



January 2007

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# Taxable Sales and Purchases

*County and Industry Data for  
March 2003—February 2004*

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# Introduction

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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 and 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 taxable sales and purchases subject to the county sales tax. For the most part, the tangible property and services that are taxed by counties are also taxed by New York State. This data is reported in separate statistical tables as the state tax base in order to provide a more accurate measure of the State's taxable sales and a more consistent comparison of the taxable sales trends of counties. However, counties also tax some tangible property and services that are exempt from the state sales tax such as residential energy sales and local clothing taxable sales. The taxation of these items varies by county. The taxable sales of these items are presented in a separate table of the local tax base. During the reporting period, the following items are exempt from the state sales tax, and are in the local sales tax base for certain counties:

- Clothing and footwear not exempt from local sales tax during the March 1, 2003– May 31, 2003 time period and during the two sales tax exemption weeks;
- 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);
- Sales to a Qualified Empire Zone Enterprise (QEZE) eligible for exemption; and
- Consumer's utility tax for telephone services, telephone answering services, and telegraph services.

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

Data presented herein are derived from vendor and purchaser information reported on New York State sales tax returns. The report displays the data for all counties combined statewide, New York City, all counties outside the City, and each county separately. This publication presents (1) five year annual trends, (2) state and local tax base trends by industry for the two most recent annual selling periods, and (3) county trends by region. Data for the March 2002 through February 2003 selling period are revised from the last report. Data for the March 2003 through February 2004 selling period are preliminary and will be revised in our next report.

On June 1, 2003, the State's permanent sales and use tax exemption on clothing items and footwear costing less than \$110 that had gone into effect on March 1, 2000 ended. It was replaced with two temporary seven-day exemption periods in 2003 and 2004. The first seven-day exemption period ran from August 26, 2003 through September 1, 2003. The second exemption period started on January 26, 2004 and ended on February 1, 2004. These exemptions did not apply to any locally imposed sales and use taxes unless the county or city imposing those taxes elected to provide for it. As of March 1, 2003, sixteen counties and New York City had elected to exempt locally imposed sales and use taxes. Appendix D shows the counties that elected to exempt the locally imposed sales and use taxes (until the revocation of the exemption on June 1, 2003) and the rates imposed by those counties not electing to exempt local sales tax.

On June 1, 2003, the state sales and use tax rate increased from 4% to 4 $\frac{1}{4}$ %. This rate increase was scheduled to expire on May 31, 2005. In addition, the rates of the prepaid sales taxes on diesel motor fuel, motor fuel and cigarettes also increased by  $\frac{1}{4}$ %, effective June 1, 2003. The vendor collection credit expanded to 3 $\frac{1}{2}$ % of the amount of sales tax collected at the rate of 4 $\frac{1}{4}$ % (rather than 4%), not to exceed \$150 per quarterly period. These prepaid tax rates and the vendor collection credit were also scheduled to revert back to their pre June 1, 2003 rates on June 1, 2005.

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The provisions of the Tax Law that reduced the rate of state sales and use taxes on transmission and distribution (T&D) of gas and electricity by 25% per year over four years were not amended. Prior to June 1, 2003, the rate was 1%. Since the state sales and use tax rate was increased by  $\frac{1}{4}\%$  on June 1, 2003, the T&D rate also increased from 1% to  $1\frac{1}{4}\%$  on June 1, 2003; however, it still dropped to zero, as scheduled, on September 1, 2003.

On June 4, 2003, the rate of the local sales and compensating use tax imposed in New York City increased from 4% to  $4\frac{1}{8}\%$ , bringing the combined state and local tax rate in New York City to  $8\frac{5}{8}\%$  (which consists of the  $4\frac{1}{4}\%$  state tax, the  $\frac{1}{4}\%$  Metropolitan Commuter Transportation District (MCTD) tax and the  $4\frac{1}{8}\%$  New York City tax). The rate of tax imposed on sales of hotel/motel room occupancy and on sales of cleaning and maintenance services (for fewer than 30 days) also increased by  $\frac{1}{8}\%$ , as of June 4, 2003. However, the citywide 6% rate of tax imposed in New York City on sales of parking, garaging, or storing of motor vehicles, was not increased.

Effective September 1, 2003, the rate of local tax imposed by New York City on sales of cleaning and maintenance services (for 30 days or more), credit rating and reporting services, miscellaneous personal services, and protective and detective services increased from 4% to  $4\frac{1}{8}\%$ .

All of these tax rate increases for New York City expired on May 31, 2005, and, effective June 1, 2005, the local New York City sales and use tax rates reverted to 4%.

Ten counties enacted legislation to increase their local sales and use tax rate during the March 2003 - February 2004 selling period. Niagara's tax rate increase went into effect on March 1, 2003, followed by Sullivan, Montgomery, Schenectady, Livingston, and Dutchess counties on June 1, 2003. On September 1, 2003, Yates county enacted its local sales and use tax rate increase while Delaware, Tioga, and Otsego counties enacted their increases effective December 1, 2003.

## Annual Sales and Purchases

Table 1 summarizes annual sales and purchases subject to use tax for the state and local tax base for all New York counties during the past five years. With the exception of the March 2001-February 2002 selling period, annual sales have grown each year when compared with sales reported for the previous year. Preliminary data for March 2003 through February 2004 indicate that reported sales increased by \$16.2 billion to \$235.3 billion, which is a 7.4 percent increase from the previous year.

**Table 1: Statewide Combined Annual State and Local Tax Base Totals**  
(In Thousands)

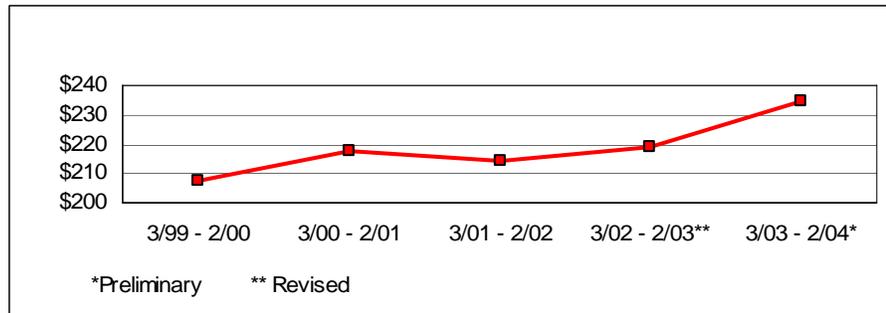
Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$207,152,430	\$17,496,936	9.23
3/00 - 2/01	217,750,656	10,598,226	5.12
3/01 - 2/02	214,511,354	(3,239,302)	(1.49)
3/02 - 2/03**	219,104,913	4,593,559	2.14
3/03 - 2/04*	235,332,594	16,227,681	7.41

\* Preliminary

\*\* Revised

Figure 1 depicts that the March 2003-February 2004 selling period continued the upward trend of annual sales that had occurred during the March 1999 through February 2001 selling periods. The decrease in taxable sales and purchases in the March 2001-February 2002 selling period was directly related to the impact of the national recession, the decline in financial markets and the World Trade Center disaster. Even with this one-year decline, annual sales have increased 13.6 percent from the March 1999-February 2000 reporting period.

**Figure 1: Statewide Five-Year Trend**  
(in Billions)



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## 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 2003 through February 2004 annual selling period reached \$221.0 billion. This amount exceeded the total reported for the previous year's comparable twelve-month selling period by 10.3 percent (\$20.6 billion).

Statewide, all but two of the major industries realized year-over-year growth for the latest annual selling period. The most significant increase was in the retail trade (18.5 percent) industry. This gain was primarily attributable to the expiration of the clothing and footwear sales and use tax exemption effective June 1, 2003. For the other major industries reporting gains, the increases ranged from 0.6 percent in the utilities industry to 8.1 percent in the health care industry. The only two industries to report declines in taxable sales and purchases were the administrative/support services (- 4.1 percent) and the agriculture, mining, transportation, FIRE (finance, insurance and real estate), education, and government industries (- 6.9 percent).

Retail sales accounted for 51.7 percent of the taxable sales and purchases in the state tax base, contributing \$114.3 billion to the statewide total. During this most recent selling period, retail sales rose 18.5 percent from the previous year. Gains were realized in all sectors of the retail trade industry with the exception of electronics and appliances (- 19.1 percent). Percentage growth for the remaining sectors ranged from 2.8 percent in the furniture and home furnishings sector to 143.9 percent in the clothing (excluding local sales) sector.

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

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$7,267,479	\$7,313,487	0.63
Construction	4,496,649	4,583,970	1.94
Manufacturing	5,063,679	5,239,615	3.47
Wholesale Trade	16,589,122	17,139,807	3.32
Retail Trade Total	96,455,555	114,303,063	18.50
Motor Vehicles and Parts	26,158,091	28,422,310	8.66
Furniture and Home Furnishings	5,215,164	5,358,861	2.76
Electronics and Appliances	5,458,813	4,417,144	(19.08)
Building Materials and Garden Equipment	9,978,801	10,820,955	8.44
Food and Beverage	9,621,805	10,254,473	6.58
Health and Personal Care	3,443,603	3,653,851	6.11
Gasoline Stations	7,419,348	7,916,931	6.71
Clothing (excluding local sales)	5,036,835	12,285,606	143.92
Sporting Goods, Hobby, Book and Music Stores	3,968,753	4,736,900	19.35
General Merchandise	11,631,413	17,184,978	47.75
Miscellaneous Retail	5,618,534	5,768,894	2.68
Nonstore Retail	2,904,395	3,482,160	19.89
Information	15,558,195	16,267,274	4.56
Professional, Scientific, and Technical	4,269,389	4,484,217	5.03
Administrative/Support Services	6,712,390	6,438,816	(4.08)
Health Care	243,008	262,773	8.13
Arts, Entertainment, and Recreation	2,426,102	2,539,811	4.69
Accommodation and Food Services	23,927,055	24,714,784	3.29
Food Services	18,284,105	18,875,463	3.23
Accommodation	5,642,950	5,839,321	3.48
Other Services Total	6,200,354	6,685,321	7.82
Repair and Maintenance	4,046,686	4,441,803	9.76
Personal and Laundry Services	1,703,704	1,781,564	4.57
All Other Services	449,964	461,954	2.66
Ag., Mining, Trans., FIRE, Educ., Govt.	10,016,299	9,322,209	(6.93)
Unclassified by Industry	1,176,274	1,671,289	42.08
<b>Grand Total</b>	<b>\$200,401,551</b>	<b>\$220,966,436</b>	<b>10.26</b>

\* Preliminary

\*\* Revised

**Figure 2: Statewide Industry Shares for the State Tax Base in the 3/03-2/04 Selling Period**

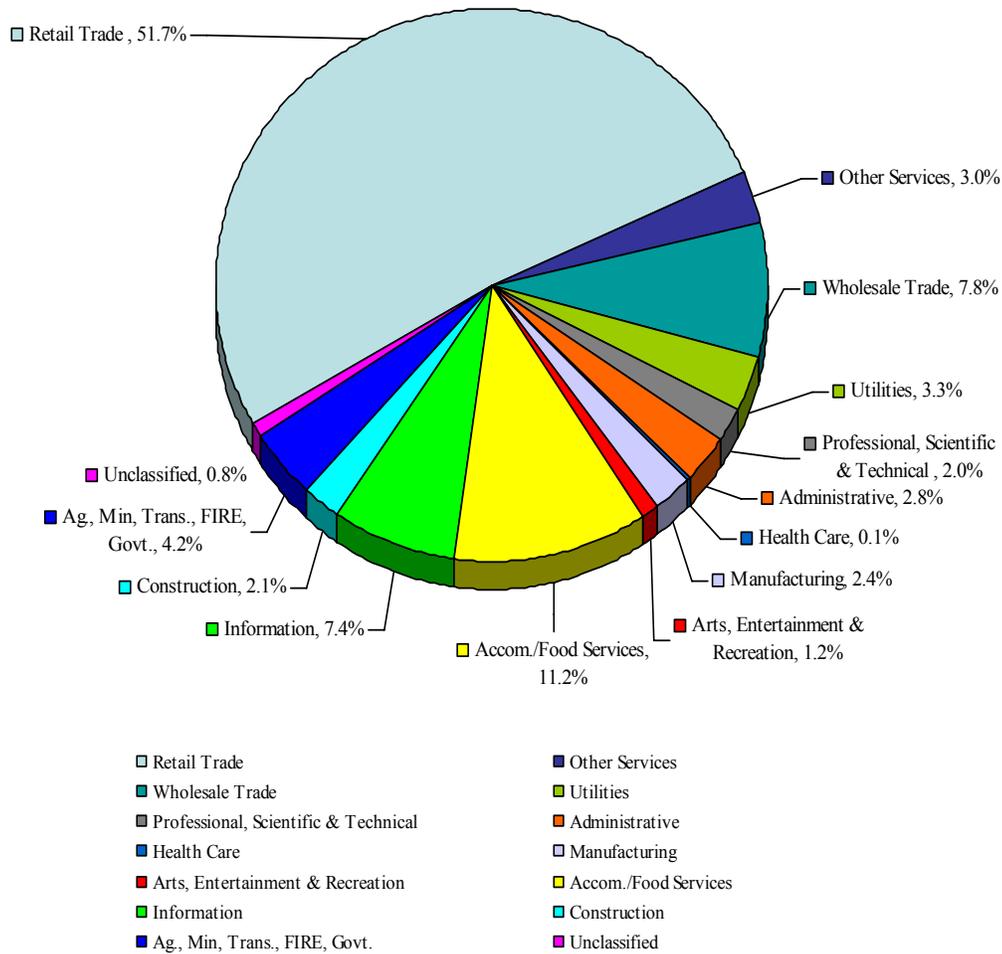


Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the state tax base in the latest selling period. Retail trade and accommodation and food services continue to be the two largest sources of State taxable sales and purchases. Combined, they contribute 62.9 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 2003 through February 2004 selling period decreased by 23.2 percent from the previous reporting period. This was due to the expiration of the State's permanent sales and use tax exemption on clothing items and footwear costing less than \$110 on June 1, 2003. Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy alone contributed 69.7 percent to the statewide local tax base.

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

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$8,863,867	\$10,018,215	13.02
Clothing - local sales only	7,781,766	2,084,639	(73.21)
Fuel and utility services; farm services (NYC only)	917,511	960,334	4.67
Other NYC Services 1/	858,611	914,004	6.45
Telephone services	253	2,928	1,055.67
Sales to Qualified Empire Zone Enterprises (QEZE)	281,354	386,038	37.21
<b>Grand Total</b>	<b>\$18,703,362</b>	<b>\$14,366,158</b>	<b>(23.19)</b>

\* 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.

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## County Trends by Region

All but four of the State's counties showed year-over-year gains in taxable sales and purchases. Figure 3 provides a glimpse of county sales activity trends by region. As shown, year-over-year gains were widely dispersed throughout the State.

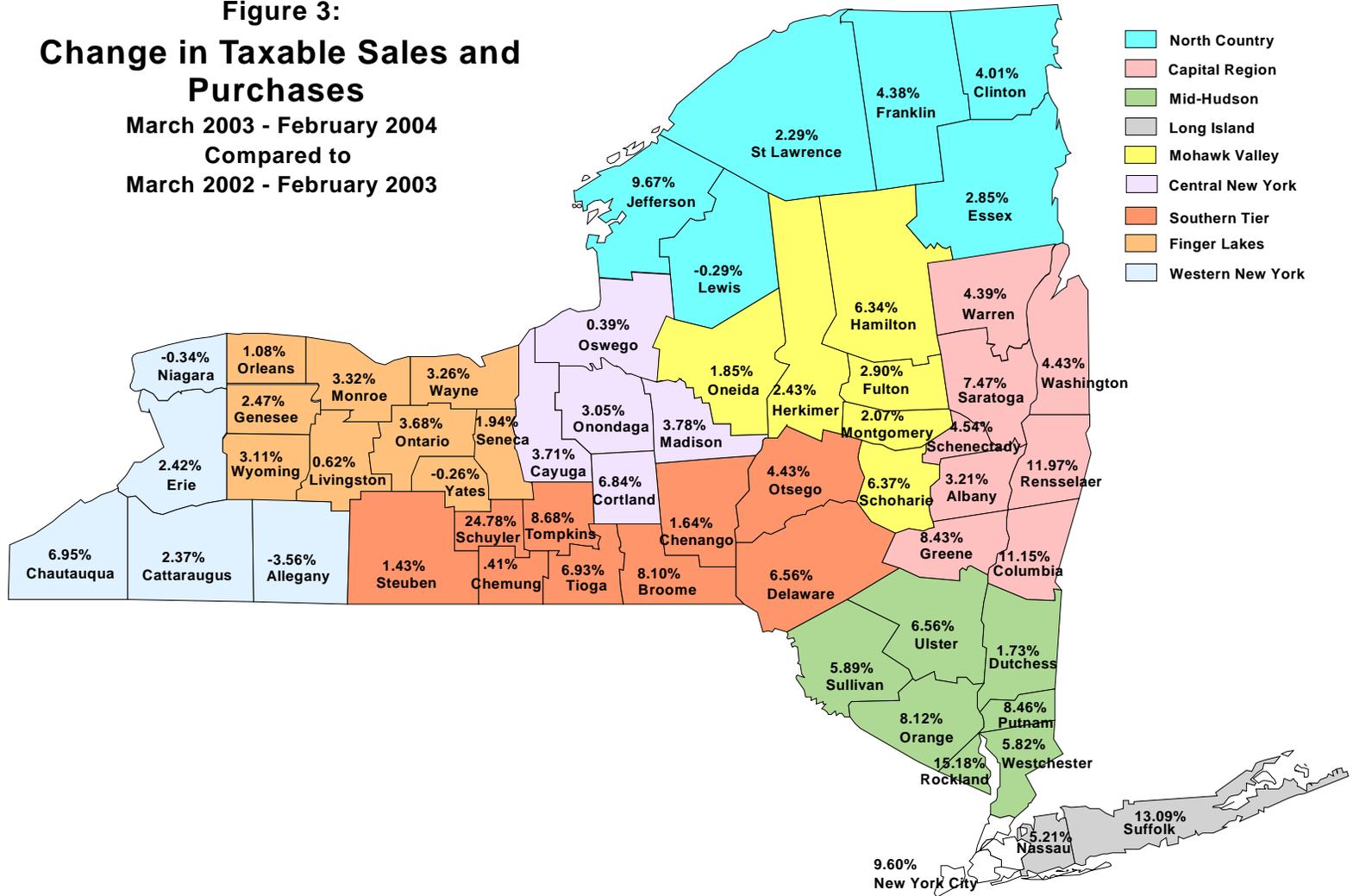
Table 4 indicates that five counties surpassed ten percent growth in total taxable sales and purchases for the March 2003 through February 2004 period as compared with the previous year. Schuyler County (24.8 percent) experienced the most growth in taxable sales and purchases, followed by Rockland County (15.2 percent), Suffolk County (13.1 percent), Rensselaer County (12.0 percent), and Columbia County (11.1 percent).

An increase in retail trade (45.5 percent) explained 98.3 percent of Schuyler County's reported \$32.8 million gain in state base taxable sales and purchases. In retail trade, significant gains were reported in the general merchandise sector from opening new retail merchandise stores. These gains were responsible for 88.2 percent of the growth reported in the retail trade industry.

Like Schuyler County, Rockland County's (15.2 percent) reported gains in taxable sales and purchases were the result of significant increases in reported retail sales and purchases (23.8 percent). Rockland County, however, realized gains not only in the general merchandise sector (62.4 percent), but even higher growth was reported in the clothing (except local sales) sector (242.3 percent), mainly because of the expiration of the clothing and footwear sales and use tax exemption on June 1, 2003. Suffolk County (13.1 percent), Rensselaer County (12.0 percent) and Columbia County (11.1 percent) also experienced significant increases in reported taxable sales and purchases, largely due to significant increases in sales in the retail trade industry. In addition to increased sales in the general merchandise sector, large increases were also noted in the motor vehicle and parts sector for all three counties.

Allegany County (-3.6 percent) experienced the most significant decline in taxable sales and purchases of the four counties reporting year-over-year drops. Minor year-over-year declines of 0.3 percent were noted in Niagara, Lewis, and Yates counties. A decline in sales reported in retail trade (- 1.6 percent), accommodation and food services (- 14.1 percent) and construction (-25.9 percent) accounted for more than two thirds of Allegany's reported losses.

**Figure 3:**  
**Change in Taxable Sales and Purchases**  
 March 2003 - February 2004  
 Compared to  
 March 2002 - February 2003



**Table 4: Change in Taxable Sales & Purchases**

<b>County</b>	<b>March 2002 - Feb. 2003**</b>	<b>March 2003 - Feb. 2004*</b>	<b>Percent Change</b>	<b>County</b>	<b>March 2002 - Feb. 2003**</b>	<b>March 2003 - Feb. 2004*</b>	<b>Percent Change</b>
Albany	4,942,931	5,101,473	3.21	Oneida	2,421,272	2,466,124	1.85
Allegany	339,454	327,363	-3.56	Onondaga	6,173,947	6,362,113	3.05
Broome	2,068,391	2,235,955	8.10	Ontario	1,651,843	1,712,684	3.68
Cattaraugus	773,333	791,679	2.37	Orange	4,649,435	5,026,882	8.12
Cayuga	754,692	782,699	3.71	Orleans	263,381	266,231	1.08
Chautauqua	1,266,156	1,354,139	6.95	Oswego	1,031,539	1,035,571	0.39
Chemung	1,087,510	1,091,919	0.41	Otsego	654,673	683,703	4.43
Chenango	386,188	392,529	1.64	Putnam	988,794	1,072,481	8.46
Clinton	955,217	993,547	4.01	Rensselaer	1,219,155	1,365,041	11.97
Columbia	597,610	664,225	11.15	Rockland	3,366,612	3,877,780	15.18
Cortland	479,642	512,464	6.84	St. Lawrence	1,002,501	1,025,417	2.29
Delaware	405,041	431,609	6.56	Saratoga	2,610,056	2,805,001	7.47
Dutchess	3,514,863	3,575,644	1.73	Schenectady	1,771,474	1,851,861	4.54
Erie	11,327,361	11,601,121	2.42	Schoharie	269,146	286,301	6.37
Essex	484,926	498,722	2.85	Schuyler	134,149	167,389	24.78
Franklin	376,455	392,932	4.38	Seneca	359,707	366,695	1.94
Fulton	507,177	521,872	2.90	Steuben	888,250	900,911	1.43
Genesee	644,107	660,021	2.47	Suffolk	20,920,742	23,659,287	13.09
Greene	467,449	506,873	8.43	Sullivan	695,598	736,572	5.89
Hamilton	68,980	73,355	6.34	Tioga	342,554	366,281	6.93
Herkimer	502,506	514,732	2.43	Tompkins	973,883	1,058,412	8.68
Jefferson	1,158,382	1,270,444	9.67	Ulster	2,098,460	2,236,019	6.56
Lewis	178,302	177,778	-0.29	Warren	1,246,007	1,300,663	4.39
Livingston	517,361	520,548	0.62	Washington	404,369	422,300	4.43
Madison	545,371	565,994	3.78	Wayne	734,269	758,220	3.26
Monroe	8,643,654	8,930,455	3.32	Westchester	14,656,966	15,510,369	5.82
Montgomery	475,832	485,670	2.07	Wyoming	290,926	299,960	3.11
Nassau	19,790,859	20,822,310	5.21	Yates	176,017	175,562	-0.26
Niagara	2,215,454	2,208,022	-0.34	New York City	81,633,974	89,468,947	9.60

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 38.0 percent of all reportable statewide taxable sales and purchases for the latest annual period. With the exception of the March 2001-February 2002 annual selling period, New York City sales had expanded continually since the late 1990's. Reported taxable sales and purchases for 2003-2004 increased by 9.6 percent to \$89.5 billion (Table 5 and Figure 4).

