
SPECIAL REPORT
DUTCHESS COUNTY
2025 SALES TAX REVENUE



JUNE 2026



OFFICE OF THE
DUTCHESS COUNTY COMPTROLLER
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Dear County Officials and Taxpayers,

The Comptroller's Office has completed its annual report on the County's sales tax revenues for year ending 2025. As the County's largest source of revenue, taxpayers should remain informed on prior trends and estimations for the current year. In 2025, sales tax collections in Dutchess County totaled **\$265.8 million**, up 0.8% from 2024, but 0.8% (or **\$2.2 million**) lower than the budget projection for 2025.

In 2025, Dutchess County collected approximately 2.75 times more in sales tax than property tax. Sales taxes comprised 41% of all County revenue in 2025.

There were two notable updates to sales tax collection last year:

- Dutchess County requested and received Home Rule approval from the State Legislature to permit the County to extend the previous increase of the sales tax rate from 3% to 3.75% through November 30, 2027. As such, the sales tax rate continued to be 8.125%, with 4% allocated to New York State, 0.375% to the Metropolitan Commuter Transportation District, and the aforementioned 3.75% to the County.
- Beginning March 1, 2025, sales tax began to apply to all short-term rental occupancy units.

Last year, we began tracking the top industries by total taxable sales; this year, we began watching the year-to-year trends. Still at the top of the list are auto dealers, restaurants, department stores, gas stations, and building material/supply dealers.

According to the 2026 adopted budget, sales tax revenue is projected to be **\$268.4 million**. This projection will be impacted by the rising cost of fossil fuels and, effective June 1, a new sales tax cap on gasoline at \$3/gallon took effect. As of the publication of this report, year-to-date sales tax payments are up by 5.86% compared to 2025.

Because sales tax revenue is so vital to the County's finances, and because it's entirely driven by consumer decision-making, we will continue to monitor sales tax collection on a monthly basis.

Respectfully submitted,



Dan Aymar-Blair
Dutchess County Comptroller

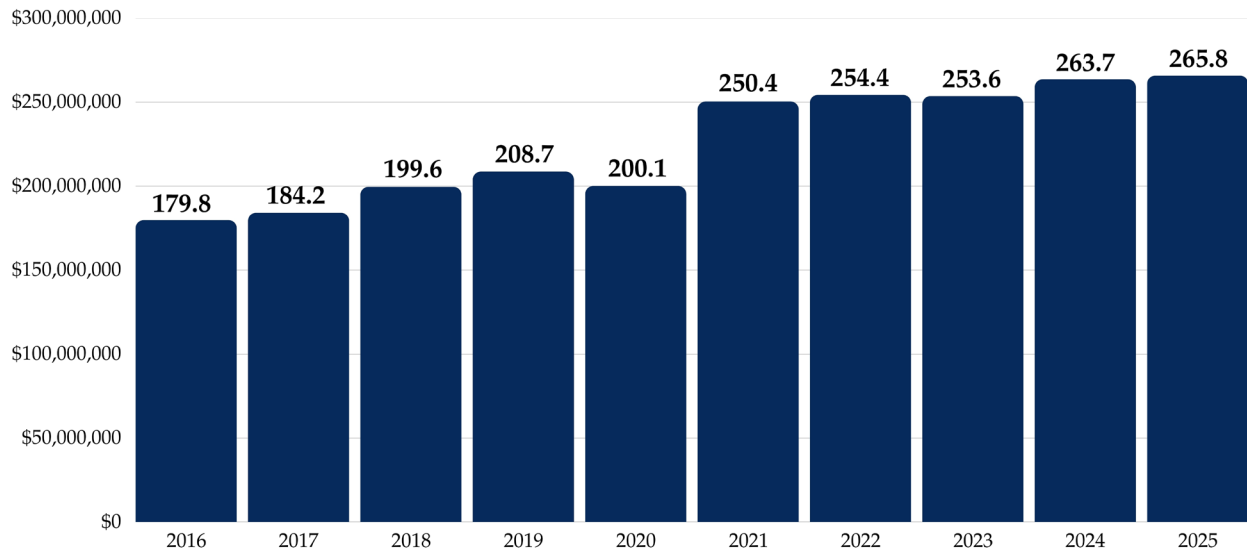
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I. REVENUE OVERVIEW

Sales tax collections in Dutchess County totaled **\$265.8 million** in 2025, up 0.8 percent, or **\$2.1 million** compared to 2024. Of the **\$654.3 million** in budgeted revenue for 2025, sales tax comprised 41% of the total income received by Dutchess County.

