



September 1998

Taxable Sales and Purchases

*County and industry data for
March 1997 - August 1997*

Contents

Introduction		1
	Industry Analysis	2
	Regional Trends	4
	New York City	8
	Counties Outside New York City	9
	Methodology and Data Limitations	11
Figures	Figure 1: Five-year Trend	2
	Figure 2: Industry Shares	4
	Figure 3: Change in Taxable Sales and Purchases	5
	Figure 4: Five-year Trend (New York City)	8
	Figure 5: Five-year Trend (Counties Outside of New York City)	10
Tables	Table 1: Statewide Annual Totals	1
	Table 2: Statewide Semiannual Industry Totals	3
	Table 3: Change in Taxable Sales and Purchases	7
	Table 4: New York City Annual Totals	8
	Table 5: New York City Semiannual Industry Totals	9
	Table 6: All Counties Outside of New York City - Annual Totals	10
	Table 7: All Counties Outside of New York City - Semiannual Industry Totals	11
	Alphabetical Listing of County Tables	14-70
Appendixes	Appendix A: Principal Industry Activity Codes and Standard Industrial Classification Code Ranges By Industry	A-1
	Appendix B: Counties Exempting Residential Energy Sales from Sales Tax	B-1
	Appendix C: New York State and Local Sales Tax Rates by County and City Effective March 1, 1997	C-1

Introduction

This publication summarizes local sales and use tax activity in New York as reported on tax returns by vendors and purchasers. It includes a statistical table for each New York State county depicting annual taxable sales and purchases data for each of the last five years. Each county table also contains semiannual sales tax information by industrial classification for the most recent 18 months. Data for the September 1996 through February 1997 six-month selling period are revised from the last report. Information for the March - August 1997 is preliminary and will be revised in our next report.

Taxable sales include nearly all retail sales of tangible personal property and certain services. Taxable purchases represent the value of tangible personal property or services purchased for use in business operations (which would otherwise be subject to tax) on which no sales tax was previously paid.

Annual taxable sales reach \$174.3 billion Statewide

Table 1 summarizes annual sales and purchases subject to use tax for all New York counties during the past 5 years. During the period, annual sales grew each year when compared with sales reported for the previous year. Revised data for the March 1996 through February 1997, indicates a continuation of this trend as reported sales grew to \$174.3 billion, a 5.46 percent improvement from the previous year.

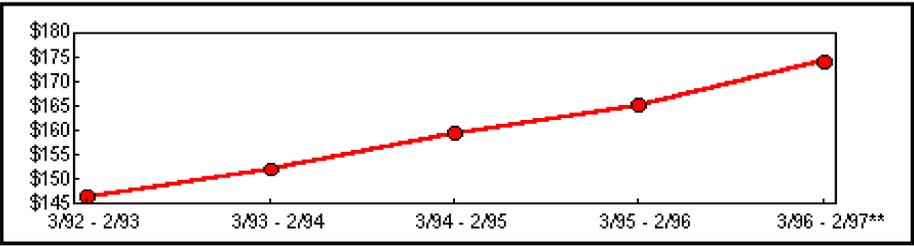
Table 1: Statewide Annual Totals (In Thousands)

	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$146,652,533	\$3,159,642	2.20
3/93 - 2/94	152,151,747	5,499,214	3.75
3/94 - 2/95	159,481,038	7,329,291	4.82
3/95 - 2/96	165,263,235	5,782,197	3.63
3/96 - 2/97**	174,283,183	9,019,948	5.46

**Revised

Figure 1 depicts the ongoing upward direction of annual reported sales. The trend began with national economic recovery in the March 1992 through February 1993 selling period and continued through the most current selling period. As a result, aggregate taxable sales and purchases now stand 19 percent higher than the value posted at the start of the recovery.

**Figure 1: Five-year Trend
(In Billions)**



**Revised

Industry Analysis

Taxable sales and purchases for the March - August 1997 semiannual selling period reached \$89.7 billion. This amount exceeds the total reported for the comparable 1996 six-month selling period by \$3.8 billion.

Within the major industry sectors, retail trade accounts for over half of taxable sales, contributing \$47.4 billion to the statewide total. During the most current six-month selling period, retail trade sales rose \$1.4 billion from the previous year with building materials retailers reporting the largest percentage increase in sales at 5.06 percent. With the exception of general merchandise, all retail industries reported annual gains.

Table 2: Statewide Semi-annual Industry Totals (In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97**	3/97 - 8/97*
Construction	\$ 1,504,297	\$ 1,478,361	\$ 1,531,023
Manufacturing	4,831,043	4,851,750	4,835,639
Communications	3,926,542	4,050,172	4,104,131
Electric & Gas	6,158,150	6,950,425	6,043,674
Wholesale Trade	5,774,124	5,885,100	6,140,767
Retail Trade Total	46,072,601	47,138,119	47,434,328
Building Materials	3,014,295	2,678,062	3,166,686
General Merchandise	6,858,881	8,087,505	6,805,238
Food	3,729,240	3,490,283	3,808,359
Auto Dealers, Gas Stations	10,867,871	9,554,579	11,288,289
Apparel	4,139,835	4,476,635	4,326,981
Furniture	3,331,447	3,673,503	3,468,206
Eating and Drinking	6,421,559	6,096,993	6,620,771
Miscellaneous Retail	7,709,473	9,080,559	7,949,798
Services Total	12,632,059	12,974,825	13,524,222
Hotels	2,064,943	2,155,741	2,286,426
Personal Services	305,966	331,447	324,347
Business Services	4,734,239	5,017,714	5,159,127
Auto Repair, Parking	2,763,355	2,581,765	2,801,753
Other Services	2,763,556	2,888,158	2,952,569
All Other Industries	4,947,578	5,108,037	6,077,012
Grand Total	\$85,846,394	\$88,436,789	\$89,690,796

*Preliminary

**Revised

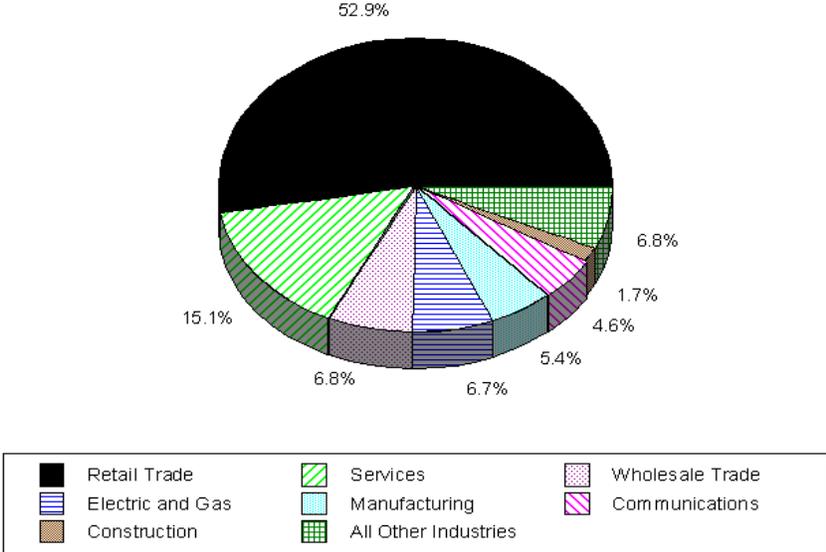
Statewide, nearly all major industries realized year-over-year growth for the latest semiannual selling period. The services sector again reported the largest percentage growth, increasing 7.06 percent. Percentage increases for the remaining major industry groups ranged from 6.35 percent in wholesale trade to 0.1 percent for the manufacturing sector.

Within Services, hotels reported taxable sales rising 10.73 percent from the previous year. This increase follows the 20.5 percent gain reported for the September 1996 - February 1997 report period. Business, personal and other services sub-sectors each grew faster than the state total as a whole. All Other industries, including agriculture, mining, miscellaneous businesses and businesses with missing industry codes, grew 22.83 percent. Sellers failing to include information critical for industry code categorization accounted for a large portion of this percentage change.

Electric and gas was the only major industry reporting a decrease in taxable sales activities, falling by 1.86 percent. This category includes energy sales to all commercial establishments and noncommercial sales in counties imposing a tax on residential use. (Appendix B lists counties exempting residential energy sales from sales tax.)

Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the latest selling period. This distribution has remained fairly constant since the State enacted the sales tax in 1965. Retail sales and taxable services combined contribute over two-thirds of the State total.

Figure 2: Industry Shares



Regional Trends

All but a hand full of the State’s counties showed year-over-year gains in taxable sales and purchases. Figure 3 provides a glimpse of regional sales activity. As shown, year-over-year gains were broadly dispersed throughout the State. Except for Nassau and Westchester counties, Downstate taxable sales grew faster than the statewide average. The Finger Lakes Region generally also outperformed the state average of 4.48 percent. With a few exceptions, the percent change in county taxable sales in the Western and Adirondack regions lagged behind the statewide growth rate.

Table 3 indicates that nearly all counties experienced an increase in total taxable sales and purchases for the March through August 1997 period as compared to the same period of the previous year. Seneca and Schuyler led the way reporting double digit percentage growth in excess of 10 percent. Seneca benefited from the opening of the Finger Lakes Mall.

Seneca's gains were broadly distributed among several industries with Wholesale Trade (+36.27 percent) and Retail Trade (+22.29 percent) providing the major stimulus. Within Retail Trade, apparel (+119.18 percent), furniture (+14.47 percent) and miscellaneous retail (19.85 percent) experienced phenomenal year-over-year growth. Within the Services sector, personal and business services both grew in excess of 21 percent.

Oswego experienced the largest year-over-year decline in aggregate activity, falling by 5.42 percent. Sales reported by auto dealers and gas stations fell by \$20 million.

Table 3: Change in Taxable Sales and Purchases

County	March 1996 - August 1996	March 1997 - August 1997*	Percent Change	County	March 1996 - August 1996	March 1997 - August 1997*	Percent Change
Albany	\$2,031,370	\$2,073,589	2.08	Oneida	\$ 960,016	\$ 968,107	0.84
Allegany	145,844	149,441	2.47	Onondaga	2,521,314	2,618,186	3.84
Broome	939,139	963,240	2.57	Ontario	583,321	620,639	6.40
Cattaraugus	317,619	321,268	1.15	Orange	1,598,930	1,669,270	4.40
Cayuga	302,062	303,962	0.63	Orleans	119,737	116,927	(2.35)
Chautauqua	580,850	605,389	4.22	Oswego	483,338	457,133	(5.42)
Chemung	455,360	492,769	8.22	Otsego	255,320	261,504	2.42
Chenango	163,899	172,424	5.20	Putnam	314,395	335,853	6.83
Clinton	390,512	383,067	(1.91)	Rensselaer	482,914	496,843	2.88
Columbia	237,365	237,473	0.05	Rockland	1,205,101	1,290,786	7.11
Cortland	215,636	211,833	(1.76)	St. Lawrence	426,669	443,364	3.91
Delaware	177,532	182,698	2.91	Saratoga	883,712	898,341	1.66
Dutchess	1,347,131	1,365,878	1.39	Schenectady	689,281	727,879	5.60
Erie	4,744,377	4,859,452	2.43	Schoharie	103,362	104,850	1.44
Essex	192,186	196,809	2.41	Schuyler	61,729	67,951	10.08
Franklin	157,286	156,924	(0.23)	Seneca	137,278	164,253	19.65
Fulton	191,868	195,337	1.81	Steuben	382,693	385,811	0.81
Genesee	268,716	281,390	4.72	Suffolk	7,742,893	8,171,747	5.54
Greene	181,668	181,240	(0.24)	Sullivan	303,636	311,373	2.55
Hamilton	31,684	31,671	(0.04)	Tioga	143,838	148,651	3.35
Herkimer	196,142	200,816	2.38	Tompkins	403,762	428,800	6.20
Jefferson	532,942	541,708	1.64	Ulster	728,379	766,881	5.29
Lewis	73,384	77,300	5.34	Warren	513,715	530,464	3.26
Livingston	219,154	224,275	2.34	Washington	159,741	162,516	1.74
Madison	224,884	240,542	6.96	Wayne	329,751	339,826	3.06
Monroe	3,868,807	4,033,942	4.27	Westchester	5,540,108	5,763,500	4.03
Montgomery	186,373	188,059	0.90	Wyoming	126,972	127,497	0.41
Nassau	7,671,484	7,953,566	3.68	Yates	73,448	77,887	6.04
Niagara	1,035,323	1,072,992	3.64	New York City	\$31,490,444	\$33,334,903	5.86

Note: Dollar data is in thousands.

*Preliminary data

New York City

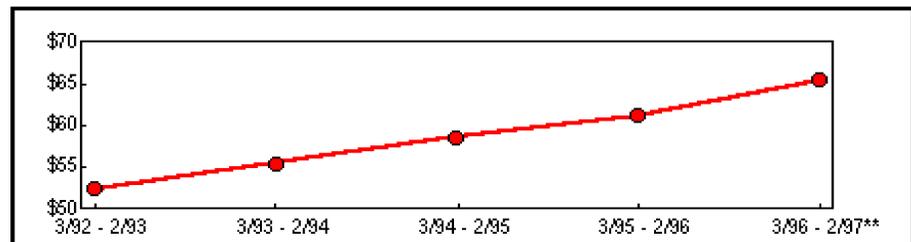
The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent over 37 percent of all reportable statewide taxable sales and purchases for the latest annual period. New York City taxable sales continue to grow faster than the State as a whole. Year-over-year City taxable sales and purchases rose 7.28 percent, exceeding the 4.39 percent combined growth rate for all other State counties. Similar to the State economy, New York City sales have continually expanded since the early 1990's growing from \$52.6 billion in 1992-93 to \$65.6 billion in 1996-97 (Figure 4).

Table 4: New York City Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$52,570,093	\$ 687,292	1.32
3/93 - 2/94	55,462,615	2,892,522	5.50
3/94 - 2/95	58,523,293	3,060,678	5.52
3/95 - 2/96	61,107,397	2,584,104	4.22
3/96 - 2/97**	65,553,631	4,446,234	7.28

**Revised

Figure 4: Five-year Trend (In Billions)



**Revised

Table 5 summarizes City taxable sales and purchases for the most recent six-month selling period ending August 1997. For that period, sales tax vendors reported \$33.3 billion in City taxable sales and purchases. New York City taxable sales and purchases increased 5.86 percent when compared to the March through August 1996 selling period.

For both the State and City, retail sales provide the largest share of all taxable sales and purchases. However, while retail sales represent 52.9 percent of all taxable sales statewide, they represent only 44.7 percent within the City. This disparity reflects the greater importance of taxable services to the City's sales tax base. The service industry posted the

largest percentage increase among all major industries, rising 9.24 percent from the previous year. Within that industry sector, hotels (+14.37 percent), business (+9.99 percent) and other services (+7.46 percent) increased significantly. Manufacturing and electric, gas and sanitary services were the only major categories to post year-over-year declines.

Table 5: New York City Semi-annual Industry Totals (In Thousands)

Industry	3/96 - 8/96	Selling Period	
		9/96 - 2/97**	3/97 - 8/97*
Construction	\$ 596,580	\$ 623,501	\$ 630,858
Manufacturing	1,877,333	1,886,250	1,864,570
Communications	1,824,397	1,886,437	1,961,502
Electric & Gas	2,799,445	3,229,693	2,695,514
Wholesale Trade	2,024,909	2,151,694	2,151,906
Retail Trade Total	14,305,286	15,422,329	14,889,097
Building Materials	601,086	579,372	620,709
General Merchandise	1,991,126	2,292,545	1,958,613
Food	789,528	789,146	811,873
Auto Dealers, Gas Stations	1,845,255	1,704,521	1,921,636
Apparel	2,103,106	2,275,255	2,217,412
Furniture	1,386,306	1,536,337	1,487,989
Eating and Drinking	2,775,194	2,813,722	2,920,439
Miscellaneous Retail	2,813,685	3,431,431	2,950,426
Services Total	5,879,201	6,419,175	6,422,302
Hotels	1,252,770	1,505,380	1,432,834
Personal Services	142,741	147,580	148,983
Business Services	2,500,531	2,699,926	2,750,394
Auto Repair, Parking	937,281	901,826	966,179
Other Services	1,045,878	1,164,463	1,123,912
All Other Industries	2,183,293	2,444,108	2,719,154
Grand Total	\$31,490,444	\$34,063,187	\$33,334,903

*Preliminary
**Revised

Counties Outside New York City

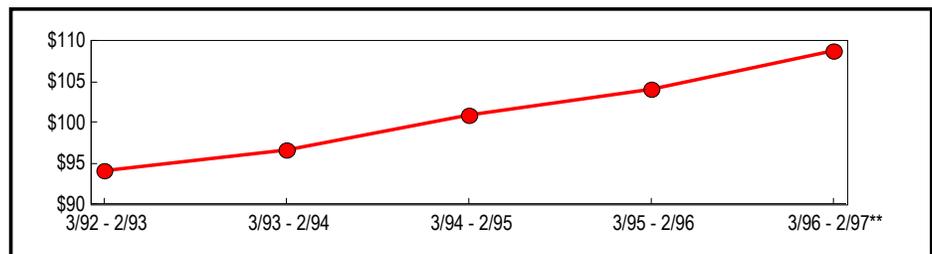
Taxable sales and purchases in counties outside New York City exceeded \$110.8 billion for the year ending February 1997 (Table 6). This value represents a 4.39 percent increase from the previous year and 15.6 percent increase from sales reported five years ago. This total includes reported taxable sales in all counties imposing a sales tax plus an estimate of total taxable sales for Oswego County. As depicted in Figure 5, the five-year trend in taxable sales and purchases reported outside of New York City is similar in direction to the New York City totals but annual percentage growth is comparatively lower between the years.

