

# 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
<b>Business Taxes</b>		
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
<b>Excise and User Taxes and Fees</b>		
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
Vapor Products	28-C	2019
Opioid Excise	20-D	2019
<b>Property Transfer Taxes</b>		
Estate 3/	26	1930
Generation-Skipping Transfer	26-B	1990
Real Estate Transfer	31	1968
<b>Other Taxes and Fees</b>		
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 Repealed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.