%        |
| 17   | Other Information Services                           | \$11,008,803         | \$12,350,592         | (\$1,341,789)       | -10.9%      |
| 18   | Waste Collection                                     | \$10,043,905         | \$7,309,768          | \$2,734,137         | 37.4%       |
| 19   | Services to Buildings and Dwellings                  | \$8,725,985          | \$7,826,213          | \$899,772           | 11.5%       |
| 20   | Other Specialty Trade Contractors                    | \$8,534,806          | \$8,848,425          | (\$313,619)         | -3.5%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$695,248,159</b> | <b>\$664,316,542</b> | <b>\$30,931,617</b> | <b>4.7%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$937,302,475</b> | <b>\$882,409,416</b> | <b>\$54,893,059</b> | <b>6.2%</b> |

## Wayne County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                   | 2022                   | \$ Change             | % Change     |
|--|--|------------------------|------------------------|-----------------------|--------------|
|  |  | Taxable Sales          | Taxable Sales          |                       |              |
| 1  | Automobile Dealers                                   | \$220,320,656          | \$231,697,142          | (\$11,376,486)        | -4.9%        |
| 2  | Electronic Shopping and Mail-Order Houses            | \$125,503,971          | \$122,587,330          | \$2,916,641           | 2.4%         |
| 3  | Gasoline Stations                                    | \$106,798,060          | \$128,994,647          | (\$22,196,587)        | -17.2%       |
| 4  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$88,384,177           | \$89,550,450           | (\$1,166,273)         | -1.3%        |
| 5  | Building Material and Supplies Dealers               | \$86,996,936           | \$94,112,079           | (\$7,115,143)         | -7.6%        |
| 6  | Restaurants and Other Eating Places                  | \$84,660,717           | \$82,094,827           | \$2,565,890           | 3.1%         |
| 7  | Other Miscellaneous Store Retailers                  | \$49,920,894           | \$46,497,581           | \$3,423,313           | 7.4%         |
| 8  | Electric Pwr Generation, Transmission & Distribution | \$45,689,198           | \$46,385,198           | (\$696,000)           | -1.5%        |
| 9  | Automotive Repair and Maintenance                    | \$40,236,750           | \$35,625,567           | \$4,611,183           | 12.9%        |
| 10   | Grocery Stores                                       | \$38,444,021           | \$41,360,806           | (\$2,916,785)         | -7.1%        |
| 11   | Other Motor Vehicle Dealers                          | \$33,339,946           | \$34,800,439           | (\$1,460,493)         | -4.2%        |
| 12   | Administration of Economic Programs                  | \$31,795,917           | \$30,362,400           | \$1,433,517           | 4.7%         |
| 13   | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$26,047,691           | \$26,525,482           | (\$477,791)           | -1.8%        |
| 14   | Automotive Parts, Accessories, and Tire Stores       | \$23,006,498           | \$23,295,785           | (\$289,287)           | -1.2%        |
| 15   | Lawn and Garden Equipment and Supplies Stores        | \$22,859,966           | \$23,765,127           | (\$905,161)           | -3.8%        |
| 16   | Wired and Wireless Telecommunications Carriers       | \$21,847,689           | \$21,895,741           | (\$48,052)            | -0.2%        |
| 17   | Other Information Services                           | \$17,839,047           | \$19,254,104           | (\$1,415,057)         | -7.3%        |
| 18   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$16,869,709           | \$17,072,635           | (\$202,926)           | -1.2%        |
| 19   | Waste Collection                                     | \$15,918,070           | \$13,015,571           | \$2,902,499           | 22.3%        |
| 20   | Direct Selling Establishments                        | \$15,181,579           | \$16,099,247           | (\$917,668)           | -5.7%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$1,111,661,492</b> | <b>\$1,144,992,158</b> | <b>(\$33,330,666)</b> | <b>-2.9%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$1,502,989,978</b> | <b>\$1,500,395,352</b> | <b>\$2,594,626</b>    | <b>0.2%</b>  |

