



April 2004

Taxable Sales and Purchases

*County and Industry Data for
March 2000 - February 2001*

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Introduction

Article 29 of the Tax Law authorizes counties, cities and some school districts to impose a local sales tax as a complement to the statewide tax. This report presents statistical information on taxable sales and purchases subject to the county or the New York City (NYC) sales tax. 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.

This report presents county sales tax data by the state tax base and also by the local tax base for the following items eligible for state tax exemption:

- Clothing and footwear costing less than \$110 (effective March 1, 2000),
- Consumer utility and fuel taxes for residential energy,
- Fuel and utility services and farming services (New York City only),
- Other NYC services (parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, interior decorating and design services), and
- Services to tangible personal property used in production (expired February 1, 2000). While this local sales and use tax expired at the end of the 1999-2000 selling period, some of the tax collected was not reported until the first quarter of the 2000-2001 selling period.

Unless separately stated, the statistical tables and figures in this publication are based on both the state and local tax base.

Data presented herein are derived from vendor and purchaser information reported on New York State sales tax returns. This publication presents (1) five year statewide annual trends, (2) state and local tax base trends for the two most recent annual selling periods, (3) regional trends, and (4) sales tax activity by industry for New York City and counties outside the City. Each county data table also contains annual state and local base sales tax information by industrial classification for the most recent two years. Data for the March 1999 through February 2000 selling period are revised from the last report. Data for the March 2000 through February 2001 selling period is preliminary and will be revised in our next report.

Recent legislation provided counties the option of exempting some clothing and footwear sales from local sales tax during the March 1999 through February 2000 selling period. During the weeks of September 1-7, 1999, and January 15-21, 2000, clothing and footwear that sold for less than \$500 was exempt from tax in counties that chose the exemption. The majority of counties elected to participate in the temporary clothing exemption program.

On March 1, 2000, the State's permanent sales and use tax exemption on clothing items and footwear costing less than \$110 went into effect. The preliminary data for the first year of this permanent clothing exemption appears in this report. This exemption does not apply to any locally imposed sales and use taxes unless the county or city imposing those taxes elects to provide for it. Fourteen counties and New York City elected to also exempt locally imposed sales and use taxes. Appendix D shows the counties that elected to exempt the locally imposed sales and use taxes and the rates imposed by those counties not electing to exempt local sales tax.

On May 15, 2000, Chapter 63 of the Laws of 2000 was enacted. This legislation amended the Tax Law to provide certain tax benefits under the new "Empire Zones Program Act" which is applicable to the New York State and local sales and compensating use taxes, as well as to certain other taxes. Beginning March 1, 2001, certain purchases and uses of tangible personal property and services by a Qualified Empire Zone Enterprise (QEZE) are exempt from the New York State 4 percent sales and use tax. The exemptions do not apply to any locally imposed sales and use taxes unless the county, city, or school district imposing those taxes elects to provide the exemptions.

Annual Sales and Purchases

Table 1 summarizes annual sales and purchases subject to use tax for all New York counties during the past five years for the state and local tax base. During this period, annual sales grew each year when compared with sales reported for the previous year. Preliminary data for March 2000 through February 2001 indicates that reported sales grew to \$218.8 billion, a 5.6 percent improvement from the previous year.

Table 1: Statewide Annual Totals
(In Thousands)

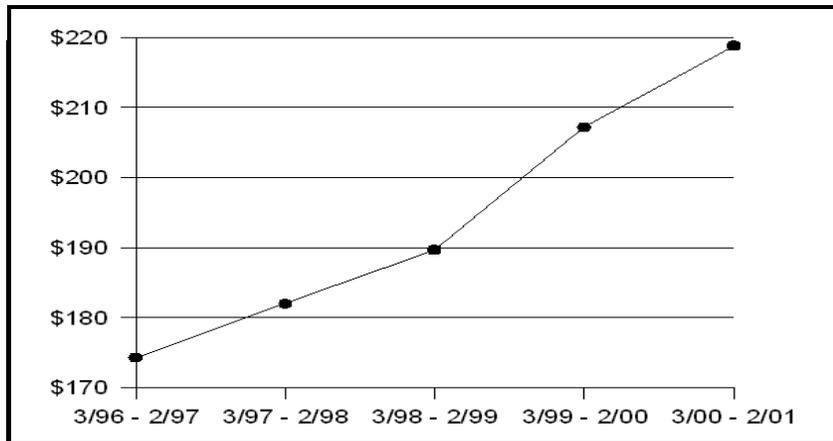
Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$174,305,443	\$9,042,208	5.47
3/97 - 2/98	181,974,425	7,668,982	4.40
3/98 - 2/99	189,655,494	7,681,069	4.22
3/99 - 2/00**	207,152,430	17,496,936	9.23
3/00 - 2/01*	218,769,196	11,616,766	5.61

* Preliminary

** Revised

Figure 1 depicts that the March 2000 - February 2001 selling period continued the upward trend of annual sales that has been underway since the March 1996 through February 1997 selling period. As a result, total taxable sales and purchases now stand 25.5 percent higher than the value posted five years ago.

Figure 1: Statewide Five-Year Trend
(In Billions)



Industry Analysis

Table 2 provides a look at statewide annual total taxable sales and purchases by industry for the state tax base. Taxable sales and purchases for the March 2000 through February 2001 annual selling period reached \$199.9 billion. This amount exceeds the total reported for the previous year's comparable twelve-month selling period by .8 percent (\$1.6 billion).

Statewide, all of the major industries, with the exception of the retail trade and health care industries, realized year-over-year growth for the latest annual selling period. The most significant increases were in the utilities industry (21.5 percent) and the professional, scientific, and technical industry (13.1 percent). Percentage increases for the remaining major industry groups ranged from 3.9 percent in the arts, entertainment, and recreation industry to 9.9 percent in the construction and wholesale trade industries.

Retail sales accounted for 44.8 percent of state tax base taxable sales and purchases, contributing \$89.5 billion to the statewide total. During this most current selling period, retail sales dropped 8.2 percent from the previous year. This decline is a direct result of the State's permanent sales and use tax exemption on clothing items and footwear costing less than \$110 that went into effect on March 1, 2000. All four sectors associated with the sales of clothing items and footwear (clothing, sporting goods, hobby, book and music stores, general merchandise, and miscellaneous retail) realized a drop in reported sales. The clothing sector (-56.1 percent) experienced the greatest decline while the miscellaneous retail sector only fell by 1.8 percent. Within retail sales, gasoline stations (15 percent) reported the largest percentage increase in sales, due to the 25 percent increase in motor fuel prices from the previous year. Percentage growth in the remaining sectors ranged from 0.7 percent in the health and personal care sector to 7.7 percent in the building materials and garden equipment sectors.

**Table 2: Statewide Annual
State Tax Base Industry Totals**
(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$5,764,025	\$7,002,085	21.48
Construction	4,045,868	4,448,230	9.95
Manufacturing	5,368,759	5,579,345	3.92
Wholesale Trade	16,878,347	18,557,009	9.95
Retail Trade Total	97,546,989	89,529,801	(8.22)
Motor Vehicles and Parts	21,521,394	22,991,894	6.83
Furniture and Home Furnishings	4,486,670	4,776,536	6.46
Electronics and Appliances	5,338,392	5,507,375	3.17
Building Materials and Garden Equipment	8,565,781	9,226,174	7.71
Food and Beverage	8,429,702	8,524,342	1.12
Health and Personal Care	3,312,810	3,335,660	0.69
Gasoline Stations	6,302,241	7,247,451	15.00
Clothing (excluding local sales)	12,110,125	5,310,786	(56.15)
Sporting Goods, Hobby, Book and Music Stores	4,537,478	4,106,144	(9.51)
General Merchandise	15,139,155	10,660,487	(29.58)
Miscellaneous Retail	5,118,951	5,028,142	(1.77)
Nonstore Retail	2,684,290	2,814,811	4.86
Information	14,312,358	15,264,028	6.65
Professional, Scientific, and Technical	4,509,175	5,099,785	13.10
Administrative/Support Services	5,975,796	6,464,375	8.18
Health Care	217,755	202,928	(6.81)
Arts, Entertainment, and Recreation	2,158,918	2,242,292	3.86
Accommodation and Food Services	20,960,216	22,452,050	7.12
Food Services	15,003,033	15,932,533	6.20
Accommodation	5,957,183	6,519,517	9.44
Other Services Total	5,513,320	5,826,224	5.68
Repair and Maintenance	3,682,433	3,899,361	5.89
Personal and Laundry Services	1,498,095	1,593,769	6.39
All Other Services	332,792	333,094	0.09
Ag., Mining, Trans., FIRE, Educ., Govt.	9,260,624	10,117,663	9.25
Unclassified by Industry	5,716,682	7,082,351	23.89
Grand Total	\$198,228,832	\$199,868,168	0.83

*Preliminary

** Revised

Figure 2: Statewide Industry Shares for the State Tax Base in the 3/00 - 2/01 Selling Period

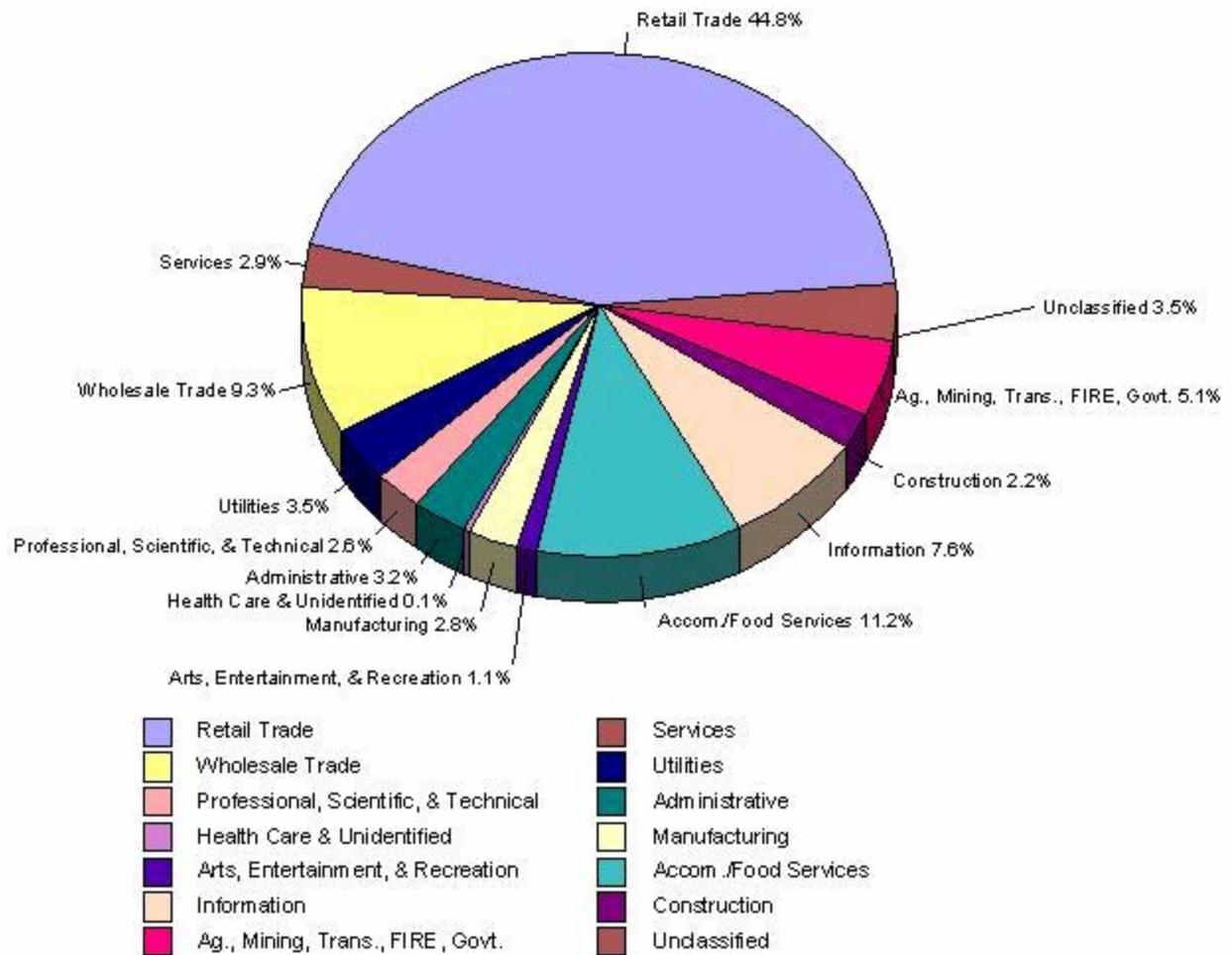


Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the state tax base in the latest selling period. Retail trade and accommodations and food services continue to be the two largest sources of State taxable sales and purchases. Combined, they contribute more than 56 percent of the State total.

Table 3 provides a look at the statewide annual industry totals for the local tax base portion of taxable sales and purchases. These are taxes imposed only at the county or New York City level and are exempt from state tax. Taxable sales and purchases for the March 2000 through February 2001 selling period increased by 111.8 percent. Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy, coupled with the taxable sales and purchases realized by the clothing sector contributed 90.7 percent to the statewide local tax base.

Table 3: Statewide Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$7,456,721	\$9,641,488	29.30
Clothing - local sales only	136,966	7,498,790	5,374.94
Fuel and utility services; farm services (NYC only)	322,263	991,314	207.61
Other NYC Services 1/	782,343	762,977	(2.48)
Services to tangible personal property used in prod.	225,305	6,459	(97.13)
Grand Total	\$8,923,598	\$18,901,028	111.81

* Preliminary

** Revised

1/ Includes parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, interior decorating and design services.

Regional Trends

All but four 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 widely dispersed throughout the State.

Table 4 indicates that four counties led the way in reporting double digit growth in total taxable sales and purchases for the March 2000 through February 2001 period as compared to the previous year. Ulster county (11.0 percent) experienced the most growth in taxable sales and purchases, followed closely by Yates (10.7), Orange (10.7), and Saratoga (10.6) counties.

Ulster county reported gains in all its major industry sectors. The most significant percent gain was in the health care industry (21.3 percent) but the real impetus for Ulster's reported gains was in the retail trade industry where significant increases were reported in the clothing industry after the enactment of the State's permanent sales and use tax exemption of clothing and footwear costing less than \$110. Total clothing sales were up 186 percent. Ulster was one of 43 counties that did not elect to exempt local sales tax. Ulster also experienced significant growth in the sales of electronics and home appliances (114.1 percent.) Of the remaining industries, the largest growth occurred in the construction (12.6 percent), and manufacturing (12.4 percent) industries.

Gains reported by the clothing sector of the retail industry, the information industry and the manufacturing industry were the major sources of Yates county's 10.7 percent increase in taxable sales and purchases. Much of the gain in the information industry (99.6 percent) was attributed to increased sales and purchases related to wireless telecommunication carriers, especially during the September–November 2000 quarter. Similar to Ulster county, Yates county saw significant gains in the clothing sector when the State's permanent clothing exemption went into effect. Slight declines were observed in the arts, entertainment, and recreation, accommodation and food services, and utilities industries.

Orange (10.7 percent) and Saratoga (10.6 percent) counties experienced substantial gains in taxable sales and purchases largely due to reported increases in the local sales tax generated from clothing sales and retail sales from gasoline stations, building materials and garden equipment, and motor vehicles and parts.

Slight declines in the taxable sales and purchases in Rockland county (-0.4 percent), Chautauqua county (-0.5 percent), Oswego county (-1.2 percent), and Schuyler county's (-1.5 percent) appear to be mainly attributable to a decrease in taxable sales and purchases in the retail trade industry. These counties, along with ten other counties and New York City, elected to exempt the locally imposed sales and use tax when the State's permanent sales and use tax exemption went into effect.

Table 4: Change in Taxable Sales & Purchases

County	Sept. 1998 - Feb. 1999**	Sept. 1999 - Feb. 2000*	Percent Change	County	Sept. 1998 - Feb. 1999**	Sept. 1999 - Feb. 2000*	Percent Change
Albany	4,557,856	4,847,592	6.36	Oneida	2,163,045	2,256,101	4.30
Allegany	309,713	338,884	9.42	Onondaga	5,744,872	5,980,957	4.11
Broome	2,077,823	2,092,752	0.72	Ontario	1,462,578	1,589,066	8.65
Cattaraugus	697,612	751,635	7.74	Orange	3,844,919	4,256,582	10.71
Cayuga	682,149	709,396	3.99	Orleans	248,804	253,423	1.86
Chautauqua	1,258,037	1,252,158	(0.47)	Oswego	994,644	982,465	(1.22)
Chemung	1,057,633	1,144,892	8.25	Otsego	575,970	602,118	4.54
Chenango	371,521	380,518	2.42	Putnam	793,478	851,150	7.27
Clinton	849,572	893,001	5.11	Rensselaer	1,131,016	1,216,555	7.56
Columbia	543,209	565,972	4.19	Rockland	3,196,992	3,184,347	(0.40)
Cortland	451,499	451,896	0.09	St. Lawrence	944,138	990,539	4.91
Delaware	394,186	408,799	3.71	Saratoga	2,018,099	2,232,306	10.61
Dutchess	3,120,689	3,431,076	9.95	Schenectady	1,640,425	1,744,863	6.37
Erie	10,403,729	11,091,117	6.61	Schoharie	235,173	249,810	6.22
Essex	435,418	452,595	3.94	Schuyler	128,632	126,718	(1.49)
Franklin	343,749	359,691	4.64	Seneca	337,225	346,425	2.73
Fulton	454,580	484,269	6.53	Steuben	849,027	897,135	5.67
Genesee	607,289	636,721	4.85	Suffolk	18,986,898	19,281,352	1.55
Greene	410,424	447,055	8.93	Sullivan	620,423	660,503	6.46
Hamilton	68,170	68,939	1.13	Tioga	323,084	331,913	2.73
Herkimer	427,162	466,730	9.26	Tompkins	898,112	959,264	6.81
Jefferson	1,103,143	1,151,857	4.42	Ulster	1,772,292	1,967,355	11.01
Lewis	168,903	176,791	4.67	Warren	1,126,770	1,161,417	3.07
Livingston	479,401	504,994	5.34	Washington	369,408	385,386	4.33
Madison	522,116	552,953	5.91	Wayne	719,842	749,601	4.13
Monroe	8,428,630	8,755,903	3.88	Westchester	13,244,367	14,544,134	9.81
Montgomery	431,113	465,535	7.98	Wyoming	273,668	285,049	4.16
Nassau	17,812,072	19,089,737	7.17	Yates	165,767	183,569	10.74
Niagara	2,157,628	2,201,537	2.04	New York City	81,707,488	86,324,098	5.65

Note: Dollar data is in thousands.

* Preliminary

** Revised

New York City

The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent almost 39.6 percent of all reportable statewide taxable sales and purchases for the latest annual period. New York City's taxable sales continue to grow slightly faster than the State as a whole. Year-over-year, New York City's taxable sales and purchases rose 5.7 percent. Similar to the State's economy, New York City sales have continually expanded since the early 1990's, growing from \$65.6 billion in 1996-1997 to \$86.3.

Table 5: New York City Annual Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$65,565,929	\$4,458,532	7.30
3/97 - 2/98	69,586,908	4,020,979	6.13
3/98 - 2/99	74,612,229	5,025,321	7.22
3/99 - 2/00**	81,707,488	7,095,259	9.51
3/00 - 2/01*	86,324,098	4,616,610	5.65

* Preliminary

** Revised

Figure 4: Five-Year Trend (New York City)
(In Billions)

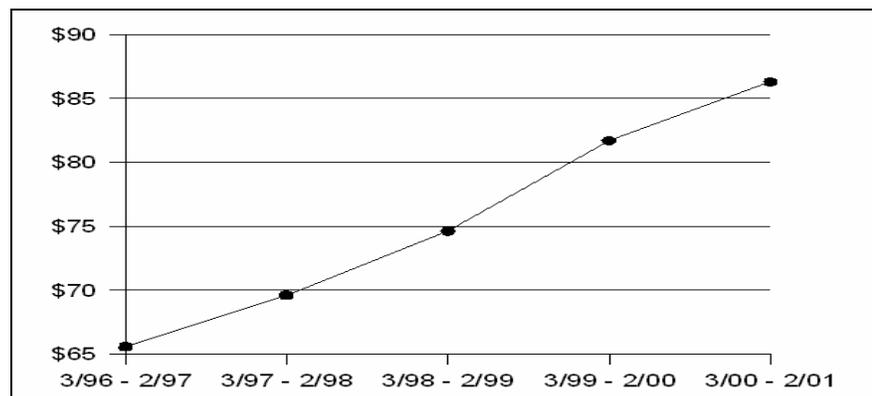


Table 6 summarizes New York City's annual total taxable sales and purchases by industry for the state tax base. For the most recent selling period ending February 2001, sales tax vendors reported \$79.2 billion in New York City taxable sales and purchases, an increase of 3.1 percent over the same period one year earlier.

