

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/, 7/	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
Passenger Car 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 Repealed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.