



1994-95 New York State Tax Collections

Statistical summaries
and historical tables

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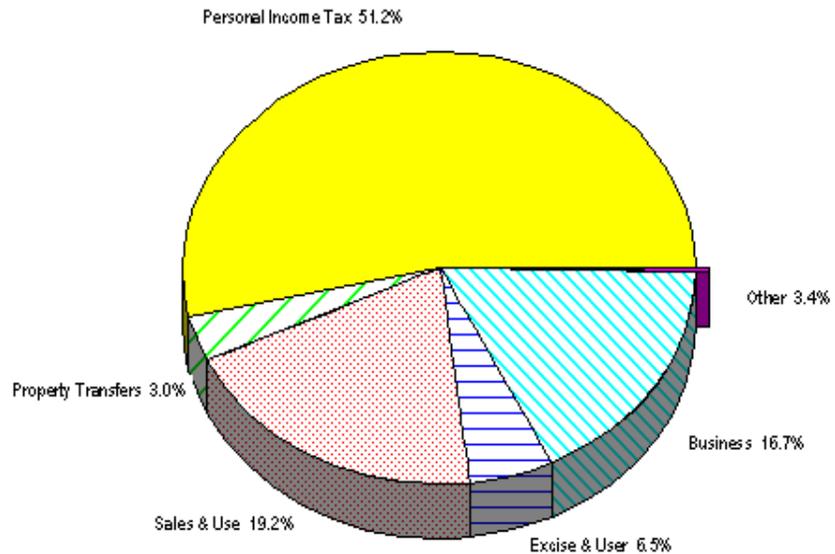
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Overview

This publication contains New York State and selected local tax collections for taxes administered by the Department of Taxation and Finance. These data are for the latest completed State fiscal year, covering the period April 1, 1994 through March 31, 1995 (SFY 94-95), and for selected prior fiscal years.

During SFY, 94-95 the Department of Taxation and Finance collected approximately \$32.7 billion in state taxes. Approximately \$17.6 billion was attributable to the state personal income tax. The state sales tax and franchise, income and gross receipt taxes imposed on businesses were other major revenue sources. The following chart depicts the share of total taxes contributed by these sources.

**New York State Tax Collections:
Fiscal Year
1994-1995**



The publication is divided into seven sections containing 29 tables. Section I displays State taxes and fees by major tax group and aggregate tax burden data.

Sections II through VI provide detail and historical collections for each of the taxes summarized in Section I. Section VII contains both summary and detailed collection data for those local taxes administered by the Department and remitted to localities.

The Appendix shows the effective dates of major taxes. Finally, the Glossary provides an explanation and definitions for some of the less familiar terms used in this report.

Data users should refer to the annual Governor's *Executive Budget* prepared by the Division of the Budget, and *State of New York 1995-96 Tax Provisions* prepared by the Office of Tax Policy Analysis, for descriptive summaries of the taxes and recent legislation. This knowledge is important for understanding and interpreting tax collection trends.

Additional information of any tax covered in this report may be obtained by writing to:

**New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman Campus
Albany, New York 12227**

Telephone inquiries should be made to the Office of Tax Policy Analysis at (518) 457-4284.

Comments and suggestions concerning the contents of this report are welcomed.

Section I: New York State Taxes and Fees Summary

Table 1 New York State Tax Collections -
Fiscal Years 1966-1995

Table 2 New York State Tax Collections per \$1,000 of Personal
Income - Fiscal Years 1966-1995

Table 3 New York State Taxes Collected by the Department of
Taxation and Finance - Fiscal Years 1994 and 1995

TABLE 1. New York State Tax Collections

FISCAL YEAR 1966-1995						
Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Excise and User	Property Transfers	Other Taxes and Fees
1995	\$32,704,550,205	\$17,589,489,166	\$5,689,177,572	\$8,310,519,743	\$1,050,356,853	\$65,006,870
1994	31,254,356,521	16,033,524,352	6,229,073,291	7,862,010,220	1,054,582,023	75,166,635
1993	29,826,321,068	15,318,849,593	5,707,269,896	7,653,003,325	1,019,403,278	127,794,976
1992	28,594,999,541	14,913,380,341	5,190,949,381	7,374,501,861	1,030,726,198	85,441,759
1991	26,887,360,839	14,527,036,203	4,075,702,297	7,076,991,545	1,119,385,965	88,244,829
1990	26,930,157,402	15,240,467,249	3,378,609,123	7,125,785,027	1,097,369,979	87,926,024
1989	25,213,562,059	13,844,385,434	3,416,726,760	6,617,919,692	1,240,460,359	94,069,814
1988	25,182,394,770	13,920,987,777	3,537,482,785	6,422,049,268	1,195,450,080	106,424,860
1987	23,187,310,467	12,238,241,470	3,448,675,318	6,027,127,082	1,376,788,254	96,478,343
1986	21,415,263,342	11,482,304,829	3,162,883,026	5,697,225,281	965,116,639	107,733,567
1985	19,578,724,771	10,391,165,098	3,169,952,320	5,147,703,096	747,194,845	122,709,412
1984	17,748,502,371	9,417,345,327	2,897,424,417	4,835,770,844	475,756,760	122,205,023
1983	15,379,890,941	8,226,854,366	2,358,613,930	4,370,248,976	298,919,384	125,254,285
1982	14,821,737,930	8,039,565,754	2,379,137,786	4,121,541,201	161,457,269	120,035,920
1981	13,205,379,822	6,615,459,035	2,338,379,288	3,951,090,603	155,975,892	144,475,004
1980	12,039,580,808	5,961,874,855	1,963,501,765	3,852,462,435	138,297,809	123,443,944
1979	10,703,128,569	4,893,867,378	1,895,651,007	3,620,715,352	166,300,752	126,594,080
1978	10,218,884,002	4,476,245,099	1,990,037,870	3,455,552,460	172,557,855	124,490,718
1977	10,070,544,200	4,526,975,197	1,900,885,623	3,255,198,948	207,864,273	179,620,159
1976	9,208,225,840	4,012,807,841	1,693,836,154	3,160,065,693	154,460,660	187,055,492
1975	8,559,133,749	3,753,584,356	1,443,959,281	3,024,123,638	153,611,323	183,855,151
1974	7,705,252,330	3,351,993,059	1,144,706,832	2,883,158,335	153,865,222	171,528,882
1973	7,236,908,479	3,065,229,570	1,125,880,912	2,711,827,269	173,046,598	160,924,130
1972	6,239,079,411	2,516,256,776	1,000,147,300	2,368,074,148	184,047,192	170,553,995
1971	5,577,937,860	2,550,206,953	747,539,488	1,970,022,151	135,263,811	174,905,457
1970	5,439,767,865	2,506,435,402	850,517,932	1,785,342,617	133,884,737	163,587,177
1969	4,630,822,291	2,151,634,472	758,817,085	1,410,523,199	152,911,219	156,936,316
1968	3,818,957,340	1,787,896,732	521,353,765	1,242,769,931	119,695,459	147,241,453
1967	3,528,428,442	1,527,086,577	546,899,159	1,189,489,312	116,029,108	148,924,286
1966	2,934,591,113	1,270,880,805	490,932,031	871,273,962	156,002,154	145,502,161

TABLE 2. New York State Tax Collections per \$1,000 of Personal Income

FISCAL YEARS 1966-1995 a/						
Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Excise and User	Property Transfers	Other Taxes and Fees
1995	\$69.45	\$37.35	\$12.08	\$17.65	\$2.23	\$0.14
1994	69.48	35.64	13.85	17.48	2.34	0.17
1993	69.19	35.54	13.24	17.75	2.36	0.30
1992	69.29	36.14	12.58	17.87	2.50	0.21
1991	67.46	36.45	10.23	17.75	2.81	0.22
1990	71.13	40.26	8.92	18.82	2.90	0.23
1989	71.42	39.21	9.68	18.75	3.51	0.27
1988	76.23	42.14	10.71	19.44	3.62	0.32
1987	74.76	39.46	11.12	19.43	4.44	0.31
1986	73.87	39.61	10.91	19.65	3.33	0.37
1985	72.02	38.22	11.66	18.94	2.75	0.45
1984	71.30	37.83	11.64	19.43	1.91	0.49
1983	66.93	35.80	10.26	19.02	1.30	0.55
1982	65.61	35.59	10.53	18.25	0.71	0.53
1981	68.24	34.18	12.08	20.42	0.81	0.75
1980	69.05	34.19	11.26	22.10	0.79	0.71
1979	67.80	31.00	12.01	22.94	1.05	0.80
1978	70.57	30.91	13.74	23.86	1.19	0.86
1977	75.32	33.86	14.22	24.35	1.55	1.34
1976	73.73	32.13	13.56	25.30	1.24	1.50
1975	69.63	30.53	11.75	24.60	1.25	1.50
1974	66.22	28.81	9.84	24.78	1.32	1.47
1973	66.93	28.35	10.41	25.08	1.60	1.49
1972	61.65	24.86	9.88	23.40	1.82	1.69
1971	58.94	26.95	7.90	20.82	1.43	1.85
1970	61.31	28.25	9.59	20.12	1.51	1.84
1969	55.72	25.89	9.13	16.97	1.84	1.89
1968	49.62	23.23	6.77	16.15	1.56	1.91
1967	50.54	21.87	7.83	17.04	1.66	2.13
1966	45.33	19.63	7.58	13.46	2.41	2.25

a/ The computed values presented in this table for prior fiscal years do not necessarily agree in successive publications due to re-benchmarking of yearly personal income totals.

b/ Tax collections amounts and personal income factors used in this table are based on the State's fiscal year.

TABLE 3. New York State Taxes Collected by the Department of Taxation and Finance

FISCAL YEARS 1994 AND 1995

Tax	1994	1995	Percent Change
Personal Income Tax	\$16,033,524,352	\$17,589,489,166	9.7
Business Taxes, Total	\$6,229,073,291	\$5,689,177,572	(8.7)
Business Corporations Art. 9-A	1,943,722,116	2,006,382,915	3.2
Corporations, Art. 9, Total	1,665,119,183	1,578,764,751	(5.2)
Foreign Corporation Licenses, Sec. 181	3,958,095	5,355,480	35.3
Transportation, Transmission, Sec. 183	49,640,726	46,307,434	(6.7)
Transportation, Transmission, Sec. 184	160,804,880	158,219,786	(1.6)
Agricultural Co-operatives, Sec. 185	115,139	231,368	100.9
Light, Water, Power, Sec. 186	202,007,953	217,379,810	7.6
Utilities, Sec. 186-A	1,234,799,970	1,130,525,853	(8.4)
Importers of Natural Gas, Sec. 189	13,792,421	20,745,020	50.4
Corporations, Art. 13	4,339,794	5,414,846	24.8
Banks, Art. 32, Total	850,734,348	547,951,680	(35.6)
Commercial	784,033,220	486,101,969	(38.0)
Savings	45,861,034	50,964,761	11.1
Savings and Loan Associations	20,840,093	10,884,951	(47.8)
Insurance, Art. 33	613,762,298	495,938,679	(19.2)
Direct Writings, Art. 33-A	5,550,314	6,625,757	19.4
Petroleum, Total	1,145,845,238	1,048,098,944	(8.5)
Lubricating Oils, Art. 24	14,885,586	8,770,441	(41.1)
Oil Users, Art. 9, Sec. 182-A	1,272,097	(125,047)	(109.8)
Petroleum Businesses, Art. 13-A	1,129,687,555	1,039,453,550	(8.0)
Sales and Compensating Use Tax - State Share	\$6,117,517,422	\$6,578,632,778	7.5
Excise and Use Taxes and Fees, Total	\$1,744,492,798	\$1,731,886,965	(0.7)
Motor Fuel - N.Y.S. Total	490,283,030	484,961,968	(1.1)
Diesel	64,278,249	59,548,947	(7.4)
Gasoline	426,004,782	425,413,021	(0.1)
Petroleum Testing Fees	2,747,582	2,783,932	1.3
Cigarette and Tobacco Products	704,852,962	723,792,764	2.7
Cigarette License Fees	2,565,799	2,547,929	(0.7)
Cigarette Stickers	244,654	203,101	(17.0)
Alcoholic Beverage Tax - N.Y.S. Total	217,962,571	209,043,566	(4.1)
Non-Refillable Beverage Containers	51,602,108	51,130,467	(0.9)
Highway Use, Total	174,244,179	189,160,560	8.6
Truck Mileage Tax	139,702,198	153,059,612	9.6
Vehicle Permits	6,021,240	4,166,117	(30.8)
Fuel Use	28,520,741	31,934,830	12.0
Hotel/Motel Room Occupancy	72,507,087	39,363,464	(45.7)
Auto Rental	27,482,826	28,899,214	5.2
Property Transfer Taxes, Total	\$1,054,582,023	\$1,050,356,853	(0.4)
Estate Tax	720,241,557	695,594,570	(3.4)
Gift Tax	79,162,639	63,781,953	(19.4)
Real Estate Transfer Tax	162,556,227	187,412,271	15.3
Real Property Transfer Gains Tax	92,621,600	103,568,059	11.8
Other Taxes and Fees, Total	\$75,166,635	\$65,006,870	(13.5)
Pari-Mutuel Tax, Total	43,672,756	39,441,649	(9.7)
Flat Racing, Total	39,670,293	35,480,652	(10.6)
Flat Racing Tax	37,984,916	34,306,005	(9.7)
N.Y.R.A. Franchise Fee	206,478	32,475	(84.3)
Uncashed Tickets	1,478,899	1,142,172	(22.8)
Harness Racing, Total	4,002,463	3,960,997	(1.0)
Harness Racing Tax	3,629,456	2,817,028	(22.4)
Uncashed Tickets	373,006	1,143,968	206.7
Off-Track Betting, Total	30,832,507	24,931,090	(19.1)
Commissions and Breakage	25,454,826	20,189,823	(20.7)
Uncashed Tickets	5,377,681	4,741,266	(11.8)
Racing Admissions Tax (includes OTB Teletheater)	398,786	357,259	(10.4)
Boxing Tax	262,586	276,873	5.4
TOTAL COLLECTED BY TAX DEPARTMENT	\$31,254,356,521	\$32,704,550,205	4.6