ACTUAL SALES TAX REVENUE (IN MILLIONS)



The 2025 sales tax rate in Dutchess County was 8.125%, with 3.75% payable to the County, 4% to the State, and 0.375% to the Metropolitan Commuter Transportation District (MTA). The tax rate for 2026 remains unchanged.

Sales tax receipts by month are shown in **Exhibit I**.

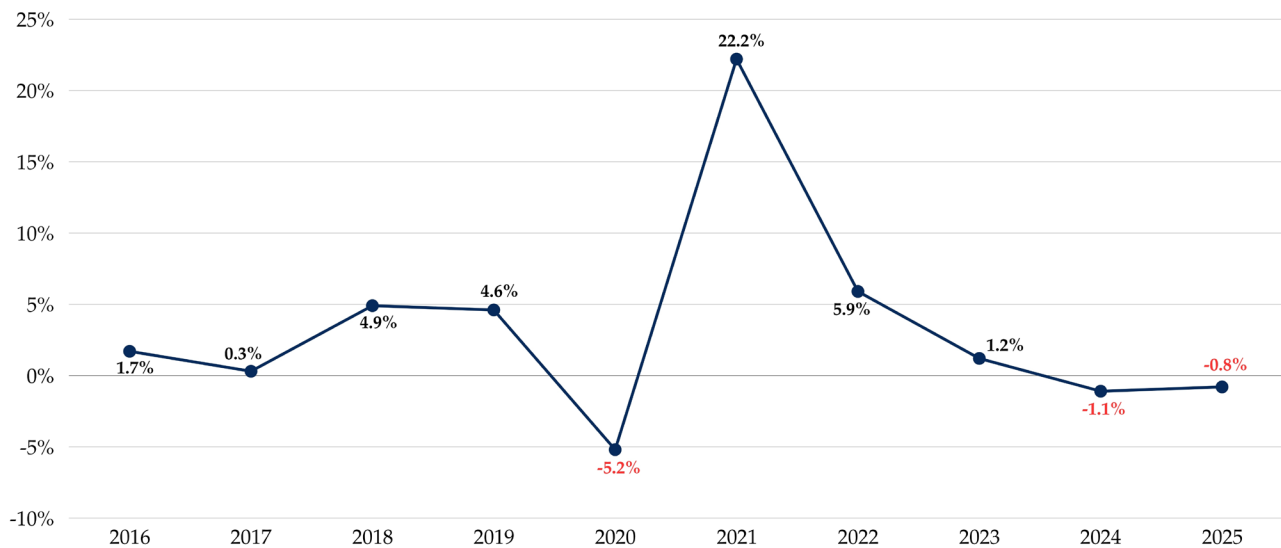
II. BUDGET TO ACTUALS COMPARISON

Over the past decade, the actual sales tax revenue received has surpassed the budgeted projections in seven out of the ten years. In 2022, the actual sales tax revenue received exceeded the budgeted amount by 5.9% or **\$14.1 million**. In 2023 there was less of an increase, at 1.2% or **\$3.1 million** more than the adopted budgeted amount. For 2024, sales tax revenue saw a slight decline, at 1.1% or **\$3.1 million** less than the respective budgeted amount.

Sales Tax Revenue				
Year	Budgeted	Actual	Actual v. Budgeted Difference	% Change Budgeted
2016	\$176,858,000	\$179,795,180	\$2,937,180	1.7%
2017	\$183,595,250	\$184,155,859	\$560,609	0.3%
2018	\$190,210,428	\$199,614,941	\$9,404,513	4.9%
2019	\$199,511,000	\$208,660,332	\$9,149,332	4.6%
2020	\$211,137,076	\$200,104,807	\$(11,032,269)	-5.2%
2021	\$205,000,000	\$250,439,927	\$45,439,927	22.2%
2022	\$240,300,000	\$254,414,101	\$14,114,101	5.9%
2023	\$250,500,000	\$253,598,560	\$3,098,560	1.2%
2024	\$266,747,518	\$263,692,322	\$(3,055,196)	-1.1%
2025	\$267,980,000	\$265,782,752	\$(2,197,248)	-0.8%

In 2025, sales tax revenue received fell just short of budgeted projections, coming in at **\$2.2 million** or 0.8% lower than anticipated. The 2025 Adopted Budget estimated 2% in sales tax revenue growth due, in part, to a predicted decline in interest rates. Lower interest rates trigger consumer spending, which can lead to moderate sales tax increases both nationally and regionally. Another factor for growth was predicated on unemployment rates remaining low.