**Table 5: New York City Combined Annual State and Local Tax Base Totals**

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$81,707,488	\$7,095,259	9.51
3/00 - 2/01	86,029,898	4,322,410	5.29
3/01 - 2/02	80,862,722	(5,167,177)	(6.01)
3/02 - 2/03**	81,633,974	771,253	0.95
3/03 - 2/04*	89,468,947	7,834,973	9.60

\* Preliminary

\*\* Revised

**Figure 4: Five-Year Trend for New York City**

(In Billions)

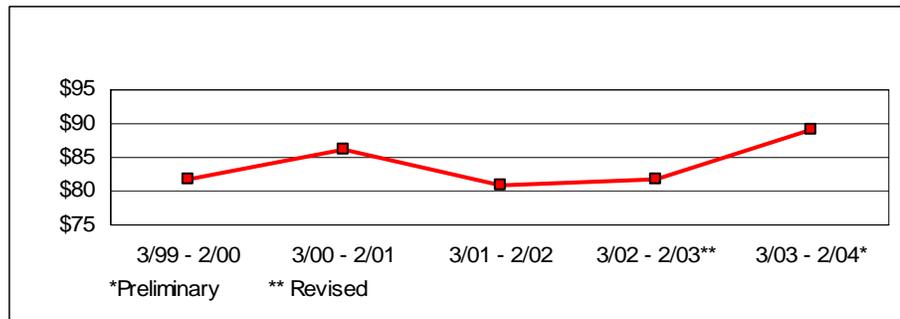


Table 6 summarizes New York City's annual total taxable sales and purchases by industry for the state tax base. For the most recent selling period ending February 2004, sales tax vendors reported \$82.3 billion in New York City taxable sales and purchases, an increase of \$7.2 billion or 9.5 percent from the same period one year earlier.

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

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$3,494,758	\$3,616,445	3.48
Construction	2,168,240	2,113,496	(2.52)
Manufacturing	1,847,668	1,919,022	3.86
Wholesale Trade	6,693,973	6,745,342	0.77
Retail Trade Total	26,095,223	32,263,219	23.64
Motor Vehicles and Parts	4,446,306	4,741,757	6.64
Furniture and Home Furnishings	1,815,576	1,797,826	(0.98)
Electronics and Appliances	2,279,117	1,966,150	(13.73)
Building Materials and Garden Equipment	2,162,198	2,361,525	9.22
Food and Beverage	2,699,335	2,783,353	3.11
Health and Personal Care	1,566,813	1,694,374	8.14
Gasoline Stations	1,112,773	1,218,160	9.47
Clothing (excluding local sales)	2,670,964	6,027,184	125.66
Sporting Goods, Hobby, Book and Music Stores	1,407,117	1,706,791	21.30
General Merchandise	2,597,727	4,232,032	62.91
Miscellaneous Retail	2,313,861	2,444,124	5.63
Nonstore Retail	1,023,437	1,289,943	26.04
Information	7,881,035	7,980,830	1.27
Professional, Scientific, and Technical	2,801,582	2,928,665	4.54
Administrative/Support Services	3,448,239	3,302,120	(4.24)
Health Care	83,704	86,118	2.88
Arts, Entertainment, and Recreation	735,503	798,857	8.61
Accommodation and Food Services	12,197,789	12,760,172	4.61
Food Services	8,469,538	8,849,709	4.49
Accommodation	3,728,251	3,910,463	4.89
Other Services Total	2,499,819	2,637,492	5.51
Repair and Maintenance	966,459	1,055,952	9.26
Personal and Laundry Services	1,278,298	1,316,136	2.96
All Other Services	255,062	265,404	4.05
Ag., Mining, Trans., FIRE, Educ., Govt.	4,686,320	4,362,126	(6.92)
Unclassified by Industry	536,025	823,271	53.59
<b>Grand Total</b>	<b>\$75,169,877</b>	<b>\$82,337,176</b>	<b>9.53</b>

\* Preliminary

\*\*Revised

For both the State and City, retail sales provide the largest share of taxable sales and purchases among the major industry sectors in the state tax base. For the most recent selling period, retail sales represent 51.7 percent of all taxable sales statewide, in contrast with 39.2 percent within the City. Both these shares increased from the previous annual selling period, primarily due to the expiration of the State's and City's permanent sales and use tax exemption on clothing items and footwear costing less than \$110 that went into effect on June 1, 2003.

In New York City, all but three major industries posted a percentage gain from the previous reporting period. The largest increase, which is in the retail trade industry (23.6 percent), is primarily attributable to the expiration of the State's permanent sales and use tax clothing exemption on June 1, 2003. Taxable sales and purchases in the clothing (excluding local sales) sector grew by 125.7 percent followed by the general merchandise sector (62.9 percent). Other noteworthy percentage increases in the major industries occurred in the arts, entertainment, and recreation industries (8.6 percent) and accommodation and food services industries (4.6 percent). Percentage declines were evident in the agriculture, mining, transportation, FIRE, education, and government industries (-6.9 percent), administrative/support services industries (-4.2 percent), and the construction industry (-2.5 percent).

Table 7 summarizes the local tax base 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 outside New York City. The first industry includes: 1) fuel and utility services used in the production of gas, electricity, refrigeration and steam and 2) installation, repair, and maintenance services for property used in farming. The second industry sector includes parking services, hotel room occupancy services and miscellaneous services (cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, and interior decorating and design services).

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

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$4,636,427	\$5,198,549	12.12
Fuel and utility services; farming services	917,511	960,297	4.66
Other NYC Services 1/	858,611	914,004	6.45
Sales to Qualified Empire Zone Enterprises (QEZE's)	51,548	58,921	14.30
<b>Grand Total</b>	<b>\$6,464,097</b>	<b>\$7,131,771</b>	<b>10.33</b>

\* 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.

Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy comprise 72.9 percent of New York City's local tax base. Taxable sales for residential energy rose by 12.1 percent during the year.

New York City elected to exempt locally imposed sales and use tax on clothing when the State implemented the permanent sales and use tax clothing exemption on March 1, 2000. This sales and use tax exemption applied to clothing items and footwear costing less than \$110. This exemption expired on June 1, 2003. New York City opted not to impose a local sales tax on clothing during the two temporary clothing exemption weeks.

## Counties Outside New York City

Preliminary data indicates that taxable sales and purchases in counties outside New York City reached \$145.9 billion for the year ending February 2004 (Table 8). This value represents a 6.1 percent increase from the previous year and a 16.3 percent increase from sales reported five years ago. Figure 5 shows that taxable sales and purchases reported outside of New York City continued to grow during the last annual selling period.

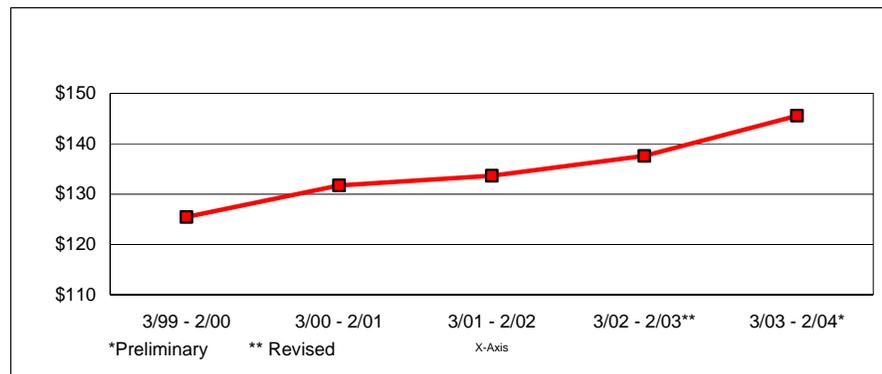
**Table 8: All Counties Outside of New York City - Combined Annual State and Local Tax Base Totals**  
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$125,444,942	\$10,401,676	9.04
3/00 - 2/01	131,720,758	6,275,816	5.00
3/01 - 2/02	133,648,632	1,927,874	1.46
3/02 - 2/03**	137,470,939	3,822,306	2.86
3/03 - 2/04*	145,863,610	8,392,671	6.11

\* Preliminary

\*\* Revised

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



Analysis of the state tax base industry data presented in Table 9 reveals that the retail trade industry reported the largest percentage gain (16.6 percent) of any major industry from the same period in the previous year. Within retail trade, sales from the clothing sector (164.5 percent) and the general merchandise sector (43.4 percent) saw increases of \$3.9 billion each while the motor vehicle and parts sector (9.8 percent) reported a sales increase of just under \$2 billion. The next largest percentage gain was reported by the health care industry (10.9 percent). Minor declines in taxable sales and purchases were reported in utilities (- 2.0 percent); administrative/support services (-3.9 percent) and the agriculture, mining, transportation, FIRE, education, and government industries (- 6.9 percent).

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

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$3,772,721	\$3,697,041	(2.01)
Construction	2,328,408	2,470,473	6.10
Manufacturing	3,216,012	3,320,593	3.25
Wholesale Trade	9,895,148	10,394,465	5.05
Retail Trade Total	70,360,332	82,039,844	16.60
Motor Vehicles and Parts	21,711,785	23,680,554	9.07
Furniture and Home Furnishings	3,399,589	3,561,035	4.75
Electronics and Appliances	3,179,696	2,450,994	(22.92)
Building Materials and Garden Equipment	7,816,603	8,459,430	8.22
Food and Beverage	6,922,470	7,471,121	7.93
Health and Personal Care	1,876,790	1,959,477	4.41
Gasoline Stations	6,306,575	6,698,771	6.22
Clothing (excluding local sales)	2,365,871	6,258,423	164.53
Sporting Goods, Hobby, Book and Music Stores	2,561,636	3,030,109	18.29
General Merchandise	9,033,686	12,952,946	43.38
Miscellaneous Retail	3,304,673	3,324,770	0.61
Nonstore Retail	1,880,958	2,192,217	16.55
Information	7,677,160	8,286,444	7.94
Professional, Scientific, and Technical	1,467,808	1,555,551	5.98
Administrative/Support Services	3,264,150	3,136,697	(3.90)
Health Care	159,305	176,655	10.89
Arts, Entertainment, and Recreation	1,690,599	1,740,954	2.98
Accommodation and Food Services	11,729,266	11,954,612	1.92
Food Services	9,814,567	10,025,754	2.15
Accommodation	1,914,699	1,928,857	0.74
Other Services Total	3,700,535	4,047,829	9.38
Repair and Maintenance	3,080,227	3,385,851	9.92
Personal and Laundry Services	425,406	465,428	9.41
All Other Services	194,902	196,550	0.85
Ag., Mining, Trans., FIRE, Educ., Govt.	5,329,980	4,960,084	(6.94)
Unclassified by Industry	640,249	848,018	32.45
<b>Grand Total</b>	<b>\$125,231,674</b>	<b>\$138,629,260</b>	<b>10.70</b>

\*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 2003 through February 2004 selling period decreased significantly, down by 40.9 percent, due to the end of the permanent sales and use tax exemption on clothing on June 1, 2003. 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 95.4 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
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$4,227,440	\$4,819,666	14.01
Clothing - local sales only	7,781,766	2,084,639	(73.21)
Telephone services	253	2,928	1,055.67
Sales to Qualified Empire Zone Enterprises (QEZE's)	229,806	327,117	42.35
<b>Grand Total</b>	<b>\$12,239,265</b>	<b>\$7,234,350</b>	<b>(40.89)</b>

\* 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 about 200,000 sales tax returns filed each quarter with the New York State Department of Taxation and Finance. Most of the 300,000 annual returns are filed following the year-ending sales tax quarter that closes on February 28. The report aggregates quarterly data into annual periods to dampen fluctuations caused by vendor late reporting, account reconciliation of prior period activities and

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.

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The data in this publication supersedes information included in earlier reports. Although this report includes information for a 12-month period and annual percent changes are computed, special care should be taken when using these percent changes. As noted above, sales tax data are subject to continual review. A significant part of these revisions relate 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. The Office of Tax Policy Analysis has been able to classify some vendors who did not classify themselves. After this effort, less than two percent of the taxable sales and purchases of vendors remain unclassified.

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. 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 of aggregate economic activity for the industry.



# Albany County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/99 - 2/00	\$4,557,856	\$416,527	10.06
3/00 - 2/01	4,835,726	277,870	6.10
3/01 - 2/02	4,902,302	66,576	1.38
3/02 - 2/03**	4,942,931	40,629	0.83
3/03 - 2/04*	5,101,473	158,542	3.21

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$148,776	\$155,559	4.56
Construction	82,666	101,577	22.88
Manufacturing	110,750	120,678	8.96
Wholesale Trade	426,067	456,107	7.05
Retail Trade Total	2,208,112	2,618,429	18.58
Motor Vehicles and Parts	587,035	625,027	6.47
Furniture and Home Furnishings	139,535	143,095	2.55
Electronics and Appliances	149,055	99,215	(33.44)
Building Materials and Garden Equipment	190,338	203,850	7.10
Food and Beverage	182,199	188,253	3.32
Health and Personal Care	59,496	61,509	3.38
Gasoline Stations	208,084	224,764	8.02
Clothing (excluding local sales)	81,533	248,734	205.07
Sporting Goods, Hobby, Book and Music Stores	126,064	148,676	17.94
General Merchandise	311,426	492,409	58.11
Miscellaneous Retail	119,682	122,169	2.08
Nonstore Retail	53,666	60,729	13.16
Information	286,425	280,615	(2.03)
Professional, Scientific, and Technical	67,271	64,693	(3.83)
Administrative/Support Services	115,629	115,702	0.06
Health Care	5,591	5,377	(3.84)
Arts, Entertainment, and Recreation	30,511	28,623	(6.19)
Accommodation and Food Services	514,246	523,490	1.80
Food Services	392,378	399,551	1.83
Accommodation	121,868	123,939	1.70
Other Services Total	133,462	149,303	11.87
Repair and Maintenance	98,148	110,449	12.53
Personal and Laundry Services	20,223	23,948	18.42
All Other Services	15,091	14,907	(1.22)
Ag., Mining, Trans., FIRE, Educ., Govt.	252,275	244,979	(2.89)
Unclassified by Industry	22,567	31,957	41.61
<b>Grand Total</b>	<b>\$4,404,346</b>	<b>\$4,897,089</b>	<b>11.19</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$83,189	\$92,586	11.30
Clothing - local sales only	447,925	101,737	(77.29)
Telephone services	33	803	2,337.05
Sales to Qualified Empire Zone Enterprises (QEZE)	7,438	9,258	24.47
<b>Grand Total</b>	<b>\$538,585</b>	<b>\$204,384</b>	<b>(62.05)</b>

\* Preliminary

\*\* Revised

# Allegany County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/99 - 2/00	\$309,713	\$21,486	7.45
3/00 - 2/01	333,153	23,440	7.57
3/01 - 2/02	330,018	(3,134)	(0.94)
3/02 - 2/03**	339,454	9,436	2.86
3/03 - 2/04*	327,363	(12,092)	(3.56)

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$6,480	\$6,082	(6.14)
Construction	6,478	4,803	(25.86)
Manufacturing	9,187	8,115	(11.68)
Wholesale Trade	23,669	23,420	(1.05)
Retail Trade Total	171,924	169,097	(1.64)
Motor Vehicles and Parts	66,467	63,326	(4.72)
Furniture and Home Furnishings	5,485	5,083	(7.33)
Electronics and Appliances	3,872	2,165	(44.10)
Building Materials and Garden Equipment	15,554	15,353	(1.29)
Food and Beverage	24,174	23,179	(4.12)
Health and Personal Care	3,460	3,543	2.40
Gasoline Stations	18,237	20,370	11.70
Clothing (excluding local sales)	1,219	2,301	88.81
Sporting Goods, Hobby, Book and Music Stores	2,276	2,344	2.97
General Merchandise	19,856	20,356	2.52
Miscellaneous Retail	4,266	3,668	(14.02)
Nonstore Retail	7,058	7,410	4.99
Information	17,160	18,559	8.16
Professional, Scientific, and Technical	2,096	1,563	(25.42)
Administrative/Support Services	3,958	3,954	(0.10)
Health Care	252	258	2.18
Arts, Entertainment, and Recreation	3,495	3,138	(10.22)
Accommodation and Food Services	28,508	24,494	(14.08)
Food Services	23,014	21,235	(7.73)
Accommodation	5,494	3,259	(40.69)
Other Services Total	10,897	12,274	12.64
Repair and Maintenance	9,281	10,593	14.13
Personal and Laundry Services	380	453	19.14
All Other Services	1,236	1,229	(0.58)
Ag., Mining, Trans., FIRE, Educ., Govt.	10,436	9,844	(5.67)
Unclassified by Industry	1,929	2,136	10.75
<b>Grand Total</b>	<b>\$296,469</b>	<b>\$287,737</b>	<b>(2.95)</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$33,907	\$37,798	11.48
Clothing - local sales only	9,078	1,827	(79.87)
<b>Grand Total</b>	<b>\$42,985</b>	<b>\$39,625</b>	<b>(7.82)</b>

\* Preliminary

\*\* Revised

# Broome County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$2,077,823	\$133,433	6.86
3/00 - 2/01	2,087,683	9,860	0.47
3/01 - 2/02	2,063,480	(24,203)	(1.16)
3/02 - 2/03**	2,068,391	4,911	0.24
3/03 - 2/04*	2,235,955	167,564	8.10

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$58,800	\$66,888	13.76
Construction	35,946	36,994	2.92
Manufacturing	37,226	35,010	(5.95)
Wholesale Trade	184,090	180,365	(2.02)
Retail Trade Total	1,194,713	1,358,071	13.67
Motor Vehicles and Parts	310,796	325,727	4.80
Furniture and Home Furnishings	59,136	58,431	(1.19)
Electronics and Appliances	41,095	38,924	(5.28)
Building Materials and Garden Equipment	126,437	137,229	8.54
Food and Beverage	95,023	98,011	3.14
Health and Personal Care	36,238	37,892	4.57
Gasoline Stations	151,316	161,946	7.03
Clothing (excluding local sales)	31,156	92,546	197.04
Sporting Goods, Hobby, Book and Music Stores	52,261	62,013	18.66
General Merchandise	214,553	266,154	24.05
Miscellaneous Retail	49,698	47,764	(3.89)
Nonstore Retail	27,007	31,435	16.40
Information	113,192	121,870	7.67
Professional, Scientific, and Technical	17,438	14,644	(16.02)
Administrative/Support Services	34,449	34,727	0.81
Health Care	1,646	2,324	41.19
Arts, Entertainment, and Recreation	10,580	10,408	(1.63)
Accommodation and Food Services	217,260	220,151	1.33
Food Services	189,465	191,570	1.11
Accommodation	27,795	28,581	2.83
Other Services Total	55,966	61,316	9.56
Repair and Maintenance	46,618	51,546	10.57
Personal and Laundry Services	3,648	3,531	(3.22)
All Other Services	5,700	6,239	9.46
Ag., Mining, Trans., FIRE, Educ., Govt.	64,501	62,673	(2.83)
Unclassified by Industry	24,921	9,071	(63.60)
<b>Grand Total</b>	<b>\$2,050,728</b>	<b>\$2,214,511</b>	<b>7.99</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Sales to Qualified Empire Zone Enterprises (QEZE)	\$17,663	\$21,444	21.40
<b>Grand Total</b>	<b>\$17,663</b>	<b>\$21,444</b>	<b>21.40</b>

\* Preliminary  
\*\* Revised

# Cattaraugus County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$697,612	\$54,254	8.43
3/00 - 2/01	742,685	45,073	6.46
3/01 - 2/02	763,045	20,360	2.74
3/02 - 2/03**	773,333	10,288	1.35
3/03 - 2/04*	791,679	18,346	2.37

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$21,099	\$18,242	(13.54)
Construction	8,437	8,249	(2.22)
Manufacturing	17,792	18,899	6.22
Wholesale Trade	38,227	39,463	3.23
Retail Trade Total	384,289	414,021	7.74
Motor Vehicles and Parts	117,287	121,769	3.82
Furniture and Home Furnishings	12,041	11,750	(2.42)
Electronics and Appliances	10,140	6,812	(32.82)
Building Materials and Garden Equipment	41,810	49,958	19.49
Food and Beverage	57,300	55,302	(3.49)
Health and Personal Care	7,755	8,353	7.72
Gasoline Stations	17,534	16,531	(5.72)
Clothing (excluding local sales)	4,089	8,876	117.07
Sporting Goods, Hobby, Book and Music Stores	9,592	11,316	17.97
General Merchandise	75,621	92,560	22.40
Miscellaneous Retail	19,954	18,072	(9.43)
Nonstore Retail	11,166	12,721	13.93
Information	33,252	36,555	9.93
Professional, Scientific, and Technical	15,459	22,758	47.22
Administrative/Support Services	9,613	9,896	2.94
Health Care	522	584	11.86
Arts, Entertainment, and Recreation	4,041	3,913	(3.16)
Accommodation and Food Services	78,715	78,001	(0.91)
Food Services	63,236	62,443	(1.25)
Accommodation	15,480	15,558	0.51
Other Services Total	27,865	29,713	6.63
Repair and Maintenance	24,357	26,401	8.39
Personal and Laundry Services	1,235	1,068	(13.51)
All Other Services	2,272	2,243	(1.28)
Ag., Mining, Trans., FIRE, Educ., Govt	23,066	23,418	1.53
Unclassified by Industry	2,340	2,548	8.91
<b>Grand Total</b>	<b>\$664,717</b>	<b>\$706,260</b>	<b>6.25</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$60,941	\$67,428	10.65
Clothing - local sales only	41,767	9,908	(76.28)
Sales to Qualified Empire Zone Enterprises (QEZE's)	5,908	8,083	36.80
<b>Grand Total</b>	<b>\$108,616</b>	<b>\$85,419</b>	<b>(21.36)</b>

