



1995-96 New York State Tax Collections

*Statistical summaries and
historical tables*

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Appendix

Effective Dates of Major New York State Taxes

A-1

Glossary

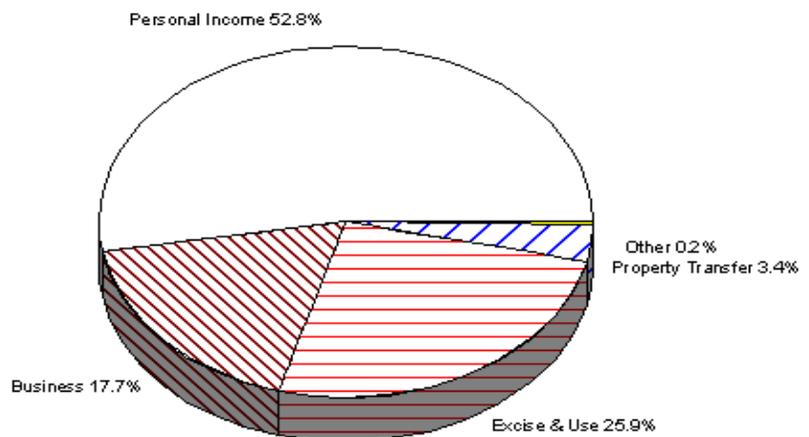
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Overview

This publication contains a series of statistical tabulations detailing taxes administered by the New York State Department of Taxation and Finance. The information presented includes revenues and selected tax structure and consumption information for the State's major taxes. It also presents data for some locally imposed taxes. This edition presents information for New York State Fiscal Year 1995-96 (SFY 95-96) and some historical statistics. SFY 95-96 began April 1, 1995 and ended March 31, 1996.

During SFY 95-96, the Department collected approximately \$32.2 billion from State imposed taxes. The State personal income tax accounted for the largest share, nearly \$17 billion. The State sales tax (\$6.7 billion), business taxes (\$5.7 billion), excise and user taxes (\$1.7 billion) and property transfer taxes (\$1.1 billion) contributed toward that total. The following chart depicts the share of total taxes from these major sources.

New York State Tax Collections: Fiscal Year 1995-1996



This publication is divided into seven sections containing 29 statistical tables. Section I presents State taxes and fees by major tax group. Sections II through VII contain detailed historical revenue information for the major categories presented in Section I. Where available, additional tax base information is presented. For example, Table 9 in Section III displays, for SFY95-96, the amount of taxable gallons, by product type, on which the petroleum business tax was imposed. Section VII shows selected information on local sales tax receipts, the City of New York and City of Yonkers personal income taxes and the regional Metropolitan Transportation Tax Surcharge.

The Appendix summarizes the effective dates for New York's major taxes. Finally, the Glossary provides an explanation for some of the technical terms presented in the statistical tables.

Data users should consult the Governor's *Executive Budget*, prepared by the Division of the Budget, and the Office of Tax Policy Analysis' annual *New York State Tax Source Book* for descriptive summaries of the taxes and revenue analysis, and the *Summary of 1996-97 Tax Provisions* for recent tax legislation. This knowledge is important for understanding and properly interpreting the data presented in this report.

Section I: New York State Taxes and Fees Summary

Table 1 New York State Tax Collections - Fiscal Years 1967-1996

Table 2 New York State Tax Collections per \$1,000 of Personal Income - Fiscal Years 1967-1996

Table 3 New York State Taxes Collected by the Department of Taxation and Finance - Fiscal Years 1995 and 1996



Table 1: New York State Tax Collections**Fiscal Years 1967-1996**

| Fiscal Year | Total State Collections | Personal Income | Corporation and Business | Sales, Excise and User | Property Transfers | Other Taxes and Fees |
|-------------|-------------------------|------------------|--------------------------|------------------------|--------------------|----------------------|
| 1996 | \$32,178,839,324 | \$16,998,212,766 | \$5,709,784,799 | \$8,330,926,856 | \$1,086,847,097 | \$53,067,806 |
| 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 |

Table 2: New York State Tax Collections per \$1,000 of Personal Income
Fiscal Years 1967-1996

| Fiscal Year | Total State Collections | Personal Income | Corporation and Business | Sales, Excise and User | Property Transfers | Other Taxes and Fees |
|-------------|-------------------------|-----------------|--------------------------|------------------------|--------------------|----------------------|
| 1996 | \$64.94 | \$34.31 | \$11.52 | \$16.81 | \$2.19 | \$0.11 |
| 1995 | 69.19 | 37.21 | 12.04 | 17.58 | 2.22 | 0.14 |
| 1994 | 69.53 | 35.67 | 13.86 | 17.49 | 2.35 | 0.17 |
| 1993 | 69.16 | 35.52 | 13.23 | 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 | 69.24 | 37.56 | 11.11 | 19.25 | 0.75 | 0.56 |
| 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 |

NOTE: Personal income data are revised annually. Therefore, historical data presented in this table may not agree with data presented in earlier publications. Collections include revenues from taxes and fees administered by the Department of Taxation and Finance. Personal income data are based on information compiled by the New York State Division of the Budget and presented in the Governor's State Fiscal Plan. Collections and personal income are computed for New York State's fiscal year.

Table 3: New York State Taxes Collected by the Department of Taxation and Finance
Fiscal Years 1995 and 1996

| Tax | 1995 | 1996 | Percent Change |
|---|-------------------------|-------------------------|----------------|
| Personal Income Tax | \$17,589,489,166 | \$16,998,212,766 | (3.4) |
| Business Taxes, Total | \$5,689,177,572 | \$5,709,784,799 | 0.4 |
| Business Corporations Art. 9-A | 2,006,382,915 | 1,816,620,098 | (9.5) |
| Corporations, Art. 9, Total | 1,578,764,751 | 1,575,376,822 | (0.2) |
| Foreign Corporation Licenses, Sec. 181 | 5,355,480 | 4,357,158 | (18.6) |
| Transportation, Transmission, Sec. 183 | 46,307,434 | 55,181,922 | 19.2 |
| Transportation, Transmission, Sec. 184 | 158,219,786 | 131,366,585 | (17.0) |
| Agricultural Co-operatives, Sec. 185 | 231,368 | 57,132 | (75.3) |
| Light, Water, Power, Sec. 186 | 217,379,810 | 202,732,637 | (6.7) |
| Utilities, Sec. 186-A&P | 1,130,525,853 | 981,140,799 | 2.3 |
| Telecommunications, Sec. 186-E | .. . | 175,168,027 | NA |
| Importers of Natural Gas, Sec. 189 | 20,745,020 | 25,372,562 | 22.3 |
| Corporations, Art. 13 | 5,414,846 | 3,966,018 | (26.8) |
| Banks, Art. 32, Total | 547,951,680 | 634,663,073 | 15.8 |
| Commercial | 486,101,969 | 611,513,204 | 25.8 |
| Savings | 50,964,761 | 24,455,738 | (52.0) |
| Savings and Loan Associations | 10,884,951 | (1,305,869) | (112.0) |
| Insurance, Art. 33 | 495,938,679 | 666,109,187 | 34.3 |
| Direct Writings, Art. 33-A | 6,625,757 | 5,310,351 | (19.9) |
| Petroleum, Total | 1,048,098,944 | 1,007,739,250 | (3.9) |
| Lubricating Oils, Art. 24 | 8,770,441 | 443,079 | (94.9) |
| Oil Users, Art. 9, Sec. 182-A | (125,047) | 333,203 | 366.5 |
| Petroleum Businesses, Art. 13-A | 1,039,453,550 | 1,006,962,968 | (3.1) |
| Sales and Compensating Use Tax - State Share | \$6,578,632,778 | \$6,688,967,367 | 1.7 |
| Excise and Use Taxes and Fees, Total | \$1,731,886,965 | \$1,641,959,489 | (5.2) |
| Motor Fuel - N.Y.S. Total | 484,961,968 | 501,483,130 | 3.4 |
| Diesel | 59,548,947 | 60,561,933 | 1.7 |
| Gasoline | 425,413,021 | 440,921,198 | 3.6 |
| Petroleum Testing Fees | 2,783,932 | 2,891,278 | 3.9 |
| Cigarette and Tobacco Products | 723,792,764 | 690,568,462 | (4.6) |
| Cigarette License Fees | 2,547,929 | 2,725,898 | 7.0 |
| Cigarette Stickers | 203,101 | 190,967 | (6.0) |
| Alcoholic Beverage Tax - N.Y.S. Total | 209,043,566 | 197,798,084 | (5.4) |
| Non-Refillable Beverage Containers | 51,130,467 | 45,574,041 | (10.9) |
| Highway Use, Total | 189,160,560 | 170,003,839 | (10.1) |
| Truck Mileage Tax | 153,059,612 | 140,305,365 | (8.3) |
| Vehicle Permits | 4,166,117 | 3,624,024 | (13.0) |
| Fuel Use | 31,934,830 | 26,074,451 | (18.4) |
| Hotel/Motel Room Occupancy | 39,363,464 | 1,864,099 | (95.3) |
| Auto Rental | 28,899,214 | 28,859,690 | (0.1) |
| Property Transfer Taxes, Total | \$1,050,356,853 | \$1,086,847,097 | 3.5 |
| Estate Tax | 695,594,570 | 678,698,495 | (2.4) |
| Gift Tax | 63,781,953 | 120,627,799 | 89.1 |
| Real Estate Transfer Tax | 187,412,271 | 181,611,530 | (3.1) |
| Real Property Transfer Gains Tax | 103,568,059 | 105,909,273 | 2.3 |
| Other Taxes and Fees, Total | \$65,006,870 | \$53,067,806 | (18.4) |
| Pari-Mutuel Tax, Total | 39,441,649 | 27,149,313 | (31.2) |
| Flat Racing, Total | 35,480,652 | 25,204,118 | (29.0) |
| Flat Racing Tax | 34,306,005 | 23,984,922 | (30.1) |
| N.Y.R.A. Franchise Fee | 32,475 | 0 | (100.0) |
| Uncashed Tickets | 1,142,172 | 1,219,196 | 6.7 |
| Harness Racing, Total | 3,960,997 | 1,945,195 | (50.9) |
| Harness Racing Tax | 2,817,028 | 1,219,508 | (56.7) |
| Uncashed Tickets | 1,143,968 | 725,687 | (36.6) |
| Off-Track Betting, Total | 24,931,090 | 25,426,667 | 2.0 |
| Commissions and Breakage | 20,189,823 | 19,906,339 | (1.4) |
| Uncashed Tickets | 4,741,266 | 5,520,328 | 16.4 |
| Racing Admissions Tax (includes OTB Teletheater) | 357,259 | 309,964 | (13.2) |
| Boxing Tax | 276,873 | 181,861 | (34.3) |
| TOTAL COLLECTED BY TAX DEPARTMENT | \$32,704,550,205 | \$32,178,839,324 | (1.6) |



