

# NYS DTF Taxable Sales and Purchases Quarterly Data

## Beginning Sales Tax Year 2013-2014

### Overview

#### General description

New York State imposes a sales and compensating use tax (sales tax) and authorizes counties and cities to impose a local sales tax. Towns and villages may not impose sales tax, although they often share in the distribution of county sales tax proceeds. The sales tax is a “destination tax.” The place where the seller delivers the property or service to the purchaser determines the county or city tax collected.

Purchases delivered outside New York State are not subject to New York tax. More information about the State and local sales and use tax is available from the Department of Taxation and Finance:

<http://www.tax.ny.gov>

The Department of Taxation and Finance publishes the reported taxable sales and purchases subject to the State sales tax, the Metropolitan Commuter Transportation District sales tax, each county’s sales tax, and the New York City sales tax. Taxable sales consist of retail sales of tangible personal property and certain services. Taxable purchases represent the value of tangible personal property and services subject to the compensating use tax. Generally, the goods and services taxed by New York State are also taxed by counties. However, counties are authorized to tax some goods and services that are exempt from State sales tax. These items vary by county.

This dataset includes taxable sales and purchases subject to tax by the specified jurisdiction.

#### Data collection methodology

The data is compiled from more than three million data items reported on about 250,000 sales tax returns filed quarterly and on about 300,000 returns filed annually. For each county and for New York City, the data is reported by industry group following the North American Industry Classification system.

#### Statistical and analytic issues

The dataset is updated quarterly following the sales tax liability periods.

#### Limitations of data use

This dataset contains preliminary data subject to revision. It provides a snapshot of a continuously changing sales tax file. File records are updated to reflect late and amended returns and corrected return information. Records marked as Status “ F ” (final) are no longer updated.

Users are cautioned that industry taxable sales may represent only a portion of industry gross sales. As such, taxable sales may not completely reflect an industry’s aggregate economic activity.