\* Preliminary

\*\* Revised

# Cayuga County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$682,149	\$66,072	10.72
3/00 - 2/01	705,340	23,191	3.40
3/01 - 2/02	727,289	21,949	3.11
3/02 - 2/03**	754,692	27,403	3.77
3/03 - 2/04*	782,699	28,007	3.71

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$18,572	\$15,186	(18.23)
Construction	7,284	8,351	14.65
Manufacturing	12,891	14,100	9.38
Wholesale Trade	44,908	48,047	6.99
Retail Trade Total	422,488	459,632	8.79
Motor Vehicles and Parts	126,671	134,114	5.88
Electronics and Appliances	5,605	5,687	1.47
Building Materials and Garden Equipment	52,071	56,760	9.01
Food and Beverage	36,877	39,473	7.04
Health and Personal Care	7,436	7,615	2.41
Gasoline Stations	56,621	54,747	(3.31)
Clothing (excluding local sales)	3,933	7,606	93.42
Sporting Goods, Hobby, Book and Music Stores	6,895	6,450	(6.45)
General Merchandise	80,026	101,256	26.53
Miscellaneous Retail	15,632	13,725	(12.20)
Nonstore Retail	16,379	17,583	7.35
Information	33,761	38,296	13.43
Professional, Scientific, and Technical	3,414	3,647	6.82
Administrative/Support Services	7,684	8,852	15.21
Health Care	758	930	22.70
Arts, Entertainment, and Recreation	9,423	8,349	(11.40)
Accommodation and Food Services	54,031	55,099	1.98
Food Services	46,476	46,625	0.32
Accommodation	7,556	8,475	12.16
Other Services Total	20,781	23,355	12.39
Repair and Maintenance	18,128	20,672	14.03
Personal and Laundry Services	884	944	6.80
All Other Services	1,770	1,739	(1.71)
Ag., Mining, Trans., FIRE, Educ., Govt	20,914	20,755	(0.76)
Unclassified by Industry	2,943	3,020	2.61
<b>Grand Total</b>	<b>\$659,853</b>	<b>\$707,619</b>	<b>7.24</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$57,796	\$64,609	11.79
Clothing - local sales only	37,043	10,471	(71.73)
<b>Grand Total</b>	<b>\$94,839</b>	<b>\$75,080</b>	<b>(20.83)</b>

\* Preliminary

\*\* Revised

# Chautauqua County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$1,258,037	\$87,227	7.45
3/00 - 2/01	1,239,316	(18,721)	(1.49)
3/01 - 2/02	1,225,989	(13,327)	(1.08)
3/02 - 2/03**	1,266,156	40,168	3.28
3/03 - 2/04*	1,354,139	87,983	6.95

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$30,946	\$25,744	(16.81)
Construction	19,818	19,218	(3.03)
Manufacturing	39,337	39,793	1.16
Wholesale Trade	83,833	87,657	4.56
Retail Trade Total	657,766	728,011	10.68
Motor Vehicles and Parts	200,614	210,475	4.92
Furniture and Home Furnishings	16,766	16,363	(2.41)
Electronics and Appliances	14,369	13,247	(7.81)
Building Materials and Garden Equipment	75,703	83,787	10.68
Food and Beverage	75,147	76,144	1.33
Health and Personal Care	13,261	14,039	5.87
Gasoline Stations	54,658	53,036	(2.97)
Clothing (excluding local sales)	9,450	29,670	213.98
Sporting Goods, Hobby, Book and Music Stores	12,151	14,192	16.79
General Merchandise	139,416	168,080	20.56
Miscellaneous Retail	28,555	27,600	(3.35)
Nonstore Retail	17,675	21,379	20.96
Information	64,174	63,290	(1.38)
Professional, Scientific, and Technical	8,025	7,387	(7.96)
Administrative/Support Services	21,186	20,131	(4.98)
Health Care	1,268	1,494	17.85
Arts, Entertainment, and Recreation	12,192	12,200	0.06
Accommodation and Food Services	134,724	133,862	(0.64)
Food Services	103,008	101,916	(1.06)
Accommodation	31,716	31,946	0.72
Other Services Total	36,176	41,579	14.93
Repair and Maintenance	28,213	32,866	16.49
Personal and Laundry Services	1,949	2,224	14.12
All Other Services	6,014	6,489	7.88
Ag., Mining, Trans., FIRE, Educ., Govt.	51,457	50,421	(2.01)
Unclassified by Industry	5,183	5,521	6.53
<b>Grand Total</b>	<b>\$1,166,084</b>	<b>\$1,236,306</b>	<b>6.02</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$95,896	\$107,010	11.59
Sales to Qualified Empire Zone Enterprises (QEZE)	4,176	10,824	159.20
<b>Grand Total</b>	<b>\$100,072</b>	<b>\$117,834</b>	<b>17.75</b>

\* Preliminary

\*\* Revised

# Chemung County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$1,057,633	\$72,548	7.36
3/00 - 2/01	1,137,364	79,731	7.54
3/01 - 2/02	1,116,666	(20,697)	(1.82)
3/02 - 2/03**	1,087,510	(29,157)	(2.61)
3/03 - 2/04*	1,091,919	4,410	0.41

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$22,780	\$23,182	1.77
Construction	11,523	11,112	(3.57)
Manufacturing	21,918	20,481	(6.56)
Wholesale Trade	52,415	53,968	2.96
Retail Trade Total	577,839	646,248	11.84
Motor Vehicles and Parts	138,015	141,655	2.64
Furniture and Home Furnishings	18,607	15,803	(15.07)
Electronics and Appliances	13,718	12,356	(9.92)
Building Materials and Garden Equipment	68,076	65,812	(3.33)
Food and Beverage	72,247	76,948	6.51
Health and Personal Care	11,324	10,987	(2.97)
Gasoline Stations	43,586	45,606	4.63
Clothing (excluding local sales)	13,484	43,765	224.57
Sporting Goods, Hobby, Book and Music Stores	36,222	41,281	13.97
General Merchandise	122,988	152,543	24.03
Miscellaneous Retail	25,042	23,597	(5.77)
Nonstore Retail	14,531	15,895	9.39
Information	46,344	51,580	11.30
Professional, Scientific, and Technical	7,654	7,044	(7.97)
Administrative/Support Services	13,324	13,606	2.12
Health Care	1,866	2,175	16.53
Arts, Entertainment, and Recreation	8,021	7,247	(9.65)
Accommodation and Food Services	96,436	94,399	(2.11)
Food Services	86,141	84,408	(2.01)
Accommodation	10,295	9,991	(2.96)
Other Services Total	19,384	21,615	11.51
Repair and Maintenance	15,298	17,491	14.34
Personal and Laundry Services	1,627	1,834	12.72
All Other Services	2,460	2,290	(6.89)
Ag., Mining, Trans., FIRE, Educ., Govt.	29,766	29,648	(0.40)
Unclassified by Industry	4,525	6,322	39.71
<b>Grand Total</b>	<b>\$913,796</b>	<b>\$988,627</b>	<b>8.19</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$60,582	\$70,495	16.36
Clothing - local sales only	104,021	22,217	(78.64)
Sales to Qualified Empire Zone Enterprises (QEZE)	9,111	10,581	16.14
<b>Grand Total</b>	<b>\$173,714</b>	<b>\$103,293</b>	<b>(40.54)</b>

\* Preliminary

\*\* Revised

# Chenango County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$371,521	\$29,797	8.72
3/00 - 2/01	378,552	7,031	1.89
3/01 - 2/02	383,014	4,462	1.18
3/02 - 2/03**	386,188	3,174	0.83
3/03 - 2/04*	392,529	6,341	1.64

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$6,402	\$6,714	4.88
Construction	8,439	8,361	(0.93)
Manufacturing	15,318	13,470	(12.06)
Wholesale Trade	26,869	42,524	58.26
Retail Trade Total	234,709	231,109	(1.53)
Motor Vehicles and Parts	82,248	85,939	4.49
Furniture and Home Furnishings	6,069	6,554	7.98
Electronics and Appliances	3,839	3,278	(14.61)
Building Materials and Garden Equipment	17,065	17,730	3.89
Food and Beverage	18,834	18,834	(0.00)
Health and Personal Care	4,239	4,392	3.61
Gasoline Stations	44,932	31,119	(30.74)
Clothing (excluding local sales)	1,483	3,263	120.04
Sporting Goods, Hobby, Book and Music Stores	1,671	1,827	9.35
General Merchandise	37,150	41,713	12.28
Miscellaneous Retail	9,859	8,959	(9.14)
Nonstore Retail	7,318	7,500	2.49
Information	21,850	22,575	3.32
Professional, Scientific, and Technical	2,455	1,633	(33.46)
Administrative/Support Services	9,402	5,265	(44.00)
Health Care	306	461	50.51
Arts, Entertainment, and Recreation	2,970	2,691	(9.41)
Accommodation and Food Services	23,634	22,107	(6.46)
Food Services	21,670	20,185	(6.86)
Accommodation	1,963	1,922	(2.09)
Other Services Total	13,642	14,120	3.51
Repair and Maintenance	12,625	13,058	3.44
Personal and Laundry Services	462	529	14.46
All Other Services	555	533	(4.04)
Ag., Mining, Trans., FIRE, Educ., Govt	12,288	11,158	(9.20)
Unclassified by Industry	1,168	2,566	119.66
<b>Grand Total</b>	<b>\$379,452</b>	<b>\$384,753</b>	<b>1.40</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$4,990	\$5,540	11.03
Sales to Qualified Empire Zone Enterprises (QEZE)	1,746	2,236	28.09
<b>Grand Total</b>	<b>\$6,736</b>	<b>\$7,776</b>	<b>15.45</b>

\* Preliminary

\*\* Revised

# Clinton County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$849,572	\$61,315	7.78
3/00 - 2/01	889,314	39,742	4.68
3/01 - 2/02	926,795	37,481	4.21
3/02 - 2/03**	955,217	28,421	3.07
3/03 - 2/04*	993,547	38,330	4.01

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$14,940	\$14,524	(2.78)
Construction	13,394	13,071	(2.41)
Manufacturing	33,193	31,005	(6.59)
Wholesale Trade	49,299	54,610	10.77
Retail Trade Total	539,667	608,198	12.70
Motor Vehicles and Parts	154,038	156,534	1.62
Furniture and Home Furnishings	9,499	10,674	12.37
Electronics and Appliances	14,553	14,183	(2.54)
Building Materials and Garden Equipment	70,594	80,281	13.72
Food and Beverage	47,386	50,822	7.25
Health and Personal Care	11,034	12,822	16.21
Gasoline Stations	62,178	64,596	3.89
Clothing (excluding local sales)	8,971	26,473	195.10
Sporting Goods, Hobby, Book and Music Stores	18,179	24,274	33.52
General Merchandise	101,287	122,066	20.52
Miscellaneous Retail	26,534	28,586	7.73
Nonstore Retail	15,414	16,888	9.56
Information	43,205	43,469	0.61
Professional, Scientific, and Technical	3,498	4,516	29.13
Administrative/Support Services	14,664	13,852	(5.54)
Health Care	1,156	1,160	0.30
Arts, Entertainment, and Recreation	4,126	4,255	3.13
Accommodation and Food Services	75,520	77,150	2.16
Food Services	67,209	68,807	2.38
Accommodation	8,312	8,343	0.38
Other Services Total	18,478	20,601	11.49
Repair and Maintenance	16,136	18,040	11.80
Personal and Laundry Services	1,239	1,607	29.68
All Other Services	1,102	954	(13.48)
Ag., Mining, Trans., FIRE, Educ., Govt	29,344	30,156	2.77
Unclassified by Industry	4,156	5,530	33.06
<b>Grand Total</b>	<b>\$844,640</b>	<b>\$922,098</b>	<b>9.17</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$48,722	\$55,093	13.08
Clothing - local sales only	59,574	13,190	(77.86)
Sales to Qualified Empire Zone Enterprises (QEZE)	2,281	3,166	38.81
<b>Grand Total</b>	<b>\$110,577</b>	<b>\$71,449</b>	<b>(35.39)</b>

\* Preliminary

\*\* Revised

# Columbia County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$543,209	\$46,668	9.40
3/00 - 2/01	560,715	17,506	3.22
3/01 - 2/02	569,835	9,120	1.63
3/02 - 2/03**	597,610	27,775	4.87
3/03 - 2/04*	664,225	66,615	11.15

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$15,594	\$16,012	2.68
Construction	17,135	18,505	8.00
Manufacturing	20,321	20,847	2.59
Wholesale Trade	50,766	56,754	11.79
Retail Trade Total	345,513	392,262	13.53
Motor Vehicles and Parts	111,763	124,888	11.74
Furniture and Home Furnishings	11,979	12,313	2.79
Electronics and Appliances	9,508	8,614	(9.41)
Building Materials and Garden Equipment	44,472	51,970	16.86
Food and Beverage	27,412	32,580	18.85
Health and Personal Care	4,831	5,047	4.49
Gasoline Stations	56,300	60,605	7.65
Clothing (excluding local sales)	2,194	6,235	184.13
Sporting Goods, Hobby, Book and Music Stores	4,067	4,918	20.93
General Merchandise	43,027	52,699	22.48
Miscellaneous Retail	16,315	17,530	7.45
Nonstore Retail	13,645	14,863	8.92
Information	28,708	33,443	16.49
Professional, Scientific, and Technical	3,693	3,561	(3.58)
Administrative/Support Services	13,274	14,975	12.82
Health Care	608	723	18.96
Arts, Entertainment, and Recreation	3,749	3,920	4.56
Accommodation and Food Services	35,645	36,782	3.19
Food Services	32,570	34,527	6.01
Accommodation	3,075	2,255	(26.67)
Other Services Total	22,306	25,356	13.67
Repair and Maintenance	20,197	22,604	11.92
Personal and Laundry Services	1,240	1,730	39.54
All Other Services	869	1,022	17.58
Ag., Mining, Trans., FIRE, Educ., Govt.	24,291	23,199	(4.50)
Unclassified by Industry	3,877	4,967	28.12
<b>Grand Total</b>	<b>\$585,480</b>	<b>\$651,307</b>	<b>11.24</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$10,388	\$10,751	3.49
Clothing - local sales only	2	0	N/A
Telephone services	0	14	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	1,740	2,153	23.78
<b>Grand Total</b>	<b>\$12,130</b>	<b>\$12,918</b>	<b>6.50</b>

\* 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
3/99 - 2/00	\$451,499	\$36,201	8.72
3/00 - 2/01	448,335	(3,164)	(0.70)
3/01 - 2/02	457,899	9,565	2.13
3/02 - 2/03**	479,642	21,743	4.75
3/03 - 2/04*	512,464	32,822	6.84

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$12,781	\$13,257	3.72
Construction	8,720	8,147	(6.57)
Manufacturing	13,295	12,263	(7.76)
Wholesale Trade	34,044	34,484	1.29
Retail Trade Total	262,404	284,271	8.33
Motor Vehicles and Parts	80,687	84,607	4.86
Furniture and Home Furnishings	6,498	6,885	5.96
Electronics and Appliances	5,396	5,508	2.08
Building Materials and Garden Equipment	21,813	23,079	5.80
Food and Beverage	26,165	28,241	7.94
Health and Personal Care	6,063	6,105	0.70
Gasoline Stations	44,608	45,696	2.44
Clothing (excluding local sales)	1,271	5,053	297.45
Sporting Goods, Hobby, Book and Music Stores	2,419	2,880	19.06
General Merchandise	50,248	57,349	14.13
Miscellaneous Retail	7,692	8,419	9.45
Nonstore Retail	9,545	10,448	9.46
Information	20,763	21,339	2.78
Professional, Scientific, and Technical	3,387	2,577	(23.93)
Administrative/Support Services	7,421	7,376	(0.62)
Health Care	1,252	1,322	5.64
Arts, Entertainment, and Recreation	5,782	5,517	(4.59)
Accommodation and Food Services	45,547	49,303	8.25
Food Services	40,551	43,161	6.44
Accommodation	4,996	6,142	22.94
Other Services Total	10,903	11,646	6.82
Repair and Maintenance	9,682	10,597	9.45
Personal and Laundry Services	777	673	(13.44)
All Other Services	443	377	(15.03)
Ag., Mining, Trans., FIRE, Educ., Govt	15,018	14,711	(2.04)
Unclassified by Industry	1,836	1,415	(22.92)
<b>Grand Total</b>	<b>\$443,153</b>	<b>\$467,628</b>	<b>5.52</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$35,336	\$39,305	11.23
Sales to Qualified Empire Zone Enterprises (QEZE's)	1,153	5,531	379.52
<b>Grand Total</b>	<b>\$36,489</b>	<b>\$44,836</b>	<b>22.88</b>

\* Preliminary

\*\* Revised

# Delaware County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$394,186	\$33,441	9.27
3/00 - 2/01	407,717	13,531	3.43
3/01 - 2/02	416,672	8,955	2.20
3/02 - 2/03**	405,041	(11,631)	(2.79)
3/03 - 2/04*	431,609	26,569	6.56

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$7,517	\$9,062	20.56
Construction	8,869	9,521	7.35
Manufacturing	22,994	24,436	6.27
Wholesale Trade	32,334	49,801	54.02
Retail Trade Total	250,708	252,552	0.74
Motor Vehicles and Parts	97,567	107,904	10.59
Furniture and Home Furnishings	5,863	6,265	6.85
Electronics and Appliances	2,367	2,344	(0.97)
Building Materials and Garden Equipment	29,006	33,491	15.46
Food and Beverage	16,799	16,469	(1.96)
Health and Personal Care	7,803	8,627	10.57
Gasoline Stations	49,358	31,474	(36.23)
Clothing (excluding local sales)	892	1,882	111.15
Sporting Goods, Hobby, Book and Music Stores	1,990	2,408	20.97
General Merchandise	20,728	21,780	5.07
Miscellaneous Retail	9,735	9,707	(0.28)
Nonstore Retail	8,600	10,199	18.59
Information	17,429	18,058	3.61
Professional, Scientific, and Technical	1,988	2,501	25.82
Administrative/Support Services	5,256	5,322	1.26
Health Care	106	160	49.97
Arts, Entertainment, and Recreation	1,483	1,545	4.22
Accommodation and Food Services	26,237	25,766	(1.79)
Food Services	22,691	21,747	(4.16)
Accommodation	3,546	4,019	13.35
Other Services Total	13,709	15,322	11.77
Repair and Maintenance	11,589	13,523	16.69
Personal and Laundry Services	815	1,013	24.40
All Other Services	1,306	786	(39.83)
Ag., Mining, Trans., FIRE, Educ., Govt.	13,030	13,066	0.28
Unclassified by Industry	3,284	4,433	35.00
<b>Grand Total</b>	<b>\$404,944</b>	<b>\$431,546</b>	<b>6.57</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Services to tangible personal property used in prod.	\$97	\$0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	63	N/A
<b>Grand Total</b>	<b>\$97</b>	<b>\$63</b>	<b>(34.41)</b>

\* Preliminary

\*\* Revised

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

## Dutchess County

### Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/99 - 2/00	\$3,120,689	\$295,523	10.46
3/00 - 2/01	3,412,222	291,533	9.34
3/01 - 2/02	3,446,903	34,681	1.02
3/02 - 2/03**	3,514,863	67,960	1.97
3/03 - 2/04*	3,575,644	60,781	1.73

### Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$70,716	\$72,991	3.22
Construction	67,736	71,432	5.46
Manufacturing	70,555	83,538	18.40
Wholesale Trade	215,619	230,053	6.69
Retail Trade Total	1,946,770	2,231,383	14.62
Motor Vehicles and Parts	589,638	641,515	8.80
Furniture and Home Furnishings	92,833	89,107	(4.01)
Electronics and Appliances	86,483	48,852	(43.51)
Building Materials and Garden Equipment	268,353	289,712	7.96
Food and Beverage	193,219	209,006	8.17
Health and Personal Care	45,313	51,117	12.81
Gasoline Stations	167,504	187,698	12.06
Clothing (excluding local sales)	40,177	117,866	193.37
Sporting Goods, Hobby, Book and Music Stores	73,753	87,019	17.99
General Merchandise	232,564	338,505	45.55
Miscellaneous Retail	83,900	87,820	4.67
Nonstore Retail	73,034	83,167	13.87
Information	188,542	197,802	4.91
Professional, Scientific, and Technical	31,845	31,844	(0.00)
Administrative/Support Services	77,570	79,822	2.90
Health Care	7,654	7,539	(1.50)
Arts, Entertainment, and Recreation	19,682	19,651	(0.16)
Accommodation and Food Services	277,573	282,679	1.84
Food Services	225,678	233,751	3.58
Accommodation	51,895	48,928	(5.72)
Other Services Total	101,463	114,572	12.92
Repair and Maintenance	85,645	96,657	12.86
Personal and Laundry Services	11,068	13,420	21.25
All Other Services	4,750	4,495	(5.37)
Ag., Mining, Trans., FIRE, Educ., Govt.	122,771	121,879	(0.73)
Unclassified by Industry	16,781	29,586	76.31
<b>Grand Total</b>	<b>\$3,215,277</b>	<b>\$3,574,771</b>	<b>11.18</b>

### Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$62	\$33	(46.87)
Clothing - local sales only	231,541	403	(99.83)
Sales to Qualified Empire Zone Enterprises (QEZE)	67,984	436	(99.36)
<b>Grand Total</b>	<b>\$299,587</b>	<b>\$872</b>	<b>(99.71)</b>

\* Preliminary

\*\* Revised

# Erie County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/99 - 2/00	\$10,403,729	\$884,465	9.29
3/00 - 2/01	10,999,837	596,108	5.73
3/01 - 2/02	11,009,803	9,965	0.09
3/02 - 2/03**	11,327,361	317,558	2.88
3/03 - 2/04*	11,601,121	273,760	2.42