Section II: New York State Personal Income Tax

Table 4 Components of Personal Income Tax Collections -
Fiscal Years 1967-1996



Table 4: Components of Personal Income Tax Collections**Fiscal Years 1967-1996**

| Fiscal Year | Gross Collections | | | | Refunds, Minor Offsets, Wildlife Contributions | State Offsets to Cities of New York and Yonkers | Refund Reserve Transactions 1/ | Net Collections |
|-------------|-------------------|------------------------|----------------|-------------------------|--|---|--------------------------------|------------------|
| | Withholding | Estimated Tax Payments | Final Payments | Delinquency Collections | | | | |
| 1996 | \$15,283,175,085 | \$3,258,724,639 | \$797,955,367 | \$517,021,778 | \$2,307,067,522 | \$151,977,964 | (\$400,383,030) | \$16,998,212,766 |
| 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 |

1/ See Glossary for definition of the Refund Reserve.



Section III: New York State Corporation and Business Taxes

Table 5 New York State Corporation and Business Taxes - Fiscal Years 1967-1996

Table 6 Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1967-1996

Table 7 Bank Tax Collections, by Type of Bank - Fiscal Years 1967-1996

Table 8 Petroleum Tax Collections - Fiscal Years 1981-1996

Table 9 Article 13-A Petroleum Business Tax, Taxable Gallonage by Type of Fuel - Fiscal Years 1992-1996



Table 5: New York State Corporation and Business Taxes**Fiscal Years 1967-1996**

| Fiscal Year | Business Corporations Arts. 9-A & 13 | Corporations and Utilities Article 9 | Banks | Insurance Companies 1/ | Petroleum 2/ | Unincorporated Businesses |
|-------------|--------------------------------------|--------------------------------------|---------------|------------------------|-----------------|---------------------------|
| 1996 | \$1,820,586,116 | \$1,575,376,822 | \$634,663,073 | \$671,419,539 | \$1,007,739,250 | . . . |
| 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 |

1/ Includes Articles 33 and 33-A.

2/ Includes Petroleum Business taxes, Lubricating Oils tax (repealed in September 1994), expired sections of Article 9, and negotiated settlements.

Table 6: Article 9 - Corporation and Utilities Tax Collections

| Fiscal Years 1967-1996 | | | | | | | | | |
|------------------------|-----------------|-------------|--------------|---------------|-------------|---------------|-----------------|---------------|--------------|
| Fiscal Year | Total | Section 181 | Section 183 | Section 184 | Section 185 | Section 186 | Section 186-A&P | Section 186-E | Section 189 |
| 1996 | \$1,575,376,822 | \$4,357,158 | \$55,181,922 | \$131,366,585 | \$57,132 | \$202,732,637 | \$981,140,799 | \$175,168,027 | \$25,372,562 |
| 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 | --- | --- |

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 186-A&P - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service.
- Section 186-E - Gross Receipts Tax on Providers of Telecommunications Services (formerly taxed under Section 186-A)
- Section 189 - Importers of Natural Gas (self use or consumption)

Table 7: Bank Tax Collections, by Type of Bank**Fiscal Years 1967-1996**

| Fiscal Year | Commercial Banks | Savings Banks | Savings and Loan Associations | Total |
|-------------|------------------|---------------|-------------------------------|---------------|
| 1996 | \$611,513,204 | \$24,455,738 | (\$1,305,869) | \$634,663,073 |
| 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 | 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 | 135,000,000 | 32,000,000 | 9,000,000 | 176,389,008 |
| 1982 | 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 | 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 | 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 | 57,538,863 | 23,266,115 | 5,443,626 | 86,248,604 |
| 1969 | 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 |

Table 8: Petroleum Tax Collections

| Fiscal Years 1981-1996 | | | | | | | | |
|------------------------|-----------------|--|--|---|---|---|--|------------------------|
| 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 13-A Petroleum Businesses Gross Receipts 4/ | Article 13-A Petroleum Businesses 4/ (cents per gallon) | Lubricating Oils 5/ |
| 1996 | \$1,007,739,250 | . . . | \$333,203 | . . . | . . . | \$2,744,962 | \$1,004,218,006 | \$443,079 |
| 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 | . . . | . . . | . . . | . . . | . . . | . . . |

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.

a/ Collections for the Article 13-A (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.

Table 9: Article 13-A Petroleum Business Tax**Taxable Gallonage by Type of Fuel 1/
Fiscal Years 1992 - 1996**

| Type of Fuel | Fiscal Year | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| | 1992 | 1993 | 1994 | 1995 | 1996 |
| Motor Fuel | 5,540,556,446 | 5,446,445,141 | 5,437,226,018 | 5,250,255,987 | 5,451,515,203 |
| Aviation Gasoline | 6,538,826 | 6,589,019 | 5,337,035 | 6,138,128 | 6,960,404 |
| Automotive Diesel Fuel | 642,004,608 | 665,166,171 | 695,606,907 | 699,793,659 | 727,103,544 |
| Nonautomotive Diesel Fuel (Distillate) - Total | | 254,703,636 | 279,420,899 | 234,696,120 | 241,679,217 |
| Utility Use | a/ | 11,759,449 | 23,720,157 | 17,760,000 | 17,518,209 |
| Non-utility Use | a/ | 242,944,187 | 255,700,742 | 216,936,120 | 224,161,008 |
| Residual Fuel - Total | | 1,557,772,826 | 1,267,881,154 | 952,757,094 | 851,596,153 |
| Utility Use | a/ | 1,227,023,679 | 912,766,674 | 692,522,467 | 635,123,416 |
| Non-utility Use | a/ | 330,749,147 | 355,114,480 | 260,234,627 | 216,472,737 |
| Kero-Jet Fuel | 178,877,375 | 170,318,525 | 162,252,790 | 176,513,768 | 166,583,078 |

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 1967-1996

Table 11 Motor Fuel Tax - Net Collections and Taxable Gallonage, by Type of Fuel - Fiscal Years 1975-1996

Table 12 Alcoholic Beverage Tax Collections, by Type - Fiscal Years 1987-1996

Table 13 Cigarette, Tobacco Products, Cigarette License and Sticker Collections - Fiscal Years 1967-1996

Table 14 Highway Use Tax Collections - Fiscal Years 1967-1996



**Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees
Fiscal Years 1967-1996**

| Fiscal Year | Sales and Compensating Use | Motor Fuel | Alcoholic Beverages | Highway Use | Cigarette/Tobacco Products 1/ | Other 2/ |
|-------------|----------------------------|---------------|---------------------|---------------|-------------------------------|--------------|
| 1996 | \$6,688,967,367 | \$501,483,130 | \$197,798,084 | \$170,003,839 | \$693,485,328 | \$79,189,107 |
| 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 |

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.

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.

Table 11: Motor Fuel Tax**Net Collections and Taxable Gallonage, by Type of Fuel
Fiscal Years 1975-1996**

| Fiscal Year | Net Collections | | | Taxable Gallons (000) 1/ | | |
|-------------|-----------------|--------------|---------------|--------------------------|---------|-----------|
| | Gasoline | Diesel | Total | Gasoline | Diesel | Total |
| 1996 | \$440,921,198 | \$60,561,933 | \$501,483,130 | 5,455,569 | 683,433 | 6,139,002 |
| 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 |

1/ Actual taxable gallons reported on timely filed tax returns. Collections include current liability plus assessments and delinquencies, and less credits and refunds.

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 1987-1996**

| GALLONS 1/ | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beverage Type | 1987 | 1988 | 1989 | 1990 | 1991 |
| Beer | 374,068,519 | 368,397,037 | 365,259,816 | 360,143,941 | 357,721,852 |
| Liquor - Total | 32,901,341 | 31,312,808 | 30,180,457 | 28,966,199 | 26,642,284 |
| Liquor over 24% alcohol | 30,706,131 | 28,897,281 | 28,109,150 | 26,855,321 | 24,622,870 |
| Liquor not over 24% alcohol | 2,195,210 | 2,415,527 | 2,071,307 | 2,057,808 | 1,971,226 |
| Liquor not over 2% alcohol | --- | --- | --- | 53,070 | 48,188 |
| Wine - Total | 56,434,617 | 53,294,602 | 50,333,608 | 47,237,726 | 45,112,710 |
| Naturally sparkling | 4,230,656 | 4,135,891 | 3,978,395 | 3,599,397 | 3,356,280 |
| Artificially carbonated | 15,903 | (12,426) | 21,235 | 257,988 | 52,613 |
| Still | 52,079,690 | 49,115,610 | 46,270,026 | 43,332,701 | 41,671,669 |
| Cider | 108,368 | 55,527 | 63,952 | 47,640 | 32,148 |
| TOTAL | 463,404,477 | 453,004,448 | 445,773,881 | 436,347,866 | 429,476,847 |
| TAX 2/ | | | | | |
| Beverage Type | 1987 | 1988 | 1989 | 1990 | 1991 |
| Beer | \$20,573,769 | \$20,261,837 | \$20,089,290 | \$36,333,363 | \$65,924,015 |
| Liquor - Total | 127,728,950 | 120,554,048 | 116,987,951 | 140,763,273 | 156,386,511 |
| Liquor over 24% alcohol | 125,535,153 | 118,140,075 | 114,917,977 | 136,859,956 | 151,591,928 |
| Liquor not over 24% alcohol | 2,193,797 | 2,413,973 | 2,069,974 | 3,901,308 | 4,792,759 |
| Liquor not over 2% alcohol | --- | --- | --- | 2,009 | 1,824 |
| Wine - Total | 9,118,173 | 8,686,108 | 8,248,418 | 11,135,426 | 11,094,866 |
| Naturally sparkling | 2,802,607 | 2,739,830 | 2,635,497 | 3,286,730 | 3,176,250 |
| Artificially carbonated | 5,298 | (4,139) | 7,074 | 144,499 | 29,875 |
| Still | 6,308,627 | 5,949,576 | 5,604,879 | 7,702,533 | 7,887,283 |
| Cider | 1,641 | 841 | 968 | 1,664 | 1,458 |
| TOTAL | \$157,420,892 | \$149,501,993 | \$145,325,659 | \$188,232,062 | \$233,405,392 |
| Reconciliations: | | | | | |
| Prior period adjustments and administrative charges from N.Y. City Tax | (\$1,020,458) | (\$419,138) | (\$750,043) | (\$1,287,409) | \$1,353,603 |
| Floor Taxes 3/ | --- | --- | --- | 3,486,548 | 1,386,581 |
| TOTAL NET COLLECTIONS | \$156,400,434 | \$149,082,855 | \$144,575,616 | \$190,431,201 | \$236,145,576 |

