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Office of Tax Policy Analysis

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1997-98 New York State Tax Collections

Statistical summaries and historical tables

George E. Pataki
Governor

Michael H. Urbach
Commissioner

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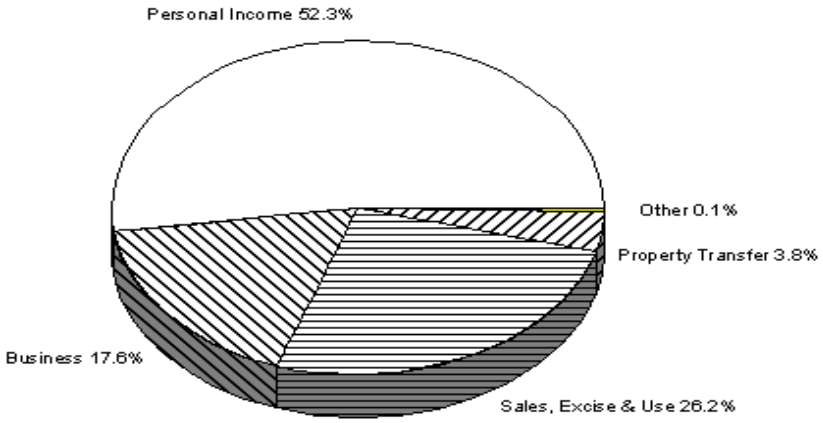
Glossary 1

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 1997-98 (SFY 97-98) and some historical statistics. SFY 97-98 began April 1, 1997 and ended March 31, 1998.

During SFY 97-98, the Department collected over $33.9 billion from State-imposed taxes. The State personal income tax accounted for the largest share, nearly $17.8 billion. The State sales tax ($7.3 billion), business taxes (over $5.9 billion), excise and user taxes ($1.6 billion) and property transfer taxes ($1.3 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 1997-1998



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 VI 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 the amount of taxable gallons by product type for SFY 97-98 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 Sourcebook* for descriptive summaries of the taxes, and the *Summary of 1998-99 Tax Provisions* for a discussion of recent tax legislation. This knowledge is important for understanding and properly interpreting the data presented in this report.

Tabular data presented in the publication may be obtained from the Department's World Wide Web site at *www.tax.state.ny.us.* Questions, other inquiries and individual data table requests may be directed by electronic mail to: *Otpa_-_Tax_Data@tax.state.ny.us.*

Section I: New York State Taxes and Fees Summary

Table 1 New York State Tax Collections - Fiscal Years 1969-1998

Table 2 New York State Taxes Collected by the Department of Taxation and Finance - Fiscal Years 1997 and 1998

Table 1: New York State Tax Collections

Fiscal Years 1969-1998

Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Sales, Excise and User	Property Transfers	Other Taxes and Fees
1998	$33,927,730,472	$17,758,697,181	$5,957,475,493	$8,879,450,323	$1,284,470,485	$47,636,990
1997	32,076,909,739	16,370,887,332	5,920,605,026	8,609,791,751	1,126,165,580	49,460,050
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

Table 2: New York State Taxes Collected by the Department of Taxation and Finance
Fiscal Years 1997 and 1998

Tax	1997	1998	Percent Change
Personal Income Tax	**$16,370,887,332**	**$17,758,697,181**	**8.5**
Business Taxes, Total	**$5,920,605,026**	**$5,957,475,493**	**0.6**
Business Corporations Art. 9-A	2,062,043,678	2,074,352,141	0.6
Corporations, Art. 9, Total	**1,625,474,631**	**1,575,327,215**	**(3.1)**
Foreign Corporation Licenses, Sec. 181	37,758,824	23,729,286	(37.2)
Transportation, Transmission, Sec. 183	30,958,539	36,646,614	18.4
Transportation, Transmission, Sec. 184	81,670,023	106,830,534	30.8
Agricultural Co-operatives, Sec. 185	213,744	163,090	(23.7)
Light, Water, Power, Sec. 186	188,269,387	196,339,730	4.3
Utilities, Sec. 186-a	311,789,944	682,994,256	119.1
Telecommunications, Sec. 186-e	945,505,829	504,278,439	(46.7)
Importers of Natural Gas, Sec. 189	29,308,343	24,345,266	(16.9)
Corporations, Art. 13	4,651,335	6,810,791	46.4
Banks, Art. 32, Total	**639,937,891**	**707,323,587**	**10.5**
Commercial	637,448,699	700,344,217	9.9
Savings	(3,003,481)	1,183,430	139.4
Savings and Loan Associations	5,492,673	5,795,940	5.5
Insurance, Art. 33	615,941,506	611,761,032	(0.7)
Direct Writings, Art. 33-A	4,726,896	3,277,623	(30.7)
Petroleum, Total	**967,829,089**	**978,623,103**	**1.1**
Lubricating Oils, Art. 24	(8,028)	58,224	825.2
Oil Users, Art. 9, Sec. 182-a	476,456	241,375	(49.3)
Petroleum Businesses, Art. 13-A	967,360,661	978,323,504	1.1
Sales and Compensating Use Tax - State Share	**$7,060,391,379**	**$7,308,285,190**	**3.5**
Excise and Use Taxes and Fees, Total	**$1,549,400,373**	**$1,571,165,134**	**1.4**
Motor Fuel - N.Y.S. Total	**471,508,471**	**491,712,710**	**4.3**
Diesel	49,839,388	53,920,635	8.2
Gasoline	421,669,083	437,792,075	3.8
Petroleum Testing Fees	2,692,729	2,864,055	6.4
Cigarette and Tobacco Products	664,197,065	672,100,697	1.2
Cigarette License Fees	2,698,920	3,095,290	14.7
Cigarette Stickers	167,136	146,119	(12.6)
Alcoholic Beverage Tax - N.Y.S. Total	193,091,731	177,016,901	(8.3)
Non-Refillable Beverage Containers	25,460,376	26,936,549	5.8
Highway Use, Total	**157,314,191**	**164,810,387**	**4.8**
Truck Mileage Tax	133,054,966	136,002,761	2.2
Vehicle Permits	6,151,522	3,787,673	(38.4)
Fuel Use	18,107,703	25,019,953	38.2
Hotel/Motel Room Occupancy	827,854	54,469	(93.4)
Auto Rental	31,441,900	32,427,957	3.1
Property Transfer Taxes, Total	**$1,126,165,580**	**$1,284,470,485**	**14.1**
Estate Tax	791,558,612	919,361,137	16.1
Gift Tax	97,764,227	102,846,765	5.2
Real Estate Transfer Tax	194,487,907	229,631,947	18.1
Real Property Transfer Gains Tax	42,354,835	32,630,635	(23.0)
Other Taxes and Fees, Total	**$49,460,050**	**$47,636,990**	**(3.7)**
Pari-Mutuel Tax, Total	**23,463,470**	**22,381,265**	**(4.6)**
Flat Racing, Total	**21,723,759**	**20,827,551**	**(4.1)**
Flat Racing Tax	20,417,526	19,329,143	(5.3)
N.Y.R.A. Franchise Fee	132,000	176,000	33.3
Uncashed Tickets	1,174,233	1,322,408	12.6
Harness Racing, Total	**1,739,710**	**1,553,714**	**(10.7)**
Harness Racing Tax	1,075,835	1,013,436	(5.8)
Uncashed Tickets	663,875	540,278	(18.6)
Off-Track Betting, Total	**25,493,000**	**24,306,669**	**(4.7)**
Commissions and Breakage	20,123,477	18,022,091	(10.4)
Uncashed Tickets	5,369,523	6,284,579	17.0
Racing Admissions Tax (includes OTB Teletheater)	271,992	310,235	14.1
Boxing Tax	231,588	638,821	175.8
TOTAL COLLECTED BY TAX DEPARTMENT	**$32,076,909,739**	**$33,927,730,472**	**5.8**

