



# 2010-2011 New York State Tax Collections

*Statistical Summaries and  
Historical Tables*



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[Appendix](#)

Effective Dates of Major New York State Taxes

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[Glossary](#)

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# Overview

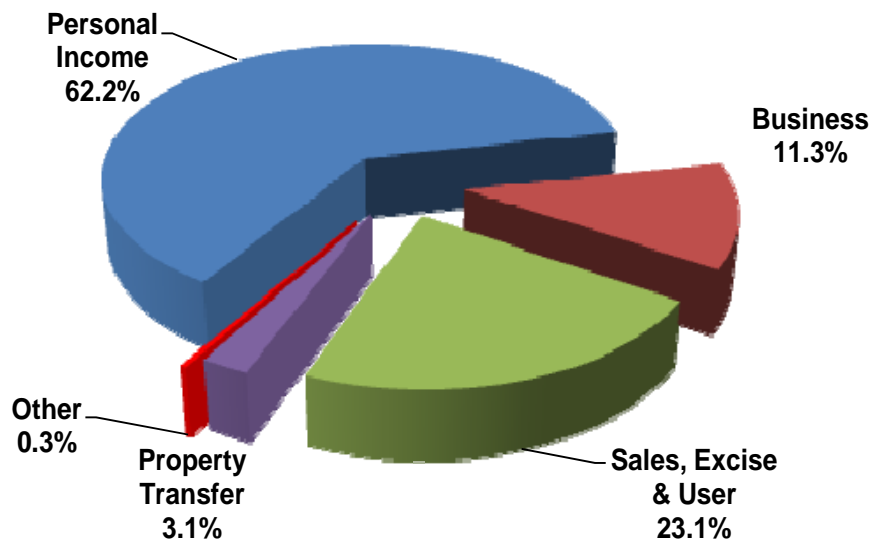
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This publication contains a series of statistical tabulations detailing taxes administered by the New York State Department of Taxation and Finance. The information presented includes revenues and selected tax structure information for the State's major taxes. It also presents data for taxes, fees and assessments imposed by other State agencies and for some locally imposed taxes that are collected by the Department. This edition presents information for New York State Fiscal Year 2010-2011 (SFY 2010-2011) and some historical statistics. SFY 2010-2011 began April 1, 2010 and ended March 31, 2011.

During SFY 2010-2011, the Department collected \$58.2 billion from State-imposed taxes and fees. The State personal income tax accounted for the largest share, \$36.2 billion. The State sales tax (\$10.9 billion), business taxes (\$6.6 billion), excise and user taxes (\$2.6 billion) and property transfer taxes (\$1.8 billion) contributed toward that total. Other taxes and fees totaled about \$0.2 billion. The following chart depicts the share of total revenues from these major sources.

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New York State Tax  
Collections: Fiscal Year  
2010-2011



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Several changes made to the data presented in this report beginning with the 2005-06 edition of this publication continue in this edition. Those changes included:

The personal income tax and total Department collections were previously presented as before and after the Refund Reserve. Following the reclassification of the Refund Reserve to the General Fund group of accounts, collections before and after the Refund Reserve were removed from this report. All references to the Refund Reserve data, formerly presented in Tables 1-3, no longer appear in this publication. Historical data for the Refund Reserve, found in earlier editions, are available from the Department's World Wide Web site at [www.tax.ny.gov/research/stats/statistics/collect\\_policy\\_stat\\_reports.htm](http://www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm).

Detailed information for hazardous waste assessments, waste tire management and recycling fees, and wireless communication service surcharges, not imposed by the Tax Law but collected by the Department, was first included in the 2007-08 edition of this report (Tables 2 and 18). Also, detail for the public safety communications surcharge, formerly imposed by the County Law on wireless communications services (Tables 2 and 6), OGS procurement fees, returnable beverage container deposits, and tax return preparer registration fees (Tables 2 and 18), and the special supplemental tax on passenger car rentals, the medallion taxicab ride tax, and the mobility tax on employer payrolls and net earnings from self-employment within the Metropolitan Transportation Commuter District (Tables 22 and 23) was first included in the 2009-10 edition of this report. Statutory imposition references and effective dates for these items are included in the Appendix. Descriptions of these items may be found in the Glossary.

Tax rates no longer appear in Table 24 - Sales and Compensating Use Tax, State Collections and Local Tax Distributions. Over time, changes to local tax rates, differences in taxable bases, and preemption agreements between municipalities which impose a tax and the counties where they are located made it difficult to accurately assign a single tax rate responsible for the majority of the distributions to each jurisdiction during the state fiscal year. Therefore, to avoid misrepresenting the effective rate for the



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amount of sales tax revenue produced, tax rates were removed from Table 24. See Table 25 for tax rate and preemption information.

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 2010-2011 on which the petroleum business tax was imposed. Section VII contains local taxes collected by the Department. It also shows additional detailed information on local sales tax receipts, the city of New York and city of Yonkers personal income taxes and the regional Metropolitan Transportation Authority 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.

For information useful in understanding and interpreting the data presented in this report, see the descriptive summaries of the taxes and discussion of recent tax legislation presented in the Office of Tax Policy Analysis' *New York State Tax Sourcebook* and *Handbook of New York State and Local Taxes*. Also see the Governor's *Executive Budget*, which is prepared by the Division of the Budget.

Tabular data presented in the publication may be obtained from the Department's World Wide Web site at [www.tax.ny.gov/research/stats/statistics/collect\\_policy\\_stat\\_reports.htm](http://www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm). Questions, other inquiries and individual data table requests may be directed by electronic mail to: [Otpa-Revenue.Reporting@tax.ny.gov](mailto:Otpa-Revenue.Reporting@tax.ny.gov).



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# Section I: New York State Taxes and Fees Summary

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**Table 1** New York State Tax Collections - Fiscal Years 1982-2011

**Table 2** New York State Taxes Collected by the Department of Taxation and Finance - Fiscal Years 2010 and 2011



**Table 1: New York State Tax Collections**

| Fiscal Years 1982-2011 |                         |                  |                          |                        |                    |                      |
|------------------------|-------------------------|------------------|--------------------------|------------------------|--------------------|----------------------|
| Fiscal Year            | Total State Collections | Personal Income  | Corporation and Business | Sales, Excise and User | Property Transfers | Other Taxes and Fees |
| 2011                   | \$58,164,862,103        | \$36,209,215,560 | \$6,575,561,549          | \$13,413,284,264       | \$1,799,345,603    | \$167,455,127        |
| 2010                   | 55,106,374,218          | 34,751,381,665   | 6,605,929,926            | 12,195,933,770         | 1,358,913,819      | 194,215,038          |
| 2009                   | 58,325,995,028          | 36,840,019,400   | 6,758,686,368            | 12,617,716,635         | 1,866,496,165      | 243,076,460          |
| 2008                   | 58,506,545,540          | 36,563,948,528   | 7,165,335,753            | 12,483,435,804         | 2,058,766,950      | 235,058,506          |
| 2007                   | 56,520,873,199          | 34,579,992,110   | 7,557,226,574            | 12,089,355,307         | 2,075,924,629      | 218,374,580          |
| 2006                   | 51,606,940,789          | 30,812,925,119   | 6,248,650,944            | 12,535,499,625         | 1,795,918,467      | 213,946,634          |
| 2005                   | 47,502,068,703          | 28,100,047,032   | 5,112,635,094            | 12,462,288,304         | 1,628,898,516      | 198,199,758          |
| 2004                   | 42,071,898,099          | 24,647,225,527   | 4,436,463,824            | 11,559,267,817         | 1,250,161,896      | 178,779,036          |
| 2003                   | 38,819,112,034          | 22,648,364,295   | 4,399,897,228            | 10,502,484,451         | 1,160,431,146      | 107,934,913          |
| 2002                   | 41,536,373,511          | 25,573,667,756   | 4,656,708,249            | 10,118,248,304         | 1,143,026,295      | 44,722,906           |
| 2001                   | 43,221,023,868          | 26,442,533,834   | 5,243,970,082            | 10,320,567,873         | 1,169,451,636      | 44,500,443           |
| 2000                   | 39,978,131,487          | 23,194,280,666   | 5,544,609,092            | 9,772,951,716          | 1,409,723,589      | 56,566,423           |
| 1999                   | 37,086,256,573          | 20,576,067,716   | 5,820,785,763            | 9,224,443,948          | 1,412,773,448      | 52,185,698           |
| 1998                   | 34,466,697,429          | 18,289,070,099   | 5,957,475,493            | 8,879,450,323          | 1,284,470,485      | 56,231,029           |
| 1997                   | 33,268,386,913          | 17,554,367,132   | 5,920,605,026            | 8,609,791,751          | 1,126,165,580      | 57,457,423           |
| 1996                   | 32,586,859,543          | 17,398,595,796   | 5,709,784,799            | 8,330,926,856          | 1,086,847,097      | 60,704,995           |
| 1995                   | 31,848,646,908          | 16,727,872,103   | 5,689,177,572            | 8,310,519,743          | 1,050,356,853      | 70,720,637           |
| 1994                   | 31,731,270,396          | 16,502,024,352   | 6,229,073,291            | 7,862,010,220          | 1,054,582,023      | 83,580,510           |
| 1993                   | 30,478,217,330          | 15,960,749,593   | 5,707,269,896            | 7,653,003,325          | 1,019,403,278      | 137,791,238          |
| 1992                   | 28,633,338,739          | 14,942,580,341   | 5,190,949,381            | 7,374,501,861          | 1,030,726,198      | 94,580,957           |
| 1991                   | 26,843,427,097          | 14,478,358,027   | 4,075,702,297            | 7,076,991,545          | 1,119,385,965      | 92,989,263           |
| 1990                   | 26,984,255,546          | 15,289,156,414   | 3,378,609,123            | 7,125,785,027          | 1,097,369,979      | 93,335,003           |
| 1989                   | 25,221,101,062          | 13,844,385,434   | 3,416,726,760            | 6,617,919,692          | 1,240,460,359      | 101,608,817          |
| 1988                   | 24,836,303,185          | 13,569,287,777   | 3,537,482,785            | 6,422,049,268          | 1,195,450,080      | 112,033,275          |
| 1987                   | 23,430,611,278          | 12,476,941,470   | 3,448,675,318            | 6,027,127,082          | 1,376,788,254      | 101,079,154          |
| 1986                   | 21,520,916,297          | 11,582,304,829   | 3,162,883,026            | 5,697,225,281          | 965,116,639        | 113,386,522          |
| 1985                   | 19,587,128,771          | 10,395,165,098   | 3,169,952,320            | 5,147,703,096          | 747,194,845        | 127,113,412          |
| 1984                   | 17,708,191,371          | 9,373,945,327    | 2,897,424,417            | 4,835,770,844          | 475,756,760        | 125,294,023          |
| 1983                   | 15,430,416,941          | 8,275,754,366    | 2,358,613,930            | 4,370,248,976          | 298,919,384        | 126,880,285          |
| 1982                   | 14,816,237,930          | 8,034,065,754    | 2,379,137,786            | 4,121,541,201          | 161,457,269        | 120,035,920          |

**Table 2: New York State Taxes Collected by the Department of Taxation and Finance**  
**Fiscal Years 2010 and 2011**

| Tax  | 2010                    | 2011                    | Percent Change |
|--|-------------------------|-------------------------|----------------|
| <b>Personal Income Tax</b>   | <b>\$34,751,381,665</b> | <b>\$36,209,215,560</b> | <b>4.2</b>     |
| <b>Business Taxes, Total</b>   | <b>\$6,605,929,926</b>  | <b>\$6,575,561,549</b>  | <b>-0.5</b>    |
| Business Corporations Art. 9-A   | 2,129,778,902           | 2,463,748,794           | 15.7           |
| <b>Corporations, Art. 9, Total</b>                                     | <b>914,180,505</b>      | <b>891,185,975</b>      | <b>-2.5</b>    |
| Foreign Corporation Licenses, Sec. 181                                 | 25,244,032              | 28,933,254              | 14.6           |
| Transportation, Transmission, Sec. 183                                 | 29,072,429              | 22,905,816              | -21.2          |
| Transportation, Transmission, Sec. 184                                 | 69,131,961              | 59,096,088              | -14.5          |
| Agricultural Co-operatives, Sec. 185                                   | -252,648                | 149,628                 | 159.2          |
| Light, Water, Power, Sec. 186  | 26,665,954              | 4,869,092               | -81.7          |
| Utilities, Sec. 186-a  | 149,950,197             | 143,025,221             | -4.6           |
| Telecommunications, Sec. 186-e   | 517,204,938             | 438,419,388             | -15.2          |
| Public Safety Communications Surcharge, Sec 186-f                      | 95,113,582              | 193,787,489             | 103.7          |
| Importers of Natural Gas, Sec. 189                                     | 2,050,060               | 0                       | -100.0         |
| Corporations, Art. 13  | 14,761,166              | 8,468,211               | -42.6          |
| <b>Banks, Art. 32, Total</b>   | <b>1,173,263,065</b>    | <b>973,350,200</b>      | <b>-17.0</b>   |
| Commercial Banks   | 1,144,351,348           | 937,546,560             | -18.1          |
| Clearing House   | -3,365,174              | 11,327,175              | 436.6          |
| Other Commercial   | 1,147,716,522           | 926,219,385             | -19.3          |
| Savings Institutions (Savings Banks and Savings and Loan Associations) | 28,911,717              | 35,803,640              | 23.8           |
| Insurance, Art. 33   | 1,258,510,724           | 1,136,628,905           | -9.7           |
| Direct Writings, Art. 33-A   | 11,889,444              | 11,739,030              | -1.3           |
| <b>Petroleum, Total</b>  | <b>1,103,546,119</b>    | <b>1,090,440,434</b>    | <b>-1.2</b>    |
| Lubricating Oils, Art. 24  | 3,315                   | 1,759                   | -46.9          |
| Oil Users, Art. 9, Sec. 182-a  | 0                       | 0                       | NA             |
| Petroleum Businesses, Art. 13-A  | 1,103,542,805           | 1,090,438,675           | -1.2           |
| <b>Sales and Compensating Use Tax - State Share</b>                    | <b>\$9,903,588,183</b>  | <b>\$10,856,940,409</b> | <b>9.6</b>     |
| <b>Excise and Use Taxes and Fees, Total</b>                            | <b>\$2,292,345,586</b>  | <b>\$2,556,343,855</b>  | <b>11.5</b>    |
| <b>Motor Fuel - N.Y.S. Total</b>                                       | <b>506,910,634</b>      | <b>516,145,002</b>      | <b>1.8</b>     |
| Diesel   | 65,043,617              | 69,908,552              | 7.5            |
| Gasoline   | 441,867,017             | 446,236,449             | 1.0            |
| Petroleum Testing Fees   | 2,776,488               | 2,839,424               | 2.3            |
| Cigarette Tax  | 1,287,699,624           | 1,517,149,618           | 17.8           |
| Tobacco Products Tax   | 63,632,247              | 95,859,667              | 50.6           |
| Cigarette Retail License Fees  | 12,698,360              | 4,046,852               | -68.1          |
| Cigarette Vending Machine Stickers                                     | 224,141                 | 189,457                 | -15.5          |
| Alcoholic Beverage Tax - N.Y.S. Total                                  | 225,572,155             | 229,718,722             | 1.8            |
| Non-Refillable Beverage Containers                                     | 0                       | 0                       | NA             |
| <b>Highway Use, Total</b>  | <b>137,246,610</b>      | <b>129,162,478</b>      | <b>-5.9</b>    |
| Truck Mileage Tax  | 99,123,081              | 98,125,313              | -1.0           |
| Vehicle Permits  | 9,539,060               | 2,816,024               | -70.5          |
| Fuel Use   | 28,584,469              | 28,221,141              | -1.3           |
| Hotel/Motel Room Occupancy   | 11,838                  | 0                       | -100.0         |
| Auto Rental  | 55,573,488              | 61,232,637              | 10.2           |
| <b>Property Transfer Taxes, Total</b>                                  | <b>\$1,358,913,819</b>  | <b>\$1,799,345,603</b>  | <b>32.4</b>    |
| Estate Tax   | 863,975,206             | 1,218,067,936           | 41.0           |
| Gift Tax   | 2,402,083               | 1,179,608               | -50.9          |
| Real Estate Transfer Tax   | 493,049,478             | 580,100,733             | 17.7           |
| Real Property Transfer Gains Tax                                       | -512,948                | -2,675                  | 99.5           |
| <b>Other Taxes and Fees, Total</b>                                     | <b>\$194,215,038</b>    | <b>\$167,455,127</b>    | <b>-13.8</b>   |
| <b>Pari-Mutuel Tax, Total</b>  | <b>8,112,164</b>        | <b>9,807,551</b>        | <b>20.9</b>    |
| <b>Flat Racing, Total</b>  | <b>7,074,248</b>        | <b>8,795,625</b>        | <b>24.3</b>    |
| Flat Racing Tax  | 6,710,290               | 7,355,022               | 9.6            |
| N.Y.R.A. Franchise Fee   | 0                       | 0                       | NA             |
| Uncashed Tickets   | 363,958                 | 1,440,603               | 295.8          |
| <b>Harness Racing, Total</b>   | <b>1,037,916</b>        | <b>1,011,926</b>        | <b>-2.5</b>    |
| Harness Racing Tax   | 669,117                 | 660,791                 | -1.2           |
| Uncashed Tickets   | 368,799                 | 351,134                 | -4.8           |
| <b>Off-Track Betting, Total</b>  | <b>14,360,074</b>       | <b>11,676,332</b>       | <b>-18.7</b>   |
| Commissions and Breakage   | 11,438,554              | 9,023,632               | -21.1          |
| Uncashed Tickets   | 2,921,520               | 2,652,700               | -9.2           |
| Racing Admissions Tax (includes OTB Teletheater)                       | 340,222                 | 351,686                 | 3.4            |
| Boxing & Wrestling Exhibitions Tax                                     | 350,185                 | 360,886                 | 3.1            |
| Hazardous Waste Assessments  | 1,786,259               | 2,719,460               | 52.2           |
| Waste Tire Management and Recycling Fees                               | 22,264,071              | 25,052,240              | 12.5           |
| Wireless Communication Service Surcharges                              | 97,373,003              | 280                     | -100.0         |
| Returnable Beverage Container Deposits                                 | 47,537,947              | 115,218,489             | 142.4          |
| Tax Return Preparer Registration Fees                                  | 1,345,869               | 1,072,096               | -20.3          |
| OGS Procurement Fees   | 745,245                 | 1,196,107               | 60.5           |
| <b>TOTAL COLLECTED BY TAX DEPARTMENT</b>                               | <b>\$55,106,374,218</b> | <b>\$58,164,862,103</b> | <b>5.6</b>     |