Table 12: Alcoholic Beverage Tax Collections, by Type (Con't)
Fiscal Years 1987-1996

| GALLONS 1/ | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beverage Type | 1992 | 1993 | 1994 | 1995 | 1996 |
| Beer | 352,277,025 | 342,373,170 | 336,103,458 | 326,465,791 | 326,568,238 |
| Liquor - Total | 24,419,593 | 23,900,977 | 22,340,037 | 21,542,473 | 20,272,122 |
| Liquor over 24% alcohol | 22,685,778 | 21,990,316 | 20,640,633 | 19,780,355 | 18,577,920 |
| Liquor not over 24% alcohol | 1,726,474 | 1,903,968 | 1,696,361 | 1,760,627 | 1,694,202 |
| Liquor not over 2% alcohol | 7,342 | 6,692 | 3,043 | 1,490 | 0 |
| Wine - Total | 42,039,549 | 40,304,682 | 39,700,084 | 41,083,014 | 45,148,652 |
| Naturally sparkling | 3,045,640 | 2,866,396 | 2,712,708 | 2,679,173 | 2,625,520 |
| Artificially carbonated | 39,901 | 45,664 | 38,483 | 43,220 | 25,191 |
| Still | 38,875,651 | 37,310,109 | 36,908,062 | 38,201,067 | 42,139,416 |
| Cider | 78,358 | 82,512 | 40,832 | 159,554 | 358,525 |
| TOTAL | 418,736,168 | 406,578,828 | 398,143,579 | 389,091,278 | 391,989,012 |
| TAX 2/ | | | | | |
| Beverage Type | 1992 | 1993 | 1994 | 1995 | 1996 |
| Beer | \$73,978,175 | \$71,898,366 | \$70,581,726 | \$68,557,816 | \$65,292,503 |
| Liquor - Total | 150,367,691 | 146,342,366 | 137,130,137 | 131,756,970 | 123,850,471 |
| Liquor over 24% alcohol | 145,988,651 | 141,513,182 | 132,827,633 | 127,291,531 | 119,553,559 |
| Liquor not over 24% alcohol | 4,378,762 | 4,828,931 | 4,302,388 | 4,465,383 | 4,296,912 |
| Liquor not over 2% alcohol | 278 | 253 | 115 | 56 | 0 |
| Wine - Total | 10,265,969 | 9,803,457 | 9,576,260 | 8,095,471 | 8,907,531 |
| Naturally sparkling | 2,882,273 | 2,712,644 | 2,567,199 | 847,102 | 908,415 |
| Artificially carbonated | 22,656 | 25,929 | 21,851 | 10,860 | 8,537 |
| Still | 7,358,074 | 7,061,761 | 6,985,665 | 7,231,462 | 7,976,991 |
| Cider | 2,966 | 3,123 | 1,546 | 6,047 | 13,588 |
| TOTAL | \$234,611,835 | \$228,044,189 | \$217,288,123 | \$208,410,257 | \$198,050,505 |
| Reconciliations: | | | | | |
| Prior period adjustments and administrative charges | | | | | |
| from N.Y. City Tax | \$380,953 | \$1,189,139 | \$673,546 | \$632,791 | (\$253,005) |
| Floor Taxes 3/ | 11,009 | 32,711 | 901 | 518 | 583 |
| TOTAL NET COLLECTIONS | \$235,003,797 | \$229,266,039 | \$217,962,571 | \$209,043,566 | \$197,798,084 |

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data. Differing tax rates during fiscal years 1990 and 1991 tend to distort volume-to-tax comparisons with other periods.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

Table 13: Cigarette, Tobacco Products, Cigarette License and Sticker Collections
Fiscal Years 1967-1996

| Fiscal Year | Cigarette Tax Collections | | | | Net Tobacco | Net | Net |
|-------------|----------------------------|-------------|--------------------------------|-----------------|-------------|--------------------|--------------------|
| | Collections on Total Sales | Commissions | Credit, Sales in Prior Periods | Net Collections | | Cigarette Licenses | Cigarette Stickers |
| 1996 | \$679,408,433 | \$2,277,360 | \$216,007 | \$677,347,081 | 13,221,382 | 2,725,898 | 190,967 |
| 1995 | 713,459,560 | 2,366,804 | 1,078,698 | 712,171,454 | 11,621,309 | 2,547,929 | 203,101 |
| 1994 | 693,158,878 | 2,490,244 | 2,976,712 | 693,645,346 | 11,207,615 | 2,565,799 | 244,654 |
| 1993 | 549,496,469 | 2,652,034 | (2,921,163) | 543,923,271 | 8,092,575 | 2,460,176 | 299,690 |
| 1992 | 585,357,325 | 2,790,612 | 2,813,015 | 585,379,728 | 8,200,122 | 2,401,525 | 363,056 |
| 1991 | 600,481,699 | 2,936,229 | (1,891,105) | 595,654,365 | 7,779,066 | 2,350,440 | 431,214 |
| 1990 | 539,991,181 | 3,130,229 | 581,269 | 537,442,221 | 5,988,778 | ... | ... |
| 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 | 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 | 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 | 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 | ... | ... | ... |

Table 14: Highway Use Tax Collections**Fiscal Years 1967-1996**

| Fiscal Year | Truck Mileage Tax | | | Fuel Use Tax | Total Collections |
|-------------|-------------------|-------------|---------------|--------------|-------------------|
| | Tax | Permits | Total | | |
| 1996 | \$140,305,365 | \$3,624,024 | \$143,929,388 | \$26,074,451 | \$170,003,839 |
| 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 | 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 |

* Reflects permit renewal collections.



Section V: New York State Property Transfer Taxes

Table 15 New York State Property Transfer Taxes - Fiscal Years 1967-1996

Table 16 Estate Tax Collections, by County - Fiscal Year 1996

Table 17 Real Estate Transfer Tax Collections, by County - Fiscal Year 1996



Table 15: New York State Property Transfer Taxes**Fiscal Years 1967-1996**

| Fiscal Year | Estate | Gift | Real Estate Transfer | Real Property Transfer Gains |
|-------------|---------------|---------------|----------------------|------------------------------|
| 1996 | \$678,698,495 | \$120,627,799 | \$181,611,530 | \$105,909,273 |
| 1995 | 695,594,570 | 63,781,953 | 187,412,271 | 103,568,059 |
| 1994 | 720,241,557 | 79,162,639 | 162,556,227 | 92,621,600 |
| 1993 | 602,436,114 | 70,088,091 | 149,553,272 | 197,325,800 |
| 1992 | 666,389,299 | 81,249,700 | 140,167,102 | 142,920,098 |
| 1991 | 630,831,166 | 79,091,066 | 153,835,833 | 255,627,900 |
| 1990 | 492,653,485 | 32,943,687 | 175,794,552 | 395,978,255 |
| 1989 | 472,803,259 | 39,176,261 | 185,996,482 | 542,484,357 |
| 1988 | 437,168,454 | 22,658,779 | 186,396,706 | 549,226,141 |
| 1987 | 374,144,277 | 18,543,125 | 191,719,318 | 792,381,534 |
| 1986 | 317,575,739 | 10,889,135 | 140,408,622 | 496,243,143 |
| 1985 | 234,504,334 | 6,557,143 | 111,831,561 | 394,301,807 |
| 1984 | 253,778,618 | 5,360,873 | 58,284,875 | 158,332,394 |
| 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 | ... | ... | ... |

