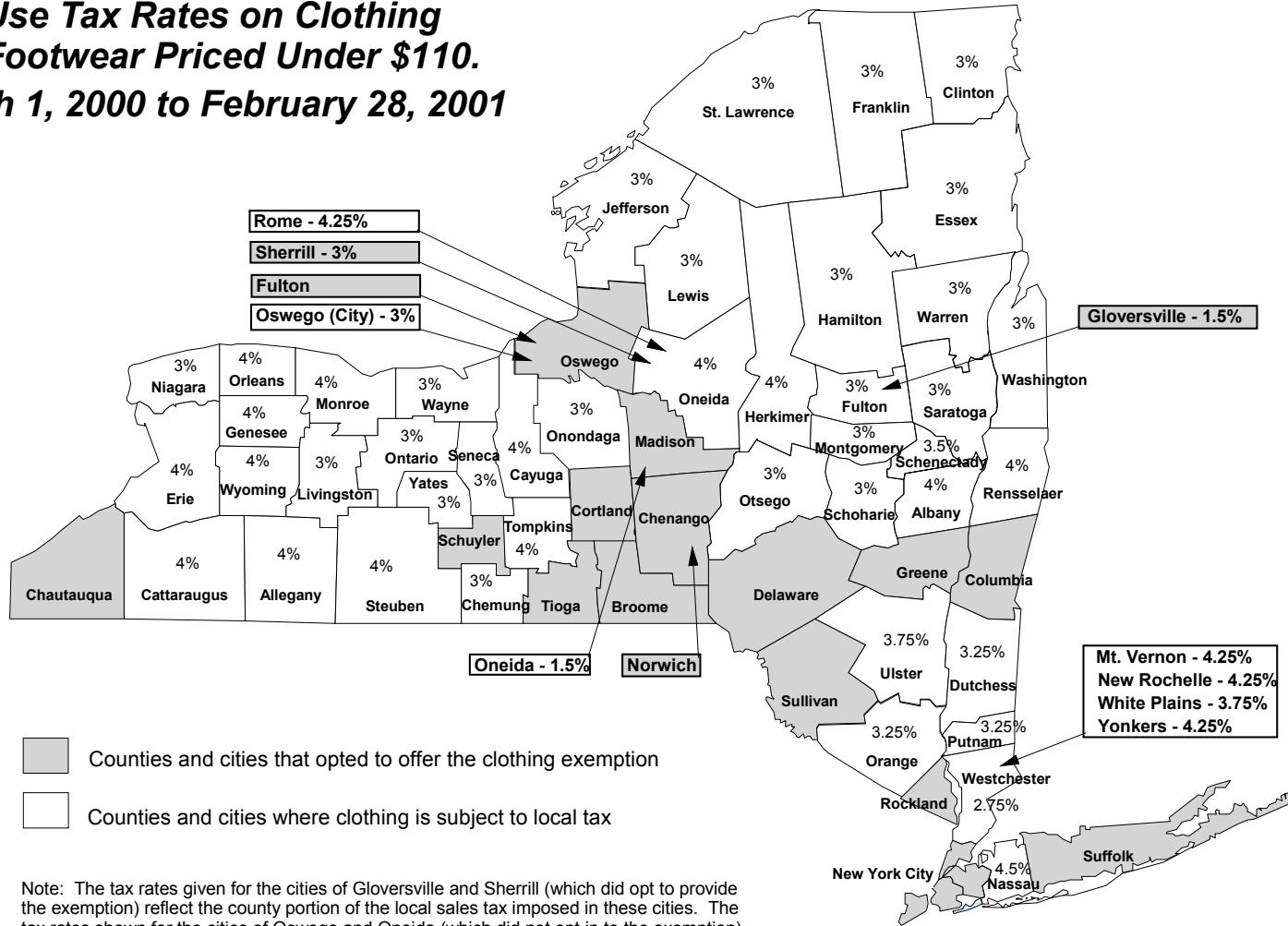


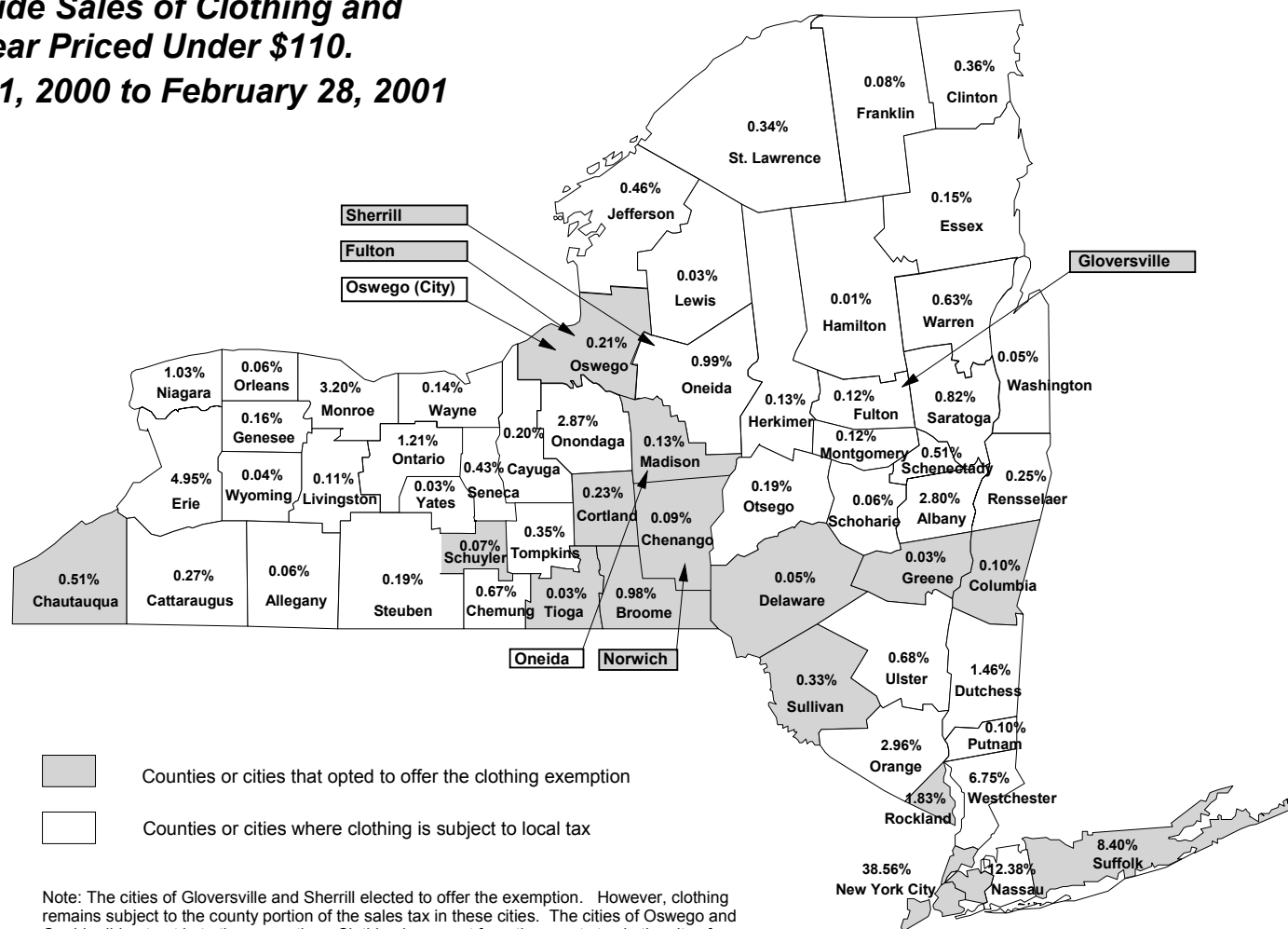
**Figure 1: County and City Sales and Use Tax Rates on Clothing and Footwear Priced Under \$110.
March 1, 2000 to February 28, 2001**



- Counties and cities that opted to offer the clothing exemption
- Counties and cities where clothing is subject to local tax

Note: The tax rates given for the cities of Groversville and Sherrill (which did opt to provide the exemption) reflect the county portion of the local sales tax imposed in these cities. The tax rates shown for the cities of Oswego and Oneida (which did not opt in to the exemption) reflect the city portion of the local sales tax.

**Figure 2: Distribution by County of
Statewide Sales of Clothing and
Footwear Priced Under \$110.
March 1, 2000 to February 28, 2001**



Note: The cities of Groversville and Sherrill elected to offer the exemption. However, clothing remains subject to the county portion of the sales tax in these cities. The cities of Oswego and Oneida did not opt in to the exemption. Clothing is exempt from the county tax in the city of Oneida.