Table 6: All Counties Outside of New York City - Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$ 94,082,440	\$2,472,350	2.70
3/93 - 2/94	96,689,132	2,606,692	2.77
3/94 - 2/95	100,957,745	4,268,613	4.41
3/95 - 2/96	104,155,838	3,198,093	3.17
3/96 - 2/97**	108,729,552	4,573,714	4.39

**Revised

Figure 5: Five-year Trend (In Billions)



**Revised

Effective March 1, 1997, Oswego became the last county to impose a sales tax. For the first time, all vendors doing business in Oswego County outside the cities of Fulton and Oswego are subject to the county tax. Thus, for the most recent six-month selling period, Oswego data includes *actual* taxable sales and purchases within the county. The cities of Fulton and Oswego already had imposed their own sales tax for all years reported in this publication. To present a more comprehensive view of statewide taxable sales, beginning with the March through August 1995 selling period, we continue to include estimates of taxable sales and purchases for the entire county (including the cities of Fulton and Oswego) for earlier periods.

Analysis of the semiannual data by industry presented in Table 7 reveals that wholesale and retail trade, services and All Other major industry groupings reported gains in taxable sales and purchases. Wholesale Trade grew by 6.39 percent, retail trade rose 2.45 percent and All Other industries increased by 21.47 percent. Within the major sectors, building materials, auto dealers and gas stations, hotels, business services, personal services and other services industries reported the greatest year-over-year percentage gains. Of the major industries, construction and electric and gas reported lower sales. Both industries decreased by less than 1 percent year-over-year.

Table 7: All Counties Outside of New York City - Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97**	3/97 - 8/97*
Construction	\$ 907,717	\$ 854,860	\$ 900,165
Manufacturing	2,953,710	2,965,500	2,971,069
Communications	2,102,145	2,163,735	2,142,629
Electric & Gas	3,358,705	3,720,732	3,348,160
Wholesale Trade	3,749,215	3,733,406	3,988,861
Retail Trade Total	31,767,315	31,715,790	32,545,231
Building Materials	2,413,209	2,098,690	2,545,977
General Merchandise	4,867,755	5,794,960	4,846,625
Food	2,939,712	2,701,137	2,996,486
Auto Dealers, Gas Stations	9,022,616	7,850,058	9,366,653
Apparel	2,036,729	2,201,380	2,109,569
Furniture	1,945,141	2,137,166	1,980,217
Eating and Drinking	3,646,365	3,283,271	3,700,332
Miscellaneous Retail	4,895,788	5,649,128	4,999,372
Services Total	6,752,858	6,555,650	7,101,920
Hotels	812,173	650,361	853,592
Personal Services	163,225	183,867	175,364
Business Services	2,233,708	2,317,788	2,408,733
Auto Repair, Parking	1,826,074	1,679,939	1,835,574
Other Services	1,717,678	1,723,695	1,828,657
All Other Industries	2,764,285	2,663,929	3,357,858
Grand Total	\$54,355,950	\$54,373,602	\$56,355,893

Note: This table represents the sum of taxable sales and purchases in all counties outside of New York City imposing a sales tax.

*Preliminary

**Revised

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items reported on over a half-million sales tax returns filed each quarter with the New York State Department of Taxation and Finance. The year-ending sales tax quarter that closes on May 31 involves an additional 140,000 returns from taxpayers filing annual returns only. The report aggregates quarterly data into semiannual periods to dampen fluctuations caused by vendor late reporting, account reconciliation of prior period activities and amended returns.

This report provides a snapshot of a continuously changing sales tax file. File records are updated daily to reflect late payments, amended returns, audit changes and missing industry identification codes. Only after nine months does the file become stable enough to serve as the data base for preparing this report.

The data in this publication supersede information included in earlier reports. Although this report includes information for a 12-month period, special care should be taken when computing an annual percent change. As noted above, sales tax data are subject to continual revision. A significant part of these revisions relates to vendor over- and under-reporting. That is, vendors filing late returns frequently combine prior and current liabilities on their most current return. The revisions are then necessary to move the data to the correct period. Therefore, caution should be taken when drawing conclusions concerning regional economic trends based solely upon the data presented herein.

This report generally classifies taxable sales and purchases within industrial sectors based on the vendor-reported code listed on each tax return. These codes are either the Principal Industry Activity (PIA) classification or the federal Standard Industrial Classification (SIC). While these two codes are fairly comparable, a more detailed classification is available only for vendors using the SIC code. Appendix A identifies the SIC/PIA classifications used in this report. Classification problems arise when vendors use PIA codes in lieu of SIC codes. More troublesome problems arise when taxpayers inadvertently misclassify their primary business activity. For example, a wholesaler who also conducts retail sales may not understand to classify the business as wholesale trade. Misclassification problems are nearly impossible to remedy.

For all counties, the electric and gas industry segment contains nonresidential energy taxable sales. However, New York State and a number of counties, listed in Appendix B, do not tax residential energy sales. Therefore, the electric and gas tax base varies by county with some areas taxing both residential and nonresidential energy sales and others taxing nonresidential sales only. The statewide summary displayed in Table 1 merely accumulates the taxable sales and purchases for each county and does not represent total statewide energy sales.

Appendix C shows combined State and local sales tax rates in each county and city and identifies changes that occurred during the most recent six-month reporting period. These data are presented for informational purposes.

Data users are cautioned that industry taxable sales may represent only a portion of industry gross sales. Moreover, the percent of sales that are

taxable can vary from period to period. As such, taxable sales may not directly reflect the correct level or trend in aggregate economic activity for the industry.

Albany County

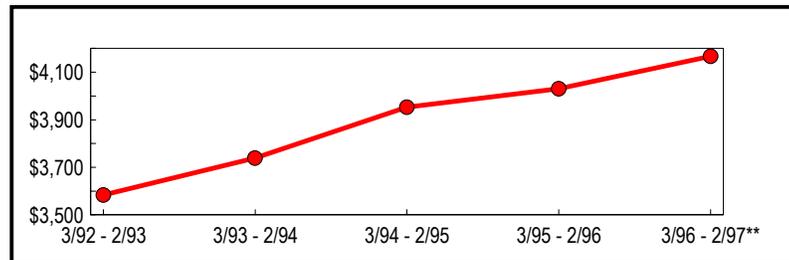
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$3,583,826	110,224	3.17
3/93 - 2/94	3,738,389	154,563	4.31
3/94 - 2/95	3,953,520	215,131	5.75
3/95 - 2/96	4,030,436	76,916	1.95
3/96 - 2/97**	4,167,496	137,060	3.40

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$32,898	\$33,050	\$29,483
Manufacturing	104,433	114,760	101,968
Communications	68,504	72,604	70,877
Electric & Gas	156,064	175,275	154,979
Wholesale Trade	141,099	146,063	151,330
Retail Trade Total	1,126,127	1,191,744	1,104,512
Building Materials	84,149	73,464	79,676
General Merchandise	202,434	246,033	196,163
Food	88,789	89,737	91,305
Auto Dealers, Gas Stations	251,693	215,055	251,929
Apparel	90,739	102,208	89,791
Furniture	91,393	109,489	84,999
Eating and Drinking	140,001	134,964	136,694
Miscellaneous Retail	176,929	220,794	173,955
Services Total	299,778	294,811	333,669
Hotels	48,005	43,649	50,437
Personal Services	7,534	8,590	8,908
Business Services	97,626	102,112	125,666
Auto Repair, Parking	80,429	73,808	80,120
Other Services	66,184	66,652	68,538
All Other Industries	102,467	107,819	126,771
Grand Total	\$2,031,370	\$2,136,126	\$2,073,589

* Preliminary

** Revised

Allegany County

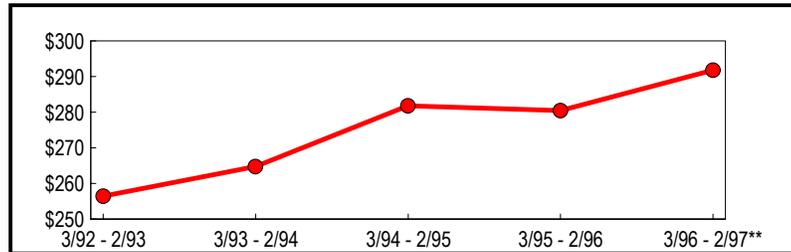
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$256,496	16,613	6.93
3/93 - 2/94	264,780	8,284	3.23
3/94 - 2/95	281,795	17,015	6.43
3/95 - 2/96	280,520	(1,275)	(0.45)
3/96 - 2/97**	291,790	11,270	4.02

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$4,284	\$3,292	\$3,228
Manufacturing	7,448	7,633	8,212
Communications	4,633	4,554	4,374
Electric & Gas	15,391	18,771	14,773
Wholesale Trade	15,808	13,643	14,865
Retail Trade Total	77,173	74,666	81,742
Building Materials	5,741	5,013	5,669
General Merchandise	10,253	11,250	9,945
Food	10,287	9,598	10,647
Auto Dealers, Gas Stations	27,973	24,268	31,913
Apparel	1,222	1,163	1,157
Furniture	3,817	3,053	3,342
Eating and Drinking	9,080	8,158	9,022
Miscellaneous Retail	8,800	12,163	10,047
Services Total	14,064	13,694	14,472
Hotels	1,802	1,741	1,719
Personal Services	187	299	238
Business Services	4,501	4,125	4,141
Auto Repair, Parking	4,338	4,078	4,670
Other Services	3,236	3,451	3,704
All Other Industries	7,043	9,693	7,775
Grand Total	\$145,844	\$145,946	\$149,441

* Preliminary

** Revised

Broome County

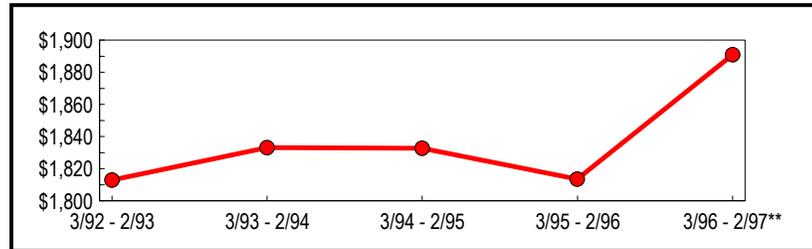
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$1,813,064	63,604	3.64
3/93 - 2/94	1,833,184	20,120	1.11
3/94 - 2/95	1,832,803	(381)	(0.02)
3/95 - 2/96	1,813,600	(19,203)	(1.05)
3/96 - 2/97**	1,890,955	77,355	4.27

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$14,189	\$14,195	\$14,186
Manufacturing	70,511	59,236	62,584
Communications	35,376	36,242	35,657
Electric & Gas	41,975	45,121	38,995
Wholesale Trade	71,416	70,153	68,601
Retail Trade Total	554,958	576,180	583,991
Building Materials	27,787	29,071	39,126
General Merchandise	127,429	147,434	131,627
Food	56,676	55,626	59,209
Auto Dealers, Gas Stations	146,906	122,791	147,939
Apparel	22,511	24,765	21,830
Furniture	30,932	41,841	37,155
Eating and Drinking	71,662	68,276	70,235
Miscellaneous Retail	71,055	86,376	76,870
Services Total	100,623	97,153	106,314
Hotels	14,121	13,247	15,397
Personal Services	3,371	2,713	2,670
Business Services	28,550	28,822	30,456
Auto Repair, Parking	29,842	26,782	31,687
Other Services	24,739	25,589	26,104
All Other Industries	50,091	53,536	52,912
Grand Total	\$939,139	\$951,816	\$963,240

* Preliminary

** Revised

Cattaraugus County

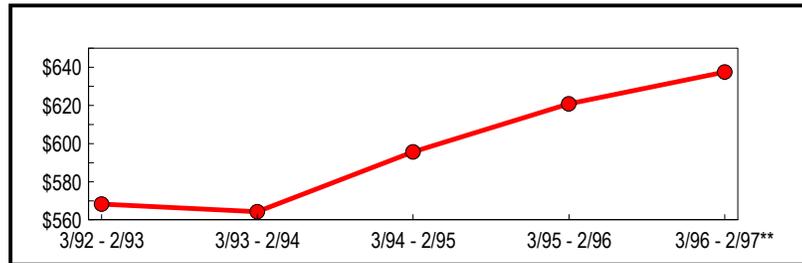
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$568,305	36,464	6.86
3/93 - 2/94	564,277	(4,028)	(0.71)
3/94 - 2/95	595,591	31,314	5.55
3/95 - 2/96	620,924	25,333	4.25
3/96 - 2/97**	637,639	16,715	2.69

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$4,442	\$4,165	\$4,958
Manufacturing	13,610	12,294	14,715
Communications	9,996	10,477	9,723
Electric & Gas	31,647	36,132	30,094
Wholesale Trade	23,302	21,814	26,258
Retail Trade Total	187,847	186,335	188,513
Building Materials	13,608	10,695	13,145
General Merchandise	41,842	50,225	42,743
Food	17,879	15,423	17,791
Auto Dealers, Gas Stations	54,817	45,232	54,096
Apparel	4,033	3,991	4,002
Furniture	7,350	8,011	7,584
Eating and Drinking	25,647	25,181	25,608
Miscellaneous Retail	22,671	27,577	23,544
Services Total	30,405	34,153	31,643
Hotels	2,332	4,916	2,486
Personal Services	665	1,087	706
Business Services	9,435	10,473	9,773
Auto Repair, Parking	8,891	8,894	9,517
Other Services	9,082	8,783	9,161
All Other Industries	16,370	14,650	15,364
Grand Total	\$317,619	\$320,020	\$321,268

* Preliminary

** Revised

Cayuga County

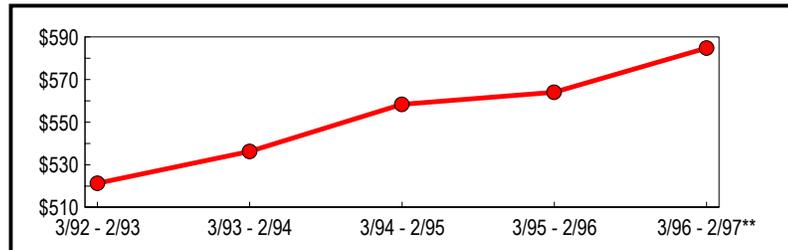
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$521,329	23,527	4.73
3/93 - 2/94	536,214	14,885	2.86
3/94 - 2/95	558,369	22,155	4.13
3/95 - 2/96	564,083	5,714	1.02
3/96 - 2/97**	584,872	20,789	3.69

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$3,833	\$3,768	\$4,101
Manufacturing	12,721	10,596	12,330
Communications	9,612	9,704	9,738
Electric & Gas	33,748	34,539	32,604
Wholesale Trade	32,419	32,282	35,932
Retail Trade Total	172,817	158,455	170,135
Building Materials	12,165	9,734	11,013
General Merchandise	28,525	32,490	29,110
Food	21,308	18,555	21,109
Auto Dealers, Gas Stations	55,483	40,359	54,514
Apparel	4,593	4,122	3,890
Furniture	7,552	7,720	7,705
Eating and Drinking	19,043	15,524	18,244
Miscellaneous Retail	24,148	29,951	24,550
Services Total	26,607	24,506	27,876
Hotels	2,922	2,236	3,105
Personal Services	398	596	450
Business Services	7,042	7,432	7,613
Auto Repair, Parking	9,034	7,812	9,015
Other Services	7,211	6,430	7,693
All Other Industries	10,305	8,960	11,246
Grand Total	\$302,062	\$282,810	\$303,962

* Preliminary

** Revised

Chautauqua County

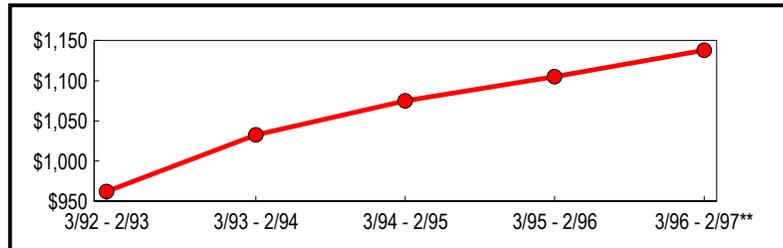
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$962,113	33,256	3.58
3/93 - 2/94	1,032,734	70,621	7.34
3/94 - 2/95	1,074,945	42,211	4.09
3/95 - 2/96	1,105,013	30,068	2.80
3/96 - 2/97**	1,137,829	32,816	2.97

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$11,815	\$11,338	\$11,986
Manufacturing	34,916	31,493	33,327
Communications	21,553	22,516	21,593
Electric & Gas	52,300	63,708	51,367
Wholesale Trade	54,694	51,571	67,156
Retail Trade Total	313,045	289,789	322,723
Building Materials	27,758	20,270	25,319
General Merchandise	71,845	79,525	75,032
Food	23,226	20,307	26,527
Auto Dealers, Gas Stations	88,071	77,479	95,588
Apparel	6,619	6,042	6,321
Furniture	17,041	17,829	16,137
Eating and Drinking	44,038	34,865	43,373
Miscellaneous Retail	34,447	33,472	34,426
Services Total	66,375	60,318	65,134
Hotels	9,813	4,046	6,961
Personal Services	1,031	1,246	1,070
Business Services	15,318	15,714	16,339
Auto Repair, Parking	16,255	14,655	15,667
Other Services	23,958	24,657	25,097
All Other Industries	26,152	26,246	32,103
Grand Total	\$580,850	\$556,979	\$605,389