PERCENTAGE CHANGE 2016-2025



II. BUDGET TO ACTUALS COMPARISON, CONT.

The 2026 Adopted Budget projected **\$268.4 million** in sales tax revenue, which is a 1% increase compared to the 2025 actual revenue. As of May 2026, sales tax payments year-to-date have increased 5.86% from last year (May 2025), a difference of **\$4.1 million**. The Comptroller's Office continues to closely monitor sales tax revenue trends.

III. HOME RULE REQUEST FOR REAUTHORIZATION OF SALES TAX RATE

Counties need to renew legislative approval every two years to maintain rates above 3%. On January 21, 2025, via Resolution No. 2025013, Dutchess County requested Home Rule approval from the State Legislature to adopt legislation permitting the County to extend the previous increase of the sales tax rate from 3% to 3.75% through November 30, 2027. Governor Hochul signed Senate Bill S5492 on August 7, 2025, extending Dutchess County's authority to impose this additional 0.75% sales tax.

IV. THE EFFECT OF ECONOMIC TRENDS ON SALES & PROPERTY TAX REVENUES

Sales tax remains the largest source of revenue in Dutchess County, before State and Federal Aid and Real Property Taxes. Sales tax revenue tends to rise during periods of economic growth and decline during recessions. Due to this fluctuation, local governments may need to raise property taxes or reduce services when the economy slows down in order to balance their budget. Below is a comparison of the County's sales tax and property tax revenue from 2023-2026. In 2025, Dutchess County collected approximately 2.75 times more in sales taxes than property taxes.

	Audited Financial Statements 2023	Audited Financial Statements 2024	Annual Financial Statements* 2025	Budgeted Amount 2026
Sales & Use Taxes Revenue	\$253,598,560	\$263,692,322	\$265,782,752	\$268,430,000
Real Property Taxes Revenue	\$92,629,999	\$91,360,826	\$96,512,522	\$92,605,247

**Not yet audited.*

V. EXEMPTION OF SALES TAX ON CLOTHING AND FOOTWEAR

In November 2021, the Dutchess County Legislature adopted Resolution No. 2021198 to exempt sales tax on clothing or footwear items priced under **\$110**. This exemption took effect on March 1, 2022, and remains in place as of the writing of this report. A full list of exempt items is available in [Publication 718-C](#) from the New York State Department of Taxation and Finance.

Items excluded from exemption include clothing and footwear priced at **\$110** or more per item or pair, rented formal wear, costumes, and clothing made with precious metals or stones.

Dutchess County is one of 11 counties in New York State offering this exemption from both state and local sales tax.

VI. SALES TAX ON SHORT-TERM RENTAL UNIT OCCUPANCY IMPLEMENTED BY NEW YORK STATE

Effective March 1, 2025, New York State and local sales tax must be applied to all short-term rental occupancy units. This new law collects sales tax from all booking services and certain operators of short-term rental units when the rental rate is more than **\$2** per day. For more information visit '[Sales tax on short-term rental unit occupancy](#)' on the New York State Department of Taxation and Finance website.

VII. SALES AND PURCHASES BY INDUSTRY

The New York State Department of Taxation and Finance provides [quarterly data on taxable sales](#), organized by industry group. The table below highlights the County's top five industries by taxable sales for the period of March 2025 through February 2026, based on data made available in April 2026. There has been no change to the leading industry groups nor sales ranking order in comparison to what was reported last year. The most notable increase in sales at 5.1% was in the 'Department Stores' category, which, since March 2022, includes electronic shopping sales. An upward trend for the year can also be seen in Restaurants and Other Eating Places, which besides full-service restaurants, includes establishments such as limited-service restaurants, cafeterias, snack bars and non-alcoholic beverage bars.

Note: The information is reported on a quarterly basis and does not align with the County's fiscal year. The data is based on vendor and purchaser details reported on New York State sales tax returns.