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$338,046	\$259,929	(23.11)
Construction	180,644	182,487	1.02
Manufacturing	265,758	265,355	(0.15)
Wholesale Trade	831,959	843,810	1.42
Retail Trade Total	5,294,348	6,123,137	15.65
Motor Vehicles and Parts	1,795,262	1,947,979	8.51
Furniture and Home Furnishings	227,016	237,499	4.62
Electronics and Appliances	249,509	207,695	(16.76)
Building Materials and Garden Equipment	496,069	511,642	3.14
Food and Beverage	578,835	616,171	6.45
Health and Personal Care	153,968	154,833	0.56
Gasoline Stations	362,464	375,883	3.70
Clothing (excluding local sales)	124,974	379,901	203.98
Sporting Goods, Hobby, Book and Music Stores	233,755	288,788	23.54
General Merchandise	729,741	1,034,856	41.81
Miscellaneous Retail	233,726	239,391	2.42
Nonstore Retail	109,029	128,498	17.86
Information	511,023	615,798	20.50
Professional, Scientific, and Technical	120,055	111,439	(7.18)
Administrative/Support Services	272,971	222,182	(18.61)
Health Care	15,043	16,459	9.41
Arts, Entertainment, and Recreation	126,818	132,202	4.25
Accommodation and Food Services	1,034,597	1,062,671	2.71
Food Services	891,437	922,738	3.51
Accommodation	143,160	139,933	(2.25)
Other Services Total	372,312	394,676	6.01
Repair and Maintenance	311,637	329,944	5.87
Personal and Laundry Services	42,472	44,302	4.31
All Other Services	18,204	20,430	12.23
Ag., Mining, Trans., FIRE, Educ., Govt	433,791	422,619	(2.58)
Unclassified by Industry	42,877	47,045	9.72
<b>Grand Total</b>	<b>\$9,840,244</b>	<b>\$10,699,809</b>	<b>8.74</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$678,025	\$714,554	5.39
Clothing - local sales only	809,091	186,758	(76.92)
<b>Grand Total</b>	<b>\$1,487,116</b>	<b>\$901,312</b>	<b>(39.39)</b>

\* Preliminary  
 \*\* Revised

# Essex County

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

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$435,418	\$35,135	8.78
3/00 - 2/01	450,212	14,794	3.40
3/01 - 2/02	471,385	21,174	4.70
3/02 - 2/03**	484,926	13,540	2.87
3/03 - 2/04*	498,722	13,797	2.85

## Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$5,102	\$5,803	13.75
Construction	8,816	11,152	26.50
Manufacturing	12,412	13,547	9.14
Wholesale Trade	21,456	24,390	13.67
Retail Trade Total	242,627	269,144	10.93
Motor Vehicles and Parts	70,339	73,932	5.11
Furniture and Home Furnishings	5,640	6,238	10.60
Electronics and Appliances	2,112	2,398	13.55
Building Materials and Garden Equipment	34,219	36,612	6.99
Food and Beverage	32,819	36,045	9.83
Health and Personal Care	4,697	5,327	13.41
Gasoline Stations	33,306	33,853	1.64
Clothing (excluding local sales)	4,339	13,052	200.79
Sporting Goods, Hobby, Book and Music Stores	7,747	10,248	32.27
General Merchandise	27,856	30,225	8.50
Miscellaneous Retail	10,011	10,325	3.14
Nonstore Retail	9,542	10,889	14.12
Information	16,341	17,770	8.75
Professional, Scientific, and Technical	3,068	2,091	(31.85)
Administrative/Support Services	5,511	5,438	(1.32)
Health Care	58	61	5.08
Arts, Entertainment, and Recreation	12,396	12,254	(1.15)
Accommodation and Food Services	103,102	98,824	(4.15)
Food Services	43,882	40,701	(7.25)
Accommodation	59,220	58,123	(1.85)
Other Services Total	8,881	9,941	11.94
Repair and Maintenance	5,004	5,732	14.54
Personal and Laundry Services	2,147	2,566	19.53
All Other Services	1,730	1,643	(5.01)
Ag., Mining, Trans., FIRE, Educ., Govt.	17,620	19,533	10.86
Unclassified by Industry	2,331	2,202	(5.54)
<b>Grand Total</b>	<b>\$459,722</b>	<b>\$492,150</b>	<b>7.05</b>

## Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	24,921	6,176	(75.22)
Sales to Qualified Empire Zone Enterprises (QEZE)	283	396	39.71
<b>Grand Total</b>	<b>\$25,204</b>	<b>\$6,572</b>	<b>(73.93)</b>

\* Preliminary

\*\* Revised

# Franklin County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$343,749	\$25,771	8.10
3/00 - 2/01	358,048	14,299	4.16
3/01 - 2/02	371,927	13,879	3.88
3/02 - 2/03**	376,455	4,529	1.22
3/03 - 2/04*	392,932	16,477	4.38

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$7,704	\$7,928	2.91
Construction	6,920	6,788	(1.90)
Manufacturing	4,723	7,031	48.88
Wholesale Trade	17,191	18,965	10.32
Retail Trade Total	215,645	231,675	7.43
Motor Vehicles and Parts	76,887	81,584	6.11
Furniture and Home Furnishings	6,219	6,000	(3.52)
Electronics and Appliances	2,425	2,300	(5.16)
Building Materials and Garden Equipment	23,442	24,178	3.14
Food and Beverage	27,331	31,175	14.06
Health and Personal Care	8,232	9,235	12.19
Gasoline Stations	25,187	25,679	1.95
Clothing (excluding local sales)	1,081	2,690	148.87
Sporting Goods, Hobby, Book and Music Stores	2,739	3,494	27.55
General Merchandise	22,803	25,255	10.75
Miscellaneous Retail	6,709	7,158	6.70
Nonstore Retail	12,589	12,928	2.69
Information	17,517	18,599	6.18
Professional, Scientific, and Technical	1,006	1,273	26.54
Administrative/Support Services	2,710	2,751	1.52
Health Care	712	732	2.81
Arts, Entertainment, and Recreation	2,577	2,616	1.50
Accommodation and Food Services	30,424	30,677	0.83
Food Services	21,083	21,020	(0.30)
Accommodation	9,341	9,657	3.38
Other Services Total	9,038	11,256	24.54
Repair and Maintenance	7,192	9,306	29.39
Personal and Laundry Services	861	828	(3.80)
All Other Services	984	1,122	13.94
Ag., Mining, Trans., FIRE, Educ., Govt.	11,399	11,381	(0.16)
Unclassified by Industry	2,261	1,607	(28.94)
<b>Grand Total</b>	<b>\$329,826</b>	<b>\$353,279</b>	<b>7.11</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$34,455	\$37,080	7.62
Clothing - local sales only	12,084	2,472	(79.54)
Sales to Qualified Empire Zone Enterprises (QEZE)	91	101	11.17
<b>Grand Total</b>	<b>\$46,630</b>	<b>\$39,653</b>	<b>(14.96)</b>

\* Preliminary

\*\* Revised

# Fulton County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$454,580	\$55,347	13.86
3/00 - 2/01	481,626	27,046	5.95
3/01 - 2/02	485,955	4,329	0.90
3/02 - 2/03**	507,177	21,222	4.37
3/03 - 2/04*	521,872	14,696	2.90

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$14,010	\$17,370	23.98
Construction	7,190	8,894	23.70
Manufacturing	9,481	9,945	4.89
Wholesale Trade	32,686	34,574	5.78
Retail Trade Total	287,097	311,245	8.41
Motor Vehicles and Parts	106,895	116,144	8.65
Furniture and Home Furnishings	7,794	8,404	7.83
Electronics and Appliances	3,741	3,502	(6.37)
Building Materials and Garden Equipment	23,339	26,223	12.36
Food and Beverage	25,099	24,624	(1.89)
Health and Personal Care	6,389	6,666	4.33
Gasoline Stations	37,537	42,345	12.81
Clothing (excluding local sales)	2,616	7,771	196.98
Sporting Goods, Hobby, Book and Music Stores	2,203	2,404	9.10
General Merchandise	37,881	41,464	9.46
Miscellaneous Retail	15,877	14,055	(11.47)
Nonstore Retail	17,728	17,643	(0.48)
Information	25,671	24,525	(4.47)
Professional, Scientific, and Technical	2,261	2,478	9.60
Administrative/Support Services	13,444	13,372	(0.53)
Health Care	398	125	(68.69)
Arts, Entertainment, and Recreation	2,863	2,927	2.22
Accommodation and Food Services	37,776	37,475	(0.80)
Food Services	34,161	34,134	(0.08)
Accommodation	3,614	3,341	(7.56)
Other Services Total	14,029	15,782	12.49
Repair and Maintenance	11,917	13,340	11.94
Personal and Laundry Services	1,045	1,080	3.30
All Other Services	1,067	1,362	27.71
Ag., Mining, Trans., FIRE, Educ., Govt.	13,335	12,424	(6.83)
Unclassified by Industry	1,970	1,778	(9.74)
<b>Grand Total</b>	<b>\$462,212</b>	<b>\$492,913</b>	<b>6.64</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$23,864	\$22,200	(6.97)
Clothing - local sales only	20,066	5,595	(72.12)
Sales to Qualified Empire Zone Enterprises (QEZE)	1,035	1,164	12.50
<b>Grand Total</b>	<b>\$44,965</b>	<b>\$28,959</b>	<b>(35.60)</b>

\* Preliminary

\*\* Revised

# Genesee County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$607,289	\$61,731	11.32
3/00 - 2/01	627,197	19,908	3.28
3/01 - 2/02	627,263	66	0.01
3/02 - 2/03**	644,107	16,843	2.69
3/03 - 2/04*	660,021	15,914	2.47

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$18,929	\$18,370	(2.95)
Construction	7,177	7,269	1.28
Manufacturing	15,692	18,794	19.77
Wholesale Trade	42,167	46,347	9.91
Retail Trade Total	346,226	377,242	8.96
Motor Vehicles and Parts	106,726	106,449	(0.26)
Furniture and Home Furnishings	6,221	6,230	0.15
Electronics and Appliances	5,545	5,228	(5.72)
Building Materials and Garden Equipment	23,644	27,206	15.06
Food and Beverage	37,003	43,825	18.44
Health and Personal Care	5,332	5,626	5.51
Gasoline Stations	76,710	79,020	3.01
Clothing (excluding local sales)	2,037	5,117	151.19
Sporting Goods, Hobby, Book and Music Stores	5,858	6,010	2.59
General Merchandise	53,784	68,489	27.34
Miscellaneous Retail	10,767	10,708	(0.55)
Nonstore Retail	12,598	13,335	5.85
Information	28,712	30,690	6.89
Professional, Scientific, and Technical	3,098	2,640	(14.80)
Administrative/Support Services	7,879	8,001	1.55
Health Care	626	1,149	83.74
Arts, Entertainment, and Recreation	25,660	24,697	(3.75)
Accommodation and Food Services	59,450	54,673	(8.03)
Food Services	51,786	47,281	(8.70)
Accommodation	7,664	7,393	(3.54)
Other Services Total	20,836	22,070	5.92
Repair and Maintenance	17,297	18,569	7.35
Personal and Laundry Services	2,112	2,014	(4.64)
All Other Services	1,427	1,488	4.24
Ag., Mining, Trans., FIRE, Educ., Govt	25,210	25,054	(0.62)
Unclassified by Industry	3,199	2,694	(15.77)
<b>Grand Total</b>	<b>\$604,860</b>	<b>\$639,691</b>	<b>5.76</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$13,562	\$14,422	6.34
Clothing - local sales only	25,585	5,552	(78.30)
Telephone services	1	20	2,906.57
Sales to Qualified Empire Zone Enterprises (QEZE)	99	335	239.18
<b>Grand Total</b>	<b>\$39,247</b>	<b>\$20,329</b>	<b>(48.20)</b>

\* Preliminary

\*\* Revised

# Greene County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$410,424	\$36,846	9.86
3/00 - 2/01	445,100	34,676	8.45
3/01 - 2/02	462,701	17,601	3.95
3/02 - 2/03**	467,449	4,747	1.03
3/03 - 2/04*	506,873	39,425	8.43

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$14,643	\$14,386	(1.76)
Construction	9,105	12,373	35.90
Manufacturing	10,405	15,000	44.16
Wholesale Trade	29,094	32,776	12.65
Retail Trade Total	265,608	293,741	10.59
Motor Vehicles and Parts	94,339	109,499	16.07
Furniture and Home Furnishings	7,423	7,297	(1.70)
Electronics and Appliances	5,641	5,406	(4.16)
Building Materials and Garden Equipment	29,980	36,766	22.64
Food and Beverage	25,872	33,346	28.89
Health and Personal Care	6,658	7,377	10.80
Gasoline Stations	57,965	59,046	1.87
Clothing (excluding local sales)	675	1,338	98.02
Sporting Goods, Hobby, Book and Music Stores	2,500	3,380	35.19
General Merchandise	13,150	7,359	(44.04)
Miscellaneous Retail	10,450	9,587	(8.26)
Nonstore Retail	10,954	13,339	21.77
Information	21,304	22,869	7.35
Professional, Scientific, and Technical	1,792	3,333	85.96
Administrative/Support Services	9,054	8,066	(10.91)
Health Care	62	126	104.15
Arts, Entertainment, and Recreation	14,683	15,422	5.04
Accommodation and Food Services	61,217	56,887	(7.07)
Food Services	33,926	29,436	(13.23)
Accommodation	27,291	27,451	0.59
Other Services Total	12,155	13,498	11.04
Repair and Maintenance	9,838	11,547	17.37
Personal and Laundry Services	1,656	1,290	(22.14)
All Other Services	661	661	0.04
Ag., Mining, Trans., FIRE, Educ., Govt.	14,972	14,405	(3.79)
Unclassified by Industry	3,314	3,768	13.71
<b>Grand Total</b>	<b>\$467,408</b>	<b>\$506,651</b>	<b>8.40</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Sales to Qualified Empire Zone Enterprises (QEZE)	\$41	\$222	446.81
<b>Grand Total</b>	<b>\$41</b>	<b>\$222</b>	<b>446.81</b>

\* Preliminary

\*\* Revised

# Hamilton County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$68,170	\$8,350	13.96
3/00 - 2/01	68,839	669	0.98
3/01 - 2/02	69,616	777	1.13
3/02 - 2/03**	68,980	(635)	(0.91)
3/03 - 2/04*	73,355	4,374	6.34

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$1,157	\$1,292	11.70
Construction	2,110	2,107	(0.13)
Manufacturing	1,368	1,523	11.32
Wholesale Trade	2,310	2,357	2.07
Retail Trade Total	39,079	44,274	13.29
Motor Vehicles and Parts	12,904	14,632	13.39
Furniture and Home Furnishings	1,167	1,661	42.38
Electronics and Appliances	147	150	2.16
Building Materials and Garden Equipment	7,176	6,265	(12.70)
Food and Beverage	4,432	5,047	13.88
Health and Personal Care	21	31	46.06
Gasoline Stations	6,568	7,343	11.81
Clothing (excluding local sales)	75	165	120.36
Sporting Goods, Hobby, Book and Music Stores	1,394	1,705	22.32
General Merchandise	1,013	2,758	172.33
Miscellaneous Retail	1,598	1,628	1.90
Nonstore Retail	2,586	2,888	11.68
Information	3,338	3,504	4.98
Professional, Scientific, and Technical	190	223	17.26
Administrative/Support Services	726	507	(30.10)
Health Care	13	1	(95.07)
Arts, Entertainment, and Recreation	4,140	4,223	2.01
Accommodation and Food Services	9,409	9,573	1.74
Food Services	4,824	4,652	(3.56)
Accommodation	4,585	4,921	7.32
Other Services Total	1,956	1,789	(8.53)
Repair and Maintenance	1,340	1,230	(8.26)
Personal and Laundry Services	169	64	(62.30)
All Other Services	446	496	11.08
Ag., Mining, Trans., FIRE, Educ., Govt.	1,230	1,363	10.83
Unclassified by Industry	177	395	122.66
<b>Grand Total</b>	<b>\$67,202</b>	<b>\$73,131</b>	<b>8.82</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$1,738	\$218	(87.44)
Sales to Qualified Empire Zone Enterprises (QEZE)	40	6	(86.12)
<b>Grand Total</b>	<b>\$1,778</b>	<b>\$224</b>	<b>(87.41)</b>

\* Preliminary

\*\* Revised

# Herkimer County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$427,162	\$46,153	12.11
3/00 - 2/01	461,246	34,084	7.98
3/01 - 2/02	472,276	11,031	2.39
3/02 - 2/03**	502,506	30,230	6.40
3/03 - 2/04*	514,732	12,226	2.43

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$12,200	\$12,669	3.85
Construction	10,005	13,458	34.51
Manufacturing	10,922	10,343	(5.31)
Wholesale Trade	21,367	21,654	1.34
Retail Trade Total	302,997	334,697	10.46
Motor Vehicles and Parts	102,793	109,841	6.86
Furniture and Home Furnishings	8,461	7,737	(8.55)
Electronics and Appliances	3,109	2,547	(18.08)
Building Materials and Garden Equipment	20,261	20,578	1.57
Food and Beverage	20,405	26,608	30.39
Health and Personal Care	9,132	8,826	(3.35)
Gasoline Stations	52,315	54,948	5.03
Clothing (excluding local sales)	1,597	3,654	128.89
Sporting Goods, Hobby, Book and Music Stores	2,909	3,298	13.38
General Merchandise	57,090	72,057	26.22
Miscellaneous Retail	14,714	12,990	(11.72)
Nonstore Retail	10,211	11,613	13.72
Information	28,676	26,971	(5.95)
Professional, Scientific, and Technical	1,536	1,745	13.59
Administrative/Support Services	6,885	6,735	(2.18)
Health Care	316	618	95.46
Arts, Entertainment, and Recreation	4,892	4,954	1.26
Accommodation and Food Services	50,727	46,523	(8.29)
Food Services	40,667	35,881	(11.77)
Accommodation	10,060	10,642	5.79
Other Services Total	15,114	15,433	2.11
Repair and Maintenance	12,718	13,042	2.55
Personal and Laundry Services	752	523	(30.44)
All Other Services	1,644	1,867	13.54
Ag., Mining, Trans., FIRE, Educ., Govt.	12,424	11,972	(3.64)
Unclassified by Industry	1,971	2,153	9.24
<b>Grand Total</b>	<b>\$480,033</b>	<b>\$509,923</b>	<b>6.23</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$22,474	\$4,809	(78.60)
<b>Grand Total</b>	<b>\$22,474</b>	<b>\$4,809</b>	<b>(78.60)</b>

\* Preliminary

\*\* Revised

# Jefferson County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$1,103,143	\$46,318	4.38
3/00 - 2/01	1,145,120	41,977	3.81
3/01 - 2/02	1,076,842	(68,278)	(5.96)
3/02 - 2/03**	1,158,382	81,539	7.57
3/03 - 2/04*	1,270,444	112,062	9.67

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$28,162	\$30,661	8.87
Construction	16,091	15,779	(1.94)
Manufacturing	19,601	22,737	16.00
Wholesale Trade	59,312	61,819	4.23
Retail Trade Total	688,993	772,899	12.18
Motor Vehicles and Parts	230,366	226,155	(1.83)
Furniture and Home Furnishings	17,632	18,633	5.68
Electronics and Appliances	15,398	15,393	(0.03)
Building Materials and Garden Equipment	76,567	82,996	8.40
Food and Beverage	63,070	67,370	6.82
Health and Personal Care	25,591	24,457	(4.43)
Gasoline Stations	65,589	72,988	11.28
Clothing (excluding local sales)	10,926	37,343	241.78
Sporting Goods, Hobby, Book and Music Stores	16,994	25,339	49.10
General Merchandise	114,749	145,328	26.65
Miscellaneous Retail	27,608	28,779	4.24
Nonstore Retail	24,503	28,119	14.75
Information	47,829	55,598	16.24
Professional, Scientific, and Technical	5,336	5,659	6.04
Administrative/Support Services	13,177	13,970	6.02
Health Care	859	1,631	89.92
Arts, Entertainment, and Recreation	16,544	14,357	(13.22)
Accommodation and Food Services	115,090	118,379	2.86
Food Services	94,902	96,051	1.21
Accommodation	20,188	22,328	10.60
Other Services Total	26,981	29,982	11.12
Repair and Maintenance	23,426	26,557	13.36
Personal and Laundry Services	1,161	1,110	(4.42)
All Other Services	2,394	2,315	(3.28)
Ag., Mining, Trans., FIRE, Educ., Govt.	37,178	36,512	(1.79)
Unclassified by Industry	3,982	4,265	7.11
<b>Grand Total</b>	<b>\$1,079,135</b>	<b>\$1,184,248</b>	<b>9.74</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$73,916	\$80,964	9.53
Clothing - local sales only	32	23	(28.45)
Telephone services	3	296	11,030.09
Sales to Qualified Empire Zone Enterprises (QEZE)	5,296	4,914	(7.22)
<b>Grand Total</b>	<b>\$79,247</b>	<b>\$86,197</b>	<b>8.77</b>

\* Preliminary

\*\* Revised

# Lewis County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/99 - 2/00	\$168,903	\$12,253	7.82
3/00 - 2/01	175,211	6,308	3.73
3/01 - 2/02	178,130	2,919	1.67
3/02 - 2/03**	178,302	172	0.10
3/03 - 2/04*	177,778	(525)	(0.29)

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$3,676	\$4,583	24.66
Construction	4,923	5,538	12.50
Manufacturing	5,734	4,834	(15.69)
Wholesale Trade	12,155	13,063	7.47
Retail Trade Total	106,292	108,590	2.16
Motor Vehicles and Parts	41,923	45,288	8.03
Furniture and Home Furnishings	2,374	1,971	(16.98)
Electronics and Appliances	1,159	883	(23.85)
Building Materials and Garden Equipment	13,614	14,818	8.85
Food and Beverage	7,381	7,496	1.55
Health and Personal Care	3,040	3,328	9.47
Gasoline Stations	19,941	20,678	3.70
Clothing (excluding local sales)	323	612	89.43
Sporting Goods, Hobby, Book and Music Stores	1,124	1,324	17.84
General Merchandise	4,348	1,150	(73.55)
Miscellaneous Retail	1,942	2,352	21.09
Nonstore Retail	9,121	8,689	(4.75)
Information	8,075	8,505	5.34
Professional, Scientific, and Technical	798	898	12.50
Administrative/Support Services	2,701	2,408	(10.86)
Health Care	214	183	(14.40)
Arts, Entertainment, and Recreation	1,177	1,410	19.74
Accommodation and Food Services	14,426	14,758	2.30
Food Services	12,953	13,176	1.72
Accommodation	1,473	1,582	7.41
Other Services Total	4,546	4,963	9.17
Repair and Maintenance	3,849	4,347	12.95
Personal and Laundry Services	206	161	(21.97)
All Other Services	490	454	(7.38)
Ag., Mining, Trans., FIRE, Educ., Govt	8,417	4,680	(44.39)
Unclassified by Industry	562	456	(18.94)
<b>Grand Total</b>	<b>\$173,696</b>	<b>\$174,868</b>	<b>0.68</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Clothing - local sales only	\$3,436	\$876	(74.49)
Sales to Qualified Empire Zone Enterprises (QEZE)	1,171	2,033	73.56
<b>Grand Total</b>	<b>\$4,607</b>	<b>\$2,909</b>	<b>(36.85)</b>

\* Preliminary

\*\* Revised

# Livingston County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$479,401	\$35,879	8.09
3/00 - 2/01	498,269	18,868	3.94
3/01 - 2/02	515,910	17,641	3.54
3/02 - 2/03**	517,361	1,452	0.28
3/03 - 2/04*	520,548	3,187	0.62