Section II: New York State Personal Income Tax

Table 3 Components of Personal Income Tax Collections - Fiscal Years 1969-1998

Table 4 New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1983-1998

Table 3: Components of Personal Income Tax Collections

Fiscal Years 1969-1998

Fiscal Year	Gross Collections: Withholding	Gross Collections: Estimated Tax Payments	Gross Collections: Final Payments	Gross Collections: Delinquency Collections	Gross Collections: Limited Liability Company Fees	Refunds, Offsets, and Gifts 1/	State Offsets to Cities of New York and Yonkers	Refund Reserve Transactions 2/	Net Collections
1998	$15,284,538,902	$4,420,380,440	$948,875,123	$426,532,051	$7,676,911	$2,520,762,645	$278,170,684	($530,372,917)	$17,758,697,181
1997	14,899,560,199	3,856,265,759	885,246,457	593,312,831	3,925,463	2,494,897,019	189,046,558	(1,183,479,800)	16,370,887,332
1996	15,283,175,085	3,258,724,639	797,955,367	517,021,778	764,414	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	40,235	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

1/ Includes tax refunds, minor offsets and voluntary contributions to wildlife, breast cancer research, missing/exploited children and the Olympic fund.

2/ See Glossary for definition of the Refund Reserve.

Table 4: New York State Personal Income Tax Voluntary Contributions

Fiscal Years 1983-1998

Fiscal Year	Return a Gift to Wildlife		Lake Placid Olympic Training Center Fund		Breast Cancer Research and Education Fund		Missing and Exploited Children Clearinghouse Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections
1998	82,637	$722,729	40,058	$118,482	90,898	$737,021	6,530	$43,396
1997	112,842	1,015,732	9,288	24,624	13,547	89,369	. . .	. . .
1996	122,148	1,112,730	. . .	. . .	. . .	. . .	. . .	. . .
1995	118,991	1,059,476	. . .	. . .	. . .	. . .	. . .	. . .
1994	131,575	1,169,476	. . .	. . .	. . .	. . .	. . .	. . .
1993	160,623	1,375,998	. . .	. . .	. . .	. . .	. . .	. . .
1992	182,285	1,522,000	. . .	. . .	. . .	. . .	. . .	. . .
1991	217,907	1,817,144	. . .	. . .	. . .	. . .	. . .	. . .
1990	206,580	1,708,144	. . .	. . .	. . .	. . .	. . .	. . .
1989	246,538	1,834,534	. . .	. . .	. . .	. . .	. . .	. . .
1988	312,508	1,787,733	. . .	. . .	. . .	. . .	. . .	. . .
1987	343,453	1,775,418	. . .	. . .	. . .	. . .	. . .	. . .
1986	340,854	1,680,559	. . .	. . .	. . .	. . .	. . .	. . .
1985	335,644	1,692,087	. . .	. . .	. . .	. . .	. . .	. . .
1984	344,732	1,715,124	. . .	. . .	. . .	. . .	. . .	. . .
1983	83,189	331,925	. . .	. . .	. . .	. . .	. . .	. . .

Section III: New York State Corporation and Business Taxes

Table 5 New York State Corporation and Business Taxes - Fiscal Years 1969-1998

Table 6 Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1969-1998

Table 7 Bank Tax Collections, by Type of Bank - Fiscal Years 1969-1998

Table 8 Petroleum Tax Collections - Fiscal Years 1981-1998

Table 9 Article 13-A Petroleum Business Tax, Taxable Gallonage by Type of Fuel - Fiscal Years 1992-1998

Table 5: New York State Corporation and Business Taxes

Fiscal Years 1969-1998

Fiscal Year	Business Corporations Arts. 9-A & 13	Corporations and Utilities Article 9	Banks	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses
1998	$2,081,162,932	$1,575,327,215	$707,323,587	$615,038,655	$978,623,103	. . .
1997	2,066,695,013	1,625,474,631	639,937,891	620,668,402	967,829,089	. . .
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

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 1969-1998

Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e*	Section 189
1998	$1,575,327,215	$23,729,286 a/	$36,646,614	$106,830,534	$163,090	$196,339,730	$682,994,256	$504,278,439	$24,345,266
1997	1,625,474,631	37,758,824 a/	30,958,539	81,670,023	213,744	188,269,387	311,789,944 b/	945,505,829 b/	29,308,343
1996	1,575,376,822	4,357,158	55,181,922	131,366,585	57,132	202,732,637	981,140,799 b/	175,168,027 b/	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	- - -	- - -

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Section 181 includes foreign corporation maintenance and licensing fees formerly reported under Article 9-A of the Tax Law.

b/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

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 - 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 - Excise Tax on Telecommunications Services

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

Table 7: Bank Tax Collections, by Type of Bank

Fiscal Years 1969-1998

Fiscal Year	Total	Commercial Banks	Savings Banks	Savings and Loan Associations
1998	$707,323,587	$700,344,217	$1,183,430	$5,795,940
1997 a/	639,937,891	637,448,699	(3,003,481)	5,492,673
1996	634,663,073	611,513,204	24,455,738	(1,305,869)
1995	547,951,680	486,101,969	50,964,761	10,884,951
1994	850,734,348	784,033,220	45,861,034	20,840,093
1993	670,482,253	569,241,110	86,103,705	15,137,438
1992	565,819,270	498,918,490	54,431,682	12,469,098
1991	330,700,009	270,646,880	50,960,724	9,092,405
1990	425,082,656	354,592,201	56,481,596	14,008,859
1989	431,921,720	349,703,107	66,640,900	15,577,713
1988	406,999,822	297,370,077	88,825,471	20,804,274
1987	379,613,840	272,676,838	87,195,357	19,741,645
1986	247,760,631	184,605,227	51,584,393	11,571,011
1985	169,852,899	145,852,717	18,133,566	5,866,616
1984	172,391,787	143,043,199	21,869,075	7,479,513
1983	176,389,008	135,000,000	32,000,000	9,000,000
1982	222,084,087	170,000,000	41,000,000	11,000,000
1981	234,444,357	181,751,344	41,578,894	11,114,119
1980	181,933,328	121,841,655	46,488,867	13,602,806
1979	168,601,729	92,454,739	58,459,723	17,687,267
1978	198,852,672	111,237,146	70,429,078	17,186,448
1977	177,945,562	100,288,416	59,516,372	18,140,774
1976	190,866,352	118,632,575	57,723,569	14,510,208
1975	139,959,907	95,263,001	35,425,633	9,271,273
1974	103,182,063	53,955,784	38,740,389	10,485,890
1973	107,529,099	57,421,536	39,287,866	10,819,697
1972	111,173,378	68,485,506	33,944,721	8,743,151
1971	75,347,051	45,898,217	23,233,585	6,215,249
1970	86,248,604	57,538,863	23,266,115	5,443,626
1969	77,496,923	50,101,761	22,571,267	4,823,895

a/ Amount for Savings Banks reflects a one-time adjustment for reclassifying a savings bank to a commercial bank.

