

Appendix: Effective Dates of New York State and Local Purpose 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) 7/ | 9-A | 1917 |
| Corporation & Utility | 9 | 1886 |
| Bank 1/, 8/ | 32 | 1940 |
| Insurance 2/ | 33 | 1974 |
| Direct Writings | 33-A | 1990 |
| Petroleum | 13-A | 1983 |
| Public Safety Communications Surcharge 186-f | | 2009 |
| 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 |
| Auto Rental | 28-A | 1990 |
| Property Transfer Taxes | | |
| Estate 3/ | 26 | 1930 |
| Generation-Skipping Transfer | 26-B | 1990 |
| Real Estate Transfer | 31 | 1968 |
| Other Taxes and Fees | | |
| Pari-Mutuel/OTB | 4/ | 1940/1978 |
| Hazardous Waste Assessments | 5/ | 1983 |
| Waste Tire Management and Recycling Fees | 5/ | 2003 |
| Returnable Beverage Container Deposits | 5/ | 2009 |
| Tax Return Preparer Registration Fees | 1 | 2009 |
| OGS Procurement Fees | 6/ | 2008 |
| Metropolitan Commuter Transportation District Mobility | 23 | 2009 |
| Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Rides | 29-A | 2009 |
| Metropolitan Commuter Transportation District Auto Rental | 28-A | 2009 |
| Authorized Combative Sports Tax 8/ | 19 | 2016 |
| Local Wireless Communications Surcharge | 9 | 2017 |

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

2/ Taxed under Article 9 before 1974.

3/ Preceded by an inheritance tax.

4/ Taxed under the Racing and Wagering Law.

5/ Imposed by the Environmental Conservation Law.

6/ Imposed by the New York State Finance Law. Repealed

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

8/ Effective September 2016, Boxing and Wrestling and Mixed Martial Arts are now a combined tax and renamed to Authorized Combative Sports Tax.