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# Section II: New York State Personal Income Tax

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**Table 3** Components of Personal Income Tax Collections - Fiscal Years 1982-2011

**Table 4** New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1983-2011





**Table 3: Components of Personal Income Tax Collections****Fiscal Years 1982-2011**

| Fiscal Year | Gross Collections |                        |                 |                         |                                | Refunds, Offsets, and Gifts 1/ | State Offsets to Cities of New York and Yonkers | Net Collections  |
|-------------|-------------------|------------------------|-----------------|-------------------------|--------------------------------|--------------------------------|---|------------------|
|             | Withholding       | Estimated Tax Payments | Final Payments  | Delinquency Collections | Limited Liability Company Fees |                                |   |                  |
| 2011        | \$31,240,169,745  | \$9,735,270,861        | \$1,895,005,605 | \$1,063,320,983         | \$68,667,499                   | \$7,693,040,128                | \$100,179,005                                   | \$36,209,215,560 |
| 2010        | 29,443,180,489    | 9,028,060,667          | 1,754,513,125   | 1,100,413,904           | 67,469,021                     | 6,704,208,131                  | -61,952,591                                     | 34,751,381,665   |
| 2009        | 27,686,157,203    | 12,689,974,506         | 2,629,671,143   | 949,081,545             | 56,219,455                     | 6,696,249,896                  | 474,834,556                                     | 36,840,019,400   |
| 2008        | 28,440,134,437    | 11,640,484,227         | 2,116,130,133   | 922,831,593             | 50,973,474                     | 6,127,370,695                  | 479,234,639                                     | 36,563,948,528   |
| 2007        | 26,802,005,019    | 10,354,960,289         | 2,023,536,343   | 831,713,576             | 78,036,100                     | 4,988,294,186                  | 521,965,031                                     | 34,579,992,110   |
| 2006        | 24,760,644,302    | 9,158,106,997          | 1,778,608,465   | 775,962,912             | 70,754,993                     | 5,265,154,146                  | 465,998,403                                     | 30,812,925,119   |
| 2005        | 23,374,413,925    | 7,061,602,921          | 1,565,032,085   | 702,436,548             | 64,104,202                     | 4,310,532,398                  | 357,010,252                                     | 28,100,047,032   |
| 2004        | 21,985,657,770    | 5,159,148,319          | 1,241,692,106   | 631,405,372             | 71,419,830                     | 4,180,805,549                  | 261,292,321                                     | 24,647,225,527   |
| 2003        | 19,959,388,350    | 4,854,813,928          | 1,307,111,253   | 796,688,622             | 26,517,388                     | 4,008,639,491                  | 287,515,755                                     | 22,648,364,295   |
| 2002        | 20,261,325,030    | 6,352,872,620          | 1,849,435,981   | 601,045,263             | 24,868,947                     | 3,290,640,550                  | 225,239,536                                     | 25,573,667,756   |
| 2001        | 20,955,093,052    | 6,873,968,448          | 1,662,751,218   | 558,484,572             | 21,267,794                     | 3,459,642,803                  | 169,388,447                                     | 26,442,533,834   |
| 2000        | 18,460,534,313    | 5,875,275,406          | 1,371,232,856   | 511,835,076             | 16,679,984                     | 2,716,539,057                  | 324,737,911                                     | 23,194,280,666   |
| 1999        | 16,520,651,172    | 5,182,393,827          | 1,189,558,096   | 466,164,612             | 12,304,811                     | 2,495,393,984                  | 299,610,818                                     | 20,576,067,716   |
| 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                                     | 18,289,070,099   |
| 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                                     | 17,554,367,132   |
| 1996        | 15,283,175,085    | 3,258,724,639          | 797,955,367     | 517,021,778             | 764,414                        | 2,307,067,522                  | 151,977,964                                     | 17,398,595,796   |
| 1995        | 14,789,788,085    | 2,995,343,779          | 709,232,362     | 533,670,232             | 40,235                         | 2,108,285,769                  | 191,916,821                                     | 16,727,872,103   |
| 1994        | 14,283,172,247    | 3,227,786,630          | 672,503,786     | 543,939,067             | ...                            | 2,057,521,222                  | 167,856,156                                     | 16,502,024,352   |
| 1993        | 13,532,147,274    | 3,223,396,184          | 806,929,950     | 511,941,290             | ...                            | 1,976,598,370                  | 137,066,735                                     | 15,960,749,593   |
| 1992        | 12,634,693,441    | 2,923,842,345          | 924,964,091     | 544,620,628             | ...                            | 1,972,302,411                  | 113,237,753                                     | 14,942,580,341   |
| 1991        | 12,165,236,185    | 3,133,565,469          | 918,596,658     | 492,516,282             | ...                            | 2,145,945,512                  | 85,611,055                                      | 14,478,358,027   |
| 1990        | 11,921,027,114    | 3,616,329,990          | 1,181,407,355   | 438,062,344             | ...                            | 1,816,129,189                  | 51,541,200                                      | 15,289,156,414   |
| 1989        | 11,164,700,218    | 3,513,887,661          | 997,564,759     | 447,642,263             | ...                            | 2,214,753,907                  | 64,655,560                                      | 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                                      | 13,569,287,777   |
| 1987        | 10,576,320,542    | 2,985,773,849          | 911,473,775     | 365,893,787             | ...                            | 2,333,095,658                  | 29,424,825                                      | 12,476,941,470   |
| 1986        | 9,905,518,108     | 2,369,390,123          | 897,090,037     | 356,407,547             | ...                            | 1,917,671,101                  | 28,429,885                                      | 11,582,304,829   |
| 1985        | 9,237,684,976     | 1,947,872,234          | 783,746,945     | 283,147,550             | ...                            | 1,829,809,494                  | 27,477,113                                      | 10,395,165,098   |
| 1984        | 8,357,387,078     | 1,639,894,580          | 627,284,184     | 224,645,094             | ...                            | 1,440,955,949                  | 34,309,660                                      | 9,373,945,327    |
| 1983        | 7,455,083,937     | 1,481,917,051          | 648,276,227     | 228,981,419             | ...                            | 1,519,948,538                  | 18,555,730                                      | 8,275,754,366    |
| 1982        | 6,886,855,970     | 1,328,817,138          | 647,651,805     | 184,603,681             | ...                            | 983,194,201                    | 30,668,639                                      | 8,034,065,754    |

1/ Includes tax refunds, minor offsets and voluntary contributions to the following funds: Return a Gift to Wildlife, Breast Cancer Research and Education, Missing and Exploited Children Clearinghouse, Lake Placid Olympic Training Center, Gift for Alzheimer's Disease Assistance, Prostate Cancer Research, and World Trade Center Memorial Fund.

**Table 4: New York State Personal Income Tax Voluntary Contributions  
Fiscal Years 1983-2011**

| Fiscal Year | Return a Gift to Wildlife |             | Lake Placid Olympic Training Center Fund |             | Breast Cancer Research and Education Fund |             | Missing & Exploited Children Clearinghouse Fund |             | Alzheimer's Disease Fund |             | Prostate Cancer Research Fund |             | World Trade Center Memorial Fund |             | Volunteer Firefighting & EMS Recruitment & Retention Fund |             |
|-------------|---------------------------|-------------|--|-------------|---|-------------|---|-------------|--------------------------|-------------|-------------------------------|-------------|----------------------------------|-------------|---|-------------|
|             | Number                    | Collections | Number                                   | Collections | Number                                    | Collections | Number  | Collections | Number                   | Collections | Number                        | Collections | Number                           | Collections | Number  | Collections |
| 2011        | 30,862                    | \$420,888   | 11,674                                   | \$34,464    | 30,207                                    | \$474,371   | 22,591  | \$261,921   | 22,338                   | \$283,730   | 19,840                        | \$205,856   | 15,432                           | \$166,817   | 5,837   | \$73,760    |
| 2010        | 34,076                    | 448,596     | 12,916                                   | 37,044      | 34,886                                    | 534,391     | 25,006  | 288,380     | 24,747                   | 296,758     | 22,642                        | 229,338     | 16,404                           | 164,017     | ...   | ...         |
| 2009        | 39,827                    | 524,483     | 13,838                                   | 39,898      | 40,362                                    | 618,387     | 27,204  | 286,028     | 28,082                   | 341,568     | 26,377                        | 276,532     | 18,331                           | 199,257     | ...   | ...         |
| 2008        | 32,048                    | 445,469     | 10,719                                   | 32,509      | 32,247                                    | 501,375     | 20,498  | 214,763     | 21,875                   | 277,688     | 20,631                        | 211,209     | 15,115                           | 182,015     | ...   | ...         |
| 2007        | 37,117                    | 475,763     | 12,803                                   | 50,234      | 37,340                                    | 531,587     | 24,146  | 243,483     | 24,861                   | 277,628     | 23,590                        | 240,607     | 18,201                           | 213,736     | ...   | ...         |
| 2006        | 39,793                    | 499,100     | 15,240                                   | 64,402      | 40,879                                    | 558,930     | 26,358  | 245,734     | 27,324                   | 296,278     | 25,706                        | 251,565     | 6,119                            | 58,971      | ...   | ...         |
| 2005        | 39,510                    | 482,819     | 18,455                                   | 62,074      | 41,135                                    | 549,153     | 26,593  | 259,595     | 28,108                   | 305,217     | 5,160                         | 38,111      | ...                              | ...         | ...   | ...         |
| 2004        | 43,492                    | 503,527     | 19,772                                   | 62,289      | 44,668                                    | 518,440     | 28,968  | 261,717     | 29,673                   | 297,141     | ...                           | ...         | ...                              | ...         | ...   | ...         |
| 2003        | 44,900                    | 519,947     | 19,440                                   | 62,740      | 47,714                                    | 551,018     | 29,138  | 253,576     | 29,812                   | 290,416     | ...                           | ...         | ...                              | ...         | ...   | ...         |
| 2002        | 48,672                    | 517,547     | 20,312                                   | 63,768      | 53,844                                    | 581,224     | 31,334  | 257,091     | 30,901                   | 284,895     | ...                           | ...         | ...                              | ...         | ...   | ...         |
| 2001        | 55,868                    | 567,586     | 22,104                                   | 64,030      | 60,790                                    | 635,809     | 40,544  | 361,977     | 11,103                   | 82,117      | ...                           | ...         | ...                              | ...         | ...   | ...         |
| 2000        | 63,901                    | 625,074     | 22,822                                   | 68,587      | 68,611                                    | 647,381     | 50,883  | 429,754     | ...                      | ...         | ...                           | ...         | ...                              | ...         | ...   | ...         |
| 1999        | 60,629                    | 564,250     | 22,905                                   | 68,577      | 58,349                                    | 493,746     | 45,203  | 345,924     | ...                      | ...         | ...                           | ...         | ...                              | ...         | ...   | ...         |
| 1998        | 82,637                    | 727,729     | 40,058                                   | 118,482     | 90,898                                    | 737,021     | 18,175  | 117,953     | ...                      | ...         | ...                           | ...         | ...                              | ...         | ...   | ...         |
| 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     | ...                                      | ...         | ...                                       | ...         | ...   | ...         | ...                      | ...         | ...                           | ...         | ...                              | ...         | ...   | ...         |

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# Section III: New York State Corporation and Business Taxes

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**Table 5** New York State Corporation and Business Taxes - Fiscal Years 1982-2011

**Table 6** Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1982-2011

**Table 7** Bank Tax Collections by Type of Bank - Fiscal Years 1982-2011

**Table 8** Petroleum Tax Collections - Fiscal Years 1982-2011

**Table 9** Article 13-A Petroleum Business Tax, Taxable Gallons by Type of Fuel - Fiscal Years 1992-2011



**Table 5: New York State Corporation and Business Taxes****Fiscal Years 1982-2011**

| Fiscal Year | Business Corporations Arts. 9-A & 13 | Corporations and Utilities Article 9 | Banks         | Insurance Companies 1/ | Petroleum 2/    | Unincorporated Businesses 3/ |
|-------------|--------------------------------------|--------------------------------------|---------------|------------------------|-----------------|------------------------------|
| 2011        | \$2,472,217,005                      | \$891,185,975                        | \$973,350,200 | \$1,148,367,935        | \$1,090,440,434 | \$0                          |
| 2010        | 2,144,540,068                        | 914,180,505                          | 1,173,263,065 | 1,270,400,168          | 1,103,546,119   | 0                            |
| 2009        | 2,754,989,208                        | 819,066,923                          | 1,061,546,043 | 1,016,519,264          | 1,106,564,930   | 0                            |
| 2008        | 3,445,977,721                        | 677,652,388                          | 880,001,086   | 1,006,367,546          | 1,155,337,012   | 0                            |
| 2007        | 3,676,486,436                        | 710,337,496                          | 1,023,992,889 | 1,056,103,771          | 1,090,305,982   | 0                            |
| 2006        | 2,664,784,193                        | 681,403,810                          | 841,801,141   | 914,967,149            | 1,145,694,651   | 0                            |
| 2005        | 1,857,739,274                        | 696,680,872                          | 586,695,996   | 886,461,087            | 1,085,057,865   | 0                            |
| 2004        | 1,481,877,771                        | 771,311,608                          | 285,949,624   | 844,946,050            | 1,052,378,772   | 0                            |
| 2003        | 1,407,314,638                        | 928,049,371                          | 409,044,722   | 632,612,630            | 1,022,875,868   | 0                            |
| 2002        | 1,514,982,214                        | 1,051,209,792                        | 495,762,142   | 592,273,235            | 1,002,480,867   | 0                            |
| 2001        | 2,335,501,333                        | 881,713,348                          | 505,476,390   | 550,182,265            | 971,096,746     | 0                            |
| 2000        | 1,938,615,891                        | 1,485,692,169                        | 525,509,443   | 589,860,870            | 1,004,930,719   | 0                            |
| 1999        | 2,049,843,003                        | 1,545,944,404                        | 544,058,277   | 646,765,114            | 1,034,174,965   | 0                            |
| 1998        | 2,081,162,932                        | 1,575,327,215                        | 707,323,587   | 615,038,655            | 978,623,103     | 0                            |
| 1997        | 2,066,695,013                        | 1,625,474,631                        | 639,937,891   | 620,668,402            | 967,829,089     | 0                            |
| 1996        | 1,820,586,116                        | 1,575,376,822                        | 634,663,073   | 671,419,539            | 1,007,739,250   | 0                            |
| 1995        | 2,011,797,761                        | 1,578,764,751                        | 547,951,680   | 502,564,437            | 1,048,098,944   | 0                            |
| 1994        | 1,948,061,911                        | 1,665,119,183                        | 850,734,348   | 619,312,612            | 1,145,845,238   | 0                            |
| 1993        | 1,690,939,540                        | 1,607,787,107                        | 670,482,253   | 565,308,196            | 1,172,752,800   | 0                            |
| 1992        | 1,671,185,226                        | 1,484,394,604                        | 565,819,270   | 540,738,537            | 928,811,743     | 0                            |
| 1991        | 1,516,366,069                        | 1,290,833,446                        | 330,700,009   | 446,841,070            | 490,961,703     | 0                            |
| 1990        | 1,292,576,635                        | 1,029,293,642                        | 425,082,656   | 415,076,423            | 216,579,767     | 0                            |
| 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                  |

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.