Section II: New York State Personal Income Tax

Table 4 Components of Personal Income Tax Collections -
Fiscal Years 1966-1995

TABLE 4. Components of Personal Income Tax Collections**FISCAL YEARS 1966-1995**

Fiscal Year	Gross Collections				Refunds, Minor Offsets, Wildlife Contributions	State Offsets to Cities of New York and Yonkers	Refund Reserve Transactions	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections				
1995	\$14,789,788,085	\$2,995,343,779	\$709,232,362	\$533,670,232	\$2,108,285,769	\$191,916,821	\$861,617,063	\$17,589,489,166
1994	14,283,172,247	3,227,786,630	672,503,786	543,939,067	2,057,521,222	167,856,156	(468,500,000)	16,033,524,352
1993	13,532,147,274	3,223,396,184	806,929,950	511,941,290	1,976,598,370	137,066,735	(641,900,000)	15,318,849,593
1992	12,634,693,441	2,923,842,345	924,964,091	544,620,628	1,972,302,411	113,237,753	(29,200,000)	14,913,380,341
1991	12,165,236,185	3,133,565,469	918,596,658	492,516,282	2,145,945,512	85,611,055	48,678,176	14,527,036,203
1990	11,921,027,114	3,616,329,990	1,181,407,355	438,062,344	1,816,129,189	51,541,200	(48,689,165)	15,240,467,249
1989	11,164,700,218	3,513,887,661	997,564,759	447,642,263	2,214,753,907	64,655,560	0	13,844,385,434
1988	10,707,490,050	3,489,657,057	1,403,364,321	400,677,335	2,389,566,046	42,334,940	351,700,000	13,920,987,777
1987	10,576,320,542	2,985,773,849	911,473,775	365,893,787	2,333,095,658	29,424,825	(238,700,000)	12,238,241,470
1986	9,905,518,108	2,369,390,123	897,090,037	356,407,547	1,917,671,101	28,429,885	(100,000,000)	11,482,304,829
1985	9,237,684,976	1,947,872,234	783,746,945	283,147,550	1,829,809,494	27,477,113	(4,000,000)	10,391,165,098
1984	8,357,387,078	1,639,894,580	627,284,184	224,645,094	1,440,955,949	34,309,660	43,400,000	9,417,345,327
1983	7,455,083,937	1,481,917,051	648,276,227	228,981,419	1,519,948,538	18,555,730	(48,900,000)	8,226,854,366
1982	6,886,855,970	1,328,817,138	647,651,805	184,603,681	983,194,201	30,668,639	5,500,000	8,039,565,754
1981	6,129,749,472	1,050,605,237	527,660,221	142,571,571	1,251,696,746	(13,399,280)	3,170,000	6,615,459,035
1980	5,495,907,670	855,890,853	387,958,134	119,560,932	1,071,073,761	8,198,973	181,830,000	5,961,874,855
1979	4,893,778,394	781,339,189	375,250,354	112,767,008	1,101,885,164	3,382,403	(164,000,000)	4,893,867,378
1978	4,393,264,594	760,026,931	391,193,289	105,344,604	1,138,573,108	5,011,211	(30,000,000)	4,476,245,099
1977	3,992,965,235	678,227,454	333,049,728	99,515,977	576,783,197	---	0	4,526,975,197
1976	3,611,667,347	616,953,424	319,841,007	90,956,996	690,610,933	---	64,000,000	4,012,807,841
1975	3,324,491,009	604,331,453	327,368,197	90,633,904	758,240,207	---	165,000,000	3,753,584,356
1974	3,029,151,846	614,906,297	340,279,220	78,093,061	630,437,365	---	(80,000,000)	3,351,993,059
1973	2,693,609,440	619,793,313	299,962,986	72,510,277	473,946,446	---	(146,700,000)	3,065,229,570
1972	2,069,383,068	564,211,177	264,894,759	66,111,255	450,043,483	---	1,700,000	2,516,256,776
1971	1,918,446,203	519,508,116	302,516,475	65,038,773	275,302,614	---	20,000,000	2,550,206,953
1970	1,738,392,431	601,298,028	411,132,868	54,292,231	298,680,156	---	0	2,506,435,402
1969	1,484,946,722	552,666,094	281,060,114	45,216,455	192,754,913	---	(19,500,000)	2,151,634,472
1968	1,294,772,376	407,180,478	202,025,816	42,138,301	182,720,239	---	24,500,000	1,787,896,732
1967	1,123,382,736	354,800,354	194,182,937	36,279,212	181,558,662	---	0	1,527,086,577
1966	939,414,442	317,331,868	172,991,209	33,280,556	177,137,269	---	(15,000,000)	1,270,880,806

Section III: New York State Corporation and Business Taxes

Table 5 New York State Corporation and Business Taxes -
Fiscal Years 1966-1995

Table 6 Article 9 - Corporation and Utilities Tax Collections -
Fiscal Years 1966-1995

Table 7 Bank Tax Collections, by Type of Bank -
Fiscal Years 1967-1995

Table 8 Petroleum Tax Collections - Fiscal Years 1981-1995

Table 9 Article 13-A Petroleum Business Tax, Taxable Gallonage by
Type of Fuel - Fiscal Years 1992-1995

TABLE 5. New York State Corporation and Business Taxes**FISCAL YEARS 1966-1995**

Fiscal Year	Business Corporations Arts. 9A & 13	Art. 9 Corporations	Banks	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses
1995	\$2,011,797,761	\$1,578,764,751	\$547,951,680	\$502,564,437	\$1,048,098,944	---
1994	1,948,061,911	1,665,119,183	850,734,348	619,312,612	1,145,845,238	---
1993	1,690,939,540	1,607,787,107	670,482,253	565,308,196	1,172,752,800	---
1992	1,671,185,226	1,484,394,604	565,819,270	540,738,537	928,811,743	---
1991	1,516,366,069	1,290,833,446	330,700,009	446,841,070	490,961,703	---
1990	1,292,576,635	1,029,293,642	425,082,656	415,076,423	216,579,767	---
1989	1,403,728,921	977,323,891	431,921,720	402,482,323	202,394,371	(\$1,124,466)
1988	1,562,301,123	959,433,913	406,999,822	382,585,342	227,280,794	(1,118,209)
1987	1,565,350,208	935,126,238	379,613,840	363,129,117	206,731,188	(1,275,273)
1986	1,453,527,074	946,002,929	247,760,631	279,676,901	236,956,759	(1,041,268)
1985	1,527,512,346	982,872,452	169,852,899	230,843,213	258,991,967	(120,557)
1984	1,200,681,141	979,231,565	172,391,787	187,469,550	358,933,331	(1,282,957)
1983	1,097,372,004	837,653,132	176,389,008	188,402,692	75,970,288	(17,173,194)
1982	1,136,963,569	789,582,250	222,084,087	176,365,800	70,259,768	(16,117,688)
1981	1,094,155,964	631,762,415	234,444,357	181,125,761	159,675,641	37,215,150
1980	1,014,274,571	533,571,515	181,933,328	194,236,207	---	39,486,144
1979	1,005,392,679	478,642,344	168,601,729	193,488,785	---	49,525,470
1978	1,086,526,922	448,846,479	198,852,672	190,651,113	---	65,160,684
1977	1,042,505,705	446,088,450	177,945,562	165,310,025	---	69,035,881
1976	877,293,282	390,253,418	190,866,352	170,723,502	---	64,699,600
1975	763,457,478	330,692,375	139,959,907	145,677,413	---	64,172,108
1974	706,295,994	270,206,204	103,182,063	NA	---	65,022,571
1973	694,118,188	251,095,523	107,529,099	NA	---	73,138,102
1972	601,464,027	219,042,353	111,173,378	NA	---	68,467,542
1971	433,797,304	175,239,612	75,347,051	NA	---	63,155,521
1970	529,320,669	157,378,782	86,248,604	NA	---	77,569,877
1969	465,827,414	148,539,513	77,496,923	NA	---	66,953,235
1968	313,698,396	109,102,779	52,414,551	NA	---	46,138,039
1967	357,131,378	103,223,025	39,906,520	NA	---	46,638,236
1966	301,773,555	98,639,625	47,015,614	NA	---	43,503,237

1/ Includes Articles 33 and 33A.

2/ Includes Petroleum Business taxes, Lubricating Oils tax, expired sections of Article 9, and negotiated settlements.

TABLE 6. Article 9 - Corporation and Utilities Tax Collections**FISCAL YEARS 1966-1995**

Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 189*
1995	\$1,578,764,751	\$5,355,480	\$46,307,434	\$158,219,786	\$231,368	\$217,379,810	\$1,130,525,853	\$20,745,020
1994	1,665,119,183	3,958,095	49,640,726	160,804,880	115,139	202,007,953	1,234,799,970	13,792,421
1993	1,607,787,107	2,766,023	32,800,613	156,073,750	94,331	214,746,984	1,189,909,523	11,395,882
1992	1,484,394,604	3,428,189	31,502,168	134,751,952	123,124	176,322,861	1,132,065,533	6,200,778
1991	1,290,833,446	3,044,079	57,802,308	148,622,308	202,535	190,080,576	891,081,640	---
1990	1,029,293,642	2,651,528	41,489,312	67,366,446	50,687	180,643,928	737,091,741	---
1989	977,323,891	2,268,418	34,013,473	75,379,386	78,838	155,890,322	709,693,454	---
1988	959,433,913	1,651,853	44,432,516	67,441,157	128,508	148,450,713	697,329,166	---
1987	935,126,238	1,026,112	57,409,174	64,194,900	(539,581)	135,350,899	677,684,734	---
1986	946,002,929	2,365,519	87,036,405	47,558,244	228,920	180,620,967	628,192,874	---
1985	982,872,452	734,004	51,218,723	98,812,938	16,386	169,025,485	663,064,916	---
1984	979,231,565	1,049,629	49,678,540	83,164,128	161,050	165,248,365	679,929,853	---
1983	837,653,132	1,422,869	44,073,590	88,698,243	10,679	161,265,369	542,182,382	---
1982	789,582,250	1,285,700	56,956,183	75,993,620	127,632	148,400,360	506,818,755	---
1981	631,762,415	995,825	39,714,435	48,996,195	120,295	117,234,978	424,700,687	---
1980	533,571,515	2,032,440	33,855,744	42,004,802	103,905	90,506,584	365,068,040	---
1979	478,642,344	1,009,473	32,243,042	41,080,656	126,836	77,607,537	326,574,800	---
1978	448,846,479	1,395,748	28,820,106	35,334,810	120,509	75,647,241	307,528,065	---
1977	446,088,450	605,308	26,795,941	40,827,470	107,651	76,948,728	300,803,352	---
1976	390,253,418	377,347	24,477,953	29,031,418	105,088	56,947,655	279,313,957	---
1975	330,692,375	734,269	24,229,486	28,369,691	80,968	50,110,429	227,167,532	---
1974	270,206,204	705,079	23,375,606	25,624,569	83,402	40,962,571	179,454,977	---
1973	251,095,523	1,070,314	21,155,588	23,742,445	74,827	36,821,017	168,231,332	---
1972	219,042,353	1,783,365	18,983,347	20,207,654	69,521	32,266,048	145,732,418	---
1971	175,239,612	677,951	14,201,212	16,757,226	73,333	27,000,663	116,529,227	---
1970	157,378,782	853,115	12,838,570	15,462,217	73,522	22,950,356	105,201,002	---
1969	148,539,513	827,645	12,359,242	14,512,792	70,497	21,816,223	98,953,114	---
1968	109,102,779	808,200	9,182,848	10,632,199	76,329	16,127,504	72,275,699	---
1967	103,223,025	314,508	9,331,660	9,874,706	83,710	15,281,328	68,337,113	---
1966	98,639,625	464,703	8,975,681	9,541,963	61,413	14,366,944	65,228,921	---

KEY: Article 9 imposes franchise taxes and fees on specialized corporations and public utilities:

Section 181 - Foreign Corporation License Fees

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 185 - Agricultural Co-operatives (capital basis and dividends)

Section 186 - Waterworks Companies, Gas Companies, Electric or Steam Heating, Lighting and Power Companies (gross earnings and capital)

Section 186A - Gross Receipts Tax on the furnishing of Utility Services

Section 189 - Importers of Natural Gas (self use or consumption)

* Effective August 1, 1991.

TABLE 7. Bank Tax Collections, by Type of Bank**FISCAL YEARS 1967-1995**

Fiscal Year	Commercial Banks	Savings Banks	Savings and Loan Associations	Total
1995	\$486,101,969	\$50,964,761	\$10,884,951	\$547,951,680
1994	784,033,220	45,861,034	20,840,093	850,734,348
1993	569,241,110	86,103,705	15,137,438	670,482,253
1992	498,918,490	54,431,682	12,469,098	565,819,270
1991	270,646,880	50,960,724	9,092,405	330,700,009
1990	354,592,201	56,481,596	14,008,859	425,082,656
1989	349,703,107	66,640,900	15,577,713	431,921,720
1988	297,370,077	88,825,471	20,804,274	406,999,822
1987	272,676,838	87,195,357	19,741,645	379,613,840
1986 a/	184,605,227	51,584,393	11,571,011	247,760,631
1985	145,852,717	18,133,566	5,866,616	169,852,899
1984	143,043,199	21,869,075	7,479,513	172,391,787
1983 b/	135,000,000	32,000,000	9,000,000	176,389,008
1982 b/	170,000,000	41,000,000	11,000,000	222,084,087
1981	181,751,344	41,578,894	11,114,119	234,444,357
1980	121,841,655	46,488,867	13,602,806	181,933,328
1979	92,454,739	58,459,723	17,687,267	168,601,729
1978	111,237,146	70,429,078	17,186,448	198,852,672
1977	100,288,416	59,516,372	18,140,774	177,945,562
1976 c/	118,632,575	57,723,569	14,510,208	190,866,352
1975	95,263,001	35,425,633	9,271,273	139,959,907
1974	53,955,784	38,740,389	10,485,890	103,182,063
1973	57,421,536	39,287,866	10,819,697	107,529,099
1972 d/	68,485,506	33,944,721	8,743,151	111,173,378
1971	45,898,217	23,233,585	6,215,249	75,347,051
1970 e/	57,538,863	23,266,115	5,443,626	86,248,604
1969 f/	50,101,761	22,571,267	4,823,895	77,496,923
1968	36,736,721	13,054,776	2,623,054	52,414,551
1967	27,044,890	10,453,566	2,408,064	39,906,520

a/ First year of collections from 1985 revised Bank Tax Law featuring reduced net income rate, new alternative tax computations and revised allocation provisions.

b/ Totals are actual; details by type of bank are estimated, due to identification considerations for current and prior periods.

c/ Increased collections reflect rate changes and a surcharge imposed in calendar year 1975.

d/ Increased collections reflect rate changes in calendar year 1971.

e/ Further increased collections reflect additional 1% increase (less credit for Sales Tax paid) for banks paying tax based on income. This increase derived from tax on income earned in both 1963 and 1969 calendar years.

f/ Increased collections reflect rate changes in calendar year 1968.

TABLE 8. Petroleum Tax Collections

FISCAL YEARS 1981-1995								
Fiscal Year	Total	Article 9, Section 182 Oil Companies Gross Receipts 1/	Article 9, Section 182-a Oil Users Gross Receipts 2/	Article 9, Section 182-b Oil Companies Additional Gross Receipts 3/	Negotiated Settlements from Section 182 and Unitary Tax	Article 13A Petroleum Businesses Gross Receipts 4/	Article 13A Petroleum Businesses 4/ (cents per gallon)	Lubricating Oils 5/
1995	\$1,048,098,944	---	(\$125,047)	---	---	\$2,474,707	\$1,036,978,843	\$8,770,441
1994	1,145,845,238	---	1,272,097	---	---	6,305,146	1,123,382,409	14,885,586
1993 a/	1,172,752,800	---	370,909	---	---	(4,335,329)	1,160,429,989	16,287,230
1992	928,811,743	---	49,364	---	---	(3,414,197)	917,170,988	15,005,588
1991	490,961,703	---	383,190	---	---	218,868,445	265,483,452	6,226,616
1990	216,579,767	---	2,191,588	---	---	214,388,179	---	---
1989	202,394,371	---	571,304	---	17,850,000	183,973,067	---	---
1988	227,280,794	(10,565)	2,871,719	(468,830)	53,723,948	171,164,522	---	---
1987	206,731,188	0	3,256,444	0	48,283,303	155,191,441	---	---
1986	236,956,759	(610,400)	4,853,207	0	28,030,551	204,683,401	---	---
1985	258,991,967	(5,282)	(110,975)	0	28,063,057	231,045,167	---	---
1984	358,933,331	750,259	17,742,273	1,827,542	179,046,752	159,566,505	---	---
1983	75,970,288	11,114,647	64,855,641	---	---	---	---	---
1982	70,259,768	29,306,716	40,953,052	---	---	---	---	---
1981	159,675,641	159,675,641	---	---	---	---	---	---

a/ Collections for the Article 13A (cents per gallon) Tax include a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) process, first effective December 1, 1992.