Table 16: Estate Tax Collections, by County

| Fiscal Year 1996 | | | |
|-----------------------------|----------------------|---------------------|----------------------|
| County | Gross Collections | Refunds | Net Collections |
| New York City, Total | \$298,050,036 | \$19,957,639 | \$278,092,396 |
| Bronx | 13,392,033 | 1,094,533 | 12,297,500 |
| Kings | 28,567,481 | 1,589,912 | 26,977,569 |
| New York | 206,771,221 | 14,415,435 | 192,355,786 |
| Queens | 44,246,314 | 2,562,170 | 41,684,144 |
| Richmond | 5,072,987 | 295,590 | 4,777,397 |
| Albany | 9,546,980 | 363,836 | 9,183,144 |
| Allegany | 498,354 | 27,006 | 471,349 |
| Broome | 2,910,592 | 103,244 | 2,807,347 |
| Cattaraugus | 745,909 | 40,547 | 705,361 |
| Cayuga | 853,664 | 54,080 | 799,583 |
| Chautauqua | 1,935,543 | 78,556 | 1,856,987 |
| Chemung | 1,764,077 | 40,598 | 1,723,479 |
| Chenango | 1,844,109 | 48,706 | 1,795,403 |
| Clinton | 593,832 | 42,874 | 550,958 |
| Columbia | 1,808,652 | 96,092 | 1,712,560 |
| Cortland | 508,834 | 8,030 | 500,804 |
| Delaware | 763,613 | 51,386 | 712,227 |
| Dutchess | 7,207,504 | 314,196 | 6,893,308 |
| Erie | 21,454,245 | 831,786 | 20,622,458 |
| Essex | 614,707 | 19,601 | 595,106 |
| Franklin | 1,045,889 | 24,077 | 1,021,812 |
| Fulton | 570,404 | 72,421 | 497,983 |
| Genesee | 779,669 | 18,680 | 760,989 |
| Greene | 610,388 | 52,780 | 557,607 |
| Hamilton | 83,899 | 2,889 | 81,010 |
| Herkimer | 993,841 | 67,027 | 926,815 |
| Jefferson | 1,041,159 | 28,407 | 1,012,752 |
| Lewis | 159,366 | 22,880 | 136,487 |
| Livingston | 787,628 | 185,995 | 601,633 |
| Madison | 1,185,507 | 76,898 | 1,108,609 |
| Monroe | 15,756,271 | 766,734 | 14,989,537 |
| Montgomery | 817,765 | 53,701 | 764,064 |
| Nassau | 75,585,776 | 3,916,533 | 71,669,243 |
| Niagara | 2,544,128 | 72,957 | 2,471,171 |
| Oneida | 3,681,057 | 125,444 | 3,555,613 |
| Onondaga | 7,162,557 | 338,897 | 6,823,660 |
| Ontario | 1,069,074 | 43,343 | 1,025,731 |
| Orange | 7,751,373 | 211,475 | 7,539,898 |
| Orleans | 371,169 | 25,298 | 345,871 |
| Oswego | 673,311 | 27,361 | 645,951 |
| Otsego | 737,860 | 63,185 | 674,675 |
| Putnam | 1,530,496 | 114,994 | 1,415,502 |
| Rensselaer | 5,503,658 | 169,411 | 5,334,247 |
| Rockland | 5,768,594 | 435,364 | 5,333,230 |
| St. Lawrence | 948,112 | 73,982 | 874,130 |
| Saratoga | 1,394,522 | 35,852 | 1,358,670 |
| Schenectady | 4,224,662 | 288,462 | 3,936,201 |
| Schoharie | 333,191 | 8,452 | 324,740 |
| Schuyler | 214,105 | 1,717 | 212,388 |
| Seneca | 321,264 | 10,277 | 310,987 |
| Steuben | 1,372,783 | 34,053 | 1,338,730 |
| Suffolk | 48,743,283 | 1,769,590 | 46,973,693 |
| Sullivan | 1,285,366 | 113,880 | 1,171,486 |
| Tioga | 523,556 | 17,776 | 505,780 |
| Tompkins | 1,298,116 | 49,677 | 1,248,439 |
| Ulster | 2,723,865 | 150,405 | 2,573,460 |
| Warren | 1,985,556 | 289,889 | 1,695,666 |
| Washington | 934,305 | 38,645 | 895,660 |
| Wayne | 677,088 | 93,420 | 583,669 |
| Westchester | 69,535,676 | 3,192,397 | 66,343,279 |
| Wyoming | 426,989 | 25,970 | 401,019 |
| Yates | 432,947 | 34,369 | 398,578 |
| Unclassified | 15,971,500 | 665,198 | 15,306,302 |
| Non-Resident | 6,891,462 | 1,064,442 | 5,827,020 |
| State Total | \$647,549,839 | \$36,953,383 | \$610,596,456 |

NOTE: Excludes \$817,342 of estate fees, \$21,005,058 of assessment collections and \$9,204,720 of collections from probate procedures.
Data are preliminary.

Table 17: Real Estate Transfer Tax Collections, by County**Fiscal Year 1996**

| County | Recording Officers' Fees | Net Amount Paid to State Tax Commission 1/ | County | Recording Officers' Fees | Net Amount Paid to State Tax Commission 1/ |
|-----------------------------|--------------------------|--|----------------------------|--------------------------|--|
| New York City, Total | \$54,005 | \$46,501,476 | Niagara | 5,985 | 1,024,477 |
| Bronx | 5,638 | 2,742,301 | Oneida | 6,260 | 870,353 |
| Kings | 15,915 | 10,083,053 | Onondaga | 10,755 | 3,027,724 |
| New York | 6,622 | 17,362,340 | Ontario | 3,582 | 782,412 |
| Queens | 18,124 | 12,183,899 | Orange | 8,303 | 2,702,656 |
| Richmond | 7,707 | 4,129,883 | Orleans | 1,940 | 153,189 |
| | | | Oswego | 4,004 | 411,304 |
| Albany | 6,304 | 1,935,999 | Otsego | 2,808 | 283,360 |
| Allegany | 2,514 | 162,215 | Putnam | 2,860 | 1,460,202 |
| Broome | 4,949 | 774,121 | Rensselaer | 3,711 | 803,347 |
| Cattaraugus | 3,597 | 330,264 | Rockland | 5,835 | 3,455,701 |
| Cayuga | 2,980 | 323,029 | St. Lawrence | 3,840 | 513,988 |
| Chautauqua | 5,534 | 634,090 | Saratoga | 5,578 | 1,438,991 |
| Chemung | 2,768 | 343,607 | Schenectady | 3,647 | 763,901 |
| Chenango | 2,364 | 204,954 | Schoharie | 1,486 | 137,929 |
| Clinton | 2,757 | 297,518 | Schuyler | 876 | 70,579 |
| Columbia | 2,216 | 450,741 | Seneca | 1,127 | 148,430 |
| Cortland | 1,396 | 182,559 | Steuben | 4,288 | 400,626 |
| Delaware | 2,433 | 280,930 | Suffolk | 30,160 | 20,894,854 |
| Dutchess | 6,496 | 2,572,890 | Sullivan | 5,108 | 472,406 |
| Erie | 20,204 | 5,688,406 | Tioga | 1,668 | 194,783 |
| Essex | 2,007 | 235,661 | Tompkins | 2,283 | 443,275 |
| Franklin | 1,942 | 157,683 | Ulster | 5,599 | 1,025,898 |
| Fulton | 2,022 | 187,324 | Warren | 2,868 | 667,942 |
| Genesee | 1,973 | 289,524 | Washington | 2,241 | 265,533 |
| Greene | 2,067 | 285,744 | Wayne | 3,369 | 548,440 |
| Hamilton | 586 | 82,466 | Westchester | 13,667 | 16,080,759 |
| Herkimer | 2,175 | 237,462 | Wyoming | 1,475 | 177,895 |
| Jefferson | 3,880 | 431,514 | Yates | 1,324 | 141,996 |
| Lewis | 1,335 | 125,949 | | | |
| Livingston | 2,057 | 285,036 | Total, All Counties | \$328,351 | \$146,493,521 |
| Madison | 2,453 | 366,927 | | | |
| Monroe | 16,872 | 5,468,144 | Unclassified by county 2/ | - - - | 28,557,167 |
| Montgomery | 1,449 | 200,987 | | | |
| Nassau | 20,368 | 18,093,358 | Grand Total | \$328,351 | \$175,050,688 |

1/ Includes a total of \$45,036 interest reported by forty-five localities. Net amount is before refunds of \$306,833 paid but not allocated to localities.

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

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

Data are estimated based on currently available information.



Section VI: New York State Other Taxes and Fees

Table 18 New York State Other Taxes and Fees - Fiscal Years 1967-1996

Table 19 Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1967-1996

Table 20 Off-Track Betting Revenues by Regional Corporation - Racing Seasons 1971-1995

Table 21 Pari-Mutuel and Racing Tax Collections - 1995 Racing Season



Table 18: New York State Other Taxes and Fees**Fiscal Years 1967-1996**

| Fiscal Year | Pari-Mutuel Taxes & Fees | Off-Track Betting Revenues 1/ | Racing Admissions Tax | Boxing & Wrestling Tax |
|-------------|--------------------------|-------------------------------|-----------------------|------------------------|
| 1996 | \$27,149,313 | \$25,426,667 | \$309,964 | \$181,861 |
| 1995 | 39,441,649 | 24,931,090 | 357,259 | 276,873 |
| 1994 | 43,672,756 | 30,832,507 | 398,786 | 262,586 |
| 1993 | 94,565,065 | 32,488,731 | 404,948 | 336,231 |
| 1992 | 50,034,696 | 34,710,859 | 437,747 | 258,458 |
| 1991 | 52,169,497 | 35,320,067 | 477,561 | 277,704 |
| 1990 | 51,240,392 | 35,872,504 | 471,235 | 341,893 |
| 1989 | 56,850,025 | 36,349,266 | 467,686 | 402,837 |
| 1988 | 68,950,805 | 36,505,747 | 553,233 | 415,075 |
| 1987 | 59,988,263 | 35,367,843 | 536,661 | 585,576 |
| 1986 | 73,037,170 | 33,476,718 | 561,425 | 658,254 |
| 1985 | 88,601,193 | 32,990,926 | 612,957 | 504,336 |
| 1984 | 87,268,187 | 33,851,199 | 620,251 | 465,386 |
| 1983 | 82,891,997 | 41,410,227 | 676,387 | 275,674 |
| 1982 | 85,198,046 | 33,893,065 | 590,445 | 354,364 |
| 1981 | 109,728,496 | 33,829,109 | 637,581 | 279,818 |
| 1980 | 91,032,559 | 31,517,033 | 615,286 | 279,066 |
| 1979 | 96,123,054 | 29,344,302 | 753,662 | 373,062 |
| 1978 | 96,512,178 | 26,736,761 | 707,309 | 534,470 |
| 1977 | 151,742,722 | 26,649,775 | 839,062 | 388,600 |
| 1976 | 164,713,193 | 21,258,030 | 862,474 | 221,795 |
| 1975 | 163,573,423 | 19,179,437 | 820,505 | 281,786 |
| 1974 | 156,159,107 | 13,363,299 | 1,812,706 | 193,770 |
| 1973 | 152,575,209 | 5,048,736 | 3,093,751 | 206,434 |
| 1972 | 165,541,843 | 897,010 | 3,658,522 | 456,620 |
| 1971 | 171,030,767 | . . . | 3,654,326 | 220,364 |
| 1970 | 159,932,658 | . . . | 3,485,475 | 169,044 |
| 1969 | 153,348,044 | . . . | 3,436,750 | 151,522 |
| 1968 | 143,690,119 | . . . | 3,428,163 | 123,171 |
| 1967 | 145,287,528 | . . . | 3,553,777 | 82,981 |