3/ Chapter 69 of the Laws of 1978 provided for the phase-out and repeal of Article 23 of the Tax Law. The tax rate was zero for 1981 and no tax was imposed on or after December 31, 1981.

**Table 6: Article 9 - Corporation and Utilities Tax Collections****Fiscal Years 1982-2011**

| Fiscal Year | Total         | Section 181     | Section 183  | Section 184  | Section 185 | Section 186    | Section 186-a  | Section 186-e * | Section 186-f | Section 189   |
|-------------|---------------|-----------------|--------------|--------------|-------------|----------------|----------------|-----------------|---------------|---------------|
| 2011        | \$891,185,975 | \$28,933,254 a/ | \$22,905,816 | \$59,096,088 | \$149,628   | \$4,869,092 b/ | \$143,025,221  | \$438,419,388   | \$193,787,489 | \$0 d/        |
| 2010        | 914,180,505   | 25,244,032 a/   | 29,072,429   | 69,131,961   | -252,648    | 26,665,954 b/  | 149,950,197    | 517,204,938     | 95,113,582    | 2,050,060 d/  |
| 2009        | 742,771,758   | 21,390,462 a/   | 26,118,071   | 63,586,794   | -396,650    | 22,198,064 b/  | 111,611,713    | 487,174,412     | ---           | 11,088,892 d/ |
| 2008        | 677,652,388   | 23,737,924 a/   | 14,510,356   | 60,920,233   | -494,792    | 37,809,565 b/  | 98,714,198     | 441,475,940     | ---           | 978,962 d/    |
| 2007        | 710,337,496   | 26,645,279 a/   | 14,468,493   | 71,020,797   | 36,716      | 33,079,971 b/  | 88,789,909     | 476,346,199     | ---           | -49,868 d/    |
| 2006        | 681,403,810   | 28,106,715 a/   | 25,212,873   | 66,785,763   | 85,410      | 12,394,639 b/  | 60,798,121     | 487,993,259     | ---           | 27,030 d/     |
| 2005        | 696,680,872   | 28,376,802 a/   | 22,861,596   | 57,821,309   | 118,738     | 16,760,277 b/  | 134,878,230    | 432,540,962     | ---           | 3,322,960 d/  |
| 2004        | 771,311,608   | 27,662,147 a/   | 23,233,482   | 48,468,167   | 89,652      | 2,439,753 b/   | 195,191,556    | 466,477,856     | ---           | 7,748,995 d/  |
| 2003        | 928,049,371   | 25,997,793 a/   | 18,665,148   | 70,208,166   | 35,139      | 550,206 b/     | 360,175,334    | 435,834,702     | ---           | 16,582,883 d/ |
| 2002        | 1,051,209,792 | 24,060,636 a/   | 19,347,130   | 84,299,081   | 131,446     | -4,093,091 b/  | 412,416,452    | 502,537,105     | ---           | 12,511,033 d/ |
| 2001        | 881,713,348   | 27,827,858 a/   | 32,572,233   | 68,764,262   | 233,194     | -49,787,633    | 363,091,760    | 424,527,903     | ---           | 14,483,772 d/ |
| 2000        | 1,485,692,169 | 24,640,073 a/   | 29,724,235   | 90,260,310   | 95,121      | 189,435,929    | 540,785,924    | 585,583,365     | ---           | 25,167,213    |
| 1999        | 1,545,944,404 | 25,147,172 a/   | 35,734,411   | 84,601,555   | 109,527     | 190,153,009    | 615,255,351    | 567,584,601     | ---           | 27,358,779    |
| 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 c/ | 945,505,829 c/  | ---           | 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 c/ | 175,168,027 c/  | ---           | 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    | ---             | ---           | ---           |

\* 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/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with continuing statutory authority.

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

d/ Section 189 tax was gradually phased out through rate reductions that began in 2000 and was totally eliminated beginning January 1, 2005.

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 - 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 186-f - Public Safety Communications Surcharge

**Table 7: Bank Tax Collections by Type of Bank****Fiscal Years 1982-2011**

| Fiscal Year | Commercial Banks |                |                  | Savings Banks & Savings and Loan Associations | Total         |
|-------------|------------------|----------------|------------------|---|---------------|
|             | Total            | Clearing House | Other Commercial |   |               |
| 2011        | \$937,546,560    | \$11,327,175   | \$926,219,385    | \$35,803,640                                  | \$973,350,200 |
| 2010 a/     | 1,144,351,348    | -3,365,174     | 1,147,716,522    | 28,911,717                                    | 1,173,263,065 |
| 2009        | 1,027,120,826    | 9,557,190      | 1,017,563,636    | 34,425,217                                    | 1,061,546,043 |
| 2008        | 857,361,056      | 23,456,904     | 833,904,152      | 22,640,030                                    | 880,001,086   |
| 2007 a/     | 999,046,647      | -60,455,012    | 1,059,501,659    | 24,946,242                                    | 1,023,992,889 |
| 2006        | 802,150,123      | 170,038,383    | 632,111,739      | 39,651,018                                    | 841,801,141   |
| 2005        | 577,134,938      | ...            | 577,134,938      | 9,561,058                                     | 586,695,996   |
| 2004        | 280,629,277      | ...            | 280,629,277      | 5,320,346                                     | 285,949,624   |
| 2003        | 398,414,102      | ...            | 398,414,102      | 10,630,620                                    | 409,044,722   |
| 2002        | 486,577,188      | ...            | 486,577,188      | 9,184,954                                     | 495,762,142   |
| 2001        | 495,895,982      | ...            | 495,895,982      | 9,580,407                                     | 505,476,390   |
| 2000        | 515,527,816      | ...            | 515,527,816      | 9,981,627                                     | 525,509,443   |
| 1999        | 527,485,000      | ...            | 527,485,000      | 16,573,278                                    | 544,058,277   |
| 1998        | 700,344,217      | ...            | 700,344,217      | 6,979,370                                     | 707,323,587   |
| 1997 b/     | 637,448,699      | ...            | 637,448,699      | 2,489,192                                     | 639,937,891   |
| 1996        | 611,513,204      | ...            | 611,513,204      | 23,149,869                                    | 634,663,073   |
| 1995        | 486,101,969      | ...            | 486,101,969      | 61,849,711                                    | 547,951,680   |
| 1994        | 784,033,220      | ...            | 784,033,220      | 66,701,127                                    | 850,734,348   |
| 1993        | 569,241,110      | ...            | 569,241,110      | 101,241,143                                   | 670,482,253   |
| 1992        | 498,918,490      | ...            | 498,918,490      | 66,900,780                                    | 565,819,270   |
| 1991        | 270,646,880      | ...            | 270,646,880      | 60,053,129                                    | 330,700,009   |
| 1990        | 354,592,201      | ...            | 354,592,201      | 70,490,455                                    | 425,082,656   |
| 1989        | 349,703,107      | ...            | 349,703,107      | 82,218,613                                    | 431,921,720   |
| 1988        | 297,370,077      | ...            | 297,370,077      | 109,629,745                                   | 406,999,822   |
| 1987        | 272,676,838      | ...            | 272,676,838      | 106,937,002                                   | 379,613,840   |
| 1986        | 184,605,227      | ...            | 184,605,227      | 63,155,404                                    | 247,760,631   |
| 1985        | 145,852,717      | ...            | 145,852,717      | 24,000,182                                    | 169,852,899   |
| 1984        | 143,043,199      | ...            | 143,043,199      | 29,348,588                                    | 172,391,787   |
| 1983        | 135,000,000      | ...            | 135,000,000      | 41,000,000                                    | 176,389,008   |
| 1982        | 170,000,000      | ...            | 170,000,000      | 52,000,000                                    | 222,084,087   |

a/ The category for clearing house banks was introduced to distinguish them from other commercial banks with the implementation of a new returns processing system late in fiscal year 2005-06. During that time and the following fiscal year, several payments were misclassified as received from clearing house banks. During fiscal year 2006-07, accounting adjustments corrected net revenue received by bank category in fiscal year 2005-06 and early fiscal year 2006-07 by moving payments from clearing house banks to other commercial banks. These adjustments resulted in negative net collections for clearing house banks for fiscal year 2006-07. A similar situation occurred during fiscal year 2009-10.

b/ 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 1982-2011**

| 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/ |
|-------------|-----------------|--|--|---|---|---|---|---------------------|
| 2011        | \$1,090,440,434 | \$0  | \$0  | \$0   | \$0   | -\$1,005  | \$1,090,439,680   | \$1,759             |
| 2010        | 1,103,546,119   | 0  | 0  | 0   | 0   | 1,280   | 1,103,541,524   | 3,315               |
| 2009        | 1,106,562,471   | 0  | 0  | 0   | 0   | 1,076   | 1,106,560,540   | 855                 |
| 2008        | 1,155,337,012   | 0  | 0  | 0   | 0   | 8,308   | 1,155,327,127   | 1,577               |
| 2007        | 1,090,305,982   | 0  | 0  | 0   | 0   | -555  | 1,090,304,340   | 2,197               |
| 2006        | 1,145,699,979   | 0  | 0  | 0   | 0   | 0   | 1,145,697,782   | 2,197               |
| 2005        | 1,085,057,865   | 0  | 0  | 0   | 0   | 7,422   | 1,085,047,955   | 2,488               |
| 2004        | 1,052,378,772   | 0  | 0  | 0   | 0   | -1,206  | 1,052,374,237   | 5,741               |
| 2003        | 1,022,875,868   | 0  | 0  | 0   | 0   | 673,818   | 1,022,227,753   | -25,702             |
| 2002        | 1,002,480,867   | 0  | -79,589  | 0   | 0   | 125,065   | 1,002,431,192   | 4,198               |
| 2001        | 971,096,746     | 0  | -1,133   | 0   | 0   | 61,129  | 971,027,157   | 9,593               |
| 2000        | 1,004,930,719   | 0  | 59,368   | 0   | 0   | 148,977   | 1,004,711,854   | 10,521              |
| 1999        | 1,034,174,965   | 0  | 1,217,548  | 0   | 0   | -37,149   | 1,032,987,498   | 7,068               |
| 1998        | 978,623,103     | 0  | 241,375  | 0   | 0   | 463,787   | 977,859,717   | 58,224              |
| 1997        | 967,829,089     | 0  | 476,456  | 0   | 0   | 2,253,691   | 965,106,971   | -8,028              |
| 1996        | 1,007,739,250   | 0  | 333,203  | 0   | 0   | 2,744,962   | 1,004,218,006   | 443,079             |
| 1995        | 1,048,098,944   | 0  | -125,047   | 0   | 0   | 2,474,707   | 1,036,978,843   | 8,770,441           |
| 1994        | 1,145,845,238   | 0  | 1,272,097  | 0   | 0   | 6,305,146   | 1,123,382,409   | 14,885,586          |
| 1993 a/     | 1,172,752,800   | 0  | 370,909  | 0   | 0   | -4,335,329  | 1,160,429,989   | 16,287,230          |
| 1992        | 928,811,743     | 0  | 49,364   | 0   | 0   | -3,414,197  | 917,170,988   | 15,005,588          |
| 1991        | 490,961,703     | 0  | 383,190  | 0   | 0   | 218,868,445   | 265,483,452   | 6,226,616           |
| 1990        | 216,579,767     | 0  | 2,191,588  | 0   | 0   | 214,388,179   | ...   | ...                 |
| 1989        | 202,394,371     | 0  | 571,304  | 0   | 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   | ...   | ...   | ...   | ...   | ...                 |