1/ Effective October 1, 1980. Expired December 31, 1982.

2/ Effective July 1, 1981. Terminated June 30, 1983.

3/ Effective January 1, 1983. Repealed June 30, 1983.

4/ Effective July 1, 1983. Restructured September 1, 1990.

5/ Effective September 1, 1990. Repealed September 1, 1994.

TABLE 9. Article 13-A Petroleum Business Tax

Type of Fuel	TAXABLE GALLONAGE BY TYPE OF FUEL 1/ FISCAL YEARS 1992-1995			
	Fiscal Year			
	1992	1993	1994	1995
Motor Fuel	5,540,556,446	5,446,445,141	5,437,226,018	5,250,255,987
Aviation Gasoline	6,538,826	6,589,019	5,337,035	6,138,128
Automotive Diesel Fuel	642,004,608	665,166,171	695,606,907	699,793,659
Nonautomotive Diesel Fuel (Distillate) - Total		254,703,636	279,420,899	234,696,120
Utility Use	a/	11,759,449	23,720,157	17,760,000
Non-utility Use	a/	242,944,187	255,700,742	216,936,120
Residual Fuel - Total		1,557,772,826	1,267,881,154	952,757,094
Utility Use	a/	1,227,023,679	912,766,674	692,522,467
Non-utility Use	a/	330,749,147	355,114,480	260,234,627
Kero-Jet Fuel	178,877,375	170,318,525	162,252,790	176,513,768

1/ Taxable gallons are derived from monthly tax liability as reported by distributors and are before audit adjustments and tax credits.

a/ Data not available.

Section IV: New York State Sales and Compensating Use, Excise and User Taxes and Fees

Table 10 New York State Sales and Compensating Use, Excise and User Taxes and Fees - Fiscal Years 1966-1995

Table 11 Motor Fuel Tax - Net Collections and Taxable Gallonage, by Type - Fiscal Years 1975-1995

Table 12 Alcoholic Beverage Tax Collections, by Type - Fiscal Years 1986-1995

Table 13 Cigarette Tax Collections - Fiscal Years 1967-1995

Table 14 Highway Use Tax Collections - Fiscal Years 1967-1995

TABLE 10. New York State Sales and Compensating Use, Excise and User Taxes and Fees**FISCAL YEARS 1966-1995**

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/Tobacco Products 1/	Other 2/
1995	\$6,578,632,778	\$484,961,968	\$209,043,566	\$189,160,560	\$726,543,794	\$122,177,077
1994	6,117,517,422	490,283,030	217,962,571	174,244,179	707,663,414	154,339,603
1993 a/	6,041,346,276	525,249,734	229,266,039	152,245,445	554,775,712	150,120,120
1992	5,774,946,387	492,444,493	235,003,797	138,949,008	596,344,431	136,813,745
1991	5,524,082,626	505,106,866	236,145,576	115,534,698	606,215,085	89,906,694
1990	5,768,358,282	543,548,164	190,431,201	80,016,380	543,431,000	0
1989	5,524,768,913	488,729,646	144,575,616	78,746,246	381,099,271	0
1988	5,294,834,740	500,180,485	149,082,855	77,019,652	400,931,536	0
1987	4,899,714,169	495,922,469	156,400,434	68,854,607	406,235,403	0
1986	4,577,046,140	468,945,613	160,228,881	68,172,242	422,832,405	0
1985	4,066,959,116	408,760,520	171,446,275	65,775,032	434,762,153	0
1984	3,744,310,176	422,232,089	171,596,091	57,632,117	440,000,371	0
1983	3,406,466,223	436,795,975	142,337,223	53,673,336	330,976,219	0
1982	3,132,440,178	443,825,252	147,063,398	58,479,447	339,732,926	0
1981	2,965,312,993	449,895,686	148,284,041	51,444,737	336,153,146	0
1980	2,844,869,090	474,798,416	149,678,089	51,038,112	332,078,728	0
1979	2,588,731,732	505,588,558	149,688,823	48,759,657	327,946,582	0
1978	2,432,906,137	496,095,094	150,589,642	40,863,161	335,098,426	0
1977	2,218,161,977	511,889,364	150,194,186	40,780,736	334,172,685	0
1976	2,148,915,367	480,378,853	153,855,731	39,449,618	337,466,124	0
1975	2,000,853,883	499,420,341	154,573,346	38,806,420	330,469,648	0
1974	1,863,241,378	498,550,913	155,536,613	37,286,563	328,542,868	0
1973	1,734,092,759	463,121,970	154,795,415	37,031,164	322,785,961	0
1972	1,532,794,564	408,419,930	122,336,133	31,239,444	273,284,077	0
1971	1,175,897,955	385,313,659	116,797,130	29,402,672	262,610,735	0
1970	1,012,035,665	374,820,560	112,622,537	29,300,319	256,563,536	0
1969	698,758,711	335,168,698	93,412,633	25,410,054	257,773,103	0
1968	630,911,913	291,847,494	71,665,236	22,026,911	226,318,377	0
1967	604,327,031	275,808,331	68,166,579	22,734,770	218,452,601	0
1966	298,436,996	269,365,502	66,227,367	20,992,812	216,251,285	0

a/ Collections for Sales and Compensating Use Tax and Motor Fuel Tax include a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1992.

1/ Includes Cigarette License and Sticker Fees.

2/ Includes Hotel/Motel Room Occupancy Tax, Automobile Rental Tax, Petroleum Testing Fees, and Non-refillable Beverage Container Tax.

TABLE 11. Motor Fuel Tax

NET COLLECTIONS AND TAXABLE GALLONAGE, BY TYPE						
FISCAL YEARS 1975-1995						
Fiscal Year	Net Collections			Taxable Gallons (000)		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
1995	\$425,413,021	\$59,548,947	\$484,961,968	5,247,199	673,860	5,921,059
1994	426,004,782	64,278,249	490,283,030	5,368,072	665,667	6,033,739
1993 a/	465,445,471	59,804,263	525,249,734	5,448,069	625,873	6,073,941
1992	438,687,552	53,756,941	492,444,493	5,499,070	632,731	6,131,801
1991	441,384,994	63,721,872	505,106,866	5,629,056	691,572	6,320,628
1990	475,381,273	68,166,891	543,548,164	5,662,398	813,761	6,476,159
1989	427,807,248	60,922,398	488,729,646	5,690,757	657,922	6,348,679
1988	451,105,702	49,074,783	500,180,485	5,776,710	502,654	6,279,365
1987	449,792,194	46,130,275	495,922,469	5,541,737	470,780	6,012,516
1986	425,591,103	43,354,510	468,945,613	5,664,200	449,669	6,113,869
1985	366,821,088	41,939,432	408,760,520	5,870,674	445,708	6,316,382
1984	383,040,061	39,192,028	422,232,089	5,198,864	425,431	5,624,294
1983	400,672,005	36,123,970	436,795,975	5,459,424	387,233	5,846,658
1982	407,603,675	36,221,577	443,825,252	5,253,194	380,269	5,633,463
1981	416,895,595	33,000,091	449,895,686	5,332,295	351,625	5,683,920
1980	441,227,553	33,570,863	474,798,416	5,658,258	340,570	5,998,828
1979	472,894,141	32,694,417	505,588,558	6,091,709	329,144	6,420,853
1978	466,111,974	29,983,120	496,095,094	6,013,317	316,255	6,329,572
1977	483,164,537	28,724,827	511,889,364	6,045,520	297,974	6,343,493
1976	454,917,486	25,461,367	480,378,853	5,896,752	269,386	6,166,139
1975	472,234,996	27,185,345	499,420,341	5,820,373	286,432	6,106,805

a/ Total collections include a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1992.

TABLE 12. Alcoholic Beverage Tax Collections, by Type

FISCAL YEARS 1986-1995					
Beverage Type	Gallons 1/				
	1986	1987	1988	1989	1990
Beer	363,628,772	374,068,519	368,397,037	365,259,816	360,143,941
Liquor - Total	33,322,206	32,901,341	31,312,808	30,180,457	28,966,199
Liquor over 24% alcohol	31,347,092	30,706,131	28,897,281	28,109,150	26,855,321
Liquor not over 24% alcohol	1,975,114	2,195,210	2,415,527	2,071,307	2,057,808
Liquor not over 2% alcohol 2/	---	---	---	---	53,070
Wine - Total	55,258,345	56,434,617	53,294,602	50,333,608	47,237,726
Naturally sparkling	4,131,291	4,230,656	4,135,891	3,978,395	3,599,397
Artificially carbonated	4,255	15,903	(12,426)	21,235	257,988
Still	51,084,312	52,079,690	49,115,610	46,270,026	43,332,701
Cider	38,487	108,368	55,527	63,952	47,640
TOTAL	452,209,323	463,404,477	453,004,448	445,773,881	436,347,866
TAX 3/					
Beverage Type	1986	1987	1988	1989	1990
Beer	\$19,999,583	\$20,573,769	\$20,261,837	\$20,089,290	\$36,333,363
Liquor - Total	130,129,421	127,728,950	120,554,048	116,987,951	140,763,273
Liquor over 24% alcohol	128,155,578	125,535,153	118,140,075	114,917,977	136,859,956
Liquor not over 24% alcohol	1,973,843	2,193,797	2,413,973	2,069,974	3,901,308
Liquor not over 2% alcohol 2/	---	---	---	---	2,009
Wine - Total	8,926,836	9,118,173	8,686,108	8,248,418	11,135,426
Naturally sparkling	2,736,783	2,802,607	2,739,830	2,635,497	3,286,730
Artificially carbonated	1,417	5,298	(4,139)	7,074	144,499
Still	6,188,053	6,308,627	5,949,576	5,604,879	7,702,533
Cider	583	1,641	841	968	1,664
TOTAL	\$159,055,840	\$157,420,892	\$149,501,993	\$145,325,659	\$188,232,062
Reconciliations:					
Prior period adjustments and administrative charges from N.Y. City Tax	\$1,172,730	(\$1,020,458)	(\$419,138)	(\$750,043)	(\$1,287,409)
Floor Taxes 4/	311	---	---	---	3,486,548
TOTAL NET COLLECTIONS	\$160,228,881	\$156,400,434	\$149,082,855	\$144,575,616	\$190,431,201

TABLE 12. Alcoholic Beverage Tax Collections, by Type

Beverage Type	FISCAL YEARS 1986-1995				
	1991	1992	Gallons 1/ 1993	1994	1995
Beer	357,721,852	352,277,025	342,373,170	336,103,458	326,465,791
Liquor - Total	26,642,284	24,419,593	23,900,977	22,340,037	21,542,473
Liquor over 24% alcohol	24,622,870	22,685,778	21,990,316	20,640,633	19,780,355
Liquor not over 24% alcohol	1,971,226	1,726,474	1,903,968	1,696,361	1,760,627
Liquor not over 2% alcohol 2/	48,188	7,342	6,692	3,043	1,490
Wine - Total	45,112,710	42,039,549	40,304,682	39,700,084	41,083,014
Naturally sparkling	3,356,280	3,045,640	2,866,396	2,712,708	2,679,173
Artificially carbonated	52,613	39,901	45,664	38,483	43,220
Still	41,671,669	38,875,651	37,310,109	36,908,062	38,201,067
Cider	32,148	78,358	82,512	40,832	159,554
TOTAL	429,476,847	418,736,168	406,578,828	398,143,579	389,091,278

Beverage Type	TAX 3/				
	1991	1992	1993	1994	1995
Beer	\$65,924,015	\$73,978,175	\$71,898,366	\$70,581,726	\$68,557,816
Liquor - Total	156,386,511	150,367,691	146,342,366	137,130,137	131,756,970
Liquor over 24% alcohol	151,591,928	145,988,651	141,513,182	132,827,633	127,291,531
Liquor not over 24% alcohol	4,792,759	4,378,762	4,828,931	4,302,388	4,465,383
Liquor not over 2% alcohol 2/	1,824	278	253	115	56
Wine - Total	11,094,866	10,265,969	9,803,457	9,576,260	8,095,471
Naturally sparkling	3,176,250	2,882,273	2,712,644	2,567,199	847,102
Artificially carbonated	29,875	22,656	25,929	21,851	10,860
Still	7,887,283	7,358,074	7,061,761	6,985,665	7,231,462
Cider	1,458	2,966	3,123	1,546	6,047
TOTAL	\$233,405,392	\$234,611,835	\$228,044,189	\$217,288,123	\$208,410,257

Reconciliations:

Prior period adjustments and administrative charges from N.Y. City Tax	\$1,353,603	\$380,953	\$1,189,139	\$673,546	\$632,791
Floor Taxes 4/	1,386,581	11,009	32,711	901	518

TOTAL NET COLLECTIONS **\$236,145,576** **\$235,003,797** **\$229,266,039** **\$217,962,571** **\$209,043,566**

1/ Metric volumes of wine and liquor have been converted to U.S. gallons for comparison to beer volume. Taxable gallons include assessments which may not yet have been collected.

2/ Prior to 7/16/89 liquor with not more than 2% alcohol by volume was taxed at 55 cents per liter and included in the liquor not over 24% alcohol category.

3/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with Table 1, nor with gallonage data. Differing rates during fiscal years 1990 and 1991 thus tend to distort volume-to-tax comparisons with other periods.

4/ Floor taxes reflect the application of the changed tax rate to inventories as of the effective date of the changed rate.

TABLE 13. Cigarette Tax Collections

FISCAL YEARS 1967-1995				
Fiscal Year	Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections 1/
1995	\$713,459,560	\$2,366,804	\$1,078,698	\$712,171,454
1994 a/, b/	693,158,878	2,490,244	2,976,712	693,645,346
1993	549,496,469	2,652,034	(2,921,163)	543,923,271
1992	585,357,325	2,790,612	2,813,015	585,379,728
1991 c/	600,481,699	2,936,229	(1,891,105)	595,654,365
1990 d/	539,991,181	3,130,229	581,269	537,442,221
1989	384,232,112	3,335,646	(202,805)	381,099,271
1988	402,696,431	3,484,741	(1,719,846)	400,931,536
1987	409,144,326	3,542,212	(633,289)	406,235,403
1986	428,063,876	3,659,192	1,572,279	422,832,405
1985	436,476,643	3,727,877	(2,013,387)	434,762,153
1984 e/	445,041,161	3,822,164	1,218,626	440,000,371
1983	334,252,029	3,977,781	(701,971)	330,976,219
1982	342,933,962	4,128,293	(927,257)	339,732,926
1981	341,463,470	4,140,923	1,169,401	336,153,146
1980	336,637,093	4,108,238	450,127	332,078,728
1979	332,019,825	4,106,241	(32,998)	327,946,582
1978	339,233,340	4,214,948	(80,034)	335,098,426
1977	340,109,423	4,215,179	1,721,559	334,172,685
1976	340,993,215	4,476,580	(949,489)	337,466,124
1975	334,104,469	3,725,995	(91,174)	330,469,648
1974	332,467,813	3,413,156	511,789	328,542,868
1973	326,315,186	3,332,444	196,781	322,785,961
1972 f/	280,282,217	3,385,767	3,612,373	273,284,077
1971	266,446,473	3,333,562	502,176	262,610,735
1970	260,496,537	3,266,182	666,819	256,563,536
1969 g/	263,343,591	3,289,469	2,281,019	257,773,103
1968	229,908,772	2,908,369	682,026	226,318,377
1967	221,641,748	2,809,267	379,880	218,452,601

1/ Includes collections for War Bonus and Mental Health Bond Account through 1969. This account discontinued effective April 1, 1969.

a/ Tax rate was increased from 39 cents to 56 cents per pack of 20 as of June 1, 1993.

b/ Adjusted.

c/ Tax rate was increased from 33 cents to 39 cents per pack of 20 as of June 1, 1990.

d/ Tax rate was increased from 21 cents to 33 cents per pack of 20 as of May 1, 1989.

e/ Tax rate was increased from 15 cents to 21 cents per pack of 20 as of April 1, 1983.

f/ Tax rate was increased from 12 cents to 15 cents per pack of 20 effective February 1, 1972.

g/ Tax rate was increased from 10 cents to 12 cents per pack of 20 effective June 1, 1968.