For a full ranking of the top 100 industries, refer to **Exhibit II**.

Taxable Sales and Purchases				
NAICS GROUP	Description	2024-2025	2025-2026	% Change
4411	Automobile Dealers	\$781,089,588	\$770,791,844	-1.3%
7225	Restaurants and Other Eating Places	\$633,894,418	\$657,840,609	3.8%
4551	Department Stores	\$599,775,771	\$630,533,193	5.1%
4571	Gasoline Stations	\$417,298,275	\$408,388,135	-2.1%
4441	Building Material and Supplies Dealers	\$406,947,196	\$402,495,173	-1.1%

Of the 290 industry groups that reported sales in Dutchess County in 2025, the top five industries make up 40% of the total sales.

VIII. SALES TAX COLLECTION AND DISTRIBUTION

Sales tax revenue is collected by the NYS Department of Taxation and Finance and distributed to Dutchess County. For 2025, the County received twenty-seven payments. The Department of Finance is responsible for recording these payments and distributing the funds to the cities, towns, and villages. The amount of sales tax allocated to cities, towns, and villages is determined by statute or by sharing agreements approved by a county and the cities within the county.¹

¹ For in-depth detail on New York State statutory Sales Tax Sharing read page 8 of [Understanding Local Government Sales Tax in New York State - 2020 Update](#).

VIII. SALES TAX COLLECTION AND DISTRIBUTION, CONT.

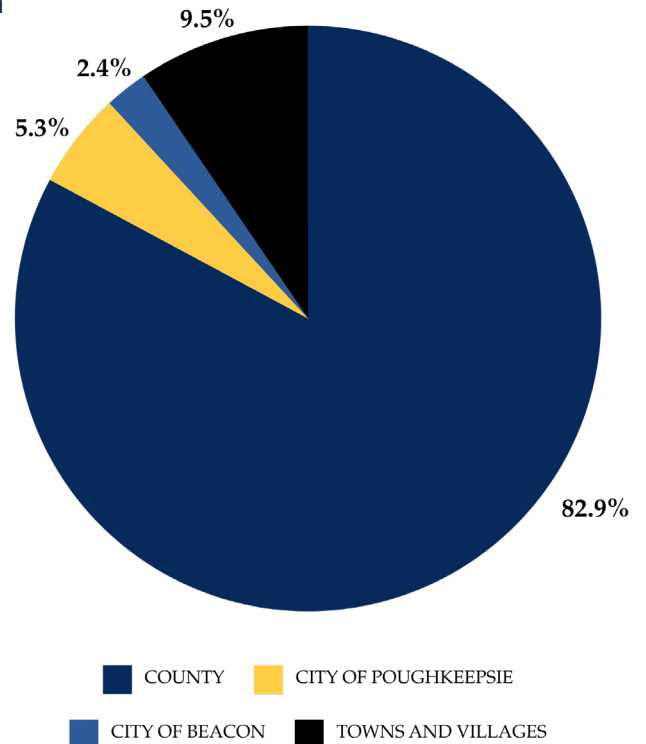
The current sales tax agreement between the Cities of Poughkeepsie and Beacon allocates a set percentage of gross sales tax revenue rates for the next 10 years.² Under this agreement, the percentage of sales tax allocated to the cities will gradually increase over the term of the agreement. In 2026, the City of Poughkeepsie’s share rises from 5.41% to 5.63% and the City of Beacon’s portion increases from 2.35% to 2.45%. Local towns will continue to receive 9.5% of total County sales tax, with distributions based on population size.

Additionally, from 2023 to 2032, the County will deduct **\$300,000** annually from the City of Poughkeepsie’s share to recover the **\$3 million** sales tax advance provided to the City from the County’s share in 2022. As of the writing of this report, a total of **\$900,000** has been recouped from the City of Poughkeepsie’s sales tax distributions since 2023.