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 Gallons (000's) by Type of Fuel 1/  
Fiscal Years 1992 - 2011**

| Fiscal Year | Type of Fuel                         |                   |                     |         |                |                    |                                 |           |                                      |                        |                                 |               |
|-------------|--------------------------------------|-------------------|---------------------|---------|----------------|--------------------|---------------------------------|-----------|--------------------------------------|------------------------|---------------------------------|---------------|
|             | Non-highway Diesel Fuel (distillate) |                   |                     |         |                |                    | Residual Fuel                   |           |                                      |                        |                                 |               |
|             | Motor Fuel                           | Aviation Gasoline | Highway Diesel Fuel | Total   | Utility Use 2/ | Non-utility Use 2/ | Non-residential Heating/Cooling | Total     | Utility Production of Electricity 2/ | Non-utility Use 2/, 3/ | Non-residential Heating/Cooling | Kero-Jet Fuel |
| 2011        | 5,620,997                            | 2,952             | 888,687             | 71,819  | 0              | 17,170             | 54,649                          | 148,543   | 0                                    | 114,664                | 33,879                          | 149,797       |
| 2010        | 5,516,534                            | 3,055             | 866,189             | 73,386  | 0              | 16,853             | 56,533                          | 144,589   | 0                                    | 110,900                | 33,689                          | 147,443       |
| 2009        | 5,452,897                            | 3,153             | 870,762             | 96,237  | 0              | 29,885             | 66,352                          | 397,354   | 0                                    | 357,123                | 40,231                          | 172,625       |
| 2008        | 5,657,424                            | 3,401             | 943,223             | 101,069 | 0              | 31,426             | 69,643                          | 403,678   | 0                                    | 366,822                | 36,856                          | 192,569       |
| 2007        | 5,558,729                            | 3,445             | 931,019             | 109,158 | 0              | 33,987             | 75,171                          | 629,365   | 0                                    | 589,108                | 40,257                          | 172,774       |
| 2006        | 5,550,962                            | 3,704             | 936,946             | 123,858 | 0              | 40,050             | 83,808                          | 1,375,475 | 0                                    | 1,328,571              | 46,904                          | 180,041       |
| 2005        | 5,714,974                            | 3,668             | 932,031             | 139,998 | 0              | 45,078             | 94,920                          | 1,402,224 | 0                                    | 1,349,301              | 52,923                          | 188,646       |
| 2004        | 5,788,861                            | 3,922             | 880,302             | 190,008 | 0              | 80,683             | 109,325                         | 1,474,260 | 0                                    | 1,416,242              | 58,018                          | 173,666       |
| 2003        | 5,719,216                            | 4,127             | 849,770             | 171,832 | 0              | 65,293             | 106,539                         | 1,023,517 | 0                                    | 961,849                | 61,668                          | 185,723       |
| 2002        | 5,595,436                            | 4,018             | 802,330             | 155,646 | 443            | 20,078             | 135,124                         | 840,331   | 62,168                               | 733,721                | 44,442                          | 181,416       |
| 2001        | 5,483,651                            | 5,528             | 886,664             | 185,733 | 1,920          | 183,813            | b/                              | 1,337,840 | 336,341                              | 1,001,499              | b/                              | 197,246       |
| 2000        | 5,570,822                            | 4,749             | 942,345             | 174,356 | 18,641         | 155,715            | b/                              | 923,993   | 479,999                              | 443,994                | b/                              | 196,674       |
| 1999        | 5,581,397                            | 5,542             | 866,910             | 159,979 | 27,554         | 132,425            | b/                              | 1,196,623 | 887,321                              | 309,302                | b/                              | 170,618       |
| 1998        | 5,420,904                            | 5,383             | 799,501             | 169,125 | 19,894         | 149,230            | b/                              | 762,274   | 501,058                              | 261,215                | b/                              | 166,869       |
| 1997        | 5,338,948                            | 4,546             | 765,439             | 187,901 | 17,067         | 170,834            | b/                              | 599,019   | 434,708                              | 164,311                | b/                              | 175,213       |
| 1996        | 5,428,749                            | 6,189             | 729,646             | 240,006 | 17,864         | 222,142            | b/                              | 904,847   | 691,179                              | 213,668                | b/                              | 166,495       |
| 1995        | 5,273,928                            | 6,800             | 700,575             | 229,250 | 18,276         | 210,974            | b/                              | 864,845   | 617,737                              | 247,108                | b/                              | 178,888       |
| 1994        | 5,474,060                            | 5,319             | 704,285             | 276,718 | 24,533         | 252,184            | b/                              | 1,444,756 | 1,087,501                            | 357,256                | b/                              | 165,611       |
| 1993        | 5,431,801                            | 6,459             | 669,864             | 261,970 | 15,296         | 246,675            | b/                              | 1,560,283 | 1,227,793                            | 332,489                | b/                              | 169,992       |
| 1992        | 5,539,987                            | 6,441             | 644,117             | a/      | a/             | a/                 | a/                              | a/        | a/                                   | a/                     | a/                              | 181,430       |

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/ Beginning January 1999, the non-utility category includes gallons used to generate electricity, which are not eligible for the Tax Law Section 301-d utility credit (i.e. gallons used by entities which are not subject to price regulation by the Public Service Commission). With the continuing deregulation of the State's electric sector, more gallonage used to generate electricity will no longer be eligible for the 301-d utility credit, and will be taxed as commercial gallons, and not as residual fuel or non-highway diesel fuel used in utility production of electricity.

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

a/ Data not available.

b/ Not applicable; new statutory category effective April 1, 2001.



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

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|-----------------|--|
| <b>Table 10</b> | New York State Sales and Compensating Use, Excise and User Taxes and Fees - Fiscal Years 1982-2011                     |
| <b>Table 11</b> | Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1982-2011                          |
| <b>Table 12</b> | Alcoholic Beverage Tax Collections by Type - Fiscal Years 2002-2011  |
| <b>Table 13</b> | Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections - Fiscal Years 1982-2011 |
| <b>Table 14</b> | Highway Use Tax Collections - Fiscal Years 1982-2011   |



**Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees  
Fiscal Years 1982-2011**

| Fiscal Year | Sales and Compensating Use | Motor Fuel    | Alcoholic Beverages | Highway Use   | Cigarette/Tobacco Products 1/ | Other 2/     |
|-------------|----------------------------|---------------|---------------------|---------------|-------------------------------|--------------|
| 2011        | \$10,856,940,409           | \$516,145,002 | \$229,718,722       | \$129,162,478 | \$1,617,245,593               | \$64,072,060 |
| 2010        | 9,903,588,183              | 506,910,634   | 225,572,155         | 137,246,610   | 1,364,254,372                 | 58,361,814   |
| 2009        | 10,373,713,322             | 503,937,210   | 205,908,299         | 140,907,045   | 1,340,325,929                 | 52,924,830   |
| 2008        | 10,578,790,344             | 524,934,256   | 204,828,357         | 147,955,858   | 976,186,562                   | 50,740,426   |
| 2007        | 10,194,179,453             | 513,389,957   | 194,295,542         | 152,670,034   | 984,666,804                   | 50,153,516   |
| 2006        | 10,633,673,013             | 530,696,736   | 191,681,244         | 160,170,334   | 974,167,697                   | 45,110,601   |
| 2005        | 10,572,931,594             | 529,773,648   | 184,893,893         | 151,393,467   | 978,933,497                   | 44,362,206   |
| 2004        | 9,652,844,192              | 515,530,418   | 191,364,128         | 146,621,879   | 1,012,629,066                 | 40,278,133   |
| 2003        | 8,471,206,723              | 543,780,765   | 179,762,383         | 146,839,396   | 1,119,910,405                 | 40,984,780   |
| 2002        | 8,247,755,984              | 489,396,235   | 178,153,413         | 148,297,789   | 1,014,307,039                 | 40,337,843   |
| 2001        | 8,408,828,635              | 510,324,370   | 179,346,278         | 155,075,065   | 1,023,770,324                 | 43,223,200   |
| 2000        | 8,214,883,064              | 518,773,204   | 177,044,094         | 150,224,973   | 671,653,015                   | 40,373,367   |
| 1999        | 7,646,928,787              | 502,319,551   | 182,778,004         | 168,666,521   | 666,700,438                   | 57,050,648   |
| 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                   | ...          |
| 1989        | 5,524,768,913              | 488,729,646   | 144,575,616         | 78,746,246    | 381,099,271                   | ...          |
| 1988        | 5,294,834,740              | 500,180,485   | 149,082,855         | 77,019,652    | 400,931,536                   | ...          |
| 1987        | 4,899,714,169              | 495,922,469   | 156,400,434         | 68,854,607    | 406,235,403                   | ...          |
| 1986        | 4,577,046,140              | 468,945,613   | 160,228,881         | 68,172,242    | 422,832,405                   | ...          |
| 1985        | 4,066,959,116              | 408,760,520   | 171,446,275         | 65,775,032    | 434,762,153                   | ...          |
| 1984        | 3,744,310,176              | 422,232,089   | 171,596,091         | 57,632,117    | 440,000,371                   | ...          |
| 1983        | 3,406,466,223              | 436,795,975   | 142,337,223         | 53,673,336    | 330,976,219                   | ...          |
| 1982        | 3,132,440,178              | 443,825,252   | 147,063,398         | 58,479,447    | 339,732,926                   | ...          |

1/ Includes Cigarette Retail License and Vending Machine 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 (repealed October 1, 1998).

a/ Collections for Alcoholic Beverage Tax includes a one-time spinup 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 spinup of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1992.

**Table 11: Motor Fuel Tax****Net Collections and Taxable Gallons by Type of Fuel  
Fiscal Years 1982-2011**

| Fiscal Year | Net Collections |              |               | Taxable Gallons (000) 1/ |         |           |
|-------------|-----------------|--------------|---------------|--------------------------|---------|-----------|
|             | Gasoline        | Diesel       | Total         | Gasoline                 | Diesel  | Total     |
| 2011        | \$446,236,449   | \$69,908,552 | \$516,145,002 | 5,625,102                | 866,252 | 6,491,354 |
| 2010        | 441,867,017     | 65,043,617   | 506,910,634   | 5,519,567                | 849,313 | 6,368,880 |
| 2009        | 436,922,709     | 67,014,501   | 503,937,210   | 5,457,467                | 858,008 | 6,315,475 |
| 2008        | 453,858,415     | 71,075,841   | 524,934,256   | 5,662,484                | 917,031 | 6,579,515 |
| 2007        | 445,171,948     | 68,218,009   | 513,389,957   | 5,564,169                | 912,735 | 6,476,904 |
| 2006        | 461,774,490     | 68,922,246   | 530,696,736   | 5,556,285                | 913,066 | 6,469,351 |
| 2005        | 463,469,457     | 66,304,191   | 529,773,648   | 5,720,769                | 906,547 | 6,627,316 |
| 2004        | 462,847,996     | 52,682,421   | 515,530,418   | 5,794,807                | 855,072 | 6,649,879 |
| 2003        | 478,745,263     | 65,035,502   | 543,780,765   | 5,725,978                | 825,603 | 6,551,581 |
| 2002        | 430,844,878     | 58,551,357   | 489,396,235   | 5,602,828                | 775,609 | 6,378,437 |
| 2001        | 448,770,548     | 61,553,821   | 510,324,370   | 5,490,630                | 851,544 | 6,342,174 |
| 2000        | 450,716,141     | 68,057,063   | 518,773,204   | 5,572,647                | 926,622 | 6,499,269 |
| 1999        | 442,577,430     | 59,742,120   | 502,319,551   | 5,585,511                | 820,201 | 6,405,712 |
| 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 |

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.



**Table 12: Alcoholic Beverage Tax Collections by Type**  
**Fiscal Years 2002-2011**

| Beverage Type               | GALLONS 1/         |                    |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                             | 2002               | 2003               | 2004               | 2005               | 2006               |
| Beer                        | 333,327,267        | 316,901,114        | 334,516,704        | 310,543,114        | 326,207,413        |
| <b>Liquor - Total</b>       | <b>21,493,901</b>  | <b>22,308,764</b>  | <b>24,007,284</b>  | <b>23,709,154</b>  | <b>24,523,351</b>  |
| Liquor over 24% alcohol     | 18,808,218         | 19,564,978         | 20,907,067         | 20,698,750         | 21,292,073         |
| Liquor not over 24% alcohol | 2,685,683          | 2,743,786          | 3,100,217          | 3,010,404          | 3,231,278          |
| <b>Wine - Total</b>         | <b>45,360,339</b>  | <b>46,510,007</b>  | <b>51,569,899</b>  | <b>51,301,563</b>  | <b>52,901,890</b>  |
| Naturally sparkling         | 2,183,767          | 2,217,121          | 2,361,855          | 2,375,684          | 2,731,462          |
| Artificially carbonated     | 15,639             | 16,548             | 17,516             | 20,580             | 44,951             |
| Still                       | 42,440,379         | 43,570,731         | 48,619,438         | 48,368,636         | 49,580,128         |
| Cider                       | 720,553            | 705,607            | 571,090            | 536,663            | 545,350            |
| <b>TOTAL</b>                | <b>400,181,506</b> | <b>385,719,885</b> | <b>410,093,887</b> | <b>385,553,831</b> | <b>403,632,654</b> |

| Beverage Type               | TAX 2/               |                      |                      |                      |                      |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                             | 2002                 | 2003                 | 2004                 | 2005                 | 2006                 |
| Beer                        | \$41,665,908         | \$39,612,639         | \$39,062,577         | \$34,159,743         | \$35,882,815         |
| <b>Liquor - Total</b>       | <b>127,847,135</b>   | <b>132,848,953</b>   | <b>142,388,518</b>   | <b>140,820,343</b>   | <b>145,198,206</b>   |
| Liquor over 24% alcohol     | 121,035,582          | 125,890,850          | 134,526,522          | 133,186,108          | 137,003,847          |
| Liquor not over 24% alcohol | 6,811,553            | 6,958,103            | 7,861,996            | 7,634,235            | 8,194,359            |
| <b>Wine - Total</b>         | <b>8,477,620</b>     | <b>8,697,515</b>     | <b>9,675,719</b>     | <b>9,630,135</b>     | <b>9,931,762</b>     |
| Naturally sparkling         | 413,387              | 419,701              | 447,099              | 449,717              | 517,066              |
| Artificially carbonated     | 2,960                | 3,132                | 3,316                | 3,896                | 8,509                |
| Still                       | 8,033,964            | 8,247,939            | 9,203,660            | 9,156,183            | 9,385,518            |
| Cider                       | 27,309               | 26,743               | 21,644               | 20,340               | 20,669               |
| <b>TOTAL</b>                | <b>\$177,990,664</b> | <b>\$181,159,107</b> | <b>\$191,126,814</b> | <b>\$184,610,220</b> | <b>\$191,012,783</b> |

Reconciliations:

|  |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Prior period adjustments<br>and administrative charges<br>from N.Y. City Tax | \$162,749            | -\$1,396,724         | \$237,314            | \$283,673            | \$668,461            |
| Floor Taxes 3/   | 0                    | 0                    | 0                    | 0                    | 0                    |
| <b>TOTAL NET COLLECTIONS</b>   | <b>\$178,153,413</b> | <b>\$179,762,383</b> | <b>\$191,364,128</b> | <b>\$184,893,893</b> | <b>\$191,681,244</b> |

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.

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 (Cont'd)**  
**Fiscal Years 2002-2011**

| Beverage Type               | GALLONS 1/         |                    |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                             | 2007               | 2008               | 2009               | 2010               | 2011               |
| Beer                        | 319,270,119        | 325,241,196        | 324,751,359        | 325,523,860        | 322,123,660        |
| <b>Liquor - Total</b>       | <b>25,065,031</b>  | <b>26,640,223</b>  | <b>26,785,382</b>  | <b>27,491,659</b>  | <b>27,930,725</b>  |
| Liquor over 24% alcohol     | 21,789,681         | 23,351,775         | 23,492,699         | 24,191,597         | 24,613,023         |
| Liquor not over 24% alcohol | 3,275,350          | 3,288,448          | 3,292,683          | 3,300,062          | 3,317,702          |
| <b>Wine - Total</b>         | <b>56,417,783</b>  | <b>57,932,819</b>  | <b>59,650,642</b>  | <b>59,737,806</b>  | <b>61,145,765</b>  |
| Naturally sparkling         | 3,195,848          | 2,712,841          | 2,638,901          | 2,733,927          | 3,086,689          |
| Artificially carbonated     | 45,203             | 47,729             | 65,146             | 83,974             | 83,949             |
| Still                       | 52,583,174         | 54,600,208         | 56,446,887         | 56,225,172         | 57,392,533         |
| Cider                       | 593,558            | 572,041            | 499,708            | 694,733            | 582,594            |
| <b>TOTAL</b>                | <b>400,752,933</b> | <b>409,814,238</b> | <b>411,187,382</b> | <b>412,753,325</b> | <b>411,200,150</b> |

| Beverage Type               | TAX 2/               |                      |                      |                      |                      |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                             | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 |
| Beer                        | \$35,119,713         | \$35,776,532         | \$35,722,649         | \$43,952,085         | \$45,097,312         |
| <b>Liquor - Total</b>       | <b>148,511,824</b>   | <b>158,596,335</b>   | <b>159,513,852</b>   | <b>164,029,625</b>   | <b>166,786,019</b>   |
| Liquor over 24% alcohol     | 140,205,702          | 150,256,996          | 151,163,774          | 155,660,833          | 158,372,493          |
| Liquor not over 24% alcohol | 8,306,123            | 8,339,339            | 8,350,078            | 8,368,792            | 8,413,526            |
| <b>Wine - Total</b>         | <b>10,590,022</b>    | <b>10,880,076</b>    | <b>11,216,211</b>    | <b>16,639,152</b>    | <b>18,191,032</b>    |
| Naturally sparkling         | 604,974              | 513,541              | 499,544              | 782,672              | 926,007              |
| Artificially carbonated     | 8,557                | 9,035                | 12,332               | 23,963               | 25,185               |
| Still                       | 9,953,995            | 10,335,819           | 10,685,396           | 15,806,187           | 17,217,760           |
| Cider                       | 22,496               | 21,680               | 18,939               | 26,330               | 22,080               |
| <b>TOTAL</b>                | <b>\$194,221,559</b> | <b>\$205,252,942</b> | <b>\$206,452,712</b> | <b>\$224,620,862</b> | <b>\$230,074,363</b> |

Reconciliations:

|  |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Prior period adjustments<br>and administrative charges<br>from N.Y. City Tax | \$73,983             | -\$424,585           | -\$544,413           | -\$1,329,785         | -\$360,854           |
| Floor Taxes 3/   | 0                    | 0                    | 0                    | 2,281,078            | 5,212                |
| <b>TOTAL NET COLLECTIONS</b>   | <b>\$194,295,542</b> | <b>\$204,828,357</b> | <b>\$205,908,299</b> | <b>\$225,572,155</b> | <b>\$229,718,722</b> |

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.