TABLE 14. Highway Use Tax Collections

Fiscal Year	FISCAL YEARS 1967-1995				
	Truck Mileage Tax			Fuel Use Tax	Total Collections
	Tax	Permits	Total		
1995	\$153,059,612	\$4,166,117	\$157,225,730	\$31,934,830	\$189,160,560
1994	139,702,198	6,021,240 *	145,723,438	28,520,741	174,244,179
1993	124,256,705	2,837,592	127,094,297	25,151,147	152,245,445
1992	112,506,556	3,297,762	115,804,318	23,144,690	138,949,008
1991 a/	87,503,078	5,509,510 *	93,012,588	22,522,110	115,534,698
1990	58,477,093	3,269,660	61,746,753	18,269,627	80,016,380
1989	56,889,907	3,500,357	60,390,264	18,355,982	78,746,246
1988	51,753,489	5,499,983 *	57,253,472	19,766,180	77,019,652
1987	46,407,101	2,829,405	49,236,506	19,618,101	68,854,607
1986	43,380,644	3,207,647	46,588,291	21,583,951	68,172,242
1985	41,106,715	4,892,812 *	45,999,527	19,775,505	65,775,032
1984	37,788,356	2,125,979	39,914,335	17,717,782	57,632,117
1983	35,527,961	1,826,363	37,354,324	16,319,012	53,673,336
1982	36,867,797	4,201,208 *	41,069,005	17,410,442	58,479,447
1981	35,169,543	1,487,881	36,657,424	14,787,313	51,444,737
1980	35,842,966	2,199,861	38,042,827	12,995,285	51,038,112
1979	34,373,493	3,825,359 *	38,198,852	10,560,805	48,759,657
1978	32,256,817	1,635,538	33,892,355	6,970,806	40,863,161
1977	31,469,034	1,607,967	33,077,001	7,703,735	40,780,736
1976	30,298,517	2,900,297 *	33,198,814	6,250,804	39,449,618
1975	30,628,312	1,392,042	32,020,354	6,786,066	38,806,420
1974	29,599,249	1,607,518	31,206,767	6,079,796	37,286,563
1973	28,611,570	3,069,106 *	31,680,676	5,350,488	37,031,164
1972	25,893,641	1,130,773	27,024,414	4,215,030	31,239,444
1971	24,478,463	1,054,572	25,533,035	3,869,637	29,402,672
1970	22,763,886	2,452,149 *	25,216,035	4,084,284	29,300,319
1969	22,356,723	1,001,509	23,358,232	2,051,822	25,410,054
1968	21,163,333	863,578	22,026,911	---	22,026,911
1967	20,784,340	1,950,430 *	22,734,770	---	22,734,770

a/ Effective July 1, 1990, carriers subject to the highway use tax are also subject to a supplemental tax equal to the regular tax. Effective on the same date, the highway use tax is extended to carriers who use the New York Thruway. For the period beginning January 1, 1995 through January 1, 1996, the tax attributable to New York Thruway mileage is reduced by 50%.

* Reflects permit renewal collections.

Section V: New York State Property Transfer Taxes

Table 15 New York State Property Transfer Taxes -
Fiscal Years 1966-1995

Table 16 Estate Tax Collections - Fiscal Year 1995

Table 17 Real Estate Transfer Tax Collections, by County -
Fiscal Year 1995

TABLE 15. New York State Property Transfer Taxes

FISCAL YEARS 1966 - 1995					
Fiscal Year	Estate	Gift	Real Property Transfer Gains	Real Estate Transfer	Stock Transfer (until 6/30/65)
1995	\$695,594,570	\$63,781,953	\$103,568,059	\$187,412,271	---
1994	720,241,557	79,162,639	92,621,600	162,556,227	---
1993	602,436,114	70,088,091	197,325,800	149,553,272	---
1992	666,389,299	81,249,700	142,920,098	140,167,102	---
1991	630,831,166	79,091,066	255,627,900	153,835,833	---
1990	492,653,485	32,943,687	395,978,255	175,794,552	---
1989	472,803,259	39,176,261	542,484,357	185,996,482	---
1988	437,168,454	22,658,779	549,226,141	186,396,706	---
1987	374,144,277	18,543,125	792,381,534	191,719,318	---
1986	317,575,739	10,889,135	496,243,143	140,408,622	---
1985	234,504,334	6,557,143	394,301,807	111,831,561	---
1984	253,778,618	5,360,873	158,332,394	58,284,875	---
1983	276,308,223	7,545,627	---	15,065,534	---
1982	140,167,440	5,808,424	---	15,481,405	---
1981	136,452,812	6,757,720	---	12,765,360	---
1980	119,466,254	5,453,086	---	13,378,469	---
1979	148,389,762	6,546,066	---	11,364,924	---
1978	150,577,789	11,921,134	---	10,058,932	---
1977	173,946,673	25,326,938	---	8,590,662	---
1976	136,466,867	11,100,921	---	6,892,872	---
1975	137,129,245	9,031,277	---	7,450,801	---
1974	136,873,896	8,205,848	---	8,785,478	---
1973	152,828,823	11,951,819	---	8,265,956	---
1972	177,285,899	---	---	6,761,293	---
1971	130,104,071	---	---	5,159,740	---
1970	127,934,756	---	---	5,949,981	---
1969	149,426,362	---	---	3,484,857	---
1968	119,695,459	---	---	---	---
1967	116,029,108	---	---	---	---
1966	132,125,333	---	---	---	23,876,821

TABLE 16. Estate Tax Collections, by County

County	FISCAL YEAR 1995		Net Collections
	Gross Collections	Refunds	
New York City, Total	\$340,801,305	\$30,096,703	\$310,704,602
Bronx	12,952,906	500,591	12,452,315
Kings	30,008,420	1,771,842	28,236,578
New York	240,836,315	24,816,718	216,019,598
Queens	50,993,633	2,745,577	48,248,056
Richmond	6,010,030	261,975	5,748,055
Albany	7,439,323	348,563	7,090,760
Allegany	594,095	15,042	579,054
Broome	3,397,954	309,244	3,088,710
Cattaraugus	897,289	20,162	877,127
Cayuga	1,119,101	59,258	1,059,843
Chautauqua	2,600,214	157,906	2,442,309
Chemung	3,171,236	111,358	3,059,878
Chenango	1,002,905	83,269	919,635
Clinton	1,009,814	68,921	940,893
Columbia	1,842,216	75,082	1,767,133
Cortland	438,991	61,030	377,962
Delaware	304,888	16,997	287,891
Dutchess	9,116,941	1,013,994	8,102,947
Erie	19,891,224	1,002,647	18,888,577
Essex	502,689	67,735	434,955
Franklin	660,316	33,025	627,290
Fulton	1,203,621	91,844	1,111,777
Genesee	872,625	35,551	837,075
Greene	1,434,404	24,308	1,410,096
Hamilton	64,768	0	64,768
Herkimer	552,362	33,102	519,260
Jefferson	1,137,630	70,583	1,067,048
Lewis	345,759	4,936	340,823
Livingston	917,006	54,464	862,542
Madison	913,376	89,466	823,910
Monroe	17,369,859	691,824	16,678,036
Montgomery	685,479	27,749	657,730
Nassau	75,808,025	3,755,904	72,052,122
Niagara	2,000,900	206,720	1,794,180
Oneida	3,770,123	227,893	3,542,230
Onondaga	7,926,089	403,681	7,522,408
Ontario	1,520,632	59,962	1,460,670
Orange	4,357,663	417,961	3,939,702
Orleans	466,637	18,968	447,669
Oswego	1,191,055	39,662	1,151,393
Otsego	1,314,096	72,786	1,241,310
Putnam	2,065,649	485,264	1,580,385
Rensselaer	2,951,272	79,392	2,871,880
Rockland	4,257,469	420,378	3,837,091
St. Lawrence	826,821	22,046	804,774
Saratoga	1,410,719	103,182	1,307,536
Schenectady	6,086,862	219,420	5,867,442
Schoharie	225,627	15,071	210,556
Schuyler	134,020	4,902	129,118
Seneca	496,196	52,377	443,819
Steuben	741,565	28,388	713,177
Suffolk	32,343,368	1,929,284	30,414,084
Sullivan	1,187,422	60,551	1,126,871
Tioga	409,312	29,450	379,862
Tompkins	33,018,630	183,784	32,834,846
Ulster	2,047,411	268,741	1,778,670
Warren	1,526,584	100,590	1,425,994
Washington	654,490	69,282	585,208
Wayne	925,904	22,755	903,150
Westchester	89,518,629	3,196,780	86,321,849
Wyoming	386,092	18,314	367,777
Yates	493,758	12,674	481,084
Unclassified	12,425,672	1,248,724	11,176,949
State Total	\$712,776,085	\$48,439,646	\$664,336,439

NOTE: Excludes \$781,721 of estate fees, \$18,517,966 of assessment collections and \$6,067,940 of net collections from probate procedures.

Data are preliminary.

TABLE 17. Real Estate Transfer Tax Collections, by County

FISCAL YEAR 1995					
County	Recording Officers' Fees 1/	Net Amount Paid to State Tax Commission 2/	County	Recording Officers' Fees 1/	Net Amount Paid to State Tax Commission 2/
New York City, Total	\$56,832	\$49,693,917	Niagara	6,108	1,177,302
Bronx	6,735	3,549,276	Oneida	6,077	906,138
Kings	16,303	9,872,359	Onondaga	11,481	3,278,412
New York	7,169	19,854,061	Ontario	3,896	689,591
Queens	18,905	12,246,577	Orange	8,215	2,934,238
Richmond	7,720	4,171,644	Orleans	1,615	186,505
			Oswego	4,128	465,065
Albany	6,983	2,516,399	Otsego	2,912	315,025
Allegany	2,612	158,033	Putnam	3,023	1,410,504
Broome	4,863	848,023	Rensselaer	4,199	814,162
Cattaraugus	3,603	356,473	Rockland	6,061	3,298,919
Cayuga	2,813	353,305	St. Lawrence	4,267	717,560
Chautauqua	5,791	659,479	Saratoga	6,539	2,018,394
Chemung	2,813	357,574	Schenectady	4,258	1,116,018
Chenango	2,705	232,772	Schoharie	1,434	176,862
Clinton	2,949	311,516	Schuyler	941	70,693
Columbia	2,483	485,429	Seneca	1,376	167,285
Cortland	1,488	222,817	Steuben	4,138	384,996
Delaware	2,890	286,747	Suffolk	31,251	21,263,371
Dutchess	6,718	2,720,922	Sullivan	3,837	515,828
Erie	21,864	6,123,609	Tioga	1,627	199,906
Essex	2,526	227,986	Tompkins	2,786	523,945
Franklin	2,002	183,134	Ulster	5,707	1,243,150
Fulton	2,134	207,142	Warren	2,797	609,763
Genesee	2,008	273,478	Washington	2,334	254,834
Greene	2,132	281,827	Wayne	3,440	506,717
Hamilton	677	63,261	Westchester	14,457	19,360,184
Herkimer	2,226	225,798	Wyoming	1,531	170,828
Jefferson	4,385	721,861	Yates	1,278	161,866
Lewis	1,253	78,160			
Livingston	2,215	294,986	Total, All Counties	\$343,903	\$158,830,546
Madison	2,540	354,423			
Monroe	17,563	5,677,449	Unclassified by county 3/	- - -	26,422,940
Montgomery	1,556	156,904			
Nassau	21,566	19,819,063	Grand Total	\$343,903	\$185,253,485

1/ One dollar per deed accepted for recording up to five thousand deeds during the annual period of August 1 through July 31; seventy-five cents per deed in excess of five thousand deeds. Fees collected by New York City belong to the City itself.

2/ Includes a total of \$61,407 interest reported by forty-five localities. Net amount is before refunds of \$278,350 paid but not allocated to localities.

3/ Reflects payments received directly by the Tax Department's Central Office.

NOTE: Detail may not necessarily add to totals due to rounding.

Section VI: New York State Other Taxes and Fees

Table 18 New York State Other Taxes and Fees -
Fiscal Years 1966-1995

Table 19 Pari-Mutuel Taxes and Fees Collections -
Fiscal Years 1966-1995

Table 20 Off-Track Betting Revenues by Regional Corporations -
Racing Seasons - 1971-1994

Table 21 Pari-Mutuel and Racing Tax Collections -
1994 Racing Season

TABLE 18. New York State Other Taxes and Fees

FISCAL YEARS 1966-1995				
Fiscal Year	Pari-Mutuel Taxes & Fees	Off-Track Betting Revenues 1/	Boxing & Wrestling Tax	Racing Admissions Tax
1995	\$39,441,649	\$24,931,090	\$276,873	\$357,259
1994	43,672,756	30,832,507	262,586	398,786
1993	94,565,065	32,488,731	336,231	404,948
1992	50,034,696	34,710,859	258,458	437,747
1991	52,169,497	35,320,067	277,704	477,561
1990	51,240,392	35,872,504	341,893	471,235
1989	56,850,025	36,349,266	402,837	467,686
1988	68,950,805	36,505,747	415,075	553,233
1987	59,988,263	35,367,843	585,576	536,661
1986	73,037,170	33,476,718	658,254	561,425
1985	88,601,193	32,990,926	504,336	612,957
1984	87,268,187	33,851,199	465,386	620,251
1983	82,891,997	41,410,227	275,674	676,387
1982	85,198,046	33,893,065	354,364	590,445
1981	109,728,496	33,829,109	279,818	637,581
1980	91,032,559	31,517,033	279,066	615,286
1979	96,123,054	29,344,302	373,062	753,662
1978	96,512,178	26,736,761	534,470	707,309
1977	151,742,722	26,649,775	388,600	839,062
1976	164,713,193	21,258,030	221,795	862,474
1975	163,573,423	19,179,437	281,786	820,505
1974	156,159,107	13,363,299	193,770	1,812,706
1973	152,575,209	5,048,736	206,434	3,093,751
1972	165,541,843	897,010	456,620	3,658,522
1971	171,030,767	---	220,364	3,654,326
1970	159,932,658	---	169,044	3,485,475
1969	153,348,044	---	151,522	3,436,750
1968	143,690,119	---	123,171	3,428,163
1967	145,287,528	---	82,981	3,553,777
1966	142,164,933	---	80,657	3,256,571

1/ Includes state commissions, state share of breakage, and uncashed tickets.