In 2025, sales tax distributions were allocated as follows:

- The City of Poughkeepsie received **\$14,078,847**, which is 5.41% of the total sales tax revenue minus the **\$300,000** annual deduction.
- The City of Beacon received **\$6,245,895** or 2.35% of the total sales tax revenue.
- The Towns and Villages received **\$25,249,361** or 9.5% of the total sales tax revenue. Town distribution is based on the most recent U.S. Census population data, updated every 10 years. The 2020 Census figures will remain in use until 2030. Village distribution percentage is determined annually based on Village Tax Apportionments.
- The remaining **\$220,208,649** is retained by the County. This total includes 82.74% or **\$219,908,649** of the sales tax revenue, plus the annual deduction of **\$300,000** from the City of Poughkeepsie’s revenue share.

DISTRIBUTION OF PAYMENTS



County	\$220,208,649
City of Poughkeepsie	\$14,078,847
City of Beacon	\$6,245,895
Towns and Villages	\$25,249,361
Total Actual Sales Tax Revenue	\$265,782,752

A listing of all payments made to municipalities over the last five years can be found in **Exhibit III**.

² Dutchess County Legislature, [Resolution No. 2022073](#) Approving the Sales Tax Agreement between the County of Dutchess and the Cities of Poughkeepsie and Beacon (March 7, 2022), Dutchess County, NY.

EXHIBIT I - SALES TAX RECEIPTS BY MONTH 2022-2025

	2022	2023	2024	2025
January	-	-	-	-
February	\$7,909,429	\$9,711,279	\$9,167,650	\$9,206,061
March	\$16,544,432	\$19,399,977	\$18,601,639	\$18,429,983
April	\$28,758,751	\$18,642,969	\$23,909,109	\$21,278,304
May	\$19,323,119	\$19,347,471	\$18,900,541	\$21,431,139
June	\$27,482,153	\$26,409,168	\$29,151,029	\$29,164,136
July	\$13,547,169	\$15,716,362	\$16,496,186	\$15,856,334
August	\$19,794,973	\$20,511,837	\$20,724,586	\$20,986,523
September	\$19,202,445	\$20,190,096	\$20,382,680	\$22,033,361
October	\$24,645,297	\$27,084,624	\$27,660,262	\$26,591,119
November	\$19,033,631	\$19,727,500	\$21,053,299	\$19,593,340
December	\$58,172,703	\$56,857,278	\$57,645,342	\$61,212,452
Calculated Total	\$254,414,101	\$253,598,560	\$263,692,322	\$265,782,752