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

Table 19: Pari-Mutuel Taxes and Fees Collections

Fiscal Years 1967-1996

| Fiscal Year | Flat Racing | | | | New York Racing Association Fees | Harness Racing | | |
|----------------------|------------------|------------------------------|------------------------------|------------------|----------------------------------|----------------|------------------------------|------------------|
| | Total, All Types | Total | Tax (Commissions & Breakage) | Uncashed Tickets | | Total | Tax (Commissions & Breakage) | Uncashed Tickets |
| 1996 | \$27,149,313 | \$25,204,118 | \$23,984,922 | \$1,219,196 | \$0 | \$1,945,195 | \$1,219,508 | \$725,687 |
| 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 |
| Quarter Horse Racing | | | | | | | | |
| Fiscal Year | Total | Tax (Commissions & 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 Corporation**Racing Seasons 1971-1995**

| Racing Season | Total, All Regions | City of New York | Nassau | Suffolk | Catskill | Capital District | Western | Schenectady |
|---------------|--------------------|------------------|-------------|-------------|-------------|------------------|-------------|-------------|
| 1995 | \$24,739,000 | \$12,022,000 | \$2,532,000 | \$2,152,000 | \$1,915,000 | \$3,216,000 | \$2,902,000 | --- |
| 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 | --- |
| 1985 | 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: Includes state commissions, state share of breakage and uncashed tickets.

Table 21: Pari-Mutuel and Racing Tax Collections

| 1995 Racing Season | | | | | | | | |
|-----------------------------|--------------|------------------|---------------------|--------------------|--------------------|------------------------|---------------------|--------------------------|
| Pari-Mutuel Collections | | | | | | | | |
| | Days | Attendance | Commissions | Breakage 1/ | Uncashed Tickets | N.Y.R.A. Franchise Fee | Total 2/, 3/ | Racing Admissions Tax 4/ |
| Flat Racing-Total | 443 | 2,866,456 | \$21,846,000 | \$651,000 | \$1,081,000 | \$0 | \$23,578,000 | \$179,000 |
| Aqueduct | 127 | 902,408 | 9,275,000 | 250,000 | 417,000 | 0 | 9,942,000 | 59,000 |
| Belmont | 107 | 924,093 | 8,596,000 | 232,000 | 386,000 | - - - | 9,214,000 | 61,000 |
| Saratoga | 34 | 753,279 | 3,620,000 | 98,000 | 163,000 | - - - | 3,881,000 | 48,000 |
| Finger Lakes | 175 | 286,676 | 355,000 | 71,000 | 115,000 | - - - | 541,000 | 11,000 |
| Harness Racing-Total | 1,004 | 1,324,522 | 782,000 | 409,000 | 564,000 | - - - | 1,755,000 | 38,000 |
| Batavia Downs | 56 | 60,808 | 25,000 | 10,000 | 18,000 | - - - | 53,000 | 2,000 |
| Buffalo | 156 | 197,019 | 89,000 | 36,000 | 68,000 | - - - | 193,000 | 2,000 |
| Monticello | 227 | 196,629 | 118,000 | 46,000 | 62,000 | - - - | 226,000 | 3,000 |
| Saratoga | 144 | 176,503 | 60,000 | 26,000 | 49,000 | - - - | 135,000 | 7,000 |
| Syracuse Fair | 7 | 14,834 | 9,000 | 3,000 | 5,000 | - - - | 17,000 | 0 |
| Vernon Downs | 138 | 234,044 | 71,000 | 29,000 | 67,000 | - - - | 167,000 | 5,000 |
| Yonkers | 276 | 444,685 | 410,000 | 259,000 | 295,000 | - - - | 964,000 | 19,000 |
| Grand Total | 1,447 | 4,190,978 | \$22,628,000 | \$1,060,000 | \$1,645,000 | - - - | \$25,333,000 | \$217,000 |

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

2/ Figures do not include revenue from simulcasting. Simulcasting produced additional commission and breakage of \$4.27 million and Admissions Tax of \$10,000.

3/ Figures do not include simulcast credits of \$631,000 and breeder's fund credits of \$174,000.

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

Commissions and Breakage.....\$19,906,000
 Uncashed Off-Track Betting Tickets.....\$ 5,520,000

Section VII: Local Taxes Collected by New York State

Table 22 Local Taxes Collected by New York State - State Fiscal Years 1967-1996

Table 23 Local Tax Collections by the Department of Taxation and Finance - State Fiscal Years 1995 and 1996

Table 24 Sales and Compensating Use Tax, State Collections and Local Taxes Distributed - State Fiscal Year 1996

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

Table 26 Mortgage Tax Collections, by County - State Fiscal Year 1996

Table 27 MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1983-1996

Table 28 Components of City of New York Personal Income Tax Collections - State Fiscal Years 1976-1996

Table 29 Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1985-1996



Table 22: Local Taxes Collected by New York State

| Fiscal Year | Local Sales & Use Taxes 1/ | Mortgage Recording Tax 2/ | MTA Corporate Surcharge 3/ | Stock Transfer Tax 4/ | Yonkers | New York City | | |
|-------------|----------------------------|---------------------------|----------------------------|-----------------------|---------------------|---------------------|------------------------|---------------------------------|
| | | | | | Personal Income Tax | Personal Income Tax | Alcoholic Beverage Tax | 1 Cent Tax on Leaded Motor Fuel |
| 1996 | \$6,845,251,849 | \$282,240,657 | \$523,039,298 | \$3,595,094,985 | \$22,735,763 | \$3,730,418,074 | \$22,246,484 | \$1,355 |
| 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 | ... | ... | ... | ... |

1/ Amount paid to county treasurers.

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

3/ Tax Articles 9, 9-A, 32 and 33.

4/ The tax is rebated at the following rates:

Beginning October 1, 1979: 30%

Beginning October 1, 1980: 60%

Beginning October 1, 1981: 100%

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

**Table 23: Local Tax Collections by the Department of Taxation and Finance
State Fiscal Years 1995 and 1996**

| Tax | 1995 | 1996 | Percent Change |
|--|-------------------------|-------------------------|----------------|
| Sales and Use Taxes, includes M.A.C. 1/ | \$6,650,965,639 | \$6,845,251,849 | 2.9 |
| Mortgage Recording Tax (Amount Paid to County Treasurers Only) | 330,251,180 | 282,240,657 | (14.5) |
| Mass Transit Authority (M.T.A.) Surcharge (Articles 9-A, 9, 32 and 33) | 432,420,866 | 523,039,298 | 21.0 |
| Stock Transfer Tax (All eligible for rebate; all proceeds to New York City) | 3,003,612,181 | 3,595,094,985 | 19.7 |
| New York City | | | |
| Alcoholic Beverage Tax | 21,129,437 | 22,246,484 | 5.3 |
| Personal Income Tax | 3,592,291,403 | 3,730,418,074 | 3.8 |
| Motor Fuel Tax | 10,348 | 1,355 | (86.9) |
| Yonkers Personal Income Tax | 23,812,281 | 22,735,763 | (4.5) |
| Total Local Taxes | \$14,054,493,333 | \$15,021,028,465 | 6.9 |

1/ See also Table 24, which shows distributions rather than collections for localities.

Table 24: Sales and Compensating Use Tax

| State Collections and Local Taxes Distributed State Fiscal Year 1996 | | |
|---|-------------|-------------------------|
| Taxing Jurisdiction | Tax Rate | Net Distribution |
| New York State | 4% | \$6,688,967,367 |
| Local, Total | | \$6,802,169,543 |
| New York City | 4% | 129,963,404 |
| Municipal Assistance Corp. | 4% | 2,553,843,470 |
| Metropolitan Commuter Transportation District 1/ | 0.25% | 273,199,336 |
| All Other Localities, Total | | \$3,845,163,333 |
| Sales and Use Tax, Total | | \$3,812,557,388 |
| Counties | | 3,678,558,718 |
| Cities 2/ | | 133,998,670 |
| Consumer Utility Tax, Total | | \$24,702,339 |
| Cities | | 936,180 |
| City School Districts | | 23,766,159 |
| Special Local Taxes on Selected Commodities and Services, Total | | \$7,903,606 |
| Total, All Taxing Jurisdictions | | \$13,491,136,910 |

NOTES:

Detailed distributions to All Other Localities appear on the following pages.

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

Parentheses around tax rates indicate the tax was repealed.

See Table 25 for further rate information.

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

2/ Includes \$64,863 from cities that no longer impose a tax.