TABLE 19. Pari-Mutuel Taxes and Fees Collections

FISCAL YEARS 1966-1995								
Fiscal Year	Total, All Types	Flat Racing			New York Racing Association Fees	Harness Racing		
		Total	Tax (Commissions and Breakage)	Uncashed Tickets		Total	Tax (Commissions and Breakage)	Uncashed Tickets
1995	\$39,441,649	\$35,480,652	\$34,306,005	\$1,142,172	\$32,475	\$3,960,997	\$2,817,028	\$1,143,968
1994	43,672,756	39,670,293	37,984,916	1,478,899	206,478	4,002,463	3,629,456	373,006
1993	94,565,065	89,393,040	39,731,688	1,761,094	47,900,258	5,172,025	4,726,527	445,499
1992	50,034,696	44,587,602	43,093,441	1,494,161	0	5,447,094	5,042,574	404,520
1991	52,169,497	46,008,625	43,602,832	1,605,793	800,000	6,160,872	5,594,069	566,803
1990	51,240,392	44,679,518	43,173,187	1,506,331	0	6,560,874	6,101,342	459,532
1989	56,850,025	47,702,528	44,523,065	1,487,463	1,692,000	9,147,497	8,634,110	513,387
1988	68,950,805	51,786,269	46,781,883	1,625,082	3,379,304	17,124,536	16,485,889	638,647
1987	59,988,263	49,580,361	45,676,802	1,525,136	2,378,423	10,316,008	9,698,571	617,437
1986	73,037,170	55,692,771	46,909,392	1,439,725	7,343,654	17,344,399	16,739,927	604,472
1985	88,601,193	59,007,556	45,249,205	1,263,988	12,494,363	29,593,637	28,963,212	630,425
1984	87,268,187	55,108,700	47,216,039	1,099,328	6,793,333	32,159,487	31,636,202	523,285
1983	82,891,997	47,561,913	38,535,841	2,105,511	6,920,561	35,330,084	34,094,419	1,235,665
1982	85,198,046	48,621,468	41,014,994	948,720	6,657,754	36,576,578	36,001,422	575,156
1981	109,728,496	66,396,593	45,772,258	896,197	19,728,138	43,331,903	42,815,989	515,914
1980	91,032,559	43,832,509	26,423,996	669,813	16,738,700	47,200,050	46,703,365	496,685
1979	96,123,054	48,767,772	34,345,477	654,874	13,767,421	47,290,746	46,797,293	493,453
1978	96,512,178	48,582,460	36,674,852	599,054	11,308,554	46,936,446	46,355,883	580,563
1977	151,742,722	82,085,186	62,406,089	543,154	19,135,943	69,253,461	68,660,546	592,915
1976	164,713,193	80,922,846	80,125,054	531,792	266,000	83,790,347	83,189,828	600,519
1975	163,573,423	77,134,520	76,405,091	460,429	269,000	86,438,903	85,833,388	605,515
1974	156,159,107	74,506,270	73,857,241	389,029	260,000	81,652,837	81,108,332	544,505
1973	152,575,209	69,869,871	69,163,063	456,808	250,000	82,705,338	82,174,794	530,544
1972	165,541,843	79,196,181	78,487,618	465,563	243,000	86,345,662	85,844,495	501,167
1971	171,030,767	85,083,940	84,433,664	378,276	272,000	85,946,827	85,487,897	458,930
1970	159,932,658	78,646,760	77,570,672	374,088	702,000	81,285,898	80,869,896	416,002
1969	153,348,044	78,162,985	77,073,919	387,066	702,000	75,185,059	74,825,877	359,182
1968	143,690,119	76,518,305	75,441,927	374,378	702,000	67,171,814	66,848,341	323,473
1967	145,287,528	76,752,917	75,789,499	261,418	702,000	68,534,611	68,244,111	290,500
1966	142,164,933	73,100,782	72,129,940	268,842	702,000	69,064,151	68,775,877	288,274
Fiscal Year	Quarter Horse Racing							
	Total	Tax (Commissions and Breakage)	Uncashed Tickets					
1988	\$40,000	\$9,000	\$31,000					
1987	91,894	91,894	0					
1979	64,536	64,536	0					
1978	993,272	993,272	0					
1977	404,075	404,075	0					

TABLE 20. Off-Track Betting Revenues by Regional Corporations

RACING SEASONS 1971-1994								
Racing Season	Total, All Regions	City of New York	Nassau	Suffolk	Catskill	Capital District	Western	Schenectady
1994	\$25,810,000	\$12,333,000	\$2,739,000	\$2,294,000	\$2,073,000	\$3,368,000	\$3,003,000	---
1993	31,590,000	15,018,000	3,405,000	3,325,000	2,322,000	4,092,000	3,428,000	---
1992	33,250,000	16,418,000	3,464,000	3,357,000	2,367,000	4,214,000	3,430,000	---
1991	34,277,000	17,075,000	3,615,000	3,453,000	2,310,000	4,354,000	3,470,000	---
1990	35,609,820	17,761,052	3,867,017	3,641,766	2,270,964	4,399,967	3,669,054	---
1989	35,690,026	17,768,650	3,756,572	3,795,546	2,498,829	4,282,458	3,587,971	---
1988	36,526,507	18,966,763	3,567,990	3,686,219	2,518,000	4,192,978	3,594,557	---
1987	35,429,518	18,743,679	3,791,681	3,343,863	3,190,769	3,726,414	2,633,112	---
1986	35,829,231	20,320,500	3,336,502	3,242,485	2,224,498	3,583,273	3,121,973	---
1085	32,168,231	17,982,778	3,239,303	2,892,974	2,145,352	3,035,865	2,871,959	---
1984	32,351,280	18,197,080	3,308,514	2,888,009	2,056,463	2,855,046	3,046,168	---
1983	32,347,118	18,488,031	3,377,598	2,838,312	1,905,079	2,683,399	3,054,699	---
1982	32,235,094	18,815,762	3,311,637	2,755,751	1,812,925	2,451,587	3,087,432	---
1981	31,529,095	18,698,302	3,180,471	2,598,944	1,741,411	2,129,496	3,180,471	---
1980	31,310,827	18,857,977	3,131,805	2,506,788	1,652,095	2,038,062	3,124,100	---
1979	29,169,211	17,951,661	2,861,912	2,338,360	1,480,359	1,769,477	2,767,442	---
1978	26,575,629	17,351,494	2,333,255	2,013,288	1,236,382	1,383,464	2,257,746	---
1977	25,800,569	17,869,709	2,120,728	1,845,042	933,060	1,142,740	1,889,290	---
1976	24,175,816	18,348,582	1,519,503	1,514,648	298,838	785,878	1,708,367	---
1975	20,951,184	18,265,991	550,636	602,330	---	170,001	1,122,816	\$239,410
1974	18,236,026	17,696,412	---	---	---	---	228,811	310,803
1973	12,907,695	12,744,398	---	---	---	---	---	163,297
1972	4,391,979	4,372,754	---	---	---	---	---	19,225
1971	592,943	592,943	---	---	---	---	---	---

NOTE: Off-Track Betting revenues include state commissions, state share of breakage, and uncashed tickets.

TABLE 21. Pari-Mutuel and Racing Tax Collections

1994 RACING SEASON								
Pari-Mutuel Collections								
	Days	Attendance	Commissions	Breakage 1/	Uncashed Tickets	N.Y.R.A. Franchise Fee 2/	Total 3/	Racing Admissions Tax 2/
Flat Racing-Total	468	3,138,971	\$29,658,000	\$873,000	\$1,137,000	\$239,000	\$31,907,000	\$294,000
Aqueduct	149	1,090,941	12,198,000	341,000	468,000	239,000	13,246,000	62,000
Belmont	108	1,021,125	11,814,000	281,000	411,000	---	12,506,000	100,000
Saratoga	34	719,168	4,881,000	152,000	174,000	---	5,207,000	124,000
Finger Lakes	177	307,737	765,000	99,000	84,000	---	948,000	8,000
Harness Racing-Total	959	1,281,061	\$3,132,000	\$598,000	\$360,000	---	\$4,090,000	\$43,000
Batavia Downs	61	61,045	60,000	16,000	29,000	---	105,000	3,000
Buffalo	160	198,848	352,000	58,000	46,000	---	456,000	2,000
Monticello	235	221,727	530,000	88,000	60,000	---	678,000	7,000
Saratoga	68	94,266	91,000	26,000	36,000	---	153,000	7,000
Syracuse Fair	7	15,858	41,000	5,000	6,000	---	52,000	1,000
Vernon Downs	144	232,169	323,000	54,000	44,000	---	421,000	5,000
Yonkers	284	457,148	1,735,000	351,000	139,000	---	2,225,000	18,000
GRAND TOTAL	1,427	4,420,032	\$32,790,000	\$1,471,000	\$1,497,000	---	\$35,997,000	\$337,000

1/ Breakage represents the odd cents over any multiple of ten which would otherwise be payable to patrons holding winning two dollar tickets.

2/ N.Y.R.A. Franchise Fee attributable to sale of N.Y.R.A. land holdings.

3/ Figures do not include revenue from simulcasting. Simulcasting produced additional commission and breakage of \$4,030,000, and Admissions Tax of \$8,000.

NOTE: Excludes State revenues from Off-Track Betting, in State fiscal year ended March 31, 1994, as follows:

Commissions and Breakage.....\$20,190,000
 Uncashed Off-Track Betting Tickets.....\$ 4,741,000

Section VII: Local Taxes Collected by New York State

Table 22 Local Taxes Collected by New York State - State Fiscal Years 1967-1995

Table 23 Local Tax Collections by the Department of Taxation and Finance - State Fiscal Years 1994 and 1995

Table 24 Sales and Compensating Use Tax, State Collections and Local Taxes Distributed - State Fiscal Year 1995

Table 25 New York State and Local General Sales and Compensating Use Tax Rates

Table 26 Mortgage Tax Collections, by County - State Fiscal Year 1995

Table 27 MTA Surcharge on Business Taxes by Type of Tax - State Fiscal Years 1983-1995

Table 28 Components of City of New York Personal Income Tax Collections - State Fiscal Years 1976-1995

Table 29 Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1985-1995

TABLE 22. Local Taxes Collected by New York State

STATE FISCAL YEARS 1967-1995								
Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	Stock Transfer Tax	Yonkers Personal Income Tax	New York City		
						Personal Income Tax	Alcoholic Beverage Tax	1 Cent Tax on Leaded Motor Fuel
1995	\$6,650,965,639	\$330,251,180	\$432,420,866	\$3,003,612,181	\$23,812,281	\$3,592,291,403	\$21,129,437	\$10,348
1994	6,222,727,842	326,794,225	550,743,721	2,935,823,760	25,933,493	3,576,575,521	21,904,184	47,390
1993 a/	5,942,594,755	311,144,280	472,406,461	2,365,933,800	23,366,531	3,569,799,292	21,833,672	4,134
1992	5,485,236,213	260,479,670	488,135,829	2,210,761,060	25,827,582	3,022,661,824	22,780,462	5,876
1991	5,486,273,233	298,725,267	345,861,195	1,706,615,076	22,377,215	2,655,237,450	24,088,215	(4,746)
1990	5,443,574,284	359,609,525	311,896,453	1,610,760,964	22,724,365	2,586,655,368	24,781,367	2,793
1989	5,129,956,272	454,702,568	307,548,713	1,375,278,554	20,748,393	2,263,429,491	25,572,289	107,017
1988	4,928,692,228	464,048,329	338,324,047	1,755,983,416	23,384,344	2,238,543,856	26,023,420	382,300
1987	4,574,810,374	497,587,070	329,646,124	1,527,383,132	17,445,655	2,000,192,121	27,090,311	936,162
1986	4,293,535,288	328,483,765	342,395,794	1,232,497,287	31,194,946	1,799,167,600	27,064,433	1,492,346
1985	3,843,883,439	261,742,470	271,633,483	973,710,060	2,197,859	1,683,767,002	29,303,628	1,492,179
1984	3,479,868,567	207,753,963	277,181,919	1,023,718,768	---	1,511,856,043	29,955,925	2,417,373
1983	2,875,200,231	103,040,784	191,099,666	793,351,417	---	1,291,606,610	31,410,730	3,047,063
1982	2,741,395,286	103,365,484	---	561,440,112	---	1,204,543,355	29,240,218	3,581,370
1981	2,456,246,070	64,559,839	---	580,660,890	---	950,694,733	17,617,847	4,353,026
1980	2,213,844,545	67,461,574	---	452,743,623	---	832,398,578	---	5,092,517
1979	2,007,472,002	67,292,500	---	418,914,898	---	722,579,492	---	6,395,402
1978	1,883,207,908	55,053,781	---	301,355,129	---	664,307,921	---	7,194,349
1977	1,727,776,434	43,498,500	---	276,361,201	---	631,791,897	---	8,089,227
1976	1,626,394,277	39,444,764	---	260,597,026	---	80,562,169	---	8,680,115
1975	1,444,668,012	48,060,800	---	166,183,234	---	---	---	10,419,436
1974	1,213,181,096	59,525,313	---	203,185,176	---	---	---	11,489,972
1973	1,109,116,252	62,119,164	---	272,335,517	---	---	---	10,428,192
1972	967,946,437	49,999,715	---	294,371,998	---	---	---	6,430,392
1971	906,218,604	29,578,852	---	239,808,857	---	---	---	---
1970	801,112,496	31,856,106	---	260,888,154	---	---	---	---
1969	631,150,930	27,643,176	---	294,582,890	---	---	---	---
1968	513,216,313	27,655,119	---	228,237,293	---	---	---	---
1967	463,076,114	24,277,285	---	146,462,459	---	---	---	---

a/ Collections for Local Sales and Use Taxes include a one-time spin-up of prepayments received through the Electronic Funds Transfer procedure, first effective December 1, 1992.

1/ Amount paid to county treasurers.

2/ Includes Municipal Assistance Corporation (MAC) and New York City.

3/ Tax articles 9, 9A, 32 and 33.

TABLE 23. Local Tax Collections by the Department of Taxation and Finance**STATE FISCAL YEARS 1994 AND 1995**

Tax	1993	1994	Percent Change
Sales and Use Taxes, includes M.A.C. 1/	\$6,222,727,842	\$6,650,965,639	6.9
Mortgage Recording Tax			
(Amount Paid to County Treasurers Only)	326,794,225	330,251,180	1.1
New York City			
Alcoholic Beverage Tax	21,904,184	21,129,437	(3.5)
Personal Income Tax	3,576,575,521	3,592,291,403	0.4
Motor Fuel Tax	47,390	10,348	(78.2)
Yonkers Personal Income Tax	25,933,493	23,812,281	(8.2)
Mass Transit Authority (M.T.A.) Surcharge			
(Articles 9-A, 9, 32 and 33)	550,743,721	432,420,866	(21.5)
Stock Transfer Tax			
(All eligible for rebate; all proceeds to New York City)	2,935,823,760	3,003,612,181	2.3
Total Local Taxes	\$13,660,550,135	\$14,054,493,333	2.9

1/ See also Table 24, which is on a distributional basis rather than a collections basis for localities.