Table 8: Petroleum Tax Collections

Fiscal Years 1981-1998

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/
1998	$978,623,103	. . .	$241,375	. . .	. . .	$463,787	$977,859,717	$58,224
1997	967,829,089	. . .	476,456	. . .	. . .	2,253,691	965,106,971	(8,028)
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 1992-1998

	Fiscal Year Ending						
Type of Fuel	1992*	1993*	1994*	1995*	1996*	1997*	1998
Motor Fuel	5,539,986,652	5,431,800,773	5,474,059,887	5,273,927,662	5,428,749,421	5,338,947,704	5,420,903,928
Aviation Gasoline	6,440,899	6,459,362	5,319,164	6,799,867	6,188,938	4,546,224	5,383,246
Automotive Diesel Fuel	644,117,477	669,863,680	704,285,040	700,575,271	729,645,574	765,439,293	799,501,444
Nonautomotive Diesel							
Fuel (Distillate) - Total		261,970,483	276,717,655	229,249,524	240,005,781	187,901,202	169,124,626
Utility Use	a/	15,295,776	24,533,170	18,275,931	17,863,848	17,067,244	19,894,476
Non-utility Use	a/	246,674,707	252,184,485	210,973,593	222,141,933	170,833,958	149,230,150
Residual Fuel - Total		1,560,282,674	1,444,756,280	864,844,598	904,846,759	599,019,382	762,273,720
Utility Production of Electricity	a/	1,227,793,429	1,087,500,720	617,736,653	691,178,667	434,707,886	501,058,416
Non-utility Use 2/	a/	332,489,245	357,255,560	247,107,945	213,668,092	164,311,496	261,215,304
Kero-Jet Fuel	181,430,463	169,991,900	165,611,233	178,888,094	166,495,008	175,212,825	166,868,948

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed returns, related to collection periods, and are before audit adjustments and tax credits.

2/ Non-utility use and utility use in production of exhaust steam.

a/ Data not available.

* Data revised.

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 1969-1998

Table 11 Motor Fuel Tax - Net Collections and Taxable Gallonage, by Type of Fuel - Fiscal Years 1975-1998

Table 12 Alcoholic Beverage Tax Collections, by Type - Fiscal Years 1989-1998

Table 13 Cigarette, Tobacco Products, Cigarette License and Sticker Collections - Fiscal Years 1969-1998

Table 14 Highway Use Tax Collections - Fiscal Years 1969-1998

Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees

Fiscal Years 1969-1998

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/ Tobacco Products 1/	Other 2/
1998 a/	$7,308,285,190	$491,712,710	$177,016,901	$164,810,387	$675,342,106	$62,283,031
1997 a/	7,060,391,379	471,508,471	193,091,731	157,314,191	667,063,120	60,422,860
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 b/	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

1/ Includes Cigarette License and Sticker Fees.

2/ Includes Hotel/Motel Room Occupancy Tax (repealed September 1, 1994), Automobile Rental Tax, Petroleum Testing Fees, and Non-refillable Beverage Container Tax.

a/ Collections for Alcoholic Beverage Tax includes a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1996, and repealed, April 1, 1997.

b/ 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 1975-1998

Fiscal	Net Collections			Taxable Gallons (000) 1/		
Year	Gasoline	Diesel	Total	Gasoline	Diesel	Total
1998	$437,792,075	$53,920,635	$491,712,710	5,426,744	757,578	6,184,322
1997*	421,669,083	49,839,388	471,508,471	5,339,561	719,592	6,059,153
1996*	440,921,198	60,561,933	501,483,130	5,431,975	684,822	6,116,797
1995*	425,413,021	59,548,947	484,961,968	5,278,709	657,425	5,936,134
1994*	426,004,782	64,278,249	490,283,030	5,473,445	656,904	6,130,349
1993 a/, *	465,445,471	59,804,263	525,249,734	5,438,302	626,708	6,065,010
1992	438,687,552	53,756,941	492,444,493	5,524,187	619,579	6,143,766
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/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed tax returns, related to collection period. Collections include current liability plus assessments and delinquencies, 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.

* Gallonage data revised.

Table 12: Alcoholic Beverage Tax Collections, by Type

Fiscal Years 1989-1998

GALLONS 1/

Beverage Type	1989	1990	1991	1992	1993
Beer	365,259,816	360,143,941	357,721,852	352,277,025	342,373,170
Liquor - Total	**30,180,457**	**28,966,199**	**26,642,284**	**24,419,593**	**23,900,976**
Liquor over 24% alcohol	28,109,150	26,855,321	24,622,870	22,685,778	21,990,316
Liquor not over 24% alcohol	2,071,307	2,110,878	2,019,414	1,733,816	1,910,660
Wine - Total	**50,333,608**	**47,237,726**	**45,112,710**	**42,039,549**	**40,304,682**
Naturally sparkling	3,978,395	3,599,397	3,356,280	3,045,640	2,866,396
Artificially carbonated	21,235	257,988	52,613	39,901	45,664
Still	46,270,026	43,332,701	41,671,669	38,875,651	37,310,109
Cider	63,952	47,640	32,148	78,358	82,512
TOTAL	**445,773,881**	**436,347,865**	**429,476,846**	**418,736,168**	**406,578,828**

TAX 2/

Beverage Type	1989	1990	1991	1992	1993
Beer	$20,089,290	$36,333,363	$65,924,015	$73,978,175	$71,898,366
Liquor - Total	**116,987,951**	**140,763,273**	**156,386,511**	**150,367,691**	**146,342,366**
Liquor over 24% alcohol	114,917,977	136,859,956	151,591,928	145,988,651	141,513,182
Liquor not over 24% alcohol	2,069,974	3,903,317	4,794,583	4,379,040	4,829,184
Wine - Total	**8,248,418**	**11,135,426**	**11,094,866**	**10,265,969**	**9,803,457**
Naturally sparkling	2,635,497	3,286,730	3,176,250	2,882,273	2,712,644
Artificially carbonated	7,074	144,499	29,875	22,656	25,929
Still	5,604,879	7,702,533	7,887,283	7,358,074	7,061,761
Cider	968	1,664	1,458	2,966	3,123
TOTAL	**$145,325,659**	**$188,232,062**	**$233,405,392**	**$234,611,835**	**$228,044,188**
Reconciliations:					
Prior period adjustments					
and administrative charges					
from N.Y. City Tax	($750,043)	($1,287,409)	$1,353,603	$380,953	$1,189,140
Floor Taxes 3/	---	3,486,548	1,386,581	11,009	32,711
TOTAL NET COLLECTIONS	**$144,575,616**	**$190,431,201**	**$236,145,576**	**$235,003,797**	**$229,266,039**