For both the State and City, retail sales provide the largest share of all state base taxable sales and purchases. However, while retail sales represent 44.8 percent of all taxable sales statewide, they represent only 31.8 percent within the City. This disparity reflects the greater importance of taxable services to New York City's sales tax base.

The utilities industry posted the largest percentage increase, rising 33.9 percent from the previous year. Other industries that experienced high growth include the wholesale trade (14.2 percent), professional, scientific, and technical (13.5 percent) and construction (13.2 percent) industries. Gains were also reported for all of the remaining major industries with the exception of the retail trade (-12.7 percent) and health care (-7.4 percent) industries. Retail trade's decline is a direct response to New York City's election to not impose a local sales and use tax when the State's permanent exemption on clothing items went into effect on March 1, 2000.

Table 6: New York City Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$2,547,585	\$3,410,200	33.86
Construction	1,941,877	2,197,343	13.16
Manufacturing	2,047,215	2,249,978	9.90
Wholesale Trade	6,904,833	7,882,478	14.16
Retail Trade Total	28,844,675	25,171,718	(12.73)
Motor Vehicles and Parts	3,596,803	3,997,973	11.15
Furniture and Home Furnishings	1,618,449	1,716,779	6.08
Electronics and Appliances	2,410,875	2,494,860	3.48
Building Materials and Garden Equipment	1,836,943	2,007,953	9.31
Food and Beverage	2,045,612	2,125,589	3.91
Health and Personal Care	1,419,954	1,475,684	3.92
Gasoline Stations	1,144,924	1,195,484	4.42
Clothing (excluding local sales)	6,209,514	3,013,916	(51.46)
Sporting Goods, Hobby, Book and Music Stores	1,710,334	1,522,696	(10.97)
General Merchandise	3,740,032	2,487,922	(33.48)
Miscellaneous Retail	2,181,541	2,177,186	(0.20)
Nonstore Retail	929,694	955,677	2.79
Information	7,324,392	7,880,124	7.59
Professional, Scientific, and Technical	2,955,826	3,354,282	13.48
Administrative/Support Services	3,048,177	3,256,094	6.82
Health Care	79,114	73,235	(7.43)
Arts, Entertainment, and Recreation	728,615	777,749	6.74
Accommodation and Food Services	11,183,324	12,320,989	10.17
Food Services	7,048,612	7,693,363	9.15
Accommodation	4,134,712	4,627,625	11.92
Other Services Total	2,324,853	2,500,064	7.54
Repair and Maintenance	901,078	969,882	7.64
Personal and Laundry Services	1,197,935	1,298,641	8.41
All Other Services	225,839	231,540	2.52
Ag., Mining, Trans., FIRE, Educ., Govt.	4,583,885	5,108,119	11.44
Unclassified by Industry	2,304,678	3,013,767	30.77
Grand Total	\$76,819,049	\$79,196,138	3.09

* Preliminary

** Revised

Table 7 summarizes the local tax component of New York City's taxable sales and purchases. New York City reports taxable sales for two industries not taxed by New York State or any county. The first industry sector includes 1) fuel and utility services used in the production of property for sale and 2) installation, repair, and maintenance services to property used in farming. (Effective November 1, 2000, only fuel and utilities used in the production of gas, electricity, refrigeration, and steam remain taxable.) The second industry sector includes parking services, hotel room occupancy services, and miscellaneous services (cleaning and maintenance services, credit rating and

reporting services, and interior decorating and design services). Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy comprise 75.4 percent of New York City's local tax base. New York City opted not to impose a local sales tax on clothing when the State implemented the permanent sales and use tax clothing exemption and during the temporary clothing exemption weeks.

Table 7: New York City Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$3,783,651	\$5,373,668	42.02
Fuel and utility services; farming services	322,263	991,314	207.61
Other NYC Services 1/	782,343	762,978	(2.48)
Services to tangible personal property used in production.	182	0	N/A
Grand Total	\$4,888,439	\$7,127,960	45.81

* Preliminary

** Revised

N/A - Data is only applicable to one selling period.

1/ Includes parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, interior decorating and design services.

Counties Outside New York City

Preliminary data indicate that taxable sales and purchases in counties outside New York City reached \$132.4 billion for the year ending February 2001 (Table 8). This value represents a 5.6 percent increase from the previous year and a 21.8 percent increase from sales reported five years ago. 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.

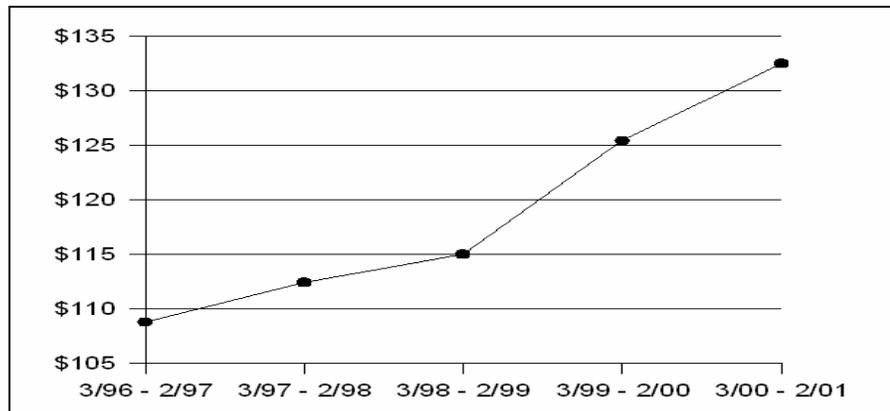
Table 8: All Counties Outside of New York City - Annual Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$108,739,514	\$4,583,676	4.40
3/97 - 2/98	112,387,517	3,648,003	3.35
3/98 - 2/99	115,043,266	2,655,749	2.36
3/99 - 2/00**	125,444,942	10,401,676	9.04
3/00 - 2/01*	132,446,642	7,001,700	5.58

* Preliminary

** Revised

**Figure 5: Five-Year Trend
(Counties Outside of
New York City)**
(In Billions)



Analysis of the state tax base industry data presented in Table 9 reveals that the professional, scientific, and technical industry (12.4 percent) reported the largest gain for major industries from the same period in the previous year, followed by the utilities industry (11.7 percent). Following the pattern of New York City, the only two industries to show a decline were the retail sales (-6.3 percent) and health care (-6.5 percent) industries. Within retail trade, sales from the gasoline stations sector (17.3 percent) saw the most significant gain.

Table 9: All Counties Outside of New York City - Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00	** 3/00 - 2/01*	
Utilities (excluding residential energy)	\$3,216,441	\$3,591,886	11.67
Construction	2,103,991	2,250,887	6.98
Manufacturing	3,321,544	3,329,367	0.24
Wholesale Trade	9,973,513	10,674,531	7.03
Retail Trade Total	68,702,314	64,358,083	(6.32)
Motor Vehicles and Parts	17,924,591	18,993,921	5.97
Furniture and Home Furnishings	2,868,221	3,059,757	6.68
Electronics and Appliances	2,927,517	3,012,515	2.90
Building Materials and Garden Equipment	6,728,839	7,218,221	7.27
Food and Beverage	6,384,089	6,398,753	0.23
Health and Personal Care	1,892,857	1,859,976	(1.74)
Gasoline Stations	5,157,317	6,051,967	17.35
Clothing (excluding local sales)	5,900,611	2,296,870	(61.07)
Sporting Goods, Hobby, Book and Music Stores	2,827,144	2,583,448	(8.62)
General Merchandise	11,399,123	8,172,565	(28.31)
Miscellaneous Retail	2,937,410	2,850,956	(2.94)
Nonstore Retail	1,754,596	1,859,134	5.96
Information	6,987,966	7,383,904	5.67
Professional, Scientific, and Technical	1,553,349	1,745,504	12.37
Administrative/Support Services	2,927,619	3,208,281	9.59
Health Care	138,640	129,693	(6.45)
Arts, Entertainment, and Recreation	1,430,303	1,464,543	2.39
Accommodation and Food Services	9,776,893	10,131,062	3.62
Food Services	7,954,421	8,239,170	3.58
Accommodation	1,822,472	1,891,892	3.81
Other Services Total	3,188,467	3,326,160	4.32
Repair and Maintenance	2,781,355	2,929,479	5.33
Personal and Laundry Services	300,160	295,128	(1.68)
All Other Services	106,953	101,553	(5.05)
Ag., Mining, Trans., FIRE, Educ., Govt.	4,676,739	5,009,544	7.12
Unclassified by Industry	3,412,003	4,068,584	19.24
Grand Total	\$121,409,783	\$120,672,029	(0.61)

* Preliminary

**Revised

Table 10 provides a look at the annual industry totals for the local tax base portion of taxable sales and purchases for counties outside of New York City. Taxable sales and purchases for the March 2000 through February 2001 selling period increased by 191.8 percent, primarily due to the local sales tax on clothing imposed by those counties not electing to exempt it. Taxable sales and purchases from the 1.5 percent sales tax on residential energy together with the local sales tax collected on clothing sales contributed 99 percent to the local tax base for all counties outside of New York City.

Table 10: All Counties Outside of New York City - Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$3,673,069	\$4,267,820	16.19
Clothing - local sales only	136,966	7,498,790	5,374.94
Services to tangible personal property used in prod.	225,124	6,459	(97.13)
Grand Total	\$4,035,159	\$11,773,069	191.76

* 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 three hundred thousand 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 February 28 involves an additional 250,000 returns from taxpayers filing annual returns only. The report aggregates quarterly data into annual 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 and amended returns and corrected return information. A recent analysis of data corrections to the sales tax file indicates that a minimum time period of two years is necessary to generate the data to produce this report. During this period, vendors file their sales tax returns, including amended and late-filed returns. As the returns are filed, the Department has the tax return data entered onto data files, obtains any missing data, checks for data inconsistencies, corrects the data errors and processes the tax payments with the returns. Only after the Department completes this process, will the file records be ready to serve as the data base for preparing this report.

The data in this publication supersedes information included in earlier reports. Although this report includes information for a 12-month period and an annual percent change is computed, special care should be taken when using this 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.

This report generally classifies taxable sales and purchases within industrial sectors based on the vendor-reported industry or the industry code identified on the vendor registration form. These codes, from the North American Industry Classification System (NAICS), are listed with their corresponding numerical ranges in Appendix A.

Classification problems arise when vendors inadvertently misclassify or fail to identify their primary business activity. For example, a wholesaler who also conducts retail sales may not understand to classify the primary business as wholesale trade. Misclassification problems are nearly impossible to remedy.

Some counties tax both residential and nonresidential energy sales. However, New York State and a number of counties that are listed in Appendix B, do not tax residential energy sales. In an effort to present a more accurate representation of the State's taxable sales and purchases base for each county, residential energy sales, local clothing taxable sales, and any other local-based taxable sales and purchases that are exempt from state tax are no longer combined with the state taxable sales and purchases base. Instead, they are presented in a separate table for the local tax base.

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

Appendix D identifies the counties that elected to exempt the locally imposed sales and use taxes on clothing and footwear. It also provides the rates imposed by those counties not electing to exempt the local sales tax.

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

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$4,164,248	\$133,812	3.32
3/97 - 2/98	4,202,684	38,436	0.92
3/98 - 2/99	4,141,329	(61,355)	(1.46)
3/99 - 2/00**	4,557,856	416,527	10.06
3/00 - 2/01*	4,847,592	289,737	6.36

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$135,678	\$145,982	7.59
Construction	76,868	92,404	20.21
Manufacturing	111,246	112,669	1.28
Wholesale Trade	459,172	452,757	(1.40)
Retail Trade Total	2,300,176	2,057,926	(10.53)
Motor Vehicles and Parts	495,923	520,388	4.93
Furniture and Home Furnishings	121,830	131,355	7.82
Electronics and Appliances	125,029	138,223	10.55
Building Materials and Garden Equipment	162,213	169,021	4.20
Food and Beverage	156,805	159,625	1.80
Health and Personal Care	60,147	58,925	(2.03)
Gasoline Stations	152,166	187,004	22.90
Clothing (excluding local sales)	259,359	85,675	(66.97)
Sporting Goods, Hobby, Book and Music Stores	148,230	131,495	(11.29)
General Merchandise	451,570	304,075	(32.66)
Miscellaneous Retail	115,064	109,062	(5.22)
Nonstore Retail	51,839	63,078	21.68
Information	293,150	297,159	1.37
Professional, Scientific, and Technical	66,905	87,499	30.78
Administrative/Support Services	99,284	110,512	11.31
Health Care	2,978	2,720	(8.67)
Arts, Entertainment, and Recreation	30,920	31,610	2.23
Accommodation and Food Services	430,332	446,559	3.77
Food Services	317,045	330,105	4.12
Accommodation	113,287	116,454	2.80
Other Services Total	120,071	119,897	(0.14)
Repair and Maintenance	93,978	97,460	3.70
Personal and Laundry Services	16,761	14,244	(15.02)
All Other Services	9,331	8,193	(12.20)
Ag., Mining, Trans., FIRE, Educ., Govt.	245,238	237,183	(3.28)
Unclassified by Industry	109,480	139,923	27.81
Grand Total	\$4,481,498	\$4,334,800	(3.27)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$69,877	\$81,186	16.18
Clothing - local sales only	0	431,330	N/A
Services to tangible personal property used in prod.	6,480	277	(95.73)
Grand Total	\$76,357	\$512,793	571.57

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Allegany County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$294,147	\$13,627	4.86
3/97 - 2/98	299,439	5,291	1.80
3/98 - 2/99	288,227	(11,212)	(3.74)
3/99 - 2/00**	309,713	21,486	7.45
3/00 - 2/01*	338,884	29,171	9.42

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$5,293	\$5,888	11.23
Construction	6,249	6,423	2.79
Manufacturing	11,962	9,634	(19.47)
Wholesale Trade	26,174	24,395	(6.80)
Retail Trade Total	154,083	154,254	0.11
Motor Vehicles and Parts	50,533	50,655	0.24
Furniture and Home Furnishings	3,372	4,362	29.35
Electronics and Appliances	3,084	2,825	(8.41)
Building Materials and Garden Equipment	14,691	14,247	(3.02)
Food and Beverage	19,972	22,659	13.46
Health and Personal Care	3,367	3,523	4.64
Gasoline Stations	18,356	20,661	12.56
Clothing (excluding local sales)	3,796	1,258	(66.86)
Sporting Goods, Hobby, Book and Music Stores	2,486	2,333	(6.12)
General Merchandise	22,883	19,647	(14.14)
Miscellaneous Retail	4,259	4,772	12.04
Nonstore Retail	7,286	7,312	0.36
Information	14,857	18,529	24.71
Professional, Scientific, and Technical	3,101	4,062	30.99
Administrative/Support Services	3,719	4,033	8.45
Health Care	212	197	(7.44)
Arts, Entertainment, and Recreation	2,198	2,629	19.60
Accommodation and Food Services	20,226	20,461	1.16
Food Services	17,646	17,845	1.13
Accommodation	2,581	2,616	1.38
Other Services Total	9,920	10,978	10.66
Repair and Maintenance	9,481	10,558	11.36
Personal and Laundry Services	358	382	6.86
All Other Services	82	37	(54.45)
Ag., Mining, Trans., FIRE, Educ., Govt.	6,794	15,728	131.49
Unclassified by Industry	14,278	16,455	15.25
Grand Total	\$279,068	\$293,665	5.23

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$30,313	\$35,990	18.73
Clothing - local sales only	0	9,226	N/A
Services to tangible personal property used in prod.	332	3	(99.03)
Grand Total	\$30,645	\$45,219	47.56

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Broome County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$1,878,961	\$65,361	3.60
3/97 - 2/98	1,892,429	13,468	0.72
3/98 - 2/99	1,944,390	51,961	2.75
3/99 - 2/00**	2,077,823	133,433	6.86
3/00 - 2/01*	2,092,752	14,930	0.72

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$62,178	\$72,816	17.11
Construction	36,667	41,755	13.88
Manufacturing	47,439	51,111	7.74
Wholesale Trade	174,097	193,446	11.11
Retail Trade Total	1,223,714	1,157,851	(5.38)
Motor Vehicles and Parts	277,122	296,270	6.91
Furniture and Home Furnishings	54,077	58,360	7.92
Electronics and Appliances	42,135	41,617	(1.23)
Building Materials and Garden Equipment	102,059	106,908	4.75
Food and Beverage	97,329	91,564	(5.92)
Health and Personal Care	39,325	38,715	(1.55)
Gasoline Stations	142,632	170,788	19.74
Clothing (excluding local sales)	80,532	27,148	(66.29)
Sporting Goods, Hobby, Book and Music Stores	61,713	52,654	(14.68)
General Merchandise	255,015	202,601	(20.55)
Miscellaneous Retail	46,270	45,175	(2.37)
Nonstore Retail	25,505	26,052	2.14
Information	100,619	110,574	9.89
Professional, Scientific, and Technical	24,986	47,931	91.83
Administrative/Support Services	35,752	35,251	(1.40)
Health Care	1,831	1,178	(35.62)
Arts, Entertainment, and Recreation	8,908	8,765	(1.61)
Accommodation and Food Services	186,181	199,030	6.90
Food Services	160,012	167,653	4.78
Accommodation	26,169	31,377	19.90
Other Services Total	54,001	52,829	(2.17)
Repair and Maintenance	47,867	47,454	(0.86)
Personal and Laundry Services	1,818	1,323	(27.25)
All Other Services	4,316	4,052	(6.11)
Ag., Mining, Trans., FIRE, Educ., Govt.	62,148	61,598	(0.89)
Unclassified by Industry	55,607	58,617	5.41
Grand Total	\$2,074,129	\$2,092,751	0.90

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Services to tangible personal property used in prod.	\$3,694	\$1	(99.97)
Grand Total	\$3,694	\$1	(99.97)

* Preliminary
** Revised

Cattaraugus County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$651,326	\$30,402	4.90
3/97 - 2/98	664,381	13,055	2.00
3/98 - 2/99	643,358	(21,023)	(3.16)
3/99 - 2/00**	697,612	54,254	8.43
3/00 - 2/01*	751,635	54,023	7.74

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$17,336	\$19,892	14.75
Construction	8,546	9,368	9.61
Manufacturing	19,865	20,950	5.47
Wholesale Trade	40,251	39,618	(1.57)
Retail Trade Total	380,850	360,036	(5.47)
Motor Vehicles and Parts	93,573	100,232	7.12
Furniture and Home Furnishings	9,320	10,362	11.19
Electronics and Appliances	9,583	8,432	(12.01)
Building Materials and Garden Equipment	29,869	30,427	1.87
Food and Beverage	46,485	50,582	8.81
Health and Personal Care	8,442	7,814	(7.44)
Gasoline Stations	19,827	22,770	14.84
Clothing (excluding local sales)	10,213	4,340	(57.51)
Sporting Goods, Hobby, Book and Music Stores	12,867	11,898	(7.53)
General Merchandise	109,052	81,007	(25.72)
Miscellaneous Retail	18,506	19,709	6.50
Nonstore Retail	13,113	12,463	(4.96)
Information	28,855	35,181	21.92
Professional, Scientific, and Technical	3,346	12,662	278.39
Administrative/Support Services	8,142	10,195	25.21
Health Care	80	103	29.85
Arts, Entertainment, and Recreation	3,969	4,035	1.66
Accommodation and Food Services	63,966	65,987	3.16
Food Services	51,154	53,099	3.80
Accommodation	12,811	12,889	0.60
Other Services Total	21,456	20,988	(2.18)
Repair and Maintenance	19,789	19,340	(2.27)
Personal and Laundry Services	574	576	0.33
All Other Services	1,093	1,072	(1.91)
Ag., Mining, Trans., FIRE, Educ., Govt.	20,456	22,598	10.47
Unclassified by Industry	26,231	27,134	3.44
Grand Total	\$643,350	\$648,748	0.84

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$53,287	\$61,496	15.40
Clothing - local sales only	0	41,391	N/A
Services to tangible personal property used in prod.	975	0	N/A
Grand Total	\$54,262	\$102,887	89.61

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Cayuga County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$601,701	\$37,618	6.67
3/97 - 2/98	634,676	32,976	5.48
3/98 - 2/99	616,077	(18,600)	(2.93)
3/99 - 2/00**	682,149	66,072	10.72
3/00 - 2/01*	709,396	27,247	3.99