TABLE 24. Sales and Compensating Use Tax

STATE COLLECTIONS AND LOCAL TAXES DISTRIBUTED		
STATE FISCAL YEAR 1995		
Jurisdiction	Tax Rate	Net Distribution
New York State	4%	\$6,578,632,778
Local, Total		\$6,631,513,453
New York City	4%	115,153,053
Municipal Assistance Corp.	4%	2,500,423,100
Metropolitan Commuter Transportation District 1/	0.25%	263,607,444
All Other Localities, Total	--	\$3,752,329,857
Sales and Use Tax, Total		\$3,717,074,607
Counties		3,581,232,142
Cities 2/		135,842,465
Consumer Utility Tax, Total		\$27,063,482
Cities		1,058,341
City School Districts		26,005,141
Special Local Taxes on Selected Commodities and Services, Total		\$8,191,768
Total, All Taxing Jurisdictions	--	\$13,210,146,231

NOTES: Detailed breakdowns of the distributions to All Other Localities are contained on the following pages.

Distributions are net after subtracting administrative charges and are generally based on taxes collected during the preceding month.

Parentheses around tax rates indicates the tax has been repealed.

See Table 25 for further rate information.

1/ An additional sales and use tax imposed in the Metropolitan Commuter Transportation District, which consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

2/ Includes \$661,270 from cities that no longer impose a tax.

TABLE 24. Sales and Compensating Use Tax - Continued

STATE FISCAL YEAR 1995		
Jurisdiction	Tax Rate	Net Distribution
Counties (56 impose), Total		\$3,581,232,142
Albany	4%	155,801,549
Allegany	4%	11,996,446
Broome	3%	74,985,517
Cattaraugus	4%	20,344,216
Cayuga	4%	22,353,399
Chautauqua	3%	33,626,721
Chemung	3%	28,150,250
Chenango	3%	8,051,158
Clinton	3%	24,469,498
Columbia	3%	13,630,716
Cortland	4%	13,722,918
Delaware	2%	6,874,844
Dutchess	3%	73,390,310
Erie	4%	369,341,237
Essex	3%	10,805,697
Franklin	3%	8,612,721
Fulton	3%	8,412,938
Genesee	4%	12,964,579
Greene	4%	13,897,422
Hamilton	3%	1,595,205
Herkimer	4%	13,131,136
Jefferson	3%	29,050,854
Lewis	3%	4,494,022
Livingston	3%	12,611,466
Madison	3%	11,175,160
Monroe	4%	298,975,109
Montgomery	3%	10,425,204
Nassau	4.25%	619,494,746
Niagara	3%	52,025,496
Oneida	4%	65,038,636
Onondaga	3%	154,998,925
Ontario	3%	26,715,447
Orange	3%	87,047,303
Orleans	4%	8,648,998
Otsego	3%	13,641,224
Putnam	3%	17,929,897
Rensselaer	4%	33,833,889
Rockland	3%	71,149,753
St. Lawrence	3%	25,333,964
Saratoga	3%	49,835,120
Schenectady	3%	44,396,519
Schoharie	3%	5,662,107
Schuyler	3%	3,296,267
Seneca	3%	6,362,009
Steuben	4%	25,219,862
Suffolk	4.25%	572,889,222
Sullivan	3%	16,732,423
Tioga	3%	12,226,914
Tompkins	4%	27,571,192
Ulster	3.75%	54,302,973
Warren	3%	24,785,262
Washington	3%	9,546,620
Wayne	3%	18,769,981
Westchester	2.5%	227,852,928
Wyoming	4%	9,068,279
Yates	3%	3,965,895

TABLE 24. Sales and Compensating Use Tax - Continued

STATE FISCAL YEAR 1995		
Jurisdiction	Tax Rate	Net Distribution
Cities, Total		\$135,842,465
Cities (25 impose), Total		135,181,195
Batavia	1.5%	2,791,759
Canandaigua	1.5%	2,557,573
Corning	1.5%	2,281,797
Cortland	1.5%	2,800,124
Fulton	3%	3,514,055
Geneva	1.5%	1,739,703
Glens Falls	1.5%	2,449,755
Gloversville	1.5%	1,202,523
Hornell	1.5%	1,179,191
Ithaca	1.5%	5,578,460
Johnstown	1.5%	1,395,186
Mount Vernon	2.5%	8,294,159
New Rochelle	1.5%	12,112,307
Norwich	1.5%	1,072,741
Ogdensburg	1.5%	1,614,609
Olean	1.5%	3,097,354
Oneida	1.5%	1,856,531
Oswego	3%	6,723,379
Rome	1.75%	4,887,023
Salamanca	1.5%	512,262
Sherrill	1%	206,504
Utica	1.5%	7,474,538
White Plains	1.5%	24,602,809
Yonkers	1.5%	21,143,306
Yonkers Special	1%	14,093,547
Cities No Longer Imposing (6), Total		661,270
Amsterdam	(1.5%)	560,948
Glen Cove	(1.5%)	5,932
Mechanicville	(1.5%)	280
Saratoga Springs	(1.5%)	7,061
Schenectady	(2.5%)	85,488
Troy	(1.5%)	1,561
Consumer Utility Tax, Total		27,063,482
Cities (2 impose), Total		1,058,341
Newburgh	3%	758,906
Port Jervis	3%	299,435
City School Districts (19 impose), Total		26,005,141
Albany	3%	4,377,435
Batavia	3%	837,394
Cohoes	3%	464,888
Glen Cove	3%	855,717
Gloversville	3%	582,732
Hornell	3%	169,741
Hudson	3%	486,836
Johnstown	3%	416,123
Lackawanna	3%	618,203
Long Beach	3%	1,215,575
Middletown	3%	1,189,354
New Rochelle	3%	2,523,323
Niagara Falls	3%	2,189,332
Ogdensburg	3%	367,888
Schenectady	3%	2,334,131
Utica	3%	2,681,426
Watertown	3%	1,137,690
Watervliet	3%	347,031
White Plains	3%	3,210,321

TABLE 24. Sales and Compensating Use Tax - Continued

STATE FISCAL YEAR 1995		
Jurisdiction	Tax Rate	Net Distribution
Special Local Taxes on Selected Commodities and Services, Total		\$8,191,768
Hotel Occupancy Tax		
Hudson Valley Greenway	(3%)	38,924
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax		
Lockport	3%	1,430,513
Hotel Occupancy and Restaurant Meals Tax		
Long Beach	3%	369,383
Admissions, Club Dues, Food, Drink, Amusements and Hotel Occupancy Tax		
Niagara Falls	3%	5,063,116
Food, Drink, and Utilities Services Tax		
North Tonawanda	3%	1,289,832

TABLE 25. New York State and Local General Sales and Compensating Use Tax Rates

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
New York State	2	04/14/1965	08/01/1965		
	3	03/29/1969	04/01/1969		
	4	04/02/1971	06/01/1971		
Counties					
Albany	2	12/11/1967	03/01/1968		
	3	12/15/1969	03/01/1970		
	4	07/31/1992	09/01/1992		Additional 1% to expire 5/31/95 unless extended; additional 1% not subject to preemption.
Allegany	2	11/16/1967	03/01/1968		
	3	10/14/1975	03/01/1976		
	4	10/14/1986	12/01/1986		Additional 1% to expire 11/30/95 unless extended.
Broome	2	07/13/1965	08/01/1965		
	3	02/19/1974	06/01/1974		
	4	02/03/1994	03/01/1994		Additional 1% to expire 11/30/95 unless extended. additional 1% not subject to preemption.
Cattaraugus	3	11/21/1967	03/01/1968	1 1/2 % in Cities of Olean and Salamanca (since 3/1/69).	
	4	12/30/1985	03/01/1986	2 1/2 % in Cities of Olean and Salamanca.	Additional 1% to expire 11/30/95 unless extended; additional 1% not subject to preemption.
Cayuga	3	03/19/1968	06/01/1968		
	4	07/28/1992	09/01/1992		Additional 1% to expire 8/31/95 unless extended; additional 1% not subject to preemption.
Chautauqua	3	05/10/1968	09/01/1968		
Chemung	2	07/12/1965	08/01/1965		
	3	12/12/1967	03/01/1968	1 1/2 % in City of Elmira from 3/1/72 to 2/28/93.	
Chenango	2	12/02/1968	03/01/1969	1 1/2 % in City of Norwich (since 3/1/90).	
	3	09/23/1991	12/01/1991		
Clinton	3	11/24/1967	03/01/1968	1 1/2 % in City of Plattsburgh from 12/1/79 to 2/28/93.	
Columbia	2	11/29/1971	03/01/1972		
	3	12/08/1982	03/01/1983		
	4	01/28/1995	03/01/1995		Additional 1% to expire 11/30/97 unless extended. additional 1% not subject to preemption.
Cortland	3	11/24/1967	03/01/1968	1 1/2 % in City of Cortland since 3/1/91.	
	4	08/05/1992	09/01/1992	2% in City of Cortland from 9/1/92 to 2/28/95.	Additional 1% to expire 11/30/95 unless extended.
Delaware	2	06/13/1990	09/01/1990		
Dutchess	1	12/09/1975	03/01/1976		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	3	12/11/1989	03/01/1990		
Erie	2	07/27/1965	08/01/1965		
	3	11/30/1971	03/01/1972		
	4	12/10/1984	03/01/1985		
	4	12/18/1986	01/01/1987		
	3	- - -	01/01/1988		
4	01/07/1988	01/10/1988		Additional 1% to expire 2/29/96 unless extended.	
Essex	3	12/04/1967	03/01/1968		
Franklin	2	08/22/1967	12/01/1967		
	3	05/29/1968	09/01/1968		
Fulton	3	12/11/1967	03/01/1968	1 1/2 % in Cities of Gloversville and Johnstown (since 3/1/88).	
Genesee	2	06/25/1965	01/01/1966		
	3	11/26/1980	03/01/1981		
	4	06/22/1994	09/01/1994	1 1/2 % in City of Batavia.	Additional 1% to expire 8/31/95 unless extended; additional 1% not subject to preemption.
Greene	2	03/22/1968	06/01/1968		
	3	02/01/1977	06/01/1977		
	4	02/04/1993	03/01/1993		Additional 1% to expire 8/31/95 unless extended; additional 1% not subject to preemption.

TABLE 25. New York State and Local General Sales and Compensating Use Tax Rates

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
Hamilton	3	01/04/1968	06/01/1968		
Herkimer	3	12/14/1987	03/01/1988		
	4	07/05/1994	09/01/1994		Additional 1% to expire 11/30/95 unless extended; additional 1% not subject to preemption.
Jefferson	2	07/12/1965	08/01/1965		
	3	11/14/1967	03/01/1968		
Lewis	2	08/24/1981	12/01/1981		
	3	01/06/1987	03/01/1987		
Livingston	3	11/30/1967	03/01/1968		
Madison	2	12/15/1967	03/01/1968	1 1/2 % in City of Oneida (since 3/1/73).	
	3	08/28/1984	12/01/1984	1 1/2 % in City of Oneida.	
Monroe	3	07/20/1965	08/01/1965		
	3 1/2	08/03/1992	09/01/1992		Additional 1/2 % to expire 11/30/93 unless extended; additional 1/2 % not subject to preemption.
	4	02/10/1993	03/01/1993		Additional 1/2 % to expire 11/30/95 unless extended; additional 1/2 % not subject to preemption.
Montgomery	3	12/05/1967	03/01/1968	1 1/2 % in City of Amsterdam (3/1/69 to 5/31/94).	
Nassau	2	12/09/1968	03/01/1969		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	3	11/29/1971	03/01/1972		
	4	07/16/1976	09/01/1976		Expiration of the 1% emergency tax.
	3	07/16/1976	09/01/1977		
	4	04/25/1983	06/01/1983		
	4	09/10/1984	01/01/1985		Additional 1% rate is not subject to preemption.
	3 3/4	09/10/1984	01/01/1986		Additional 3/4% rate is not subject to preemption.
4 1/4	07/23/1991	09/01/1991		Additional 1/2 % to expire 12/31/95 unless extended. Not applicable to Hotel Occupancy and Restaurant Meals in City of Long Beach.	
Niagara	3	12/03/1968	03/01/1969		Not applicable to Consumer Utilities, Restaurant Meals, Hotel Occupancy, and Admissions in the Cities of Lockport and Niagara Falls. Not applicable to Consumer Utilities and Restaurant Meals in the City of North Tonawanda.
Oneida	3	10/27/1982	12/01/1982	1 1/2 % in Cities of Rome and Utica. 2% in City of Sherrill.	3% to expire 11/30/94.
	4	08/03/1992	09/01/1992	2 1/2 % in Cities of Rome and Utica 3% in City of Sherrill.	Additional 1% to expire 8/31/94 unless extended; additional 1% not subject to preemption.
Onondaga	2	09/11/1967	12/01/1967		
	3	10/11/1968	12/01/1968		
Ontario	2	05/26/1967	09/01/1967	1 1/2 % in Cities of Canandaigua and Geneva (since 3/1/68).	
	3	03/12/1970	06/01/1970	1 1/2 % in Cities of Canandaigua and Geneva.	
Orange	1	09/10/1982	12/01/1982		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	2	10/26/1983	12/01/1983		Not applicable to Consumer Utilities in Cities of Newburgh and Port Jervis.
	3	12/13/1991	03/01/1992		
Orleans	2	11/30/1967	03/01/1968		
	3	06/04/1970	09/01/1970		
	4	05/01/1993	06/01/1993		Additional 1% to expire 8/31/95 unless extended; additional 1% not subject to preemption.
Otsego	2	12/07/1967	03/01/1968		Not applicable to Consumer Utilities in City of Oneonta.
	3	10/16/1991	12/01/1991		Consumer Utilities Tax in City of Oneonta repealed 12/1/91.