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 Retail License and Vending Machine Sticker Collections**  
**Fiscal Years 1982-2011**

| Fiscal Year | Cigarette Tax Collections  |             |                                |                 | Net Tobacco  | Net Cigarette Licenses | Net Cigarette Stickers |
|-------------|----------------------------|-------------|--------------------------------|-----------------|--------------|------------------------|------------------------|
|             | Collections on Total Sales | Commissions | Credit, Sales in Prior Periods | Net Collections |              |                        |                        |
| 2011        | \$1,486,777,972            | \$4,303,575 | \$34,675,220                   | \$1,517,149,618 | \$95,859,667 | \$4,046,852            | \$189,457              |
| 2010        | 1,292,592,688              | 3,754,871   | -1,138,193                     | 1,287,699,624   | 63,632,247   | 12,698,360             | 224,141                |
| 2009        | 1,259,788,547              | 3,705,229   | 33,214,054                     | 1,289,297,371   | 48,367,726   | 2,510,413              | 150,419                |
| 2008        | 930,859,134                | 2,789,100   | -1,178,764                     | 926,891,270     | 46,598,440   | 2,633,151              | 63,702                 |
| 2007        | 941,013,637                | 2,815,997   | -650,719                       | 937,546,920     | 44,314,179   | 2,710,981              | 94,724                 |
| 2006        | 937,371,201                | 2,811,395   | -2,602,118                     | 931,957,689     | 39,373,048   | 2,744,237              | 92,723                 |
| 2005        | 937,305,231                | 2,827,030   | 1,804,450                      | 936,282,651     | 39,665,631   | 2,909,587              | 75,628                 |
| 2004        | 969,859,655                | 2,967,242   | 2,283,827                      | 969,176,240     | 40,419,425   | 2,987,857              | 45,545                 |
| 2003        | 1,047,688,876              | 3,224,592   | 34,550,067                     | 1,079,014,351   | 37,640,804   | 3,126,783              | 128,466                |
| 2002        | 991,896,604                | 3,099,115   | 241,507                        | 989,038,996     | 21,909,885   | 3,233,654              | 124,504                |
| 2001        | 988,715,349                | 3,165,387   | 14,255,800                     | 999,805,762     | 20,495,983   | 3,337,309              | 131,271                |
| 2000        | 649,298,794                | 2,144,024   | 955,513                        | 648,110,283     | 20,140,644   | 3,269,308              | 132,780                |
| 1999        | 648,339,489                | 2,133,402   | -1,757,810                     | 644,448,276     | 18,837,618   | 3,276,883              | 137,661                |
| 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     | ...          | ...                    | ...                    |

**Table 14: Highway Use Tax Collections****Fiscal Years 1982-2011**

| Fiscal Year | Truck Mileage Tax |   |               | Fuel Use Tax 2/ | Total Collections |
|-------------|-------------------|---|---------------|-----------------|-------------------|
|             | Tax               | Permits/Certificates of Registration 1/ | Total         |                 |                   |
| 2011        | \$98,125,313      | \$2,816,024                             | \$100,941,337 | \$28,221,141    | \$129,162,478     |
| 2010        | 99,123,081        | 9,539,060 *                             | 108,662,141   | 28,584,469      | 137,246,610       |
| 2009        | 106,235,194       | 2,168,191                               | 108,403,386   | 32,503,659      | 140,907,045       |
| 2008        | 111,910,588       | 2,354,508                               | 114,265,096   | 33,690,763      | 147,955,858       |
| 2007        | 111,980,750       | 4,485,930                               | 116,466,680   | 36,203,355      | 152,670,034       |
| 2006        | 116,068,946       | 7,192,699 *                             | 123,261,645   | 36,908,688      | 160,170,334       |
| 2005        | 115,412,992       | 3,748,878                               | 119,161,870   | 32,231,597      | 151,393,467       |
| 2004        | 113,243,832       | 4,170,791                               | 117,414,623   | 29,207,257      | 146,621,879       |
| 2003        | 113,398,285       | 6,702,614 *                             | 120,100,899   | 26,738,496      | 146,839,396       |
| 2002        | 116,542,381       | 3,232,211                               | 119,774,592   | 28,523,197      | 148,297,789       |
| 2001        | 122,261,219       | 4,183,185                               | 126,444,403   | 28,630,662      | 155,075,065       |
| 2000        | 119,131,766       | 7,415,727 *                             | 126,547,493   | 23,677,480      | 150,224,973       |
| 1999        | 140,370,698       | 3,830,729                               | 144,201,427   | 24,465,094      | 168,666,521       |
| 1998        | 136,002,761       | 3,787,673                               | 139,790,434   | 25,019,953      | 164,810,387       |
| 1997        | 133,054,966       | 6,151,522 *                             | 139,206,488   | 18,107,703      | 157,314,191       |
| 1996        | 140,305,365       | 3,624,024                               | 143,929,388   | 26,074,451      | 170,003,839       |
| 1995        | 153,059,612       | 4,166,117                               | 157,225,730   | 31,934,830      | 189,160,560       |
| 1994        | 139,702,198       | 6,021,240 *                             | 145,723,438   | 28,520,741      | 174,244,179       |
| 1993        | 124,256,705       | 2,837,592                               | 127,094,297   | 25,151,147      | 152,245,445       |
| 1992        | 112,506,556       | 3,297,762                               | 115,804,318   | 23,144,690      | 138,949,008       |
| 1991        | 87,503,078        | 5,509,510 *                             | 93,012,588    | 22,522,110      | 115,534,698       |
| 1990        | 58,477,093        | 3,269,660                               | 61,746,753    | 18,269,627      | 80,016,380        |
| 1989        | 56,889,907        | 3,500,357                               | 60,390,264    | 18,355,982      | 78,746,246        |
| 1988        | 51,753,489        | 5,499,983 *                             | 57,253,472    | 19,766,180      | 77,019,652        |
| 1987        | 46,407,101        | 2,829,405                               | 49,236,506    | 19,618,101      | 68,854,607        |
| 1986        | 43,380,644        | 3,207,647                               | 46,588,291    | 21,583,951      | 68,172,242        |
| 1985        | 41,106,715        | 4,892,812 *                             | 45,999,527    | 19,775,505      | 65,775,032        |
| 1984        | 37,788,356        | 2,125,979                               | 39,914,335    | 17,717,782      | 57,632,117        |
| 1983        | 35,527,961        | 1,826,363                               | 37,354,324    | 16,319,012      | 53,673,336        |
| 1982        | 36,867,797        | 4,201,208 *                             | 41,069,005    | 17,410,442      | 58,479,447        |

\* Reflects permit/certificate of registration renewal collections.

1/ Beginning July 1, 2007, provisions requiring permits, tags, plates and stickers for motor vehicles subject to the highway use tax were replaced with a certificate of registration requirement.

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



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# Section V: New York State Property Transfer Taxes

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**Table 15** New York State Property Transfer Taxes - Fiscal Years 1982-2011

**Table 16** Estate Tax Collections by County - Fiscal Year 2011

**Table 17** Real Estate Transfer Tax Collections by County - Fiscal Year 2011



**Table 15: New York State Property Transfer Taxes****Fiscal Years 1982-2011**

| Fiscal Year | Estate          | Gift 1/     | Real Estate Transfer | Real Property Transfer Gains 2/ |
|-------------|-----------------|-------------|----------------------|---------------------------------|
| 2011        | \$1,218,067,936 | \$1,179,608 | \$580,100,733        | -\$2,675                        |
| 2010        | 863,975,206     | 2,402,083   | 493,049,478          | -512,948                        |
| 2009        | 1,162,591,665   | 2,655,213   | 701,163,664          | 85,623                          |
| 2008        | 1,036,651,793   | 879,335     | 1,020,669,027        | 566,795                         |
| 2007        | 1,063,341,531   | -9,957,809  | 1,022,094,345        | 446,561                         |
| 2006        | 854,836,117     | 1,998,214   | 938,144,770          | 939,367                         |
| 2005        | 895,289,667     | 3,192,592   | 729,740,514          | 675,742                         |
| 2004        | 732,294,754     | 3,709,425   | 510,442,500          | 3,715,217                       |
| 2003        | 700,967,464     | 7,043,434   | 447,560,166          | 4,860,083                       |
| 2002        | 761,392,171     | 6,296,660   | 370,624,821          | 4,712,643                       |
| 2001        | 717,088,317     | 41,434,831  | 404,744,599          | 6,183,889                       |
| 2000        | 975,172,135     | 79,497,183  | 340,230,022          | 14,824,249                      |
| 1999        | 946,445,440     | 125,019,036 | 312,369,375          | 28,939,597                      |
| 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           | ...                             |

1/ Repealed effective January 1, 2000.

2/ Repealed effective June 15, 1996.

**Table 16: Estate Tax Collections by County**

| County                      | Fiscal Year 2011       |                     | Net<br>Collections     |
|-----------------------------|------------------------|---------------------|------------------------|
|                             | Gross<br>Collections   | Refunds             |                        |
| <b>New York City, Total</b> | <b>\$700,438,987</b>   | <b>\$27,620,240</b> | <b>\$672,818,747</b>   |
| Bronx                       | 13,905,168             | 757,843             | 13,147,324             |
| Kings                       | 47,006,760             | 1,994,267           | 45,012,493             |
| New York                    | 564,136,287            | 22,138,379          | 541,997,907            |
| Queens                      | 66,617,890             | 2,000,688           | 64,617,202             |
| Richmond                    | 8,772,882              | 729,063             | 8,043,820              |
| Albany                      | 14,707,081             | 1,291,507           | 13,415,574             |
| Allegany                    | 155,671                | 25,853              | 129,818                |
| Broome                      | 2,128,731              | 21,226              | 2,107,504              |
| Cattaraugus                 | 456,436                | 0                   | 456,436                |
| Cayuga                      | 414,964                | 0                   | 414,964                |
| Chautauqua                  | 1,928,007              | 6,522               | 1,921,485              |
| Chemung                     | 1,463,563              | 90,490              | 1,373,073              |
| Chenango                    | 507,958                | 1,736               | 506,222                |
| Clinton                     | 175,306                | 6,401               | 168,905                |
| Columbia                    | 1,088,718              | 28,215              | 1,060,504              |
| Cortland                    | 304,409                | 0                   | 304,409                |
| Delaware                    | 561,373                | 17,873              | 543,500                |
| Dutchess                    | 4,235,940              | 184,456             | 4,051,484              |
| Erie                        | 19,506,491             | 1,384,785           | 18,121,707             |
| Essex                       | 501,948                | 3,415               | 498,533                |
| Franklin                    | 389,502                | 1,765               | 387,738                |
| Fulton                      | 250,956                | 43,230              | 207,725                |
| Genesee                     | 590,544                | 27,053              | 563,491                |
| Greene                      | 326,130                | 23,288              | 302,842                |
| Hamilton                    | 0                      | 0                   | 0                      |
| Herkimer                    | 148,108                | 5,104               | 143,004                |
| Jefferson                   | 491,559                | 0                   | 491,559                |
| Lewis                       | 50,008                 | 0                   | 50,008                 |
| Livingston                  | 779,239                | 47,739              | 731,500                |
| Madison                     | 394,495                | 17,517              | 376,978                |
| Monroe                      | 19,932,306             | 604,824             | 19,327,482             |
| Montgomery                  | 57,589                 | 36,685              | 20,904                 |
| Nassau                      | 153,653,191            | 4,019,248           | 149,633,943            |
| Niagara                     | 680,935                | 14,602              | 666,333                |
| Oneida                      | 2,498,944              | 117,500             | 2,381,444              |
| Onondaga                    | 6,976,301              | 56,535              | 6,919,765              |
| Ontario                     | 5,366,344              | 97,153              | 5,269,191              |
| Orange                      | 5,008,268              | 406,225             | 4,602,043              |
| Orleans                     | 217,379                | 7,259               | 210,120                |
| Oswego                      | 667,197                | 0                   | 667,197                |
| Otsego                      | 946,035                | 1,607               | 944,428                |
| Putnam                      | 1,784,188              | 56,392              | 1,727,796              |
| Rensselaer                  | 3,311,115              | 73,741              | 3,237,374              |
| Rockland                    | 4,783,964              | 183,109             | 4,600,854              |
| St. Lawrence                | 1,120,340              | 0                   | 1,120,340              |
| Saratoga                    | 3,366,362              | 204,536             | 3,161,826              |
| Schenectady                 | 2,413,816              | 150,845             | 2,262,971              |
| Schoharie                   | 458,184                | 1,005               | 457,179                |
| Schuyler                    | 88,558                 | 0                   | 88,558                 |
| Seneca                      | 67,961                 | 0                   | 67,961                 |
| Steuben                     | 4,498,427              | 1,316               | 4,497,111              |
| Suffolk                     | 59,319,814             | 4,388,048           | 54,931,766             |
| Sullivan                    | 424,409                | 43,782              | 380,627                |
| Tioga                       | 781,495                | 0                   | 781,495                |
| Tompkins                    | 4,070,375              | 37,687              | 4,032,688              |
| Ulster                      | 1,729,001              | 205,679             | 1,523,323              |
| Warren                      | 1,336,520              | 1,855               | 1,334,665              |
| Washington                  | 293,177                | 15,063              | 278,114                |
| Wayne                       | 633,229                | 7,851               | 625,379                |
| Westchester                 | 116,067,374            | 3,731,985           | 112,335,388            |
| Wyoming                     | 1,177,268              | 0                   | 1,177,268              |
| Yates                       | 357,207                | 2,400               | 354,807                |
| Unclassified                | 60,461,058             | 1,484,222           | 58,976,836             |
| Non-Resident                | 18,761,655             | 2,691,489           | 16,070,166             |
| <b>State Total</b>          | <b>\$1,235,306,109</b> | <b>\$49,491,055</b> | <b>\$1,185,815,054</b> |

NOTE: Excludes \$37,770,673 of assessment collections and -\$440,285 of collections from probate procedures. Data are preliminary.