* Preliminary

** Revised

Chemung County

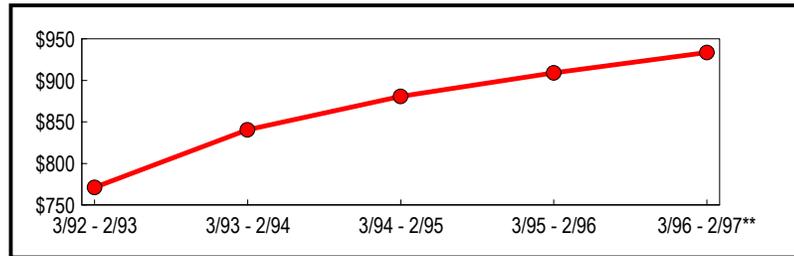
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$771,333	36,041	4.90
3/93 - 2/94	840,594	69,261	8.98
3/94 - 2/95	880,659	40,065	4.77
3/95 - 2/96	909,210	28,551	3.24
3/96 - 2/97**	933,604	24,394	2.68

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$5,466	\$5,228	\$5,190
Manufacturing	26,801	30,731	50,267
Communications	10,892	12,661	11,649
Electric & Gas	43,517	48,764	45,249
Wholesale Trade	30,845	31,191	34,031
Retail Trade Total	270,685	284,831	272,950
Building Materials	16,760	13,158	15,458
General Merchandise	74,458	93,159	77,746
Food	32,804	28,563	32,764
Auto Dealers, Gas Stations	55,596	46,402	54,740
Apparel	12,802	14,209	13,845
Furniture	12,068	14,477	11,487
Eating and Drinking	29,635	28,263	29,179
Miscellaneous Retail	36,562	46,600	37,731
Services Total	43,498	40,581	43,677
Hotels	4,889	3,756	5,011
Personal Services	1,476	1,658	1,238
Business Services	16,054	14,808	16,504
Auto Repair, Parking	10,934	9,650	11,221
Other Services	10,145	10,709	9,703
All Other Industries	23,656	24,257	29,756
Grand Total	\$455,360	\$478,244	\$492,769

* Preliminary

** Revised

Chenango County

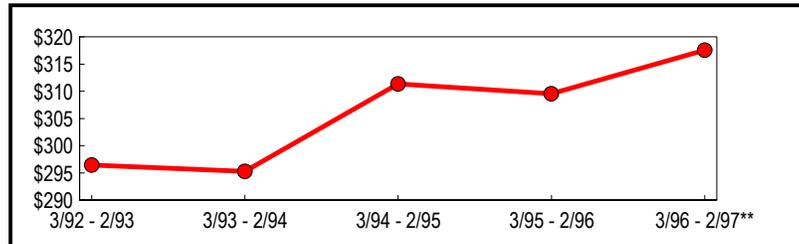
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$296,469	6,234	2.15
3/93 - 2/94	295,306	(1,163)	(0.39)
3/94 - 2/95	311,379	16,073	5.44
3/95 - 2/96	309,566	(1,813)	(0.58)
3/96 - 2/97**	317,598	8,032	2.59

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$2,834	\$2,583	\$3,162
Manufacturing	11,568	10,609	13,135
Communications	5,592	6,032	6,112
Electric & Gas	7,015	7,077	6,807
Wholesale Trade	12,142	10,815	13,080
Retail Trade Total	102,536	95,098	106,301
Building Materials	5,717	4,540	5,508
General Merchandise	16,682	17,842	17,438
Food	5,797	6,855	7,737
Auto Dealers, Gas Stations	37,599	31,721	40,379
Apparel	1,222	1,043	960
Furniture	4,035	3,647	3,913
Eating and Drinking	10,182	8,388	10,048
Miscellaneous Retail	21,302	21,062	20,318
Services Total	14,213	14,235	15,941
Hotels	1,203	862	1,255
Personal Services	427	557	434
Business Services	4,394	4,634	4,856
Auto Repair, Parking	4,621	4,781	5,304
Other Services	3,568	3,401	4,092
All Other Industries	7,999	7,250	7,886
Grand Total	\$163,899	\$153,699	\$172,424

* Preliminary

** Revised

Clinton County

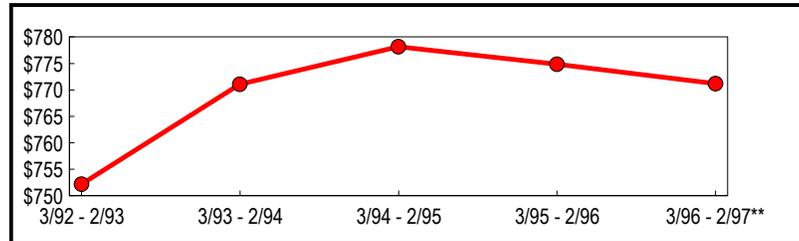
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$752,169	29,557	4.09
3/93 - 2/94	771,098	18,929	2.52
3/94 - 2/95	778,146	7,048	0.91
3/95 - 2/96	774,871	(3,275)	(0.42)
3/96 - 2/97**	771,172	(3,699)	(0.48)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$4,881	\$3,783	\$4,200
Manufacturing	21,029	19,234	20,732
Communications	11,221	11,695	11,877
Electric & Gas	21,060	22,220	19,820
Wholesale Trade	27,788	29,539	30,569
Retail Trade Total	246,960	239,492	235,996
Building Materials	19,560	13,564	16,293
General Merchandise	61,209	69,351	60,444
Food	23,820	21,021	22,993
Auto Dealers, Gas Stations	65,127	53,811	63,835
Apparel	10,959	10,067	9,464
Furniture	8,659	8,581	8,581
Eating and Drinking	27,888	24,078	26,859
Miscellaneous Retail	29,738	39,019	27,527
Services Total	34,565	31,643	34,290
Hotels	3,879	2,410	3,946
Personal Services	643	897	1,091
Business Services	9,852	9,532	9,699
Auto Repair, Parking	10,455	10,344	10,984
Other Services	9,736	8,460	8,570
All Other Industries	23,008	23,054	25,583
Grand Total	\$390,512	\$380,660	\$383,067

* Preliminary

** Revised

Columbia County

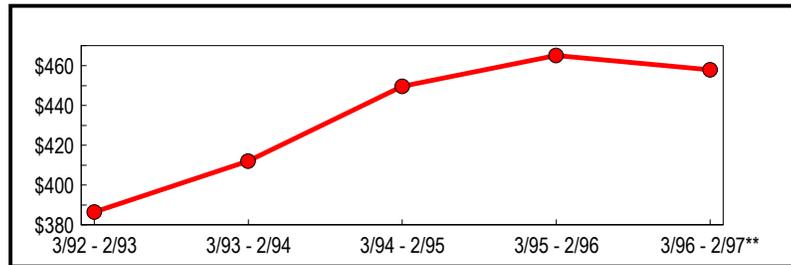
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$386,547	17,505	4.74
3/93 - 2/94	412,095	25,548	6.61
3/94 - 2/95	449,631	37,536	9.11
3/95 - 2/96	465,203	15,572	3.46
3/96 - 2/97**	457,892	(7,311)	(1.57)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$5,555	\$4,845	\$5,399
Manufacturing	9,372	7,446	6,786
Communications	12,003	12,402	11,972
Electric & Gas	11,606	12,598	12,023
Wholesale Trade	16,705	16,386	16,128
Retail Trade Total	147,790	135,019	147,719
Building Materials	19,263	16,021	19,296
General Merchandise	20,969	22,508	21,273
Food	17,488	15,971	17,099
Auto Dealers, Gas Stations	52,803	44,479	53,153
Apparel	1,811	1,806	1,813
Furniture	5,621	5,491	5,811
Eating and Drinking	15,143	12,845	15,093
Miscellaneous Retail	14,692	15,898	14,181
Services Total	22,718	21,905	24,893
Hotels	986	1,023	1,385
Personal Services	410	680	555
Business Services	8,713	8,530	8,347
Auto Repair, Parking	6,993	6,852	7,591
Other Services	5,616	4,820	7,015
All Other Industries	11,616	9,926	12,553
Grand Total	\$237,365	\$220,527	\$237,473

* Preliminary

** Revised

Cortland County

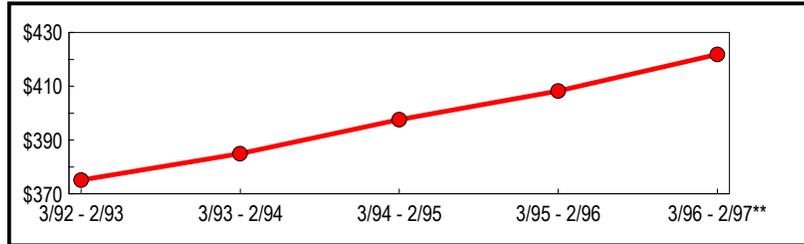
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$375,103	18,637	5.23
3/93 - 2/94	384,961	9,858	2.63
3/94 - 2/95	397,588	12,627	3.28
3/95 - 2/96	408,274	10,686	2.69
3/96 - 2/97**	421,927	13,653	3.34

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$6,186	\$5,437	\$4,968
Manufacturing	11,462	9,112	10,704
Communications	7,445	7,409	6,020
Electric & Gas	20,251	21,886	19,912
Wholesale Trade	20,678	19,698	22,770
Retail Trade Total	120,027	114,457	116,503
Building Materials	7,891	7,623	9,091
General Merchandise	24,349	27,454	23,750
Food	11,103	10,494	11,175
Auto Dealers, Gas Stations	33,393	25,475	31,804
Apparel	2,150	2,292	2,094
Furniture	4,093	3,938	4,190
Eating and Drinking	17,965	16,716	17,933
Miscellaneous Retail	19,083	20,465	16,466
Services Total	19,689	19,509	19,952
Hotels	2,954	2,268	3,057
Personal Services	482	552	554
Business Services	5,447	6,115	5,580
Auto Repair, Parking	5,564	4,922	5,597
Other Services	5,242	5,652	5,164
All Other Industries	9,898	8,783	11,004
Grand Total	\$215,636	\$206,291	\$211,833

* Preliminary

** Revised

Delaware County

Annual Totals

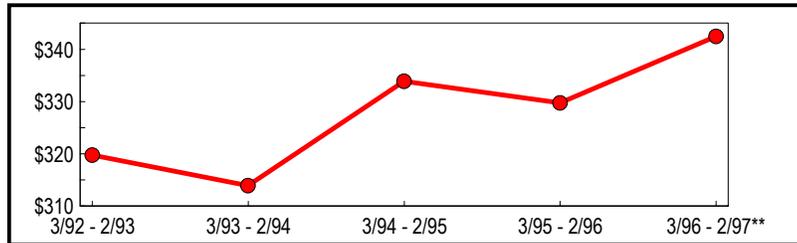
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$319,753	\$23,578	7.96
3/93 - 2/94	313,937	(5,816)	(1.82)
3/94 - 2/95	333,919	19,982	6.36
3/95 - 2/96	329,776	(4,143)	(1.24)
3/96 - 2/97**	342,493	12,717	3.86

N/A - No data available. County tax was imposed effective September 1990.

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$3,323	\$3,353	\$3,820
Manufacturing	9,028	8,923	9,625
Communications	4,858	5,042	5,870
Electric & Gas	5,177	5,124	4,832
Wholesale Trade	13,513	12,360	13,431
Retail Trade Total	117,831	107,327	118,334
Building Materials	11,860	9,347	12,285
General Merchandise	13,739	14,918	13,984
Food	8,155	8,308	9,092
Auto Dealers, Gas Stations	38,084	33,118	39,312
Apparel	859	980	750
Furniture	3,929	3,546	3,714
Eating and Drinking	10,624	9,035	10,502
Miscellaneous Retail	30,581	28,075	28,695
Services Total	16,285	15,404	16,731
Hotels	2,227	1,417	1,963
Personal Services	530	595	541
Business Services	4,499	4,822	4,665
Auto Repair, Parking	4,811	4,443	4,963
Other Services	4,218	4,127	4,599
All Other Industries	7,517	7,428	10,055
Grand Total	\$177,532	\$164,961	\$182,698

* Preliminary

** Revised

Dutchess County

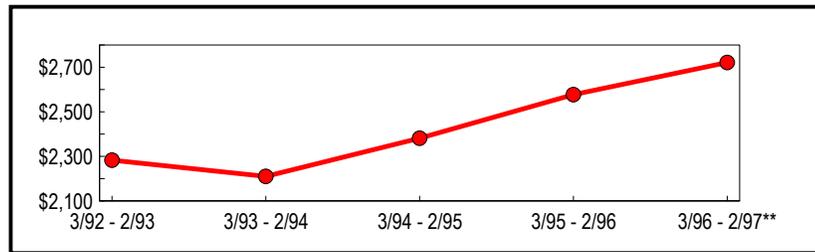
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$2,283,654	(52,530)	(2.25)
3/93 - 2/94	2,210,820	(72,834)	(3.19)
3/94 - 2/95	2,382,736	171,916	7.78
3/95 - 2/96	2,577,208	194,472	8.16
3/96 - 2/97**	2,721,611	144,403	5.60

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$21,949	\$20,572	\$22,144
Manufacturing	153,391	160,776	129,445
Communications	43,848	44,101	44,447
Electric & Gas	38,964	39,685	41,481
Wholesale Trade	79,314	81,359	74,262
Retail Trade Total	799,037	812,656	813,211
Building Materials	88,125	79,589	93,136
General Merchandise	127,647	149,438	122,076
Food	85,778	83,332	88,917
Auto Dealers, Gas Stations	219,615	198,543	226,697
Apparel	42,431	49,103	43,807
Furniture	41,289	44,653	41,560
Eating and Drinking	79,393	74,353	81,136
Miscellaneous Retail	114,759	133,645	115,882
Services Total	144,200	147,465	158,451
Hotels	14,660	12,849	15,891
Personal Services	4,498	5,152	4,859
Business Services	40,659	45,134	49,709
Auto Repair, Parking	45,136	43,654	44,871
Other Services	39,247	40,676	43,121
All Other Industries	66,428	67,866	82,437
Grand Total	\$1,347,131	\$1,374,480	\$1,365,878

* Preliminary

** Revised

Erie County

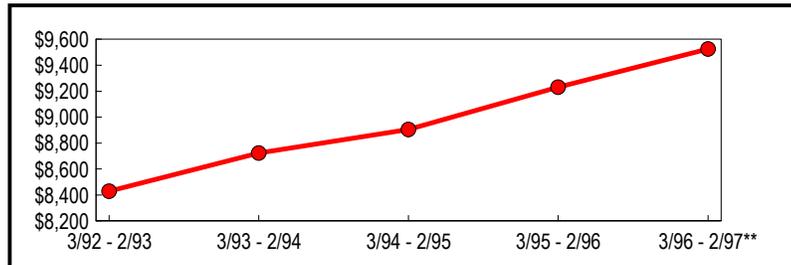
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$8,428,869	356,203	4.41
3/93 - 2/94	8,722,905	294,036	3.49
3/94 - 2/95	8,904,981	182,076	2.09
3/95 - 2/96	9,231,016	326,035	3.66
3/96 - 2/97**	9,526,060	295,044	3.20

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$85,219	\$80,891	\$83,650
Manufacturing	215,940	213,738	240,871
Communications	159,428	175,483	167,648
Electric & Gas	444,531	541,305	430,948
Wholesale Trade	348,050	344,199	358,682
Retail Trade Total	2,652,006	2,586,347	2,688,524
Building Materials	195,719	158,710	191,354
General Merchandise	413,761	512,183	426,600
Food	277,009	263,870	276,605
Auto Dealers, Gas Stations	762,560	604,542	789,397
Apparel	132,050	152,474	131,893
Furniture	182,193	202,274	174,656
Eating and Drinking	346,852	319,088	349,242
Miscellaneous Retail	341,862	373,206	348,777
Services Total	607,142	599,365	613,438
Hotels	64,305	47,352	55,865
Personal Services	14,784	16,170	14,213
Business Services	195,942	199,509	202,162
Auto Repair, Parking	173,266	154,499	168,743
Other Services	158,845	181,835	172,455
All Other Industries	232,061	240,355	275,691
Grand Total	\$4,744,377	\$4,781,683	\$4,859,452

* Preliminary

** Revised

Essex County

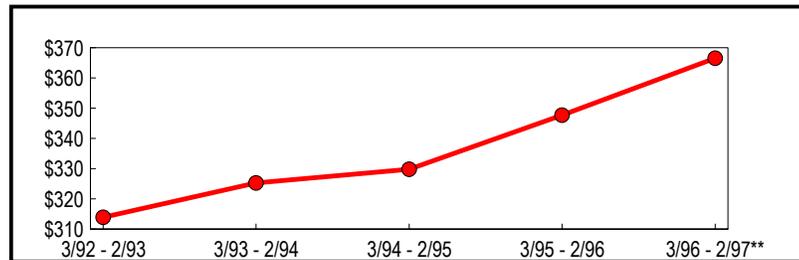
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$313,954	8,395	2.75
3/93 - 2/94	325,302	11,348	3.61
3/94 - 2/95	329,872	4,570	1.40
3/95 - 2/96	347,727	17,855	5.41
3/96 - 2/97**	366,596	18,869	5.43