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$17,049	\$16,014	(6.07)
Construction	8,662	7,550	(12.83)
Manufacturing	17,753	15,008	(15.46)
Wholesale Trade	44,349	43,771	(1.30)
Retail Trade Total	378,831	379,767	0.25
Motor Vehicles and Parts	105,457	112,135	6.33
Furniture and Home Furnishings	9,537	10,248	7.46
Electronics and Appliances	6,947	5,842	(15.90)
Building Materials and Garden Equipment	45,076	46,003	2.05
Food and Beverage	36,757	34,774	(5.40)
Health and Personal Care	6,971	6,160	(11.64)
Gasoline Stations	46,463	53,552	15.26
Clothing (excluding local sales)	10,724	4,092	(61.84)
Sporting Goods, Hobby, Book and Music Stores	7,420	6,494	(12.48)
General Merchandise	74,351	71,002	(4.50)
Miscellaneous Retail	13,973	13,469	(3.61)
Nonstore Retail	15,155	15,997	5.56
Information	28,892	27,686	(4.17)
Professional, Scientific, and Technical	3,739	2,968	(20.62)
Administrative/Support Services	8,176	8,630	5.55
Health Care	773	639	(17.29)
Arts, Entertainment, and Recreation	9,930	9,898	(0.33)
Accommodation and Food Services	46,323	44,654	(3.60)
Food Services	39,307	38,710	(1.52)
Accommodation	7,016	5,944	(15.27)
Other Services Total	17,146	17,611	2.72
Repair and Maintenance	16,130	16,563	2.69
Personal and Laundry Services	651	711	9.34
All Other Services	365	337	(7.80)
Ag., Mining, Trans., FIRE, Educ., Govt.	20,534	19,662	(4.25)
Unclassified by Industry	23,535	25,534	8.49
Grand Total	\$625,691	\$619,393	(1.01)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$55,436	\$59,271	6.92
Clothing - local sales only	0	30,732	N/A
Services to tangible personal property used in prod.	1,021	0	N/A
Grand Total	\$56,457	\$90,003	59.42

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Chautauqua County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$1,137,282	\$32,269	2.92
3/97 - 2/98	1,161,417	24,134	2.12
3/98 - 2/99	1,170,810	9,393	0.81
3/99 - 2/00**	1,258,037	87,227	7.45
3/00 - 2/01*	1,252,158	(5,879)	(0.47)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$22,220	\$29,074	30.85
Construction	20,627	19,275	(6.56)
Manufacturing	40,682	42,183	3.69
Wholesale Trade	83,983	85,580	1.90
Retail Trade Total	657,543	610,098	(7.22)
Motor Vehicles and Parts	176,186	179,075	1.64
Furniture and Home Furnishings	15,664	16,034	2.37
Electronics and Appliances	17,669	15,453	(12.54)
Building Materials and Garden Equipment	62,009	59,356	(4.28)
Food and Beverage	73,712	73,317	(0.54)
Health and Personal Care	12,082	13,639	12.89
Gasoline Stations	43,078	49,726	15.43
Clothing (excluding local sales)	26,562	9,123	(65.65)
Sporting Goods, Hobby, Book and Music Stores	13,753	13,474	(2.02)
General Merchandise	174,819	140,620	(19.56)
Miscellaneous Retail	25,154	23,039	(8.41)
Nonstore Retail	16,855	17,242	2.30
Information	56,708	69,612	22.76
Professional, Scientific, and Technical	9,143	9,596	4.96
Administrative/Support Services	18,938	22,908	20.96
Health Care	1,300	1,236	(4.86)
Arts, Entertainment, and Recreation	11,116	10,971	(1.30)
Accommodation and Food Services	119,592	124,299	3.94
Food Services	89,504	91,488	2.22
Accommodation	30,089	32,812	9.05
Other Services Total	34,366	33,551	(2.37)
Repair and Maintenance	29,147	28,850	(1.02)
Personal and Laundry Services	1,286	1,438	11.78
All Other Services	3,933	3,263	(17.02)
Ag., Mining, Trans., FIRE, Educ., Govt.	45,053	44,455	(1.33)
Unclassified by Industry	44,941	45,719	1.73
Grand Total	\$1,166,212	\$1,148,558	(1.51)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$84,872	\$103,572	22.03
Services to tangible personal property used in prod.	6,954	28	(99.60)
Grand Total	\$91,826	\$103,600	12.82

* Preliminary

** Revised

Chemung County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$930,183	\$20,973	2.31
3/97 - 2/98	984,706	54,522	5.86
3/98 - 2/99	985,085	379	0.04
3/99 - 2/00**	1,057,633	72,548	7.36
3/00 - 2/01*	1,144,892	87,259	8.25

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$26,227	\$27,677	5.53
Construction	12,028	12,734	5.87
Manufacturing	37,337	35,496	(4.93)
Wholesale Trade	62,890	91,950	46.21
Retail Trade Total	636,537	585,078	(8.08)
Motor Vehicles and Parts	127,292	136,363	7.13
Furniture and Home Furnishings	15,619	19,089	22.22
Electronics and Appliances	16,481	15,356	(6.83)
Building Materials and Garden Equipment	57,849	67,968	17.49
Food and Beverage	65,597	66,691	1.67
Health and Personal Care	13,568	13,645	0.57
Gasoline Stations	40,150	44,617	11.12
Clothing (excluding local sales)	41,820	13,448	(67.84)
Sporting Goods, Hobby, Book and Music Stores	41,305	39,928	(3.33)
General Merchandise	176,841	127,479	(27.91)
Miscellaneous Retail	25,881	25,868	(0.05)
Nonstore Retail	14,133	14,628	3.50
Information	41,545	39,876	(4.02)
Professional, Scientific, and Technical	6,361	7,073	11.21
Administrative/Support Services	12,952	13,943	7.65
Health Care	1,958	1,809	(7.65)
Arts, Entertainment, and Recreation	4,217	4,721	11.96
Accommodation and Food Services	81,146	87,196	7.46
Food Services	72,634	77,867	7.21
Accommodation	8,512	9,329	9.60
Other Services Total	18,041	18,444	2.23
Repair and Maintenance	14,474	15,003	3.66
Personal and Laundry Services	1,829	1,702	(6.93)
All Other Services	1,739	1,738	(0.04)
Ag., Mining, Trans., FIRE, Educ., Govt.	28,133	30,495	8.40
Unclassified by Industry	23,125	25,089	8.49
Grand Total	\$992,497	\$981,581	(1.10)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$61,414	\$62,541	1.83
Clothing - local sales only	0	100,763	N/A
Services to tangible personal property used in prod.	3,722	7	(99.80)
Grand Total	\$65,136	\$163,311	150.73

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Chenango County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$315,792	\$6,226	2.01
3/97 - 2/98	337,670	21,878	6.93
3/98 - 2/99	341,724	4,054	1.20
3/99 - 2/00**	371,521	29,797	8.72
3/00 - 2/01*	380,518	8,997	2.42

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$6,926	\$6,950	0.35
Construction	7,251	7,629	5.21
Manufacturing	14,398	14,812	2.87
Wholesale Trade	31,375	28,932	(7.78)
Retail Trade Total	221,407	223,505	0.95
Motor Vehicles and Parts	80,243	83,700	4.31
Furniture and Home Furnishings	4,427	6,283	41.93
Electronics and Appliances	5,572	4,308	(22.69)
Building Materials and Garden Equipment	15,579	16,520	6.04
Food and Beverage	19,254	16,832	(12.58)
Health and Personal Care	4,089	4,110	0.50
Gasoline Stations	34,090	41,110	20.59
Clothing (excluding local sales)	3,556	1,389	(60.95)
Sporting Goods, Hobby, Book and Music Stores	1,793	2,503	39.61
General Merchandise	38,634	31,493	(18.48)
Miscellaneous Retail	6,716	7,035	4.76
Nonstore Retail	7,454	8,221	10.30
Information	19,963	20,733	3.86
Professional, Scientific, and Technical	1,281	1,799	40.46
Administrative/Support Services	5,982	10,620	77.53
Health Care	486	285	(41.43)
Arts, Entertainment, and Recreation	1,990	1,970	(0.98)
Accommodation and Food Services	19,652	19,624	(0.14)
Food Services	17,138	17,334	1.15
Accommodation	2,514	2,290	(8.93)
Other Services Total	10,796	11,911	10.33
Repair and Maintenance	10,352	11,184	8.04
Personal and Laundry Services	324	518	59.77
All Other Services	119	208	74.86
Ag., Mining, Trans., FIRE, Educ., Govt.	9,380	9,517	1.46
Unclassified by Industry	15,859	17,049	7.50
Grand Total	\$366,745	\$375,338	2.34

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$4,382	\$5,181	18.21
Services to tangible personal property used in prod.	394	0	N/A
Grand Total	\$4,776	\$5,181	8.46

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Clinton County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$768,207	(\$6,664)	(0.86)
3/97 - 2/98	783,360	15,154	1.97
3/98 - 2/99	788,257	4,897	0.63
3/99 - 2/00**	849,572	61,314	7.78
3/00 - 2/01*	893,001	43,429	5.11

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$14,784	\$15,877	7.39
Construction	12,433	9,769	(21.43)
Manufacturing	26,384	26,903	1.97
Wholesale Trade	62,704	57,550	(8.22)
Retail Trade Total	489,061	467,082	(4.49)
Motor Vehicles and Parts	117,968	124,461	5.50
Furniture and Home Furnishings	7,268	7,960	9.51
Electronics and Appliances	13,674	12,657	(7.44)
Building Materials and Garden Equipment	40,503	42,482	4.88
Food and Beverage	40,923	44,594	8.97
Health and Personal Care	9,894	10,348	4.58
Gasoline Stations	46,661	54,167	16.08
Clothing (excluding local sales)	28,830	8,176	(71.64)
Sporting Goods, Hobby, Book and Music Stores	18,864	17,999	(4.58)
General Merchandise	126,279	100,933	(20.07)
Miscellaneous Retail	25,750	27,138	5.39
Nonstore Retail	12,446	16,168	29.90
Information	44,998	46,811	4.03
Professional, Scientific, and Technical	3,515	9,406	167.59
Administrative/Support Services	14,651	17,711	20.88
Health Care	1,098	1,118	1.86
Arts, Entertainment, and Recreation	3,098	3,071	(0.85)
Accommodation and Food Services	62,904	62,806	(0.16)
Food Services	55,699	55,319	(0.68)
Accommodation	7,205	7,487	3.92
Other Services Total	15,711	15,592	(0.76)
Repair and Maintenance	14,532	14,620	0.61
Personal and Laundry Services	1,064	822	(22.76)
All Other Services	115	150	30.67
Ag., Mining, Trans., FIRE, Educ., Govt.	25,961	25,588	(1.44)
Unclassified by Industry	25,590	28,219	10.28
Grand Total	\$802,891	\$787,503	(1.92)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$46,227	\$51,603	11.63
Clothing - local sales only	0	53,888	N/A
Services to tangible personal property used in prod.	453	7	(98.43)
Grand Total	\$46,680	\$105,498	126.00

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Columbia County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$456,508	(\$8,695)	(1.87)
3/97 - 2/98	472,316	15,808	3.46
3/98 - 2/99	496,541	24,226	5.13
3/99 - 2/00**	543,209	46,667	9.40
3/00 - 2/01*	565,972	22,763	4.19

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$13,782	\$14,132	2.54
Construction	11,784	15,193	28.93
Manufacturing	14,574	14,182	(2.69)
Wholesale Trade	49,419	49,003	(0.84)
Retail Trade Total	301,121	313,643	4.16
Motor Vehicles and Parts	90,189	98,162	8.84
Furniture and Home Furnishings	7,931	9,043	14.02
Electronics and Appliances	10,572	13,361	26.38
Building Materials and Garden Equipment	43,200	44,054	1.98
Food and Beverage	20,412	22,060	8.07
Health and Personal Care	4,702	4,758	1.19
Gasoline Stations	43,164	49,929	15.67
Clothing (excluding local sales)	5,398	2,047	(62.08)
Sporting Goods, Hobby, Book and Music Stores	4,344	4,575	5.32
General Merchandise	46,535	38,846	(16.52)
Miscellaneous Retail	12,576	12,871	2.34
Nonstore Retail	12,098	13,937	15.20
Information	32,755	31,686	(3.26)
Professional, Scientific, and Technical	5,136	4,677	(8.94)
Administrative/Support Services	10,284	12,510	21.64
Health Care	437	513	17.43
Arts, Entertainment, and Recreation	2,542	2,683	5.56
Accommodation and Food Services	27,242	28,423	4.34
Food Services	23,939	25,010	4.47
Accommodation	3,303	3,413	3.35
Other Services Total	16,726	19,150	14.49
Repair and Maintenance	15,663	18,208	16.25
Personal and Laundry Services	451	456	1.15
All Other Services	612	486	(20.64)
Ag., Mining, Trans., FIRE, Educ., Govt.	19,243	22,005	14.36
Unclassified by Industry	28,066	28,447	1.36
Grand Total	\$533,111	\$556,248	4.34

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$8,845	\$9,725	9.94
Clothing - local sales only	202	0	N/A
Services to tangible personal property used in prod.	1,051	0	N/A
Grand Total	\$10,098	\$9,725	(3.70)

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Cortland County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$421,501	\$13,227	3.24
3/97 - 2/98	413,937	(7,565)	(1.79)
3/98 - 2/99	415,298	1,361	0.33
3/99 - 2/00**	451,499	36,202	8.72
3/00 - 2/01*	451,896	397	0.09

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$11,708	\$13,245	13.13
Construction	6,444	6,525	1.26
Manufacturing	12,904	13,873	7.51
Wholesale Trade	32,815	31,124	(5.15)
Retail Trade Total	248,171	238,322	(3.97)
Motor Vehicles and Parts	67,185	68,785	2.38
Furniture and Home Furnishings	4,484	4,929	9.94
Electronics and Appliances	7,243	6,108	(15.67)
Building Materials and Garden Equipment	17,811	19,089	7.17
Food and Beverage	21,813	19,504	(10.59)
Health and Personal Care	7,945	6,790	(14.53)
Gasoline Stations	37,306	43,386	16.30
Clothing (excluding local sales)	5,136	784	(84.73)
Sporting Goods, Hobby, Book and Music Stores	4,143	3,621	(12.59)
General Merchandise	58,594	48,299	(17.57)
Miscellaneous Retail	6,764	5,627	(16.81)
Nonstore Retail	9,747	11,399	16.95
Information	17,768	17,413	(1.99)
Professional, Scientific, and Technical	4,274	4,733	10.74
Administrative/Support Services	6,140	6,645	8.23
Health Care	857	773	(9.81)
Arts, Entertainment, and Recreation	4,537	4,765	5.03
Accommodation and Food Services	37,142	37,379	0.64
Food Services	31,974	31,943	(0.10)
Accommodation	5,168	5,436	5.19
Other Services Total	11,091	12,594	13.55
Repair and Maintenance	10,400	12,098	16.33
Personal and Laundry Services	477	258	(45.82)
All Other Services	214	238	10.92
Ag., Mining, Trans., FIRE, Educ., Govt.	12,380	13,189	6.54
Unclassified by Industry	12,897	17,519	35.84
Grand Total	\$419,127	\$418,099	(0.25)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$31,285	\$33,787	8.00
Services to tangible personal property used in prod.	1,087	10	(99.08)
Grand Total	\$32,372	\$33,797	4.40

* Preliminary

** Revised

Delaware County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$342,084	\$12,308	3.73
3/97 - 2/98	353,785	11,701	3.42
3/98 - 2/99	360,745	6,960	1.97
3/99 - 2/00**	394,186	33,441	9.27
3/00 - 2/01*	408,799	14,614	3.71

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Utilities (excluding residential energy)	\$8,622	\$8,498	(1.44)
Construction	8,336	8,008	(3.93)
Manufacturing	17,237	18,058	4.76
Wholesale Trade	33,515	37,297	11.28
Retail Trade Total	234,953	243,756	3.75
Motor Vehicles and Parts	88,697	93,092	4.95
Furniture and Home Furnishings	4,269	5,295	24.04
Electronics and Appliances	3,383	2,816	(16.75)
Building Materials and Garden Equipment	26,089	26,934	3.24
Food and Beverage	16,097	15,465	(3.93)
Health and Personal Care	6,958	7,073	1.66
Gasoline Stations	41,267	45,934	11.31
Clothing (excluding local sales)	2,191	960	(56.19)
Sporting Goods, Hobby, Book and Music Stores	1,654	1,862	12.59
General Merchandise	29,243	28,343	(3.08)
Miscellaneous Retail	7,285	7,248	(0.51)
Nonstore Retail	7,821	8,734	11.68
Information	18,750	18,584	(0.89)
Professional, Scientific, and Technical	2,947	3,255	10.46
Administrative/Support Services	7,352	6,837	(7.01)
Health Care	8	8	4.27
Arts, Entertainment, and Recreation	693	751	8.26
Accommodation and Food Services	22,403	21,924	(2.14)
Food Services	18,867	18,324	(2.88)
Accommodation	3,536	3,600	1.81
Other Services Total	11,292	11,644	3.11
Repair and Maintenance	9,826	10,197	3.77
Personal and Laundry Services	705	680	(3.55)
All Other Services	762	768	0.80
Ag., Mining, Trans., FIRE, Educ., Govt.	10,692	10,875	1.71
Unclassified by Industry	16,758	19,294	15.13
Grand Total	\$393,559	\$408,788	3.87

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Services to tangible personal property used in prod.	\$627	\$12	(98.13)
Grand Total	\$627	\$12	(98.13)

* Preliminary

** Revised

Dutchess County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$2,696,608	\$119,400	4.63
3/97 - 2/98	2,668,523	(28,085)	(1.04)
3/98 - 2/99	2,825,166	156,643	5.87
3/99 - 2/00**	3,120,689	295,523	10.46
3/00 - 2/01*	3,431,076	310,386	9.95

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Utilities (excluding residential energy)	\$63,310	\$74,751	18.07
Construction	57,360	62,788	9.46
Manufacturing	92,878	112,014	20.60
Wholesale Trade	291,470	286,946	(1.55)
Retail Trade Total	1,790,795	1,780,186	(0.59)
Motor Vehicles and Parts	479,186	520,777	8.68
Furniture and Home Furnishings	63,794	71,089	11.44
Electronics and Appliances	58,968	81,545	38.29
Building Materials and Garden Equipment	245,115	267,611	9.18
Food and Beverage	146,069	151,598	3.79
Health and Personal Care	41,886	42,604	1.72
Gasoline Stations	125,271	155,937	24.48
Clothing (excluding local sales)	103,258	40,292	(60.98)
Sporting Goods, Hobby, Book and Music Stores	82,357	76,653	(6.93)
General Merchandise	309,179	231,167	(25.23)
Miscellaneous Retail	72,257	69,568	(3.72)
Nonstore Retail	63,454	71,344	12.43
Information	166,573	201,323	20.86
Professional, Scientific, and Technical	62,152	51,514	(17.11)
Administrative/Support Services	69,535	76,572	10.12
Health Care	7,129	6,963	(2.33)
Arts, Entertainment, and Recreation	15,975	14,592	(8.66)
Accommodation and Food Services	224,588	239,669	6.71
Food Services	177,376	186,372	5.07
Accommodation	47,212	53,296	12.89
Other Services Total	82,935	89,603	8.04
Repair and Maintenance	73,433	80,434	9.53
Personal and Laundry Services	6,421	6,625	3.19
All Other Services	3,081	2,544	(17.44)
Ag., Mining, Trans., FIRE, Educ., Govt.	108,883	115,045	5.66
Unclassified by Industry	85,714	97,890	14.21
Grand Total	\$3,119,295	\$3,209,857	2.90

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Clothing - local sales only	\$0	\$221,182	N/A
Services to tangible personal property used in prod.	1,394	37	(97.32)
Grand Total	\$1,394	\$221,219	15,767.23

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Erie County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$9,475,403	\$244,387	2.65
3/97 - 2/98	9,673,990	198,587	2.10
3/98 - 2/99	9,519,264	(154,727)	(1.60)
3/99 - 2/00**	10,403,729	884,465	9.29
3/00 - 2/01*	11,091,117	687,389	6.61