**Table 17: Real Estate Transfer Tax Collections by County**  
**Fiscal Year 2011**

| County               | Recording Officers' Fees | Net Amount Paid to State Tax Department 1/ | County                     | Recording Officers' Fees | Net Amount Paid to State Tax Department 1/ |
|----------------------|--------------------------|--|----------------------------|--------------------------|--|
| New York City, Total | \$63,593                 | \$347,036,594                              | Niagara                    | 5,039                    | 1,443,740                                  |
| Bronx                | 5,322                    | 8,651,131                                  | Oneida                     | 5,411                    | 1,336,004                                  |
| Kings                | 17,120                   | 44,303,159                                 | Onondaga                   | 9,303                    | 4,020,953                                  |
| New York             | 16,767                   | 255,912,589                                | Ontario                    | 3,103                    | 1,274,981                                  |
| Queens               | 18,496                   | 30,879,441                                 | Orange                     | 6,157                    | 4,277,237                                  |
| Richmond             | 5,888                    | 7,290,273                                  | Orleans                    | 1,073                    | 193,164                                    |
|                      |                          |  | Oswego                     | 3,326                    | 598,038                                    |
| Albany               | 5,477                    | 3,417,381                                  | Otsego                     | 2,121                    | 496,494                                    |
| Allegany             | 2,090                    | 181,978                                    | Putnam                     | 1,804                    | 1,897,715                                  |
| Broome               | 4,993                    | 1,128,637                                  | Rensselaer                 | 3,207                    | 1,156,527                                  |
| Cattaraugus          | 2,865                    | 437,441                                    | Rockland                   | 3,918                    | 4,280,805                                  |
| Cayuga               | 2,325                    | 505,789                                    | St. Lawrence               | 3,587                    | 528,351                                    |
| Chautauqua           | 4,973                    | 849,924                                    | Saratoga                   | 5,700                    | 3,675,148                                  |
| Chemung              | 2,741                    | 596,235                                    | Schenectady                | 3,307                    | 1,282,579                                  |
| Chenango             | 1,733                    | 251,993                                    | Schoharie                  | 1,157                    | 212,384                                    |
| Clinton              | 2,210                    | 576,922                                    | Schuyler                   | 675                      | 121,702                                    |
| Columbia             | 1,692                    | 1,029,499                                  | Seneca                     | 1,048                    | 245,794                                    |
| Cortland             | 1,716                    | 349,557                                    | Steuben                    | 3,537                    | 586,850                                    |
| Delaware             | 2,103                    | 417,439                                    | Suffolk                    | 22,892                   | 53,705,145                                 |
| Dutchess             | 5,225                    | 4,874,594                                  | Sullivan                   | 2,894                    | 884,263                                    |
| Erie                 | 17,294                   | 7,441,410                                  | Tioga                      | 1,901                    | 247,581                                    |
| Essex                | 1,712                    | 716,632                                    | Tompkins                   | 1,999                    | 1,168,520                                  |
| Franklin             | 1,505                    | 472,306                                    | Ulster                     | 4,318                    | 2,093,170                                  |
| Fulton               | 1,665                    | 315,950                                    | Warren                     | 2,273                    | 1,252,074                                  |
| Genesee              | 1,470                    | 308,140                                    | Washington                 | 1,964                    | 485,834                                    |
| Greene               | 1,960                    | 620,188                                    | Wayne                      | 2,481                    | 598,739                                    |
| Hamilton             | 462                      | 168,404                                    | Westchester                | 10,242                   | 39,701,396                                 |
| Herkimer             | 1,888                    | 377,102                                    | Wyoming                    | 1,056                    | 218,073                                    |
| Jefferson            | 4,090                    | 891,963                                    | Yates                      | 995                      | 284,266                                    |
| Lewis                | 1,530                    | 179,235                                    |                            |                          |  |
| Livingston           | 1,557                    | 464,441                                    | <b>Total, All Counties</b> | <b>\$289,437</b>         | <b>\$544,952,959</b>                       |
| Madison              | 1,850                    | 494,378                                    |                            |                          |  |
| Monroe               | 14,182                   | 6,597,554                                  | Unclassified by county 2/  | - - -                    | 29,216,165                                 |
| Montgomery           | 1,491                    | 241,031                                    |                            |                          |  |
| Nassau               | 16,558                   | 35,742,717                                 | <b>Grand Total</b>         | <b>\$289,437</b>         | <b>\$574,169,123</b>                       |

1/ Includes a total of \$13,032 interest reported by forty localities. Net amount is before refunds of \$227,327 paid but not allocated to localities.

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

NOTE: Data are estimated based on currently available information.



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# Section VI: New York State Other Taxes and Fees

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|                 |   |
|-----------------|---|
| <b>Table 18</b> | New York State Other Taxes and Fees - Fiscal Years 1982-2011                  |
| <b>Table 19</b> | Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1982-2011               |
| <b>Table 20</b> | Off-Track Betting Revenues by Regional Corporation - Racing Seasons 1981-2010 |
| <b>Table 21</b> | Pari-Mutuel and Racing Tax Collections - 2010 Racing Season                   |



**Table 18: New York State Other Taxes and Fees****Fiscal Years 1982-2011**

| Fiscal Year | Pari-Mutuel Taxes & Fees | Off-Track Betting Revenues 1/ | Racing Admissions Tax | Boxing & Wrestling Exhibitions Tax | Hazardous Waste Assessments 2/ | Waste Tire Management and Recycling Fees 2/ | Wireless Communication Services Surcharges 3/ | Returnable Beverage Container Deposits 2/ | Tax Return Preparer Registration Fees | OGS Procurement Fees 4/ |
|-------------|--------------------------|-------------------------------|-----------------------|------------------------------------|--------------------------------|---|---|---|---------------------------------------|-------------------------|
| 2011        | \$9,807,551              | \$11,676,332                  | \$351,686             | \$360,886                          | \$2,719,460                    | \$25,052,240                                | \$280   | \$115,218,489                             | \$1,072,096                           | \$1,196,107             |
| 2010        | 8,112,164                | 14,360,074                    | 340,222               | 350,185                            | 1,786,259                      | 22,264,071                                  | 97,373,003                                    | 47,537,947                                | 1,345,869                             | 745,245                 |
| 2009        | 10,341,998               | 17,596,715                    | 369,100               | 404,318                            | 1,472,519                      | 23,774,883                                  | 190,679,820                                   | ...                                       | ...                                   | -1,562,893              |
| 2008        | 9,732,835                | 21,141,916                    | 370,033               | 581,387                            | 1,605,908                      | 26,756,399                                  | 174,870,027                                   | ...                                       | ...                                   | ...                     |
| 2007        | 8,166,787                | 19,920,113                    | 364,485               | 307,317                            | -1,870,333                     | 25,640,250                                  | 165,845,961                                   | ...                                       | ...                                   | ...                     |
| 2006        | 6,560,885                | 22,306,909                    | 556,081               | 473,616                            | 5,270,640                      | 26,728,990                                  | 152,049,512                                   | ...                                       | ...                                   | ...                     |
| 2005        | 11,770,530               | 19,733,976                    | 378,779               | 352,143                            | 2,337,493                      | 26,472,681                                  | 137,154,156                                   | ...                                       | ...                                   | ...                     |
| 2004        | 12,851,306               | 23,215,767                    | 344,374               | 225,578                            | 2,373,894                      | 9,829,914                                   | 129,938,203                                   | ...                                       | ...                                   | ...                     |
| 2003        | 13,579,232               | 24,543,658                    | 319,163               | 259,431                            | 3,311,987                      | ...   | 65,921,442                                    | ...                                       | ...                                   | ...                     |
| 2002        | 13,523,999               | 24,509,973                    | 285,497               | 387,704                            | 6,015,734                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 2001        | 16,809,667               | 20,621,340                    | 288,672               | 412,304                            | 6,368,461                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 2000        | 19,842,096               | 24,356,609                    | 299,123               | 1,238,290                          | 10,830,304                     | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1999        | 21,323,912               | 23,000,263                    | 294,196               | 400,212                            | 7,167,115                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1998        | 22,381,265               | 24,306,669                    | 310,235               | 638,821                            | 8,594,040                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1997        | 23,463,470               | 25,493,000                    | 271,992               | 231,588                            | 7,997,373                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1996        | 27,149,313               | 25,426,667                    | 309,964               | 181,861                            | 7,637,189                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1995        | 39,441,649               | 24,931,090                    | 357,259               | 276,873                            | 5,713,767                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1994        | 43,672,756               | 30,832,507                    | 398,786               | 262,586                            | 8,413,875                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1993        | 94,565,065               | 32,488,731                    | 404,948               | 336,231                            | 9,996,262                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1992        | 50,034,696               | 34,710,859                    | 437,747               | 258,458                            | 9,139,198                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1991        | 52,169,497               | 35,320,067                    | 477,561               | 277,704                            | 4,744,434                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1990        | 51,240,392               | 35,872,504                    | 471,235               | 341,893                            | 5,408,979                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1989        | 56,850,025               | 36,349,266                    | 467,686               | 402,837                            | 7,539,003                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1988        | 68,950,805               | 36,505,747                    | 553,233               | 415,075                            | 5,608,415                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1987        | 59,988,263               | 35,367,843                    | 536,661               | 585,576                            | 4,600,811                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1986        | 73,037,170               | 33,476,718                    | 561,425               | 658,254                            | 5,652,955                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1985        | 88,601,193               | 32,990,926                    | 612,957               | 504,336                            | 4,404,000                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1984        | 87,268,187               | 33,851,199                    | 620,251               | 465,386                            | 3,089,000                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1983        | 82,891,997               | 41,410,227                    | 676,387               | 275,674                            | 1,626,000                      | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1982        | 85,198,046               | 33,893,065                    | 590,445               | 354,364                            | ...                            | ...   | ...   | ...                                       | ...                                   | ...                     |
| 1981        | 109,728,496              | 33,829,109                    | 637,581               | 279,818                            | ...                            | ...   | ...   | ...                                       | ...                                   | ...                     |

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

2/ Imposed by the Environmental Conservation Law.

3/ Imposed by section 309 of the County Law. Repealed, Chapter 56, Laws of 2009.

4/ Imposed by the State Finance Law. Repealed, chapter 56, Laws of 2010.

**Table 19: Pari-Mutuel Taxes and Fees Collections****Fiscal Years 1982-2011**

| Fiscal Year | Flat Racing     |             |                              |                     | New York Racing Association Fees | Harness Racing |                              |                     |
|-------------|-----------------|-------------|------------------------------|---------------------|----------------------------------|----------------|------------------------------|---------------------|
|             | Total All Types | Total       | Tax (Commissions & Breakage) | Uncashed Tickets 1/ |                                  | Total          | Tax (Commissions & Breakage) | Uncashed Tickets 1/ |
| 2011        | \$9,807,551     | \$8,795,625 | \$7,355,022                  | \$1,440,603         | \$0                              | \$1,011,926    | \$660,791                    | \$351,134           |
| 2010        | 8,112,164       | 7,074,248   | 6,710,290                    | 363,958             | 0                                | 1,037,916      | 669,117                      | 368,799             |
| 2009        | 10,341,998      | 9,105,200   | 7,602,117                    | 1,503,083           | 0                                | 1,236,798      | 588,950                      | 647,848             |
| 2008        | 9,732,835       | 8,397,068   | 8,286,845                    | 110,224             | 0                                | 1,335,766      | 672,203                      | 663,563             |
| 2007        | 8,166,787       | 7,350,592   | 7,152,192                    | 198,400             | 0                                | 816,195        | 450,154                      | 366,041             |
| 2006        | 6,560,885       | 5,867,372   | 5,736,159                    | 131,214             | 0                                | 693,513        | 258,129                      | 435,385             |
| 2005        | 11,770,530      | 10,868,849  | 9,257,129                    | 1,611,720           | 0                                | 901,681        | 426,111                      | 475,571             |
| 2004        | 12,851,306      | 11,486,157  | 9,998,839                    | 1,487,318           | 0                                | 1,365,149      | 796,291                      | 568,858             |
| 2003        | 13,579,232      | 12,228,990  | 10,559,441                   | 1,669,549           | 0                                | 1,350,242      | 803,245                      | 546,997             |
| 2002        | 13,523,999      | 12,120,395  | 10,525,233                   | 1,595,162           | 0                                | 1,403,604      | 851,652                      | 551,952             |
| 2001        | 16,809,667      | 15,527,481  | 14,152,393                   | 1,375,088           | 0                                | 1,282,186      | 750,388                      | 531,798             |
| 2000        | 19,842,096      | 18,454,978  | 17,218,607                   | 1,236,372           | 0                                | 1,387,118      | 794,324                      | 592,794             |
| 1999        | 21,323,912      | 19,830,365  | 18,643,213                   | 1,187,152           | 0                                | 1,493,547      | 923,351                      | 570,196             |
| 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             |

## Quarter Horse Racing

| Fiscal Year | Total    | Tax (Commissions & Breakage) | Uncashed Tickets |
|-------------|----------|------------------------------|------------------|
| 1988        | \$40,000 | \$9,000                      | \$31,000         |
| 1987        | 91,894   | 91,894                       | 0                |

1/ Uncashed tickets represents the value of winning mutuel tickets not cashed by ticket holders prior to April first of the year following the year of their purchase, as reported and paid to the Department of Taxation and Finance by racing facility operators.

**Table 20: Off-Track Betting Revenues by Regional Corporation****Racing Seasons 1981-2010**

| Racing Season | Total, All Regions | City of New York 1/ | Nassau      | Suffolk     | Catskill    | Capital District | Western     |
|---------------|--------------------|---------------------|-------------|-------------|-------------|------------------|-------------|
| 2010 a/       | \$14,389,513       | \$5,620,105         | \$2,299,316 | \$1,653,463 | \$1,243,240 | \$2,000,597      | \$1,572,792 |
| 2009 a/       | 18,389,887         | 8,669,965           | 2,667,793   | 1,835,068   | 1,309,264   | 2,170,041        | 1,737,756   |
| 2008 a/       | 20,508,813         | 9,566,361           | 3,189,755   | 2,102,020   | 1,555,257   | 2,281,630        | 1,813,790   |
| 2007 a/       | 20,976,572         | 10,549,112          | 2,752,692   | 2,043,169   | 1,419,814   | 2,310,613        | 1,901,172   |
| 2006 a/       | 20,475,649         | 9,830,210           | 2,909,935   | 2,079,017   | 1,575,987   | 2,190,565        | 1,889,935   |
| 2005 a/       | 22,874,543         | 10,953,945          | 3,322,671   | 2,317,915   | 1,794,359   | 2,498,190        | 1,987,463   |
| 2004          | 23,125,345         | 11,256,758          | 3,268,198   | 2,379,237   | 1,705,171   | 2,490,587        | 2,025,394   |
| 2003          | 23,585,026         | 11,628,523          | 2,688,137   | 2,541,553   | 1,795,857   | 2,740,794        | 2,190,162   |
| 2002          | 24,535,516         | 11,882,093          | 2,953,493   | 2,524,203   | 1,897,769   | 2,882,385        | 2,395,573   |
| 2001          | 24,520,350         | 12,157,581          | 2,813,774   | 2,291,805   | 1,929,951   | 2,885,161        | 2,442,078   |
| 2000          | 24,325,789         | 12,114,634          | 2,793,891   | 2,152,901   | 1,856,190   | 2,942,516        | 2,465,657   |
| 1999          | 24,086,116         | 11,735,661          | 2,767,670   | 2,207,550   | 1,851,426   | 2,883,793        | 2,640,016   |
| 1998          | 22,638,804         | 10,787,410          | 2,616,884   | 1,947,800   | 1,970,656   | 2,851,010        | 2,465,044   |
| 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   |

NOTE: Includes state commissions, state share of breakage and uncashed tickets.