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 12: Alcoholic Beverage Tax Collections, by Type (Con't)

Fiscal Years 1989-1998

GALLONS 1/

Beverage Type	1994	1995	1996	1997	1998
Beer	336,103,458	326,465,791	326,568,238	316,040,521	313,996,696
Liquor - Total	**22,340,037**	**21,542,472**	**20,272,122**	**20,709,223**	**20,683,532**
Liquor over 24% alcohol	20,640,633	19,780,355	18,577,920	18,890,898	18,691,687
Liquor not over 24% alcohol	1,699,404	1,762,117	1,694,202	1,818,325	1,991,845
Wine - Total	**39,700,084**	**40,960,412**	**45,148,652**	**42,550,882**	**43,464,026**
Naturally sparkling	2,712,708	2,679,173	2,625,520	2,595,994	2,543,086
Artificially carbonated	38,483	43,220	25,191	25,748	21,764
Still	36,908,062	38,201,067	42,139,416	39,533,649	40,481,289
Cider	40,832	36,952	358,525	395,491	417,887
TOTAL	**398,143,579**	**388,968,675**	**391,989,012**	**379,300,626**	**378,144,254**

TAX 2/

Beverage Type	1994	1995	1996	1997	1998
Beer	$70,581,726	$68,557,816	$65,292,503	$50,566,483	$50,239,471
Liquor - Total	**137,130,137**	**131,756,970**	**123,850,471**	**126,179,370**	**125,337,487**
Liquor over 24% alcohol	132,827,633	127,291,531	119,553,559	121,567,651	120,285,679
Liquor not over 24% alcohol	4,302,503	4,465,439	4,296,912	4,611,719	5,051,807
Wine - Total	**9,576,260**	**8,095,471**	**8,907,531**	**8,332,828**	**8,501,760**
Naturally sparkling	2,567,199	847,102	908,415	827,324	816,896
Artificially carbonated	21,851	10,860	8,537	6,795	5,918
Still	6,985,665	7,231,462	7,976,991	7,483,720	7,663,108
Cider	1,546	6,047	13,588	14,989	15,838
TOTAL	**$217,288,123**	**$208,410,257**	**$198,050,505**	**$185,078,681**	**$184,078,718**
Reconciliations:					
Prior period adjustments					
and administrative charges					
from N.Y. City Tax	$673,547	$632,791	($253,004)	$8,012,927	($7,061,960)
Floor Taxes 3/	901	518	583	122	143
TOTAL NET COLLECTIONS	**$217,962,571**	**$209,043,566**	**$197,798,084**	**$193,091,731**	**$177,016,901**

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 1969-1998

Fiscal Year	Cigarette Tax Collections: Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections	Net Tobacco	Net Cigarette Licenses	Net Cigarette Stickers
1998	$657,171,054	$2,166,310	($2,802,921)	$652,201,824	$19,898,873	$3,095,290	$146,119
1997	649,755,879	2,184,769	384,257	647,955,367	16,241,698	2,698,920	167,136
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	...	...	...

Table 14: Highway Use Tax Collections

Fiscal Years 1969-1998

Fiscal Year	Total Collections	Truck Mileage Tax			Fuel Use Tax 1/
		Tax	Permits	Total	
1998	$164,810,387	$136,002,761	$3,787,673	$139,790,434	$25,019,953
1997	157,314,191	133,054,966	6,151,522 *	139,206,488	18,107,703
1996	170,003,839	140,305,365	3,624,024	143,929,388	26,074,451
1995	189,160,560	153,059,612	4,166,117	157,225,730	31,934,830
1994	174,244,179	139,702,198	6,021,240 *	145,723,438	28,520,741
1993	152,245,445	124,256,705	2,837,592	127,094,297	25,151,147
1992	138,949,008	112,506,556	3,297,762	115,804,318	23,144,690
1991	115,534,698	87,503,078	5,509,510 *	93,012,588	22,522,110
1990	80,016,380	58,477,093	3,269,660	61,746,753	18,269,627
1989	78,746,246	56,889,907	3,500,357	60,390,264	18,355,982
1988	77,019,652	51,753,489	5,499,983 *	57,253,472	19,766,180
1987	68,854,607	46,407,101	2,829,405	49,236,506	19,618,101
1986	68,172,242	43,380,644	3,207,647	46,588,291	21,583,951
1985	65,775,032	41,106,715	4,892,812 *	45,999,527	19,775,505
1984	57,632,117	37,788,356	2,125,979	39,914,335	17,717,782
1983	53,673,336	35,527,961	1,826,363	37,354,324	16,319,012
1982	58,479,447	36,867,797	4,201,208 *	41,069,005	17,410,442
1981	51,444,737	35,169,543	1,487,881	36,657,424	14,787,313
1980	51,038,112	35,842,966	2,199,861	38,042,827	12,995,285
1979	48,759,657	34,373,493	3,825,359 *	38,198,852	10,560,805
1978	40,863,161	32,256,817	1,635,538	33,892,355	6,970,806
1977	40,780,736	31,469,034	1,607,967	33,077,001	7,703,735
1976	39,449,618	30,298,517	2,900,297 *	33,198,814	6,250,804
1975	38,806,420	30,628,312	1,392,042	32,020,354	6,786,066
1974	37,286,563	29,599,249	1,607,518	31,206,767	6,079,796
1973	37,031,164	28,611,570	3,069,106 *	31,680,676	5,350,488
1972	31,239,444	25,893,641	1,130,773	27,024,414	4,215,030
1971	29,402,672	24,478,463	1,054,572	25,533,035	3,869,637
1970	29,300,319	22,763,886	2,452,149 *	25,216,035	4,084,284
1969	25,410,054	22,356,723	1,001,509	23,358,232	2,051,822

* Reflects permit renewal collections.

1/ Includes Articles 21 and 21-A (IFTA), beginning April 1996.

Section V: New York State Property Transfer Taxes

Table 15 New York State Property Transfer Taxes - Fiscal Years 1969-1998

Table 16 Estate Tax Collections, by County - Fiscal Year 1998

Table 17 Real Estate Transfer Tax Collections, by County - Fiscal Year 1998

Table 15: New York State Property Transfer Taxes

Fiscal Years 1969-1998

Fiscal Year	Estate	Gift	Real Estate Transfer	Real Property Transfer Gains 1/
1998	$919,361,137	$102,846,765	$229,631,947	$32,630,635
1997	791,558,612	97,764,227	194,487,907	42,354,835
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	. . .

1/ Repealed effective 6/15/96.