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$266,417	\$289,022	8.48
Construction	175,883	175,028	(0.49)
Manufacturing	284,342	283,551	(0.28)
Wholesale Trade	870,598	893,601	2.64
Retail Trade Total	5,283,211	4,819,632	(8.77)
Motor Vehicles and Parts	1,441,959	1,489,284	3.28
Furniture and Home Furnishings	203,933	219,218	7.50
Electronics and Appliances	231,306	240,589	4.01
Building Materials and Garden Equipment	448,190	445,730	(0.55)
Food and Beverage	537,660	518,762	(3.51)
Health and Personal Care	161,814	166,143	2.68
Gasoline Stations	311,704	372,665	19.56
Clothing (excluding local sales)	376,681	127,976	(66.03)
Sporting Goods, Hobby, Book and Music Stores	250,798	236,758	(5.60)
General Merchandise	1,000,059	700,993	(29.90)
Miscellaneous Retail	213,142	199,550	(6.38)
Nonstore Retail	105,965	101,963	(3.78)
Information	521,852	614,756	17.80
Professional, Scientific, and Technical	122,690	135,213	10.21
Administrative/Support Services	259,024	282,222	8.96
Health Care	13,385	14,146	5.69
Arts, Entertainment, and Recreation	130,637	124,872	(4.41)
Accommodation and Food Services	895,441	935,415	4.46
Food Services	752,116	784,323	4.28
Accommodation	143,325	151,092	5.42
Other Services Total	324,160	344,258	6.20
Repair and Maintenance	282,078	299,710	6.25
Personal and Laundry Services	29,410	31,216	6.14
All Other Services	12,672	13,333	5.21
Ag., Mining, Trans., FIRE, Educ., Govt.	390,511	413,037	5.77
Unclassified by Industry	248,193	293,297	18.17
Grand Total	\$9,786,343	\$9,618,050	(1.72)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$600,363	\$708,001	17.93
Clothing - local sales only	21	764,630	3,588,871.58
Services to tangible personal property used in prod.	28,998	436	(98.50)
Grand Total	\$629,382	\$1,473,067	134.05

* Preliminary

** Revised

Essex County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$368,686	\$20,959	6.03
3/97 - 2/98	378,796	10,110	2.74
3/98 - 2/99	400,283	21,487	5.67
3/99 - 2/00**	435,418	35,136	8.78
3/00 - 2/01*	452,595	17,177	3.94

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$5,970	\$6,015	0.75
Construction	7,213	7,800	8.14
Manufacturing	13,381	13,740	2.69
Wholesale Trade	34,132	33,795	(0.99)
Retail Trade Total	203,330	202,627	(0.35)
Motor Vehicles and Parts	52,277	57,828	10.62
Furniture and Home Furnishings	2,792	3,234	15.84
Electronics and Appliances	2,244	2,163	(3.64)
Building Materials and Garden Equipment	28,074	30,389	8.25
Food and Beverage	24,014	25,938	8.02
Health and Personal Care	3,833	4,152	8.31
Gasoline Stations	18,892	22,064	16.79
Clothing (excluding local sales)	9,714	3,500	(63.97)
Sporting Goods, Hobby, Book and Music Stores	9,479	7,879	(16.88)
General Merchandise	30,795	26,772	(13.07)
Miscellaneous Retail	11,538	8,293	(28.12)
Nonstore Retail	9,677	10,416	7.64
Information	15,836	16,918	6.83
Professional, Scientific, and Technical	2,783	3,020	8.49
Administrative/Support Services	7,108	5,762	(18.94)
Health Care	113	182	60.18
Arts, Entertainment, and Recreation	9,523	9,475	(0.51)
Accommodation and Food Services	82,594	85,497	3.52
Food Services	31,228	31,396	0.54
Accommodation	51,366	54,101	5.33
Other Services Total	8,041	7,836	(2.56)
Repair and Maintenance	5,525	5,480	(0.82)
Personal and Laundry Services	1,726	1,499	(13.19)
All Other Services	790	857	8.49
Ag., Mining, Trans., FIRE, Educ., Govt.	15,960	15,354	(3.80)
Unclassified by Industry	19,740	20,379	3.24
Grand Total	\$425,725	\$428,399	0.63

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$0	\$33	N/A
Clothing - local sales only	0	24,163	N/A
Services to tangible personal property used in prod.	7,943	0	N/A
Grand Total	\$7,943	\$24,196	204.61

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Franklin County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$302,329	\$5,582	1.88
3/97 - 2/98	304,920	2,591	0.86
3/98 - 2/99	317,978	13,058	4.28
3/99 - 2/00**	343,749	25,771	8.10
3/00 - 2/01*	359,691	15,942	4.64

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$7,749	\$6,836	(11.79)
Construction	6,574	6,663	1.36
Manufacturing	6,631	4,566	(31.15)
Wholesale Trade	25,859	24,497	(5.27)
Retail Trade Total	187,493	191,203	1.98
Motor Vehicles and Parts	63,795	67,257	5.43
Furniture and Home Furnishings	5,174	5,579	7.82
Electronics and Appliances	3,090	1,911	(38.14)
Building Materials and Garden Equipment	20,260	21,113	4.21
Food and Beverage	21,406	23,230	8.52
Health and Personal Care	7,508	7,894	5.13
Gasoline Stations	17,787	20,468	15.07
Clothing (excluding local sales)	3,472	1,203	(65.34)
Sporting Goods, Hobby, Book and Music Stores	2,740	2,563	(6.46)
General Merchandise	27,227	23,393	(14.08)
Miscellaneous Retail	5,292	4,872	(7.94)
Nonstore Retail	9,742	11,721	20.31
Information	15,653	16,435	5.00
Professional, Scientific, and Technical	1,079	1,168	8.23
Administrative/Support Services	3,322	3,273	(1.46)
Health Care	371	394	6.02
Arts, Entertainment, and Recreation	2,078	2,045	(1.58)
Accommodation and Food Services	22,685	22,903	0.96
Food Services	14,952	15,033	0.54
Accommodation	7,733	7,870	1.77
Other Services Total	7,738	7,787	0.63
Repair and Maintenance	7,063	7,159	1.37
Personal and Laundry Services	362	381	5.30
All Other Services	313	246	(21.47)
Ag., Mining, Trans., FIRE, Educ., Govt.	10,609	10,338	(2.55)
Unclassified by Industry	15,169	16,008	5.53
Grand Total	\$313,010	\$314,116	0.35

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$30,624	\$33,861	10.57
Clothing - local sales only	0	11,714	N/A
Services to tangible personal property used in prod.	116	0	N/A
Grand Total	\$30,740	\$45,575	48.26

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Fulton County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$374,126	\$4,615	1.25
3/97 - 2/98	391,987	17,861	4.77
3/98 - 2/99	399,233	7,246	1.85
3/99 - 2/00**	454,580	55,347	13.86
3/00 - 2/01*	484,269	29,689	6.53

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$12,160	\$14,684	20.75
Construction	10,273	8,127	(20.90)
Manufacturing	18,530	11,505	(37.91)
Wholesale Trade	46,921	45,682	(2.64)
Retail Trade Total	249,029	258,169	3.67
Motor Vehicles and Parts	84,657	94,529	11.66
Furniture and Home Furnishings	6,892	6,570	(4.68)
Electronics and Appliances	5,512	4,813	(12.68)
Building Materials and Garden Equipment	22,010	23,087	4.89
Food and Beverage	23,434	26,557	13.33
Health and Personal Care	7,693	8,203	6.63
Gasoline Stations	22,593	28,558	26.40
Clothing (excluding local sales)	7,816	2,494	(68.09)
Sporting Goods, Hobby, Book and Music Stores	3,274	3,025	(7.62)
General Merchandise	43,367	37,622	(13.25)
Miscellaneous Retail	8,758	8,131	(7.16)
Nonstore Retail	13,024	14,581	11.96
Information	21,339	24,371	14.21
Professional, Scientific, and Technical	3,286	1,918	(41.65)
Administrative/Support Services	5,611	7,230	28.84
Health Care	18	24	29.04
Arts, Entertainment, and Recreation	2,409	2,557	6.13
Accommodation and Food Services	28,865	31,023	7.48
Food Services	25,940	27,707	6.81
Accommodation	2,925	3,315	13.35
Other Services Total	12,677	13,498	6.48
Repair and Maintenance	11,675	12,004	2.82
Personal and Laundry Services	521	997	91.26
All Other Services	481	497	3.42
Ag., Mining, Trans., FIRE, Educ., Govt.	9,696	10,041	3.56
Unclassified by Industry	16,089	17,165	6.69
Grand Total	\$436,904	\$445,992	2.08

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$17,137	\$19,910	16.18
Clothing - local sales only	0	18,366	N/A
Services to tangible personal property used in prod.	539	2	(99.70)
Grand Total	\$17,676	\$38,278	116.55

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Genesee County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$510,951	\$29,340	6.09
3/97 - 2/98	546,421	35,469	6.94
3/98 - 2/99	545,558	(863)	(0.16)
3/99 - 2/00**	607,289	61,732	11.32
3/00 - 2/01*	636,721	29,432	4.85

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$16,630	\$19,259	15.81
Construction	6,615	6,184	(6.51)
Manufacturing	14,930	14,951	0.14
Wholesale Trade	60,148	52,929	(12.00)
Retail Trade Total	323,734	314,122	(2.97)
Motor Vehicles and Parts	88,563	90,367	2.04
Furniture and Home Furnishings	5,671	5,948	4.87
Electronics and Appliances	6,494	6,360	(2.07)
Building Materials and Garden Equipment	24,553	23,877	(2.75)
Food and Beverage	28,472	32,642	14.65
Health and Personal Care	4,955	4,325	(12.73)
Gasoline Stations	67,947	73,792	8.60
Clothing (excluding local sales)	5,639	2,362	(58.12)
Sporting Goods, Hobby, Book and Music Stores	5,677	6,017	5.98
General Merchandise	64,905	48,908	(24.65)
Miscellaneous Retail	8,876	8,070	(9.08)
Nonstore Retail	11,983	11,455	(4.40)
Information	26,385	31,216	18.31
Professional, Scientific, and Technical	2,928	4,469	52.62
Administrative/Support Services	6,976	7,909	13.37
Health Care	748	723	(3.37)
Arts, Entertainment, and Recreation	29,762	26,360	(11.43)
Accommodation and Food Services	52,297	58,012	10.93
Food Services	44,313	48,546	9.55
Accommodation	7,984	9,466	18.56
Other Services Total	19,818	21,169	6.81
Repair and Maintenance	18,011	19,050	5.77
Personal and Laundry Services	1,467	1,602	9.19
All Other Services	340	517	52.08
Ag., Mining, Trans., FIRE, Educ., Govt.	16,955	20,951	23.57
Unclassified by Industry	16,382	20,761	26.73
Grand Total	\$594,309	\$599,015	0.79

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$11,579	\$13,592	17.39
Clothing - local sales only	0	24,104	N/A
Services to tangible personal property used in prod.	1,401	10	(99.31)
Grand Total	\$12,980	\$37,706	190.50

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Greene County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$346,900	\$5,321	1.56
3/97 - 2/98	362,923	16,023	4.62
3/98 - 2/99	373,578	10,655	2.94
3/99 - 2/00**	410,424	36,847	9.86
3/00 - 2/01*	447,055	36,630	8.93

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$12,460	\$13,691	9.88
Construction	7,731	8,522	10.23
Manufacturing	6,190	6,907	11.59
Wholesale Trade	28,393	26,710	(5.93)
Retail Trade Total	222,211	234,423	5.50
Motor Vehicles and Parts	75,436	79,462	5.34
Furniture and Home Furnishings	5,256	5,787	10.10
Electronics and Appliances	5,899	5,915	0.27
Building Materials and Garden Equipment	27,408	28,391	3.59
Food and Beverage	16,181	21,704	34.13
Health and Personal Care	5,632	5,774	2.52
Gasoline Stations	42,282	48,340	14.33
Clothing (excluding local sales)	1,256	500	(60.18)
Sporting Goods, Hobby, Book and Music Stores	3,013	2,468	(18.11)
General Merchandise	22,643	17,601	(22.27)
Miscellaneous Retail	7,190	7,852	9.22
Nonstore Retail	10,015	10,628	6.13
Information	19,303	20,207	4.68
Professional, Scientific, and Technical	2,396	2,579	7.63
Administrative/Support Services	6,335	8,045	27.00
Health Care	83	66	(20.65)
Arts, Entertainment, and Recreation	13,579	13,672	0.69
Accommodation and Food Services	49,807	50,777	1.95
Food Services	24,647	24,613	(0.14)
Accommodation	25,160	26,165	3.99
Other Services Total	10,578	11,835	11.88
Repair and Maintenance	9,570	10,778	12.62
Personal and Laundry Services	621	691	11.39
All Other Services	387	365	(5.70)
Ag., Mining, Trans., FIRE, Educ., Govt.	12,849	28,141	119.02
Unclassified by Industry	18,068	21,479	18.88
Grand Total	\$409,984	\$447,055	9.04

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Services to tangible personal property used in prod.	\$440	\$0	N/A
Grand Total	\$440	\$0	N/A

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Hamilton County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$54,134	(\$91)	(0.17)
3/97 - 2/98	56,466	2,332	4.31
3/98 - 2/99	59,820	3,354	5.94
3/99 - 2/00**	68,170	8,350	13.96
3/00 - 2/01*	68,939	769	1.13

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$1,166	\$1,216	4.37
Construction	2,817	1,830	(35.04)
Manufacturing	1,511	1,032	(31.68)
Wholesale Trade	6,440	4,155	(35.49)
Retail Trade Total	34,478	36,567	6.06
Motor Vehicles and Parts	12,404	13,986	12.76
Furniture and Home Furnishings	855	848	(0.71)
Electronics and Appliances	215	132	(38.61)
Building Materials and Garden Equipment	6,117	6,413	4.83
Food and Beverage	4,565	4,381	(4.02)
Health and Personal Care	29	24	(18.01)
Gasoline Stations	3,449	3,888	12.70
Clothing (excluding local sales)	453	54	(88.05)
Sporting Goods, Hobby, Book and Music Stores	1,495	1,281	(14.33)
General Merchandise	1,999	1,759	(11.99)
Miscellaneous Retail	1,190	1,998	67.90
Nonstore Retail	1,707	1,802	5.57
Information	3,766	3,523	(6.46)
Professional, Scientific, and Technical	206	395	91.72
Administrative/Support Services	607	902	48.68
Health Care	1	0	(100.00)
Arts, Entertainment, and Recreation	3,271	3,643	11.37
Accommodation and Food Services	7,631	7,358	(3.58)
Food Services	3,203	3,533	10.32
Accommodation	4,429	3,825	(13.63)
Other Services Total	1,490	1,503	0.90
Repair and Maintenance	995	1,058	6.38
Personal and Laundry Services	28	25	(10.24)
All Other Services	467	420	(10.09)
Ag., Mining, Trans., FIRE, Educ., Govt.	653	921	40.90
Unclassified by Industry	4,014	4,337	8.04
Grand Total	\$68,051	\$67,381	(0.98)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$1,557	N/A
Services to tangible personal property used in prod.	119	0	N/A
Grand Total	\$119	\$1,557	1,210.97

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Herkimer County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$372,340	\$4,969	1.35
3/97 - 2/98	377,144	4,804	1.29
3/98 - 2/99	381,009	3,865	1.02
3/99 - 2/00**	427,162	46,153	12.11
3/00 - 2/01*	466,730	39,568	9.26

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$12,132	\$12,773	5.29
Construction	7,333	8,600	17.29
Manufacturing	9,703	9,225	(4.93)
Wholesale Trade	25,102	23,172	(7.69)
Retail Trade Total	254,650	268,965	5.62
Motor Vehicles and Parts	85,165	89,027	4.54
Furniture and Home Furnishings	5,794	6,292	8.59
Electronics and Appliances	3,707	2,869	(22.60)
Building Materials and Garden Equipment	18,383	18,084	(1.63)
Food and Beverage	22,458	20,213	(10.00)
Health and Personal Care	12,549	10,618	(15.39)
Gasoline Stations	37,169	48,669	30.94
Clothing (excluding local sales)	3,293	1,073	(67.43)
Sporting Goods, Hobby, Book and Music Stores	2,336	2,293	(1.81)
General Merchandise	43,218	47,913	10.86
Miscellaneous Retail	8,865	11,145	25.72
Nonstore Retail	11,713	10,769	(8.06)
Information	22,418	22,904	2.17
Professional, Scientific, and Technical	1,658	2,386	43.94
Administrative/Support Services	6,123	7,517	22.77
Health Care	430	224	(47.94)
Arts, Entertainment, and Recreation	3,674	3,390	(7.74)
Accommodation and Food Services	41,930	42,544	1.46
Food Services	33,188	33,447	0.78
Accommodation	8,742	9,097	4.06
Other Services Total	12,526	11,545	(7.83)
Repair and Maintenance	11,830	10,832	(8.44)
Personal and Laundry Services	157	159	1.62
All Other Services	539	554	2.69
Ag., Mining, Trans., FIRE, Educ., Govt.	9,003	11,545	28.24
Unclassified by Industry	19,799	21,263	7.39
Grand Total	\$426,480	\$446,052	4.59

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$20,678	N/A
Services to tangible personal property used in prod.	681	0	N/A
Grand Total	\$681	\$20,678	2,934.29

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Jefferson County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$1,010,208	\$17,029	1.71
3/97 - 2/98	1,040,866	30,659	3.03
3/98 - 2/99	1,056,825	15,958	1.53
3/99 - 2/00**	1,103,143	46,318	4.38
3/00 - 2/01*	1,151,857	48,714	4.42

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$26,459	\$26,982	1.98
Construction	12,878	14,030	8.95
Manufacturing	24,254	23,988	(1.10)
Wholesale Trade	69,758	71,827	2.97
Retail Trade Total	630,453	597,796	(5.18)
Motor Vehicles and Parts	197,949	201,482	1.78
Furniture and Home Furnishings	15,444	16,712	8.21
Electronics and Appliances	12,690	11,358	(10.49)
Building Materials and Garden Equipment	44,995	53,165	18.16
Food and Beverage	44,671	50,638	13.36
Health and Personal Care	25,967	25,684	(1.09)
Gasoline Stations	48,081	55,298	15.01
Clothing (excluding local sales)	34,612	9,695	(71.99)
Sporting Goods, Hobby, Book and Music Stores	14,907	13,762	(7.68)
General Merchandise	138,769	106,823	(23.02)
Miscellaneous Retail	29,269	27,218	(7.01)
Nonstore Retail	23,099	25,960	12.39
Information	52,139	46,693	(10.45)
Professional, Scientific, and Technical	5,409	7,948	46.94
Administrative/Support Services	13,459	13,351	(0.80)
Health Care	1,033	678	(34.41)
Arts, Entertainment, and Recreation	14,788	14,540	(1.68)
Accommodation and Food Services	93,123	95,877	2.96
Food Services	74,914	76,033	1.49
Accommodation	18,209	19,844	8.98
Other Services Total	24,111	24,853	3.08
Repair and Maintenance	22,733	23,563	3.65
Personal and Laundry Services	535	469	(12.25)
All Other Services	842	820	(2.66)
Ag., Mining, Trans., FIRE, Educ., Govt.	31,063	31,939	2.82
Unclassified by Industry	35,423	40,160	13.37
Grand Total	\$1,034,349	\$1,010,662	(2.29)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$65,218	\$71,849	10.17
Clothing - local sales only	0	69,346	N/A
Services to tangible personal property used in prod.	3,576	0	N/A
Grand Total	\$68,794	\$141,195	105.24

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Lewis County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$142,263	\$1,068	0.76
3/97 - 2/98	149,165	6,902	4.85
3/98 - 2/99	156,650	7,484	5.02
3/99 - 2/00**	168,903	12,253	7.82
3/00 - 2/01*	176,791	7,888	4.67

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$3,770	\$3,596	(4.62)
Construction	4,421	4,379	(0.94)
Manufacturing	6,791	5,551	(18.26)
Wholesale Trade	17,800	17,501	(1.68)
Retail Trade Total	93,523	98,209	5.01
Motor Vehicles and Parts	37,111	39,357	6.05
Furniture and Home Furnishings	1,926	2,279	18.29
Electronics and Appliances	988	630	(36.19)
Building Materials and Garden Equipment	12,447	12,362	(0.68)
Food and Beverage	6,649	7,155	7.61
Health and Personal Care	2,877	2,817	(2.07)
Gasoline Stations	12,045	15,767	30.90
Clothing (excluding local sales)	629	271	(56.92)
Sporting Goods, Hobby, Book and Music Stores	1,426	1,394	(2.25)
General Merchandise	8,671	6,547	(24.50)
Miscellaneous Retail	2,042	1,440	(29.48)
Nonstore Retail	6,711	8,189	22.02
Information	8,221	7,786	(5.28)
Professional, Scientific, and Technical	887	1,060	19.55
Administrative/Support Services	2,505	2,417	(3.52)
Health Care	1	6	390.95
Arts, Entertainment, and Recreation	263	265	0.85
Accommodation and Food Services	9,584	10,445	8.98
Food Services	8,739	9,594	9.78
Accommodation	845	851	0.70
Other Services Total	5,644	4,607	(18.38)
Repair and Maintenance	5,202	4,150	(20.23)
Personal and Laundry Services	87	51	(41.02)
All Other Services	355	406	14.30
Ag., Mining, Trans., FIRE, Educ., Govt.	3,626	6,489	78.99
Unclassified by Industry	10,323	10,628	2.96
Grand Total	\$167,358	\$172,939	3.33

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$52	\$3,852	7,368.63
Services to tangible personal property used in prod.	1,493	0	N/A
Grand Total	\$1,545	\$3,852	149.37