TABLE 25. New York State and Local General Sales and Compensating Use Tax Rates

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
Putnam	1	02/10/1977	06/01/1977		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	2	10/14/1980	03/01/1981		
	2 1/2	10/17/1983	12/01/1983		
	2	05/05/1987	09/01/1987		
Rensselaer	3	11/01/1988	03/01/1989		
	2	07/24/1968	12/01/1968		Additional 1% to expire 11/30/95 unless extended; additional 1% not subject to preemption.
	3	10/27/1982	12/01/1982	1 1/2 % in City of Troy (until 12/1/82).	
4	07/25/1994	09/01/1994			
Rockland	2	12/20/1983	03/01/1984		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. Effective 3/1/97 the rate will revert to 2 1/2 %
	2 1/2	11/27/1990	03/01/1991		
	3	07/19/1991	09/01/1991		
St. Lawrence	3	11/13/1967	03/01/1968	1 1/2 % in City of Ogdensburg (since 3/1/69).	
Saratoga	3	04/22/1982	06/01/1982	1 1/2 % in Cities of Saratoga Springs and Mechanicville (until 6/1/85).	
Schenectady	1/2	09/29/1988	12/01/1988		
	3	01/24/1989	03/01/1989		
Schoharie	2	01/20/1984	06/01/1984		
	3	12/17/1991	03/01/1992		
Schuyler	3	11/27/1967	03/01/1968		
Seneca	1	01/12/1982	03/01/1982		
	3	07/13/1982	09/01/1982		
Steuben	2	11/27/1967	03/01/1968	1 1/2 % in City of Hornell (since 3/1/71).	Additional 1% to expire 11/30/95 unless extended; additional 1% not subject to preemption.
	3	11/22/1971	03/01/1972	1 1/2 % in Cities of Corning (since 12/1/74) and Hornell.	
	4	10/26/1992	12/01/1992	2 1/2 % in Cities of Corning and Hornell.	
Suffolk	2	12/02/1968	03/01/1969		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. Additional 1/4 % to expire 11/30/2000 unless extended. Additional 1/2 % to expire 12/31/95 unless extended. Additional 1/2 % to expire 12/31/95 unless extended; additional 1/2 % not subject to preemption.
	3	02/08/1972	09/01/1972		
	3 1/4	09/12/1984	12/01/1984		
	3 3/4	07/31/1991	09/01/1991		
	4 1/4	08/06/1992	09/01/1992		
Sullivan	2	12/20/1967	03/01/1968		
	3	01/06/1975	03/01/1975		
Tioga	2	05/27/1968	09/01/1968		Additional 1/2 % to expire 12/31/95 unless extended. additional 1/2 % not subject to preemption.
	3	05/14/1984	09/01/1984		
	3 1/2	01/10/1994	03/01/1994		
Tompkins	3	11/28/1966	03/01/1967	1 1/2 % in City of Ithaca (since 3/1/70).	Additional 1% to expire 11/30/95 unless extended; additional 1% not subject to preemption.
	4	09/01/1992	12/01/1992	2 1/2 % in City of Ithaca (since 3/1/70).	
Ulster	1	02/13/1969	06/01/1969		Additional 3/4% to expire 2/29/96 unless extended; additional 3/4% not subject to preemption.
	3	12/09/1976	03/01/1977		
	3 3/4	08/12/1993	12/01/1993		
Warren	3	11/27/1967	03/01/1968	1 1/2 % in City of Glens Falls (since 3/1/69).	
Washington	3	02/25/1970	09/01/1970		
Wayne	2	11/15/1967	03/01/1968		
	3	02/20/1968	06/01/1968		

TABLE 25. New York State and Local General Sales and Compensating Use Tax Rates

Jurisdiction	Tax		Date Effective	Preemptions	Comments
	Rate (%)	Date Enacted			
Westchester	1	12/22/1971	09/01/1972		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. Not applicable to Admissions and Club Dues in City of Rye. Admissions and Club Dues Tax in City of Rye repealed 9/1/91.
	1 1/2	12/28/1981	06/01/1982		
	2 1/2	07/22/1991	10/15/1991	1 1/2 % in Cities of Mount Vernon, New Rochelle, White Plains and Yonkers.	
Wyoming	3	11/25/1980	03/01/1981		3% extended indefinitely. Additional 1% to expire 11/30/95 unless extended; additional 1% not subject to preemption.
	4	10/13/1992	12/01/1992		
Yates	3	11/20/1967	03/01/1968		
Cities					
Amsterdam	1 1/2	03/15/1968	03/01/1969	City preempts Montgomery County 1 1/2 % (3/1/69 to 5/31/94). Repealed 6/1/94	

Batavia	1 1/2	07/14/1980	03/01/1981	City preempts Genesee County 1 1/2 % (since 3/1/81).	
Canandaigua	1	07/13/1965	08/01/1965	City preempts Ontario County 1/2 % (3/1/68 to 6/1/70). City preempts Ontario County 1 1/2 % (since 6/1/70).	
	1 1/2	07/13/1967	03/01/1968		
Corning	1 1/2	08/05/1974	12/01/1974	City preempts Steuben County 1 1/2 % (since 12/1/74).	
Cortland	2	06/12/1990	03/01/1991	City preempts Cortland County 2%. Repealed 3/1/95	

Elmira	1 1/2	09/29/1971	03/01/1972	City preempts Chemung County 1 1/2 % (3/1/72 to 2/28/93). Repealed 3/1/93	

Fulton	2	12/05/1967	03/01/1968		
	3	12/09/1971	03/01/1972		
Geneva	1	06/14/1967	09/01/1967	City preempts Ontario County 1/2 % (3/1/68 to 6/1/70). City preempts Ontario County 1 1/2 % (since 6/1/70).	
	1 1/2	06/14/1967	03/01/1968		
Glen Cove	1 1/2	10/09/1979	03/01/1980	City preempts Nassau County 1 1/2 % (3/1/80 to 3/1/84). City preempts Nassau County 2% (3/1/84 to 1/1/85). City preempts Nassau County 1 1/2 % (1/1/85 to 3/1/88); Nassau County rate not subject to preemption; thus, Glen Cove rate is 1 1/2 % 1/1/85 to 3/1/88. Repealed 3/1/88	Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	2	06/28/1983	03/01/1984		

Glens Falls	1 1/2	06/19/1968	03/01/1969	City preempts Warren County 1 1/2 % (since 3/1/69).	
Gloversville	1 1/2	06/23/1987	03/01/1988	City preempts Fulton County 1 1/2 % (since 3/1/88).	
Hornell	1	04/01/1969	06/01/1969	City preempts Steuben County 1/2 % (3/1/71 to 3/1/72). City preempts Steuben County 1 1/2 % (since 3/1/72).	
	1 1/2	06/23/1970	03/01/1971		
Ithaca	1 1/2	06/25/1969	03/01/1970	City preempts Tompkins County 1 1/2 % (since 3/1/70).	
Johnstown	1 1/2	06/29/1987	03/01/1988	City preempts Fulton County 1 1/2 % (since 3/1/88).	
Mechanicville	2	06/10/1970	09/01/1970	Saratoga County preempts city 1/2 % (6/1/82 to 6/1/85). Repealed 6/1/85	

Mount Vernon	1	02/23/1972	06/01/1972	Westchester County preempts city 1/2 % from 9/1/82 to 12/1/84.	Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	2	06/27/1974	09/01/1974		
	2 1/2	08/28/1984	12/01/1984		
Newburgh	1	10/27/1986	12/01/1986		

New Rochelle	2	05/04/1976	09/01/1976	Westchester County preempts city 1/2 % (6/1/82 - 8/31/93). Westchester County preempts city 1/2 % (since 9/1/93).	Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	3	07/27/1993	09/01/1993		

TABLE 25. New York State and Local General Sales and Compensating Use Tax Rates

Jurisdiction	Tax		Date Enacted	Date Effective	Preemptions	Comments
	Rate (%)	Date				
New York City (general sales and use)	3	07/22/1965	08/01/1965			
	4	06/27/1974	07/01/1974			
New York City (general sales and use - MAC)	4		07/01/1975			Effective 7/1/75, New York City General Sales and Use Tax and 4% City Tax on certain materials used in manufacturing were transferred to State authority for the account of the Municipal Assistance Corporation for the City of New York (MAC). Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	(parking tax)	6		07/01/1975		
New York City (specialized services)	4		09/01/1975			New York City-imposed on sales of credit, collection protective, detective, and design and decorating services.
Norwich	1 1/2	06/27/1989	03/01/1990	City preempts Chenango County 1/2 % (since 3/1/90).		
Ogdensburg	1 1/2	06/13/1968	03/01/1969	City preempts St. Lawrence County 1/2 % (since 3/1/69).		
Olean	1 1/2	04/23/1968	03/01/1969	City preempts Cattaraugus County 1 1/2 % (since 3/1/69).		
Oneida	1	06/13/1972	12/01/1972			
	1 1/2	06/13/1972	03/01/1973	City preempts Madison County 1/2 % (3/1/73 to 12/1/84). City preempts Madison County 1 1/2 % (since 12/1/84).		
Oswego	2	11/27/1967	03/01/1968			
	3	01/10/1972	03/01/1972			
Plattsburgh	2	07/15/1965	08/01/1965	Clinton County preempted city 2% (3/1/68 to 12/1/79). Clinton County preempts city 1/2 % (12/1/79 to 2/28/93).		
	---	Repealed 3/1/93				
Poughkeepsie	1	07/07/1965	08/01/1965			
	2	01/09/1969	03/01/1969			
	---	Repealed 3/1/90				
Rome	1 1/2	10/22/1980	12/01/1980	City preempts Oneida County 1 1/2 % (since 12/1/82).		
	1 3/4	06/27/1990	09/01/1990			Additional 1/4 % to expire 8/31/2000 unless extended.
Salamanca	1 1/2	05/27/1968	03/01/1969	City preempts Cattaraugus County 1 1/2 % (since 3/1/69).		
Saratoga Springs	1	02/03/1969	06/01/1969			
	2	08/03/1970	12/01/1970			
	3	07/28/1980	09/01/1980	Saratoga County preempts city 1 1/2 % (6/1/82 to 6/1/85).		
	---	Repealed 6/1/85				
Schenectady	3	10/28/1982	03/01/1983			
	2 1/2	12/05/1983	03/01/1984			
	---	Repealed 3/1/89				
Sherrill	1	12/27/1976	06/01/1977	City preempts Oneida County 1% (since 12/1/82).		
Troy	1	12/05/1968	03/01/1969			
	1 1/2	06/04/1970	03/01/1971	City preempts Rensselaer County 1/2 % from 3/1/71 to 12/1/82.		
	---	Repealed 12/1/82				
Utica	1 1/2	04/08/1982	06/01/1982	City preempts Oneida County 1 1/2% (since 6/1/82).		
White Plains	2	04/30/1973	09/01/1973	Westchester County preempts city 1/2 % (6/1/82 - 8/31/93). Westchester County preemption will resume on 9/1/95 unless 2% City rate is extended.		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. City rate of 2% to expire on 8/31/95 unless extended.
Yonkers	1	12/30/1967	06/01/1968			
	2	12/10/1968	03/01/1969			
	3	01/03/1970	03/01/1970	City preempts Westchester County 1% (9/1/72 to 1/1/76).		
	4	11/25/1975	01/01/1976	Westchester County preempts city 1% (1/1/76 to 6/1/82). Westchester County preempts city 1 1/2 % (since 6/1/82); county rate of 1 1/2 % is not subject to preemption from 6/1/82.		Additional 1/4 % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.

TABLE 26. Mortgage Tax Collections, by County

STATE FISCAL YEAR 1995 (ALL PROCEEDS RECEIVED BY LOCALITIES)						
County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Net Amount Paid to County Treasurers 4/
New York City, Total	77,146	\$248,195,519	\$26,037,958	\$10,395,475	\$17,076,118	\$193,688,542
Bronx	8,577	18,028,272	2,000,599	557,043	1,556,662	13,906,631
Kings	24,292	52,154,529	5,897,828	690,831	5,540,710	40,015,048
New York	5,614	99,150,951	9,355,304	7,997,368	1,617,850	79,238,748
Queens	27,604	59,911,745	6,686,594	972,074	6,174,043	46,070,403
Richmond	11,059	18,950,022	2,097,633	178,159	2,186,853	14,457,713
Albany	8,902	7,645,490	1,714,780	1,817,730	0	3,801,356
Allegany	1,691	343,521	0	107,527	0	235,113
Broome	5,643	2,163,487	0	526,827	0	1,544,308
Cattaraugus	2,706	908,091	0	279,352	0	604,772
Cayuga	2,719	1,072,439	230,130	253,015	0	571,132
Chautauqua	4,594	1,512,533	0	458,991	0	1,035,402
Chemung	3,303	1,061,574	0	329,213	0	726,961
Chenango	1,477	397,510	0	116,042	0	281,469
Clinton	2,368	824,630	0	254,991	0	558,201
Columbia	1,941	924,651	0	287,339	0	637,312
Cortland	1,655	548,073	0	165,787	0	358,986
Delaware	1,669	514,040	0	158,497	0	354,560
Dutchess	8,879	5,942,060	1,333,166	165,344	1,255,385	2,996,674
Erie	34,301	18,264,425	4,041,686	1,019,817	3,518,368	9,532,570
Essex	1,339	616,609	126,759	141,959	0	323,892
Franklin	1,429	395,581	0	110,533	0	251,338
Fulton	1,571	503,283	0	155,876	0	346,313
Genesee	2,289	1,085,677	239,715	268,762	0	576,494
Greene	1,604	619,335	0	191,701	0	419,825
Hamilton	273	92,674	0	25,989	0	66,487
Herkimer	1,957	625,697	0	181,004	0	421,759
Jefferson	3,079	1,144,793	0	338,405	0	740,336
Lewis	792	247,305	0	74,843	0	162,462
Livingston	2,362	1,040,812	227,616	255,898	0	554,309
Madison	2,432	884,353	0	273,804	0	608,809
Monroe	29,097	15,677,110	3,353,104	3,686,762	0	7,791,279

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

a/ Includes New York City Tax:	<u>\$138,554,423</u>
Bronx:	9,611,289
Kings:	27,303,720
New York:	60,368,954
Queens:	31,529,007
Richmond:	9,741,452

TABLE 26. Mortgage Tax Collections, by County

STATE FISCAL YEAR 1995 (ALL PROCEEDS RECEIVED BY LOCALITIES)						
County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Net Amount Paid to County Treasurers 4/
Montgomery	1,417	442,754	0	129,382	0	278,967
Nassau	43,207	43,764,003	10,264,072	1,600,535	9,148,832	22,300,701
Niagara	7,530	3,591,794	787,687	881,743	0	1,893,845
Oneida	6,336	2,231,940	0	642,727	0	1,460,238
Onondaga	16,367	8,438,073	1,854,216	2,054,656	0	4,349,463
Ontario	4,123	2,095,763	0	648,210	0	1,394,233
Orange	9,818	8,224,565	1,899,302	466,341	1,569,488	4,229,434
Orleans	1,687	489,882	0	149,572	0	323,646
Oswego	4,087	2,385,360	540,273	586,459	0	1,257,318
Otsego	1,919	630,012	0	192,126	0	425,886
Putnam	3,538	3,372,440	772,445	51,953	770,815	1,705,190
Rensselaer	5,138	3,050,058	701,889	739,793	0	1,572,376
Rockland	8,972	9,079,417	2,092,615	295,827	1,931,648	4,573,972
St. Lawrence	3,389	992,572	0	313,488	0	679,084
Saratoga	7,491	5,322,076	1,194,807	1,295,799	0	2,716,464
Schenectady	4,960	3,497,482	789,329	841,614	0	1,792,464
Schoharie	1,056	351,819	0	106,778	0	240,997
Schuyler	655	174,323	0	47,150	0	109,065
Seneca	1,091	346,245	0	104,952	0	241,293
Steuben	3,259	1,083,665	0	319,021	0	745,403
Suffolk	54,083	46,063,704	10,690,697	1,622,931	9,650,449	23,529,047
Sullivan	2,380	925,213	0	284,677	0	628,536
Tioga	1,608	455,983	0	130,454	0	309,174
Tompkins	3,080	1,231,222	0	359,498	0	835,666
Ulster	4,931	2,449,275	0	761,510	0	1,638,844
Warren	2,515	1,417,808	0	458,156	0	959,234
Washington	2,113	688,990	0	216,357	0	470,684
Wayne	3,791	1,794,731	400,585	417,336	0	958,160
Westchester	30,366	36,247,447	8,219,783	918,191	7,661,549	18,905,324
Wyoming	1,696	636,481	136,473	157,770	0	342,238
Yates	974	291,715	0	80,139	0	193,576
Total, All Counties	450,795	\$505,018,086	\$77,649,086	\$38,916,628	\$52,582,652	\$330,251,180

TABLE 27. MTA Surcharge on Business Taxes by Type of Tax**STATE FISCAL YEARS 1983-1995**