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$3,434	\$3,337	\$3,065
Manufacturing	16,756	25,556	15,600
Communications	5,543	5,509	5,678
Electric & Gas	3,152	2,792	2,940
Wholesale Trade	10,378	9,224	11,398
Retail Trade Total	103,829	87,213	107,013
Building Materials	10,300	7,775	9,874
General Merchandise	9,763	10,210	9,664
Food	14,911	11,089	15,161
Auto Dealers, Gas Stations	31,086	25,792	33,739
Apparel	3,125	2,660	3,586
Furniture	1,274	1,103	1,217
Eating and Drinking	18,151	14,047	17,692
Miscellaneous Retail	15,219	14,537	16,080
Services Total	35,124	29,445	35,424
Hotels	18,667	15,284	20,163
Personal Services	532	367	610
Business Services	5,338	5,624	3,779
Auto Repair, Parking	3,687	3,181	3,669
Other Services	6,900	4,989	7,203
All Other Industries	13,970	11,334	15,691
Grand Total	\$192,186	\$174,410	\$196,809

* Preliminary

** Revised

Franklin County

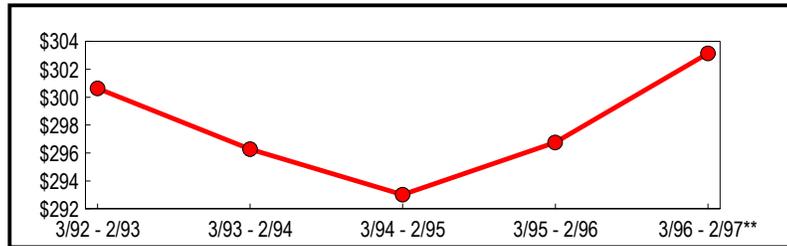
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$300,644	16,454	5.79
3/93 - 2/94	296,284	(4,360)	(1.45)
3/94 - 2/95	293,010	(3,274)	(1.11)
3/95 - 2/96	296,747	3,737	1.28
3/96 - 2/97**	303,148	6,401	2.16

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$3,769	\$3,268	\$3,417
Manufacturing	4,471	3,641	4,947
Communications	5,079	4,737	4,785
Electric & Gas	12,025	12,378	11,601
Wholesale Trade	7,885	7,465	8,345
Retail Trade Total	97,024	90,245	97,298
Building Materials	9,408	8,452	10,445
General Merchandise	13,823	15,268	12,553
Food	11,509	9,874	12,470
Auto Dealers, Gas Stations	32,354	25,323	32,267
Apparel	1,693	1,822	1,603
Furniture	3,414	2,825	3,112
Eating and Drinking	10,424	7,961	9,373
Miscellaneous Retail	14,399	18,720	15,475
Services Total	15,496	13,938	15,343
Hotels	3,422	2,686	3,658
Personal Services	371	436	385
Business Services	3,027	3,138	3,233
Auto Repair, Parking	4,291	3,554	4,197
Other Services	4,385	4,124	3,870
All Other Industries	11,537	10,190	11,188
Grand Total	\$157,286	\$145,862	\$156,924

* Preliminary
3/96 - 2/97*

Fulton County

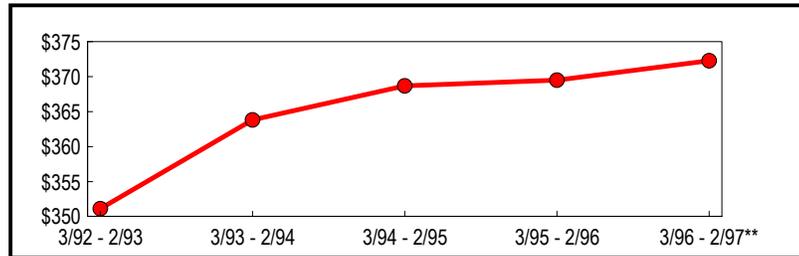
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$351,116	39,894	12.82
3/93 - 2/94	363,830	12,714	3.62
3/94 - 2/95	368,692	4,862	1.34
3/95 - 2/96	369,511	819	0.22
3/96 - 2/97**	372,291	2,780	0.75

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$2,657	\$2,752	\$3,500
Manufacturing	5,920	5,641	5,919
Communications	7,220	7,725	6,765
Electric & Gas	13,717	17,188	14,291
Wholesale Trade	17,366	14,072	17,746
Retail Trade Total	122,191	111,644	122,551
Building Materials	11,790	9,637	10,777
General Merchandise	20,052	20,862	19,916
Food	15,334	13,525	15,674
Auto Dealers, Gas Stations	39,561	33,720	42,720
Apparel	1,876	1,591	1,474
Furniture	3,904	4,251	3,474
Eating and Drinking	13,066	11,418	12,493
Miscellaneous Retail	16,608	16,640	16,023
Services Total	18,292	17,017	18,739
Hotels	1,448	1,180	1,476
Personal Services	276	351	295
Business Services	5,687	5,390	5,554
Auto Repair, Parking	6,761	5,784	6,922
Other Services	4,120	4,312	4,492
All Other Industries	4,505	4,384	5,826
Grand Total	\$191,868	\$180,423	\$195,337

* Preliminary

** Revised

Genesee County

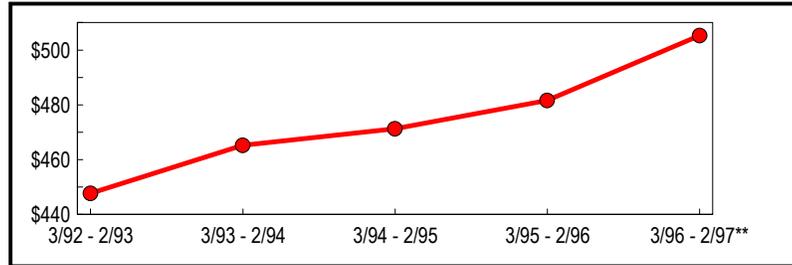
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$447,751	9,483	2.16
3/93 - 2/94	465,258	17,507	3.91
3/94 - 2/95	471,315	6,057	1.30
3/95 - 2/96	481,611	10,296	2.18
3/96 - 2/97**	505,277	23,666	4.91

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$3,046	\$3,057	\$3,338
Manufacturing	15,515	13,606	12,601
Communications	8,559	8,836	10,203
Electric & Gas	14,597	17,034	14,552
Wholesale Trade	20,615	18,283	21,009
Retail Trade Total	153,341	143,772	159,584
Building Materials	8,523	8,322	10,078
General Merchandise	22,784	25,584	23,375
Food	17,442	13,927	17,492
Auto Dealers, Gas Stations	59,541	48,545	60,786
Apparel	1,889	1,829	2,023
Furniture	6,360	6,731	5,781
Eating and Drinking	21,059	18,819	21,123
Miscellaneous Retail	15,743	20,015	18,926
Services Total	43,025	22,995	45,037
Hotels	4,474	1,533	2,421
Personal Services	1,466	1,084	1,144
Business Services	8,504	8,366	8,172
Auto Repair, Parking	6,705	5,975	6,330
Other Services	21,876	6,037	26,970
All Other Industries	10,018	8,978	15,066
Grand Total	\$268,716	\$236,561	\$281,390

* Preliminary

** Revised

Greene County

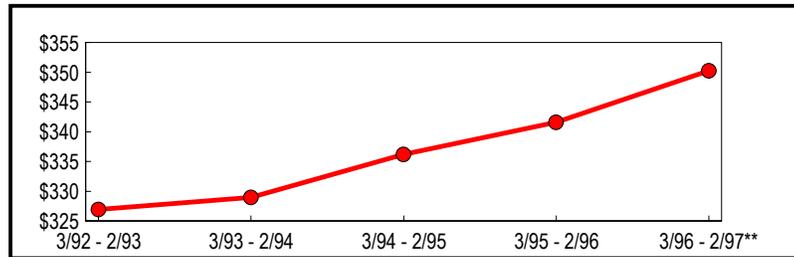
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$326,934	3,604	1.11
3/93 - 2/94	329,002	2,068	0.63
3/94 - 2/95	336,184	7,182	2.18
3/95 - 2/96	341,579	5,395	1.60
3/96 - 2/97**	350,246	8,667	2.54

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$2,933	\$2,413	\$2,380
Manufacturing	7,641	4,586	5,527
Communications	6,104	6,564	7,009
Electric & Gas	6,026	7,851	6,862
Wholesale Trade	11,490	10,444	10,345
Retail Trade Total	102,881	96,786	100,340
Building Materials	14,790	9,101	11,191
General Merchandise	9,200	10,308	9,488
Food	11,188	10,197	11,420
Auto Dealers, Gas Stations	37,224	32,581	37,500
Apparel	324	311	239
Furniture	2,436	2,623	2,872
Eating and Drinking	13,644	14,602	13,827
Miscellaneous Retail	14,075	17,063	13,803
Services Total	33,609	27,294	34,321
Hotels	13,528	8,505	12,857
Personal Services	484	635	487
Business Services	4,564	5,072	6,633
Auto Repair, Parking	6,468	5,602	6,048
Other Services	8,565	7,480	8,296
All Other Industries	10,984	12,640	14,456
Grand Total	\$181,668	\$168,578	\$181,240

* Preliminary

** Revised

Hamilton County

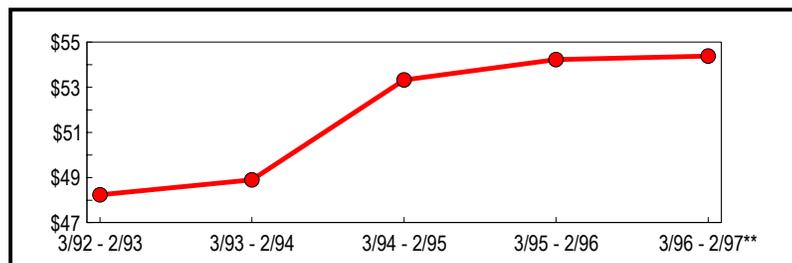
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$48,236	3	0.01
3/93 - 2/94	48,891	655	1.36
3/94 - 2/95	53,335	4,444	9.09
3/95 - 2/96	54,225	890	1.67
3/96 - 2/97**	54,381	156	0.29

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$846	\$788	\$774
Manufacturing	976	806	936
Communications	1,174	1,312	1,174
Electric & Gas	726	747	724
Wholesale Trade	1,985	1,449	1,618
Retail Trade Total	18,665	13,142	18,854
Building Materials	3,233	2,607	2,902
General Merchandise	2,060	1,174	2,128
Food	3,590	1,915	3,246
Auto Dealers, Gas Stations	3,976	3,333	4,312
Apparel	28	22	33
Furniture	339	285	388
Eating and Drinking	2,952	1,831	2,827
Miscellaneous Retail	2,487	1,975	3,018
Services Total	6,210	3,476	5,710
Hotels	2,795	1,165	2,511
Personal Services	50	30	52
Business Services	642	610	418
Auto Repair, Parking	670	617	786
Other Services	2,053	1,054	1,943
All Other Industries	1,102	977	1,881
Grand Total	\$31,684	\$22,697	\$31,671

* Preliminary

** Revised

Herkimer County

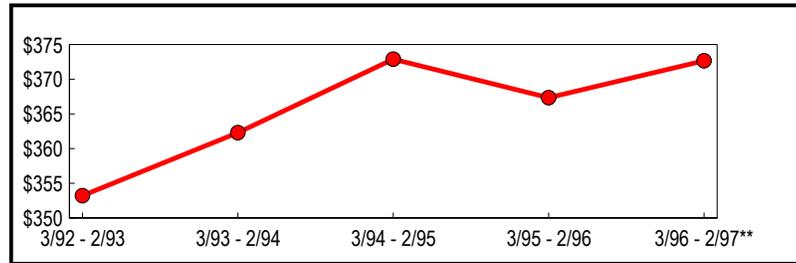
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$353,236	4,525	1.30
3/93 - 2/94	362,306	9,070	2.57
3/94 - 2/95	372,892	10,586	2.92
3/95 - 2/96	367,371	(5,521)	(1.48)
3/96 - 2/97**	372,692	5,321	1.45

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$3,917	\$4,045	\$3,699
Manufacturing	10,028	8,056	8,598
Communications	7,841	8,276	7,914
Electric & Gas	6,941	6,859	6,504
Wholesale Trade	21,304	18,707	23,809
Retail Trade Total	114,764	101,518	117,240
Building Materials	7,385	4,961	7,009
General Merchandise	13,691	15,144	14,989
Food	8,427	8,003	10,066
Auto Dealers, Gas Stations	40,175	33,137	42,453
Apparel	1,631	1,361	1,327
Furniture	4,126	4,073	4,165
Eating and Drinking	19,289	16,043	18,517
Miscellaneous Retail	20,040	18,796	18,714
Services Total	21,931	20,290	22,732
Hotels	4,169	4,233	4,182
Personal Services	545	651	661
Business Services	4,803	5,063	5,288
Auto Repair, Parking	5,778	5,181	5,581
Other Services	6,636	5,162	7,020
All Other Industries	9,416	8,799	10,320
Grand Total	\$196,142	\$176,550	\$200,816

* Preliminary

** Revised

Jefferson County

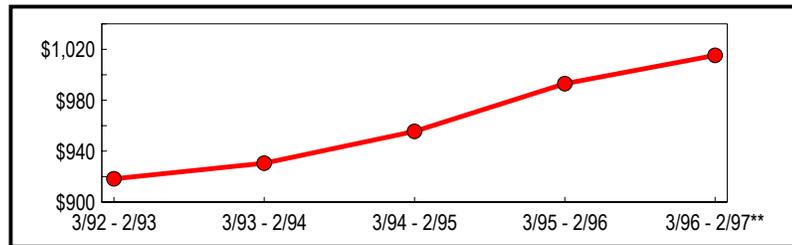
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$918,324	28,180	3.17
3/93 - 2/94	930,510	12,186	1.33
3/94 - 2/95	955,601	25,091	2.70
3/95 - 2/96	993,179	37,578	3.93
3/96 - 2/97**	1,015,353	22,174	2.23

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$7,552	\$6,447	\$7,310
Manufacturing	23,840	21,272	24,879
Communications	17,545	17,522	17,157
Electric & Gas	40,226	43,173	40,235
Wholesale Trade	32,924	28,606	38,169
Retail Trade Total	340,256	306,623	343,765
Building Materials	23,999	17,726	23,113
General Merchandise	71,109	79,805	72,372
Food	20,920	17,156	22,414
Auto Dealers, Gas Stations	118,819	95,384	122,157
Apparel	12,211	11,898	11,305
Furniture	12,439	12,241	12,232
Eating and Drinking	41,171	30,883	41,932
Miscellaneous Retail	39,588	41,530	38,240
Services Total	46,995	38,154	47,762
Hotels	8,105	3,366	7,960
Personal Services	1,379	1,462	1,429
Business Services	13,367	12,081	12,998
Auto Repair, Parking	12,111	10,445	12,622
Other Services	12,033	10,800	12,753
All Other Industries	23,604	20,614	22,431
Grand Total	\$532,942	\$482,411	\$541,708

* Preliminary

** Revised

Lewis County

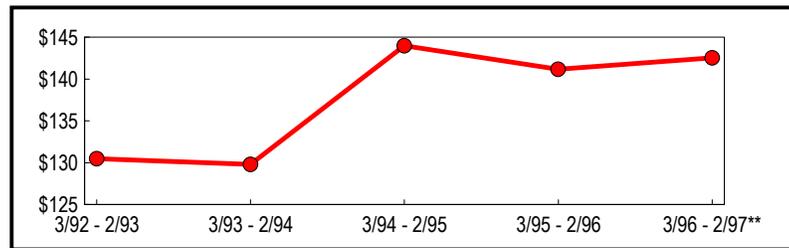
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$130,489	(15,642)	(10.70)
3/93 - 2/94	129,797	(692)	(0.53)
3/94 - 2/95	144,004	14,207	10.95
3/95 - 2/96	141,195	(2,809)	(1.95)
3/96 - 2/97**	142,552	1,357	0.96

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$4,340	\$3,478	\$3,949
Manufacturing	4,287	3,999	4,374
Communications	2,384	2,274	2,327
Electric & Gas	2,370	2,128	2,118
Wholesale Trade	6,833	6,334	9,053
Retail Trade Total	44,991	42,828	45,552
Building Materials	2,884	2,188	3,501
General Merchandise	4,383	4,780	4,011
Food	4,815	3,727	4,360
Auto Dealers, Gas Stations	17,459	16,324	18,739
Apparel	455	430	408
Furniture	965	1,086	940
Eating and Drinking	4,820	4,963	5,267
Miscellaneous Retail	9,210	9,330	8,326
Services Total	5,661	5,813	6,451
Hotels	461	514	462
Personal Services	82	88	55
Business Services	1,253	1,488	1,603
Auto Repair, Parking	2,210	1,928	2,520
Other Services	1,655	1,795	1,811
All Other Industries	2,518	2,314	3,476
Grand Total	\$73,384	\$69,168	\$77,300

* Preliminary

** Revised

Livingston County

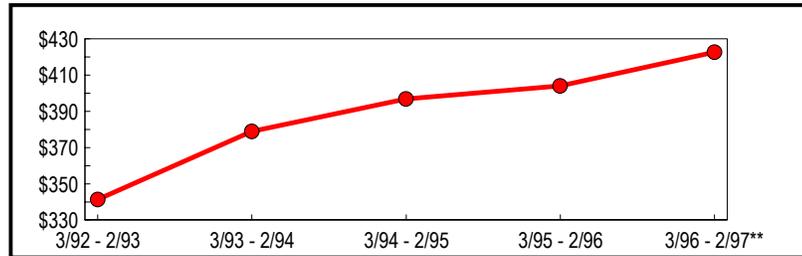
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$341,280	11,261	3.41
3/93 - 2/94	378,950	37,670	11.04
3/94 - 2/95	396,812	17,862	4.71
3/95 - 2/96	404,046	7,234	1.82
3/96 - 2/97**	422,737	18,691	4.63