Figure 3: State and Local Tax Savings from Exemption for Clothing and Footwear Priced Under \$110, by County. March 1, 2000 to February 28, 2001

(Dollars in Millions)

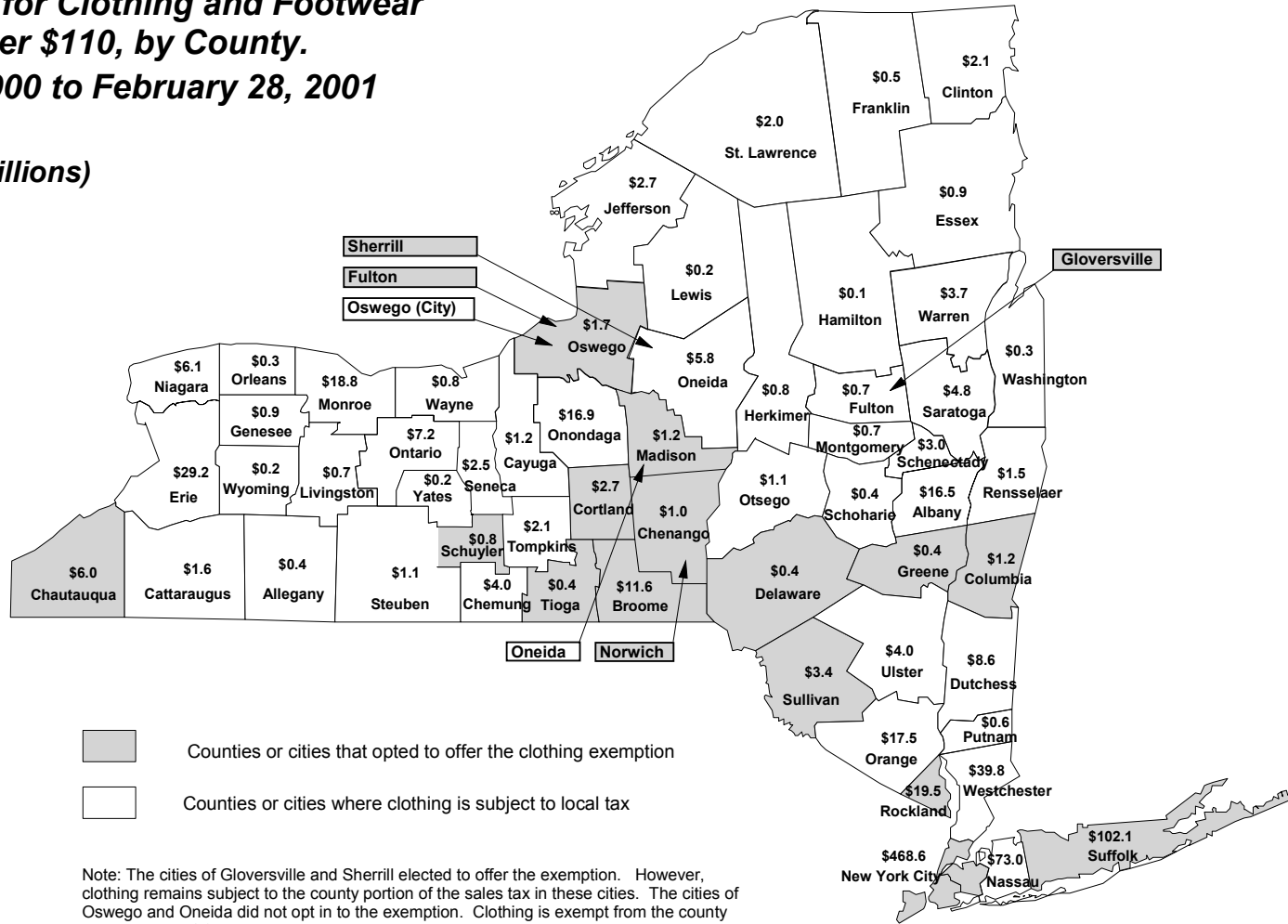
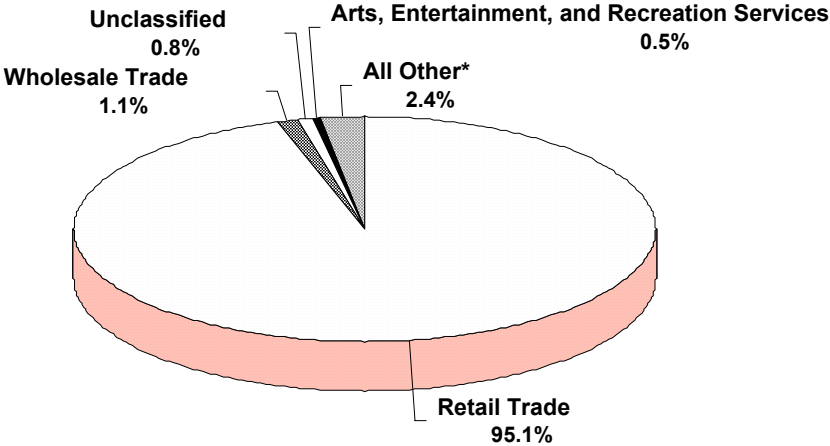
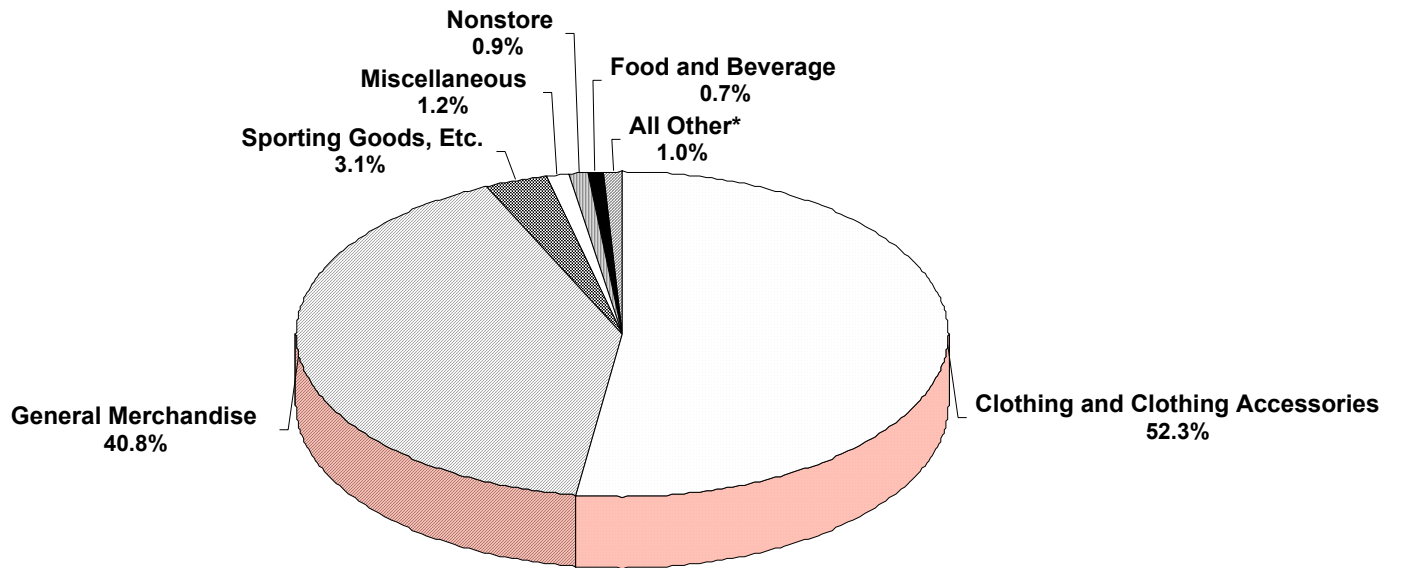


Figure 4. Industry Shares of Sales and Purchases of Clothing and Footwear Priced Under \$110
March 1, 2000 to February 28, 2001



* Includes manufacturing, accommodation and food service, health care services, professional services, utilities, information services, administrative services, construction, agriculture, mining, transportation, finance, insurance, real estate and education services.
Note: Totals do not sum to 100% due to rounding

Figure 5. Retail Industry Shares of Sales and Purchases of Clothing and Footwear Priced Under \$110
March 1, 2000 to February 28, 2001



* Includes health and personal care, building materials, motor vehicles and parts, furniture and home furnishings, electronics and appliances, and gasoline stations.