Table 16: Estate Tax Collections, by County

County	Fiscal Year 1998 Gross Collections	Refunds	Net Collections
New York City, Total	**$515,922,903**	**$23,932,193**	**$491,990,710**
Bronx	19,989,758	2,293,268	17,696,490
Kings	31,117,524	2,436,467	28,681,057
New York	418,062,115	15,933,364	402,128,752
Queens	41,838,023	2,796,286	39,041,737
Richmond	4,915,482	472,807	4,442,674
Albany	6,469,174	253,118	6,216,056
Allegany	534,340	53,099	481,241
Broome	34,188,149	98,074	34,090,075
Cattaraugus	804,447	36,562	767,886
Cayuga	885,042	22,523	862,520
Chautauqua	3,340,601	190,205	3,150,396
Chemung	2,592,482	41,178	2,551,304
Chenango	1,165,072	39,173	1,125,899
Clinton	776,134	398,137	377,997
Columbia	1,646,872	27,054	1,619,819
Cortland	488,295	43,252	445,043
Delaware	1,217,874	51,824	1,166,049
Dutchess	11,063,322	416,008	10,647,314
Erie	18,687,312	1,011,149	17,676,163
Essex	447,055	39,194	407,861
Franklin	509,401	24,868	484,533
Fulton	1,020,996	68,613	952,383
Genesee	728,532	12,639	715,894
Greene	624,729	37,796	586,933
Hamilton	2,529,884	34,862	2,495,021
Herkimer	570,568	17,195	553,374
Jefferson	817,456	42,701	774,755
Lewis	265,252	7,455	257,796
Livingston	1,563,283	28,294	1,534,989
Madison	896,754	29,220	867,534
Monroe	23,435,094	1,163,834	22,271,259
Montgomery	763,155	23,326	739,829
Nassau	69,963,699	5,826,752	64,136,947
Niagara	2,295,617	237,393	2,058,224
Oneida	4,777,806	197,370	4,580,436
Onondaga	22,592,243	330,670	22,261,572
Ontario	1,961,982	154,935	1,807,048
Orange	4,368,207	202,349	4,165,858
Orleans	413,907	16,621	397,286
Oswego	787,179	53,811	733,368
Otsego	3,361,936	121,913	3,240,023
Putnam	1,487,332	98,726	1,388,607
Rensselaer	2,315,731	104,303	2,211,428
Rockland	4,829,786	449,566	4,380,220
St. Lawrence	654,100	14,117	639,982
Saratoga	2,005,871	167,438	1,838,433
Schenectady	5,535,819	156,274	5,379,545
Schoharie	481,884	8,715	473,169
Schuyler	339,088	2,745	336,343
Seneca	643,140	23,011	620,129
Steuben	2,071,272	51,774	2,019,498
Suffolk	35,986,369	2,025,934	33,960,435
Sullivan	1,064,599	86,546	978,053
Tioga	276,576	14,327	262,249
Tompkins	3,540,729	132,715	3,408,015
Ulster	2,319,555	199,428	2,120,127
Warren	1,441,534	145,716	1,295,818
Washington	713,828	21,901	691,927
Wayne	1,124,147	117,972	1,006,175
Westchester	74,270,683	5,241,790	69,028,893
Wyoming	521,027	3,779	517,249
Yates	548,281	20,654	527,627
Unclassified	12,418,734	583,494	11,835,240
Non-Resident	9,743,186	1,445,306	8,297,880
State Total	**$908,810,023**	**$46,401,589**	**$862,408,434**

Note: Excludes $139,345 of estate fees, $32,038,985 of assessment collections and $25,066,807 of collections from probate procedures.
Data are preliminary.

Table 17: Real Estate Transfer Tax Collections, by County

Fiscal Year 1998

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	**$61,571**	**$70,045,573**	Niagara	5,869	1,399,777
Bronx	6,304	3,700,127	Oneida	6,472	864,092
Kings	17,937	12,110,210	Onondaga	11,020	3,147,741
New York	6,891	32,805,815	Ontario	3,924	943,605
Queens	21,177	16,422,446	Orange	8,497	3,352,403
Richmond	9,262	5,006,976	Orleans	1,573	179,824
			Oswego	3,781	374,139
Albany	6,733	2,280,022	Otsego	2,620	280,829
Allegany	2,500	156,494	Putnam	2,960	1,393,385
Broome	5,353	901,666	Rensselaer	4,198	738,887
Cattaraugus	3,580	471,784	Rockland	6,268	4,158,878
Cayuga	2,834	308,022	St. Lawrence	4,017	408,444
Chautauqua	5,173	668,401	Saratoga	5,686	1,780,851
Chemung	2,910	436,743	Schenectady	3,973	849,472
Chenango	2,579	210,867	Schoharie	1,616	152,726
Clinton	2,913	324,629	Schuyler	963	127,964
Columbia	2,659	500,110	Seneca	1,295	181,325
Cortland	1,647	240,302	Steuben	4,882	446,881
Delaware	2,758	295,374	Suffolk	36,908	27,500,344
Dutchess	7,277	2,996,538	Sullivan	4,127	571,774
Erie	20,070	5,627,472	Tioga	1,781	238,365
Essex	2,400	308,058	Tompkins	2,548	529,204
Franklin	2,014	214,981	Ulster	5,866	1,308,042
Fulton	2,220	230,826	Warren	2,962	644,054
Genesee	1,614	286,318	Washington	2,516	279,337
Greene	2,277	308,036	Wayne	3,393	563,308
Hamilton	610	78,451	Westchester	15,120	21,106,067
Herkimer	2,406	265,308	Wyoming	1,500	177,855
Jefferson	4,040	393,241	Yates	1,644	164,803
Lewis	1,279	100,342			
Livingston	2,256	340,142	**Total, All Counties**	**$355,426**	**$191,188,098**
Madison	3,017	356,675			
Monroe	17,645	6,066,355	Unclassified by county 2/	- - -	44,050,574
Montgomery	1,753	156,539			
Nassau	23,362	22,754,453	**Grand Total**	**$355,426**	**$235,238,672**

1/ Includes a total of $33,399 interest reported by forty-five localities. Net amount is before refunds of $117,404 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 1969-1998

Table 19 Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1969-1998

Table 20 Off-Track Betting Revenues by Regional Corporation - Racing Seasons 1971-1997

Table 21 Pari-Mutuel and Racing Tax Collections - 1997 Racing Season

Table 18: New York State Other Taxes and Fees

Fiscal Years 1969-1998

Fiscal Year	Pari-Mutuel Taxes & Fees	Off-Track Betting Revenues 1/	Racing Admissions Tax	Boxing & Wrestling Tax
1998	$22,381,265	$24,306,669	$310,235	$638,821
1997	23,463,470	25,493,000	271,992	231,588
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

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

Table 19: Pari-Mutuel Taxes and Fees Collections

Fiscal Years 1969-1998

		Flat Racing				Harness Racing		
Fiscal Year	Total, All Types	Total	Tax (Commissions & Breakage)	Uncashed Tickets	New York Racing Association Fees	Total	Tax (Commissions & Breakage)	Uncashed Tickets
1998	$22,381,265	$20,827,551	$19,329,143	$1,322,408	$176,000	$1,553,714	$1,013,436	$540,278
1997	23,463,470	21,723,759	20,417,526	1,174,233	132,000	1,739,710	1,075,835	663,875
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

	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 1971-1997

Racing Season	Total, All Regions	City of New York	Nassau	Suffolk	Catskill	Capital District	Western	Schenectady
1997	$20,061,342	$9,961,717	$2,384,882	$1,824,453	$1,404,258	$2,431,904	$2,054,128	
1996	25,882,000	12,624,000	3,034,000	2,126,000	1,888,000	3,306,000	2,904,000	- - -
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