## Westchester County - Total Taxable Sales by Category, 2023 Compared to 2022

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

| Rank   | Description  | 2023                    | 2022                    | \$ Change              | % Change    |
|--|--|-------------------------|-------------------------|------------------------|-------------|
|  |  | Taxable Sales           | Taxable Sales           |                        |             |
| 1  | Automobile Dealers                                   | \$2,501,102,256         | \$2,451,859,298         | \$49,242,958           | 2.0%        |
| 2  | Restaurants and Other Eating Places                  | \$2,173,280,634         | \$1,993,136,226         | \$180,144,408          | 9.0%        |
| 3  | Electronic Shopping and Mail-Order Houses            | \$1,973,317,069         | \$1,909,878,964         | \$63,438,105           | 3.3%        |
| 4  | Electric Pwr Generation, Transmission & Distribution | \$1,524,977,520         | \$1,607,934,828         | (\$82,957,308)         | -5.2%       |
| 5  | Building Material and Supplies Dealers               | \$1,201,181,105         | \$1,156,455,316         | \$44,725,789           | 3.9%        |
| 6  | Clothing Stores                                      | \$1,113,369,096         | \$1,092,196,237         | \$21,172,859           | 1.9%        |
| 7  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$1,023,283,881         | \$972,435,819           | \$50,848,062           | 5.2%        |
| 8  | Gasoline Stations                                    | \$968,148,042           | \$898,054,167           | \$70,093,875           | 7.8%        |
| 9  | Grocery Stores                                       | \$690,714,906           | \$639,168,788           | \$51,546,118           | 8.1%        |
| 10   | Services to Buildings and Dwellings                  | \$575,897,483           | \$559,671,607           | \$16,225,876           | 2.9%        |
| 11   | Other Amusement and Recreation Industries            | \$541,249,069           | \$474,935,237           | \$66,313,832           | 14.0%       |
| 12   | Administration of Economic Programs                  | \$509,248,316           | \$711,916,314           | (\$202,667,998)        | -28.5%      |
| 13   | Computer Systems Design and Related Services         | \$489,951,685           | \$371,094,637           | \$118,857,048          | 32.0%       |
| 14   | Other Miscellaneous Store Retailers                  | \$484,320,350           | \$472,423,294           | \$11,897,056           | 2.5%        |
| 15   | Department Stores                                    | \$481,298,459           | \$484,734,220           | (\$3,435,761)          | -0.7%       |
| 16   | Automotive Repair and Maintenance                    | \$477,959,763           | \$436,744,047           | \$41,215,716           | 9.4%        |
| 17   | Direct Selling Establishments                        | \$462,982,789           | \$503,104,937           | (\$40,122,148)         | -8.0%       |
| 18   | Wired and Wireless Telecommunications Carriers       | \$379,207,488           | \$389,003,463           | (\$9,795,975)          | -2.5%       |
| 19   | Health and Personal Care Stores                      | \$368,789,268           | \$357,986,890           | \$10,802,378           | 3.0%        |
| 20   | Automotive Equipment Rental and Leasing              | \$344,326,937           | \$315,816,859           | \$28,510,078           | 9.0%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$18,284,606,116</b> | <b>\$17,798,551,148</b> | <b>\$486,054,968</b>   | <b>2.7%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$27,424,600,481</b> | <b>\$26,356,580,338</b> | <b>\$1,068,020,143</b> | <b>4.1%</b> |

**Wyoming County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change    |
|--|--|----------------------|----------------------|---------------------|-------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |             |
| 1  | Automobile Dealers                                   | \$90,397,239         | \$89,518,519         | \$878,720           | 1.0%        |
| 2  | Electronic Shopping and Mail-Order Houses            | \$47,371,817         | \$46,320,288         | \$1,051,529         | 2.3%        |
| 3  | Restaurants and Other Eating Places                  | \$41,690,247         | \$41,182,896         | \$507,351           | 1.2%        |
| 4  | Building Material and Supplies Dealers               | \$41,567,600         | \$30,405,357         | \$11,162,243        | 36.7%       |
| 5  | Grocery Stores                                       | \$35,640,755         | \$30,902,800         | \$4,737,955         | 15.3%       |
| 6  | Gasoline Stations                                    | \$31,296,018         | \$26,083,870         | \$5,212,148         | 20.0%       |
| 7  | Gen. Merch. Stores, Warehouse Clubs & Supercenters   | \$27,892,528         | \$28,152,336         | (\$259,808)         | -0.9%       |
| 8  | Petroleum & Petroleum Prod. Merchant Wholesalers     | \$26,722,247         | \$19,677,760         | \$7,044,487         | 35.8%       |
| 9  | Other Miscellaneous Store Retailers                  | \$23,016,446         | \$20,529,160         | \$2,487,286         | 12.1%       |
| 10   | Automotive Repair and Maintenance                    | \$19,125,245         | \$17,035,594         | \$2,089,651         | 12.3%       |
| 11   | Wired and Wireless Telecommunications Carriers       | \$11,557,149         | \$11,138,260         | \$418,889           | 3.8%        |
| 12   | Other Motor Vehicle Dealers                          | \$11,269,270         | \$12,135,641         | (\$866,371)         | -7.1%       |
| 13   | Administration of Economic Programs                  | \$11,086,888         | \$15,035,777         | (\$3,948,889)       | -26.3%      |
| 14   | Miscellaneous Nondurable Goods Merchant Wholesalers  | \$10,798,361         | \$8,306,020          | \$2,492,341         | 30.0%       |
| 15   | Automotive Parts, Accessories, and Tire Stores       | \$10,454,033         | \$10,779,716         | (\$325,683)         | -3.0%       |
| 16   | Electric Pwr Generation, Transmission & Distribution | \$9,415,352          | \$9,886,062          | (\$470,710)         | -4.8%       |
| 17   | Motor Vehicle, Parts & Supplies Merchant Wholesalers | \$9,337,058          | \$9,528,394          | (\$191,336)         | -2.0%       |
| 18   | Other Information Services                           | \$7,290,761          | \$7,394,699          | (\$103,938)         | -1.4%       |
| 19   | Furniture Stores                                     | \$6,652,721          | \$5,473,758          | \$1,178,963         | 21.5%       |
| 20   | Direct Selling Establishments                        | \$6,611,600          | \$6,954,306          | (\$342,706)         | -4.9%       |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$479,193,335</b> | <b>\$446,441,213</b> | <b>\$32,752,122</b> | <b>7.3%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$629,091,947</b> | <b>\$588,750,772</b> | <b>\$40,341,175</b> | <b>6.9%</b> |

