

Sales and other transaction taxes

New York State administers a sales tax along with numerous other transaction taxes. Collections of sales and other transaction taxes increased by nearly \$1.3 billion to \$20.5 billion in 2023.

Sales and other transaction tax collections (in millions of dollars)

Calendar year	2017	2018	2019	2020	2021	2022	2023
User taxes and fees	\$15,611	\$16,266	\$16,865	\$15,462	\$17,890	\$19,159	\$20,481
Sales and use	\$13,485	\$14,119	\$14,799	\$13,450	\$15,867	\$17,490	\$18,574
Motor fuel	\$514	\$525	\$519	\$445	\$477	\$194	\$473
Cigarette and tobacco products	\$1,183	\$1,128	\$1,051	\$1,018	\$976	\$881	\$832
Vapor products	NA	NA	\$2	\$38	\$33	\$29	\$25
Adult-use cannabis	NA	NA	NA	NA	NA	NA	\$25
Medical cannabis	\$1	\$3	\$6	\$8	\$12	\$12	\$9
Opioid tax	NA	NA	NA	\$42	\$27	\$29	\$24
Alcoholic beverage tax	\$260	\$261	\$263	\$268	\$277	\$279	\$276
Highway and fuel use	\$92	\$147	\$141	\$134	\$144	\$131	\$143
Auto rental tax	\$76	\$83	\$84	\$59	\$78	\$92	\$95

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Number of registered taxpayers as of February 1, 2024

Tax registration type	Active taxpayers
Sales tax Certificate of Authority	570,214
Cigarette tax Certificate of Registration (only)—retailer	5,554
Vapor tax Certificate of Registration (only)—retailer (began November 2019)	442
Cigarette or tobacco and vapor taxes Certificate of Registration (both)—retailer	8,078
Adult-use cannabis Certificate of Registration—distributor (began July 2022)	137
Adult-use cannabis Certificate of Registration—retailer (began January 2023)	65
Adult-use cannabis Certificate of Registration—both distributor and retailer	5
Highway use tax (HUT) and automotive fuel carrier (AFC)	134,712
International Fuel Tax Agreement (IFTA)	7,194

Petroleum business tax	2,003
Alcohol beverage tax	3,258
Tobacco distributors and wholesalers	465
Cigarette agents and wholesalers	159
Cigarette chain stores	1,150

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Sales tax is New York's largest transaction tax

In 2023, 569,151 businesses collected \$18.6 billion in state sales tax. This is a 6.2% increase in collections from 2022.

Sales tax collections and number of vendors

Calendar year	2017	2018	2019	2020	2021	2022	2023
Sales and use tax collections (in millions of dollars)	\$13,485	\$14,119	\$14,799	\$13,450	\$15,867	\$17,490	\$18,574
Number of sales tax vendors	551,398	547,738	558,516	576,058	568,359	561,847	569,151

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The 500 largest vendors reported more than 40% of total taxable sales in sales tax year 2023.

Share of taxable sales by largest vendors in sales tax year 2023

Number of largest vendors	Percent of total taxable sales
5	9%
10	13%
50	22%
100	28%
250	36%
500	42%

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In 2022, most sales and use tax receipts were derived from retail trade and services industries.

Taxable sales by industry

2022 industry taxable sales*	Industry share of total taxable sales	Year-to-date change compared to 2021
Retail trade	43.7%	3.4%
Services	12.3%	15.9%
Restaurants	11.9%	21.3%
Other**	7.6%	15.3%
Information	6.3%	7.8%
Wholesale trade	5.9%	11.5%
Manufacturing	4.1%	7.6%
Accommodation	2.9%	74.9%
Construction	2.7%	11.2%
Utilities	2.7%	16.1%
Total	100.0%	10.4%

* Based on sales tax liability periods from March 2022 through February 2023. Liability data may not match collections data due to late payments, amended returns, adjustments, and so on.

** Includes unclassified vendors, agriculture, mining, transportation, education, finance, insurance, real estate, and government.

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Consumer savings from sales tax exemptions

New York State offers tax exemptions on food, clothing, residential energy, Internet charges, and cable television, as well as a motor fuel tax cap. These exemptions save consumers more than \$5.7 billion on staples and necessities every year.

Exemptions for consumer items

Consumer item	Description	Annual consumer savings
Food	Food, food products, beverages, dietary foods, and health supplements sold for human consumption are exempt from tax	\$2.2 billion
Residential energy	Wood used for residential heating, fuel oil, propane, natural gas, electricity and steam; and gas, electric, and steam services used for residential purposes are exempt from tax	\$930 million

Clothing	Items of clothing and footwear costing less than \$110 are exempt from tax	\$900 million
Internet charges	Internet access service is exempt from tax	\$800 million
Cable television	Cable television service is exempt from tax	\$600 million
Motor fuel tax cap	Any portion of the motor fuel taxable receipt that exceeds \$2 per gallon is exempt from tax	\$300 million

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