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Livingston County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$422,550	\$18,504	4.58
3/97 - 2/98	445,920	23,370	5.53
3/98 - 2/99	443,522	(2,398)	(0.54)
3/99 - 2/00**	479,401	35,879	8.09
3/00 - 2/01*	504,994	25,593	5.34

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$12,868	\$13,364	3.85
Construction	5,720	6,858	19.90
Manufacturing	13,338	15,286	14.61
Wholesale Trade	42,646	43,407	1.78
Retail Trade Total	283,534	284,611	0.38
Motor Vehicles and Parts	100,354	99,944	(0.41)
Furniture and Home Furnishings	6,169	6,676	8.22
Electronics and Appliances	6,145	5,456	(11.20)
Building Materials and Garden Equipment	22,498	21,464	(4.60)
Food and Beverage	38,233	48,694	27.36
Health and Personal Care	5,148	5,240	1.79
Gasoline Stations	31,850	31,216	(1.99)
Clothing (excluding local sales)	6,050	2,208	(63.51)
Sporting Goods, Hobby, Book and Music Stores	3,545	2,971	(16.18)
General Merchandise	40,466	36,386	(10.08)
Miscellaneous Retail	9,965	9,599	(3.67)
Nonstore Retail	13,111	14,757	12.55
Information	18,744	18,726	(0.09)
Professional, Scientific, and Technical	2,886	2,782	(3.62)
Administrative/Support Services	8,646	9,708	12.29
Health Care	481	259	(46.04)
Arts, Entertainment, and Recreation	2,347	2,265	(3.51)
Accommodation and Food Services	35,375	36,553	3.33
Food Services	32,206	33,130	2.87
Accommodation	3,169	3,423	8.01
Other Services Total	19,648	20,511	4.39
Repair and Maintenance	19,153	19,918	3.99
Personal and Laundry Services	305	382	25.11
All Other Services	190	212	11.35
Ag., Mining, Trans., FIRE, Educ., Govt.	14,711	15,294	3.96
Unclassified by Industry	17,106	18,579	8.61
Grand Total	\$478,050	\$488,205	2.12

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00**	3/00 - 2/01*	
Clothing - local sales only	\$0	\$16,789	N/A
Services to tangible personal property used in prod.	1,351	0	N/A
Grand Total	\$1,351	\$16,789	1,142.66

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Madison County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$442,511	\$31,471	7.66
3/97 - 2/98	459,965	17,454	3.94
3/98 - 2/99	476,766	16,801	3.65
3/99 - 2/00**	522,116	45,350	9.51
3/00 - 2/01*	552,953	30,837	5.91

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$11,829	\$11,580	(2.11)
Construction	6,457	6,215	(3.75)
Manufacturing	14,793	14,227	(3.82)
Wholesale Trade	33,889	40,500	19.51
Retail Trade Total	309,646	305,262	(1.42)
Motor Vehicles and Parts	102,069	106,199	4.05
Furniture and Home Furnishings	10,710	10,749	0.36
Electronics and Appliances	5,744	4,761	(17.11)
Building Materials and Garden Equipment	18,235	19,589	7.42
Food and Beverage	30,435	30,590	0.51
Health and Personal Care	9,085	8,780	(3.36)
Gasoline Stations	36,348	40,153	10.47
Clothing (excluding local sales)	5,422	1,962	(63.81)
Sporting Goods, Hobby, Book and Music Stores	4,204	4,379	4.17
General Merchandise	69,286	60,822	(12.22)
Miscellaneous Retail	7,272	6,373	(12.36)
Nonstore Retail	10,835	10,904	0.64
Information	24,591	25,512	3.75
Professional, Scientific, and Technical	4,125	11,172	170.84
Administrative/Support Services	7,918	10,444	31.89
Health Care	613	353	(42.41)
Arts, Entertainment, and Recreation	3,230	2,912	(9.84)
Accommodation and Food Services	42,859	42,079	(1.82)
Food Services	35,697	34,796	(2.52)
Accommodation	7,163	7,284	1.69
Other Services Total	18,443	19,000	3.02
Repair and Maintenance	17,354	17,958	3.48
Personal and Laundry Services	875	855	(2.30)
All Other Services	214	187	(12.57)
Ag., Mining, Trans., FIRE, Educ., Govt.	14,798	15,786	6.68
Unclassified by Industry	20,919	26,090	24.72
Grand Total	\$514,111	\$531,134	3.31

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$6,561	\$7,987	21.74
Clothing - local sales only	1	13,832	1,395,627.95
Services to tangible personal property used in prod.	1,443	0	N/A
Grand Total	\$8,005	\$21,819	172.56

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Monroe County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$7,697,836	\$136,928	1.81
3/97 - 2/98	7,914,650	216,813	2.82
3/98 - 2/99	7,918,966	4,316	0.05
3/99 - 2/00**	8,428,630	509,665	6.44
3/00 - 2/01*	8,755,903	327,272	3.88

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$241,542	\$288,778	19.56
Construction	145,709	141,740	(2.72)
Manufacturing	457,968	431,973	(5.68)
Wholesale Trade	850,104	869,314	2.26
Retail Trade Total	4,327,143	4,000,509	(7.55)
Motor Vehicles and Parts	1,195,436	1,227,705	2.70
Furniture and Home Furnishings	189,758	192,071	1.22
Electronics and Appliances	242,646	225,606	(7.02)
Building Materials and Garden Equipment	304,719	307,503	0.91
Food and Beverage	595,541	578,167	(2.92)
Health and Personal Care	99,119	100,220	1.11
Gasoline Stations	267,998	319,587	19.25
Clothing (excluding local sales)	274,321	109,769	(59.99)
Sporting Goods, Hobby, Book and Music Stores	209,275	189,843	(9.29)
General Merchandise	703,060	495,011	(29.59)
Miscellaneous Retail	154,888	160,186	3.42
Nonstore Retail	90,383	94,841	4.93
Information	502,973	531,185	5.61
Professional, Scientific, and Technical	137,631	187,655	36.35
Administrative/Support Services	211,648	228,187	7.81
Health Care	27,583	27,777	0.70
Arts, Entertainment, and Recreation	69,462	67,191	(3.27)
Accommodation and Food Services	691,362	690,029	(0.19)
Food Services	566,063	569,008	0.52
Accommodation	125,300	121,021	(3.41)
Other Services Total	237,817	252,276	6.08
Repair and Maintenance	201,903	219,046	8.49
Personal and Laundry Services	28,634	26,483	(7.51)
All Other Services	7,280	6,746	(7.34)
Ag., Mining, Trans., FIRE, Educ., Govt.	298,200	311,695	4.53
Unclassified by Industry	194,755	228,965	17.57
Grand Total	\$8,393,898	\$8,257,274	(1.63)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$498,195	N/A
Services to tangible personal property used in prod.	34,732	434	(98.75)
Grand Total	\$34,732	\$498,629	1,335.63

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Montgomery County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$368,250	\$14,342	4.05
3/97 - 2/98	378,686	10,435	2.83
3/98 - 2/99	386,901	8,215	2.17
3/99 - 2/00**	431,113	44,212	11.43
3/00 - 2/01*	465,535	34,421	7.98

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Utilities (excluding residential energy)	\$10,068	\$10,721	6.48
Construction	9,524	9,285	(2.51)
Manufacturing	10,447	12,378	18.48
Wholesale Trade	32,402	30,762	(5.06)
Retail Trade Total	267,492	276,083	3.21
Motor Vehicles and Parts	82,559	97,506	18.10
Furniture and Home Furnishings	4,447	4,146	(6.78)
Electronics and Appliances	4,490	4,210	(6.24)
Building Materials and Garden Equipment	18,087	16,917	(6.47)
Food and Beverage	24,244	21,288	(12.20)
Health and Personal Care	5,155	5,472	6.15
Gasoline Stations	40,825	50,709	24.21
Clothing (excluding local sales)	4,410	1,502	(65.95)
Sporting Goods, Hobby, Book and Music Stores	2,835	2,202	(22.33)
General Merchandise	60,535	50,223	(17.04)
Miscellaneous Retail	8,045	8,546	6.22
Nonstore Retail	11,858	13,362	12.69
Information	19,492	25,049	28.51
Professional, Scientific, and Technical	3,728	2,418	(35.13)
Administrative/Support Services	6,168	6,730	9.11
Health Care	336	317	(5.51)
Arts, Entertainment, and Recreation	919	1,831	99.33
Accommodation and Food Services	29,122	29,222	0.34
Food Services	25,363	25,769	1.60
Accommodation	3,759	3,452	(8.16)
Other Services Total	11,118	10,710	(3.66)
Repair and Maintenance	10,610	10,028	(5.49)
Personal and Laundry Services	373	551	47.82
All Other Services	135	132	(2.41)
Ag., Mining, Trans., FIRE, Educ., Govt.	16,772	17,760	5.89
Unclassified by Industry	12,779	14,243	11.46
Grand Total	\$430,367	\$447,510	3.98

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Utilities - residential energy only	\$10	\$26	162.29
Clothing - local sales only	0	17,999	N/A
Services to tangible personal property used in prod.	736	0	N/A
Grand Total	\$746	\$18,025	2,315.15

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Nassau County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$15,535,362	\$801,633	5.44
3/97 - 2/98	16,202,181	666,819	4.29
3/98 - 2/99	16,493,113	290,932	1.80
3/99 - 2/00**	17,812,072	1,318,960	8.00
3/00 - 2/01*	19,089,737	1,277,665	7.17

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$438,911	\$467,613	6.54
Construction	257,485	295,469	14.75
Manufacturing	314,809	335,268	6.50
Wholesale Trade	1,193,518	1,273,821	6.73
Retail Trade Total	10,367,762	9,166,692	(11.58)
Motor Vehicles and Parts	2,373,354	2,536,127	6.86
Furniture and Home Furnishings	606,440	632,251	4.26
Electronics and Appliances	582,440	607,372	4.28
Building Materials and Garden Equipment	872,599	919,807	5.41
Food and Beverage	866,045	858,492	(0.87)
Health and Personal Care	346,238	339,515	(1.94)
Gasoline Stations	568,890	623,708	9.64
Clothing (excluding local sales)	1,389,585	602,574	(56.64)
Sporting Goods, Hobby, Book and Music Stores	488,136	406,681	(16.69)
General Merchandise	1,582,069	955,228	(39.62)
Miscellaneous Retail	502,011	481,769	(4.03)
Nonstore Retail	189,956	203,169	6.96
Information	1,150,937	1,208,618	5.01
Professional, Scientific, and Technical	238,449	267,895	12.35
Administrative/Support Services	478,872	509,853	6.47
Health Care	20,243	19,692	(2.72)
Arts, Entertainment, and Recreation	262,499	278,024	5.91
Accommodation and Food Services	1,443,135	1,526,984	5.81
Food Services	1,281,192	1,347,400	5.17
Accommodation	161,943	179,584	10.89
Other Services Total	400,391	411,910	2.88
Repair and Maintenance	349,562	364,046	4.14
Personal and Laundry Services	39,772	39,023	(1.88)
All Other Services	11,058	8,841	(20.05)
Ag., Mining, Trans., FIRE, Educ., Govt.	712,396	782,548	9.85
Unclassified by Industry	415,261	580,388	39.76
Grand Total	\$17,694,669	\$17,124,776	(3.22)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$35,954	\$40,491	12.62
Clothing - local sales only	70,368	1,921,481	2,630.61
Services to tangible personal property used in prod.	11,081	2,990	(73.02)
Grand Total	\$117,403	\$1,964,962	1,573.69

* Preliminary

** Revised

Niagara County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$2,030,214	\$19,503	0.97
3/97 - 2/98	2,103,155	72,941	3.59
3/98 - 2/99	2,003,823	(99,332)	(4.72)
3/99 - 2/00**	2,157,628	153,805	7.68
3/00 - 2/01*	2,201,537	43,909	2.04

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Utilities (excluding residential energy)	\$53,279	\$58,811	10.38
Construction	31,762	36,866	16.07
Manufacturing	86,451	73,615	(14.85)
Wholesale Trade	159,487	154,429	(3.17)
Retail Trade Total	1,103,230	989,820	(10.28)
Motor Vehicles and Parts	324,960	335,818	3.34
Furniture and Home Furnishings	34,090	35,031	2.76
Electronics and Appliances	28,250	27,021	(4.35)
Building Materials and Garden Equipment	77,732	95,424	22.76
Food and Beverage	111,335	96,499	(13.33)
Health and Personal Care	32,138	33,103	3.00
Gasoline Stations	67,523	77,586	14.90
Clothing (excluding local sales)	110,501	30,999	(71.95)
Sporting Goods, Hobby, Book and Music Stores	25,943	25,042	(3.48)
General Merchandise	222,821	167,670	(24.75)
Miscellaneous Retail	39,476	35,282	(10.62)
Nonstore Retail	28,461	30,345	6.62
Information	108,543	101,501	(6.49)
Professional, Scientific, and Technical	10,821	12,863	18.87
Administrative/Support Services	49,723	50,370	1.30
Health Care	2,056	1,831	(10.93)
Arts, Entertainment, and Recreation	15,404	16,414	6.56
Accommodation and Food Services	209,043	200,227	(4.22)
Food Services	159,699	154,666	(3.15)
Accommodation	49,344	45,561	(7.66)
Other Services Total	59,985	62,959	4.96
Repair and Maintenance	54,486	56,779	4.21
Personal and Laundry Services	2,845	3,240	13.85
All Other Services	2,653	2,940	10.83
Ag., Mining, Trans., FIRE, Educ., Govt.	54,443	54,180	(0.48)
Unclassified by Industry	55,392	63,429	14.51
Grand Total	\$1,999,618	\$1,877,315	(6.12)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Utilities - residential energy only	\$143,501	\$166,405	15.96
Clothing - local sales only	0	157,623	N/A
Services to tangible personal property used in prod.	14,509	194	(98.66)
Grand Total	\$158,010	\$324,222	105.19

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Oneida County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$1,920,309	\$13,231	0.69
3/97 - 2/98	1,949,561	29,252	1.52
3/98 - 2/99	1,998,783	49,222	2.52
3/99 - 2/00**	2,163,045	164,263	8.22
3/00 - 2/01*	2,256,101	93,055	4.30

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$63,417	\$67,860	7.01
Construction	30,806	30,412	(1.28)
Manufacturing	48,834	44,666	(8.54)
Wholesale Trade	174,668	168,484	(3.54)
Retail Trade Total	1,284,723	1,221,849	(4.89)
Motor Vehicles and Parts	344,272	372,748	8.27
Furniture and Home Furnishings	37,659	38,973	3.49
Electronics and Appliances	44,787	40,381	(9.84)
Building Materials and Garden Equipment	125,965	131,868	4.69
Food and Beverage	100,288	91,318	(8.94)
Health and Personal Care	44,605	42,198	(5.40)
Gasoline Stations	129,495	160,301	23.79
Clothing (excluding local sales)	67,444	26,546	(60.64)
Sporting Goods, Hobby, Book and Music Stores	47,881	46,204	(3.50)
General Merchandise	264,449	189,050	(28.51)
Miscellaneous Retail	44,275	48,349	9.20
Nonstore Retail	33,604	33,913	0.92
Information	110,008	108,779	(1.12)
Professional, Scientific, and Technical	19,825	16,926	(14.62)
Administrative/Support Services	44,270	46,849	5.83
Health Care	2,297	1,709	(25.61)
Arts, Entertainment, and Recreation	9,231	9,279	0.53
Accommodation and Food Services	149,818	150,925	0.74
Food Services	129,257	130,083	0.64
Accommodation	20,561	20,842	1.37
Other Services Total	57,645	58,585	1.63
Repair and Maintenance	48,887	51,683	5.72
Personal and Laundry Services	5,260	3,362	(36.09)
All Other Services	3,498	3,541	1.22
Ag., Mining, Trans., FIRE, Educ., Govt.	57,969	58,127	0.27
Unclassified by Industry	68,852	77,803	13.00
Grand Total	\$2,122,362	\$2,062,255	(2.83)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$36,949	\$41,915	13.44
Clothing - local sales only	210	151,687	71,963.39
Services to tangible personal property used in prod.	3,524	243	(93.11)
Grand Total	\$40,683	\$193,845	376.47

* Preliminary

** Revised

Onondaga County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$5,016,128	\$88,773	1.80
3/97 - 2/98	5,167,609	151,481	3.02
3/98 - 2/99	5,347,974	180,365	3.49
3/99 - 2/00**	5,744,872	396,899	7.42
3/00 - 2/01*	5,980,957	236,085	4.11

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$201,836	\$212,063	5.07
Construction	113,522	115,634	1.86
Manufacturing	183,096	175,663	(4.06)
Wholesale Trade	495,463	534,121	7.80
Retail Trade Total	3,096,968	2,828,840	(8.66)
Motor Vehicles and Parts	795,138	839,107	5.53
Furniture and Home Furnishings	116,896	125,994	7.78
Electronics and Appliances	145,404	129,051	(11.25)
Building Materials and Garden Equipment	235,398	239,778	1.86
Food and Beverage	317,502	325,133	2.40
Health and Personal Care	83,040	79,568	(4.18)
Gasoline Stations	244,347	292,196	19.58
Clothing (excluding local sales)	226,882	78,453	(65.42)
Sporting Goods, Hobby, Book and Music Stores	153,383	143,858	(6.21)
General Merchandise	591,967	396,074	(33.09)
Miscellaneous Retail	120,807	116,405	(3.64)
Nonstore Retail	66,203	63,223	(4.50)
Information	320,024	301,738	(5.71)
Professional, Scientific, and Technical	61,903	70,702	14.22
Administrative/Support Services	141,531	150,455	6.31
Health Care	8,777	7,339	(16.39)
Arts, Entertainment, and Recreation	44,274	40,817	(7.81)
Accommodation and Food Services	484,730	484,191	(0.11)
Food Services	401,403	406,234	1.20
Accommodation	83,328	77,957	(6.45)
Other Services Total	189,720	188,470	(0.66)
Repair and Maintenance	154,450	155,504	0.68
Personal and Laundry Services	29,019	26,855	(7.46)
All Other Services	6,252	6,111	(2.24)
Ag., Mining, Trans., FIRE, Educ., Govt.	248,341	253,407	2.04
Unclassified by Industry	144,463	177,550	22.90
Grand Total	\$5,734,650	\$5,540,991	(3.38)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$439,114	N/A
Services to tangible personal property used in prod.	10,223	852	(91.67)
Grand Total	\$10,223	\$439,966	4,203.86

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Ontario County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$1,191,841	\$94,886	8.65
3/97 - 2/98	1,285,895	94,054	7.89
3/98 - 2/99	1,304,698	18,803	1.46
3/99 - 2/00**	1,462,578	157,880	12.10
3/00 - 2/01*	1,589,066	126,487	8.65

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$29,673	\$33,065	11.43
Construction	21,652	20,491	(5.36)
Manufacturing	34,888	34,205	(1.96)
Wholesale Trade	94,721	88,095	(7.00)
Retail Trade Total	904,857	827,716	(8.53)
Motor Vehicles and Parts	182,248	190,336	4.44
Furniture and Home Furnishings	32,350	34,738	7.38
Electronics and Appliances	15,925	30,570	91.96
Building Materials and Garden Equipment	80,815	84,412	4.45
Food and Beverage	77,445	84,076	8.56
Health and Personal Care	15,192	13,963	(8.09)
Gasoline Stations	64,856	73,201	12.87
Clothing (excluding local sales)	73,462	20,822	(71.66)
Sporting Goods, Hobby, Book and Music Stores	44,387	44,028	(0.81)
General Merchandise	262,152	193,172	(26.31)
Miscellaneous Retail	35,929	34,806	(3.13)
Nonstore Retail	20,095	23,593	17.41
Information	43,723	47,765	9.24
Professional, Scientific, and Technical	10,150	10,991	8.29
Administrative/Support Services	28,210	24,110	(14.54)
Health Care	1,204	1,075	(10.71)
Arts, Entertainment, and Recreation	12,261	12,823	4.58
Accommodation and Food Services	115,766	122,334	5.67
Food Services	95,125	101,328	6.52
Accommodation	20,642	21,007	1.77
Other Services Total	28,343	31,608	11.52
Repair and Maintenance	26,699	29,970	12.25
Personal and Laundry Services	1,062	1,047	(1.40)
All Other Services	582	591	1.49
Ag., Mining, Trans., FIRE, Educ., Govt.	34,094	38,968	14.29
Unclassified by Industry	33,160	37,262	12.37
Grand Total	\$1,392,701	\$1,330,507	(4.47)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$67,760	\$74,864	10.48
Clothing - local sales only	0	183,660	N/A
Services to tangible personal property used in prod.	2,117	35	(98.34)
Grand Total	\$69,877	\$258,559	270.02