Fiscal Year	Total, All Articles	Article 9					Section 189
		Total, Article 9	Section 183	Section 184	Section 186	Section 186A	
1995	\$432,420,866	\$126,055,876	\$3,719,168	\$10,759,913	\$18,458,757	\$92,765,073	\$352,965
1994	550,743,721	156,193,556	3,271,635	10,392,338	23,795,166	118,516,650	217,767
1993	472,406,461	138,385,296	2,894,458	8,852,615	19,942,804	106,471,949	223,470
1992	488,135,829	134,305,927	4,466,670	9,839,098	18,478,901	101,371,022	150,236
1991	345,861,194	109,931,691	4,647,773	8,315,441	17,573,845	79,394,632	---
1990	311,896,452	107,348,837	3,924,173	8,149,818	20,043,657	75,231,189	---
1989	307,548,713	90,964,841	3,970,301	8,809,811	13,718,589	64,466,140	---
1988	338,324,048	94,705,220	6,417,671	7,554,554	15,019,854	65,713,141	---
1987	329,646,124	91,825,042	2,991,144	9,141,295	15,154,868	64,537,735	---
1986	342,395,795	109,681,895	10,944,679	7,422,433	16,441,445	74,873,338	---
1985	271,633,484	81,950,536	2,376,305	7,344,070	17,135,229	55,094,932	---
1984	277,181,917	103,392,217	5,320,566	8,356,695	14,231,699	75,483,257	---
1983	191,099,666	93,227,112	13,051,834	7,458,165	15,848,602	56,868,511	---

Fiscal Year	Total, Article 9A	Article 32			Savings & Loan Associations	Article 33
		Total, Article 32	Commercial Banks	Savings Banks		
1995	\$188,483,993	\$71,748,766	\$63,380,241	\$6,889,475	\$1,479,050	\$46,132,231
1994	213,983,231	111,595,246	101,546,840	8,029,886	2,018,520	68,971,688
1993	194,630,379	84,686,623	73,263,837	9,519,882	1,902,904	54,704,163
1992	194,473,278	90,049,130	78,551,039	10,516,911	981,180	69,307,493
1991	143,195,688	52,616,790	44,032,680	7,156,019	1,428,091	40,117,025
1990	136,893,442	34,880,021	25,949,493	7,700,511	1,230,017	32,774,152
1989	137,200,621	38,930,240	28,232,080	8,458,371	2,239,789	40,453,011
1988	171,344,388	36,185,703	25,462,543	7,678,497	3,044,663	36,088,737
1987	180,337,448	20,870,093	6,342,060	11,985,078	2,542,955	36,613,541
1986	151,790,019	50,945,377	44,063,031	5,767,116	1,115,230	29,978,504
1985	153,375,196	10,419,819	8,019,683	1,529,178	870,958	25,887,933
1984	143,173,811	11,127,341	8,458,229	2,040,030	629,082	19,488,548
1983	72,526,623	10,674,476	Breakdown Not Available			14,671,455

KEY: Article 9 - Franchise Taxes on Specialized Corporations and Public Utilities

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 186 - Waterworks Companies, Gas Companies, Electric or Steam Heating, Lighting and Power Companies (gross earnings and capital)

Section 186A - Gross Receipts Tax on the furnishing of Utility Services

Section 189 - Importers of Natural Gas (self use or consumption)

Article 9A - Corporate Franchise Tax (income basis)

Article 32 - Franchise Taxes on Banking Corporations

Article 33 - Franchise Taxes on Insurance Companies

TABLE 28. Components of City of New York Personal Income Tax Collections**STATE FISCAL YEARS 1976-1995**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
1995	\$2,873,267,630	\$537,896,910	\$218,949,587	\$127,839,562	\$356,445,362	\$190,783,076	\$3,592,291,403
1994	2,795,124,208	582,860,776	251,838,853	132,008,270	350,927,773	165,671,187	3,576,575,521
1993	2,676,862,013	581,978,879	334,573,149	130,899,075	289,976,932	135,463,108	3,569,799,292
1992	2,375,423,448	503,956,022	199,355,034	107,479,787	274,584,944	111,032,477	3,022,661,824
1991	2,112,875,008	509,709,994	159,728,545	94,130,827	304,365,992	83,159,068	2,655,237,450
1990	1,972,276,196	522,092,864	218,359,620	82,519,878	258,628,413	50,035,223	2,586,655,368
1989	1,747,177,428	499,809,623	168,110,088	86,827,044	300,985,605	62,490,913	2,263,429,491
1988	1,643,310,492	519,825,035	264,914,735	75,124,900	304,818,414	40,187,108	2,238,543,856
1987	1,590,060,652	414,945,387	183,991,584	67,673,955	286,967,083	30,487,626	2,000,192,121
1986	1,439,627,934	343,894,409	179,642,416	65,221,459	249,667,293	20,448,675	1,799,167,600
1985	1,352,381,411	316,968,369	156,169,984	53,745,948	222,800,699	27,301,989	1,683,767,002
1984	1,253,422,433	237,793,501	119,325,849	41,625,662	174,621,062	34,309,660	1,511,856,043
1983	1,076,026,039	208,931,828	120,707,520	40,319,484	172,933,991	18,555,730	1,291,606,610
1982	958,170,582	178,666,390	120,397,502	29,948,704	113,308,462	30,668,639	1,204,543,355
1981	833,489,058	142,168,564	99,194,176	22,020,962	132,778,747	(13,399,280)	950,694,733
1980	743,331,645	117,498,395	55,215,328	15,254,269	107,100,031	8,198,972	832,398,578
1979	659,296,858	100,653,701	68,720,673	8,218,191	117,692,333	3,382,402	722,579,492
1978	594,480,069	104,593,818	72,602,966	5,594,944	117,975,088	5,011,211	664,307,920
1977	553,858,392	74,315,890	3,104,870	512,745	---	---	631,791,897
1976	78,735,102	1,108,413	718,654	---	---	---	80,562,169

TABLE 29. Components of City of Yonkers Personal Income Tax Collections**STATE FISCAL YEARS 1985-1995**

Fiscal Year	Gross Collections					State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections	Refunds and Minor Offsets		
1995	\$19,208,892	\$2,419,069	\$2,988,026	\$814,139	\$2,751,590	\$1,133,745	\$23,812,281
1994	19,105,792	3,793,907	2,393,379	1,123,374	2,667,928	2,184,969	25,933,493
1993	17,491,341	2,647,773	2,653,644	1,544,713	2,574,566	1,603,626	23,366,531
1992	19,031,085	2,426,492	2,480,987	2,449,654	2,765,913	2,205,277	25,827,582
1991	17,618,828	2,579,941	1,987,655	589,827	2,851,023	2,451,987	22,377,215
1990	17,400,621	3,052,801	2,492,564	625,600	2,353,198	1,505,977	22,724,365
1989	15,670,308	2,666,564	2,474,106	840,556	3,067,788	2,164,647	20,748,393
1988	15,602,978	2,824,006	4,997,523	803,968	2,991,963	2,147,832	23,384,344
1987	15,979,524	2,509,759	2,547,423	1,376,302	3,904,552	(1,062,801)	17,445,655
1986	14,158,640	2,459,291	6,219,915	636,720	260,830	7,981,210	31,194,946
1985	2,022,735	---	---	---	---	175,124	2,197,859

Appendix: Effective Dates of Major New York State Taxes

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
Business Taxes		
Corporation Franchise (Income Basis)	9-A	1917
Corporation & Utility	9	1886
Bank 1/, 2/	32	1940
Insurance 3/	33	1974
Direct Writings	33-A	1990
Petroleum	13-A	1983
Lubricating Oils 4/	24	1990
Sales and Compensating Use Tax	28	1965
Excise and User Taxes and Fees		
Motor Fuel	12-A	1929
Petroleum Testing Fee	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Hotel Occupancy 4/	28	1991
Beverage Containers	18-A	1990
Auto Rental	28-A	1990
Property Transfer Taxes		
Estate 5/	26	1930
Gift	26-A	1972
Generation-Skipping Transfer	26-B	1990
Real Property Gains	31-B	1983
Real Estate Transfer	31	1968
Other Taxes and Fees		
Boxing & Wrestling Exhibitions 6/	19	1987
Pari-Mutuel/OTB	7/	1940/1978

1/ Prior to 1940, all bank tax revenue went to local governments.

2/ Taxed under Articles 9-B and 9-C before 1973.

3/ Taxed under Article 9 before 1974.

4/ Repealed September 1, 1994.

5/ Preceded by an inheritance tax.

6/ Taxed by the Athletic Commission of the Department of State prior to 1987.

7/ Taxed under the Racing and Wagering Law.

Glossary

This section explains some of the technical terms used in this report's statistical tables.

Boxing and Wrestling Exhibitions Tax

A 5.5 percent tax is imposed on the gross receipts of boxing and wrestling exhibitions. Receipts from broadcast and motion picture rights are also subject to the tax. Since single events of high spectator interest strongly influence the size of the tax base, the yield of the tax varies considerably from year to year.

Cigarette Tax Commissions

Discounts provided to cigarette agents and dealers for affixing the state's stamp or meter impression on a package of cigarettes.

Compensating Use Tax

The tax imposed on tangible personal property and services used within the State on which a sales tax would have been due but was not paid.

Delinquencies

Collections on tax assessments issued for prior tax liability periods, plus remittances with returns filed for prior tax liability periods.

Electronic Fund Transfer Payment

Taxpayers liable for more than \$5 million of any of state and local sales and use taxes and prepaid sales and use taxes on motor fuel and diesel motor fuel, petroleum business taxes, or motor fuel taxes, are required to make payment of tax by electronic fund transfer or certified check. Taxpayers must pay 3/4 of the total liability for the comparable liability period of the preceding year, or the total liability for such taxes during the current period ending on the 22nd day of each month.

Final Payments

Taxpayer remittances with final returns to satisfy tax liabilities not met by pre-payments in the form of withholding tax or estimated tax for the current tax liability period.

Fiscal Year	State and local government financial accounting periods. The State's fiscal year extends from April 1 through March 31. New York City and Yonkers have fiscal years of July 1 through June 30. Most other cities and school districts have fiscal years extending from July 1 through June 30 or use the calendar year as their fiscal year.
Hazardous Waste Assessment	Special assessments levied on persons involved in the production or treatment of hazardous waste. The tax is based on the tonnage produced or treated.
Minor Offsets	Reductions made to individual income tax overpayments for taxpayers that have incurred liabilities and arrearages enforceable by other federal and State agencies. These include the Department of Social Services (past-due support payments), Higher Education Services Corporation (defaults on guaranteed student loans), State University of New York and City University of New York (defaults on national defense, national direct, health professions or nursing student loans), the Department of Taxation and Finance (outstanding liabilities for other taxes), and the Internal Revenue Service (outstanding federal liabilities).
Municipal Assistance Corporation for the City of New York (MAC)	A public entity created in 1975 to help New York City meet its fiscal obligations. MAC is authorized to impose a general sales and compensating use tax in lieu of a New York City sales tax.
Negotiated Settlements	Collections on settlements, litigation, administrative proceedings and related disputes between New York and the oil industry concerning corporate taxation of the industry prior to the adoption of Article 13-A (a gross receipts tax from July 1, 1983 through August 31, 1990). This legislation consolidated petroleum gross receipts taxes imposed by Article 9, Sections 182-a and 182-b of the Tax Law into a single tax. The new law also repealed the disputed unitary reporting requirements for oil companies.
New York City Alcoholic Beverage Taxes	The City imposes excise taxes of 12 cents per gallon on beer and 26.4 cents per liter on liquors over 24 percent alcohol. The tax is administered by the State Department of Taxation and Finance.

New York City Personal Income Tax

The City imposes a personal income tax on residents and an earnings tax on nonresidents earning wages or self-employment income in New York City. The residential income tax conforms to the State's definition of taxable income and has tax rates ranging from 2.2 percent to 3.4 percent. Two surcharges also apply. The first imposes an additional tax rate of a maximum of 0.51 percent. The second surcharge is an additional tax equal to 14 percent of base tax plus surcharge. The combined effect is a maximum top tax rate of 4.46 percent. The nonresident earnings tax base is computed on gross taxable wages plus net earnings from self-employment, minus a \$3,000 exclusion which vanishes to zero. The tax rate applied to wages is 0.45 percent while the tax rate applied to net earnings from self-employment is 0.65 percent.

New York Racing Association (NYRA)

A privately-owned, non-profit corporation chartered by the State to conduct thoroughbred racing at Aqueduct, Belmont and Saratoga racetracks. NYRA is operated by professional management under the direction of a Board of Trustees which serves without compensation. NYRA pays the State a franchise fee for the right to conduct races and pari-mutuel wagering.

Off-Track Betting (OTB)

1970 legislation authorized New York City and other municipalities in the State to operate off-track betting systems to provide local government revenues and combat illegal bookmaking. Subsequent legislation created the State Racing and Wagering Board to regulate the seven geographic OTB regions encompassing all of New York State. Portions of the retained commissions on all wagers are distributed to racetracks, breeders funds and the State as prescribed by law. After deducting self-supporting operating expenses, OTB corporations remit the balance of these commissions and a surcharge to participating local governments.

Pari-Mutuel Taxes

A tax imposed on horse racetracks and OTB operators based on commissions and breakages. Also called the State's "take" or "take out," it is the State Racing and Wagering Board determined percentage of the total wagering pool. "Breakage" is the odd cents over any multiple of 10 cents not returned to the winning bettors calculated on the basis of a \$1.00 bet.

Preemption

A term used to describe rights to sales and compensating use tax revenues in overlapping taxing jurisdictions. Some municipalities within

a county as well as the county may impose a local sales tax. The city and the county reach an agreement on dividing the local tax rate and revenues. For example, if County X imposes a countywide 3 percent sales and use tax, and City X also imposes a citywide 3 percent sales and use tax, and State law limits the total local sales tax rate to be 3 percent, County X will allow City X to acquire part or all of County X's sales tax rate within City X.

Racing Admissions Taxes

A 4 percent tax on racetracks and simulcast theater admissions.

Racing Season

Unless stated otherwise, a racing season is a calendar year.

Refund Reserve

A special fund containing income tax revenues earmarked for paying income tax refunds. Amounts reflected in the tables are net of fiscal year transactions where revenues are transferred into the fund from a prior year and transferred out to the next fiscal year.

State to City Offsets

Reconciliation of actual income tax liability with the estimated prior cash receipts distribution. Transfers are made between the State, New York City and Yonkers.

Stock Transfer Tax

A tax imposed on the sale or transfer of stock, agreements or memoranda of sales, certificates of interest in property or accumulations and certificates of interest in business conducted by trustees, within New York. A rebate program was enacted in October of 1979 and phased in over succeeding years so that the entire tax is now rebated.

Uncashed Ticket

Not all winning mutuel tickets are cashed by ticket holders. The State is allowed to retain the value of winning tickets not turned in within a specified time.

Wildlife Contributions

Voluntary taxpayer contributions to the State Department of Environmental Conservation's "Return a Gift to Wildlife" program. Personal income taxpayers may increase their final remittances or reduce their overpayments by the amount of their contribution.

Yonkers Personal Income Taxes

A personal income tax surcharge on Yonkers residents, plus an earnings tax on nonresidents earning wages or self-employment income in the City of Yonkers, apply. The resident surcharge is 15 percent of the resident's net State income tax. The nonresident earnings tax rate is 0.5 percent of net earnings or self-employment income after deductions.