1997 Racing Season

	Pari-Mutuel Collections							
	Days	Attendance	Commissions	Breakage 1/	Uncashed Tickets	N.Y.R.A. Franchise Fee	Total 2/, 3/	Racing Admissions Tax 2/
Flat Racing - Total	**435**	**2,596,616**	**$14,772,903**	**$416,612**	**$1,172,245**	**$0**	**$15,283,750**	**$220,101**
Aqueduct	146	806,880	6,006,733	144,622	N/A	- - -	6,151,355	37,484
Belmont	83	698,438	5,390,695	129,791	N/A	- - -	5,520,486	51,936
Saratoga	36	826,992	3,235,296	77,896	N/A	- - -	3,313,192	125,112
Finger Lakes	170	264,306	140,179	64,303	94,235	- - -	298,717	5,569
Harness Racing - Total	**895**	**827,880**	**515,008**	**185,062**	**477,000**	**- - -**	**1,177,070**	**22,529**
Batavia Downs	53	48,862	15,690	7,034	26,000	- - -	48,724	N/A
Buffalo	148	128,748	53,694	22,209	105,000	- - -	180,903	N/A
Monticello	217	120,341	75,315	28,279	85,000	- - -	188,594	N/A
Saratoga	141	139,502	42,811	19,590	75,000	- - -	137,401	N/A
Syracuse Fair	7	11,814	5,895	2,280	6,000	- - -	14,175	N/A
Vernon Downs	77	128,264	30,604	12,783	58,000	- - -	101,387	N/A
Yonkers	252	250,349	290,999	92,887	122,000	- - -	505,886	N/A
Grand Total	**1,330**	**3,424,496**	**$15,287,911**	**$601,674**	**$1,649,245**	**- - -**	**$16,460,820**	**$242,630**

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 commissions and breakage of $6,047,337.

3/ Figures do not include simulcast credits of $430,655.

N/A Not available

Note: Excludes State revenues from Off-Track Betting, in State fiscal year ended March 31, 1998, as follows:

Commissions and Breakage	$18,022,000
Uncashed Off-Track Betting Tickets	6,285,000

Section VII: Local Taxes Collected by New York State

Table 22 Local Tax Collections by the Department of Taxation and Finance - State Fiscal Years 1969-1998

Table 23 Local Tax Collections by the Department of Taxation and Finance - State Fiscal Years 1997 and 1998

Table 24 Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 1998

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

Table 26 Mortgage Tax Collections, by County - State Fiscal Year 1998

Table 27 MTA Surcharge on Business Taxes, by Tax Type - State Fiscal Years 1983-1998

Table 28 Components of City of New York Personal Income Tax Collections - State Fiscal Years 1976-1998

Table 29 Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1985-1998

Table 22: Local Tax Collections by the Department of Taxation and Finance

State Fiscal Years 1969-1998

Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	Stock Transfer Tax 4/	Yonkers Personal Income Tax	New York City Personal Income Tax	New York City Alcoholic Beverage Tax	New York City 1 Cent Tax on Leaded Motor Fuel
1998	$7,468,341,106	$416,859,269	$600,671,798	$5,572,567,976	$22,046,358	$4,881,050,596	$21,845,272	$0
1997	7,203,206,441	337,141,945	560,232,356	4,104,580,775	23,235,909	4,220,683,090	20,371,691	1,956
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	. . .	. . .	. . .	. . .

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 1997 and 1998

Tax	1997	1998	Percent Change
Sales and Use Taxes,			
includes M.A.C. 1/	$7,203,206,441	$7,468,341,106	3.7
Mortgage Recording Tax			
(Amount Paid to County Treasurers Only)	337,141,945	416,859,269	23.6
Mass Transit Authority (M.T.A.) Surcharge			
(Articles 9-A, 9, 32 and 33)	560,232,356	600,671,798	7.2
Stock Transfer Tax			
(All eligible for rebate; all proceeds to New York City)	4,104,580,775	5,572,567,976	35.8
New York City			
Alcoholic Beverage Tax	20,371,691	21,845,272	7.2
Personal Income Tax	4,220,683,090	4,881,050,596	15.6
Motor Fuel Tax	1,956	0	(100.0)
Yonkers Personal Income Tax	23,235,909	22,046,358	(5.1)
Total Local Taxes	**$16,469,454,161**	**$18,983,382,375**	**15.3**

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

Table 24: Sales and Compensating Use Tax

State Collections and Local Tax Distributions
State Fiscal Year 1998

Taxing Jurisdiction	Tax Rate	Net Distribution
New York State	4%	**$7,308,285,190**
Local, Total		**$7,458,541,943**
New York City	4%	129,617,926
Municipal Assistance Corp.	4%	2,890,004,254
Metropolitan Commuter Transportation District 1/	0.25%	305,948,100
All Other Localities, Total	--	**$4,132,971,663**
Sales and Use Tax, Total		**$4,096,376,880**
Counties		3,942,697,620
Cities 2/		153,679,260
Special Local Taxes on Selected Commodities and Services, Total		**$36,594,783**
Consumer Utility Tax, Total		**$28,085,035**
Cities		1,139,617
City School Districts		26,945,418
Other Special Local Taxes on Selected Commodities and Services, Total		**$8,509,748**
Total, All Taxing Jurisdictions	--	**$14,766,827,132**

Notes:

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

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

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 tax distributions of $229,898 to cities that no longer impose a tax.

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

Taxing Jurisdiction	State Fiscal Year 1998 Tax Rate	Net Distribution
Counties (57 impose tax), Total		**$3,942,697,620**
Albany	4%	167,551,595
Allegany	4%	12,248,202
Broome	4%	78,780,745
Cattaraugus	4%	22,142,957
Cayuga	4%	19,140,684
Chautauqua	3%	35,888,217
Chemung	3%	30,133,866
Chenango	3%	9,229,937
Clinton	3%	23,039,359
Columbia	4%	19,210,964
Cortland	4%	16,541,344
Delaware	2%	7,130,946
Dutchess	3%	85,416,524
Erie	4%	397,603,090
Essex	3%	11,361,017
Franklin	3%	9,182,498
Fulton	3%	8,489,523
Genesee	4%	17,833,313
Greene	4%	15,168,510
Hamilton	3%	1,722,795
Herkimer	4%	15,409,650
Jefferson	3%	30,856,893
Lewis	3%	4,639,687
Livingston	3%	13,507,636
Madison	3%	11,920,705
Monroe	4%	321,702,240
Montgomery	3%	11,070,588
Nassau	4.25%	694,373,590
Niagara	3%	55,182,665
Oneida	4%	65,529,930
Onondaga	3%	158,333,701
Ontario	3%	33,137,775
Orange	3%	100,179,255
Orleans	4%	9,289,449
Oswego	3%	15,230,754
Otsego	3%	15,637,349
Putnam	3%	20,928,347
Rensselaer	4%	40,433,342
Rockland	3%	82,432,430
St. Lawrence	3%	24,977,723
Saratoga	3%	53,278,961
Schenectady	3%	44,341,736
Schoharie	3%	6,614,728
Schuyler	3%	3,544,543
Seneca	3%	9,329,191
Steuben	4%	26,365,231
Suffolk	4%	632,083,819
Sullivan	3%	17,452,640
Tioga	3.5%	10,657,914
Tompkins	4%	29,049,251
Ulster	3.75%	57,518,544
Warren	3%	27,648,962
Washington	3%	9,743,235
Wayne	3%	19,982,728
Westchester	2.5%	268,244,394
Wyoming	4%	9,889,380
Yates	3%	4,362,568