Table 24: Sales and Compensating Use Tax (Con't)

| State Fiscal Year 1996 | | |
|--|----------|------------------------|
| Taxing Jurisdiction | Tax Rate | Net Distribution |
| Counties (56 impose tax), Total | | \$3,678,558,718 |
| Albany | 4% | 159,835,527 |
| Allegany | 4% | 11,799,565 |
| Broome | 4% | 72,582,009 |
| Cattaraugus | 4% | 21,003,613 |
| Cayuga | 4% | 22,753,287 |
| Chautauqua | 3% | 34,308,208 |
| Chemung | 3% | 27,792,230 |
| Chenango | 3% | 8,723,630 |
| Clinton | 3% | 23,886,281 |
| Columbia | 4% | 17,897,364 |
| Cortland | 4% | 15,841,229 |
| Delaware | 2% | 6,716,898 |
| Dutchess | 3% | 78,138,194 |
| Erie | 4% | 381,272,877 |
| Essex | 3% | 10,110,455 |
| Franklin | 3% | 8,521,703 |
| Fulton | 3% | 8,241,830 |
| Genesee | 4% | 16,681,935 |
| Greene | 4% | 13,950,080 |
| Hamilton | 3% | 1,711,213 |
| Herkimer | 4% | 14,968,251 |
| Jefferson | 3% | 29,745,903 |
| Lewis | 3% | 4,295,531 |
| Livingston | 3% | 12,601,215 |
| Madison | 3% | 10,341,282 |
| Monroe | 4% | 304,201,569 |
| Montgomery | 3% | 10,669,715 |
| Nassau | 4.25% | 639,569,202 |
| Niagara | 3% | 57,417,286 |
| Oneida | 4% | 63,746,010 |
| Onondaga | 3% | 151,010,341 |
| Ontario | 3% | 28,770,934 |
| Orange | 3% | 92,851,240 |
| Orleans | 4% | 9,457,154 |
| Otsego | 3% | 14,741,424 |
| Putnam | 3% | 19,050,760 |
| Rensselaer | 4% | 36,845,855 |
| Rockland | 3% | 72,061,865 |
| St. Lawrence | 3% | 24,374,427 |
| Saratoga | 3% | 49,696,701 |
| Schenectady | 3% | 41,126,610 |
| Schoharie | 3% | 5,962,572 |
| Schuyler | 3% | 3,359,549 |
| Seneca | 3% | 7,680,612 |
| Steuben | 4% | 25,847,312 |
| Suffolk | 4% | 596,556,263 |
| Sullivan | 3% | 17,320,417 |
| Tioga | 3.5% | 9,678,746 |
| Tompkins | 4% | 27,263,664 |
| Ulster | 3.75% | 52,858,943 |
| Warren | 3% | 25,768,105 |
| Washington | 3% | 8,820,208 |
| Wayne | 3% | 20,281,787 |
| Westchester | 2.5% | 233,678,459 |
| Wyoming | 4% | 10,067,544 |
| Yates | 3% | 4,103,133 |

Table 24: Sales and Compensating Use Tax (Con't)

| State Fiscal Year 1996 | | |
|---|----------|----------------------|
| Taxing Jurisdiction | Tax Rate | Net Distribution |
| Cities, Total | | \$133,998,670 |
| Cities (27 impose tax), Total | | 133,751,254 |
| Batavia | 1.5% | 2,661,298 |
| Canandaigua | 1.5% | 2,533,589 |
| Corning | 1.5% | 2,488,859 |
| Fulton | 3% | 3,510,571 |
| Geneva | 1.5% | 1,734,109 |
| Glens Falls | 1.5% | 2,465,554 |
| Gloversville | 1.5% | 1,278,911 |
| Hornell | 1.5% | 1,281,171 |
| Ithaca | 1.5% | 5,455,083 |
| Johnstown | 1.5% | 1,432,315 |
| Mount Vernon | 2.5% | 8,377,674 |
| New Rochelle | 2.5% | 13,311,219 |
| Norwich | 1.5% | 1,011,561 |
| Ogdensburg | 1.5% | 1,606,600 |
| Olean | 1.5% | 3,105,601 |
| Oneida | 1.5% | 1,696,048 |
| Oswego | 3% | 6,146,287 |
| Rome | 1.75% | 5,103,234 |
| Salamanca | 1.5% | 478,181 |
| Sherrill | 1% | 249,891 |
| Utica | 1.5% | 6,933,665 |
| White Plains | 1.5% | 27,226,533 |
| Yonkers | 1.5% | 20,198,663 |
| Yonkers Special | 1% | 13,464,638 |
| Cities No Longer Imposing Tax (7), Total | | 247,416 |
| Amsterdam | (1.5%) | 35,649 |
| Cortland | (1.5%) | 182,554 |
| Elmira | (1.5%) | 13,301 |
| Glen Cove | (1.5%) | 844 |
| Mechanicville | (1.5%) | 10,784 |
| Saratoga Springs | (1.5%) | 2,314 |
| Troy | (1.5%) | 1,970 |
| Consumer Utility Tax, Total | | 24,702,339 |
| Cities (3 impose tax), Total | | 936,180 |
| Newburgh | 3% | 674,028 |
| Oneonta | (3%) | 3,198 |
| Port Jervis | 3% | 258,954 |
| City School Districts (19 impose tax), Total | | 23,766,159 |
| Albany | 3% | 3,665,764 |
| Batavia | 3% | 695,609 |
| Cohoes | 3% | 433,615 |
| Glen Cove | 3% | 1,011,559 |
| Gloversville | 3% | 609,661 |
| Hornell | 3% | 168,626 |
| Hudson | 3% | 501,387 |
| Johnstown | 3% | 430,411 |
| Lackawanna | 3% | 550,654 |
| Long Beach | 3% | 1,321,301 |
| Middletown | 3% | 1,147,970 |
| New Rochelle | 3% | 2,171,740 |
| Niagara Falls | 3% | 2,109,040 |
| Ogdensburg | 3% | 330,493 |
| Schenectady | 3% | 2,184,528 |
| Utica | 3% | 2,135,568 |
| Watertown | 3% | 1,063,053 |
| Watervliet | 3% | 319,185 |
| White Plains | 3% | 2,915,993 |

Table 24: Sales and Compensating Use Tax (Con't)

| State Fiscal Year 1996 | | |
|--|----------|--------------------|
| Taxing Jurisdiction | Tax Rate | Net Distribution |
| Special Local Taxes on Selected | | |
| Commodities and Services, Total | | \$7,903,606 |
| Hotel Occupancy Tax | | |
| Hudson Valley Greenway | (3%) | 38,843 |
| Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax | | |
| Lockport | 3% | 1,413,794 |
| Hotel Occupancy and Restaurant Meals Tax | | |
| Long Beach | 3% | 373,206 |
| Admissions, Club Dues, Food, Drink, Amusements and Hotel Occupancy Tax | | |
| Niagara Falls | 3% | 4,834,668 |
| Food, Drink, and Utilities Services Tax | | |
| North Tonawanda | 3% | 1,243,096 |

NOTE: Brackets indicate that the tax is no longer imposed.



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

| Jurisdiction | Tax Rate (%) | Date Enacted | Date Effective | 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 | Effective 11/30/97, additional 1% tax will expire. |
| Allegany | 2 | 11/16/1967 | 03/01/1968 | |
| | 3 | 10/14/1975 | 03/01/1976 | |
| | 4 | 10/14/1986 | 12/01/1986 | Effective 11/30/97, additional 1% tax will expire. |
| Broome | 2 | 07/13/1965 | 08/01/1965 | |
| | 3 | 02/19/1974 | 06/01/1974 | |
| | 4 | 02/03/1994 | 03/01/1994 | Effective 11/30/97, additional 1% tax will expire. |
| Cattaraugus | 3 | 11/21/1967 | 03/01/1968 | |
| | 4 | 12/30/1985 | 03/01/1986 | Effective 11/30/97, additional 1% tax will expire. |
| Cayuga | 3 | 03/19/1968 | 06/01/1968 | |
| | 4 | 07/28/1992 | 09/01/1992 | Effective 8/31/97, additional 1% tax will expire. |
| Chautauqua | 3 | 05/10/1968 | 09/01/1968 | |
| Chemung | 2 | 07/12/1965 | 08/01/1965 | |
| | 3 | 12/12/1967 | 03/01/1968 | |
| Chenango | 2 | 12/02/1968 | 03/01/1969 | |
| | 3 | 09/23/1991 | 12/01/1991 | |
| Clinton | 3 | 11/24/1967 | 03/01/1968 | |
| Columbia | 2 | 11/29/1971 | 03/01/1972 | |
| | 3 | 12/08/1982 | 03/01/1983 | |
| | 4 | 01/28/1995 | 03/01/1995 | Effective 11/30/97, additional 1% tax will expire. |
| Cortland | 3 | 11/24/1967 | 03/01/1968 | |
| | 4 | 08/05/1992 | 09/01/1992 | Effective 11/30/97, additional 1% tax will expire. |
| Delaware | 2 | 06/13/1990 | 09/01/1990 | |
| Dutchess | 1 | 12/09/1975 | 03/01/1976 | Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District. |
| | 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 | Effective 2/28/97, additional 1% tax will expire. |
| 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 | |
| Genesee | 2 | 06/25/1965 | 01/01/1966 | |
| | 3 | 11/26/1980 | 03/01/1981 | |
| | 4 | 06/22/1994 | 09/01/1994 | Effective 8/31/97, additional 1% tax will expire. |
| Greene | 2 | 03/22/1968 | 06/01/1968 | |
| | 3 | 02/01/1977 | 06/01/1977 | |
| | 4 | 02/04/1993 | 03/01/1993 | Effective 8/31/97, additional 1% tax will expire. |
| Hamilton | 3 | 01/04/1968 | 06/01/1968 | |
| Herkimer | 3 | 12/14/1987 | 03/01/1988 | |
| | 4 | 07/05/1994 | 09/01/1994 | Effective 11/30/97, additional 1% tax will expire. |
| 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 | |
| | 3 | 08/28/1984 | 12/01/1984 | |
| Monroe | 3 | 07/20/1965 | 08/01/1965 | |
| | 3 1/2 | 08/03/1992 | 09/01/1992 | |
| | 4 | 02/10/1993 | 03/01/1993 | Effective 12/1/93, additional 1/2% plus 1/2% combined. |
| | 4 | 02/10/1993 | 12/01/1993 | Effective 11/30/97, additional 1% tax will expire. |