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Orange County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$3,184,940	\$160,922	5.32
3/97 - 2/98	3,315,065	130,124	4.09
3/98 - 2/99	3,480,364	165,300	4.99
3/99 - 2/00**	3,844,919	364,554	10.47
3/00 - 2/01*	4,256,582	411,664	10.71

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$83,407	\$102,775	23.22
Construction	54,486	63,897	17.27
Manufacturing	78,988	83,361	5.54
Wholesale Trade	318,613	328,785	3.19
Retail Trade Total	2,338,321	2,128,507	(8.97)
Motor Vehicles and Parts	536,715	573,588	6.87
Furniture and Home Furnishings	83,074	87,734	5.61
Electronics and Appliances	65,508	76,589	16.91
Building Materials and Garden Equipment	305,409	338,750	10.92
Food and Beverage	126,248	133,839	6.01
Health and Personal Care	44,950	47,272	5.17
Gasoline Stations	195,888	233,312	19.10
Clothing (excluding local sales)	387,908	145,239	(62.56)
Sporting Goods, Hobby, Book and Music Stores	88,439	81,451	(7.90)
General Merchandise	358,583	271,520	(24.28)
Miscellaneous Retail	88,043	79,868	(9.29)
Nonstore Retail	57,555	59,345	3.11
Information	208,892	242,866	16.26
Professional, Scientific, and Technical	23,871	28,579	19.72
Administrative/Support Services	66,139	65,673	(0.70)
Health Care	1,839	1,918	4.30
Arts, Entertainment, and Recreation	24,116	25,203	4.51
Accommodation and Food Services	242,382	253,574	4.62
Food Services	207,239	215,875	4.17
Accommodation	35,143	37,699	7.27
Other Services Total	111,243	119,412	7.34
Repair and Maintenance	100,841	110,173	9.25
Personal and Laundry Services	8,822	8,038	(8.88)
All Other Services	1,580	1,200	(24.04)
Ag., Mining, Trans., FIRE, Educ., Govt.	143,512	184,466	28.54
Unclassified by Industry	99,463	116,364	16.99
Grand Total	\$3,795,272	\$3,745,381	(1.31)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$44,171	\$51,623	16.87
Clothing - local sales only	12	459,475	3,787,196.76
Services to tangible personal property used in prod.	5,463	104	(98.09)
Grand Total	\$49,646	\$511,202	929.68

* Preliminary

** Revised

Orleans County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$231,051	\$5,876	2.61
3/97 - 2/98	232,434	1,383	0.60
3/98 - 2/99	231,372	(1,062)	(0.46)
3/99 - 2/00**	248,804	17,431	7.53
3/00 - 2/01*	253,423	4,619	1.86

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$7,129	\$7,725	8.35
Construction	2,564	2,815	9.80
Manufacturing	5,139	4,924	(4.18)
Wholesale Trade	22,515	16,373	(27.28)
Retail Trade Total	127,525	124,280	(2.54)
Motor Vehicles and Parts	50,179	51,766	3.16
Furniture and Home Furnishings	2,078	2,035	(2.03)
Electronics and Appliances	1,640	1,209	(26.32)
Building Materials and Garden Equipment	11,744	10,122	(13.82)
Food and Beverage	18,030	16,589	(7.99)
Health and Personal Care	3,977	3,783	(4.87)
Gasoline Stations	9,869	14,065	42.52
Clothing (excluding local sales)	3,507	505	(85.60)
Sporting Goods, Hobby, Book and Music Stores	2,682	2,838	5.82
General Merchandise	14,956	11,398	(23.79)
Miscellaneous Retail	2,637	2,753	4.41
Nonstore Retail	6,226	7,217	15.90
Information	13,098	13,186	0.67
Professional, Scientific, and Technical	1,273	1,235	(3.01)
Administrative/Support Services	2,653	3,467	30.67
Health Care	54	10	(81.83)
Arts, Entertainment, and Recreation	1,702	1,891	11.07
Accommodation and Food Services	13,175	12,427	(5.68)
Food Services	12,662	11,912	(5.92)
Accommodation	514	515	0.35
Other Services Total	10,072	11,358	12.77
Repair and Maintenance	9,181	10,525	14.64
Personal and Laundry Services	244	214	(12.19)
All Other Services	647	619	(4.29)
Ag., Mining, Trans., FIRE, Educ., Govt.	5,314	6,140	15.53
Unclassified by Industry	8,476	10,050	18.57
Grand Total	\$220,690	\$215,881	(2.18)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$27,806	\$28,772	3.48
Clothing - local sales only	0	8,767	N/A
Services to tangible personal property used in prod.	307	3	(98.94)
Grand Total	\$28,113	\$37,542	33.54

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Oswego County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$986,204	\$114,329	13.11
3/97 - 2/98	897,696	(88,508)	(8.97)
3/98 - 2/99	891,502	(6,194)	(0.69)
3/99 - 2/00**	994,644	103,142	11.57
3/00 - 2/01*	982,465	(12,179)	(1.22)

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$89,945	\$79,188	(11.96)
Construction	14,504	13,302	(8.29)
Manufacturing	27,969	25,907	(7.37)
Wholesale Trade	61,394	57,077	(7.03)
Retail Trade Total	536,090	527,758	(1.55)
Motor Vehicles and Parts	199,103	203,315	2.12
Furniture and Home Furnishings	12,859	13,959	8.56
Electronics and Appliances	8,180	6,465	(20.96)
Building Materials and Garden Equipment	28,288	25,762	(8.93)
Food and Beverage	63,691	59,233	(7.00)
Health and Personal Care	16,260	16,874	3.78
Gasoline Stations	77,104	93,093	20.74
Clothing (excluding local sales)	7,055	2,882	(59.15)
Sporting Goods, Hobby, Book and Music Stores	5,511	5,436	(1.36)
General Merchandise	77,106	59,488	(22.85)
Miscellaneous Retail	15,036	16,637	10.65
Nonstore Retail	25,898	24,614	(4.96)
Information	44,245	41,933	(5.22)
Professional, Scientific, and Technical	3,576	4,106	14.83
Administrative/Support Services	12,502	14,237	13.88
Health Care	487	254	(47.98)
Arts, Entertainment, and Recreation	11,392	10,121	(11.16)
Accommodation and Food Services	76,845	76,622	(0.29)
Food Services	69,945	69,460	(0.69)
Accommodation	6,900	7,162	3.81
Other Services Total	28,295	28,990	2.46
Repair and Maintenance	26,745	27,604	3.21
Personal and Laundry Services	1,098	881	(19.80)
All Other Services	452	506	11.91
Ag., Mining, Trans., FIRE, Educ., Govt.	23,391	26,361	12.70
Unclassified by Industry	32,805	37,930	15.62
Grand Total	\$963,440	\$943,787	(2.04)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$18,621	\$22,285	19.67
Clothing - local sales only	0	16,161	N/A
Services to tangible personal property used in prod.	12,584	232	(98.16)
Grand Total	\$31,205	\$38,678	23.95

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Otsego County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$484,542	\$16,807	3.59
3/97 - 2/98	498,419	13,877	2.86
3/98 - 2/99	518,172	19,753	3.96
3/99 - 2/00**	575,970	57,797	11.15
3/00 - 2/01*	602,118	26,149	4.54

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$13,087	\$12,813	(2.10)
Construction	6,745	7,329	8.66
Manufacturing	15,851	15,802	(0.31)
Wholesale Trade	42,746	47,685	11.55
Retail Trade Total	341,930	331,014	(3.19)
Motor Vehicles and Parts	91,523	99,645	8.87
Furniture and Home Furnishings	5,900	6,282	6.47
Electronics and Appliances	12,197	8,003	(34.39)
Building Materials and Garden Equipment	27,323	28,996	6.12
Food and Beverage	27,337	26,116	(4.47)
Health and Personal Care	7,643	7,854	2.76
Gasoline Stations	40,206	47,807	18.91
Clothing (excluding local sales)	8,601	3,200	(62.79)
Sporting Goods, Hobby, Book and Music Stores	6,418	6,001	(6.50)
General Merchandise	84,421	69,091	(18.16)
Miscellaneous Retail	20,563	17,655	(14.14)
Nonstore Retail	9,799	10,365	5.78
Information	22,966	23,184	0.95
Professional, Scientific, and Technical	3,390	3,983	17.50
Administrative/Support Services	6,595	8,971	36.02
Health Care	1,666	2,005	20.38
Arts, Entertainment, and Recreation	7,393	4,227	(42.82)
Accommodation and Food Services	60,223	59,970	(0.42)
Food Services	39,517	38,537	(2.48)
Accommodation	20,706	21,433	3.51
Other Services Total	13,324	14,151	6.21
Repair and Maintenance	12,401	13,133	5.90
Personal and Laundry Services	550	600	9.07
All Other Services	372	418	12.29
Ag., Mining, Trans., FIRE, Educ., Govt.	16,049	15,999	(0.31)
Unclassified by Industry	23,866	25,330	6.13
Grand Total	\$575,832	\$572,464	(0.58)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$29,654	N/A
Services to tangible personal property used in prod.	138	0	N/A
Grand Total	\$138	\$29,654	21,411.71

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Putnam County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$623,664	\$36,382	6.20
3/97 - 2/98	677,395	53,731	8.62
3/98 - 2/99	712,645	35,249	5.20
3/99 - 2/00**	793,478	80,834	11.34
3/00 - 2/01*	851,150	57,671	7.27

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$17,830	\$19,626	10.07
Construction	19,875	21,002	5.67
Manufacturing	19,986	21,667	8.41
Wholesale Trade	68,065	71,153	4.54
Retail Trade Total	457,126	470,477	2.92
Motor Vehicles and Parts	174,020	176,679	1.53
Furniture and Home Furnishings	21,679	23,693	9.29
Electronics and Appliances	8,322	9,341	12.24
Building Materials and Garden Equipment	49,458	55,497	12.21
Food and Beverage	62,527	57,771	(7.61)
Health and Personal Care	11,788	10,544	(10.55)
Gasoline Stations	52,961	64,450	21.69
Clothing (excluding local sales)	7,332	3,644	(50.30)
Sporting Goods, Hobby, Book and Music Stores	5,409	5,496	1.61
General Merchandise	29,497	28,173	(4.49)
Miscellaneous Retail	15,771	16,713	5.97
Nonstore Retail	18,363	18,477	0.62
Information	45,669	49,906	9.28
Professional, Scientific, and Technical	6,197	6,627	6.93
Administrative/Support Services	17,516	20,717	18.27
Health Care	681	664	(2.44)
Arts, Entertainment, and Recreation	10,315	10,637	3.12
Accommodation and Food Services	41,930	43,586	3.95
Food Services	40,336	41,884	3.84
Accommodation	1,594	1,702	6.75
Other Services Total	26,756	29,528	10.36
Repair and Maintenance	23,029	25,145	9.19
Personal and Laundry Services	3,112	3,731	19.88
All Other Services	615	652	6.04
Ag., Mining, Trans., FIRE, Educ., Govt.	32,942	38,119	15.71
Unclassified by Industry	28,335	31,906	12.60
Grand Total	\$793,224	\$835,614	5.34

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$199	\$15,536	7,723.98
Services to tangible personal property used in prod.	55	0	N/A
Grand Total	\$254	\$15,536	6,014.00

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Rensselaer County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$950,809	\$39,349	4.32
3/97 - 2/98	976,076	25,266	2.66
3/98 - 2/99	1,036,767	60,691	6.22
3/99 - 2/00**	1,131,016	94,249	9.09
3/00 - 2/01*	1,216,555	85,539	7.56

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$29,990	\$33,781	12.64
Construction	20,959	20,929	(0.15)
Manufacturing	35,076	33,099	(5.64)
Wholesale Trade	98,068	116,191	18.48
Retail Trade Total	651,107	668,538	2.68
Motor Vehicles and Parts	216,400	229,001	5.82
Furniture and Home Furnishings	15,680	17,099	9.05
Electronics and Appliances	14,063	15,828	12.55
Building Materials and Garden Equipment	76,542	81,119	5.98
Food and Beverage	74,944	70,508	(5.92)
Health and Personal Care	16,472	17,213	4.50
Gasoline Stations	67,864	85,915	26.60
Clothing (excluding local sales)	10,872	2,748	(74.73)
Sporting Goods, Hobby, Book and Music Stores	6,481	5,390	(16.84)
General Merchandise	106,737	89,450	(16.20)
Miscellaneous Retail	19,528	20,107	2.96
Nonstore Retail	25,523	34,161	33.85
Information	60,761	60,285	(0.78)
Professional, Scientific, and Technical	16,755	13,434	(19.82)
Administrative/Support Services	22,427	28,899	28.86
Health Care	1,286	1,286	0.00
Arts, Entertainment, and Recreation	4,699	4,562	(2.91)
Accommodation and Food Services	77,209	77,927	0.93
Food Services	73,993	74,479	0.66
Accommodation	3,217	3,448	7.20
Other Services Total	35,505	39,442	11.09
Repair and Maintenance	34,242	35,323	3.16
Personal and Laundry Services	854	3,709	334.43
All Other Services	410	411	0.25
Ag., Mining, Trans., FIRE, Educ., Govt.	38,735	40,735	5.17
Unclassified by Industry	35,553	40,237	13.18
Grand Total	\$1,128,130	\$1,179,346	4.54

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$37,192	N/A
Services to tangible personal property used in prod.	2,886	17	(99.42)
Grand Total	\$2,886	\$37,209	1,189.39

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Rockland County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$2,466,797	\$174,266	7.60
3/97 - 2/98	2,636,903	170,106	6.90
3/98 - 2/99	2,905,249	268,346	10.18
3/99 - 2/00**	3,196,992	291,743	10.04
3/00 - 2/01*	3,184,347	(12,645)	(0.40)

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Utilities (excluding residential energy)	\$96,184	\$119,840	24.59
Construction	59,649	63,259	6.05
Manufacturing	88,755	119,641	34.80
Wholesale Trade	229,984	273,820	19.06
Retail Trade Total	1,770,946	1,596,729	(9.84)
Motor Vehicles and Parts	424,877	453,012	6.62
Furniture and Home Furnishings	82,723	83,273	0.66
Electronics and Appliances	93,107	111,809	20.09
Building Materials and Garden Equipment	184,675	199,386	7.97
Food and Beverage	136,191	133,033	(2.32)
Health and Personal Care	41,790	42,301	1.22
Gasoline Stations	83,793	98,390	17.42
Clothing (excluding local sales)	181,000	54,406	(69.94)
Sporting Goods, Hobby, Book and Music Stores	92,680	85,255	(8.01)
General Merchandise	330,527	222,444	(32.70)
Miscellaneous Retail	82,240	77,966	(5.20)
Nonstore Retail	37,344	35,454	(5.06)
Information	227,598	235,711	3.56
Professional, Scientific, and Technical	32,307	35,903	11.13
Administrative/Support Services	91,439	99,328	8.63
Health Care	1,366	1,996	46.15
Arts, Entertainment, and Recreation	32,884	32,260	(1.90)
Accommodation and Food Services	249,568	255,374	2.33
Food Services	206,689	208,019	0.64
Accommodation	42,880	47,355	10.44
Other Services Total	72,863	74,760	2.60
Repair and Maintenance	66,254	68,347	3.16
Personal and Laundry Services	5,714	5,441	(4.78)
All Other Services	894	972	8.75
Ag., Mining, Trans., FIRE, Educ., Govt.	144,441	158,185	9.52
Unclassified by Industry	98,480	117,495	19.31
Grand Total	\$3,196,464	\$3,184,300	(0.38)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01 *	
Services to tangible personal property used in prod.	\$528	\$47	(91.02)
Grand Total	\$528	\$47	(91.02)

* Preliminary

** Revised

St. Lawrence County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$851,078	\$1,891	0.22
3/97 - 2/98	880,336	29,258	3.44
3/98 - 2/99	945,802	65,466	7.44
3/99 - 2/00**	944,138	(1,664)	(0.18)
3/00 - 2/01*	990,539	46,402	4.91

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		
	3/99 - 2/00 **	3/00 - 2/01 *	Percent Change
Utilities (excluding residential energy)	\$21,718	\$20,679	(4.79)
Construction	18,719	26,398	41.03
Manufacturing	28,157	26,687	(5.22)
Wholesale Trade	64,834	63,797	(1.60)
Retail Trade Total	548,204	524,355	(4.35)
Motor Vehicles and Parts	162,852	164,512	1.02
Furniture and Home Furnishings	7,602	8,130	6.96
Electronics and Appliances	10,407	9,560	(8.13)
Building Materials and Garden Equipment	53,962	50,961	(5.56)
Food and Beverage	45,150	48,540	7.51
Health and Personal Care	16,402	16,255	(0.90)
Gasoline Stations	46,055	50,726	10.14
Clothing (excluding local sales)	18,866	9,259	(50.92)
Sporting Goods, Hobby, Book and Music Stores	11,072	10,450	(5.62)
General Merchandise	129,751	105,368	(18.79)
Miscellaneous Retail	17,329	15,241	(12.05)
Nonstore Retail	28,757	35,354	22.94
Information	40,333	40,931	1.48
Professional, Scientific, and Technical	3,856	3,407	(11.64)
Administrative/Support Services	7,277	11,363	56.14
Health Care	175	161	(8.43)
Arts, Entertainment, and Recreation	1,750	1,762	0.73
Accommodation and Food Services	61,765	61,138	(1.01)
Food Services	51,016	50,990	(0.05)
Accommodation	10,749	10,149	(5.58)
Other Services Total	15,468	15,535	0.43
Repair and Maintenance	13,785	13,966	1.31
Personal and Laundry Services	1,397	1,298	(7.12)
All Other Services	286	271	(5.19)
Ag., Mining, Trans., FIRE, Educ., Govt.	32,806	32,921	0.35
Unclassified by Industry	36,352	41,466	14.07
Grand Total	\$881,414	\$870,600	(1.23)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		
	3/99 - 2/00 **	3/00 - 2/01 *	Percent Change
Utilities - residential energy only	\$60,410	\$69,337	14.78
Clothing - local sales only	0	50,576	N/A
Services to tangible personal property used in prod.	2,313	26	(98.87)
Grand Total	\$62,723	\$119,939	91.22

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Saratoga County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$1,692,390	\$73,281	4.53
3/97 - 2/98	1,739,669	47,279	2.79
3/98 - 2/99	1,836,470	96,801	5.56
3/99 - 2/00**	2,018,099	181,629	9.89
3/00 - 2/01*	2,232,306	214,207	10.61

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$46,149	\$51,371	11.32
Construction	36,673	36,837	0.45
Manufacturing	42,359	47,318	11.71
Wholesale Trade	170,394	184,508	8.28
Retail Trade Total	1,176,154	1,207,482	2.66
Motor Vehicles and Parts	368,892	388,015	5.18
Furniture and Home Furnishings	43,308	46,137	6.53
Electronics and Appliances	25,810	25,651	(0.62)
Building Materials and Garden Equipment	144,356	182,861	26.67
Food and Beverage	106,459	106,173	(0.27)
Health and Personal Care	26,962	27,721	2.81
Gasoline Stations	105,317	128,334	21.85
Clothing (excluding local sales)	54,576	19,603	(64.08)
Sporting Goods, Hobby, Book and Music Stores	47,539	53,025	11.54
General Merchandise	177,533	152,211	(14.26)
Miscellaneous Retail	43,148	42,931	(0.50)
Nonstore Retail	32,254	34,820	7.95
Information	90,376	90,641	0.29
Professional, Scientific, and Technical	17,016	20,833	22.43
Administrative/Support Services	47,545	58,321	22.67
Health Care	504	354	(29.63)
Arts, Entertainment, and Recreation	16,369	15,070	(7.93)
Accommodation and Food Services	188,690	200,093	6.04
Food Services	151,441	158,974	4.97
Accommodation	37,250	41,119	10.39
Other Services Total	51,469	54,411	5.71
Repair and Maintenance	46,577	50,009	7.37
Personal and Laundry Services	4,182	3,722	(11.00)
All Other Services	711	679	(4.45)
Ag., Mining, Trans., FIRE, Educ., Govt.	72,086	75,365	4.55
Unclassified by Industry	56,593	66,943	18.29
Grand Total	\$2,012,376	\$2,109,547	4.83

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$122,756	N/A
Services to tangible personal property used in prod.	5,723	3	(99.96)
Grand Total	\$5,723	\$122,759	2,045.03

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Schenectady County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$1,394,223	\$34,509	2.54
3/97 - 2/98	1,460,891	66,668	4.78
3/98 - 2/99	1,455,332	(5,559)	(0.38)
3/99 - 2/00**	1,640,425	185,093	12.72
3/00 - 2/01*	1,744,863	104,438	6.37