SALES TAX RECEIPTS BY MONTH 2022-2025

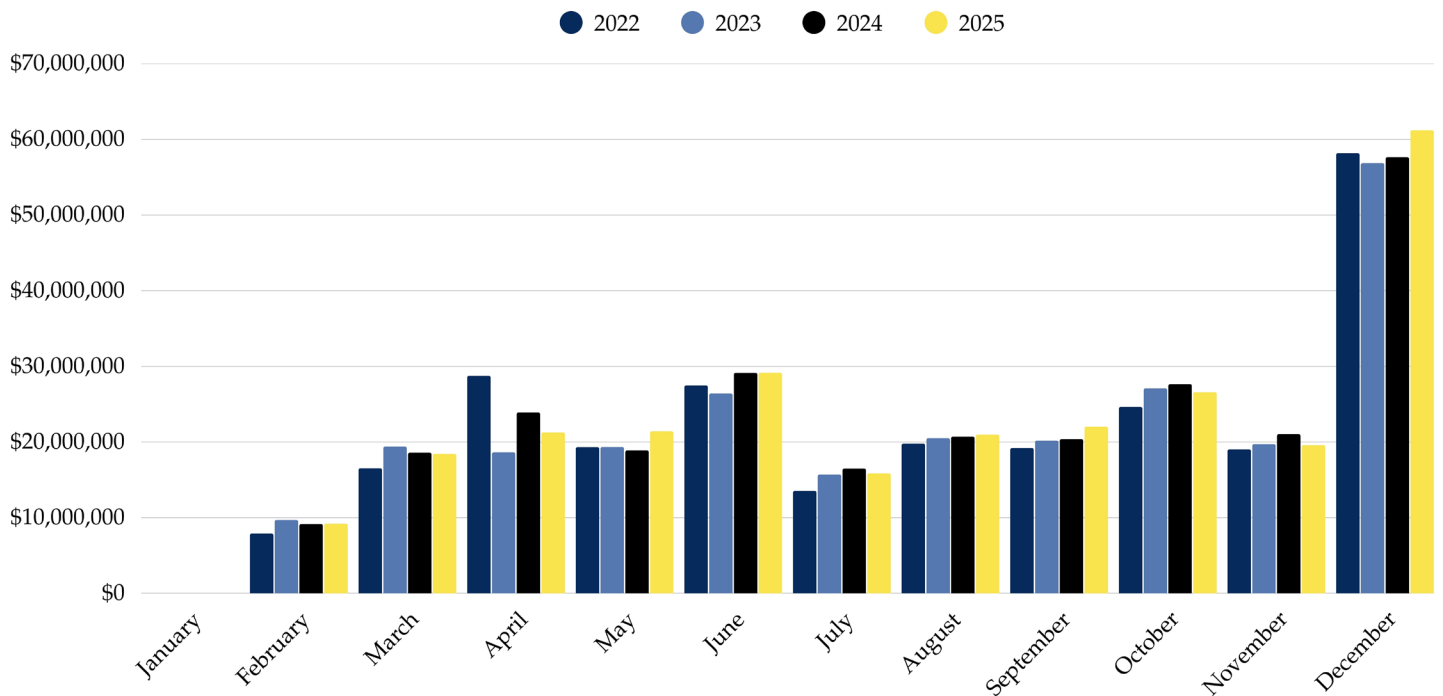


EXHIBIT II - TOP 100 INDUSTRIES

NAICS Group	Description	Sum of Taxable Sales and Purchases
4411	Automobile Dealers	\$770,791,844
7225	Restaurants and Other Eating Places	\$657,840,609
4551	Department Stores	\$630,533,193
4571	Gasoline Stations	\$408,388,135
4441	Building Material and Supplies Dealers	\$402,495,173
4451	Grocery and Convenience Retailers	\$249,155,079
5415	Computer Systems Design and Related Services	\$230,937,110
2211	Electric Power Generation, Transmission and Distribution	\$214,039,455
4552	Warehouse Clubs, Supercenters, and Other General Merchandise Retailers	\$186,706,595
8111	Automotive Repair and Maintenance	\$180,469,271
9261	Administration of Economic Programs	\$164,145,806
2382	Building Equipment Contractors	\$149,217,546
5617	Services to Buildings and Dwellings	\$130,359,173
4599	Other Miscellaneous Retailers	\$114,217,131
7211	Traveler Accommodation	\$109,751,567
4491	Furniture and Home Furnishings Retailers	\$106,661,835
5171	Wired and Wireless Telecommunications (except Satellite)	\$90,868,927
4453	Beer, Wine, and Liquor Retailers	\$81,828,944
4561	Health and Personal Care Retailers	\$80,949,237
4492	Electronics and Appliance Retailers	\$80,749,729
4237	Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers	\$78,192,132
4581	Clothing and Clothing Accessories Retailers	\$76,309,028
4413	Automotive Parts, Accessories, and Tire Retailers	\$73,469,613
5132	Software Publishers	\$66,512,228
5621	Waste Collection	\$63,677,039
4572	Fuel Dealers	\$57,257,397
5321	Automotive Equipment Rental and Leasing	\$54,863,222
4591	Sporting Goods, Hobby, and Musical Instrument Retailers	\$52,664,738
7223	Special Food Services	\$51,393,291
4239	Miscellaneous Durable Goods Merchant Wholesalers	\$50,245,953
3341	Computer and Peripheral Equipment Manufacturing	\$50,147,453
4233	Lumber and Other Construction Materials Merchant Wholesalers	\$47,843,442