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$6,840	\$6,129	\$6,727
Manufacturing	9,157	9,055	8,381
Communications	7,391	7,546	7,159
Electric & Gas	7,036	8,140	7,585
Wholesale Trade	19,907	18,446	20,672
Retail Trade Total	138,609	129,192	145,333
Building Materials	7,854	6,124	8,045
General Merchandise	17,972	20,447	19,006
Food	16,014	13,838	15,626
Auto Dealers, Gas Stations	58,856	51,508	64,322
Apparel	2,243	2,193	2,284
Furniture	3,733	3,672	3,927
Eating and Drinking	17,075	14,834	16,795
Miscellaneous Retail	14,862	16,576	15,328
Services Total	18,961	17,479	18,429
Hotels	1,220	935	1,140
Personal Services	731	819	779
Business Services	4,600	4,589	4,893
Auto Repair, Parking	6,906	5,977	6,100
Other Services	5,504	5,159	5,517
All Other Industries	11,253	7,596	9,989
Grand Total	\$219,154	\$203,583	\$224,275

* Preliminary

** Revised

Madison County

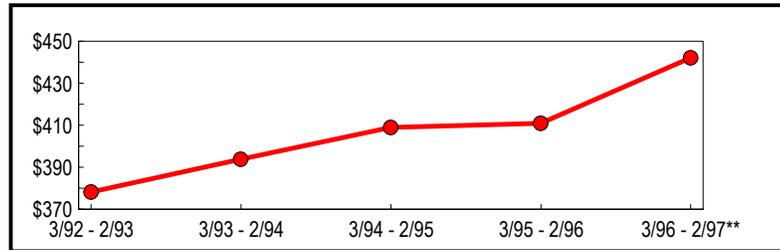
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$378,321	23,019	6.48
3/93 - 2/94	393,839	15,518	4.10
3/94 - 2/95	409,070	15,231	3.87
3/95 - 2/96	411,040	1,970	0.48
3/96 - 2/97**	442,219	31,179	7.59

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$3,264	\$2,814	\$2,970
Manufacturing	11,434	9,221	10,806
Communications	8,913	8,682	9,144
Electric & Gas	9,649	11,247	10,050
Wholesale Trade	21,464	20,341	26,619
Retail Trade Total	129,500	126,939	135,738
Building Materials	8,877	7,845	8,604
General Merchandise	19,120	27,639	25,327
Food	14,568	11,930	12,672
Auto Dealers, Gas Stations	43,833	36,279	47,871
Apparel	2,132	2,298	1,922
Furniture	5,457	5,881	4,801
Eating and Drinking	18,405	17,146	19,023
Miscellaneous Retail	17,108	17,921	15,518
Services Total	29,526	28,619	33,557
Hotels	3,595	2,852	3,672
Personal Services	415	580	513
Business Services	7,362	8,227	10,502
Auto Repair, Parking	9,341	9,121	10,107
Other Services	8,813	7,839	8,763
All Other Industries	11,134	9,472	11,658
Grand Total	\$224,884	\$217,335	\$240,542

* Preliminary

** Revised

Monroe County

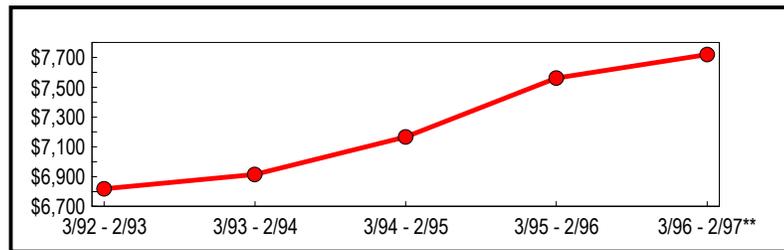
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$6,818,418	88,314	1.31
3/93 - 2/94	6,914,875	96,457	1.41
3/94 - 2/95	7,166,546	251,671	3.64
3/95 - 2/96	7,560,908	394,362	5.50
3/96 - 2/97**	7,719,223	158,315	2.09

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$55,852	\$58,947	\$66,712
Manufacturing	438,218	459,394	500,131
Communications	182,158	185,641	162,620
Electric & Gas	130,933	142,159	130,840
Wholesale Trade	252,928	253,654	263,600
Retail Trade Total	2,169,859	2,125,003	2,226,146
Building Materials	100,374	91,161	108,815
General Merchandise	289,550	337,695	297,250
Food	288,936	265,637	297,467
Auto Dealers, Gas Stations	653,952	539,713	668,445
Apparel	109,212	116,346	107,650
Furniture	165,999	176,822	165,948
Eating and Drinking	246,761	234,952	253,646
Miscellaneous Retail	315,075	362,677	326,925
Services Total	478,181	471,836	504,739
Hotels	47,354	44,127	48,913
Personal Services	12,751	14,362	13,871
Business Services	169,506	171,009	186,243
Auto Repair, Parking	132,963	120,695	131,828
Other Services	115,607	121,643	123,884
All Other Industries	160,678	153,782	179,154
Grand Total	\$3,868,807	\$3,850,416	\$4,033,942

* Preliminary

** Revised

Montgomery County

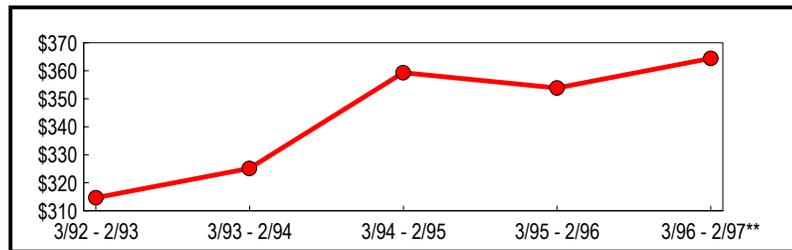
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$314,677	(2,683)	(0.85)
3/93 - 2/94	325,126	10,449	3.32
3/94 - 2/95	359,369	34,243	10.53
3/95 - 2/96	353,908	(5,461)	(1.52)
3/96 - 2/97**	364,526	10,618	3.00

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$2,959	\$3,178	\$3,480
Manufacturing	7,096	6,857	7,349
Communications	6,654	6,088	5,830
Electric & Gas	5,906	6,629	6,396
Wholesale Trade	20,716	18,242	20,424
Retail Trade Total	118,306	110,276	117,752
Building Materials	7,378	6,123	7,179
General Merchandise	24,219	26,765	24,336
Food	13,039	12,728	13,784
Auto Dealers, Gas Stations	41,642	35,089	41,832
Apparel	1,010	846	964
Furniture	2,964	2,955	2,928
Eating and Drinking	10,256	8,650	10,548
Miscellaneous Retail	17,798	17,120	16,181
Services Total	17,124	18,620	17,896
Hotels	2,094	1,425	1,977
Personal Services	274	409	306
Business Services	5,059	5,396	5,520
Auto Repair, Parking	5,933	7,415	6,361
Other Services	3,764	3,975	3,732
All Other Industries	7,612	8,263	8,932
Grand Total	\$186,373	\$178,153	\$188,059

* Preliminary

** Revised

Nassau County

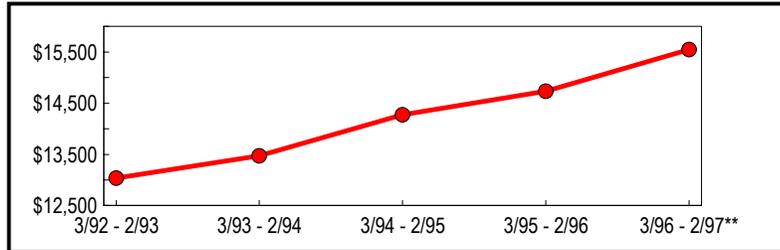
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$13,037,208	385,448	3.05
3/93 - 2/94	13,475,234	438,026	3.36
3/94 - 2/95	14,271,808	796,574	5.91
3/95 - 2/96	14,733,729	461,921	3.24
3/96 - 2/97**	15,549,781	816,052	5.54

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$110,500	\$104,419	\$108,913
Manufacturing	323,884	311,435	280,797
Communications	340,966	359,094	372,730
Electric & Gas	294,097	288,521	285,026
Wholesale Trade	487,702	495,614	469,909
Retail Trade Total	4,707,676	4,908,612	4,879,144
Building Materials	332,730	291,817	339,004
General Merchandise	744,171	890,960	718,743
Food	297,310	274,513	304,995
Auto Dealers, Gas Stations	1,160,385	1,102,751	1,257,345
Apparel	471,751	520,023	507,766
Furniture	370,847	420,594	388,867
Eating and Drinking	541,479	497,574	546,740
Miscellaneous Retail	789,003	910,380	815,684
Services Total	974,138	983,995	1,034,591
Hotels	59,327	68,766	71,698
Personal Services	26,650	29,064	28,648
Business Services	366,365	377,157	393,227
Auto Repair, Parking	258,170	241,943	269,062
Other Services	263,626	267,065	271,956
All Other Industries	432,521	426,607	522,456
Grand Total	\$7,671,484	\$7,878,297	\$7,953,566

* Preliminary

** Revised

Niagara County

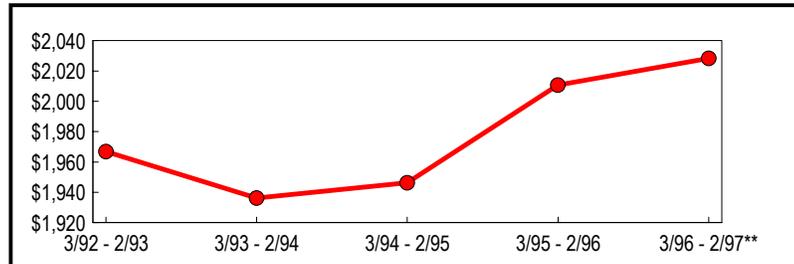
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$1,966,809	49,329	2.57
3/93 - 2/94	1,936,341	(30,468)	(1.55)
3/94 - 2/95	1,946,228	9,887	0.51
3/95 - 2/96	2,010,711	64,483	3.31
3/96 - 2/97**	2,028,427	17,716	0.88

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$19,232	\$18,652	\$20,159
Manufacturing	72,236	63,414	63,416
Communications	33,224	34,084	33,684
Electric & Gas	96,741	111,767	97,549
Wholesale Trade	64,449	66,439	71,113
Retail Trade Total	600,914	563,189	624,071
Building Materials	41,379	30,750	39,726
General Merchandise	99,791	123,231	106,816
Food	53,410	47,510	57,026
Auto Dealers, Gas Stations	170,197	134,513	180,336
Apparel	51,038	50,510	56,293
Furniture	27,493	27,125	26,445
Eating and Drinking	77,188	63,827	78,317
Miscellaneous Retail	80,418	85,723	79,112
Services Total	112,405	98,588	118,558
Hotels	24,792	15,169	27,333
Personal Services	2,182	2,467	2,566
Business Services	28,275	27,550	29,910
Auto Repair, Parking	29,877	25,984	30,852
Other Services	27,279	27,418	27,897
All Other Industries	36,122	36,971	44,442
Grand Total	\$1,035,323	\$993,104	\$1,072,992

* Preliminary

** Revised

Oneida County

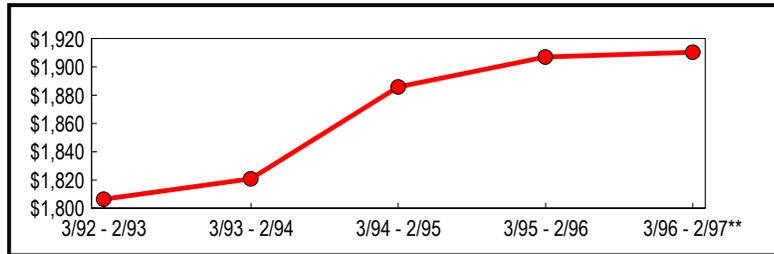
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$1,806,449	69,103	3.98
3/93 - 2/94	1,820,838	14,389	0.80
3/94 - 2/95	1,885,840	65,002	3.57
3/95 - 2/96	1,907,078	21,238	1.13
3/96 - 2/97**	1,910,525	3,447	0.18

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$11,739	\$10,429	\$11,596
Manufacturing	38,387	40,973	36,641
Communications	38,008	36,811	37,606
Electric & Gas	51,684	59,214	51,860
Wholesale Trade	85,634	84,099	93,014
Retail Trade Total	591,335	577,859	587,129
Building Materials	39,180	30,218	34,310
General Merchandise	118,387	143,897	118,751
Food	45,060	42,063	42,059
Auto Dealers, Gas Stations	171,413	138,958	176,806
Apparel	24,377	25,083	21,403
Furniture	27,909	29,030	29,004
Eating and Drinking	71,004	61,813	69,474
Miscellaneous Retail	94,005	106,797	95,322
Services Total	106,307	103,511	107,156
Hotels	11,120	8,684	11,120
Personal Services	3,028	3,910	3,477
Business Services	37,018	40,600	38,785
Auto Repair, Parking	27,814	25,015	26,644
Other Services	27,327	25,302	27,130
All Other Industries	36,922	37,613	43,105
Grand Total	\$960,016	\$950,509	\$968,107

* Preliminary

** Revised

Onondaga County

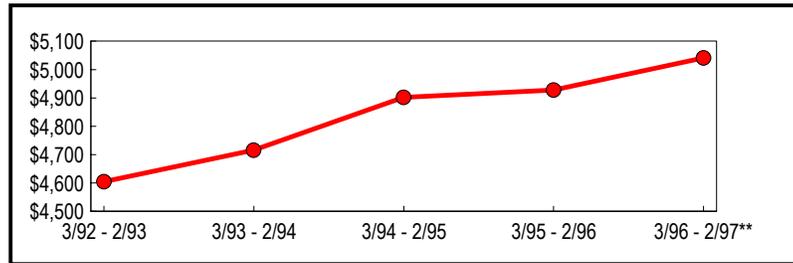
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$4,604,980	141,220	3.16
3/93 - 2/94	4,715,364	110,384	2.40
3/94 - 2/95	4,902,213	186,849	3.96
3/95 - 2/96	4,927,355	25,142	0.51
3/96 - 2/97**	5,041,049	113,694	2.31

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	44,953	\$44,120	\$42,654
Manufacturing	144,455	139,956	148,192
Communications	103,109	106,766	103,880
Electric & Gas	114,318	132,248	115,269
Wholesale Trade	199,557	198,086	234,335
Retail Trade Total	1,454,330	1,443,424	1,486,452
Building Materials	103,296	85,399	102,252
General Merchandise	220,488	263,902	224,871
Food	134,910	123,147	141,614
Auto Dealers, Gas Stations	424,482	344,277	445,042
Apparel	88,491	103,047	87,130
Furniture	80,537	93,937	80,537
Eating and Drinking	171,435	161,158	175,362
Miscellaneous Retail	230,691	268,557	229,644
Services Total	337,737	325,014	341,349
Hotels	36,688	30,809	37,455
Personal Services	10,235	11,329	10,453
Business Services	112,344	110,781	116,737
Auto Repair, Parking	94,616	85,723	93,954
Other Services	83,854	86,372	82,750
All Other Industries	122,855	130,121	146,055
Grand Total	\$2,521,314	\$2,519,735	\$2,618,186

* Preliminary

** Revised

Ontario County

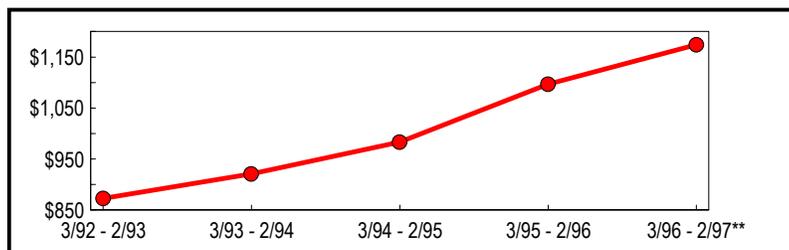
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$872,827	48,137	5.84
3/93 - 2/94	920,827	48,000	5.50
3/94 - 2/95	983,247	62,420	6.78
3/95 - 2/96	1,096,955	113,708	11.56
3/96 - 2/97**	1,174,000	77,045	7.02

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$9,367	\$10,657	\$10,456
Manufacturing	25,621	24,646	29,940
Communications	13,787	13,951	14,464
Electric & Gas	48,068	50,715	46,488
Wholesale Trade	37,195	35,742	40,146
Retail Trade Total	361,880	370,888	376,864
Building Materials	16,680	14,286	16,957
General Merchandise	91,896	115,917	97,785
Food	38,038	34,377	39,428
Auto Dealers, Gas Stations	90,814	72,088	92,672
Apparel	21,285	25,715	23,714
Furniture	12,652	13,145	15,458
Eating and Drinking	37,737	32,411	37,091
Miscellaneous Retail	52,778	62,949	53,759
Services Total	54,019	53,945	66,103
Hotels	5,764	4,043	7,551
Personal Services	1,373	1,564	1,326
Business Services	16,233	16,725	22,864
Auto Repair, Parking	13,910	12,943	14,430
Other Services	16,739	18,670	19,932
All Other Industries	33,384	30,135	36,178
Grand Total	\$583,321	\$590,679	\$620,639

