

Appendix: Effective Dates of New York State Taxes and Fees Administered by the Department of Taxation and Finance

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
Business Taxes		
Corporation Franchise (Income Basis) ^{14/}	9-A	1917
Corporation & Utility	9	1886
Bank ^{1/} , ^{2/} , ^{14/}	32	1940
Insurance ^{3/}	33	1974
Direct Writings	33-A	1990
Petroleum	13-A	1983
Lubricating Oils ^{4/}	24	1990
Sales and Compensating Use Tax	28	1965
Excise and User Taxes and Fees		
Motor Fuel	12-A	1929
Petroleum Testing Fees	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Medical Marijuana	20-B	2016
Hotel Occupancy ^{4/}	28	1991
Beverage Containers ^{5/}	18-A	1990
Auto Rental	28-A	1990
Property Transfer Taxes		
Estate ^{6/}	26	1930
Gift ^{7/}	26-A	1972
Generation-Skipping Transfer	26-B	1990
Real Property Gains ^{8/}	31-B	1983
Real Estate Transfer	31	1968
Other Taxes and Fees		
Boxing & Wrestling Exhibitions ^{9/}	19	1987
Pari-Mutuel/OTB	10/	1940/1978
Hazardous Waste Assessments	11/	1983
Waste Tire Management and Recycling Fees	11/	2003
Wireless Communication Service Surcharge	12/	2002
Returnable Beverage Container Deposits	11/	2009
Tax Return Preparer Registration Fees	1	2009
OGS Procurement Fees	13/	2008
Metropolitan Commuter Transportation District Mobility	23	2009
Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Rides	29-A	2009

1/ Prior to 1940, all bank tax revenue went to local governments.

2/ Taxed under Articles 9-B and 9-C before 1973.

3/ Taxed under Article 9 before 1974.

4/ Repealed September 1, 1994.

5/ Repealed effective October 1, 1998.

6/ Preceded by an inheritance tax.

7/ Repealed January 1, 2000.

8/ Repealed June 15, 1996.

9/ Taxed by the Athletic Commission of the Department of State prior to 1987.

10/ Taxed under the Racing and Wagering Law.

11/ Imposed by the Environmental Conservation Law.

12/ Imposed by the County Law. Repealed December 1, 2009.

13/ Imposed by the New York State Finance Law.

14/ Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the Bank Tax.