EXHIBIT II - TOP 100 INDUSTRIES

NAICS Group	Description	Sum of Taxable Sales and Purchases
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	\$42,997,952
2389	Other Specialty Trade Contractors	\$42,997,621
4412	Other Motor Vehicle Dealers	\$41,686,312
7139	Other Amusement and Recreation Industries	\$40,260,187
5182	Computing Infrastructure Providers, Data Processing, Web Hosting, and Related Services	\$39,807,459
5162	Media Streaming Distribution Services, Social Networks, and Other Media Networks and Content Providers	\$35,421,012
8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	\$34,967,742
4452	Specialty Food Retailers	\$33,059,689
4236	Household Appliances and Electrical and Electronic Goods Merchant Wholesalers	\$31,251,310
5615	Travel Arrangement and Reservation Services	\$30,748,259
4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers	\$30,621,684
5419	Other Professional, Scientific, and Technical Services	\$30,589,904
3273	Cement and Concrete Product Manufacturing	\$30,061,120
4238	Machinery, Equipment, and Supplies Merchant Wholesalers	\$28,953,902
4583	Jewelry, Luggage, and Leather Goods Retailers	\$27,745,142
4249	Miscellaneous Nondurable Goods Merchant Wholesalers	\$26,338,427
5616	Investigation and Security Services	\$25,595,270
3399	Other Miscellaneous Manufacturing	\$24,047,481
4442	Lawn and Garden Equipment and Supplies Retailers	\$23,648,875
5322	Consumer Goods Rental	\$22,955,578
4247	Petroleum and Petroleum Products Merchant Wholesalers	\$22,954,222
8114	Personal and Household Goods Repair and Maintenance	\$22,905,651
4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers	\$22,234,689
4594	Office Supplies, Stationery, and Gift Retailers	\$21,504,205
5414	Specialized Design Services	\$21,151,049
4244	Grocery and Related Product Merchant Wholesalers	\$18,321,270
5192	Web Search Portals, Libraries, Archives, and Other Information Services	\$17,949,563
2383	Building Finishing Contractors	\$17,712,070
3121	Beverage Manufacturing	\$17,390,503
8129	Other Personal Services	\$17,315,790

EXHIBIT II - TOP 100 INDUSTRIES

NAICS Group	Description	Sum of Taxable Sales and Purchases
2123	Nonmetallic Mineral Mining and Quarrying	\$16,541,750
3329	Other Fabricated Metal Product Manufacturing	\$15,981,618
5313	Activities Related to Real Estate	\$15,917,333
2361	Residential Building Construction	\$13,118,472
7224	Drinking Places (Alcoholic Beverages)	\$12,908,128
5131	Newspaper, Periodical, Book, and Directory Publishers	\$12,906,733
4582	Shoe Retailers	\$12,634,511
4592	Book Retailers and News Dealers	\$12,417,277
6113	Colleges, Universities, and Professional Schools	\$12,274,416
5311	Lessors of Real Estate	\$11,659,557
9999	Unclassified	\$11,482,163
3231	Printing and Related Support Activities	\$10,904,856
4232	Furniture and Home Furnishing Merchant Wholesalers	\$10,292,873
3391	Medical Equipment and Supplies Manufacturing	\$10,100,818
4242	Drugs and Druggists' Sundries Merchant Wholesalers	\$9,905,896
4595	Used Merchandise Retailers	\$9,570,038
5629	Remediation and Other Waste Management Services	\$9,497,453
5416	Management, Scientific, and Technical Consulting Services	\$9,207,540
2381	Foundation, Structure, and Building Exterior Contractors	\$8,907,990
4922	Local Messengers and Local Delivery	\$8,652,000
4931	Warehousing and Storage	\$8,120,346
3241	Petroleum and Coal Products Manufacturing	\$6,493,415
3334	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing	\$6,387,754
5121	Motion Picture and Video Industries	\$6,330,497
4593	Florists	\$6,260,778
5312	Offices of Real Estate Agents and Brokers	\$6,245,919
5178	All Other Telecommunications	\$6,224,480
5222	Nondepository Credit Intermediation	\$6,020,764
5411	Legal Services	\$6,007,553
4841	General Freight Trucking	\$6,000,991
3118	Bakeries and Tortilla Manufacturing	\$5,973,875
4243	Apparel, Piece Goods, and Notions Merchant Wholesalers	\$5,819,742

EXHIBIT II - TOP 100 INDUSTRIES

NAICS Group	Description	Sum of Taxable Sales and Purchases
4884	Support Activities for Road Transportation	\$5,663,983
3261	Plastics Product Manufacturing	\$5,407,424
5511	Management of Companies and Enterprises	\$5,377,352
3219	Other Wood Product Manufacturing	\$5,350,773
5221	Depository Credit Intermediation	\$5,231,113
4235	Metal and Mineral (except Petroleum) Merchant Wholesalers	\$5,046,516