* Preliminary

** Revised

Orange County

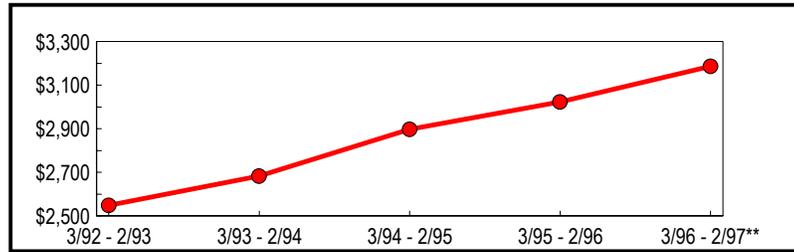
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$2,549,000	92,747	3.78
3/93 - 2/94	2,683,305	134,305	5.27
3/94 - 2/95	2,897,259	213,954	7.97
3/95 - 2/96	3,024,018	126,759	4.38
3/96 - 2/97**	3,186,671	162,653	5.38

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$21,903	\$21,597	\$22,207
Manufacturing	74,334	64,142	72,864
Communications	55,035	53,318	49,250
Electric & Gas	61,512	62,650	60,732
Wholesale Trade	106,246	103,872	105,340
Retail Trade Total	1,027,645	1,041,637	1,061,312
Building Materials	88,723	80,503	95,843
General Merchandise	164,154	191,619	161,604
Food	107,391	104,944	108,146
Auto Dealers, Gas Stations	265,035	237,496	272,505
Apparel	139,195	150,453	152,108
Furniture	46,973	50,463	48,013
Eating and Drinking	96,954	88,660	97,398
Miscellaneous Retail	119,220	137,499	125,695
Services Total	176,379	159,483	188,747
Hotels	14,824	11,673	15,182
Personal Services	6,871	7,435	6,916
Business Services	53,247	46,526	63,512
Auto Repair, Parking	67,702	60,684	66,691
Other Services	33,735	33,165	36,446
All Other Industries	75,876	81,042	108,818
Grand Total	\$1,598,930	\$1,587,741	\$1,669,270

* Preliminary

** Revised

Orleans County

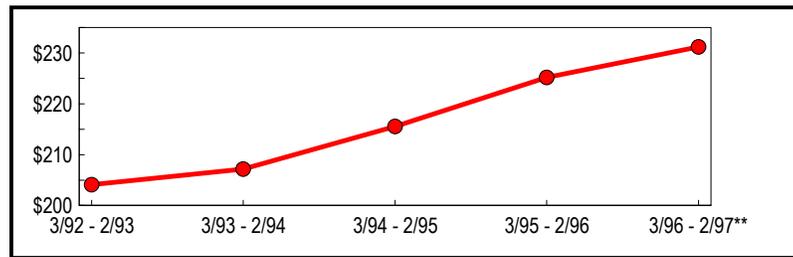
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$204,080	9,016	4.62
3/93 - 2/94	207,181	3,101	1.52
3/94 - 2/95	215,536	8,355	4.03
3/95 - 2/96	225,175	9,639	4.47
3/96 - 2/97**	231,206	6,031	2.68

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$1,515	\$2,611	\$1,375
Manufacturing	4,814	3,733	3,964
Communications	5,065	4,759	4,496
Electric & Gas	15,131	15,507	14,945
Wholesale Trade	7,587	6,865	7,371
Retail Trade Total	71,971	64,800	70,741
Building Materials	5,558	4,186	5,386
General Merchandise	6,354	7,394	6,213
Food	12,176	10,269	12,002
Auto Dealers, Gas Stations	24,759	18,980	24,739
Apparel	1,746	1,562	1,722
Furniture	1,592	1,609	1,789
Eating and Drinking	7,122	5,933	7,020
Miscellaneous Retail	12,664	14,867	11,870
Services Total	10,197	9,453	10,498
Hotels	420	279	382
Personal Services	440	513	383
Business Services	2,735	2,655	3,108
Auto Repair, Parking	3,354	3,084	3,244
Other Services	3,248	2,922	3,381
All Other Industries	3,457	3,741	3,537
Grand Total	\$119,737	\$111,469	\$116,927

* Preliminary

** Revised

Oswego County

Annual Totals

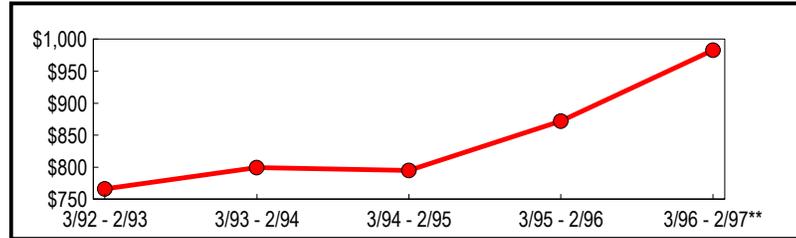
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$766,073	35,875	4.91
3/93 - 2/94	799,546	33,473	4.37
3/94 - 2/95	795,146	(4,400)	(0.55)
3/95 - 2/96	871,875	76,729	9.65
3/96 - 2/97**	982,850	110,975	12.73

Note: Annual totals for the periods prior to 3/95-2/96 are estimated as complete county data is not available.

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$9,144	\$10,103	\$9,555
Manufacturing	28,357	29,058	21,588
Communications	16,627	16,144	14,968
Electric & Gas	33,309	76,615	45,821
Wholesale Trade	40,852	31,293	39,654
Retail Trade Total	285,366	269,054	263,711
Building Materials	18,185	14,421	16,637
General Merchandise	38,700	57,433	41,471
Food	32,661	28,602	33,500
Auto Dealers, Gas Stations	122,976	97,264	102,422
Apparel	2,403	1,660	1,487
Furniture	7,822	8,373	7,465
Eating and Drinking	35,259	30,266	35,696
Miscellaneous Retail	27,360	31,035	25,033
Services Total	47,510	48,760	41,799
Hotels	2,830	2,639	2,628
Personal Services	577	788	595
Business Services	14,942	15,731	11,816
Auto Repair, Parking	16,449	15,805	13,697
Other Services	12,712	13,797	13,063
All Other Industries	22,173	18,485	20,037
Grand Total	\$483,338	\$499,512	\$457,133

Note: For the 9/94-2/95 selling period, these figures include the cities of Fulton and Oswego only.
The most current periods include the cities of Fulton and Oswego, plus taxable sales and purchases made within the county, but outside the cities, that are subject to the State sales tax.

* Preliminary

** Revised

Otsego County

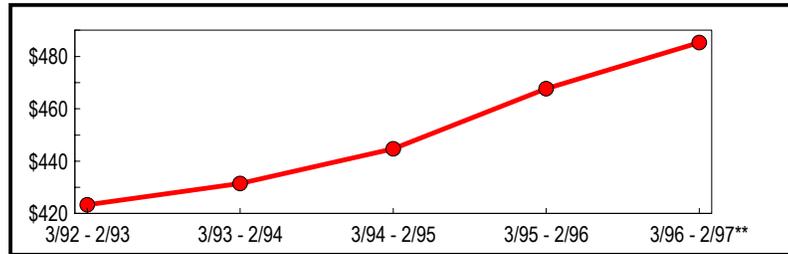
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$423,373	5,717	1.37
3/93 - 2/94	431,473	8,100	1.91
3/94 - 2/95	444,764	13,291	3.08
3/95 - 2/96	467,735	22,971	5.16
3/96 - 2/97**	485,306	17,571	3.76

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$2,879	\$2,312	\$2,717
Manufacturing	10,104	8,561	9,076
Communications	6,779	7,221	7,029
Electric & Gas	7,893	7,801	7,382
Wholesale Trade	21,579	18,995	21,958
Retail Trade Total	160,350	148,805	162,407
Building Materials	11,610	9,705	10,564
General Merchandise	28,264	31,291	29,267
Food	12,632	13,460	14,292
Auto Dealers, Gas Stations	41,527	33,988	43,087
Apparel	3,264	3,003	3,348
Furniture	5,355	5,471	5,379
Eating and Drinking	20,144	15,850	19,802
Miscellaneous Retail	37,554	36,037	36,668
Services Total	36,582	27,390	39,294
Hotels	11,098	5,021	11,474
Personal Services	585	412	598
Business Services	7,399	6,850	8,156
Auto Repair, Parking	6,753	6,700	7,231
Other Services	10,747	8,407	11,835
All Other Industries	9,154	8,901	11,641
Grand Total	\$255,320	\$229,986	\$261,504

* Preliminary

** Revised

Putnam County

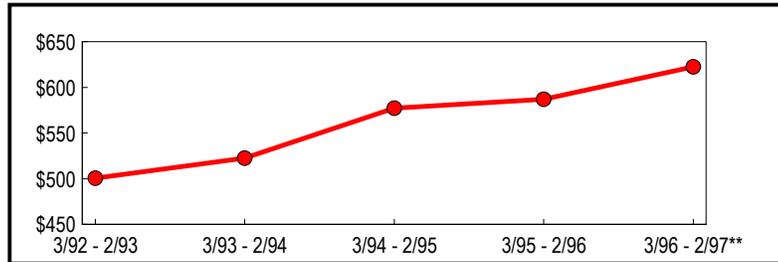
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$500,684	8,014	1.63
3/93 - 2/94	522,746	22,062	4.41
3/94 - 2/95	577,395	54,649	10.45
3/95 - 2/96	587,282	9,887	1.71
3/96 - 2/97**	622,561	35,279	6.01

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$6,719	\$5,683	\$6,236
Manufacturing	14,336	11,785	14,357
Communications	13,977	13,815	13,642
Electric & Gas	9,887	11,361	9,346
Wholesale Trade	21,854	21,141	21,999
Retail Trade Total	190,805	187,867	202,275
Building Materials	20,079	17,176	21,498
General Merchandise	12,103	18,204	13,219
Food	22,849	20,917	23,111
Auto Dealers, Gas Stations	79,412	74,616	86,207
Apparel	1,915	1,756	2,040
Furniture	8,119	6,845	7,158
Eating and Drinking	18,537	17,025	18,907
Miscellaneous Retail	27,791	31,328	30,135
Services Total	40,195	40,471	43,968
Hotels	1,026	882	1,028
Personal Services	784	907	726
Business Services	11,315	11,125	13,381
Auto Repair, Parking	17,764	18,216	18,356
Other Services	9,306	9,341	10,477
All Other Industries	16,622	16,043	24,030
Grand Total	\$314,395	\$308,166	\$335,853

* Preliminary

** Revised

Rensselaer County

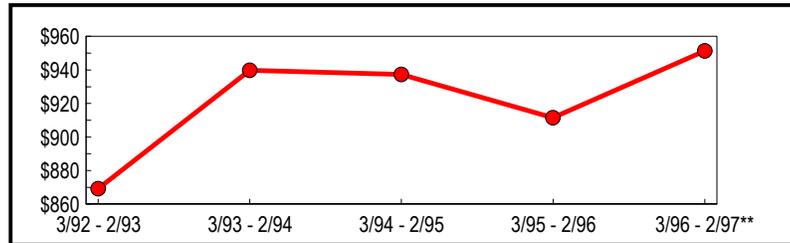
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$869,264	41,680	5.04
3/93 - 2/94	939,854	70,590	8.12
3/94 - 2/95	937,287	(2,567)	(0.27)
3/95 - 2/96	911,460	(25,827)	(2.76)
3/96 - 2/97**	951,284	39,824	4.37

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$9,642	\$8,663	\$9,558
Manufacturing	28,005	27,048	26,060
Communications	19,148	20,055	20,090
Electric & Gas	19,052	20,469	17,996
Wholesale Trade	39,290	38,782	44,461
Retail Trade Total	294,499	281,995	300,480
Building Materials	21,310	17,801	21,836
General Merchandise	38,472	46,693	42,917
Food	44,668	43,515	45,203
Auto Dealers, Gas Stations	109,495	92,145	107,358
Apparel	3,795	3,580	3,558
Furniture	11,006	13,621	13,339
Eating and Drinking	34,244	31,350	35,465
Miscellaneous Retail	31,509	33,290	30,804
Services Total	57,655	56,890	60,008
Hotels	2,294	1,701	2,484
Personal Services	1,022	1,209	1,012
Business Services	18,546	17,638	20,236
Auto Repair, Parking	19,385	17,606	19,521
Other Services	16,408	18,736	16,755
All Other Industries	15,623	14,468	18,190
Grand Total	\$482,914	\$468,370	\$496,843

* Preliminary

** Revised

Rockland County

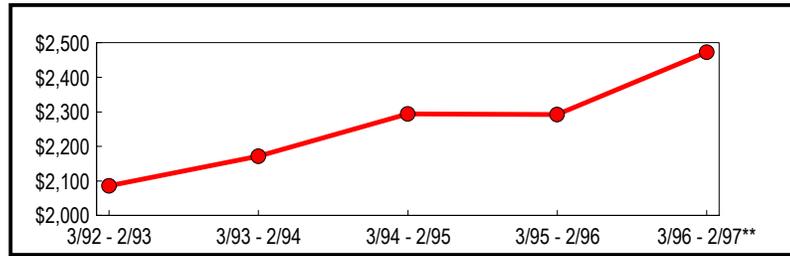
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$2,086,442	(20,890)	(0.99)
3/93 - 2/94	2,171,787	85,345	4.09
3/94 - 2/95	2,293,825	122,038	5.62
3/95 - 2/96	2,292,531	(1,294)	(0.06)
3/96 - 2/97**	2,472,910	180,379	7.87

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$18,009	\$19,620	\$24,708
Manufacturing	74,257	101,556	74,787
Communications	48,620	51,346	51,706
Electric & Gas	53,336	54,299	55,571
Wholesale Trade	83,335	82,035	105,409
Retail Trade Total	664,875	676,446	682,336
Building Materials	41,830	37,000	43,937
General Merchandise	89,549	112,957	87,664
Food	60,921	57,066	64,080
Auto Dealers, Gas Stations	211,098	189,983	219,471
Apparel	43,004	43,719	40,888
Furniture	46,490	51,777	45,584
Eating and Drinking	82,743	78,506	83,979
Miscellaneous Retail	89,240	105,438	96,733
Services Total	175,970	196,337	187,348
Hotels	15,772	15,404	16,709
Personal Services	2,877	3,757	3,105
Business Services	73,678	94,832	75,205
Auto Repair, Parking	47,445	43,874	47,655
Other Services	36,198	38,470	44,674
All Other Industries	86,699	86,170	108,921
Grand Total	\$1,205,101	\$1,267,809	\$1,290,786

* Preliminary

** Revised

St. Lawrence County

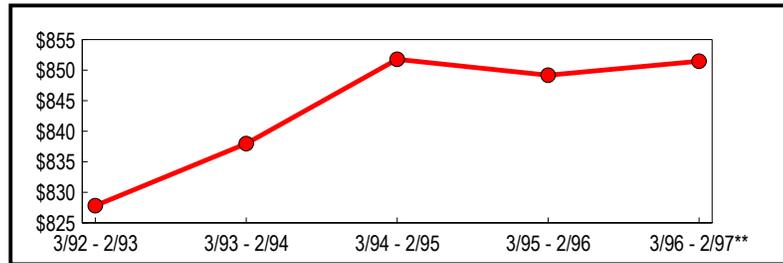
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$827,849	25,149	3.13
3/93 - 2/94	838,020	10,171	1.23
3/94 - 2/95	851,780	13,760	1.64
3/95 - 2/96	849,187	(2,593)	(0.30)
3/96 - 2/97**	851,469	2,282	0.27

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$7,750	\$9,927	\$7,469
Manufacturing	25,733	24,598	26,030
Communications	12,996	12,970	13,716
Electric & Gas	30,746	34,558	30,253
Wholesale Trade	35,876	37,476	48,521
Retail Trade Total	257,583	252,786	262,488
Building Materials	20,801	16,893	20,848
General Merchandise	52,699	61,238	54,024
Food	17,584	15,836	18,319
Auto Dealers, Gas Stations	86,316	72,328	91,518
Apparel	6,495	6,865	5,817
Furniture	8,338	8,679	8,632
Eating and Drinking	26,736	24,815	26,409
Miscellaneous Retail	38,614	46,132	36,921
Services Total	33,855	36,220	36,604
Hotels	6,006	4,577	5,863
Personal Services	1,266	1,216	1,208
Business Services	8,514	9,496	9,548
Auto Repair, Parking	8,963	8,663	9,956
Other Services	9,106	12,268	10,029
All Other Industries	22,130	16,265	18,283
Grand Total	\$426,669	\$424,800	\$443,364

* Preliminary

** Revised

Saratoga County

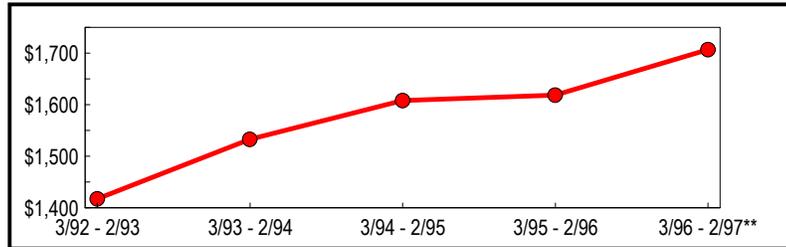
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$1,417,632	64,034	4.73
3/93 - 2/94	1,532,910	115,278	8.13
3/94 - 2/95	1,608,420	75,510	4.93
3/95 - 2/96	1,619,109	10,689	0.66
3/96 - 2/97**	1,706,829	87,720	5.42