1/ 2010 data for New York City, which ceased operations on 12/7/2010, are through 9/30/2010.

a/ Excludes Off-Track Betting pari-mutuel credits:

| Racing Season | Amount of Credits |
|---------------|-------------------|
| 2010          | Not Available     |
| 2009          | 197,262           |
| 2008          | 169,778           |
| 2007          | 233,731           |
| 2006          | 254,417           |
| 2005          | 333,972           |

**Table 21: Pari-Mutuel and Racing Tax Collections****2010 Racing Season**

|                              | Pari-Mutuel Collections |                  |                    |                  |                        |              | N.Y.R.A.<br>Franchise<br>Fee | Total 4/, 5/     | Racing<br>Admissions<br>Tax 1/ |
|------------------------------|-------------------------|------------------|--------------------|------------------|------------------------|--------------|------------------------------|------------------|--------------------------------|
|                              | Days                    | Attendance 1/    | Commissions        | Breakage 2/      | Uncashed<br>Tickets 3/ |              |                              |                  |                                |
| <b>Flat Racing-Total</b>     | <b>405</b>              | <b>1,881,835</b> | <b>\$5,319,664</b> | <b>\$603,561</b> | <b>\$1,368,231</b>     | <b>\$0</b>   | <b>\$7,291,456</b>           | <b>\$328,682</b> |                                |
| <b>New York Racing Assn.</b> | <b>242</b>              | <b>1,704,144</b> | <b>5,032,886</b>   | <b>561,482</b>   | <b>1,269,602</b>       | <b>- - -</b> | <b>6,863,970</b>             | <b>327,530</b>   |                                |
| Aqueduct                     | 110                     | 337,807          | 1,602,621          | 178,793          | 404,279                | - - -        | 2,185,693                    | 104,295          |                                |
| Belmont                      | 92                      | 488,049          | 1,806,724          | 201,563          | 455,766                | - - -        | 2,464,053                    | 117,578          |                                |
| Saratoga                     | 40                      | 878,288          | 1,623,541          | 181,126          | 409,557                | - - -        | 2,214,224                    | 105,657          |                                |
| Finger Lakes                 | 163                     | 177,691          | 286,778            | 42,079           | 98,629                 | - - -        | 427,486                      | 1,152            |                                |
| <b>Harness Racing-Total</b>  | <b>930</b>              | <b>1,271,336</b> | <b>1,753,549</b>   | <b>257,229</b>   | <b>729,991</b>         | <b>- - -</b> | <b>2,482,430</b>             | <b>3,190</b>     |                                |
| Batavia Downs                | 72                      | 146,452          | 78,608             | 10,905           | 28,635                 | - - -        | 118,148                      | - - -            |                                |
| Buffalo                      | 90                      | - - -            | 123,688            | 18,076           | 53,655                 | - - -        | 195,419                      | - - -            |                                |
| Monticello                   | 210                     | - - -            | 104,149            | 13,712           | 45,034                 | - - -        | 162,895                      | - - -            |                                |
| Saratoga                     | 170                     | - - -            | 403,871            | 64,392           | 174,310                | - - -        | 642,573                      | 444              |                                |
| Syracuse Mile 6/             | - - -                   | - - -            | - - -              | - - -            | - - -                  | - - -        | 0                            | - - -            |                                |
| Tioga Downs                  | 58                      | 996,798          | 81,628             | 11,810           | 35,659                 | - - -        | 129,097                      | - - -            |                                |
| Vernon Downs                 | 89                      | 92,494           | 182,892            | 22,051           | 53,396                 | - - -        | - - -                        | 698              |                                |
| Yonkers                      | 241                     | 35,592           | 778,713            | 116,283          | 339,302                | - - -        | 1,234,298                    | 2,048            |                                |
| <b>Grand Total</b>           | <b>1,335</b>            | <b>3,153,171</b> | <b>\$7,073,213</b> | <b>\$860,790</b> | <b>\$2,098,222</b>     | <b>- - -</b> | <b>\$9,773,886</b>           | <b>\$331,872</b> |                                |

1/ Harness racing facilities offer free general admission for pari-mutuel racing, simulcast wagering, and other gaming activities. Some may track attendance for any or all of these activities, while others do not. Some facilities charge admission for box seats and season boxes, where available, that is subject to the admissions tax. Figure for Tioga Downs includes Video Lottery Terminal (VLT) attendance.

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

3/ Uncashed tickets are winning mutuel tickets purchased during the 2010 racing season and not cashed by ticket holders by December 31, 2010.

4/ Figures include revenue from simulcasting which produced additional commissions and breakage of \$3,385,044.

5/ Figures do not include simulcast credits, which are not available at this time.

6/ There no longer is a Syracuse Mile meet. Any high profile races formerly part of the Syracuse Mile meet are now held at Tioga Downs.

NOTE: Excludes State revenues from Off-Track Betting, in State fiscal year ended March 31, 2011, as follows:

|                                    |             |
|------------------------------------|-------------|
| Commissions and Breakage           | \$9,023,632 |
| Uncashed Off-Track Betting Tickets | 2,652,700   |



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# Section VII: Local Taxes Collected by New York State

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|                 |  |
|-----------------|--|
| <b>Table 22</b> | Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1982-2011         |
| <b>Table 23</b> | Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2010 and 2011     |
| <b>Table 24</b> | Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2011 |
| <b>Table 25</b> | New York State and Local General Sales and Compensating Use Tax Rates as of September 2011             |
| <b>Table 26</b> | Mortgage Tax Collections by County - State Fiscal Year 2011  |
| <b>Table 27</b> | MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1983-2011                             |
| <b>Table 28</b> | Components of City of New York Personal Income Tax Collections - State Fiscal Years 1982-2011          |
| <b>Table 29</b> | Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1985-2011           |



**Table 22: Local Taxes Collected by the Department of Taxation and Finance**  
**State Fiscal Years 1982-2011**

| Fiscal Year | Local Sales & Use Taxes 1/ | Mortgage Recording Tax 2/ | MTA Corporate Surcharge 3/ | MTA Auto Rental | MCTD Mobility Tax | MCTD Medallion Taxicab Rides | Stock Transfer Tax 4/ | Yonkers Personal Income Tax | New York City       |                        |                                 |
|-------------|----------------------------|---------------------------|----------------------------|-----------------|-------------------|------------------------------|-----------------------|-----------------------------|---------------------|------------------------|---------------------------------|
|             |                            |                           |                            |                 |                   |                              |                       |                             | Personal Income Tax | Alcoholic Beverage Tax | 1 Cent Tax on Leaded Motor Fuel |
| 2011        | \$13,135,791,486           | \$670,433,033             | \$827,753,140              | \$35,003,968    | \$1,382,059,070   | \$81,141,381                 | \$13,837,479,182      | \$26,196,864                | \$7,024,338,947     | \$23,606,212           | \$0                             |
| 2010        | 12,029,998,452             | 647,026,492               | 885,778,731                | 24,502,309      | 1,251,249,983     | 12,835,440                   | 14,471,463,684        | 26,396,717                  | 6,586,210,459       | 23,644,992             | 0                               |
| 2009        | 12,364,108,414             | 946,593,118               | 851,842,650                | ...             | ...               | ...                          | 15,991,810,068        | 32,648,187                  | 8,311,727,175       | 23,350,749             | 0                               |
| 2008        | 12,544,717,000             | 1,970,285,582             | 982,507,474                | ...             | ...               | ...                          | 16,313,860,949        | 29,801,389                  | 8,237,774,026       | 22,745,653             | 0                               |
| 2007        | 11,853,347,578             | 2,338,182,261             | 962,304,241                | ...             | ...               | ...                          | 13,419,216,071        | 31,458,276                  | 7,905,566,069       | 23,520,992             | 0                               |
| 2006        | 11,623,101,651             | 2,257,612,966             | 766,218,469                | ...             | ...               | ...                          | 11,593,533,764        | 15,558,273                  | 6,945,236,727       | 22,730,618             | 0                               |
| 2005        | 10,795,794,534             | 1,849,614,466             | 571,373,885                | ...             | ...               | ...                          | 11,549,250,124        | 10,429,004                  | 6,199,262,293       | 21,960,342             | 0                               |
| 2004        | 9,877,133,339              | 1,353,088,686             | 484,084,189                | ...             | ...               | ...                          | 10,605,122,527        | 9,492,055                   | 5,163,560,482       | 22,631,831             | 0                               |
| 2003        | 9,131,663,433              | 980,137,143               | 509,447,146                | ...             | ...               | ...                          | 9,288,841,525         | 9,235,686                   | 4,529,149,364       | 21,929,482             | 0                               |
| 2002        | 8,773,367,299              | 859,526,426               | 483,327,676                | ...             | ...               | ...                          | 6,682,575,506         | 10,513,710                  | 5,114,230,060       | 21,610,935             | 0                               |
| 2001        | 8,979,484,902              | 673,932,283               | 563,267,114                | ...             | ...               | ...                          | 7,631,765,383         | 13,295,786                  | 5,567,959,406       | 21,533,729             | 0                               |
| 2000        | 8,399,323,403              | 693,759,223               | 586,806,747                | ...             | ...               | ...                          | 7,494,935,815         | 21,611,618                  | 5,638,883,347       | 21,308,643             | 0                               |
| 1999        | 7,800,423,602              | 665,430,851               | 547,005,180                | ...             | ...               | ...                          | 6,782,443,468         | 23,882,389                  | 5,488,299,956       | 19,346,531             | 0                               |
| 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                       |

1/ Includes Municipal Assistance Corporation (MAC) and New York City through fiscal year 2009.

2/ Amount paid to county treasurers.

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

4/ All receipts are eligible for 100% rebate.

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 Taxes Collected by the Department of Taxation and Finance  
State Fiscal Years 2010 and 2011**

| Tax  | 2010                    | 2011                    | Percent Change |
|--|-------------------------|-------------------------|----------------|
| Sales and Use Taxes 1/   | \$12,029,998,452        | \$13,135,791,486        | 9.2            |
| Mortgage Recording Tax   |                         |                         |                |
| (Amount Paid to County Treasurers Only)                                  | 647,026,492             | 670,433,033             | 3.6            |
| Metropolitan Transportation Authority (M.T.A.) Surcharge                 |                         |                         |                |
| (Articles 9-A, 9, 32 and 33)   | 885,778,731             | 827,753,140             | -6.6           |
| Metropolitan Commuter Transportation District Auto Rental Tax            | 24,502,309              | 35,003,968              | 42.9           |
| Metropolitan Commuter Transportation District Mobility Tax               | 1,251,249,983           | 1,382,059,070           | 10.5           |
| Metropolitan Commuter Transportation District Medallion Taxicab Ride Tax | 12,835,440              | 81,141,381              | 532.2          |
| Stock Transfer Tax   |                         |                         |                |
| (All eligible for rebate; all proceeds to New York City)                 | 14,471,463,684          | 13,837,479,182          | -4.4           |
| New York City  |                         |                         |                |
| Alcoholic Beverage Tax   | 23,644,992              | 23,606,212              | -0.2           |
| Personal Income Tax  | 6,586,210,459           | 7,024,338,947           | 6.7            |
| Motor Fuel Tax   | 0                       | 0                       | NA             |
| Yonkers Personal Income Tax  | 26,396,717              | 26,196,864              | -0.8           |
| <b>Total Local Taxes</b>   | <b>\$35,959,107,259</b> | <b>\$37,043,803,282</b> | <b>3.0</b>     |

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

**Table 24: Sales and Compensating Use Tax**

| <b>State Collections and Local Tax Distributions</b>                         |                         |
|--|-------------------------|
| <b>State Fiscal Year 2011</b>  |                         |
| Taxing Jurisdiction  | Net Distribution        |
| New York State   | \$10,856,940,409        |
| <b>Local, Total</b>  | <b>\$13,075,156,062</b> |
| New York City  | 5,475,683,747           |
| Metropolitan Commuter Transportation District 1/                             | 717,007,483             |
| <b>All Other Localities, Total</b>   | <b>6,882,464,833</b>    |
| <b>Sales and Use Tax, Total</b>  | <b>6,762,815,119</b>    |
| Counties   | 6,537,386,372           |
| Cities 2/  | 225,428,747             |
| <b>Special Local Taxes on Selected Commodities and Services, Total</b>       | <b>119,649,714</b>      |
| <b>Consumer Utility Tax, Total</b>   | <b>37,532,092</b>       |
| Cities   | 1,534,539               |
| City School Districts  | 35,997,553              |
| <b>Other Special Local Taxes on Selected Commodities and Services, Total</b> | <b>82,117,622</b>       |
| <b>Total, All Taxing Jurisdictions</b>                                       | <b>\$23,932,096,471</b> |

**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 tax 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 \$87,811 to cities that no longer impose a tax.

**State Fiscal Year 2011**

| Taxing Jurisdiction                    | Net Distribution       |
|--|------------------------|
| <b>Counties (57 impose tax), Total</b> | <b>\$6,537,386,372</b> |
| Albany                                 | 222,719,408            |
| Allegany                               | 17,876,632             |
| Broome                                 | 105,767,308            |
| Cattaraugus                            | 33,873,552             |
| Cayuga                                 | 30,403,581             |
| Chautauqua                             | 53,510,309             |
| Chemung                                | 58,475,911             |
| Chenango                               | 18,097,620             |
| Clinton                                | 47,003,531             |
| Columbia                               | 30,417,887             |
| Cortland                               | 24,560,525             |
| Delaware                               | 18,259,069             |
| Dutchess                               | 154,211,771            |
| Erie                                   | 650,827,957            |
| Essex                                  | 23,174,991             |
| Franklin                               | 19,608,416             |
| Fulton                                 | 17,199,964             |
| Genesee                                | 33,147,256             |
| Greene                                 | 25,243,520             |
| Hamilton                               | 2,429,762              |
| Herkimer                               | 27,197,877             |
| Jefferson                              | 66,807,808             |
| Lewis                                  | 9,685,545              |
| Livingston                             | 26,354,173             |
| Madison                                | 22,420,073             |
| Monroe                                 | 407,451,631            |
| Montgomery                             | 24,617,448             |
| Nassau                                 | 1,003,863,159          |
| Niagara                                | 101,449,188            |
| Oneida                                 | 121,472,461            |
| Onondaga                               | 294,655,936            |
| Ontario                                | 68,877,628             |
| Orange                                 | 225,086,147            |
| Orleans                                | 12,952,634             |
| Oswego                                 | 37,641,708             |
| Otsego                                 | 32,112,724             |
| Putnam                                 | 47,706,158             |
| Rensselaer                             | 67,929,793             |
| Rockland                               | 164,865,930            |
| St. Lawrence                           | 39,375,898             |
| Saratoga                               | 95,755,331             |
| Schenectady                            | 82,391,654             |
| Schoharie                              | 13,528,866             |
| Schuyler                               | 8,243,398              |
| Seneca                                 | 20,945,405             |
| Steuben                                | 41,736,447             |
| Suffolk                                | 1,132,547,997          |
| Sullivan                               | 32,533,554             |
| Tioga                                  | 16,531,887             |
| Tompkins                               | 43,772,263             |
| Ulster                                 | 97,138,995             |
| Warren                                 | 43,056,934             |
| Washington                             | 15,986,557             |
| Wayne                                  | 35,785,612             |
| Westchester                            | 444,671,929            |
| Wyoming                                | 14,207,133             |
| Yates                                  | 9,219,521              |

**State Fiscal Year 2011**

| Taxing Jurisdiction  | Net Distribution     |
|--|----------------------|
| <b>Cities, Total</b>   | <b>\$225,428,747</b> |
| <b>Cities (20 impose tax), Total</b>                                   | <b>225,340,936</b>   |
| Auburn   | 8,101,302            |
| Corning  | 2,451,028            |
| Glens Falls  | 2,525,591            |
| Gloversville   | 2,165,628            |
| Hornell  | 2,509,228            |
| Ithaca   | 9,695,046            |
| Johnstown  | 3,131,136            |
| Mount Vernon   | 16,655,244           |
| New Rochelle   | 23,089,734           |
| Norwich  | 1,277,596            |
| Olean  | 4,232,177            |
| Oneida   | 4,221,878            |
| Oswego   | 11,650,802           |
| Rome   | 6,473,717            |
| Salamanca  | 568,827              |
| Saratoga Springs   | 9,054,114            |
| Utica  | 8,809,211            |
| White Plains   | 48,379,195           |
| Yonkers  | 36,209,904           |
| Yonkers Special  | 24,139,579           |
| <b>Cities No Longer Imposing Tax (11), Total</b>                       | <b>87,811</b>        |
| Amsterdam  | 1,782                |
| Batavia  | 5,001                |
| Canandaigua  | 10,022               |
| Cortland   | 621                  |
| Elmira   | 15,553               |
| Fulton   | 29,602               |
| Geneva   | 11,458               |
| Ogdensburg   | 4,098                |
| Plattsburgh  | 245                  |
| Schenectady  | 1,484                |
| Troy   | 7,945                |
| <b>Special Local Taxes on Selected Commodities and Services, Total</b> | <b>119,649,714</b>   |
| <b>Consumer Utility Tax, Total</b>                                     | <b>37,532,092</b>    |
| <b>Cities (2 impose tax), Total</b>                                    | <b>1,534,539</b>     |
| Newburgh   | 1,018,710            |
| Port Jervis  | 515,829              |
| <b>City School Districts (24 impose tax), Total</b>                    | <b>35,997,553</b>    |
| Albany   | 4,514,650            |
| Batavia  | 692,815              |
| Cohoes   | 579,860              |
| Glen Cove  | 1,465,326            |
| Gloversville   | 558,971              |
| Hornell  | 306,087              |
| Hudson   | 680,228              |
| Johnstown  | 500,668              |
| Lackawanna   | 602,226              |
| Long Beach   | 2,101,859            |
| Middletown   | 1,707,183            |
| Mt. Vernon   | 938,533              |
| New Rochelle   | 3,679,926            |
| Newburgh   | 2,005,400            |
| Niagara Falls  | 2,174,784            |
| Ogdensburg   | 450,512              |
| Peekskill  | 849,317              |
| Rensselaer   | 378,414              |
| Schenectady  | 2,380,965            |
| Troy   | 1,165,121            |
| Utica  | 2,181,612            |
| Watertown  | 1,293,865            |
| Watervliet   | 438,974              |
| White Plains   | 4,350,258            |

**Table 24: Sales and Compensating Use Tax (Cont'd)**

| <b>State Fiscal Year 2011</b>   |                     |
|---|---------------------|
| Taxing Jurisdiction   | Net Distribution    |
| <b>Other Special Local Taxes on Selected Commodities and Services, Total</b>                          | <b>\$82,117,622</b> |
| <b>Hotel Occupancy Tax</b>  |                     |
| Convention Center Development Corporation 3/  | 38,236,658          |
| <b>Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax</b>                      |                     |
| Lockport  | 2,292,626           |
| <b>Hotel Occupancy and Restaurant Meals Tax</b>   |                     |
| Long Beach  | 1,295,912           |
| <b>Passenger Car Rental Tax</b>   |                     |
| Metropolitan Transportation Authority Aid Trust Account   | 34,285,523          |
| <b>Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax</b> |                     |
| Niagara Falls   | 6,006,902           |

3/ A hotel unit tax in the amount of \$1.50 per unit per day imposed on every occupancy of unit in a hotel within New York City.