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$12,981	\$12,752	(1.76)
Construction	6,691	7,097	6.07
Manufacturing	12,012	11,386	(5.21)
Wholesale Trade	41,681	44,095	5.79
Retail Trade Total	301,500	314,988	4.47
Motor Vehicles and Parts	106,069	106,128	0.06
Furniture and Home Furnishings	8,012	7,798	(2.67)
Electronics and Appliances	5,320	5,098	(4.17)
Building Materials and Garden Equipment	21,733	23,380	7.58
Food and Beverage	58,179	55,920	(3.88)
Health and Personal Care	4,750	5,167	8.78
Gasoline Stations	30,056	37,036	23.22
Clothing (excluding local sales)	2,277	5,300	132.82
Sporting Goods, Hobby, Book and Music Stores	2,518	2,969	17.88
General Merchandise	38,554	41,157	6.75
Miscellaneous Retail	9,371	8,311	(11.31)
Nonstore Retail	14,661	16,724	14.07
Information	25,030	24,372	(2.63)
Professional, Scientific, and Technical	2,702	2,439	(9.74)
Administrative/Support Services	9,354	8,916	(4.68)
Health Care	378	591	56.44
Arts, Entertainment, and Recreation	2,984	2,708	(9.26)
Accommodation and Food Services	42,239	42,233	(0.01)
Food Services	39,815	39,916	0.25
Accommodation	2,424	2,316	(4.43)
Other Services Total	22,039	24,025	9.01
Repair and Maintenance	20,385	22,483	10.29
Personal and Laundry Services	1,028	844	(17.93)
All Other Services	626	698	11.50
Ag., Mining, Trans., FIRE, Educ., Govt	18,480	17,097	(7.48)
Unclassified by Industry	2,947	2,453	(16.75)
<b>Grand Total</b>	<b>\$501,019</b>	<b>\$515,152</b>	<b>2.82</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$16,233	\$5,293	(67.39)
Sales to Qualified Empire Zone Enterprises (QEZE)	109	103	(5.97)
<b>Grand Total</b>	<b>\$16,342</b>	<b>\$5,396</b>	<b>(66.98)</b>

\* Preliminary

\*\* Revised

# Madison County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$522,116	\$45,350	9.51
3/00 - 2/01	545,534	23,418	4.49
3/01 - 2/02	536,725	(8,809)	(1.61)
3/02 - 2/03**	545,371	8,646	1.61
3/03 - 2/04*	565,994	20,623	3.78

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$11,839	\$12,941	9.31
Construction	6,134	6,736	9.83
Manufacturing	14,504	14,888	2.65
Wholesale Trade	34,955	36,123	3.34
Retail Trade Total	315,497	339,661	7.66
Motor Vehicles and Parts	112,637	124,123	10.20
Furniture and Home Furnishings	11,117	10,243	(7.86)
Electronics and Appliances	5,275	4,931	(6.52)
Building Materials and Garden Equipment	23,072	25,021	8.45
Food and Beverage	30,998	33,963	9.56
Health and Personal Care	8,016	8,416	4.99
Gasoline Stations	35,134	37,833	7.68
Clothing (excluding local sales)	1,690	4,481	165.18
Sporting Goods, Hobby, Book and Music Stores	5,230	3,982	(23.86)
General Merchandise	63,000	66,693	5.86
Miscellaneous Retail	9,445	9,416	(0.31)
Nonstore Retail	9,882	10,558	6.84
Information	27,151	29,468	8.53
Professional, Scientific, and Technical	4,088	4,660	13.98
Administrative/Support Services	10,718	11,258	5.04
Health Care	428	659	54.04
Arts, Entertainment, and Recreation	3,889	4,132	6.23
Accommodation and Food Services	50,067	49,007	(2.12)
Food Services	40,894	39,147	(4.27)
Accommodation	9,173	9,860	7.48
Other Services Total	21,194	20,384	(3.82)
Repair and Maintenance	19,614	18,233	(7.04)
Personal and Laundry Services	1,094	1,267	15.77
All Other Services	486	884	82.02
Ag., Mining, Trans., FIRE, Educ., Govt.	18,675	19,353	3.63
Unclassified by Industry	2,370	2,624	10.69
<b>Grand Total</b>	<b>\$521,508</b>	<b>\$551,893</b>	<b>5.83</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$8,696	\$8,793	1.12
Clothing - local sales only	14,884	4,403	(70.42)
Sales to Qualified Empire Zone Enterprises (QEZE)	283	906	219.69
<b>Grand Total</b>	<b>\$23,863</b>	<b>\$14,102</b>	<b>(40.91)</b>

\* Preliminary

\*\* Revised

# Monroe County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$8,428,630	\$509,664	6.44
3/00 - 2/01	8,709,414	280,784	3.33
3/01 - 2/02	8,586,255	(123,159)	(1.41)
3/02 - 2/03**	8,643,654	57,399	0.67
3/03 - 2/04*	8,930,455	286,801	3.32

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$269,253	\$255,277	(5.19)
Construction	138,092	147,553	6.85
Manufacturing	368,715	417,155	13.14
Wholesale Trade	767,987	791,070	3.01
Retail Trade Total	4,226,470	4,773,893	12.95
Motor Vehicles and Parts	1,333,146	1,392,672	4.47
Furniture and Home Furnishings	184,985	195,515	5.69
Electronics and Appliances	210,326	161,993	(22.98)
Building Materials and Garden Equipment	359,188	382,459	6.48
Food and Beverage	601,927	629,118	4.52
Health and Personal Care	94,586	88,117	(6.84)
Gasoline Stations	326,617	349,767	7.09
Clothing (excluding local sales)	103,162	252,125	144.40
Sporting Goods, Hobby, Book and Music Stores	188,331	225,814	19.90
General Merchandise	546,313	803,796	47.13
Miscellaneous Retail	174,484	173,816	(0.38)
Nonstore Retail	103,407	118,701	14.79
Information	506,718	509,492	0.55
Professional, Scientific, and Technical	107,056	112,404	5.00
Administrative/Support Services	219,677	221,793	0.96
Health Care	30,373	33,320	9.70
Arts, Entertainment, and Recreation	80,016	91,912	14.87
Accommodation and Food Services	757,544	780,981	3.09
Food Services	646,219	663,457	2.67
Accommodation	111,325	117,524	5.57
Other Services Total	269,056	295,795	9.94
Repair and Maintenance	223,214	249,303	11.69
Personal and Laundry Services	34,262	34,524	0.76
All Other Services	11,580	11,968	3.35
Ag., Mining, Trans., FIRE, Educ., Govt	340,388	324,410	(4.69)
Unclassified by Industry	29,388	35,640	21.27
<b>Grand Total</b>	<b>\$8,110,734</b>	<b>\$8,790,693</b>	<b>8.38</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$226	\$496	119.40
Clothing - local sales only	526,593	123,667	(76.52)
Sales to Qualified Empire Zone Enterprises (QEZE)	6,101	15,598	155.67
<b>Grand Total</b>	<b>\$532,920</b>	<b>\$139,761</b>	<b>(73.77)</b>

\* Preliminary

\*\* Revised

# Montgomery County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$431,113	\$44,212	11.43
3/00 - 2/01	463,283	32,170	7.46
3/01 - 2/02	477,860	14,577	3.15
3/02 - 2/03**	475,832	(2,028)	(0.42)
3/03 - 2/04*	485,670	9,838	2.07

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$11,125	\$10,575	(4.94)
Construction	8,354	8,799	5.34
Manufacturing	9,661	10,459	8.26
Wholesale Trade	27,097	32,573	20.21
Retail Trade Total	302,689	321,946	6.36
Motor Vehicles and Parts	99,407	101,923	2.53
Furniture and Home Furnishings	4,665	4,531	(2.88)
Electronics and Appliances	3,440	3,453	0.39
Building Materials and Garden Equipment	39,165	42,041	7.34
Food and Beverage	27,440	31,820	15.96
Health and Personal Care	5,901	6,287	6.55
Gasoline Stations	53,739	57,910	7.76
Clothing (excluding local sales)	1,496	3,864	158.31
Sporting Goods, Hobby, Book and Music Stores	2,201	3,198	45.31
General Merchandise	43,880	49,001	11.67
Miscellaneous Retail	7,685	6,635	(13.67)
Nonstore Retail	13,671	11,282	(17.47)
Information	22,559	23,004	1.97
Professional, Scientific, and Technical	2,594	1,938	(25.27)
Administrative/Support Services	7,441	6,785	(8.82)
Health Care	629	803	27.57
Arts, Entertainment, and Recreation	1,709	1,345	(21.30)
Accommodation and Food Services	32,877	29,641	(9.84)
Food Services	29,683	26,652	(10.21)
Accommodation	3,195	2,989	(6.46)
Other Services Total	11,813	12,731	7.77
Repair and Maintenance	10,398	11,206	7.77
Personal and Laundry Services	682	771	13.01
All Other Services	733	754	2.92
Ag., Mining, Trans., FIRE, Educ., Govt	19,989	17,652	(11.69)
Unclassified by Industry	979	2,279	132.78
<b>Grand Total</b>	<b>\$459,516</b>	<b>\$480,531</b>	<b>4.57</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$150	\$154	2.48
Clothing - local sales only	16,156	4,969	(69.25)
Sales to Qualified Empire Zone Enterprises (QEZE)	10	16	59.00
<b>Grand Total</b>	<b>\$16,316</b>	<b>\$5,139</b>	<b>(68.51)</b>

\* Preliminary

\*\* Revised

# Nassau County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$17,812,072	\$1,318,959	8.00
3/00 - 2/01	18,947,234	1,135,162	6.37
3/01 - 2/02	19,301,031	353,797	1.87
3/02 - 2/03**	19,790,859	489,828	2.54
3/03 - 2/04*	20,822,310	1,031,451	5.21

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$598,311	\$566,673	(5.29)
Construction	292,461	322,298	10.20
Manufacturing	312,133	311,925	(0.07)
Wholesale Trade	1,293,508	1,367,969	5.76
Retail Trade Total	9,834,057	12,034,104	22.37
Motor Vehicles and Parts	2,934,856	3,288,637	12.05
Furniture and Home Furnishings	699,637	728,191	4.08
Electronics and Appliances	615,889	496,458	(19.39)
Building Materials and Garden Equipment	913,040	1,004,385	10.00
Food and Beverage	861,059	970,709	12.73
Health and Personal Care	355,799	373,229	4.90
Gasoline Stations	618,491	673,394	8.88
Clothing (excluding local sales)	612,756	1,428,991	133.21
Sporting Goods, Hobby, Book and Music Stores	398,042	482,191	21.14
General Merchandise	1,084,463	1,779,947	64.13
Miscellaneous Retail	521,410	528,798	1.42
Nonstore Retail	218,616	279,174	27.70
Information	1,206,962	1,402,415	16.19
Professional, Scientific, and Technical	240,370	255,119	6.14
Administrative/Support Services	528,490	523,204	(1.00)
Health Care	25,982	25,978	(0.02)
Arts, Entertainment, and Recreation	337,575	355,503	5.31
Accommodation and Food Services	1,734,789	1,707,337	(1.58)
Food Services	1,569,357	1,548,697	(1.32)
Accommodation	165,432	158,640	(4.11)
Other Services Total	486,636	510,228	4.85
Repair and Maintenance	402,771	429,065	6.53
Personal and Laundry Services	62,169	68,158	9.63
All Other Services	21,696	13,005	(40.06)
Ag., Mining, Trans., FIRE, Educ., Govt.	784,050	678,939	(13.41)
Unclassified by Industry	95,338	134,955	41.55
<b>Grand Total</b>	<b>\$17,770,662</b>	<b>\$20,196,646</b>	<b>13.65</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$43,733	\$49,184	12.46
Clothing - local sales only	1,975,087	575,814	(70.85)
Telephone services	4	4	(13.50)
Sales to Qualified Empire Zone Enterprises (QEZE)	1,373	662	(51.74)
<b>Grand Total</b>	<b>\$2,020,197</b>	<b>\$625,664</b>	<b>(69.03)</b>

\* Preliminary

\*\* Revised

# Niagara County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$2,157,628	\$153,805	7.68
3/00 - 2/01	2,187,945	30,317	1.41
3/01 - 2/02	2,159,377	(28,568)	(1.31)
3/02 - 2/03**	2,215,454	56,078	2.60
3/03 - 2/04*	2,208,022	(7,432)	(0.34)

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$56,219	\$56,837	1.10
Construction	31,647	29,284	(7.47)
Manufacturing	61,303	64,721	5.58
Wholesale Trade	155,763	142,147	(8.74)
Retail Trade Total	1,080,047	1,168,046	8.15
Motor Vehicles and Parts	424,717	414,587	(2.39)
Furniture and Home Furnishings	35,679	32,789	(8.10)
Electronics and Appliances	27,303	25,646	(6.07)
Building Materials and Garden Equipment	102,046	106,698	4.56
Food and Beverage	104,025	113,671	9.27
Health and Personal Care	31,085	30,826	(0.83)
Gasoline Stations	72,550	60,358	(16.81)
Clothing (excluding local sales)	24,541	80,350	227.40
Sporting Goods, Hobby, Book and Music Stores	22,423	22,600	0.79
General Merchandise	165,477	207,831	25.59
Miscellaneous Retail	41,232	41,210	(0.06)
Nonstore Retail	28,968	31,481	8.67
Information	97,837	117,007	19.59
Professional, Scientific, and Technical	11,435	11,419	(0.14)
Administrative/Support Services	40,242	34,384	(14.56)
Health Care	2,493	3,356	34.62
Arts, Entertainment, and Recreation	17,964	15,772	(12.20)
Accommodation and Food Services	208,373	196,199	(5.84)
Food Services	167,088	157,959	(5.46)
Accommodation	41,286	38,240	(7.38)
Other Services Total	63,734	68,203	7.01
Repair and Maintenance	55,039	59,016	7.23
Personal and Laundry Services	4,111	4,643	12.94
All Other Services	4,584	4,544	(0.87)
Ag., Mining, Trans., FIRE, Educ., Govt.	60,060	67,521	12.42
Unclassified by Industry	10,643	12,556	17.97
<b>Grand Total</b>	<b>\$1,897,759</b>	<b>\$1,987,452</b>	<b>4.73</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$165,235	\$177,177	7.23
Clothing - local sales only	152,452	43,137	(71.70)
Telephone services	8	257	3,283.22
<b>Grand Total</b>	<b>\$317,695</b>	<b>\$220,571</b>	<b>(30.57)</b>

\* Preliminary

\*\* Revised

# Oneida County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/99 - 2/00	\$2,163,045	\$164,262	8.22
3/00 - 2/01	2,237,931	74,886	3.46
3/01 - 2/02	2,262,968	25,038	1.12
3/02 - 2/03**	2,421,272	158,303	7.00
3/03 - 2/04*	2,466,124	44,852	1.85

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$65,790	\$71,596	8.82
Construction	48,957	34,519	(29.49)
Manufacturing	45,674	45,005	(1.46)
Wholesale Trade	158,871	156,653	(1.40)
Retail Trade Total	1,309,930	1,508,153	15.13
Motor Vehicles and Parts	398,605	425,484	6.74
Furniture and Home Furnishings	43,924	48,545	10.52
Electronics and Appliances	48,827	33,517	(31.36)
Building Materials and Garden Equipment	147,167	161,289	9.60
Food and Beverage	102,345	102,876	0.52
Health and Personal Care	37,586	35,611	(5.25)
Gasoline Stations	160,376	168,762	5.23
Clothing (excluding local sales)	25,721	69,079	168.57
Sporting Goods, Hobby, Book and Music Stores	43,747	49,923	14.12
General Merchandise	213,930	318,316	48.79
Miscellaneous Retail	53,677	55,929	4.19
Nonstore Retail	34,024	38,822	14.10
Information	157,808	131,472	(16.69)
Professional, Scientific, and Technical	18,399	19,143	4.05
Administrative/Support Services	47,891	44,095	(7.93)
Health Care	3,716	4,499	21.07
Arts, Entertainment, and Recreation	11,799	12,455	5.56
Accommodation and Food Services	182,024	185,938	2.15
Food Services	162,310	166,514	2.59
Accommodation	19,715	19,424	(1.47)
Other Services Total	69,986	71,786	2.57
Repair and Maintenance	58,121	60,861	4.71
Personal and Laundry Services	5,429	4,568	(15.86)
All Other Services	6,436	6,357	(1.22)
Ag., Mining, Trans., FIRE, Educ., Govt.	71,713	55,979	(21.94)
Unclassified by Industry	9,563	11,239	17.52
<b>Grand Total</b>	<b>\$2,202,122</b>	<b>\$2,352,532</b>	<b>6.83</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$45,621	\$47,274	3.62
Clothing - local sales only	164,712	47,645	(71.07)
Telephone services	191	555	190.52
Sales to Qualified Empire Zone Enterprises (QEZE)	8,626	18,118	110.04
<b>Grand Total</b>	<b>\$219,150</b>	<b>\$113,592</b>	<b>(48.17)</b>

\* Preliminary

\*\* Revised

# Onondaga County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$5,744,872	\$396,898	7.42
3/00 - 2/01	5,957,625	212,753	3.70
3/01 - 2/02	6,011,524	53,899	0.90
3/02 - 2/03**	6,173,947	162,423	2.70
3/03 - 2/04*	6,362,113	188,165	3.05

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$215,830	\$201,216	(6.77)
Construction	106,625	110,097	3.26
Manufacturing	148,389	154,146	3.88
Wholesale Trade	504,449	544,638	7.97
Retail Trade Total	3,038,165	3,514,529	15.68
Motor Vehicles and Parts	963,969	1,057,291	9.68
Furniture and Home Furnishings	128,557	136,068	5.84
Electronics and Appliances	131,600	73,385	(44.24)
Building Materials and Garden Equipment	256,470	280,002	9.18
Food and Beverage	346,945	352,962	1.73
Health and Personal Care	76,066	78,287	2.92
Gasoline Stations	281,889	284,973	1.09
Clothing (excluding local sales)	76,617	233,370	204.59
Sporting Goods, Hobby, Book and Music Stores	138,609	159,493	15.07
General Merchandise	419,431	629,427	50.07
Miscellaneous Retail	145,458	140,515	(3.40)
Nonstore Retail	72,554	88,755	22.33
Information	334,766	333,745	(0.31)
Professional, Scientific, and Technical	66,861	65,341	(2.27)
Administrative/Support Services	148,591	139,707	(5.98)
Health Care	8,799	10,084	14.61
Arts, Entertainment, and Recreation	44,778	48,710	8.78
Accommodation and Food Services	557,504	585,232	4.97
Food Services	475,979	498,020	4.63
Accommodation	81,525	87,212	6.98
Other Services Total	198,422	216,761	9.24
Repair and Maintenance	156,950	172,094	9.65
Personal and Laundry Services	31,550	34,866	10.51
All Other Services	9,922	9,801	(1.22)
Ag., Mining, Trans., FIRE, Educ., Govt.	258,331	245,396	(5.01)
Unclassified by Industry	44,083	29,763	(32.48)
<b>Grand Total</b>	<b>\$5,675,591</b>	<b>\$6,199,363</b>	<b>9.23</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$140	\$402	186.93
Clothing - local sales only	471,847	111,682	(76.33)
Sales to Qualified Empire Zone Enterprises (QEZE)	26,369	50,666	92.14
<b>Grand Total</b>	<b>\$498,356</b>	<b>\$162,750</b>	<b>(67.34)</b>

\* Preliminary

\*\* Revised

# Ontario County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$1,462,578	\$157,880	12.10
3/00 - 2/01	1,580,740	118,162	8.08
3/01 - 2/02	1,591,563	10,823	0.68
3/02 - 2/03**	1,651,843	60,280	3.79
3/03 - 2/04*	1,712,684	60,842	3.68

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$34,350	\$31,569	(8.10)
Construction	22,332	23,240	4.07
Manufacturing	31,087	33,450	7.60
Wholesale Trade	81,175	86,330	6.35
Retail Trade Total	877,561	1,071,217	22.07
Motor Vehicles and Parts	208,874	224,235	7.35
Furniture and Home Furnishings	41,320	48,002	16.17
Electronics and Appliances	30,272	29,003	(4.19)
Building Materials and Garden Equipment	85,542	95,850	12.05
Food and Beverage	98,674	111,219	12.71
Health and Personal Care	15,438	14,673	(4.96)
Gasoline Stations	78,598	80,965	3.01
Clothing (excluding local sales)	21,447	85,846	300.27
Sporting Goods, Hobby, Book and Music Stores	37,839	44,686	18.10
General Merchandise	194,095	268,319	38.24
Miscellaneous Retail	41,440	41,134	(0.74)
Nonstore Retail	24,021	27,284	13.58
Information	57,881	61,539	6.32
Professional, Scientific, and Technical	8,820	11,062	25.42
Administrative/Support Services	24,507	24,383	(0.50)
Health Care	1,619	1,805	11.50
Arts, Entertainment, and Recreation	16,206	16,010	(1.21)
Accommodation and Food Services	131,053	128,361	(2.05)
Food Services	108,521	106,365	(1.99)
Accommodation	22,532	21,996	(2.38)
Other Services Total	39,089	40,566	3.78
Repair and Maintenance	35,194	37,139	5.53
Personal and Laundry Services	2,576	2,030	(21.18)
All Other Services	1,320	1,397	5.86
Ag., Mining, Trans., FIRE, Educ., Govt.	50,815	46,172	(9.14)
Unclassified by Industry	4,811	7,329	52.34
<b>Grand Total</b>	<b>\$1,381,306</b>	<b>\$1,583,034</b>	<b>14.60</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$75,584	\$82,771	9.51
Clothing - local sales only	194,338	42,294	(78.24)
Sales to Qualified Empire Zone Enterprises (QEZE)	614	4,585	646.15
<b>Grand Total</b>	<b>\$270,536</b>	<b>\$129,650</b>	<b>(52.08)</b>

\* Preliminary

\*\* Revised

# Orange County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$3,844,919	\$364,555	10.47
3/00 - 2/01	4,228,403	383,484	9.97
3/01 - 2/02	4,426,743	198,340	4.69
3/02 - 2/03**	4,649,435	222,692	5.03
3/03 - 2/04*	5,026,882	377,446	8.12