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$33,852	\$21,782	\$17,079
Manufacturing	37,933	33,415	35,969
Communications	29,207	29,628	29,796
Electric & Gas	25,972	28,689	27,488
Wholesale Trade	68,345	65,782	68,869
Retail Trade Total	547,283	513,653	559,843
Building Materials	55,916	48,674	57,826
General Merchandise	76,580	86,049	76,701
Food	67,528	62,703	69,061
Auto Dealers, Gas Stations	164,026	139,771	174,585
Apparel	19,516	20,441	19,980
Furniture	23,282	23,316	22,710
Eating and Drinking	67,680	54,825	67,623
Miscellaneous Retail	72,755	77,874	71,357
Services Total	99,526	89,991	108,787
Hotels	17,175	10,086	20,766
Personal Services	2,329	2,768	2,929
Business Services	26,232	27,182	27,240
Auto Repair, Parking	28,306	25,915	30,259
Other Services	25,484	24,040	27,593
All Other Industries	41,594	40,177	50,510
Grand Total	\$883,712	\$823,117	\$898,341

* Preliminary

** Revised

Schenectady County

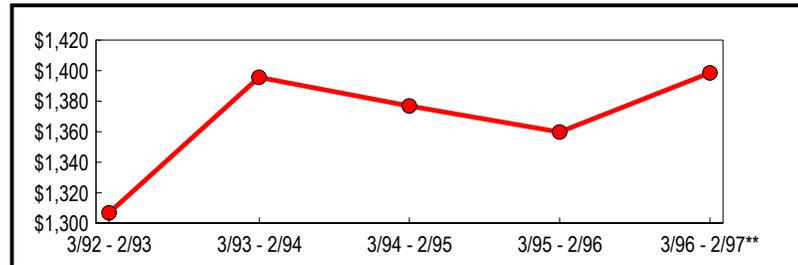
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$1,306,720	88,322	7.25
3/93 - 2/94	1,395,675	88,955	6.81
3/94 - 2/95	1,376,886	(18,789)	(1.35)
3/95 - 2/96	1,359,714	(17,172)	(1.25)
3/96 - 2/97**	1,398,589	38,875	2.86

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$12,382	\$12,070	\$14,835
Manufacturing	53,523	54,179	54,845
Communications	22,964	24,354	23,507
Electric & Gas	66,403	78,894	66,613
Wholesale Trade	48,744	46,182	47,785
Retail Trade Total	378,290	384,936	400,259
Building Materials	23,499	23,856	33,644
General Merchandise	55,374	65,446	58,413
Food	48,577	49,535	49,501
Auto Dealers, Gas Stations	125,301	105,985	131,062
Apparel	14,717	16,378	13,758
Furniture	19,138	17,911	16,830
Eating and Drinking	40,169	38,068	39,440
Miscellaneous Retail	51,515	67,757	57,611
Services Total	73,722	76,943	77,731
Hotels	4,222	3,642	4,353
Personal Services	1,927	2,296	1,946
Business Services	27,314	28,433	28,409
Auto Repair, Parking	23,488	20,444	22,124
Other Services	16,771	22,128	20,899
All Other Industries	33,253	31,750	42,304
Grand Total	\$689,281	\$709,308	\$727,879

* Preliminary

** Revised

Schoharie County

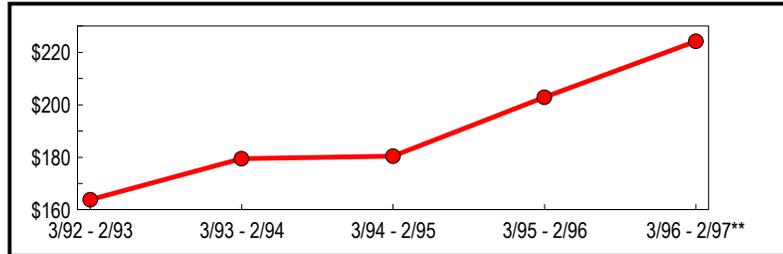
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$163,833	(10,327)	(5.93)
3/93 - 2/94	179,426	15,593	9.52
3/94 - 2/95	180,459	1,033	0.58
3/95 - 2/96	202,890	22,431	12.43
3/96 - 2/97**	224,206	21,316	10.51

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$1,598	\$1,491	\$1,442
Manufacturing	3,953	3,390	4,003
Communications	3,547	3,554	3,411
Electric & Gas	3,392	3,975	3,262
Wholesale Trade	8,989	9,278	11,081
Retail Trade Total	65,972	85,839	64,645
Building Materials	5,007	3,920	4,647
General Merchandise	13,473	37,758	13,854
Food	6,878	6,784	7,132
Auto Dealers, Gas Stations	20,886	18,971	21,578
Apparel	1,119	810	1,049
Furniture	1,390	1,737	1,290
Eating and Drinking	5,940	4,764	5,234
Miscellaneous Retail	11,279	11,095	9,861
Services Total	11,575	9,308	12,289
Hotels	1,725	1,004	1,817
Personal Services	224	278	240
Business Services	2,414	2,589	2,382
Auto Repair, Parking	2,976	2,712	3,301
Other Services	4,236	2,725	4,549
All Other Industries	4,336	4,009	4,717
Grand Total	\$103,362	\$120,844	\$104,850

* Preliminary

** Revised

Schuyler County

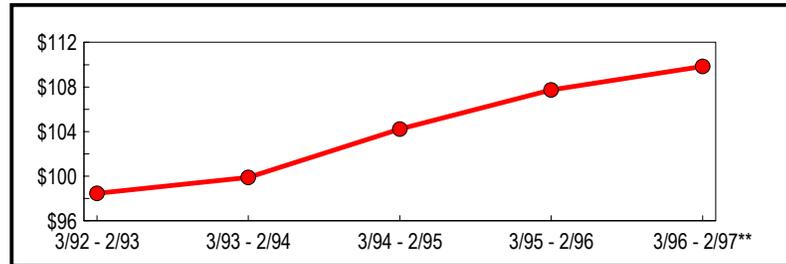
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$98,480	5,273	5.66
3/93 - 2/94	99,907	1,427	1.45
3/94 - 2/95	104,222	4,315	4.32
3/95 - 2/96	107,739	3,517	3.37
3/96 - 2/97**	109,844	2,105	1.95

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$1,914	\$1,630	\$1,810
Manufacturing	4,014	3,849	4,974
Communications	1,856	1,782	1,798
Electric & Gas	1,849	1,968	4,505
Wholesale Trade	5,786	3,941	7,284
Retail Trade Total	37,217	27,420	36,552
Building Materials	2,691	1,928	2,355
General Merchandise	496	481	475
Food	4,911	3,830	4,581
Auto Dealers, Gas Stations	13,100	10,166	12,616
Apparel	928	1,182	1,010
Furniture	309	317	376
Eating and Drinking	4,888	3,310	4,924
Miscellaneous Retail	9,894	6,206	10,215
Services Total	6,969	5,192	6,967
Hotels	1,597	736	1,604
Personal Services	92	105	93
Business Services	1,831	1,704	2,197
Auto Repair, Parking	2,033	1,655	1,632
Other Services	1,416	992	1,441
All Other Industries	2,124	2,333	4,061
Grand Total	\$61,729	\$48,115	\$67,951

* Preliminary

** Revised

Seneca County

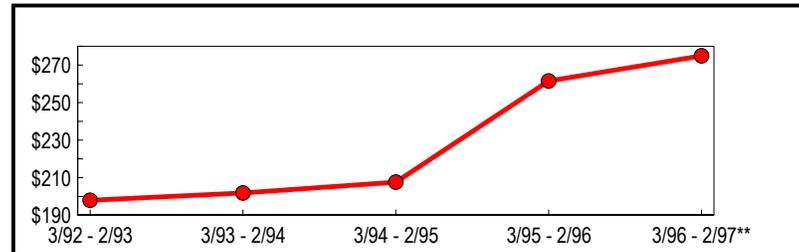
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$197,883	5,555	2.89
3/93 - 2/94	201,789	3,906	1.97
3/94 - 2/95	207,570	5,781	2.86
3/95 - 2/96	261,495	53,925	25.98
3/96 - 2/97**	274,913	13,418	5.13

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$2,098	\$2,133	\$1,907
Manufacturing	11,131	11,789	11,943
Communications	4,973	4,632	4,452
Electric & Gas	4,680	4,963	4,475
Wholesale Trade	12,290	12,521	16,748
Retail Trade Total	84,813	84,421	103,719
Building Materials	6,662	5,321	7,251
General Merchandise	11,316	10,912	10,773
Food	6,597	5,153	5,770
Auto Dealers, Gas Stations	24,608	19,879	25,678
Apparel	12,872	18,395	28,213
Furniture	3,759	5,068	4,303
Eating and Drinking	8,697	7,538	9,384
Miscellaneous Retail	10,302	12,155	12,347
Services Total	12,276	12,607	13,352
Hotels	2,406	1,824	2,489
Personal Services	169	697	211
Business Services	4,040	4,691	4,903
Auto Repair, Parking	2,760	2,474	2,565
Other Services	2,901	2,921	3,184
All Other Industries	5,017	4,569	7,657
Grand Total	\$137,278	\$137,635	\$164,253

* Preliminary

** Revised

Steuben County

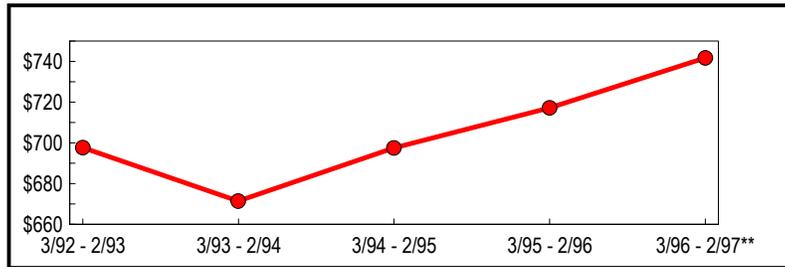
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$697,692	33,463	5.04
3/93 - 2/94	671,489	(26,203)	(3.76)
3/94 - 2/95	697,620	26,131	3.89
3/95 - 2/96	717,268	19,648	2.82
3/96 - 2/97**	741,735	24,467	3.41

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$5,363	\$4,865	\$5,462
Manufacturing	46,958	43,249	40,165
Communications	12,795	13,282	12,577
Electric & Gas	15,726	16,698	14,752
Wholesale Trade	25,447	22,139	26,830
Retail Trade Total	217,565	201,204	219,588
Building Materials	23,130	18,519	23,862
General Merchandise	32,239	38,185	34,809
Food	29,088	26,785	30,008
Auto Dealers, Gas Stations	73,774	61,561	74,017
Apparel	3,013	3,121	2,937
Furniture	6,941	6,959	6,528
Eating and Drinking	25,994	22,572	26,648
Miscellaneous Retail	23,386	23,502	20,779
Services Total	43,422	42,874	47,557
Hotels	9,397	6,771	9,922
Personal Services	1,016	3,020	590
Business Services	13,708	15,418	17,977
Auto Repair, Parking	9,431	9,618	9,404
Other Services	9,870	8,047	9,664
All Other Industries	15,417	14,731	18,880
Grand Total	\$382,693	\$359,042	\$385,811

* Preliminary

** Revised

Suffolk County

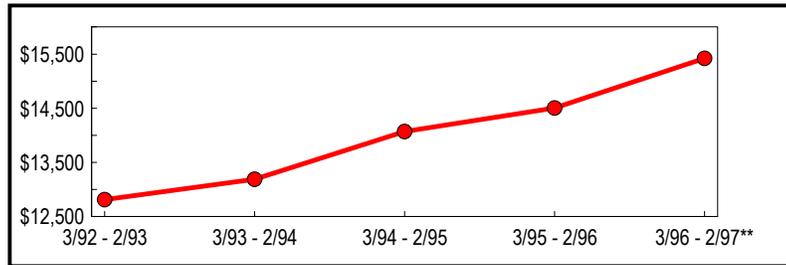
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$12,813,086	404,053	3.26
3/93 - 2/94	13,187,744	374,658	2.92
3/94 - 2/95	14,071,150	883,406	6.70
3/95 - 2/96	14,507,202	436,052	3.10
3/96 - 2/97**	15,419,344	912,142	6.29

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$111,541	\$97,726	\$118,712
Manufacturing	281,105	299,629	308,480
Communications	309,855	304,129	317,195
Electric & Gas	627,278	658,852	626,574
Wholesale Trade	490,542	494,296	548,565
Retail Trade Total	4,587,893	4,581,228	4,751,136
Building Materials	454,599	393,717	504,372
General Merchandise	525,709	620,338	498,800
Food	369,431	318,650	372,131
Auto Dealers, Gas Stations	1,316,763	1,205,741	1,369,420
Apparel	310,185	321,121	323,992
Furniture	298,823	327,715	312,398
Eating and Drinking	474,505	404,379	495,906
Miscellaneous Retail	837,878	989,567	874,117
Services Total	889,521	854,063	944,867
Hotels	85,609	62,849	90,406
Personal Services	20,718	22,497	25,994
Business Services	317,820	323,648	344,919
Auto Repair, Parking	242,308	221,654	245,936
Other Services	223,066	223,415	237,612
All Other Industries	445,158	386,528	556,218
Grand Total	\$7,742,893	\$7,676,451	\$8,171,747

* Preliminary

** Revised

Sullivan County

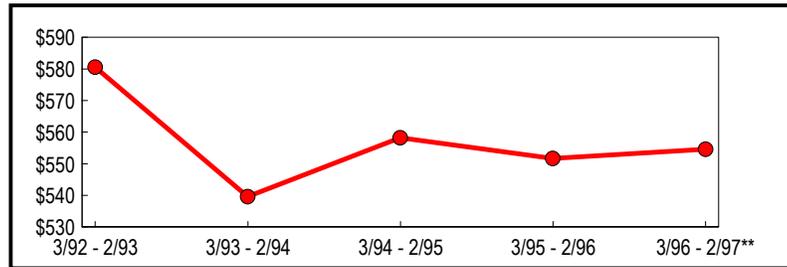
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$580,621	21,360	3.82
3/93 - 2/94	539,601	(41,020)	(7.06)
3/94 - 2/95	558,261	18,660	3.46
3/95 - 2/96	551,657	(6,604)	(1.18)
3/96 - 2/97**	554,572	2,915	0.53

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$8,237	\$6,229	\$4,877
Manufacturing	9,825	10,524	12,881
Communications	11,643	10,993	11,236
Electric & Gas	10,694	9,872	9,845
Wholesale Trade	23,130	18,690	22,006
Retail Trade Total	166,951	140,391	171,476
Building Materials	18,634	13,693	21,401
General Merchandise	15,648	15,091	15,273
Food	17,927	14,949	19,607
Auto Dealers, Gas Stations	53,247	44,595	52,646
Apparel	4,546	3,420	4,452
Furniture	5,199	4,490	5,324
Eating and Drinking	19,924	15,347	21,047
Miscellaneous Retail	31,826	28,806	31,726
Services Total	61,753	44,167	63,719
Hotels	34,922	20,910	35,226
Personal Services	620	589	594
Business Services	8,381	7,620	9,365
Auto Repair, Parking	9,516	8,903	9,826
Other Services	8,314	6,145	8,708
All Other Industries	11,403	10,070	15,333
Grand Total	\$303,636	\$250,936	\$311,373

* Preliminary

** Revised

Tioga County

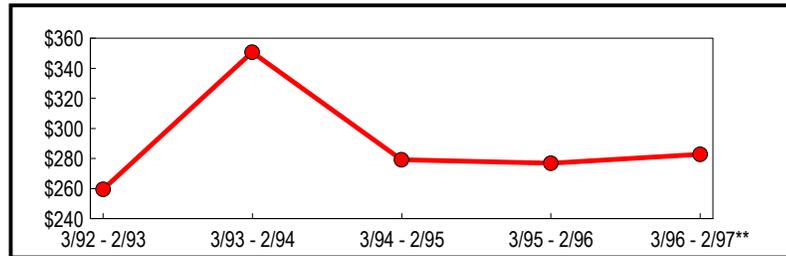
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$259,480	2,473	0.96
3/93 - 2/94	350,797	91,317	35.19
3/94 - 2/95	279,304	(71,493)	(20.38)
3/95 - 2/96	276,903	(2,401)	(0.86)
3/96 - 2/97**	282,763	5,860	2.12

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$3,427	\$3,075	\$2,719
Manufacturing	11,724	11,317	12,285
Communications	4,573	4,949	4,843
Electric & Gas	17,336	17,571	17,083
Wholesale Trade	16,802	15,875	17,615
Retail Trade Total	70,077	66,231	71,712
Building Materials	6,757	5,306	6,252
General Merchandise	3,003	3,029	2,421
Food	5,437	4,521	5,508
Auto Dealers, Gas Stations	27,314	23,441	29,548
Apparel	563	624	583
Furniture	4,054	5,663	4,881
Eating and Drinking	7,264	6,008	7,469
Miscellaneous Retail	15,685	17,639	15,050
Services Total	13,168	12,700	14,232
Hotels	1,971	1,603	2,134
Personal Services	207	272	172
Business Services	4,584	4,926	5,389
Auto Repair, Parking	3,059	3,009	2,928
Other Services	3,347	2,890	3,609
All Other Industries	6,731	7,207	8,162
Grand Total	\$143,838	\$138,925	\$148,651

* Preliminary

** Revised

Tompkins County

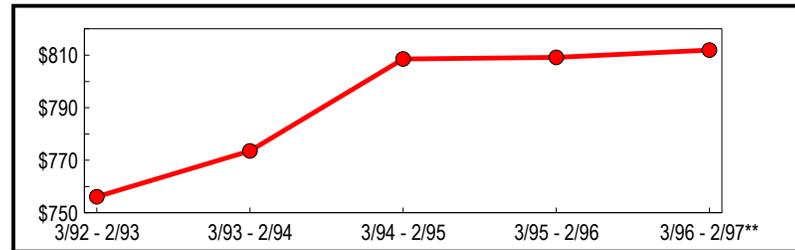
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$756,056	25,547	3.50
3/93 - 2/94	773,519	17,463	2.31
3/94 - 2/95	808,544	35,025	4.53
3/95 - 2/96	809,202	658	0.08
3/96 - 2/97**	811,990	2,788	0.34