Table 25: New York State and Local General Sales and Compensating Use Tax Rates (Con't)

| Jurisdiction | Tax Rate (%) | Date Enacted | Date Effective | Comments |
|--------------|--------------|--------------|----------------|---|
| Montgomery | 3 | 12/05/1967 | 03/01/1968 | |
| Nassau | 2 | 12/09/1968 | 03/01/1969 | |
| | 3 | 11/29/1971 | 03/01/1972 | |
| | 4 | 07/16/1976 | 09/01/1976 | |
| | 3 | 07/16/1976 | 09/01/1977 | Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District. |
| | 4 | 04/25/1983 | 06/01/1983 | |
| | 4 | 09/10/1984 | 01/01/1985 | |
| | 3 3/4 | 09/10/1984 | 01/01/1986 | |
| | 4 1/4 | 07/23/1991 | 09/01/1991 | Effective 12/31/97, additional tax will expire. |
| Niagara | 3 | 12/03/1968 | 03/01/1969 | |
| Oneida | 3 | 10/27/1982 | 12/01/1982 | Effective 11/30/97, 3% will expire. |
| | 4 | 08/03/1992 | 09/01/1992 | Effective 11/30/97, additional 1% tax will expire. |
| Onondaga | 2 | 09/11/1967 | 12/01/1967 | |
| | 3 | 10/11/1968 | 12/01/1968 | |
| Ontario | 2 | 05/26/1967 | 09/01/1967 | |
| | 3 | 03/12/1970 | 06/01/1970 | |
| Orange | 1 | 09/10/1982 | 12/01/1982 | Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District. |
| | 2 | 10/26/1983 | 12/01/1983 | |
| | 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 | Effective 11/30/97, additional 1% tax will expire. |
| Otsego | 2 | 12/07/1967 | 03/01/1968 | |
| | 3 | 10/16/1991 | 12/01/1991 | |
| Putnam | 1 | 02/10/1977 | 06/01/1977 | |
| | 2 | 10/14/1980 | 03/01/1981 | Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District. |
| | 2 1/2 | 10/17/1983 | 12/01/1983 | |
| | 2 | 05/05/1987 | 09/01/1987 | |
| | 3 | 11/01/1988 | 03/01/1989 | |
| Rensselaer | 2 | 07/24/1968 | 12/01/1968 | |
| | 3 | 10/27/1982 | 12/01/1982 | |
| | 4 | 07/25/1994 | 09/01/1994 | Effective 11/30/97, additional 1% tax will expire. |
| Rockland | 2 | 12/20/1983 | 03/01/1984 | |
| | 2 1/2 | 11/27/1990 | 03/01/1991 | Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District. |
| | 3 | 07/19/1991 | 09/01/1991 | Effective 3/1/97, the tax rate will revert to 2 1/2%. |
| St. Lawrence | 3 | 11/13/1967 | 03/01/1968 | |
| Saratoga | 3 | 04/22/1982 | 06/01/1982 | |
| 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 | |
| | 3 | 11/22/1971 | 03/01/1972 | |
| | 4 | 10/26/1992 | 12/01/1992 | Effective 11/30/97, additional 1% tax will expire. |
| Suffolk | 2 | 12/02/1968 | 03/01/1969 | |
| | 3 | 02/08/1972 | 09/01/1972 | Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District. |
| | 3 1/4 | 09/12/1984 | 12/01/1984 | Effective 11/30/2000, additional 1/4% tax will expire. |
| | 3 3/4 | 07/31/1991 | 09/01/1991 | |
| | 4 1/4 | 08/06/1992 | 09/01/1992 | |
| | 4 | 11/16/1995 | 01/01/1996 | Effective 12/31/96, additional 3/4% will expire. |
| Sullivan | 2 | 12/20/1967 | 03/01/1968 | |
| | 3 | 01/06/1975 | 03/01/1975 | |

Table 25: New York State and Local General Sales and Compensating Use Tax Rates (Con't)

| Jurisdiction | Tax Rate (%) | Date Enacted | Date Effective | Comments |
|---------------|--------------|-----------------|----------------|---|
| Tioga | 2 | 05/27/1968 | 09/01/1968 | |
| | 3 | 05/14/1984 | 09/01/1984 | |
| | 3 1/2 | 01/10/1994 | 03/01/1994 | Effective 11/30/97, additional 1/2% tax will expire. |
| Tompkins | 3 | 11/28/1966 | 03/01/1967 | |
| | 4 | 09/01/1992 | 12/01/1992 | Effective 11/30/97, additional 1% tax will expire. |
| Ulster | 1 | 02/13/1969 | 06/01/1969 | |
| | 3 | 12/09/1976 | 03/01/1977 | |
| | 3 3/4 | 08/12/1993 | 12/01/1993 | Effective 11/30/97, additional 3/4% tax will expire. |
| Warren | 3 | 11/27/1967 | 03/01/1968 | |
| Washington | 3 | 02/25/1970 | 09/01/1970 | |
| Wayne | 2 | 11/15/1967 | 03/01/1968 | |
| | 3 | 02/20/1968 | 06/01/1968 | |
| Westchester | 1 | 12/22/1971 | 09/01/1972 | Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District. |
| | 1 1/2 | 12/28/1981 | 06/01/1982 | |
| | 2 1/2 | 07/22/1991 | 10/15/1991 | |
| Wyoming | 3 | 11/25/1980 | 03/01/1981 | |
| | 4 | 10/13/1992 | 12/01/1992 | Effective 11/30/97, additional 1% tax will expire. |
| Yates | 3 | 11/20/1967 | 03/01/1968 | |
| Cities | | | | |
| Amsterdam | 1 1/2 | 03/15/1968 | 03/01/1969 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| | --- | Repealed 6/1/94 | | |
| Auburn | 2 | 06/29/1995 | 03/01/1996 | City preempted 2% of the county tax. |
| Batavia | 1 1/2 | 07/14/1980 | 03/01/1981 | City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| Canandaigua | 1 | 07/13/1965 | 08/01/1965 | |
| | 1 1/2 | 07/13/1967 | 03/01/1968 | City preempted the county tax; within city, county tax is 1 1/2%. |
| Corning | 1 1/2 | 08/05/1974 | 12/01/1974 | City preempted the county tax; within city, county tax is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| Cortland | 2 | 06/12/1990 | 03/01/1991 | City preempted the county tax; within city, county tax rate is 1 1/2%. City preempted the county 1% additional tax. (Effective from 9/1/92 to the date of repeal; within the city, county tax rate is 2% and city tax rate is 2%.) |
| | --- | Repealed 3/1/95 | | |
| Elmira | 1 1/2 | 09/29/1971 | 03/01/1972 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| | --- | 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 | |
| | 1 1/2 | 06/14/1967 | 03/01/1968 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| Glen Cove | 1 1/2 | 10/09/1979 | 03/01/1980 | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. City preempted the county tax. Within city, the county rate is 2 1/2%. |
| | 2 | 06/28/1983 | 03/01/1984 | City preempted the county tax. Within city, the county rate is 2% for the period 3/1/84 through 12/31/84. Effective 1/1/85, county rate is not subject to preemption. City rate is 1 1/2% for the period 1/1/85 to the date of repeal. |
| | --- | Repealed 3/1/88 | | |
| Glens Falls | 1 1/2 | 06/19/1968 | 03/01/1969 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| Gloversville | 1 1/2 | 06/23/1987 | 03/01/1988 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| Hornell | 1 | 04/01/1969 | 06/01/1969 | |
| | 1 1/2 | 06/23/1970 | 03/01/1971 | City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| Ithaca | 1 1/2 | 06/25/1969 | 03/01/1970 | City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| Johnstown | 1 1/2 | 06/29/1987 | 03/01/1988 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| Mechanicville | 2 | 06/10/1970 | 09/01/1970 | County preempted 1/2%. |
| | --- | Repealed 6/1/85 | | |
| Mount Vernon | 1 | 02/23/1972 | 06/01/1972 | |
| | 2 | 06/27/1974 | 09/01/1974 | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%. |
| | 2 1/2 | 08/28/1984 | 12/01/1984 | |

Table 25: New York State and Local General Sales and Compensating Use Tax Rates (Con't)

| Jurisdiction | Tax Rate (%) | Date Enacted | Date Effective | |
|---|--------------|------------------|----------------|--|
| Newburgh | 1 | 10/27/1986 | 12/01/1986 | |
| | --- | Repealed 3/1/88 | | |
| New Rochelle | 2 | 05/04/1976 | 09/01/1976 | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%. |
| | 3 | 07/27/1993 | 09/01/1993 | Additional 1% is not subject to preemption; will expire on 12/31/97. |
| New York City (general sales and use) | 3 | 07/22/1965 | 08/01/1965 | |
| | 4 | 06/27/1974 | 07/01/1974 | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. |
| New York City (general sales and use - MAC) | 4 | | 07/01/1975 | |
| (parking tax) | 6 | | 07/01/1975 | |
| New York City (specialized services) | 4 | | 09/01/1975 | |
| Norwich | 1 1/2 | 06/27/1989 | 03/01/1990 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| Ogdensburg | 1 1/2 | 06/13/1968 | 03/01/1969 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| Olean | 1 1/2 | 04/23/1968 | 03/01/1969 | City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| Oneida | 1 | 06/13/1972 | 12/01/1972 | |
| | 1 1/2 | 06/13/1972 | 03/01/1973 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| Oswego | 2 | 11/27/1967 | 03/01/1968 | |
| | 3 | 01/10/1972 | 03/01/1972 | |
| Plattsburgh | 2 | 07/15/1965 | 08/01/1965 | County preempted 1/2%. |
| | --- | Repealed 3/1/93 | | |
| Poughkeepsie | 1 | 07/07/1965 | 08/01/1965 | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. |
| | 2 | 01/09/1969 | 03/01/1969 | |
| | --- | Repealed 3/1/90 | | |
| Rome | 1 1/2 | 10/22/1980 | 12/01/1980 | Within city; county rate is 1 1/2%. |
| | 1 3/4 | 06/27/1990 | 09/01/1990 | 1/4% to expire on 8/31/2000. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| Salamanca | 1 1/2 | 05/27/1968 | 03/01/1969 | City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| Saratoga Springs | 1 | 02/03/1969 | 06/01/1969 | |
| | 2 | 08/03/1970 | 12/01/1970 | |
| | 3 | 07/28/1980 | 09/01/1980 | County preempted 1 1/2%. |
| | --- | 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 | Within city; county rate is 2%. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| Troy | 1 | 12/05/1968 | 03/01/1969 | |
| | 1 1/2 | 06/04/1970 | 03/01/1971 | City preempted the county tax; within city, county tax rate is 1 1/2%. |
| | --- | Repealed 12/1/82 | | |
| Utica | 1 1/2 | 04/08/1982 | 06/01/1982 | Within city; county rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose. |
| White Plains | 2 | 04/30/1973 | 09/01/1973 | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%. |
| | | 07/28/1993 | 09/01/1993 | Additional 1/2% is not subject to preemption; will expire on 8/31/97. (City rate is 2% for that period) |
| Yonkers | 1 | 12/30/1967 | 06/01/1968 | |
| | 2 | 12/10/1968 | 03/01/1969 | |
| | 3 | 01/03/1970 | 03/01/1970 | County preempted 1%. |
| | 4 | 11/25/1975 | 01/01/1976 | Within city; county rate is 1 1/2%. Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%. |

NOTE: Many cities and most counties impose a local tax rate up to 3%. Some cities and counties received legislative authorization to impose an additional tax rate of up to 1% so that the total local tax rate exceeds 3%.