**Yates County - Total Taxable Sales by Category, 2023 Compared to 2022**  
*(12 Months Ending February 28th, State Sales Tax Quarter)*

| Rank   | Description  | 2023                 | 2022                 | \$ Change           | % Change     |
|--|--|----------------------|----------------------|---------------------|--------------|
|  |  | Taxable Sales        | Taxable Sales        |                     |              |
| 1  | Electric Pwr Generation, Transmission & Distribution | \$67,583,620         | \$27,899,631         | \$39,683,989        | 142.2%       |
| 2  | Automobile Dealers                                   | \$48,152,854         | \$49,879,407         | (\$1,726,553)       | -3.5%        |
| 3  | Building Material and Supplies Dealers               | \$45,809,269         | \$37,746,674         | \$8,062,595         | 21.4%        |
| 4  | Electronic Shopping and Mail-Order Houses            | \$28,954,275         | \$28,484,589         | \$469,686           | 1.6%         |
| 5  | Gasoline Stations                                    | \$23,417,527         | \$25,936,673         | (\$2,519,146)       | -9.7%        |
| 6  | Restaurants and Other Eating Places                  | \$22,406,282         | \$21,544,953         | \$861,329           | 4.0%         |
| 7  | Beverage Manufacturing                               | \$14,633,966         | \$14,129,807         | \$504,159           | 3.6%         |
| 8  | Other Fabricated Metal Product Manufacturing         | \$14,628,675         | \$15,432,979         | (\$804,304)         | -5.2%        |
| 9  | Other Miscellaneous Store Retailers                  | \$12,721,294         | \$11,507,023         | \$1,214,271         | 10.6%        |
| 10   | Grocery Stores                                       | \$12,571,858         | \$13,612,682         | (\$1,040,824)       | -7.6%        |
| 11   | Traveler Accommodation                               | \$11,192,998         | \$9,815,037          | \$1,377,961         | 14.0%        |
| 12   | Administration of Economic Programs                  | \$11,115,537         | \$11,664,315         | (\$548,778)         | -4.7%        |
| 13   | Automotive Repair and Maintenance                    | \$11,082,793         | \$9,989,814          | \$1,092,979         | 10.9%        |
| 14   | Other Motor Vehicle Dealers                          | \$8,880,856          | \$9,734,385          | (\$853,529)         | -8.8%        |
| 15   | Direct Selling Establishments                        | \$8,659,390          | \$6,904,413          | \$1,754,977         | 25.4%        |
| 16   | Services to Buildings and Dwellings                  | \$7,395,602          | \$6,971,604          | \$423,998           | 6.1%         |
| 17   | Hard./Plumb. & Heating Equip. & Supplies Wholesalers | \$6,898,333          | \$5,498,708          | \$1,399,625         | 25.5%        |
| 18   | Wired and Wireless Telecommunications Carriers       | \$6,064,451          | \$6,157,328          | (\$92,877)          | -1.5%        |
| 19   | Other Wood Product Manufacturing                     | \$5,797,674          | \$3,929,434          | \$1,868,240         | 47.5%        |
| 20   | Beer, Wine, and Liquor Stores                        | \$5,729,993          | \$6,350,947          | (\$620,954)         | -9.8%        |
| <b>Subtotal Top 20 in Taxable Sales</b>                |  | <b>\$373,697,247</b> | <b>\$323,190,403</b> | <b>\$50,506,844</b> | <b>15.6%</b> |
| <b>Total Taxable Sales Period Ending February 28th</b> |  | <b>\$519,087,348</b> | <b>\$460,635,698</b> | <b>\$58,451,650</b> | <b>12.7%</b> |



## The United Voice of New York's Counties

### New York State Association of Counties



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