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$103,495	\$114,822	10.94
Construction	61,268	68,558	11.90
Manufacturing	84,846	87,922	3.63
Wholesale Trade	335,128	338,604	1.04
Retail Trade Total	2,457,988	3,111,496	26.59
Motor Vehicles and Parts	686,060	767,580	11.88
Furniture and Home Furnishings	110,515	120,822	9.33
Electronics and Appliances	90,688	57,974	(36.07)
Building Materials and Garden Equipment	341,521	376,244	10.17
Food and Beverage	180,974	234,609	29.64
Health and Personal Care	49,540	55,140	11.30
Gasoline Stations	249,731	281,022	12.53
Clothing (excluding local sales)	162,600	461,865	184.05
Sporting Goods, Hobby, Book and Music Stores	80,779	97,249	20.39
General Merchandise	338,915	475,959	40.44
Miscellaneous Retail	100,574	105,503	4.90
Nonstore Retail	66,088	77,529	17.31
Information	221,432	252,761	14.15
Professional, Scientific, and Technical	30,051	32,113	6.86
Administrative/Support Services	83,069	85,813	3.30
Health Care	2,986	3,133	4.92
Arts, Entertainment, and Recreation	28,745	28,764	0.07
Accommodation and Food Services	326,477	334,677	2.51
Food Services	279,277	286,283	2.51
Accommodation	47,200	48,395	2.53
Other Services Total	131,661	148,522	12.81
Repair and Maintenance	116,745	130,710	11.96
Personal and Laundry Services	11,857	14,220	19.93
All Other Services	3,059	3,592	17.45
Ag., Mining, Trans., FIRE, Educ., Govt.	171,729	170,172	(0.91)
Unclassified by Industry	20,484	29,730	45.14
<b>Grand Total</b>	<b>\$4,059,358</b>	<b>\$4,807,089</b>	<b>18.42</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$50,561	\$45,784	(9.45)
Clothing - local sales only	531,970	167,224	(68.57)
Telephone services	2	35	1,772.47
Sales to Qualified Empire Zone Enterprises (QEZE)	7,545	6,749	(10.55)
<b>Grand Total</b>	<b>\$590,078</b>	<b>\$219,792</b>	<b>(62.75)</b>

\* Preliminary

\*\* Revised

# Orleans County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$248,804	\$17,432	7.53
3/00 - 2/01	251,208	2,404	0.97
3/01 - 2/02	258,470	7,261	2.89
3/02 - 2/03**	263,381	4,911	1.90
3/03 - 2/04*	266,231	2,850	1.08

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$7,021	\$7,911	12.67
Construction	3,318	3,783	14.04
Manufacturing	5,080	4,609	(9.26)
Wholesale Trade	21,332	20,440	(4.19)
Retail Trade Total	132,631	134,323	1.28
Motor Vehicles and Parts	57,801	60,604	4.85
Furniture and Home Furnishings	3,180	2,731	(14.12)
Electronics and Appliances	1,376	1,261	(8.36)
Building Materials and Garden Equipment	11,106	12,174	9.61
Food and Beverage	15,930	18,202	14.26
Health and Personal Care	4,294	4,554	6.07
Gasoline Stations	13,864	12,837	(7.41)
Clothing (excluding local sales)	517	1,772	242.54
Sporting Goods, Hobby, Book and Music Stores	3,017	3,138	4.00
General Merchandise	9,132	5,236	(42.66)
Miscellaneous Retail	3,873	3,850	(0.60)
Nonstore Retail	8,542	7,965	(6.75)
Information	14,181	17,365	22.45
Professional, Scientific, and Technical	1,479	1,206	(18.48)
Administrative/Support Services	3,355	3,344	(0.33)
Health Care	122	139	13.80
Arts, Entertainment, and Recreation	2,829	2,676	(5.38)
Accommodation and Food Services	15,175	14,142	(6.81)
Food Services	14,608	13,616	(6.79)
Accommodation	567	526	(7.24)
Other Services Total	9,797	11,261	14.94
Repair and Maintenance	8,534	10,143	18.86
Personal and Laundry Services	405	345	(14.96)
All Other Services	858	773	(9.88)
Ag., Mining, Trans., FIRE, Educ., Govt	8,581	8,200	(4.45)
Unclassified by Industry	492	923	87.47
<b>Grand Total</b>	<b>\$225,394</b>	<b>\$230,322</b>	<b>2.19</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$30,307	\$33,947	12.01
Clothing - local sales only	7,617	1,879	(75.33)
Sales to Qualified Empire Zone Enterprises (QEZE)	63	83	31.93
<b>Grand Total</b>	<b>\$37,987</b>	<b>\$35,909</b>	<b>(5.47)</b>

\* Preliminary

\*\* Revised

# Oswego County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$994,644	\$103,142	11.57
3/00 - 2/01	971,861	(22,783)	(2.29)
3/01 - 2/02	1,002,480	30,618	3.15
3/02 - 2/03**	1,031,539	29,060	2.90
3/03 - 2/04*	1,035,571	4,031	0.39

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$72,431	\$40,868	(43.58)
Construction	12,010	13,776	14.70
Manufacturing	24,621	24,229	(1.59)
Wholesale Trade	62,920	69,176	9.94
Retail Trade Total	572,628	613,972	7.22
Motor Vehicles and Parts	221,958	232,136	4.59
Furniture and Home Furnishings	13,932	13,249	(4.90)
Electronics and Appliances	6,428	5,507	(14.32)
Building Materials and Garden Equipment	28,643	31,061	8.44
Food and Beverage	62,442	61,919	(0.84)
Health and Personal Care	15,645	15,129	(3.30)
Gasoline Stations	96,696	94,726	(2.04)
Clothing (excluding local sales)	3,403	6,091	78.98
Sporting Goods, Hobby, Book and Music Stores	5,470	5,067	(7.38)
General Merchandise	77,815	106,546	36.92
Miscellaneous Retail	18,457	17,479	(5.30)
Nonstore Retail	21,737	25,062	15.30
Information	55,063	51,126	(7.15)
Professional, Scientific, and Technical	3,544	4,285	20.91
Administrative/Support Services	11,853	12,037	1.56
Health Care	322	603	87.32
Arts, Entertainment, and Recreation	7,766	7,421	(4.44)
Accommodation and Food Services	91,007	90,157	(0.93)
Food Services	83,851	83,175	(0.81)
Accommodation	7,157	6,982	(2.44)
Other Services Total	34,292	37,754	10.09
Repair and Maintenance	30,390	33,649	10.73
Personal and Laundry Services	2,124	2,249	5.92
All Other Services	1,779	1,855	4.31
Ag., Mining, Trans., FIRE, Educ., Govt	31,841	30,323	(4.77)
Unclassified by Industry	4,057	5,627	38.70
<b>Grand Total</b>	<b>\$984,355</b>	<b>\$1,001,353</b>	<b>1.73</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$21,920	\$23,762	8.40
Clothing - local sales only	21,476	5,762	(73.17)
Sales to Qualified Empire Zone Enterprises (QEZE)	3,789	4,693	23.88
<b>Grand Total</b>	<b>\$47,185</b>	<b>\$34,217</b>	<b>(27.48)</b>

\* Preliminary

\*\* Revised

# Otsego County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$518,172	\$19,753	3.96
3/00 - 2/01	575,970	57,798	11.15
3/01 - 2/02	600,125	24,155	4.19
3/02 - 2/03**	654,673	54,548	9.09
3/03 - 2/04*	683,703	29,031	4.43

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$12,712	\$13,379	5.25
Construction	6,861	7,192	4.82
Manufacturing	12,166	13,955	14.70
Wholesale Trade	48,998	72,666	48.30
Retail Trade Total	376,453	404,813	7.53
Motor Vehicles and Parts	115,547	124,421	7.68
Furniture and Home Furnishings	6,940	7,271	4.77
Electronics and Appliances	6,273	6,485	3.38
Building Materials and Garden Equipment	34,928	37,220	6.56
Food and Beverage	30,073	30,948	2.91
Health and Personal Care	7,897	9,098	15.22
Gasoline Stations	54,012	43,666	(19.16)
Clothing (excluding local sales)	2,600	7,047	171.07
Sporting Goods, Hobby, Book and Music Stores	6,152	8,015	30.28
General Merchandise	80,535	96,125	19.36
Miscellaneous Retail	22,233	22,379	0.66
Nonsstore Retail	9,265	12,139	31.02
Information	32,742	24,914	(23.91)
Professional, Scientific, and Technical	4,922	4,508	(8.41)
Administrative/Support Services	8,333	9,918	19.01
Health Care	1,559	2,231	43.04
Arts, Entertainment, and Recreation	6,245	8,863	41.92
Accommodation and Food Services	73,647	74,890	1.69
Food Services	49,515	49,996	0.97
Accommodation	24,131	24,894	3.16
Other Services Total	14,604	16,918	15.85
Repair and Maintenance	12,556	14,868	18.42
Personal and Laundry Services	1,213	1,225	0.94
All Other Services	834	825	(1.15)
Ag., Mining, Trans., FIRE, Educ., Govt.	17,362	17,149	(1.23)
Unclassified by Industry	3,251	4,895	50.58
<b>Grand Total</b>	<b>\$619,856</b>	<b>\$676,290</b>	<b>9.10</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$34,755	\$7,320	(78.94)
Sales to Qualified Empire Zone Enterprises (QEZE)	61	94	53.63
<b>Grand Total</b>	<b>\$34,816</b>	<b>\$7,414</b>	<b>(78.71)</b>

\* Preliminary

\*\* Revised

# Putnam County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$793,478	\$80,833	11.34
3/00 - 2/01	846,271	52,793	6.65
3/01 - 2/02	898,533	52,263	6.18
3/02 - 2/03**	988,794	90,261	10.05
3/03 - 2/04*	1,072,481	83,686	8.46

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$18,130	\$21,159	16.70
Construction	24,623	25,779	4.70
Manufacturing	26,876	28,229	5.03
Wholesale Trade	75,579	73,001	(3.41)
Retail Trade Total	564,474	640,731	13.51
Motor Vehicles and Parts	213,541	239,211	12.02
Furniture and Home Furnishings	31,278	33,687	7.70
Electronics and Appliances	10,687	11,001	2.94
Building Materials and Garden Equipment	97,182	109,827	13.01
Food and Beverage	62,156	68,936	10.91
Health and Personal Care	12,425	13,908	11.93
Gasoline Stations	58,244	70,234	20.58
Clothing (excluding local sales)	9,422	23,397	148.31
Sporting Goods, Hobby, Book and Music Stores	4,930	6,973	41.44
General Merchandise	25,992	24,267	(6.64)
Miscellaneous Retail	20,908	19,715	(5.71)
Nonstore Retail	17,709	19,574	10.53
Information	68,728	81,836	19.07
Professional, Scientific, and Technical	7,382	6,771	(8.29)
Administrative/Support Services	22,125	25,996	17.50
Health Care	1,059	1,123	5.96
Arts, Entertainment, and Recreation	12,819	12,992	1.34
Accommodation and Food Services	53,209	57,642	8.33
Food Services	51,397	55,868	8.70
Accommodation	1,812	1,775	(2.08)
Other Services Total	35,898	40,143	11.83
Repair and Maintenance	28,607	33,148	15.87
Personal and Laundry Services	6,230	5,861	(5.92)
All Other Services	1,062	1,134	6.84
Ag., Mining, Trans., FIRE, Educ., Govt	44,188	39,163	(11.37)
Unclassified by Industry	6,847	8,735	27.57
<b>Grand Total</b>	<b>\$961,939</b>	<b>\$1,063,299</b>	<b>10.54</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$26,831	\$9,165	(65.84)
Sales to Qualified Empire Zone Enterprises (QEZE)	24	17	(29.63)
<b>Grand Total</b>	<b>\$26,855</b>	<b>\$9,182</b>	<b>(65.81)</b>

\* Preliminary  
 \*\* Revised

# Rensselaer County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$1,131,016	\$94,249	9.09
3/00 - 2/01	1,212,983	81,967	7.25
3/01 - 2/02	1,167,234	(45,749)	(3.77)
3/02 - 2/03**	1,219,155	51,921	4.45
3/03 - 2/04*	1,365,041	145,886	11.97

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$33,185	\$34,436	3.77
Construction	23,529	32,214	36.91
Manufacturing	31,419	34,297	9.16
Wholesale Trade	90,854	101,587	11.81
Retail Trade Total	729,076	814,010	11.65
Motor Vehicles and Parts	265,035	292,353	10.31
Furniture and Home Furnishings	17,713	18,115	2.27
Electronics and Appliances	14,421	13,874	(3.79)
Building Materials and Garden Equipment	84,263	90,998	7.99
Food and Beverage	74,337	83,551	12.40
Health and Personal Care	16,041	17,119	6.72
Gasoline Stations	107,885	109,911	1.88
Clothing (excluding local sales)	3,304	12,348	273.76
Sporting Goods, Hobby, Book and Music Stores	3,662	4,910	34.10
General Merchandise	93,069	115,896	24.53
Miscellaneous Retail	20,654	22,068	6.85
Nonstore Retail	28,693	32,867	14.54
Information	74,856	82,804	10.62
Professional, Scientific, and Technical	11,059	11,062	0.03
Administrative/Support Services	27,894	24,842	(10.94)
Health Care	1,627	1,791	10.08
Arts, Entertainment, and Recreation	7,004	7,334	4.71
Accommodation and Food Services	95,525	102,107	6.89
Food Services	89,257	95,713	7.23
Accommodation	6,268	6,394	2.00
Other Services Total	40,306	45,719	13.43
Repair and Maintenance	34,966	38,999	11.53
Personal and Laundry Services	2,683	3,793	41.35
All Other Services	2,657	2,927	10.19
Ag., Mining, Trans., FIRE, Educ., Govt	44,508	46,496	4.47
Unclassified by Industry	5,298	7,815	47.51
<b>Grand Total</b>	<b>\$1,216,142</b>	<b>\$1,346,513</b>	<b>10.72</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$124	\$15,339	12,248.61
Clothing - local sales only	94	71	(24.52)
Telephone services	0	85	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	2,795	3,033	8.53
<b>Grand Total</b>	<b>\$3,013</b>	<b>\$18,528</b>	<b>514.91</b>

\* 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
3/99 - 2/00	\$3,196,992	\$291,743	10.04
3/00 - 2/01	3,172,076	(24,916)	(0.78)
3/01 - 2/02	3,297,050	124,974	3.94
3/02 - 2/03**	3,366,612	69,562	2.11
3/03 - 2/04*	3,877,780	511,168	15.18

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$118,800	\$115,461	(2.81)
Construction	64,293	69,527	8.14
Manufacturing	141,460	132,495	(6.34)
Wholesale Trade	283,951	294,210	3.61
Retail Trade Total	1,756,141	2,174,394	23.82
Motor Vehicles and Parts	513,970	574,350	11.75
Furniture and Home Furnishings	88,393	105,468	19.32
Electronics and Appliances	136,166	91,930	(32.49)
Building Materials and Garden Equipment	212,272	250,815	18.16
Food and Beverage	148,024	170,071	14.89
Health and Personal Care	42,770	46,520	8.77
Gasoline Stations	88,269	97,591	10.56
Clothing (excluding local sales)	57,360	196,327	242.27
Sporting Goods, Hobby, Book and Music Stores	89,532	104,785	17.04
General Merchandise	241,274	391,825	62.40
Miscellaneous Retail	102,028	102,798	0.75
Nonstore Retail	36,083	41,916	16.16
Information	284,511	293,356	3.11
Professional, Scientific, and Technical	33,505	48,837	45.76
Administrative/Support Services	95,295	91,510	(3.97)
Health Care	1,618	1,927	19.12
Arts, Entertainment, and Recreation	25,576	27,027	5.67
Accommodation and Food Services	303,501	306,407	0.96
Food Services	254,670	259,443	1.87
Accommodation	48,832	46,964	(3.83)
Other Services Total	84,767	90,434	6.68
Repair and Maintenance	73,524	78,453	6.70
Personal and Laundry Services	8,973	9,754	8.70
All Other Services	2,271	2,227	(1.92)
Ag., Mining, Trans., FIRE, Educ., Govt	152,753	124,683	(18.38)
Unclassified by Industry	20,200	29,284	44.97
<b>Grand Total</b>	<b>\$3,366,370</b>	<b>\$3,799,553</b>	<b>12.87</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$49	\$78,110	159,200.68
Sales to Qualified Empire Zone Enterprises (QEZE)	193	118	(39.03)
<b>Grand Total</b>	<b>\$242</b>	<b>\$78,228</b>	<b>32,237.84</b>

\* 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
3/99 - 2/00	\$944,138	(\$1,664)	(0.18)
3/00 - 2/01	985,633	41,495	4.39
3/01 - 2/02	991,049	5,416	0.55
3/02 - 2/03**	1,002,501	11,453	1.16
3/03 - 2/04*	1,025,417	22,915	2.29

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$25,156	\$23,899	(5.00)
Construction	20,554	18,038	(12.24)
Manufacturing	25,103	22,257	(11.34)
Wholesale Trade	52,167	53,173	1.93
Retail Trade Total	579,428	629,594	8.66
Motor Vehicles and Parts	190,670	197,783	3.73
Furniture and Home Furnishings	10,683	10,155	(4.94)
Electronics and Appliances	11,409	10,499	(7.98)
Building Materials and Garden Equipment	55,502	60,243	8.54
Food and Beverage	56,451	57,522	1.90
Health and Personal Care	17,053	17,825	4.53
Gasoline Stations	59,148	63,650	7.61
Clothing (excluding local sales)	9,791	18,749	91.49
Sporting Goods, Hobby, Book and Music Stores	10,059	11,248	11.82
General Merchandise	110,875	132,406	19.42
Miscellaneous Retail	17,379	18,015	3.66
Nonstore Retail	30,406	31,499	3.59
Information	41,321	44,067	6.64
Professional, Scientific, and Technical	3,218	3,991	24.03
Administrative/Support Services	6,553	7,374	12.53
Health Care	663	666	0.40
Arts, Entertainment, and Recreation	2,633	2,786	5.81
Accommodation and Food Services	72,697	72,170	(0.73)
Food Services	62,425	61,372	(1.69)
Accommodation	10,272	10,799	5.12
Other Services Total	19,558	22,624	15.68
Repair and Maintenance	15,660	18,407	17.54
Personal and Laundry Services	1,844	2,138	15.94
All Other Services	2,054	2,079	1.23
Ag., Mining, Trans., FIRE, Educ., Govt.	25,445	25,420	(0.10)
Unclassified by Industry	3,209	3,958	23.34
<b>Grand Total</b>	<b>\$877,705</b>	<b>\$930,017</b>	<b>5.96</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$68,845	\$79,395	15.32
Clothing - local sales only	51,534	11,116	(78.43)
Telephone services	1	16	1,192.52
Sales to Qualified Empire Zone Enterprises (QEZE)	4,416	4,873	10.35
<b>Grand Total</b>	<b>\$124,796</b>	<b>\$95,400</b>	<b>(23.56)</b>

\* Preliminary

\*\* Revised

# Saratoga County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$2,018,099	\$181,629	9.89
3/00 - 2/01	2,226,008	207,909	10.30
3/01 - 2/02	2,374,920	148,912	6.69
3/02 - 2/03**	2,610,056	235,136	9.90
3/03 - 2/04*	2,805,001	194,946	7.47

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$55,163	\$61,190	10.93
Construction	44,267	50,020	13.00
Manufacturing	51,335	54,760	6.67
Wholesale Trade	187,805	195,842	4.28
Retail Trade Total	1,471,521	1,739,529	18.21
Motor Vehicles and Parts	464,906	507,270	9.11
Furniture and Home Furnishings	56,194	64,394	14.59
Electronics and Appliances	33,179	28,841	(13.07)
Building Materials and Garden Equipment	216,011	230,427	6.67
Food and Beverage	111,826	118,835	6.27
Health and Personal Care	29,699	31,578	6.33
Gasoline Stations	172,201	192,556	11.82
Clothing (excluding local sales)	24,438	83,169	240.32
Sporting Goods, Hobby, Book and Music Stores	60,349	71,397	18.31
General Merchandise	204,946	303,756	48.21
Miscellaneous Retail	60,097	63,953	6.42
Nonstore Retail	37,674	43,352	15.07
Information	114,419	119,332	4.29
Professional, Scientific, and Technical	16,427	23,469	42.87
Administrative/Support Services	59,982	58,126	(3.09)
Health Care	1,614	902	(44.08)
Arts, Entertainment, and Recreation	22,380	25,273	12.93
Accommodation and Food Services	255,678	268,164	4.88
Food Services	209,682	219,051	4.47
Accommodation	45,995	49,113	6.78
Other Services Total	67,114	70,381	4.87
Repair and Maintenance	57,673	61,361	6.39
Personal and Laundry Services	6,581	6,434	(2.22)
All Other Services	2,860	2,585	(9.62)
Ag., Mining, Trans., FIRE, Educ., Govt.	89,906	87,165	(3.05)
Unclassified by Industry	8,931	13,853	55.11
<b>Grand Total</b>	<b>\$2,446,541</b>	<b>\$2,768,007</b>	<b>13.14</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$163,333	\$35,515	(78.26)
Sales to Qualified Empire Zone Enterprises (QEZE)	182	1,479	713.06
<b>Grand Total</b>	<b>\$163,515</b>	<b>\$36,994</b>	<b>(77.38)</b>

\* Preliminary

\*\* Revised

# Schenectady County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$1,640,425	\$185,093	12.72
3/00 - 2/01	1,737,028	96,603	5.89
3/01 - 2/02	1,766,315	29,287	1.69
3/02 - 2/03**	1,771,474	5,158	0.29
3/03 - 2/04*	1,851,861	80,387	4.54

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$45,583	\$51,115	12.14
Construction	31,709	32,870	3.66
Manufacturing	33,521	35,399	5.60
Wholesale Trade	226,027	194,837	(13.80)
Retail Trade Total	851,946	992,534	16.50
Motor Vehicles and Parts	287,226	319,830	11.35
Furniture and Home Furnishings	23,319	25,969	11.36
Electronics and Appliances	23,620	20,070	(15.03)
Building Materials and Garden Equipment	90,979	118,281	30.01
Food and Beverage	79,553	79,255	(0.38)
Health and Personal Care	22,806	23,235	1.88
Gasoline Stations	114,123	119,131	4.39
Clothing (excluding local sales)	17,445	39,860	128.49
Sporting Goods, Hobby, Book and Music Stores	13,979	18,251	30.56
General Merchandise	124,900	174,130	39.42
Miscellaneous Retail	31,956	33,612	5.18
Nonstore Retail	22,040	20,910	(5.13)
Information	89,730	96,137	7.14
Professional, Scientific, and Technical	29,507	31,464	6.63
Administrative/Support Services	36,595	35,267	(3.63)
Health Care	1,424	2,280	60.13
Arts, Entertainment, and Recreation	7,025	6,380	(9.18)
Accommodation and Food Services	104,465	111,374	6.61
Food Services	95,921	103,026	7.41
Accommodation	8,544	8,348	(2.29)
Other Services Total	46,743	49,909	6.77
Repair and Maintenance	40,487	43,688	7.90
Personal and Laundry Services	3,444	2,840	(17.54)
All Other Services	2,812	3,381	20.25
Ag., Mining, Trans., FIRE, Educ., Govt.	55,038	47,859	(13.04)
Unclassified by Industry	5,495	7,544	37.30
<b>Grand Total</b>	<b>\$1,564,808</b>	<b>\$1,694,969</b>	<b>8.32</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$116,086	\$128,374	10.59
Clothing - local sales only	84,438	20,409	(75.83)
Telephone services	5	444	8,262.74
Sales to Qualified Empire Zone Enterprises (QEZE)	6,136	7,664	24.89
<b>Grand Total</b>	<b>\$206,665</b>	<b>\$156,891</b>	<b>(24.08)</b>