Table 26: Mortgage Tax Collections, by County

**State Fiscal Year 1996
(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 | 68,411 | \$200,098,063 | \$21,652,078 | \$6,924,599 | \$15,915,849 | \$154,973,630 a/ |
| Bronx | 6,693 | 16,447,864 | 1,802,722 | 599,726 | 1,295,073 | 12,749,104 |
| Kings | 21,361 | 50,939,097 | 5,775,931 | 751,337 | 5,335,932 | 39,071,796 |
| New York | 5,623 | 55,608,560 | 5,432,900 | 4,092,625 | 1,529,857 | 43,959,712 |
| Queens | 25,049 | 57,588,023 | 6,467,196 | 1,263,186 | 5,628,841 | 44,223,869 |
| Richmond | 9,685 | 19,514,519 | 2,173,329 | 217,724 | 2,126,146 | 14,969,149 |
| Albany | 8,306 | 6,387,161 | 1,410,645 | 1,504,598 | 0 | 3,161,104 |
| Allegany | 1,647 | 371,653 | 0 | 116,341 | 0 | 254,855 |
| Broome | 5,157 | 2,164,251 | 0 | 440,196 | 0 | 1,591,491 |
| Cattaraugus | 2,576 | 784,010 | 0 | 241,555 | 0 | 518,915 |
| Cayuga | 2,758 | 1,153,984 | 248,301 | 275,091 | 0 | 612,892 |
| Chautauqua | 4,649 | 1,587,004 | 0 | 493,649 | 0 | 1,075,747 |
| Chemung | 2,995 | 929,082 | 0 | 288,438 | 0 | 635,220 |
| Chenango | 1,377 | 398,732 | 0 | 115,963 | 0 | 282,769 |
| Clinton | 2,209 | 838,870 | 0 | 257,056 | 0 | 550,464 |
| Columbia | 1,912 | 1,101,603 | 0 | 351,427 | 0 | 750,176 |
| Cortland | 1,523 | 595,859 | 0 | 180,988 | 0 | 391,571 |
| Delaware | 1,484 | 525,996 | 0 | 161,296 | 0 | 364,401 |
| Dutchess | 8,287 | 6,247,717 | 1,417,531 | 260,059 | 1,234,680 | 3,143,021 |
| Erie | 32,286 | 17,969,795 | 3,980,752 | 949,668 | 3,542,424 | 9,345,386 |
| Essex | 1,242 | 651,239 | 154,184 | 151,686 | 0 | 333,369 |
| Franklin | 1,322 | 396,005 | 0 | 114,584 | 0 | 247,812 |
| Fulton | 1,601 | 519,108 | 0 | 163,764 | 0 | 354,127 |
| Genesee | 2,247 | 1,105,276 | 243,443 | 276,759 | 0 | 585,074 |
| Greene | 1,562 | 692,410 | 0 | 217,046 | 0 | 465,447 |
| Hamilton | 268 | 105,859 | 0 | 31,863 | 0 | 73,996 |
| Herkimer | 1,893 | 584,609 | 0 | 168,792 | 0 | 392,469 |
| Jefferson | 3,022 | 1,091,125 | 0 | 325,932 | 0 | 699,594 |
| Lewis | 776 | 202,358 | 0 | 58,920 | 0 | 132,763 |
| Livingston | 2,237 | 1,009,543 | 220,977 | 246,954 | 0 | 537,859 |
| Madison | 2,269 | 936,435 | 0 | 284,204 | 0 | 640,231 |
| Monroe | 28,827 | 15,867,179 | 3,412,356 | 3,701,041 | 0 | 7,912,756 |

Table 26: Mortgage Tax Collections, by County (Con't)**State Fiscal Year 1996
(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 | 1,311 | 532,512 | 0 | 161,419 | 0 | 336,688 |
| Nassau | 36,563 | 38,610,603 | 9,033,900 | 1,136,209 | 8,378,334 | 19,648,332 |
| Niagara | 7,556 | 3,697,995 | 813,692 | 904,595 | 0 | 1,951,602 |
| Oneida | 5,883 | 2,442,822 | 0 | 711,898 | 0 | 1,601,864 |
| Onondaga | 15,588 | 8,336,986 | 1,829,729 | 2,005,426 | 0 | 4,255,704 |
| Ontario | 4,183 | 1,897,997 | 0 | 581,682 | 0 | 1,263,575 |
| Orange | 9,603 | 7,897,683 | 1,814,835 | 414,720 | 1,553,035 | 4,053,722 |
| Orleans | 1,580 | 478,664 | 0 | 142,803 | 0 | 312,626 |
| Oswego | 3,765 | 1,777,046 | 379,631 | 419,514 | 0 | 914,814 |
| Otsego | 1,781 | 669,193 | 0 | 205,120 | 0 | 451,477 |
| Putnam | 3,301 | 3,263,813 | 748,509 | 98,463 | 694,330 | 1,645,714 |
| Rensselaer | 4,855 | 3,315,383 | 610,470 | 661,123 | 0 | 1,604,089 |
| Rockland | 8,157 | 8,373,155 | 1,918,804 | 260,436 | 1,792,281 | 4,196,484 |
| St. Lawrence | ERR | 914,236 | 0 | 274,619 | 0 | 588,617 |
| Saratoga | 6,619 | 4,821,382 | 1,079,906 | 1,175,875 | 0 | 2,448,525 |
| Schenectady | 4,362 | 2,382,077 | 517,471 | 572,154 | 0 | 1,217,024 |
| Schoharie | 1,034 | 361,037 | 0 | 111,958 | 0 | 245,060 |
| Schuyler | 644 | 173,166 | 0 | 45,005 | 0 | 110,137 |
| Seneca | 1,016 | 361,085 | 0 | 109,397 | 0 | 251,376 |
| Steuben | 3,115 | 924,071 | 0 | 263,259 | 0 | 621,812 |
| Suffolk | 48,237 | 42,508,939 | 9,832,553 | 1,240,550 | 9,168,974 | 21,673,496 |
| Sullivan | 2,227 | 966,577 | 0 | 302,125 | 0 | 652,452 |
| Tioga | 1,473 | 443,388 | 0 | 127,049 | 0 | 299,985 |
| Tompkins | 2,837 | 1,073,981 | 0 | 309,407 | 0 | 726,710 |
| Ulster | 4,850 | 2,344,518 | 0 | 721,529 | 0 | 1,574,068 |
| Warren | 2,511 | 1,431,709 | 0 | 459,859 | 0 | 971,849 |
| Washington | 2,148 | 686,010 | 0 | 214,446 | 0 | 469,577 |
| Wayne | 3,619 | 1,781,245 | 396,953 | 413,919 | 0 | 952,335 |
| Westchester | 23,823 | 31,842,539 | 7,199,464 | 874,000 | 6,609,239 | 16,585,129 |
| Wyoming | 1,737 | 734,976 | 159,664 | 182,758 | 0 | 392,554 |
| Yates | 988 | 295,085 | 0 | 80,968 | 0 | 196,118 |
| Total, All Counties | 411,549 | \$439,654,797 | \$69,075,849 | \$33,484,747 | \$48,889,146 | \$282,240,657 |

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: | \$109,026,880 |
| Bronx: | 8,910,069 |
| Kings: | 26,728,560 |
| New York: | 32,979,226 |
| Queens: | 30,216,663 |
| Richmond: | 10,192,362 |

Table 27: MTA Surcharge on Business Taxes by Tax Type**State Fiscal Years 1983-1996**

| Fiscal Year | Article 9 | | | | | | |
|-------------|---------------------|-------------------|-------------------------|---------------|-----------------------------|---------------|-------------|
| | Total, All Articles | Total, Article 9 | Section 183 | Section 184 | Section 186 | Section 186-A | Section 189 |
| 1996 | \$523,039,298 | \$180,324,960 | \$3,608,231 | \$14,134,075 | \$26,098,996 | \$136,317,301 | \$166,356 |
| 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 | Article 32 | | | | | | |
| | Article 9-A | Total, Article 32 | Commercial Banks | Savings Banks | Savings & Loan Associations | Article 33 | |
| 1996 | \$183,798,235 | \$94,753,998 | \$92,624,453 | \$2,150,047 | (\$20,503) | \$64,162,106 | |
| 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 186-A - Gross Receipts Tax on the furnishing of Utility Services

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

Article 9-A - 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 1976-1996

| Fiscal Year | Gross Collections | | | | Refunds and Minor Offsets | State to City Offsets | Net Collections |
|-------------|-------------------|------------------------|----------------|-------------------------|---------------------------|-----------------------|-----------------|
| | Withholding | Estimated Tax Payments | Final Payments | Delinquency Collections | | | |
| 1996 | \$3,032,447,697 | \$603,514,768 | \$218,185,852 | \$126,310,352 | \$400,549,632 | \$150,509,036 | \$3,730,418,074 |
| 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 1985-1996

| Fiscal Year | Gross Collections | | | | Refunds and Minor Offsets | State to City Offsets | Net Collections |
|-------------|-------------------|------------------------|----------------|-------------------------|---------------------------|-----------------------|-----------------|
| | Withholding | Estimated Tax Payments | Final Payments | Delinquency Collections | | | |
| 1996 | \$18,901,979 | \$2,159,089 | \$2,691,110 | \$733,666 | \$3,219,010 | \$1,468,928 | \$22,735,763 |
| 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 \$1 million in State and local sales and use taxes or \$5 million in 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. |
| 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 in tax year 1995 ranging from 2.25 percent to 3.4 percent. Two surcharges also apply. The first imposes an additional tax rate of a maximum of 0.55 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 in 1995. 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 account containing income tax revenues earmarked for paying income tax refunds. Amounts in the tables reflect the net change in the account balance between the opening balance (amounts carried in from a prior fiscal year) and the closing balance (amount carried over to the subsequent 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 Tickets | 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.