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$5,356	\$6,144	\$6,929
Manufacturing	15,950	14,912	19,200
Communications	14,758	15,974	14,283
Electric & Gas	44,509	48,746	44,253
Wholesale Trade	27,687	29,560	34,650
Retail Trade Total	213,261	210,449	218,078
Building Materials	13,223	10,699	16,047
General Merchandise	36,848	41,992	36,870
Food	23,290	22,003	24,493
Auto Dealers, Gas Stations	52,889	46,422	52,808
Apparel	8,023	8,738	8,029
Furniture	9,938	10,487	9,860
Eating and Drinking	30,015	27,679	31,827
Miscellaneous Retail	39,035	42,429	38,144
Services Total	61,295	62,952	65,882
Hotels	8,806	6,040	8,508
Personal Services	1,646	1,459	1,485
Business Services	11,275	12,136	12,154
Auto Repair, Parking	14,758	13,271	15,375
Other Services	24,810	30,046	28,360
All Other Industries	20,946	19,491	25,525
Grand Total	\$403,762	\$408,228	\$428,800

* Preliminary

** Revised

Ulster County

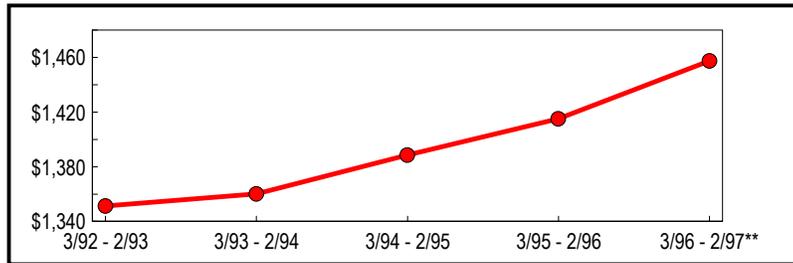
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$1,351,292	33,103	2.51
3/93 - 2/94	1,360,084	8,792	0.65
3/94 - 2/95	1,388,454	28,370	2.09
3/95 - 2/96	1,415,134	26,680	1.92
3/96 - 2/97**	1,457,456	42,322	2.99

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$8,994	\$10,329	\$9,608
Manufacturing	28,152	25,371	32,498
Communications	30,351	30,273	30,868
Electric & Gas	52,030	55,375	52,556
Wholesale Trade	38,465	39,598	41,207
Retail Trade Total	438,131	445,562	445,716
Building Materials	28,260	26,319	31,487
General Merchandise	67,121	78,036	68,922
Food	56,743	51,358	56,681
Auto Dealers, Gas Stations	130,462	115,337	132,270
Apparel	14,712	16,051	15,000
Furniture	12,555	13,453	12,964
Eating and Drinking	46,793	42,215	48,016
Miscellaneous Retail	81,485	102,793	80,376
Services Total	103,749	93,501	118,145
Hotels	34,459	24,211	35,307
Personal Services	1,599	1,777	1,804
Business Services	28,062	28,953	36,648
Auto Repair, Parking	23,432	22,424	23,818
Other Services	16,197	16,136	20,568
All Other Industries	28,507	29,068	36,283
Grand Total	\$728,379	\$729,077	\$766,881

* Preliminary

** Revised

Warren County

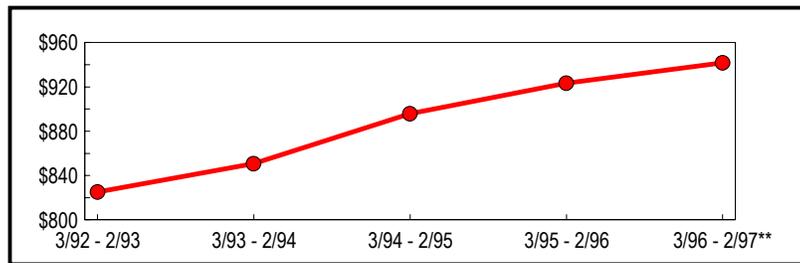
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$825,239	21,765	2.71
3/93 - 2/94	850,585	25,346	3.07
3/94 - 2/95	895,764	45,179	5.31
3/95 - 2/96	923,436	27,672	3.09
3/96 - 2/97**	941,621	18,185	1.97

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$11,436	\$9,294	\$11,081
Manufacturing	21,794	19,474	19,998
Communications	11,286	10,705	10,968
Electric & Gas	16,930	16,091	16,162
Wholesale Trade	35,767	33,737	40,135
Retail Trade Total	293,752	256,550	297,244
Building Materials	24,953	19,591	24,163
General Merchandise	53,163	59,971	53,013
Food	35,381	29,310	35,229
Auto Dealers, Gas Stations	62,962	50,145	64,879
Apparel	23,556	18,791	24,100
Furniture	13,728	14,282	13,288
Eating and Drinking	43,357	29,233	44,317
Miscellaneous Retail	36,652	35,227	38,255
Services Total	99,322	65,301	98,493
Hotels	44,925	20,352	49,042
Personal Services	1,174	1,055	1,132
Business Services	14,659	13,982	12,531
Auto Repair, Parking	14,681	14,519	15,907
Other Services	23,883	15,393	19,881
All Other Industries	23,428	16,754	36,383
Grand Total	\$513,715	\$427,906	\$530,464

* Preliminary

** Revised

Washington County

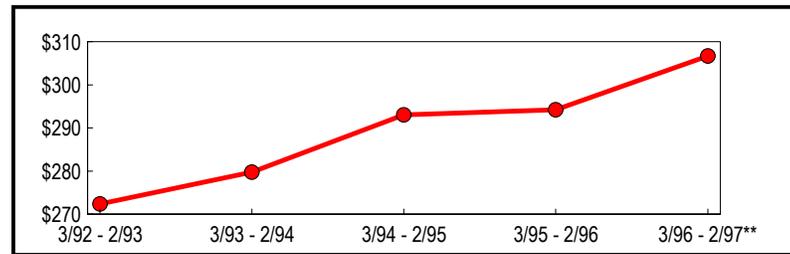
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$272,398	9,589	3.65
3/93 - 2/94	279,768	7,370	2.71
3/94 - 2/95	293,090	13,322	4.76
3/95 - 2/96	294,263	1,173	0.40
3/96 - 2/97**	306,723	12,460	4.23

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$5,472	\$3,806	\$4,253
Manufacturing	11,267	6,902	8,754
Communications	6,069	6,141	6,183
Electric & Gas	4,384	4,554	4,623
Wholesale Trade	10,998	11,275	11,748
Retail Trade Total	99,023	91,327	102,478
Building Materials	8,375	6,537	8,435
General Merchandise	11,635	12,728	11,433
Food	15,951	15,088	17,202
Auto Dealers, Gas Stations	35,451	31,148	38,874
Apparel	656	660	723
Furniture	2,943	2,300	2,683
Eating and Drinking	10,025	8,098	9,763
Miscellaneous Retail	13,987	14,768	13,365
Services Total	15,138	15,437	16,127
Hotels	339	179	262
Personal Services	283	285	352
Business Services	4,482	5,115	4,591
Auto Repair, Parking	6,049	5,998	6,934
Other Services	3,985	3,860	3,988
All Other Industries	7,390	7,540	8,350
Grand Total	\$159,741	\$146,982	\$162,516

* Preliminary

** Revised

Wayne County

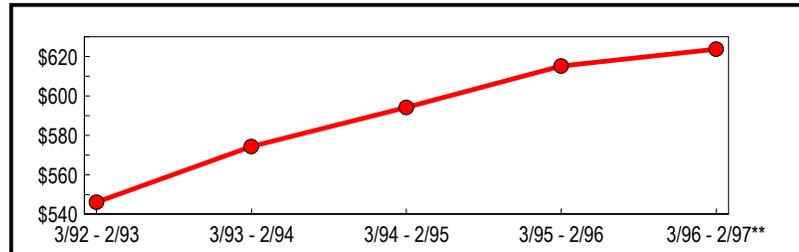
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$546,130	30,400	5.89
3/93 - 2/94	574,387	28,257	5.17
3/94 - 2/95	594,214	19,827	3.45
3/95 - 2/96	615,207	20,993	3.53
3/96 - 2/97**	623,835	8,628	1.40

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$6,661	\$5,616	\$5,975
Manufacturing	17,665	15,880	16,744
Communications	10,893	11,105	11,057
Electric & Gas	20,417	14,389	18,351
Wholesale Trade	35,226	32,787	40,650
Retail Trade Total	188,570	173,515	196,248
Building Materials	16,844	14,242	17,322
General Merchandise	24,481	27,906	25,170
Food	28,884	24,666	26,610
Auto Dealers, Gas Stations	66,345	55,313	71,969
Apparel	1,622	1,299	1,315
Furniture	7,315	7,349	7,463
Eating and Drinking	18,594	16,432	20,347
Miscellaneous Retail	24,485	26,308	26,052
Services Total	34,060	29,810	35,583
Hotels	1,156	767	905
Personal Services	645	663	698
Business Services	10,748	10,077	13,504
Auto Repair, Parking	10,756	9,580	10,662
Other Services	10,755	8,723	9,814
All Other Industries	16,259	10,982	15,218
Grand Total	\$329,751	\$294,084	\$339,826

* Preliminary

** Revised

Westchester County

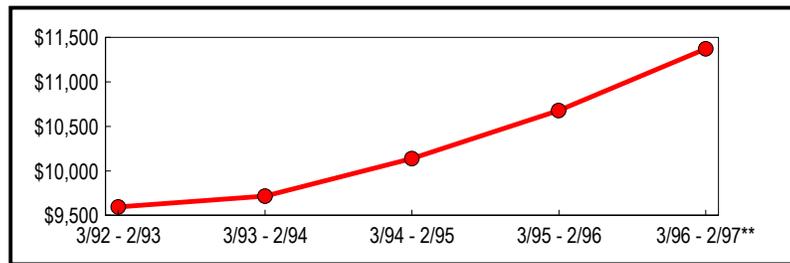
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$9,594,471	(98,583)	(1.02)
3/93 - 2/94	9,718,130	123,659	1.29
3/94 - 2/95	10,140,212	422,082	4.34
3/95 - 2/96	10,679,202	538,990	5.32
3/96 - 2/97**	11,372,045	692,843	6.49

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$103,928	\$98,868	\$99,937
Manufacturing	264,535	280,755	243,439
Communications	238,936	253,176	250,608
Electric & Gas	429,099	477,807	435,756
Wholesale Trade	320,567	355,380	331,972
Retail Trade Total	3,040,672	3,217,702	3,132,838
Building Materials	198,134	212,669	248,153
General Merchandise	467,454	547,587	438,938
Food	207,675	195,387	208,927
Auto Dealers, Gas Stations	780,699	732,653	812,719
Apparel	289,384	314,833	289,922
Furniture	241,363	260,038	253,420
Eating and Drinking	324,892	307,194	337,524
Miscellaneous Retail	531,071	647,341	543,235
Services Total	834,667	852,882	868,338
Hotels	84,331	89,096	98,265
Personal Services	16,465	18,908	17,523
Business Services	320,720	351,084	324,020
Auto Repair, Parking	199,356	184,618	193,210
Other Services	213,795	209,176	235,320
All Other Industries	307,704	295,367	400,612
Grand Total	\$5,540,108	\$5,831,937	\$5,763,500

* Preliminary

** Revised

Wyoming County

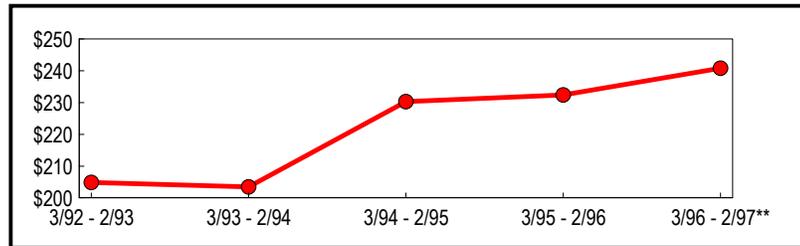
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$204,838	7,049	3.56
3/93 - 2/94	203,460	(1,378)	(0.67)
3/94 - 2/95	230,349	26,889	13.22
3/95 - 2/96	232,370	2,021	0.88
3/96 - 2/97**	240,806	8,436	3.63

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$2,278	\$2,424	\$2,637
Manufacturing	5,754	4,595	5,940
Communications	7,067	4,818	4,974
Electric & Gas	3,704	3,718	3,568
Wholesale Trade	8,373	8,775	9,178
Retail Trade Total	82,239	72,863	82,275
Building Materials	7,314	6,338	7,129
General Merchandise	11,219	11,255	11,293
Food	11,687	10,501	12,276
Auto Dealers, Gas Stations	32,445	26,189	33,293
Apparel	395	342	444
Furniture	3,982	4,485	3,661
Eating and Drinking	7,672	6,246	7,840
Miscellaneous Retail	7,525	7,507	6,339
Services Total	11,799	11,476	12,933
Hotels	1,125	806	1,232
Personal Services	303	392	351
Business Services	3,169	3,118	3,843
Auto Repair, Parking	3,774	3,890	4,125
Other Services	3,428	3,270	3,382
All Other Industries	5,758	5,165	5,992
Grand Total	\$126,972	\$113,834	\$127,497

* Preliminary

** Revised

Yates County

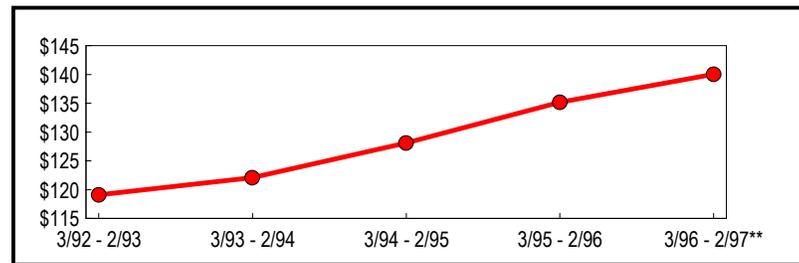
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 2/93	\$119,141	5,009	4.39
3/93 - 2/94	122,081	2,940	2.47
3/94 - 2/95	128,134	6,053	4.96
3/95 - 2/96	135,209	7,075	5.52
3/96 - 2/97**	140,063	4,854	3.59

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/96 - 8/96	9/96 - 2/97 **	3/97 - 8/97 *
Construction	\$1,545	\$1,432	\$1,503
Manufacturing	6,335	7,094	6,490
Communications	2,505	2,272	2,290
Electric & Gas	1,978	2,315	1,474
Wholesale Trade	7,333	6,811	9,406
Retail Trade Total	43,322	37,560	43,694
Building Materials	4,952	4,385	4,931
General Merchandise	4,100	3,969	3,776
Food	3,305	2,489	3,172
Auto Dealers, Gas Stations	16,237	13,351	16,744
Apparel	333	326	353
Furniture	1,907	1,829	1,949
Eating and Drinking	5,148	4,292	5,132
Miscellaneous Retail	7,340	6,919	7,637
Services Total	7,650	6,671	8,274
Hotels	617	261	577
Personal Services	126	169	123
Business Services	1,914	1,631	1,830
Auto Repair, Parking	2,796	2,366	3,254
Other Services	2,197	2,244	2,490
All Other Industries	2,780	2,460	4,756
Grand Total	\$73,448	\$66,615	\$77,887

* Preliminary

** Revised

Appendix A: Principal Industry Activity Codes and Standard Industrial Classification Code Ranges By Industry

The industry codes displayed in this report correspond to the Standard Industrial Classification (SIC) codes published by the U.S. Office of Management and Budget and the Principal Industry Activity (PIA) codes provided by the Internal Revenue Service to taxpayers. Sales tax vendors are asked to identify their primary business function and identify themselves using SIC or PIA codes. This process is voluntary and subject to the tax preparer's understanding of the classification codes.

Industry	2 Digit SIC/PIA Code	4 Digit SIC Code Range
Construction	15, 16, 17	1520-1799
Manufacturing	20-39	2010-3999
Communication	48	4810-4899
Electric and Gas	49	4910-4971
Wholesale Trade	50-51	5010-5199
Retail Trade	52-59	
Building Materials		5210-5271
General Merchandise		5310-5399
Food		5410-5499
Auto Dealers, Gas Stations		5510-5599
Apparel		5610-5699
Furniture		5710-5736
Eating and Drinking		5810-5813
Miscellaneous Retail		5910-5999
Services	70-89	
Hotels		7010-7041
Personal Services		7210-7299
Business Services		7310-7389, 7476, 7914
Auto Repair, Parking		7510-7549
Other Services		7620-8999
All Other Industries		
Transportation	40-47	4010-4789
Finance, Insurance and Real Estate	60-67	6010-6799

Note: The "All Other Industries" category also includes data for unclassified industries and those industries for which no code was provided.

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax

Broome	Onondaga
Chenango	Orange
Columbia	Otsego
Delaware	Putnam
Dutchess	Rensselaer
Essex	Rockland
Fulton	Saratoga
Genesee	Schoharie
Greene	Schuyler
Hamilton	Seneca
Herkimer	Steuben
Lewis	Sullivan
Livingston	Warren
Madison	Washington
Monroe	Wayne
Montgomery	Wyoming
Nassau	Yates
Oneida	



Appendix C: New York State and Local Sales Tax Rates by County and City Effective March 1, 1997

Appendix C Combined State and County Sales Tax Rates Effective March 1, 1997