\* Preliminary

\*\* Revised

# Schoharie County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$235,173	\$23,509	11.11
3/00 - 2/01	248,533	13,360	5.68
3/01 - 2/02	272,008	23,476	9.45
3/02 - 2/03**	269,146	(2,862)	(1.05)
3/03 - 2/04*	286,301	17,155	6.37

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$6,065	\$6,818	12.42
Construction	4,081	5,178	26.88
Manufacturing	5,203	4,884	(6.14)
Wholesale Trade	21,420	25,579	19.42
Retail Trade Total	164,502	178,607	8.57
Motor Vehicles and Parts	57,268	62,353	8.88
Furniture and Home Furnishings	3,394	3,495	2.97
Electronics and Appliances	2,017	1,733	(14.09)
Building Materials and Garden Equipment	13,932	13,346	(4.21)
Food and Beverage	14,771	14,768	(0.02)
Health and Personal Care	2,000	2,051	2.57
Gasoline Stations	17,984	17,456	(2.94)
Clothing (excluding local sales)	421	2,148	410.28
Sporting Goods, Hobby, Book and Music Stores	807	1,317	63.17
General Merchandise	36,694	44,220	20.51
Miscellaneous Retail	6,799	6,678	(1.78)
Nonstore Retail	8,413	9,041	7.46
Information	10,777	11,994	11.29
Professional, Scientific, and Technical	1,348	1,128	(16.38)
Administrative/Support Services	3,483	3,774	8.36
Health Care	183	136	(25.37)
Arts, Entertainment, and Recreation	3,755	3,676	(2.12)
Accommodation and Food Services	19,647	20,088	2.24
Food Services	14,657	15,845	8.11
Accommodation	4,991	4,243	(14.99)
Other Services Total	8,379	10,996	31.24
Repair and Maintenance	6,733	9,089	34.99
Personal and Laundry Services	601	846	40.72
All Other Services	1,044	1,060	1.56
Ag., Mining, Trans., FIRE, Educ., Govt	8,960	10,407	16.15
Unclassified by Industry	965	642	(33.47)
<b>Grand Total</b>	<b>\$258,768</b>	<b>\$283,905</b>	<b>9.71</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$10,374	\$2,382	(77.04)
Sales to Qualified Empire Zone Enterprises (QEZE)	4	14	220.70
<b>Grand Total</b>	<b>\$10,378</b>	<b>\$2,396</b>	<b>(76.92)</b>

\* Preliminary  
 \*\* Revised

# Schuyler County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$128,632	\$9,892	8.33
3/00 - 2/01	126,147	(2,485)	(1.93)
3/01 - 2/02	128,187	2,041	1.62
3/02 - 2/03**	134,149	5,962	4.65
3/03 - 2/04*	167,389	33,240	24.78

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$2,951	\$3,112	5.44
Construction	2,716	2,374	(12.59)
Manufacturing	7,568	7,642	0.97
Wholesale Trade	10,195	8,415	(17.46)
Retail Trade Total	70,813	103,027	45.49
Motor Vehicles and Parts	27,664	29,346	6.08
Furniture and Home Furnishings	1,604	1,521	(5.16)
Electronics and Appliances	372	481	29.39
Building Materials and Garden Equipment	6,491	5,884	(9.35)
Food and Beverage	8,227	6,223	(24.36)
Health and Personal Care	2,120	1,656	(21.89)
Gasoline Stations	13,671	16,106	17.81
Clothing (excluding local sales)	485	2,686	453.72
Sporting Goods, Hobby, Book and Music Stores	1,018	1,247	22.49
General Merchandise	2,870	31,288	990.34
Miscellaneous Retail	2,524	2,493	(1.24)
Nonstore Retail	3,767	4,097	8.76
Information	5,902	6,356	7.69
Professional, Scientific, and Technical	400	757	89.23
Administrative/Support Services	1,696	1,920	13.21
Health Care	104	115	10.13
Arts, Entertainment, and Recreation	7,695	8,104	5.31
Accommodation and Food Services	16,087	16,693	3.77
Food Services	11,786	12,545	6.44
Accommodation	4,301	4,148	(3.56)
Other Services Total	3,393	3,741	10.28
Repair and Maintenance	2,828	3,087	9.18
Personal and Laundry Services	240	247	3.06
All Other Services	325	407	25.14
Ag., Mining, Trans., FIRE, Educ., Govt.	3,950	3,388	(14.24)
Unclassified by Industry	643	1,240	92.99
<b>Grand Total</b>	<b>\$134,113</b>	<b>\$166,884</b>	<b>24.43</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Sales to Qualified Empire Zone Enterprises (QEZE)	\$36	\$505	1,309.14
<b>Grand Total</b>	<b>\$36</b>	<b>\$505</b>	<b>1,309.14</b>

\* Preliminary

\*\* Revised

# Seneca County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$337,225	\$20,600	6.51
3/00 - 2/01	345,723	8,498	2.52
3/01 - 2/02	343,286	(2,437)	(0.70)
3/02 - 2/03**	359,707	16,421	4.78
3/03 - 2/04*	366,695	6,988	1.94

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$7,533	\$8,375	11.17
Construction	3,928	3,887	(1.04)
Manufacturing	15,996	17,400	8.78
Wholesale Trade	17,136	23,475	36.99
Retail Trade Total	174,473	225,860	29.45
Motor Vehicles and Parts	50,467	52,025	3.09
Furniture and Home Furnishings	9,646	9,888	2.51
Electronics and Appliances	4,109	3,145	(23.45)
Building Materials and Garden Equipment	12,977	12,928	(0.38)
Food and Beverage	14,241	17,785	24.89
Health and Personal Care	3,202	3,281	2.44
Gasoline Stations	30,417	31,871	4.78
Clothing (excluding local sales)	8,585	51,965	505.32
Sporting Goods, Hobby, Book and Music Stores	2,914	2,946	1.10
General Merchandise	22,481	26,108	16.13
Miscellaneous Retail	7,964	7,264	(8.78)
Nonsstore Retail	7,470	6,654	(10.92)
Information	13,352	14,634	9.61
Professional, Scientific, and Technical	2,188	1,629	(25.53)
Administrative/Support Services	4,648	4,770	2.61
Health Care	50	11	(78.73)
Arts, Entertainment, and Recreation	3,830	3,696	(3.51)
Accommodation and Food Services	28,270	27,486	(2.77)
Food Services	22,612	21,588	(4.53)
Accommodation	5,658	5,898	4.23
Other Services Total	8,152	8,288	1.67
Repair and Maintenance	7,143	7,305	2.27
Personal and Laundry Services	308	344	11.56
All Other Services	701	639	(8.77)
Ag., Mining, Trans., FIRE, Educ., Govt.	10,868	9,677	(10.95)
Unclassified by Industry	727	922	26.80
<b>Grand Total</b>	<b>\$291,152</b>	<b>\$350,111</b>	<b>20.25</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Clothing - local sales only	68,415	16,220	(76.29)
Sales to Qualified Empire Zone Enterprises (QEZE)	140	364	159.36
<b>Grand Total</b>	<b>\$68,555</b>	<b>\$16,584</b>	<b>(75.81)</b>

\* Preliminary

\*\* Revised

# Steuben County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$849,027	\$85,585	11.21
3/00 - 2/01	883,153	34,126	4.02
3/01 - 2/02	900,883	17,729	2.01
3/02 - 2/03**	888,250	(12,632)	(1.40)
3/03 - 2/04*	900,911	12,661	1.43

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$19,498	\$19,478	(0.10)
Construction	13,951	12,202	(12.54)
Manufacturing	26,439	24,506	(7.31)
Wholesale Trade	71,318	59,182	(17.02)
Retail Trade Total	489,312	536,404	9.62
Motor Vehicles and Parts	148,928	155,146	4.18
Furniture and Home Furnishings	14,651	13,897	(5.15)
Electronics and Appliances	3,333	4,621	38.66
Building Materials and Garden Equipment	47,034	60,680	29.01
Food and Beverage	73,964	79,269	7.17
Health and Personal Care	9,739	9,709	(0.31)
Gasoline Stations	56,060	59,355	5.88
Clothing (excluding local sales)	3,311	8,436	154.80
Sporting Goods, Hobby, Book and Music Stores	5,402	6,227	15.25
General Merchandise	93,723	105,896	12.99
Miscellaneous Retail	15,428	12,990	(15.80)
Nonstore Retail	17,739	20,179	13.76
Information	42,724	44,018	3.03
Professional, Scientific, and Technical	4,935	5,021	1.73
Administrative/Support Services	10,771	11,505	6.82
Health Care	940	2,246	138.96
Arts, Entertainment, and Recreation	8,517	8,641	1.46
Accommodation and Food Services	79,773	79,815	0.05
Food Services	61,292	62,360	1.74
Accommodation	18,482	17,455	(5.56)
Other Services Total	27,775	29,564	6.44
Repair and Maintenance	23,580	25,516	8.21
Personal and Laundry Services	1,547	1,423	(8.03)
All Other Services	2,648	2,625	(0.87)
Ag., Mining, Trans., FIRE, Educ., Govt.	28,558	27,208	(4.73)
Unclassified by Industry	3,328	3,367	1.17
<b>Grand Total</b>	<b>\$827,839</b>	<b>\$863,156</b>	<b>4.27</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$9,534	\$9,733	2.09
Clothing - local sales only	34,553	7,796	(77.44)
Telephone services	0	13	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	16,325	20,213	23.82
<b>Grand Total</b>	<b>\$60,412</b>	<b>\$37,755</b>	<b>(37.50)</b>

\* 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
3/99 - 2/00	\$18,986,898	\$1,943,210	11.40
3/00 - 2/01	19,245,700	258,802	1.36
3/01 - 2/02	20,043,574	797,874	4.15
3/02 - 2/03**	20,920,742	877,168	4.38
3/03 - 2/04*	23,659,287	2,738,545	13.09

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$519,525	\$544,531	4.81
Construction	368,700	395,739	7.33
Manufacturing	456,967	481,016	5.26
Wholesale Trade	1,588,854	1,711,237	7.70
Retail Trade Total	11,286,240	13,337,722	18.18
Motor Vehicles and Parts	3,442,655	3,896,071	13.17
Furniture and Home Furnishings	616,048	648,521	5.27
Electronics and Appliances	589,264	456,198	(22.58)
Building Materials and Garden Equipment	1,622,771	1,715,661	5.72
Food and Beverage	1,074,355	1,139,751	6.09
Health and Personal Care	296,227	313,947	5.98
Gasoline Stations	886,592	963,568	8.68
Clothing (excluding local sales)	361,709	1,044,426	188.75
Sporting Goods, Hobby, Book and Music Stores	391,243	460,584	17.72
General Merchandise	1,237,947	1,864,752	50.63
Miscellaneous Retail	535,852	549,783	2.60
Nonstore Retail	231,577	284,459	22.84
Information	1,245,384	1,349,821	8.39
Professional, Scientific, and Technical	256,070	276,147	7.84
Administrative/Support Services	617,925	578,536	(6.37)
Health Care	13,508	15,714	16.34
Arts, Entertainment, and Recreation	303,265	289,599	(4.51)
Accommodation and Food Services	1,570,736	1,674,109	6.58
Food Services	1,366,286	1,459,065	6.79
Accommodation	204,450	215,044	5.18
Other Services Total	499,018	555,345	11.29
Repair and Maintenance	423,583	467,738	10.42
Personal and Laundry Services	60,879	70,218	15.34
All Other Services	14,556	17,389	19.46
Ag., Mining, Trans., FIRE, Educ., Govt.	866,765	808,126	(6.77)
Unclassified by Industry	84,267	131,605	56.18
<b>Grand Total</b>	<b>\$19,677,222</b>	<b>\$22,149,246</b>	<b>12.56</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$1,241,944	\$1,507,725	21.40
Sales to Qualified Empire Zone Enterprises (QEZE)	1,576	2,315	46.88
<b>Grand Total</b>	<b>\$1,243,520</b>	<b>\$1,510,040</b>	<b>21.43</b>

\* Preliminary

\*\* Revised

# Sullivan County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$620,423	\$59,104	10.53
3/00 - 2/01	658,704	38,281	6.17
3/01 - 2/02	649,936	(8,768)	(1.33)
3/02 - 2/03**	695,598	45,662	7.03
3/03 - 2/04*	736,572	40,975	5.89

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$18,542	\$18,101	(2.37)
Construction	13,224	14,197	7.36
Manufacturing	17,663	22,620	28.07
Wholesale Trade	56,406	45,886	(18.65)
Retail Trade Total	401,507	443,003	10.33
Motor Vehicles and Parts	156,419	151,985	(2.83)
Furniture and Home Furnishings	9,854	9,774	(0.81)
Electronics and Appliances	4,988	4,477	(10.25)
Building Materials and Garden Equipment	49,276	61,925	25.67
Food and Beverage	32,418	37,544	15.81
Health and Personal Care	5,471	5,580	1.98
Gasoline Stations	45,267	60,865	34.46
Clothing (excluding local sales)	1,488	2,850	91.55
Sporting Goods, Hobby, Book and Music Stores	2,667	2,342	(12.18)
General Merchandise	53,539	61,088	14.10
Miscellaneous Retail	15,970	17,616	10.30
Nonstore Retail	24,149	26,957	11.63
Information	37,067	38,026	2.59
Professional, Scientific, and Technical	4,388	5,832	32.92
Administrative/Support Services	12,616	10,727	(14.97)
Health Care	167	41	(75.68)
Arts, Entertainment, and Recreation	2,758	2,347	(14.90)
Accommodation and Food Services	76,640	74,298	(3.06)
Food Services	39,373	41,581	5.61
Accommodation	37,267	32,717	(12.21)
Other Services Total	20,862	24,813	18.94
Repair and Maintenance	17,885	20,979	17.30
Personal and Laundry Services	1,080	1,457	34.90
All Other Services	1,896	2,378	25.38
Ag., Mining, Trans., FIRE, Educ., Govt.	26,044	24,896	(4.41)
Unclassified by Industry	7,408	8,349	12.71
<b>Grand Total</b>	<b>\$695,290</b>	<b>\$733,136</b>	<b>5.44</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Sales to Qualified Empire Zone Enterprises (QEZE)	\$308	\$3,436	1,017.21
<b>Grand Total</b>	<b>\$308</b>	<b>\$3,436</b>	<b>1,017.21</b>

\* Preliminary  
 \*\* Revised

# Tioga County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$323,084	\$28,104	9.53
3/00 - 2/01	329,164	6,080	1.88
3/01 - 2/02	338,147	8,983	2.73
3/02 - 2/03**	342,554	4,408	1.30
3/03 - 2/04*	366,281	23,727	6.93

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$6,784	\$7,565	11.51
Construction	9,163	8,232	(10.16)
Manufacturing	24,491	19,526	(20.27)
Wholesale Trade	18,832	27,312	45.03
Retail Trade Total	170,833	177,051	3.64
Motor Vehicles and Parts	68,840	71,285	3.55
Furniture and Home Furnishings	6,385	6,557	2.69
Electronics and Appliances	1,870	2,320	24.09
Building Materials and Garden Equipment	14,406	15,845	9.99
Food and Beverage	17,118	17,400	1.65
Health and Personal Care	3,769	4,185	11.01
Gasoline Stations	32,105	29,630	(7.71)
Clothing (excluding local sales)	1,230	2,073	68.57
Sporting Goods, Hobby, Book and Music Stores	1,288	1,611	25.10
General Merchandise	3,781	4,356	15.22
Miscellaneous Retail	8,250	9,150	10.91
Nonstore Retail	11,792	12,639	7.18
Information	17,696	20,953	18.41
Professional, Scientific, and Technical	2,633	2,241	(14.90)
Administrative/Support Services	6,488	6,052	(6.73)
Health Care	98	299	205.40
Arts, Entertainment, and Recreation	1,538	2,146	39.48
Accommodation and Food Services	24,278	23,809	(1.93)
Food Services	19,302	18,914	(2.01)
Accommodation	4,976	4,895	(1.61)
Other Services Total	7,968	8,129	2.02
Repair and Maintenance	6,741	6,899	2.34
Personal and Laundry Services	427	435	2.03
All Other Services	800	794	(0.76)
Ag., Mining, Trans., FIRE, Educ., Govt	11,473	8,952	(21.97)
Unclassified by Industry	1,301	1,552	19.31
<b>Grand Total</b>	<b>\$303,576</b>	<b>\$313,819</b>	<b>3.37</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$37,651	\$41,703	10.76
Sales to Qualified Empire Zone Enterprises (QEZE)	1,328	10,759	710.43
<b>Grand Total</b>	<b>\$38,979</b>	<b>\$52,462</b>	<b>34.59</b>

\* Preliminary

\*\* Revised

# Tompkins County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$898,112	\$80,092	9.79
3/00 - 2/01	954,230	56,118	6.25
3/01 - 2/02	972,682	18,452	1.93
3/02 - 2/03**	973,883	1,201	0.12
3/03 - 2/04*	1,058,412	84,529	8.68

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$36,765	\$24,667	(32.91)
Construction	13,561	15,316	12.95
Manufacturing	23,808	28,140	18.19
Wholesale Trade	64,086	68,615	7.07
Retail Trade Total	515,197	571,828	10.99
Motor Vehicles and Parts	134,798	143,256	6.27
Furniture and Home Furnishings	14,382	16,321	13.49
Electronics and Appliances	39,339	15,703	(60.08)
Building Materials and Garden Equipment	35,993	42,723	18.70
Food and Beverage	68,341	73,145	7.03
Health and Personal Care	12,051	10,142	(15.84)
Gasoline Stations	55,979	55,283	(1.24)
Clothing (excluding local sales)	16,170	32,439	100.61
Sporting Goods, Hobby, Book and Music Stores	52,773	57,611	9.17
General Merchandise	46,527	84,068	80.69
Miscellaneous Retail	28,673	27,506	(4.07)
Nonstore Retail	10,172	13,631	34.00
Information	48,804	51,783	6.10
Professional, Scientific, and Technical	6,276	7,188	14.53
Administrative/Support Services	15,526	17,931	15.49
Health Care	1,062	1,418	33.47
Arts, Entertainment, and Recreation	5,064	5,096	0.63
Accommodation and Food Services	108,763	112,564	3.50
Food Services	84,819	89,746	5.81
Accommodation	23,944	22,818	(4.70)
Other Services Total	28,908	32,139	11.18
Repair and Maintenance	25,081	28,455	13.45
Personal and Laundry Services	3,027	2,901	(4.19)
All Other Services	800	783	(2.04)
Ag., Mining, Trans., FIRE, Educ., Govt	35,768	36,061	0.82
Unclassified by Industry	4,554	4,277	(6.10)
<b>Grand Total</b>	<b>\$908,144</b>	<b>\$977,023</b>	<b>7.58</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities - residential energy only	\$60,527	\$68,125	12.55
Clothing - local sales only	5,120	13,074	155.33
Sales to Qualified Empire Zone Enterprises (QEZE)	92	190	105.63
<b>Grand Total</b>	<b>\$65,739</b>	<b>\$81,389</b>	<b>23.81</b>

\* Preliminary

\*\* Revised

# Ulster County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$1,772,292	\$193,143	12.23
3/00 - 2/01	1,939,833	167,541	9.45
3/01 - 2/02	1,986,568	46,735	2.41
3/02 - 2/03**	2,098,460	111,893	5.63
3/03 - 2/04*	2,236,019	137,558	6.56

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$44,410	\$43,429	(2.21)
Construction	28,544	32,754	14.75
Manufacturing	41,806	44,918	7.45
Wholesale Trade	120,808	121,221	0.34
Retail Trade Total	1,113,786	1,279,304	14.86
Motor Vehicles and Parts	333,356	370,756	11.22
Furniture and Home Furnishings	32,640	32,595	(0.14)
Electronics and Appliances	71,623	41,324	(42.30)
Building Materials and Garden Equipment	136,575	158,578	16.11
Food and Beverage	87,178	109,524	25.63
Health and Personal Care	22,453	25,758	14.72
Gasoline Stations	130,701	142,764	9.23
Clothing (excluding local sales)	17,882	46,732	161.33
Sporting Goods, Hobby, Book and Music Stores	35,540	41,915	17.94
General Merchandise	150,307	205,655	36.82
Miscellaneous Retail	51,024	51,673	1.27
Nonstore Retail	44,507	52,029	16.90
Information	111,132	125,963	13.35
Professional, Scientific, and Technical	13,042	12,900	(1.09)
Administrative/Support Services	37,510	37,043	(1.25)
Health Care	1,788	2,409	34.75
Arts, Entertainment, and Recreation	9,598	9,979	3.96
Accommodation and Food Services	214,667	214,351	(0.15)
Food Services	127,598	129,479	1.47
Accommodation	87,069	84,872	(2.52)
Other Services Total	50,619	57,506	13.60
Repair and Maintenance	45,004	50,432	12.06
Personal and Laundry Services	2,698	3,680	36.39
All Other Services	2,918	3,394	16.30
Ag., Mining, Trans., FIRE, Educ., Govt	53,507	57,828	8.07
Unclassified by Industry	8,801	14,386	63.46
<b>Grand Total</b>	<b>\$1,850,017</b>	<b>\$2,053,988</b>	<b>11.03</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$127,925	\$148,680	16.22
Clothing - local sales only	114,675	25,203	(78.02)
Sales to Qualified Empire Zone Enterprises (QEZE)	5,844	8,147	39.42
<b>Grand Total</b>	<b>\$248,444</b>	<b>\$182,030</b>	<b>(26.73)</b>

\* Preliminary

\*\* Revised

# Warren County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$1,126,770	\$92,200	8.91
3/00 - 2/01	1,158,240	31,470	2.79
3/01 - 2/02	1,181,655	23,415	2.02
3/02 - 2/03**	1,246,007	64,352	5.45
3/03 - 2/04*	1,300,663	54,656	4.39