EXHIBIT III - PAYMENTS TO MUNICIPALITIES

Municipality	2021	2022	2023	2024	2025
City of Poughkeepsie	\$11,225,277	\$14,303,535	\$13,419,682	\$13,965,755	\$14,078,847
City of Beacon	\$4,882,113	\$4,916,237	\$5,959,566	\$6,196,770	\$6,245,895
Town of Amenia	\$380,697	\$376,965	\$353,854	\$376,814	\$379,801
Town of Beekman	\$1,389,924	\$1,417,446	\$1,330,545	\$1,416,876	\$1,428,108
Town of Clinton	\$398,899	\$403,770	\$379,016	\$403,608	\$406,807
Town of Dover	\$825,655	\$841,646	\$790,046	\$841,308	\$847,977
Town of East Fishkill	\$2,880,850	\$2,971,216	\$2,789,055	\$2,970,021	\$2,993,566
Town of Fishkill	\$2,021,909	\$2,104,966	\$1,978,391	\$2,112,504	\$2,126,837
Town of Hyde Park	\$2,059,302	\$2,102,464	\$1,973,566	\$2,101,619	\$2,118,280
Town of LaGrange	\$1,551,596	\$1,597,776	\$1,499,820	\$1,597,135	\$1,609,796
Town of Milan	\$221,266	\$224,539	\$210,773	\$224,449	\$226,228
Town of North East	\$244,729	\$249,989	\$234,783	\$249,800	\$251,774
Town of Pawling	\$664,664	\$674,401	\$633,194	\$673,644	\$678,920
Town of Pine Plains	\$221,259	\$221,838	\$208,238	\$221,749	\$223,507
Town of Pleasant Valley	\$952,212	\$980,069	\$919,984	\$979,676	\$987,442
Town of Poughkeepsie	\$4,307,168	\$4,465,046	\$4,190,955	\$4,460,276	\$4,494,974
Town of Red Hook	\$730,046	\$744,882	\$686,323	\$732,348	\$737,272
Town of Rhinebeck	\$501,033	\$515,966	\$484,501	\$518,792	\$525,601
Town of Stanford	\$361,604	\$368,264	\$345,686	\$368,116	\$371,034
Town of Union Vale	\$450,551	\$455,879	\$427,930	\$455,696	\$459,308
Town of Wappinger	\$2,428,815	\$2,482,995	\$2,330,795	\$2,483,622	\$2,500,320
Town of Washington	\$363,667	\$370,485	\$348,481	\$372,646	\$375,823
Village of Fishkill	\$314,824	\$318,053	\$296,078	\$309,542	\$314,410
Village of Millbrook	\$81,358	\$81,793	\$76,069	\$79,451	\$79,857
Village of Millerton	\$45,964	\$47,162	\$44,151	\$47,232	\$47,612
Village of Pawling	\$125,095	\$126,938	\$119,017	\$127,373	\$128,447
Village of Red Hook	\$167,117	\$150,178	\$153,970	\$163,323	\$165,668
Village of Rhinebeck	\$238,123	\$243,765	\$228,653	\$240,634	\$239,845
Village of Tivoli	\$100,183	\$100,412	\$94,149	\$99,401	\$100,021
Village of Wappingers	\$411,356	\$421,935	\$396,387	\$423,117	\$430,123
Annual Total	\$40,547,257	\$44,280,611	\$42,903,658	\$45,213,295	\$45,574,103

APPENDIX I - GLOSSARY OF TERMS

Home Rule: A governing principle allowing a local legislative entity to operate independently of a larger government entity (i.e., New York State). However, in the case of sales tax, the NYS constitution vests authority for sales tax changes with the State Legislature, requiring that “home rule” changes introduced by the County related to sales tax be considered by the State prior to approval or denial.

Sales Tax: A tax on transactions. It is calculated as a percentage of the sale price of taxable goods and certain taxable services. Sales tax is usually imposed on the purchaser (consumer) at the point of sale. The seller collects the tax from the purchaser and sends it to the state, county, and local taxing jurisdictions. Those governments then use it, along with other forms of revenue, to fund their operations.

Short-Term Rental Unit: New York State defines a short-term rental unit as all or a portion of a building used for the lodging of guests. It includes, but is not limited to: a house, an apartment, a condominium, a cooperative unit, a cabin, a cottage, a bungalow, a similar furnished living unit, or one or more rooms therein. In a short-term rental unit: sleeping accommodations are provided for the lodging of paying occupants, the typical occupants are transients or travelers, and the relationship between the operator and occupant is not that of a landlord or tenant.

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