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$33,967	\$42,012	23.68
Construction	31,443	28,091	(10.66)
Manufacturing	31,758	37,692	18.68
Wholesale Trade	247,547	243,483	(1.64)
Retail Trade Total	813,753	797,334	(2.02)
Motor Vehicles and Parts	249,544	262,135	5.05
Furniture and Home Furnishings	22,104	21,580	(2.37)
Electronics and Appliances	27,961	30,045	7.45
Building Materials and Garden Equipment	83,467	88,041	5.48
Food and Beverage	71,539	71,254	(0.40)
Health and Personal Care	26,019	24,897	(4.31)
Gasoline Stations	88,489	108,666	22.80
Clothing (excluding local sales)	36,569	17,680	(51.65)
Sporting Goods, Hobby, Book and Music Stores	25,466	22,099	(13.22)
General Merchandise	133,393	102,136	(23.43)
Miscellaneous Retail	26,365	25,995	(1.40)
Nonstore Retail	22,837	22,807	(0.13)
Information	79,587	75,404	(5.26)
Professional, Scientific, and Technical	24,806	63,441	155.75
Administrative/Support Services	33,994	34,269	0.81
Health Care	2,871	2,065	(28.09)
Arts, Entertainment, and Recreation	5,716	5,743	0.48
Accommodation and Food Services	90,960	93,462	2.75
Food Services	83,001	84,204	1.45
Accommodation	7,959	9,258	16.33
Other Services Total	37,105	36,041	(2.87)
Repair and Maintenance	32,692	32,909	0.66
Personal and Laundry Services	2,170	1,233	(43.18)
All Other Services	2,243	1,900	(15.31)
Ag., Mining, Trans., FIRE, Educ., Govt.	65,955	49,852	(24.41)
Unclassified by Industry	39,542	44,245	11.89
Grand Total	\$1,539,004	\$1,553,135	0.92

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$100,794	\$114,684	13.78
Clothing - local sales only	0	77,038	N/A
Services to tangible personal property used in prod.	627	6	(99.05)
Grand Total	\$101,421	\$191,728	89.04

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Schoharie County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$225,073	\$22,183	10.93
3/97 - 2/98	203,161	(21,912)	(9.74)
3/98 - 2/99	211,664	8,503	4.19
3/99 - 2/00**	235,173	23,509	11.11
3/00 - 2/01*	249,810	14,637	6.22

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$5,527	\$4,799	(13.18)
Construction	4,258	4,151	(2.52)
Manufacturing	4,415	5,319	20.48
Wholesale Trade	24,209	22,629	(6.52)
Retail Trade Total	141,661	146,566	3.46
Motor Vehicles and Parts	51,806	54,797	5.77
Furniture and Home Furnishings	2,532	2,773	9.54
Electronics and Appliances	2,536	2,181	(13.99)
Building Materials and Garden Equipment	8,487	10,274	21.05
Food and Beverage	14,127	14,386	1.84
Health and Personal Care	2,125	2,447	15.12
Gasoline Stations	11,849	14,656	23.69
Clothing (excluding local sales)	2,542	230	(90.94)
Sporting Goods, Hobby, Book and Music Stores	742	829	11.81
General Merchandise	34,159	31,014	(9.21)
Miscellaneous Retail	4,315	4,972	15.24
Nonstore Retail	6,441	8,007	24.31
Information	9,871	10,281	4.15
Professional, Scientific, and Technical	917	1,095	19.48
Administrative/Support Services	3,221	3,802	18.04
Health Care	157	130	(16.99)
Arts, Entertainment, and Recreation	3,359	3,280	(2.36)
Accommodation and Food Services	15,699	16,277	3.68
Food Services	11,359	11,673	2.76
Accommodation	4,340	4,603	6.07
Other Services Total	7,189	7,547	4.99
Repair and Maintenance	5,667	5,809	2.50
Personal and Laundry Services	487	492	0.99
All Other Services	1,034	1,246	20.51
Ag., Mining, Trans., FIRE, Educ., Govt.	6,085	6,482	6.52
Unclassified by Industry	8,286	8,466	2.17
Grand Total	\$234,853	\$240,824	2.54

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$233	\$8,986	3,755.04
Services to tangible personal property used in prod.	86	0	N/A
Grand Total	\$319	\$8,986	2,714.28

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Schuyler County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$109,324	\$1,585	1.47
3/97 - 2/98	117,577	8,253	7.55
3/98 - 2/99	118,740	1,163	0.99
3/99 - 2/00**	128,632	9,891	8.33
3/00 - 2/01*	126,718	(1,914)	(1.49)

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$2,710	\$2,997	10.59
Construction	2,394	1,839	(23.15)
Manufacturing	4,344	4,498	3.54
Wholesale Trade	9,127	8,153	(10.67)
Retail Trade Total	68,435	67,127	(1.91)
Motor Vehicles and Parts	30,390	27,379	(9.91)
Furniture and Home Furnishings	1,128	1,147	1.69
Electronics and Appliances	676	380	(43.77)
Building Materials and Garden Equipment	5,673	6,096	7.46
Food and Beverage	9,000	7,430	(17.44)
Health and Personal Care	2,415	2,250	(6.84)
Gasoline Stations	9,274	14,311	54.31
Clothing (excluding local sales)	2,524	461	(81.73)
Sporting Goods, Hobby, Book and Music Stores	1,260	1,066	(15.43)
General Merchandise	1,019	1,943	90.73
Miscellaneous Retail	2,904	2,005	(30.96)
Nonstore Retail	2,172	2,658	22.41
Information	5,199	5,115	(1.63)
Professional, Scientific, and Technical	1,193	602	(49.57)
Administrative/Support Services	1,587	1,612	1.60
Health Care	138	141	2.03
Arts, Entertainment, and Recreation	8,930	8,632	(3.33)
Accommodation and Food Services	12,465	12,748	2.26
Food Services	9,147	9,050	(1.06)
Accommodation	3,319	3,697	11.41
Other Services Total	2,712	3,043	12.21
Repair and Maintenance	2,387	2,689	12.63
Personal and Laundry Services	99	92	(7.48)
All Other Services	226	263	16.33
Ag., Mining, Trans., FIRE, Educ., Govt.	2,918	2,729	(6.47)
Unclassified by Industry	6,313	7,482	18.52
Grand Total	\$128,465	\$126,718	(1.36)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Services to tangible personal property used in prod.	\$167	\$0	N/A
Grand Total	\$167	\$0	N/A

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Seneca County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$273,730	\$12,235	4.68
3/97 - 2/98	318,581	44,851	16.39
3/98 - 2/99	316,625	(1,956)	(0.61)
3/99 - 2/00**	337,225	20,600	6.51
3/00 - 2/01*	346,425	9,200	2.73

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$8,745	\$9,303	6.38
Construction	3,618	3,417	(5.54)
Manufacturing	15,137	15,204	0.44
Wholesale Trade	24,088	19,204	(20.28)
Retail Trade Total	215,559	162,623	(24.56)
Motor Vehicles and Parts	44,977	47,607	5.85
Furniture and Home Furnishings	10,820	10,621	(1.85)
Electronics and Appliances	4,287	4,107	(4.20)
Building Materials and Garden Equipment	13,874	12,338	(11.07)
Food and Beverage	11,031	11,270	2.17
Health and Personal Care	3,607	3,708	2.79
Gasoline Stations	23,050	27,939	21.21
Clothing (excluding local sales)	60,096	10,295	(82.87)
Sporting Goods, Hobby, Book and Music Stores	3,169	3,387	6.87
General Merchandise	23,266	19,795	(14.92)
Miscellaneous Retail	10,979	4,960	(54.83)
Nonstore Retail	6,401	6,597	3.05
Information	11,340	11,608	2.36
Professional, Scientific, and Technical	1,612	2,196	36.24
Administrative/Support Services	4,695	4,571	(2.65)
Health Care	101	32	(68.36)
Arts, Entertainment, and Recreation	2,936	3,375	14.95
Accommodation and Food Services	20,936	22,669	8.28
Food Services	16,230	17,582	8.33
Accommodation	4,706	5,087	8.09
Other Services Total	7,608	7,672	0.85
Repair and Maintenance	6,872	7,351	6.96
Personal and Laundry Services	549	155	(71.83)
All Other Services	186	167	(10.30)
Ag., Mining, Trans., FIRE, Educ., Govt.	9,140	8,549	(6.47)
Unclassified by Industry	10,892	11,458	5.20
Grand Total	\$336,406	\$281,880	(16.21)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$0	\$1	N/A
Clothing - local sales only	0	64,543	N/A
Services to tangible personal property used in prod.	819	1	(99.87)
Grand Total	\$819	\$64,545	7,781.81

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Steuben County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$756,809	\$39,541	5.51
3/97 - 2/98	772,507	15,697	2.07
3/98 - 2/99	763,442	(9,064)	(1.17)
3/99 - 2/00**	849,027	85,585	11.21
3/00 - 2/01*	897,135	48,107	5.67

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$17,240	\$20,112	16.66
Construction	16,183	17,604	8.78
Manufacturing	53,104	35,692	(32.79)
Wholesale Trade	74,439	91,871	23.42
Retail Trade Total	444,196	466,603	5.04
Motor Vehicles and Parts	136,492	149,075	9.22
Furniture and Home Furnishings	16,750	15,872	(5.24)
Electronics and Appliances	5,775	4,341	(24.82)
Building Materials and Garden Equipment	41,858	50,113	19.72
Food and Beverage	54,260	66,662	22.86
Health and Personal Care	12,842	12,734	(0.85)
Gasoline Stations	51,790	57,726	11.46
Clothing (excluding local sales)	9,797	7,067	(27.86)
Sporting Goods, Hobby, Book and Music Stores	7,024	5,775	(17.79)
General Merchandise	74,189	63,809	(13.99)
Miscellaneous Retail	16,263	14,022	(13.78)
Nonstore Retail	17,156	19,407	13.12
Information	36,046	45,010	24.87
Professional, Scientific, and Technical	36,388	6,510	(82.11)
Administrative/Support Services	9,166	10,646	16.14
Health Care	1,545	742	(51.99)
Arts, Entertainment, and Recreation	7,077	8,632	21.98
Accommodation and Food Services	72,534	76,251	5.12
Food Services	51,568	53,318	3.39
Accommodation	20,967	22,933	9.38
Other Services Total	20,435	22,033	7.82
Repair and Maintenance	19,164	20,825	8.67
Personal and Laundry Services	510	463	(9.38)
All Other Services	761	745	(2.12)
Ag., Mining, Trans., FIRE, Educ., Govt.	21,525	23,020	6.95
Unclassified by Industry	28,433	32,537	14.43
Grand Total	\$838,313	\$857,262	2.26

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$9,051	\$10,924	20.69
Clothing - local sales only	0	28,949	N/A
Services to tangible personal property used in prod.	1,663	0	N/A
Grand Total	\$10,714	\$39,873	272.15

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Suffolk County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$15,406,286	\$899,084	6.20
3/97 - 2/98	16,221,011	814,725	5.29
3/98 - 2/99	17,043,688	822,677	5.07
3/99 - 2/00**	18,986,898	1,943,210	11.40
3/00 - 2/01*	19,281,352	294,454	1.55

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$428,428	\$474,579	10.77
Construction	282,250	325,042	15.16
Manufacturing	434,597	444,651	2.31
Wholesale Trade	1,390,708	1,576,483	13.36
Retail Trade Total	10,519,173	10,039,195	(4.56)
Motor Vehicles and Parts	2,728,901	2,947,973	8.03
Furniture and Home Furnishings	480,876	530,879	10.40
Electronics and Appliances	504,911	521,755	3.34
Building Materials and Garden Equipment	1,336,371	1,470,493	10.04
Food and Beverage	1,062,923	1,092,120	2.75
Health and Personal Care	302,883	284,944	(5.92)
Gasoline Stations	719,932	819,548	13.84
Clothing (excluding local sales)	911,221	330,711	(63.71)
Sporting Goods, Hobby, Book and Music Stores	394,590	375,841	(4.75)
General Merchandise	1,377,029	964,415	(29.96)
Miscellaneous Retail	472,004	464,000	(1.70)
Nonstore Retail	227,531	236,515	3.95
Information	1,053,254	1,087,134	3.22
Professional, Scientific, and Technical	217,076	249,134	14.77
Administrative/Support Services	511,302	582,443	13.91
Health Care	10,399	9,520	(8.45)
Arts, Entertainment, and Recreation	235,078	249,177	6.00
Accommodation and Food Services	1,238,484	1,325,888	7.06
Food Services	1,046,819	1,118,116	6.81
Accommodation	191,665	207,773	8.40
Other Services Total	426,195	446,309	4.72
Repair and Maintenance	381,103	400,679	5.14
Personal and Laundry Services	36,825	38,263	3.90
All Other Services	8,267	7,367	(10.89)
Ag., Mining, Trans., FIRE, Educ., Govt.	665,915	756,686	13.63
Unclassified by Industry	479,097	558,045	16.48
Grand Total	\$17,891,957	\$18,124,285	1.30

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$1,056,578	\$1,156,511	9.46
Clothing - local sales only	29,597	275	(99.07)
Services to tangible personal property used in prod.	8,766	281	(96.80)
Grand Total	\$1,094,941	\$1,157,067	5.67

* Preliminary

** Revised

Sullivan County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$553,683	\$2,026	0.37
3/97 - 2/98	578,586	24,903	4.50
3/98 - 2/99	561,319	(17,267)	(2.98)
3/99 - 2/00**	620,423	59,104	10.53
3/00 - 2/01*	660,503	40,080	6.46

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$18,524	\$17,564	(5.18)
Construction	10,212	10,369	1.54
Manufacturing	14,934	13,605	(8.89)
Wholesale Trade	58,873	71,814	21.98
Retail Trade Total	330,924	346,762	4.79
Motor Vehicles and Parts	107,337	116,398	8.44
Furniture and Home Furnishings	7,717	7,752	0.46
Electronics and Appliances	4,611	4,627	0.34
Building Materials and Garden Equipment	50,343	55,719	10.68
Food and Beverage	19,817	19,716	(0.51)
Health and Personal Care	5,876	5,217	(11.22)
Gasoline Stations	34,919	52,055	49.07
Clothing (excluding local sales)	6,563	2,166	(66.99)
Sporting Goods, Hobby, Book and Music Stores	4,338	3,871	(10.76)
General Merchandise	56,876	46,770	(17.77)
Miscellaneous Retail	16,571	15,220	(8.15)
Nonstore Retail	15,956	17,251	8.11
Information	34,138	41,153	20.55
Professional, Scientific, and Technical	6,130	5,529	(9.81)
Administrative/Support Services	10,526	11,938	13.42
Health Care	63	69	10.02
Arts, Entertainment, and Recreation	1,274	1,360	6.76
Accommodation and Food Services	65,380	64,346	(1.58)
Food Services	28,520	28,155	(1.28)
Accommodation	36,859	36,191	(1.81)
Other Services Total	20,897	22,764	8.93
Repair and Maintenance	18,053	18,789	4.07
Personal and Laundry Services	752	823	9.48
All Other Services	2,091	3,151	50.68
Ag., Mining, Trans., FIRE, Educ., Govt.	21,054	21,072	0.09
Unclassified by Industry	27,163	32,156	18.38
Grand Total	\$620,091	\$660,502	6.52

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Services to tangible personal property used in prod.	\$332	\$1	(99.76)
Grand Total	\$332	\$1	(99.76)

* Preliminary

** Revised

Tioga County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$279,273	\$2,370	0.86
3/97 - 2/98	288,919	9,645	3.45
3/98 - 2/99	294,980	6,062	2.10
3/99 - 2/00**	323,084	28,104	9.53
3/00 - 2/01*	331,913	8,829	2.73

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$7,342	\$7,182	(2.18)
Construction	8,914	8,776	(1.55)
Manufacturing	20,953	13,433	(35.89)
Wholesale Trade	20,321	21,408	5.35
Retail Trade Total	154,579	163,867	6.01
Motor Vehicles and Parts	57,633	66,951	16.17
Furniture and Home Furnishings	5,209	6,040	15.95
Electronics and Appliances	9,614	4,853	(49.52)
Building Materials and Garden Equipment	10,875	11,711	7.69
Food and Beverage	16,757	15,205	(9.26)
Health and Personal Care	4,159	3,784	(9.02)
Gasoline Stations	25,156	30,826	22.54
Clothing (excluding local sales)	2,092	1,158	(44.64)
Sporting Goods, Hobby, Book and Music Stores	1,190	1,253	5.29
General Merchandise	2,541	2,901	14.17
Miscellaneous Retail	7,598	7,344	(3.34)
Nonstore Retail	11,756	11,839	0.71
Information	16,456	19,572	18.93
Professional, Scientific, and Technical	3,665	2,333	(36.35)
Administrative/Support Services	6,592	6,630	0.58
Health Care	330	104	(68.63)
Arts, Entertainment, and Recreation	1,903	2,067	8.65
Accommodation and Food Services	18,713	19,468	4.04
Food Services	14,706	15,094	2.64
Accommodation	4,007	4,375	9.18
Other Services Total	6,614	6,625	0.15
Repair and Maintenance	5,922	5,472	(7.59)
Personal and Laundry Services	205	615	199.88
All Other Services	488	537	10.19
Ag., Mining, Trans., FIRE, Educ., Govt.	8,472	9,765	15.26
Unclassified by Industry	11,413	12,042	5.51
Grand Total	\$286,267	\$293,270	2.45

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$34,961	\$38,642	10.53
Services to tangible personal property used in prod.	1,856	0	N/A
Grand Total	\$36,817	\$38,642	4.96

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Tompkins County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$814,157	\$4,955	0.61
3/97 - 2/98	863,201	49,044	6.02
3/98 - 2/99	818,020	(45,181)	(5.23)
3/99 - 2/00**	898,112	80,092	9.79
3/00 - 2/01*	959,264	61,153	6.81

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$32,326	\$34,707	7.37
Construction	12,945	12,994	0.39
Manufacturing	19,471	23,386	20.10
Wholesale Trade	57,894	59,429	2.65
Retail Trade Total	474,930	452,094	(4.81)
Motor Vehicles and Parts	114,786	122,721	6.91
Furniture and Home Furnishings	11,417	12,623	10.57
Electronics and Appliances	20,320	17,895	(11.93)
Building Materials and Garden Equipment	28,657	31,505	9.94
Food and Beverage	61,922	62,671	1.21
Health and Personal Care	14,953	12,525	(16.24)
Gasoline Stations	48,059	53,975	12.31
Clothing (excluding local sales)	31,134	12,475	(59.93)
Sporting Goods, Hobby, Book and Music Stores	42,796	43,416	1.45
General Merchandise	61,678	43,511	(29.45)
Miscellaneous Retail	29,610	28,570	(3.51)
Nonstore Retail	9,597	10,205	6.33
Information	46,475	45,383	(2.35)
Professional, Scientific, and Technical	6,764	6,746	(0.26)
Administrative/Support Services	13,058	13,318	1.99
Health Care	1,578	1,136	(28.01)
Arts, Entertainment, and Recreation	4,201	4,859	15.66
Accommodation and Food Services	86,515	95,745	10.67
Food Services	68,524	72,548	5.87
Accommodation	17,991	23,198	28.94
Other Services Total	26,198	27,858	6.34
Repair and Maintenance	22,862	25,338	10.83
Personal and Laundry Services	3,234	2,470	(23.62)
All Other Services	102	50	(50.79)
Ag., Mining, Trans., FIRE, Educ., Govt.	30,850	33,243	7.75
Unclassified by Industry	24,794	31,887	28.61
Grand Total	\$837,999	\$842,786	0.57

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$57,565	\$62,528	8.62
Clothing - local sales only	0	53,951	N/A
Services to tangible personal property used in prod.	2,548	0	N/A
Grand Total	\$60,113	\$116,479	93.77

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Ulster County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$1,453,967	\$38,833	2.74
3/97 - 2/98	1,532,477	78,510	5.40
3/98 - 2/99	1,579,149	46,672	3.05
3/99 - 2/00**	1,772,292	193,143	12.23
3/00 - 2/01*	1,967,355	195,063	11.01