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

Taxing Jurisdiction	State Fiscal Year 1998 Tax Rate	Net Distribution
Cities, Total		**$153,679,260**
Cities (24 impose tax), Total		**153,449,362**
Auburn	2.0%	5,839,575
Batavia	1.5%	2,650,879
Canandaigua	1.5%	2,475,742
Corning	1.5%	2,432,477
Fulton	3%	3,835,817
Geneva	1.5%	1,810,104
Glens Falls	1.5%	2,248,182
Gloversville	1.5%	1,348,632
Hornell	1.5%	1,429,673
Ithaca	1.5%	5,651,053
Johnstown	1.5%	1,279,298
Mount Vernon	2.5%	8,892,171
New Rochelle	2.5%	17,784,520
Norwich	1.5%	918,912
Ogdensburg	1.5%	1,525,252
Olean	1.5%	3,470,994
Oneida	1.5%	1,964,201
Oswego	3%	6,572,573
Rome	1.75%	4,846,667
Salamanca	1.5%	457,315
Sherrill	1%	235,489
Utica	1.5%	6,922,964
White Plains	1.5%	31,467,801
Yonkers	1.5%	22,418,505
Yonkers Special	1%	14,970,565
Cities No Longer Imposing Tax (8), Total		**229,898**
Amsterdam	1.5% *	14,004
Cortland	1.5% *	77,650
Elmira	1.5% *	72,686
Glen Cove	1.5% *	15,191
Mechanicville	1.5% *	9,605
Saratoga Springs	1.5% *	4,210
Schenectady	2.5% *	34,367
Troy	1.5% *	2,185
Special Local Taxes on Selected		
Commodities and Services, Total		**36,594,783**
Consumer Utility Tax, Total		**28,085,035**
Cities, Total		**1,139,617**
Newburgh	3%	805,277
Oneonta	3% *	9,678
Port Jervis	3%	324,662
City School Districts (19 impose tax), Total		**26,945,418**
Albany	3%	4,484,320
Batavia	3%	809,024
Cohoes	3%	495,236
Glen Cove	3%	957,698
Gloversville	3%	596,824
Hornell	2.5%	392,270
Hudson	3%	510,898
Johnstown	3%	416,262
Lackawanna	3%	655,158
Long Beach	3%	1,362,390
Middletown	3%	1,267,901
New Rochelle	3%	2,464,982
Niagara Falls	3%	2,340,775
Ogdensburg	3%	364,138
Schenectady	3%	2,334,894
Utica	3%	2,462,654
Watertown	3%	1,211,793
Watervliet	3%	363,099
White Plains	3%	3,455,103

* Tax rate prior to repeal.

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

State Fiscal Year 1998		
Taxing Jurisdiction	Tax Rate	Net Distribution
Other Special Local Taxes on Selected Commodities and Services, Total		**$8,509,748**
Hotel Occupancy Tax		
Hudson Valley Greenway	3% *	2,667
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax		
Lockport	3%	1,492,980
Hotel Occupancy and Restaurant Meals Tax		
Long Beach	3%	404,269
Admissions, Club Dues, Food, Drink, Amusements and Hotel Occupancy Tax		
Niagara Falls	3%	5,211,732
Food, Drink, and Utilities Services Tax		
North Tonawanda	3%	1,398,100

* Tax rate prior to repeal.

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 11/30/99, 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 11/30/99, 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 11/30/99, additional 1% tax will expire.
Cattaraugus	3	11/21/1967	03/01/1968	
	4	12/30/1985	03/01/1986	Effective 11/30/99, additional 1% tax will expire.
Cayuga	3	03/19/1968	06/01/1968	
	4	07/28/1992	09/01/1992	Effective 8/31/99, 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 11/30/99, additional 1% tax will expire.
Cortland	3	11/24/1967	03/01/1968	
	4	08/05/1992	09/01/1992	Effective 11/30/99, 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 2/28/98, 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 8/31/99, 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 11/30/99, 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 11/30/99, 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 12/31/99, additional tax will expire.
Niagara	3	12/03/1968	03/01/1969	
Oneida	3	10/27/1982	12/01/1982	Effective 11/30/99, 3% will expire.
	4	08/03/1992	09/01/1992	Effective 11/30/99, 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 11/30/99, additional 1% tax will expire.
Oswego	3	04/11/1996	03/01/1997	
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 11/30/99, 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 3/1/99, 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 11/30/99, 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 12/31/99, 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 11/30/99, additional 1/2% tax will expire.
Tompkins	3	11/28/1966	03/01/1967	
	4	09/01/1992	12/01/1992	Effective 11/30/99, 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 11/30/99, 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 11/30/99, 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	County may not preempt any of the city's tax. City rate is 3%.
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 12/31/99.
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	County may not preempt any of the city's tax. City rate is 3%.
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 1998
(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	**87,104**	**$322,848,268**	**$34,278,511**	**$14,085,875**	**$21,722,124**	**$251,962,773 a/**
Bronx	7,992	23,738,376	2,602,310	925,957	1,659,604	18,550,504
Kings	27,220	70,576,376	8,048,254	1,994,034	6,464,278	54,068,834
New York	5,624	109,942,961	10,537,322	8,587,754	2,261,863	87,988,464
Queens	33,446	92,079,728	10,140,965	2,212,560	8,505,438	71,008,514
Richmond	12,822	26,510,827	2,949,661	365,569	2,830,940	20,346,457
Albany	9,726	7,996,401	1,793,100	1,901,107	0	3,991,380
Allegany	1,699	380,535	0	118,100	0	262,148
Broome	6,017	2,750,083	0	589,488	0	2,035,511 b/
Cattaraugus	2,921	1,217,047	259,841	291,541	0	642,125
Cayuga	2,927	1,311,307	284,334	315,520	0	693,754
Chautauqua	5,266	1,697,448	0	527,937	0	1,151,482
Chemung	3,445	1,299,206	0	406,434	0	885,432
Chenango	1,702	545,477	0	167,909	0	377,568
Clinton	2,470	918,008	0	280,007	0	606,651
Columbia	2,374	1,155,511	0	370,025	0	785,485
Cortland	1,729	539,191	0	160,488	0	355,403
Delaware	1,818	628,068	0	197,809	0	429,959
Dutchess	10,988	7,893,018	1,815,020	276,949	1,547,784	4,061,515
Erie	36,063	20,318,431	4,485,234	1,051,059	4,038,876	10,535,888
Essex	1,596	778,074	183,772	179,379	0	402,565
Franklin	1,347	404,358	0	115,431	0	255,317
Fulton	2,029	671,181	0	211,531	0	458,321
Genesee	2,509	1,187,603	260,939	295,473	0	631,192
Greene	1,757	702,300	0	220,196	0	474,085
Hamilton	309	125,670	0	38,048	0	87,622
Herkimer	2,023	671,807	0	202,008	0	446,865
Jefferson	3,343	1,109,927	0	324,824	0	719,504
Lewis	972	241,662	0	69,961	0	158,431
Livingston	2,503	1,322,010	296,228	321,508	0	701,123
Madison	2,621	1,044,161	0	321,382	0	710,779
Monroe	33,051	19,485,089	4,331,628	4,423,394	0	9,889,819