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$32,711	\$32,272	(1.34)
Construction	17,699	20,241	14.36
Manufacturing	26,697	30,156	12.96
Wholesale Trade	82,897	93,903	13.28
Retail Trade Total	610,458	722,963	18.43
Motor Vehicles and Parts	167,838	186,502	11.12
Furniture and Home Furnishings	23,447	25,433	8.47
Electronics and Appliances	13,911	12,872	(7.47)
Building Materials and Garden Equipment	86,261	106,717	23.71
Food and Beverage	64,700	66,916	3.43
Health and Personal Care	11,197	11,839	5.73
Gasoline Stations	70,303	76,049	8.17
Clothing (excluding local sales)	15,531	59,677	284.24
Sporting Goods, Hobby, Book and Music Stores	27,072	27,836	2.82
General Merchandise	84,534	105,709	25.05
Miscellaneous Retail	31,004	28,413	(8.36)
Nonstore Retail	14,659	15,001	2.33
Information	39,708	40,475	1.93
Professional, Scientific, and Technical	8,408	6,669	(20.69)
Administrative/Support Services	21,693	24,123	11.20
Health Care	2,116	2,524	19.24
Arts, Entertainment, and Recreation	31,303	31,750	1.43
Accommodation and Food Services	204,351	209,708	2.62
Food Services	110,255	116,395	5.57
Accommodation	94,095	93,313	(0.83)
Other Services Total	24,246	25,617	5.65
Repair and Maintenance	20,177	21,481	6.46
Personal and Laundry Services	2,237	2,233	(0.18)
All Other Services	1,833	1,904	3.87
Ag., Mining, Trans., FIRE, Educ., Govt.	33,487	32,397	(3.26)
Unclassified by Industry	3,437	3,291	(4.24)
<b>Grand Total</b>	<b>\$1,139,210</b>	<b>\$1,276,089</b>	<b>12.02</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Clothing - local sales only	\$106,566	\$21,227	(80.08)
Sales to Qualified Empire Zone Enterprises (QEZE)	231	3,348	1,346.62
<b>Grand Total</b>	<b>\$106,797</b>	<b>\$24,575</b>	<b>(76.99)</b>

\* Preliminary

\*\* Revised

# Washington County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$369,408	\$32,975	9.80
3/00 - 2/01	384,158	14,750	3.99
3/01 - 2/02	393,718	9,561	2.49
3/02 - 2/03**	404,369	10,651	2.71
3/03 - 2/04*	422,300	17,931	4.43

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$8,729	\$9,569	9.62
Construction	11,612	11,016	(5.14)
Manufacturing	10,753	12,883	19.80
Wholesale Trade	29,148	27,129	(6.93)
Retail Trade Total	252,334	270,677	7.27
Motor Vehicles and Parts	102,721	107,666	4.81
Furniture and Home Furnishings	6,920	7,308	5.60
Electronics and Appliances	3,066	2,619	(14.56)
Building Materials and Garden Equipment	27,705	32,176	16.14
Food and Beverage	21,241	21,753	2.41
Health and Personal Care	7,486	8,609	15.00
Gasoline Stations	44,232	50,504	14.18
Clothing (excluding local sales)	358	1,146	220.53
Sporting Goods, Hobby, Book and Music Stores	1,100	1,557	41.50
General Merchandise	15,919	13,545	(14.92)
Miscellaneous Retail	8,746	9,218	5.40
Nonstore Retail	12,840	14,574	13.51
Information	21,901	22,193	1.34
Professional, Scientific, and Technical	1,155	1,535	32.90
Administrative/Support Services	10,429	9,797	(6.06)
Health Care	164	275	67.66
Arts, Entertainment, and Recreation	2,220	2,168	(2.35)
Accommodation and Food Services	23,638	23,942	1.29
Food Services	22,815	23,218	1.77
Accommodation	823	724	(12.01)
Other Services Total	10,977	12,206	11.19
Repair and Maintenance	9,559	10,732	12.27
Personal and Laundry Services	658	494	(24.84)
All Other Services	760	979	28.78
Ag., Mining, Trans., FIRE, Educ., Govt.	11,425	12,024	5.24
Unclassified by Industry	1,716	1,914	11.55
<b>Grand Total</b>	<b>\$396,200</b>	<b>\$417,326</b>	<b>5.33</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$8,142	\$1,517	(81.38)
Sales to Qualified Empire Zone Enterprises (QEZE)	27	3,457	12,875.49
<b>Grand Total</b>	<b>\$8,169</b>	<b>\$4,974</b>	<b>(39.11)</b>

\* Preliminary

\*\* Revised

# Wayne County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$719,842	\$50,777	7.59
3/00 - 2/01	745,481	25,639	3.56
3/01 - 2/02	737,408	(8,073)	(1.08)
3/02 - 2/03**	734,269	(3,139)	(0.43)
3/03 - 2/04*	758,220	23,951	3.26

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$29,839	\$28,762	(3.61)
Construction	13,782	13,919	0.99
Manufacturing	21,455	23,819	11.02
Wholesale Trade	44,863	51,482	14.75
Retail Trade Total	435,673	460,029	5.59
Motor Vehicles and Parts	171,129	181,714	6.19
Furniture and Home Furnishings	9,136	8,990	(1.60)
Electronics and Appliances	6,093	7,283	19.53
Building Materials and Garden Equipment	41,459	46,111	11.22
Food and Beverage	53,633	54,454	1.53
Health and Personal Care	9,538	10,651	11.67
Gasoline Stations	67,478	69,892	3.58
Clothing (excluding local sales)	1,208	3,788	213.45
Sporting Goods, Hobby, Book and Music Stores	3,429	4,523	31.91
General Merchandise	46,094	43,873	(4.82)
Miscellaneous Retail	8,785	8,977	2.19
Nonstore Retail	17,692	19,775	11.77
Information	39,968	39,618	(0.88)
Professional, Scientific, and Technical	4,560	5,119	12.26
Administrative/Support Services	13,778	14,738	6.96
Health Care	424	584	37.64
Arts, Entertainment, and Recreation	8,414	7,602	(9.64)
Accommodation and Food Services	45,961	46,106	0.32
Food Services	43,874	43,858	(0.04)
Accommodation	2,087	2,248	7.74
Other Services Total	26,089	29,913	14.66
Repair and Maintenance	23,291	26,869	15.36
Personal and Laundry Services	1,190	1,444	21.41
All Other Services	1,609	1,600	(0.57)
Ag., Mining, Trans., FIRE, Educ., Govt	29,123	27,714	(4.84)
Unclassified by Industry	2,644	5,000	89.10
<b>Grand Total</b>	<b>\$716,574</b>	<b>\$754,405</b>	<b>5.28</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$17,643	\$3,626	(79.45)
Sales to Qualified Empire Zone Enterprises (QEZE)	51	189	271.87
<b>Grand Total</b>	<b>\$17,694</b>	<b>\$3,815</b>	<b>(78.44)</b>

\* Preliminary  
 \*\* Revised

# Westchester County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/99 - 2/00	\$13,244,367	\$972,062	7.92
3/00 - 2/01	14,488,212	1,243,845	9.39
3/01 - 2/02	14,443,141	(45,071)	(0.31)
3/02 - 2/03**	14,656,966	213,825	1.48
3/03 - 2/04*	15,510,369	853,403	5.82

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities (excluding residential energy)	\$384,514	\$421,882	9.72
Construction	316,506	330,860	4.54
Manufacturing	295,445	267,635	(9.41)
Wholesale Trade	950,310	1,022,180	7.56
Retail Trade Total	6,639,954	7,890,002	18.83
Motor Vehicles and Parts	1,841,903	2,056,494	11.65
Furniture and Home Furnishings	436,067	456,603	4.71
Electronics and Appliances	372,072	304,229	(18.23)
Building Materials and Garden Equipment	802,258	821,174	2.36
Food and Beverage	607,838	665,728	9.52
Health and Personal Care	198,480	215,084	8.37
Gasoline Stations	447,696	493,838	10.31
Clothing (excluding local sales)	426,477	937,384	119.80
Sporting Goods, Hobby, Book and Music Stores	293,833	337,527	14.87
General Merchandise	625,999	988,096	57.84
Miscellaneous Retail	419,541	412,134	(1.77)
Nonstore Retail	167,791	201,712	20.22
Information	963,470	1,027,052	6.60
Professional, Scientific, and Technical	248,329	274,997	10.74
Administrative/Support Services	440,589	423,529	(3.87)
Health Care	9,545	9,068	(5.00)
Arts, Entertainment, and Recreation	330,290	356,856	8.04
Accommodation and Food Services	1,071,783	1,107,577	3.34
Food Services	886,198	912,205	2.93
Accommodation	185,585	195,372	5.27
Other Services Total	326,379	373,572	14.46
Repair and Maintenance	249,743	286,846	14.86
Personal and Laundry Services	63,100	71,420	13.18
All Other Services	13,535	15,307	13.09
Ag., Mining, Trans., FIRE, Educ., Govt.	682,651	598,317	(12.35)
Unclassified by Industry	81,108	141,760	74.78
<b>Grand Total</b>	<b>\$12,740,872</b>	<b>\$14,245,287</b>	<b>11.81</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/02 - 2/03 **	3/03 - 2/04 *	Percent Change
Utilities - residential energy only	\$806,988	\$930,948	15.36
Clothing - local sales only	1,101,414	323,771	(70.60)
Telephone services	8	386	4,686.23
Sales to Qualified Empire Zone Enterprises (QEZE)	7,684	9,977	29.84
<b>Grand Total</b>	<b>\$1,916,094</b>	<b>\$1,265,082</b>	<b>(33.98)</b>

\* Preliminary

\*\* Revised

# Wyoming County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$273,668	\$20,421	8.06
3/00 - 2/01	279,328	5,660	2.07
3/01 - 2/02	287,106	7,778	2.78
3/02 - 2/03**	290,926	3,820	1.33
3/03 - 2/04*	299,960	9,033	3.11

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$6,300	\$5,663	(10.11)
Construction	4,078	4,079	0.04
Manufacturing	6,508	6,734	3.47
Wholesale Trade	25,755	28,093	9.08
Retail Trade Total	175,737	184,590	5.04
Motor Vehicles and Parts	72,925	73,898	1.33
Furniture and Home Furnishings	3,434	4,572	33.11
Electronics and Appliances	4,754	4,914	3.36
Building Materials and Garden Equipment	15,096	15,302	1.37
Food and Beverage	23,064	22,365	(3.03)
Health and Personal Care	1,791	1,719	(4.02)
Gasoline Stations	15,331	16,514	7.72
Clothing (excluding local sales)	1,654	2,157	30.41
Sporting Goods, Hobby, Book and Music Stores	434	571	31.58
General Merchandise	20,937	25,718	22.84
Miscellaneous Retail	5,569	5,182	(6.94)
Nonstore Retail	10,748	11,677	8.64
Information	14,083	15,777	12.02
Professional, Scientific, and Technical	1,515	1,809	19.37
Administrative/Support Services	3,922	4,059	3.49
Health Care	300	285	(5.03)
Arts, Entertainment, and Recreation	2,740	2,826	3.13
Accommodation and Food Services	18,658	18,677	0.10
Food Services	17,330	17,437	0.61
Accommodation	1,327	1,240	(6.59)
Other Services Total	10,551	11,359	7.65
Repair and Maintenance	9,056	9,977	10.16
Personal and Laundry Services	851	651	(23.52)
All Other Services	645	731	13.47
Ag., Mining, Trans., FIRE, Educ., Govt	12,117	12,436	2.63
Unclassified by Industry	1,661	1,768	6.43
<b>Grand Total</b>	<b>\$283,926</b>	<b>\$298,155</b>	<b>5.01</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$6,906	\$1,692	(75.50)
Sales to Qualified Empire Zone Enterprises (QEZE)	94	112	20.23
<b>Grand Total</b>	<b>\$7,000</b>	<b>\$1,804</b>	<b>(74.22)</b>

\* Preliminary  
 \*\* Revised

# Yates County

## Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/99 - 2/00	\$165,767	\$12,782	8.36
3/00 - 2/01	184,216	18,449	11.13
3/01 - 2/02	175,038	(9,178)	(4.98)
3/02 - 2/03**	176,017	979	0.56
3/03 - 2/04*	175,562	(456)	(0.26)

## Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Utilities (excluding residential energy)	\$2,150	\$2,703	25.73
Construction	3,713	3,907	5.22
Manufacturing	14,433	15,686	8.68
Wholesale Trade	11,038	8,614	(21.96)
Retail Trade Total	95,498	96,920	1.49
Motor Vehicles and Parts	34,619	36,455	5.30
Furniture and Home Furnishings	3,336	3,410	2.23
Electronics and Appliances	1,601	1,462	(8.72)
Building Materials and Garden Equipment	14,937	15,668	4.89
Food and Beverage	12,993	13,420	3.28
Health and Personal Care	2,560	2,793	9.10
Gasoline Stations	8,637	8,780	1.65
Clothing (excluding local sales)	282	573	103.39
Sporting Goods, Hobby, Book and Music Stores	485	822	69.59
General Merchandise	4,433	1,528	(65.52)
Miscellaneous Retail	5,919	5,969	0.85
Nonstore Retail	5,696	6,041	6.05
Information	8,208	9,288	13.16
Professional, Scientific, and Technical	1,776	1,202	(32.31)
Administrative/Support Services	2,625	2,531	(3.59)
Health Care	159	52	(67.05)
Arts, Entertainment, and Recreation	1,866	1,890	1.28
Accommodation and Food Services	13,867	15,008	8.23
Food Services	12,195	12,252	0.47
Accommodation	1,672	2,756	64.80
Other Services Total	9,631	10,339	7.35
Repair and Maintenance	8,860	9,509	7.32
Personal and Laundry Services	180	196	8.46
All Other Services	591	634	7.42
Ag., Mining, Trans., FIRE, Educ., Govt.	6,699	5,655	(15.59)
Unclassified by Industry	1,147	1,306	13.86
<b>Grand Total</b>	<b>\$172,811</b>	<b>\$175,102</b>	<b>1.33</b>

## Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/02 - 2/03 **	3/03 - 2/04 *	
Clothing - local sales only	\$3,180	\$424	(86.67)
Sales to Qualified Empire Zone Enterprises (QEZE)	26	35	34.66
<b>Grand Total</b>	<b>\$3,206</b>	<b>\$459</b>	<b>(85.67)</b>

\* Preliminary

\*\* Revised

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

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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 <sup>1</sup> , 236-23899 <sup>2</sup>
Manufacturing	31-33	311-339999
Wholesale Trade	42	421-42999 <sup>1</sup> , 423-42512 <sup>2</sup>
Retail Trade	44-45	
Motor Vehicles and Parts		441-44132
Furniture and Home Furnishings		442-442299
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	511-51919
Professional, Scientific, and Technical	54	541-54199
Administrative/Support/Waste Management/Remediation	56	561-562998
Health Care and Social Assistance	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.	11,21,48,49,52,5 3,55,61,92	111-213115,481-491319, 521-53311,551-551114, 611-61171,921-92812

<sup>1</sup> NAICS code prior to 1/1/2002

<sup>2</sup> NAICS code after 1/1/2002

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# Appendix B: Counties Exempting Residential Energy Sales from Sales Tax Effective March 1, 2003

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Broome	Saratoga
Delaware	Schoharie
Essex	Schuyler
Greene	Seneca
Hamilton	Sullivan
Herkimer	Warren
Lewis	Washington
Livingston	Wayne
Otsego	Wyoming
Putnam	Yates
Rockland	



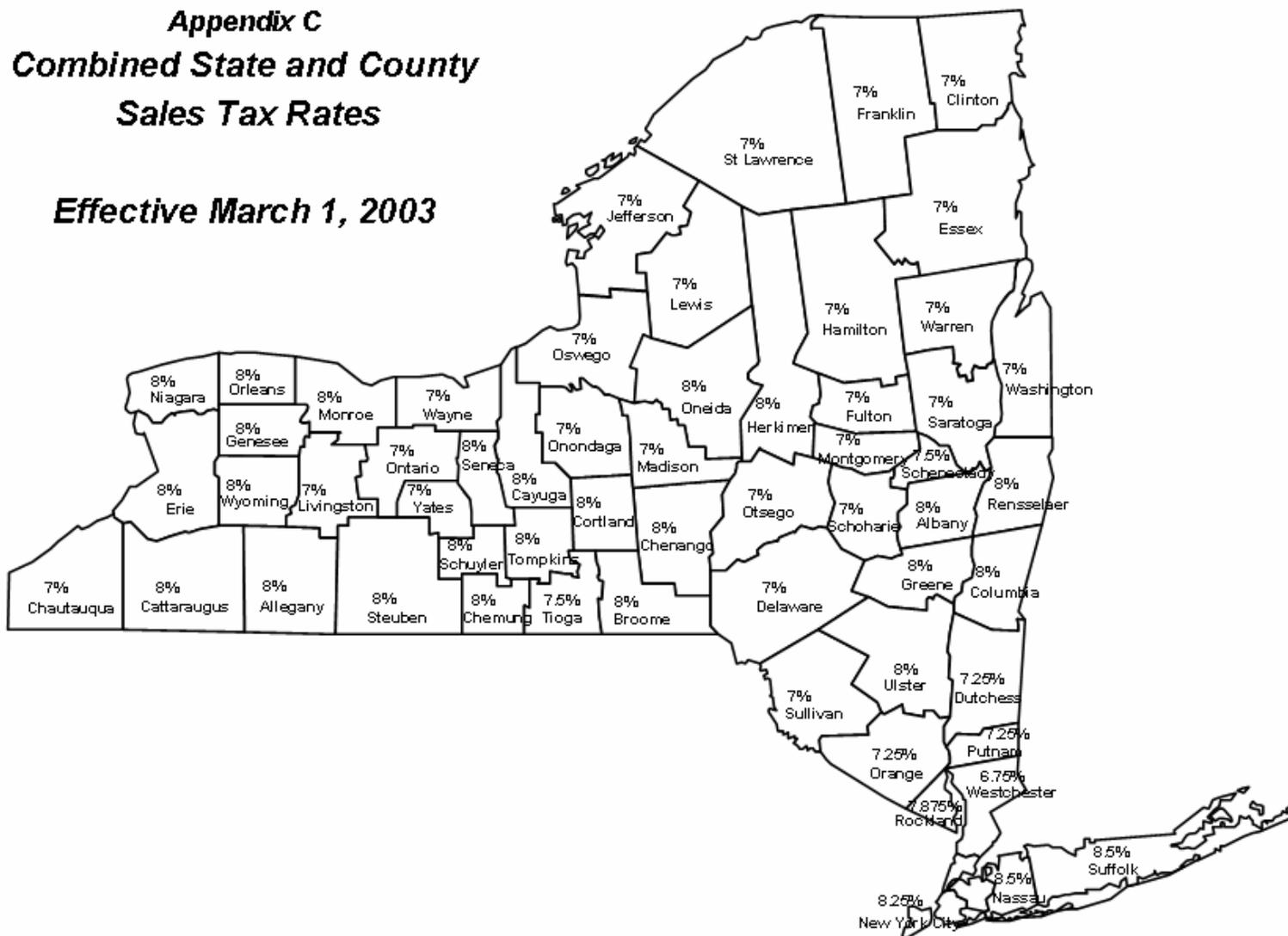
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# **Appendix C: Combined State and County Sales Tax Rates Effective March 1, 2003**

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### Appendix C Combined State and County Sales Tax Rates

Effective March 1, 2003



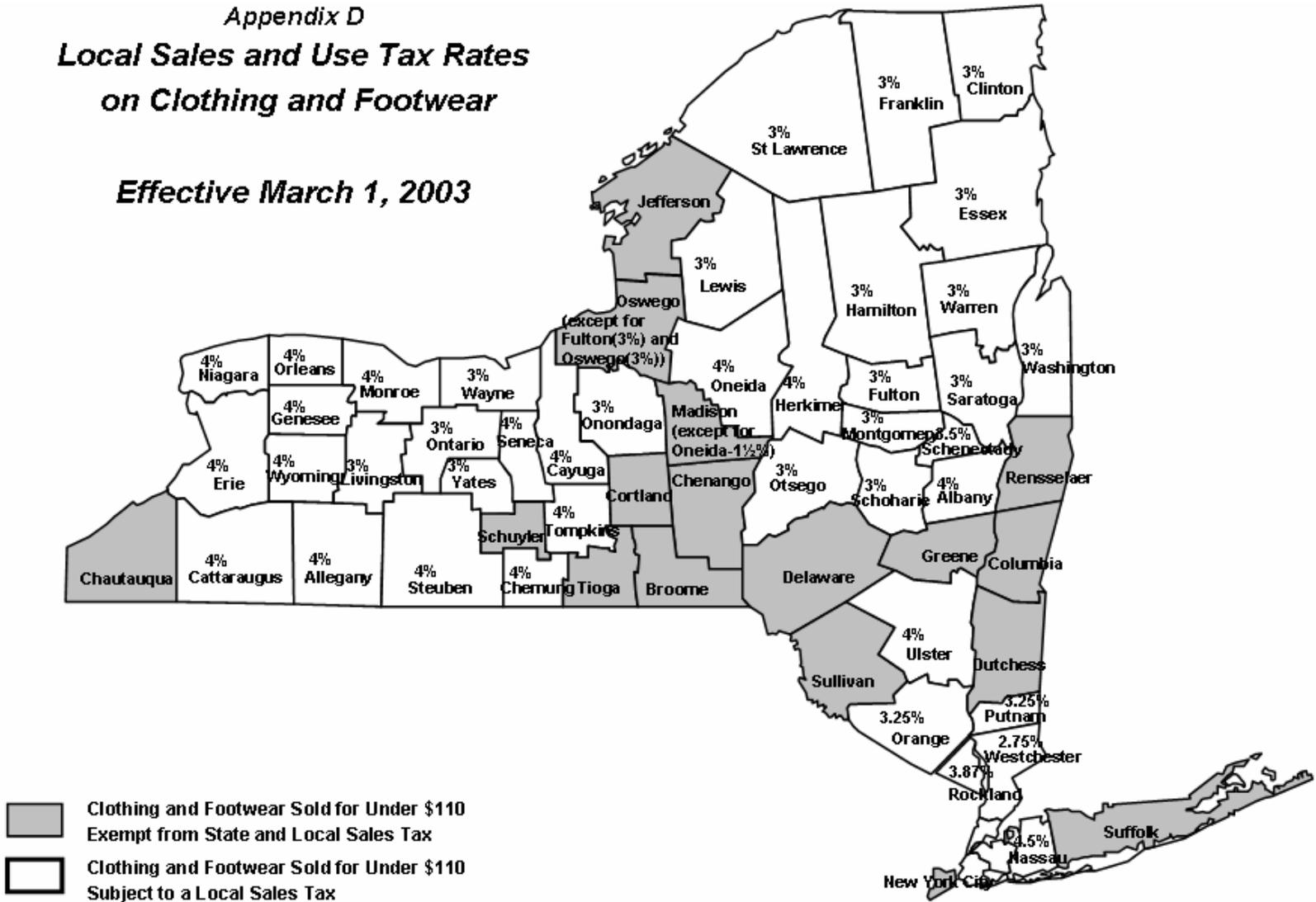
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# **Appendix D: Local Sales and Use Tax Rates on Clothing and Footwear Effective March 1, 2003**

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

**Effective March 1, 2003**



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

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