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$44,000	\$46,024	4.60
Construction	23,553	26,528	12.63
Manufacturing	31,511	35,420	12.40
Wholesale Trade	125,460	130,502	4.02
Retail Trade Total	979,663	1,009,119	3.01
Motor Vehicles and Parts	266,845	292,035	9.44
Furniture and Home Furnishings	19,387	23,772	22.62
Electronics and Appliances	39,429	84,414	114.09
Building Materials and Garden Equipment	129,341	133,636	3.32
Food and Beverage	67,882	66,086	(2.65)
Health and Personal Care	22,700	22,680	(0.09)
Gasoline Stations	89,255	112,497	26.04
Clothing (excluding local sales)	40,319	12,644	(68.64)
Sporting Goods, Hobby, Book and Music Stores	32,347	31,939	(1.26)
General Merchandise	184,365	141,629	(23.18)
Miscellaneous Retail	44,025	43,306	(1.63)
Nonstore Retail	43,768	44,482	1.63
Information	91,895	98,830	7.55
Professional, Scientific, and Technical	10,613	11,727	10.49
Administrative/Support Services	31,347	35,079	11.91
Health Care	1,476	1,791	21.35
Arts, Entertainment, and Recreation	7,234	7,554	4.43
Accommodation and Food Services	169,854	177,923	4.75
Food Services	92,314	95,451	3.40
Accommodation	77,541	82,473	6.36
Other Services Total	41,381	43,496	5.11
Repair and Maintenance	37,209	39,405	5.90
Personal and Laundry Services	2,691	2,631	(2.24)
All Other Services	1,481	1,459	(1.48)
Ag., Mining, Trans., FIRE, Educ., Govt.	42,748	43,367	1.45
Unclassified by Industry	57,656	63,979	10.97
Grand Total	\$1,658,392	\$1,731,340	4.40

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$113,407	\$133,195	17.45
Clothing - local sales only	0	102,818	N/A
Services to tangible personal property used in prod.	494	2	(99.69)
Grand Total	\$113,901	\$236,015	107.21

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Warren County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$950,246	\$26,810	2.90
3/97 - 2/98	1,010,321	60,074	6.32
3/98 - 2/99	1,034,570	24,249	2.40
3/99 - 2/00**	1,126,770	92,200	8.91
3/00 - 2/01*	1,161,417	34,647	3.07

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$29,501	\$31,507	6.80
Construction	18,899	19,102	1.07
Manufacturing	26,985	25,564	(5.26)
Wholesale Trade	87,311	85,449	(2.13)
Retail Trade Total	605,144	544,320	(10.05)
Motor Vehicles and Parts	142,623	148,702	4.26
Furniture and Home Furnishings	21,060	22,849	8.50
Electronics and Appliances	14,302	11,923	(16.63)
Building Materials and Garden Equipment	76,151	77,704	2.04
Food and Beverage	51,769	52,796	1.98
Health and Personal Care	11,136	10,825	(2.80)
Gasoline Stations	49,945	57,987	16.10
Clothing (excluding local sales)	56,273	16,138	(71.32)
Sporting Goods, Hobby, Book and Music Stores	26,148	24,527	(6.20)
General Merchandise	116,166	82,412	(29.06)
Miscellaneous Retail	27,706	24,525	(11.48)
Nonstore Retail	11,865	13,931	17.41
Information	34,513	34,973	1.33
Professional, Scientific, and Technical	10,658	9,508	(10.80)
Administrative/Support Services	18,659	21,354	14.44
Health Care	1,967	2,066	5.04
Arts, Entertainment, and Recreation	28,484	27,189	(4.54)
Accommodation and Food Services	175,815	180,964	2.93
Food Services	87,832	91,301	3.95
Accommodation	87,983	89,664	1.91
Other Services Total	19,534	19,338	(1.00)
Repair and Maintenance	17,872	17,858	(0.08)
Personal and Laundry Services	810	732	(9.58)
All Other Services	853	748	(12.28)
Ag., Mining, Trans., FIRE, Educ., Govt.	27,588	27,431	(0.57)
Unclassified by Industry	32,526	37,934	16.63
Grand Total	\$1,117,584	\$1,066,699	(4.55)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$484	\$94,597	19,424.23
Services to tangible personal property used in prod.	8,702	120	(98.62)
Grand Total	\$9,186	\$94,717	931.06

* Preliminary

** Revised

Washington County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$306,049	\$11,786	4.01
3/97 - 2/98	318,739	12,690	4.15
3/98 - 2/99	336,433	17,694	5.55
3/99 - 2/00**	369,408	32,975	9.80
3/00 - 2/01*	385,386	15,979	4.33

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$8,431	\$8,794	4.31
Construction	9,499	9,447	(0.54)
Manufacturing	12,672	11,790	(6.96)
Wholesale Trade	34,559	35,459	2.61
Retail Trade Total	218,693	223,353	2.13
Motor Vehicles and Parts	83,294	86,923	4.36
Furniture and Home Furnishings	5,211	6,427	23.34
Electronics and Appliances	3,636	2,477	(31.89)
Building Materials and Garden Equipment	24,360	25,566	4.95
Food and Beverage	19,018	20,049	5.42
Health and Personal Care	6,330	6,587	4.05
Gasoline Stations	29,244	34,241	17.09
Clothing (excluding local sales)	1,925	667	(65.37)
Sporting Goods, Hobby, Book and Music Stores	3,198	1,349	(57.83)
General Merchandise	23,939	19,024	(20.53)
Miscellaneous Retail	6,839	6,576	(3.85)
Nonstore Retail	11,698	13,468	15.13
Information	18,241	18,505	1.44
Professional, Scientific, and Technical	1,679	2,441	45.42
Administrative/Support Services	9,162	8,678	(5.28)
Health Care	98	114	16.52
Arts, Entertainment, and Recreation	1,251	1,104	(11.71)
Accommodation and Food Services	17,128	16,943	(1.08)
Food Services	16,401	16,137	(1.61)
Accommodation	728	806	10.74
Other Services Total	9,687	10,794	11.42
Repair and Maintenance	8,825	10,065	14.06
Personal and Laundry Services	186	108	(42.08)
All Other Services	677	621	(8.26)
Ag., Mining, Trans., FIRE, Educ., Govt.	9,217	10,028	8.80
Unclassified by Industry	16,189	19,726	21.85
Grand Total	\$366,506	\$377,177	2.91

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$8,208	N/A
Services to tangible personal property used in prod.	2,902	2	(99.94)
Grand Total	\$2,902	\$8,210	182.86

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Wayne County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$621,767	\$6,560	1.07
3/97 - 2/98	657,568	35,801	5.76
3/98 - 2/99	669,065	11,497	1.75
3/99 - 2/00**	719,842	50,777	7.59
3/00 - 2/01*	749,601	29,759	4.13

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$28,434	\$28,836	1.41
Construction	14,772	13,039	(11.73)
Manufacturing	20,468	19,710	(3.70)
Wholesale Trade	60,477	68,064	12.55
Retail Trade Total	426,645	427,962	0.31
Motor Vehicles and Parts	153,667	161,232	4.92
Furniture and Home Furnishings	11,013	11,648	5.76
Electronics and Appliances	8,091	6,463	(20.13)
Building Materials and Garden Equipment	42,828	39,755	(7.17)
Food and Beverage	49,444	47,096	(4.75)
Health and Personal Care	9,043	9,173	1.44
Gasoline Stations	55,312	71,953	30.09
Clothing (excluding local sales)	4,724	1,338	(71.68)
Sporting Goods, Hobby, Book and Music Stores	5,048	4,627	(8.34)
General Merchandise	59,887	49,129	(17.96)
Miscellaneous Retail	9,168	7,657	(16.48)
Nonstore Retail	18,420	17,891	(2.88)
Information	32,923	33,237	0.95
Professional, Scientific, and Technical	4,116	4,076	(0.99)
Administrative/Support Services	13,817	13,475	(2.48)
Health Care	456	226	(50.45)
Arts, Entertainment, and Recreation	7,501	8,031	7.06
Accommodation and Food Services	36,735	36,650	(0.23)
Food Services	34,962	34,856	(0.30)
Accommodation	1,773	1,794	1.14
Other Services Total	22,544	23,320	3.44
Repair and Maintenance	21,358	22,047	3.23
Personal and Laundry Services	497	557	12.16
All Other Services	689	715	3.78
Ag., Mining, Trans., FIRE, Educ., Govt.	23,759	26,140	10.02
Unclassified by Industry	23,435	26,074	11.26
Grand Total	\$716,082	\$728,839	1.78

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$407	\$20,745	4,998.76
Services to tangible personal property used in prod.	3,353	17	(99.50)
Grand Total	\$3,760	\$20,762	452.23

* Preliminary

** Revised

Westchester County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$11,352,270	\$673,068	6.30
3/97 - 2/98	11,782,894	430,624	3.79
3/98 - 2/99	12,272,305	489,411	4.15
3/99 - 2/00**	13,244,367	972,062	7.92
3/00 - 2/01*	14,544,134	1,299,767	9.81

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$303,964	\$398,530	31.11
Construction	286,754	303,359	5.79
Manufacturing	256,579	245,936	(4.15)
Wholesale Trade	987,277	1,220,636	23.64
Retail Trade Total	6,660,953	6,184,387	(7.15)
Motor Vehicles and Parts	1,547,386	1,662,381	7.43
Furniture and Home Furnishings	358,428	383,756	7.07
Electronics and Appliances	367,150	346,690	(5.57)
Building Materials and Garden Equipment	695,872	793,823	14.08
Food and Beverage	533,469	536,808	0.63
Health and Personal Care	184,320	181,247	(1.67)
Gasoline Stations	395,073	456,273	15.49
Clothing (excluding local sales)	868,397	418,165	(51.85)
Sporting Goods, Hobby, Book and Music Stores	336,268	298,433	(11.25)
General Merchandise	855,201	578,706	(32.33)
Miscellaneous Retail	351,074	353,022	0.55
Nonstore Retail	168,317	175,085	4.02
Information	872,971	920,626	5.46
Professional, Scientific, and Technical	287,625	268,860	(6.52)
Administrative/Support Services	391,235	430,534	10.04
Health Care	10,245	8,268	(19.29)
Arts, Entertainment, and Recreation	270,732	290,740	7.39
Accommodation and Food Services	891,737	904,667	1.45
Food Services	705,851	730,591	3.51
Accommodation	185,886	174,076	(6.35)
Other Services Total	284,035	303,360	6.80
Repair and Maintenance	228,380	247,439	8.35
Personal and Laundry Services	48,799	49,667	1.78
All Other Services	6,856	6,255	(8.78)
Ag., Mining, Trans., FIRE, Educ., Govt.	652,561	673,566	3.22
Unclassified by Industry	355,563	433,627	21.96
Grand Total	\$12,512,231	\$12,587,097	0.60

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities - residential energy only	\$688,111	\$896,034	30.22
Clothing - local sales only	35,178	1,060,990	2,915.99
Services to tangible personal property used in prod.	8,847	13	(99.86)
Grand Total	\$732,136	\$1,957,037	167.30

* Preliminary
** Revised

Wyoming County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$240,392	\$8,022	3.45
3/97 - 2/98	245,799	5,407	2.25
3/98 - 2/99	253,247	7,448	3.03
3/99 - 2/00**	273,668	20,421	8.06
3/00 - 2/01*	285,049	11,381	4.16

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$5,850	\$5,911	1.04
Construction	3,588	4,408	22.85
Manufacturing	5,935	5,972	0.63
Wholesale Trade	26,182	26,515	1.27
Retail Trade Total	166,827	163,606	(1.93)
Motor Vehicles and Parts	62,823	62,900	0.12
Furniture and Home Furnishings	3,189	3,366	5.56
Electronics and Appliances	5,010	5,024	0.28
Building Materials and Garden Equipment	15,113	14,084	(6.81)
Food and Beverage	20,435	19,992	(2.17)
Health and Personal Care	3,833	2,901	(24.30)
Gasoline Stations	12,996	14,809	13.95
Clothing (excluding local sales)	2,598	1,153	(55.62)
Sporting Goods, Hobby, Book and Music Stores	882	788	(10.65)
General Merchandise	26,634	22,515	(15.46)
Miscellaneous Retail	3,421	3,913	14.38
Nonstore Retail	9,892	12,159	22.92
Information	12,900	15,930	23.49
Professional, Scientific, and Technical	1,163	1,265	8.83
Administrative/Support Services	3,497	4,225	20.83
Health Care	240	306	27.49
Arts, Entertainment, and Recreation	2,557	2,552	(0.17)
Accommodation and Food Services	13,927	14,595	4.80
Food Services	12,815	13,380	4.41
Accommodation	1,112	1,215	9.20
Other Services Total	9,756	10,039	2.90
Repair and Maintenance	9,242	9,547	3.31
Personal and Laundry Services	487	468	(3.91)
All Other Services	28	24	(14.68)
Ag., Mining, Trans., FIRE, Educ., Govt.	8,307	10,248	23.35
Unclassified by Industry	12,376	13,132	6.11
Grand Total	\$273,105	\$278,704	2.05

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$6,345	N/A
Services to tangible personal property used in prod.	563	1	(99.86)
Grand Total	\$563	\$6,346	1,026.82

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Yates County

Combined Annual State and Local Tax Base Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/96 - 2/97	\$139,699	\$4,490	3.32
3/97 - 2/98	143,294	3,595	2.57
3/98 - 2/99	152,985	9,691	6.76
3/99 - 2/00**	165,767	12,783	8.36
3/00 - 2/01*	183,569	17,801	10.74

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Utilities (excluding residential energy)	\$2,562	\$2,506	(2.19)
Construction	2,907	3,396	16.85
Manufacturing	10,852	13,899	28.08
Wholesale Trade	14,162	14,872	5.02
Retail Trade Total	89,067	89,429	0.41
Motor Vehicles and Parts	32,268	33,015	2.32
Furniture and Home Furnishings	2,633	2,809	6.70
Electronics and Appliances	1,655	1,175	(28.99)
Building Materials and Garden Equipment	13,262	13,913	4.91
Food and Beverage	8,313	8,667	4.25
Health and Personal Care	2,416	2,443	1.14
Gasoline Stations	9,404	10,668	13.44
Clothing (excluding local sales)	1,105	341	(69.12)
Sporting Goods, Hobby, Book and Music Stores	784	770	(1.76)
General Merchandise	8,218	6,231	(24.18)
Miscellaneous Retail	4,988	4,534	(9.09)
Nonstore Retail	4,021	4,862	20.90
Information	6,840	13,651	99.58
Professional, Scientific, and Technical	976	1,196	22.55
Administrative/Support Services	2,706	3,031	12.00
Health Care	0	0	357.53
Arts, Entertainment, and Recreation	1,749	1,679	(4.03)
Accommodation and Food Services	11,357	11,345	(0.11)
Food Services	9,998	9,877	(1.21)
Accommodation	1,359	1,467	7.98
Other Services Total	8,135	8,624	6.01
Repair and Maintenance	7,835	8,347	6.54
Personal and Laundry Services	107	101	(5.31)
All Other Services	193	175	(9.16)
Ag., Mining, Trans., FIRE, Educ., Govt.	3,822	4,615	20.73
Unclassified by Industry	10,438	11,395	9.17
Grand Total	\$165,573	\$179,638	8.49

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/99 - 2/00 **	3/00 - 2/01*	
Clothing - local sales only	\$0	\$3,926	N/A
Services to tangible personal property used in prod.	195	5	(97.48)
Grand Total	\$195	\$3,931	1,919.24

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Appendix A: North American Industry Classification System Code Ranges By Industry

The industry codes displayed in this report correspond to the North American Industry Classification System (NAICS) codes published by the U.S. Office of Management and Budget. Sales tax vendors are asked to identify their primary business function and identify themselves using NAICS codes. This process is voluntary and subject to the tax preparer's understanding of the classification codes.

**North American Industry
Classification System
Code Ranges**

Industry	2 Digit NAICS Code	3 - 6 Digit NAICS Code Range
Utilities	22	221-22133
Construction	23	233-23599
Manufacturing	31-33	311-339999
Wholesale Trade	42	421-42999
Retail Trade	44-45	
Motor Vehicles and Parts		441-44132
Furniture and Home Furnishings		442-44299
Electronics and Appliances		443-44313
Building Materials		444-44422
Food and Beverage		445-44531
Health and Personal Care		446-446199
Gasoline Stations		447-44719
Clothing		448-44832
Sporting Goods, Hobby, Book and Music Stores		451-45122
General Merchandise		452-45299
Miscellaneous Retail		453-453998
Nonstore Retail		454-45439
Information	51	511-51421
Professional, Scientific, and Technical	54	541-54199
Administrative/Support Services	56	561-56199
Health Care	62	621-62441
Arts, Entertainment, and Recreation	71	711-71399
Accommodation and Food Services	72	
Accommodation		721-7213
Food Services		722-72241
Other Services	81	
Repair and Maintenance		811-81149
Personal and Laundry Services		812-81299
All Other Services		813-81411
Ag., Mining, Trans., FIRE, Educ., Govt.	11,21,48,49,52,53,55, 61,92	111-213115,481-49319, 521-53311,551-551114, 611-61171,921-92812

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax Effective March 1, 2000

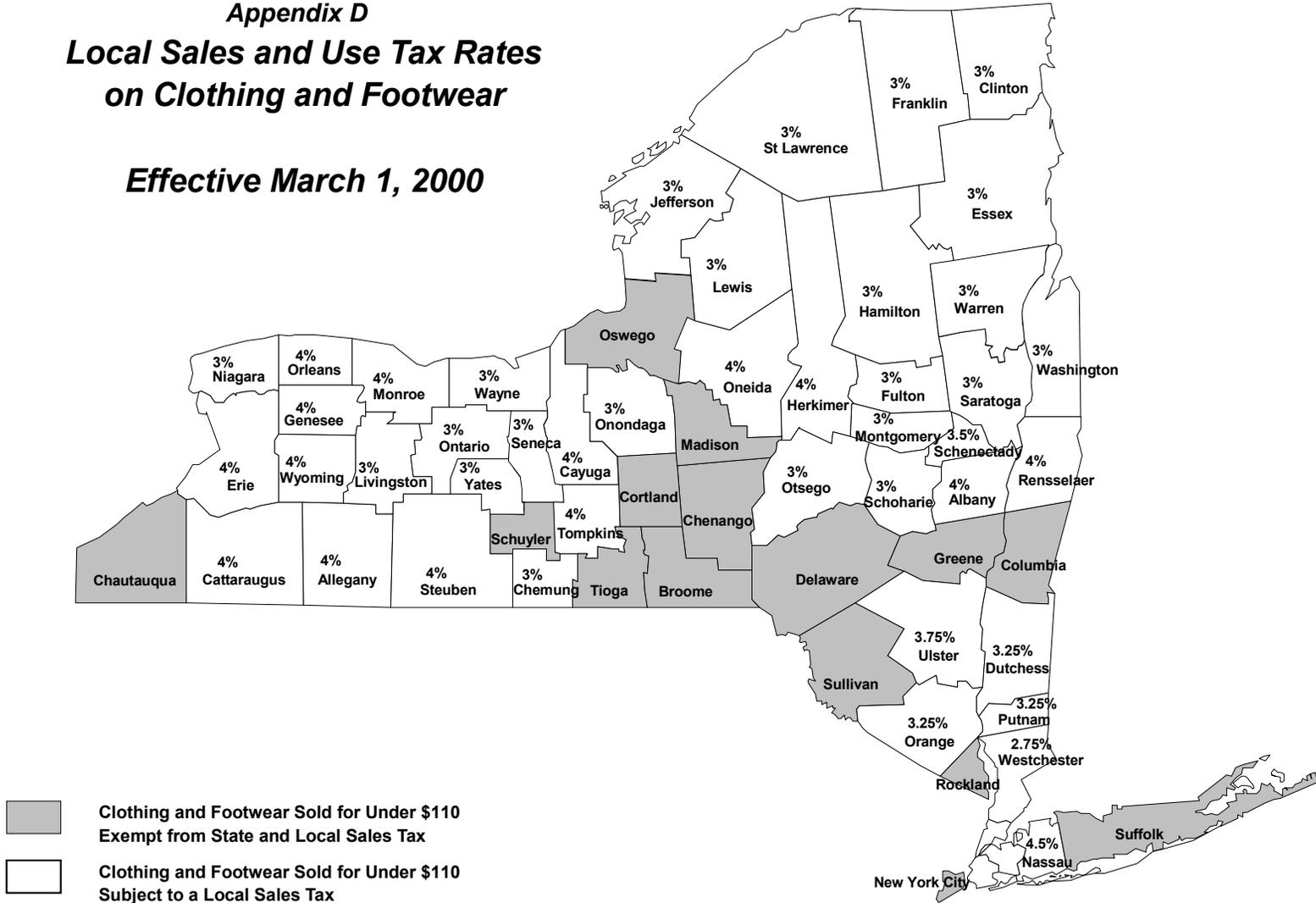
Broome	Rensselaer
Delaware	Rockland
Dutchess	Saratoga
Greene	Schoharie
Hamilton	Schuyler
Herkimer	Sullivan
Lewis	Warren
Livingston	Washington
Monroe	Wayne
Onondaga	Wyoming
Otsego	Yates
Putnam	

Appendix C: Combined State and County Sales Tax Rates Effective March 1, 2000

Appendix D: Local Sales and Use Tax Rates on Clothing and Footwear Effective March 1, 2000

Appendix D Local Sales and Use Tax Rates on Clothing and Footwear

Effective March 1, 2000



For more information concerning the data provided in this publication, please contact:

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