Table 26: Mortgage Tax Collections, by County (Con't)

State Fiscal Year 1998
(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	1,605	526,337	0	156,525	0	334,752
Nassau	47,966	55,756,971	13,068,055	2,150,714	11,555,044	28,224,038
Niagara	8,046	4,036,676	885,524	998,836	0	2,121,679
Oneida	6,416	2,777,570	0	819,735	0	1,828,055
Onondaga	17,907	9,305,186	2,038,554	2,242,894	0	4,760,854
Ontario	5,141	2,242,603	0	673,085	0	1,516,486
Orange	11,728	9,463,732	2,174,919	425,625	1,927,335	4,875,424
Orleans	1,942	580,384	0	170,415	0	386,969
Oswego	4,054	1,607,292	304,424	349,863	0	776,945
Otsego	1,995	709,889	0	222,607	0	475,282
Putnam	4,205	4,128,944	948,327	126,384	881,876	2,087,235
Rensselaer	5,871	2,816,046	620,955	686,750	0	1,471,994
Rockland	9,686	14,601,582	3,448,598	1,306,557	2,315,513	7,349,056
St. Lawrence	3,409	1,035,356	0	310,917	0	676,439
Saratoga	8,101	5,746,422	1,288,679	1,407,051	0	2,935,692
Schenectady	4,984	2,765,447	594,793	649,351	0	1,392,003
Schoharie	1,255	442,197	0	136,873	0	301,205
Schuyler	765	286,088	0	81,455	0	186,609
Seneca	1,347	473,328	0	149,141	0	324,187
Steuben	3,693	1,193,309	0	345,710	0	808,587
Suffolk	63,234	59,609,082	13,725,146	1,725,917	12,734,507	30,121,242
Sullivan	2,531	1,104,819	0	345,382	0	747,437
Tioga	1,771	595,605	0	174,937	0	404,313
Tompkins	3,317	1,411,684	0	429,652	0	943,028
Ulster	5,968	3,049,550	0	938,040	0	2,062,177
Warren	2,697	1,453,359	0	467,402	0	985,957
Washington	2,366	1,057,829	232,691	260,522	0	562,599
Wayne	4,114	1,973,424	439,083	453,299	0	1,061,108
Westchester	30,123	43,558,142	9,923,704	1,349,569	8,925,006	22,805,385 c/
Wyoming	1,722	708,200	151,570	177,011	0	379,589
Yates	1,073	361,463	0	103,217	0	240,246
Total, All Counties	**499,341**	**$634,620,359**	**$97,833,629**	**$47,298,816**	**$65,648,065**	**$416,859,269**

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:		$180,054,162
	Bronx:	13,059,870
	Kings:	36,987,093
	New York:	66,846,038
	Queens:	49,287,060
	Richmond:	13,874,100
b/ Includes Broome County local tax:		$679,148
c/ Includes City of Yonkers local tax:		$1,789,854

Table 27: MTA Surcharge on Business Taxes, by Tax Type

State Fiscal Years 1983-1998

Fiscal Year	Total, All Articles	Article 9: Total, Article 9	Section 183	Section 184	Section 186	Section 186-a	Section 186-e*	Section 189
1998	$600,671,798	$188,864,579	$4,074,141	$9,750,825	$25,479,532	$82,923,273	$66,076,334	$560,474
1997	560,232,356	160,003,381	3,489,098	5,478,076	17,825,075	21,845,187 a/	110,635,157 a/	730,788
1996	523,039,298	180,324,960	3,608,231	14,134,075	26,098,996	113,734,046 a/	22,583,255 a/	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 9-A	Article 32: Total, Article 32	Commercial Banks	Savings Banks	Savings & Loan Associations	Article 33
1998	$240,687,370	$105,160,256	$104,350,913	$119,251	$690,092	$65,959,592
1997	238,873,105	101,239,049	101,088,602	4,331	146,116	60,116,821
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

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

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 Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service
- Section 186-e - Excise Tax on Telecommunications Services
- Section 189 - Importers of Natural Gas (self use or consumption)

Article 9-A - Corporate Franchise Tax (income basis)

Article 32 - Franchise Tax 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 1976-1998

Fiscal Year	Gross Collections: Withholding	Gross Collections: Estimated Tax Payments	Gross Collections: Final Payments	Gross Collections: Delinquency Collections	Refunds and Minor Offsets	State to City Offsets	Net Collections
1998	$3,664,785,001	$892,618,697	$326,010,024	$142,988,353	$421,287,915	$275,936,436	$4,881,050,596
1997	3,284,173,904	742,882,658	257,051,761	168,672,337	418,502,999	186,405,428	4,220,683,090
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

Note: Net Collections equals total Gross Collections plus State to City Offsets minus Refunds and Minor Offsets.

Table 29: Components of City of Yonkers Personal Income Tax Collections

State Fiscal Years 1985-1998

Fiscal Year	Gross Collections: Withholding	Gross Collections: Estimated Tax Payments	Gross Collections: Final Payments	Gross Collections: Delinquency Collections	Refunds and Minor Offsets	State to City Offsets	Net Collections
1998	$17,291,896	$2,590,677	$2,284,660	$790,895	$3,146,018	$2,234,248	$22,046,358
1997	18,097,458	2,150,194	2,855,831	906,262	3,414,965	2,641,129	23,235,909
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

Note: Net Collections equals total Gross Collections plus State to City Offsets minus Refunds and Minor Offsets.

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 5/	18-A	1990
Auto Rental	28-A	1990
Property Transfer Taxes		
Estate 6/	26	1930
Gift	26-A	1972
Generation-Skipping Transfer	26-B	1990
Real Property Gains 7/	31-B	1983
Real Estate Transfer	31	1968
Other Taxes and Fees		
Boxing & Wrestling Exhibitions 8/	19	1987
Pari-Mutuel/OTB	9/	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/ Repealed effective October 1, 1998.
6/ Preceded by an inheritance tax.
7/ Repealed June 15, 1996.
8/ Taxed by the Athletic Commission of the Department of State prior to 1987.
9/ 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 Family and Children's 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 1997 ranging from 2.25 percent to 3.4 percent. Two surcharges also apply. The first

imposes an additional top tax rate of 0.51 percent. The second surcharge is an additional tax equal to 14 percent of base tax plus surcharge. The combined effect is a maximum top tax rate of 4.46 percent in 1997. 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 and Other Gifts and Contributions	Voluntary taxpayer contributions to the State Department of Environmental Conservation's "Return a Gift to Wildlife" program, the Breast Cancer Research and Education program, the Missing and Exploited Children Clearinghouse Fund, and the Lake Placid Olympic Training Facilities 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. For 1997, 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.