**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2011**

| 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   |  |
|                 | 4 1/4        | 05/15/2003   | 06/01/2003   |  |
|                 | 4            | 05/15/2003   | 06/01/2005   | Effective 05/31/2005, additional 1/4% expired.   |
| <b>Counties</b> |              |              |  |  |
| Albany          | 2            | 12/11/1967   | 03/01/1968   |  |
|                 | 3            | 12/15/1969   | 03/01/1970   |  |
|                 | 4            | 07/31/1992   | 09/01/1992   | Effective 11/30/2013, 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   |  |
|                 | 4 1/2        | 09/13/2004   | 12/01/2004   | Effective 11/30/2013, additional 1 1/2% 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 11/30/2013, additional 1% tax will expire.   |
| Cattaraugus     | 3            | 11/21/1967   | 03/01/1968   |  |
|                 | 4            | 12/30/1985   | 03/01/1986   | Effective 11/30/2013, additional 1% tax will expire.   |
| Cayuga          | 3            | 03/19/1968   | 06/01/1968   |  |
|                 | 4            | 07/28/1992   | 09/01/1992   | Effective 11/30/2013, additional 1% tax will expire.   |
| Chautauqua      | 3            | 05/10/1968   | 09/01/1968   |  |
|                 | 4 1/4        | 02/04/2005   | 03/01/2005   |  |
|                 | 4            | 06/28/2006   | 09/01/2006   |  |
|                 | 3 3/4        | 08/22/2007   | 12/01/2007   | Effective 11/30/2010, additional 3/4% tax expired.   |
|                 | 3 1/2        | 08/25/2010   | 12/01/2010   | Effective 12/01/2010, an additional 1/2% tax replaced the expired additional 3/4% tax.<br>Effective 11/30/2013, additional 1/2% tax will expire.   |
| Chemung         | 2            | 07/12/1965   | 08/01/1965   |  |
|                 | 3            | 12/12/1967   | 03/01/1968   |  |
|                 | 4            | 08/12/2002   | 12/01/2002   | Effective 11/30/2013, additional 1% tax will expire.   |
| Chenango        | 2            | 12/02/1968   | 03/01/1969   |  |
|                 | 3            | 09/23/1991   | 12/01/1991   |  |
|                 | 4            | 07/15/2002   | 09/01/2002   | Effective 11/30/2013, additional 1% tax will expire.   |
| Clinton         | 3            | 11/24/1967   | 03/01/1968   |  |
|                 | 3 3/4        | 04/28/2004   | 06/01/2004   |  |
|                 | 4            | 08/22/2007   | 12/01/2007   | Effective 11/30/2013, additional 1% tax will expire.   |
| Columbia        | 2            | 11/29/1971   | 03/01/1972   |  |
|                 | 3            | 12/08/1982   | 03/01/1983   |  |
|                 | 4            | 01/28/1995   | 03/01/1995   | Effective 11/30/2013, additional 1% tax will expire.   |
| Cortland        | 3            | 11/24/1967   | 03/01/1968   |  |
|                 | 4            | 08/05/1992   | 09/01/1992   | Effective 11/30/2013, additional 1% tax will expire.   |
| Delaware        | 2            | 06/13/1990   | 09/01/1990   |  |
|                 | 3            | 11/14/2001   | 03/01/2002   |  |
|                 | 4            | 10/08/2003   | 12/01/2003   | Effective 11/30/2013, additional 1% tax will expire.   |
| 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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%. |
|                 | 3            | 12/11/1989   | 03/01/1990   |  |
|                 | 3 3/4        | 02/28/2003   | 06/01/2003   | Effective 11/30/2013, additional 3/4% tax will expire.   |
| 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 11/30/2013, additional 1% tax will expire.   |
|                 | 4 1/4        | 06/23/2005   | 07/01/2005   | Effective 01/14/2006, additional 1/4% tax expired.   |
| 4 3/4           | 01/10/2006   | 01/15/2006   | Effective 11/30/2013, additional 3/4% tax will expire. |  |
| Essex           | 3            | 12/04/1967   | 03/01/1968   |  |
|                 | 3 3/4        | 07/19/2004   | 09/01/2004   | Effective 11/30/2013, additional 3/4% tax will expire.   |
| Franklin        | 2            | 08/22/1967   | 12/01/1967   |  |
|                 | 3            | 05/29/1968   | 09/01/1968   |  |
|                 | 4            | 05/01/2006   | 06/01/2006   | Effective 11/30/2013, additional 1% tax will expire.   |
| Fulton          | 3            | 12/11/1967   | 03/01/1968   |  |
|                 | 4            | 08/08/2005   | 12/01/2005   | Effective 11/30/2013, additional 1% tax will expire.   |
| Genesee         | 2            | 06/25/1965   | 01/01/1966   |  |
|                 | 3            | 11/26/1980   | 03/01/1981   |  |
|                 | 4            | 06/22/1994   | 09/01/1994   | Effective 11/30/2013, 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 11/30/2013, additional 1% tax will expire.   |

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2011 (Cont'd)**

| Jurisdiction | Tax Rate (%) | Date Enacted | Date Effective | Comments   |
|--------------|--------------|--------------|----------------|--|
| Hamilton     | 3            | 01/04/1968   | 06/01/1968     |  |
| Herkimer     | 3            | 12/14/1987   | 03/01/1988     |  |
|              | 4            | 07/05/1994   | 09/01/1994     |  |
|              | 4 1/4        | 09/12/2007   | 12/01/2007     | Effective 11/30/2013, additional 1 1/4% tax will expire.   |
| Jefferson    | 2            | 07/12/1965   | 08/01/1965     |  |
|              | 3            | 11/14/1967   | 03/01/1968     |  |
|              | 3 3/4        | 07/27/2004   | 09/01/2004     | Effective 11/30/2013, additional 3/4% tax will expire.   |
| Lewis        | 2            | 08/24/1981   | 12/01/1981     |  |
|              | 3            | 01/06/1987   | 03/01/1987     |  |
|              | 3 3/4        | 04/30/2004   | 06/01/2004     | Effective 11/30/2013, additional 3/4% tax will expire.   |
| Livingston   | 3            | 11/30/1967   | 03/01/1968     |  |
|              | 4            | 04/01/2003   | 06/01/2003     | Effective 11/30/2013, additional 1% tax will expire.   |
| Madison      | 2            | 12/15/1967   | 03/01/1968     |  |
|              | 3            | 08/28/1984   | 12/01/1984     |  |
|              | 4            | 04/01/2004   | 06/01/2004     | Effective 11/30/2013, additional 1% tax will expire.   |
| 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% tax replaced additional 1/2% plus 1/2% combined tax, which expired 11/30/1993.  |
|              | 4            | 02/10/1993   | 12/01/1993     | Effective 11/30/2013, additional 1% tax will expire.   |
| Montgomery   | 3            | 12/05/1967   | 03/01/1968     |  |
|              | 4            | 04/22/2003   | 06/01/2003     | Effective 11/30/2013, additional 1% tax will expire.   |
| 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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%. |
|              | 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 11/30/2013, additional 1 1/4% tax will expire.   |
| Niagara      | 3            | 12/03/1968   | 03/01/1969     |  |
|              | 4            | 01/22/2003   | 03/01/2003     | Effective 11/30/2013, additional 1% tax will expire.   |
| Oneida       | 3            | 10/27/1982   | 12/01/1982     | Effective 11/30/2005, 3% tax will expire.  |
|              | 4            | 08/03/1992   | 09/01/1992     |  |
|              | 5 1/2        | 02/03/2005   | 03/01/2005     |  |
|              | 5            | 05/30/2006   | 09/01/2006     |  |
|              | 4 3/4        | 08/15/2007   | 12/01/2007     | Effective 11/30/2013, additional 1 3/4% tax will expire.   |
| Onondaga     | 2            | 09/11/1967   | 12/01/1967     |  |
|              | 3            | 10/11/1968   | 12/01/1968     |  |
|              | 4            | 07/15/2004   | 09/01/2004     | Effective 11/30/2013, additional 1% tax will expire.   |
| Ontario      | 2            | 05/26/1967   | 09/01/1967     |  |
|              | 3            | 03/12/1970   | 06/01/1970     |  |
|              | 3 1/8        | 06/01/2006   | 09/01/2006     |  |
|              | 3 1/2        | 07/16/2009   | 09/01/2009     | Effective 11/30/2013, additional 1/8% and 3/8% tax will expire.  |
| 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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%. |
|              | 2            | 10/26/1983   | 12/01/1983     |  |
|              | 3            | 12/13/1991   | 03/01/1992     |  |
|              | 3 3/4        | 04/02/2004   | 06/01/2004     | Effective 11/30/2013, additional 3/4% tax will expire.   |
| Orleans      | 2            | 11/30/1967   | 03/01/1968     |  |
|              | 3            | 06/04/1970   | 09/01/1970     |  |
|              | 4            | 05/01/1993   | 06/01/1993     | Effective 11/30/2013, additional 1% tax will expire.   |
| Oswego       | 3            | 04/11/1996   | 03/01/1997     |  |
|              | 4            | 06/24/2004   | 09/01/2004     | Effective 11/30/2013, additional 1% tax will expire.   |
| Otsego       | 2            | 12/07/1967   | 03/01/1968     |  |
|              | 3            | 10/16/1991   | 12/01/1991     |  |
|              | 4            | 09/03/2003   | 12/01/2003     | Effective 11/30/2013, additional 1% tax will expire.   |
| 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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%. |
|              | 2 1/2        | 10/17/1983   | 12/01/1983     |  |
|              | 2            | 05/05/1987   | 09/01/1987     |  |
|              | 3            | 11/01/1988   | 03/01/1989     |  |
|              | 3 1/2        | 07/15/2005   | 09/01/2005     |  |
|              | 4            | 07/20/2007   | 09/01/2007     | Effective 11/30/2013, additional 1% tax will expire.   |

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2011 (Cont'd)**

| Jurisdiction | Tax Rate (%) | Date Enacted | Date Effective | Comments   |
|--------------|--------------|--------------|----------------|--|
| Rensselaer   | 2            | 07/24/1968   | 12/01/1968     |  |
|              | 3            | 10/27/1982   | 12/01/1982     |  |
|              | 4            | 07/25/1994   | 09/01/1994     | Effective 11/30/2013, 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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%. |
|              | 3            | 07/19/1991   | 09/01/1991     |  |
|              | 3 5/8        | 02/14/2002   | 03/01/2002     |  |
|              | 4            | 02/14/2007   | 03/01/2007     | Effective 11/30/2013, additional 1% tax will expire.   |
| 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     |  |
|              | 3 1/2        | 07/14/1998   | 09/01/1998     | Effective 8/31/2028, additional 1/2% tax will expire.  |
|              | 4            | 04/28/2003   | 06/01/2003     | Effective 11/30/2013, additional 1/2% tax will expire.   |
| Schoharie    | 2            | 01/20/1984   | 06/01/1984     |  |
|              | 3            | 12/17/1991   | 03/01/1992     |  |
|              | 4            | 03/12/2004   | 06/01/2004     | Effective 11/30/2013, additional 1% tax will expire.   |
|              | 4            | 11/27/1967   | 03/01/1968     |  |
| Schuyler     | 4            | 12/14/1999   | 03/01/2000     | Effective 11/30/2013, additional 1% tax will expire.   |
|              | 4            | 12/14/1999   | 03/01/2000     | Effective 11/30/2013, additional 1% tax will expire.   |
| Seneca       | 1            | 01/12/1982   | 03/01/1982     |  |
|              | 3            | 07/13/1982   | 09/01/1982     |  |
|              | 4            | 08/13/2002   | 12/01/2002     | Effective 11/30/2013, additional 1% tax will expire.   |
| Steuben      | 2            | 11/27/1967   | 03/01/1968     |  |
|              | 3            | 11/22/1971   | 03/01/1972     |  |
|              | 4            | 10/26/1992   | 12/01/1992     | Effective 11/30/2013, 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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%. |
|              | 3 1/4        | 09/12/1984   | 12/01/1984     | Effective 12/31/2013, 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     |  |
|              | 4 1/4        | 05/08/2001   | 06/01/2001     | Effective 11/30/2013, additional 1% tax will expire.   |
| Sullivan     | 2            | 12/20/1967   | 03/01/1968     |  |
|              | 3            | 01/06/1975   | 03/01/1975     |  |
|              | 3 1/2        | 05/09/2003   | 06/01/2003     |  |
|              | 4            | 05/21/2007   | 06/01/2007     | Effective 11/30/2013, additional 1% tax will expire.   |
| Tioga        | 2            | 05/27/1968   | 09/01/1968     |  |
|              | 3            | 05/14/1984   | 09/01/1984     |  |
|              | 3 1/2        | 01/10/1994   | 03/01/1994     |  |
|              | 4            | 09/19/2003   | 12/01/2003     | Effective 11/30/2013, additional 1% tax will expire.   |
| Tompkins     | 3            | 11/28/1966   | 03/01/1967     |  |
|              | 4            | 09/01/1992   | 12/01/1992     | Effective 11/30/2013, 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     |  |
|              | 4            | 07/30/2002   | 09/01/2002     | Effective 11/30/2013, additional 1% 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     |  |
|              | 4            | 11/18/2003   | 03/01/2004     | Effective 11/30/2013, additional 1% tax will expire.   |
| 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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%. |
|              | 1 1/2        | 12/28/1981   | 06/01/1982     |  |
|              | 2 1/2        | 07/22/1991   | 10/15/1991     |  |
|              | 3            | 02/24/2004   | 03/01/2004     |  |
| Wyoming      | 3            | 11/25/1980   | 03/01/1981     |  |
|              | 4            | 10/13/1992   | 12/01/1992     | Effective 11/30/2013, additional 1% tax will expire.   |
| Yates        | 3            | 11/20/1967   | 03/01/1968     |  |
|              | 4            | 07/30/2003   | 09/01/2003     | Effective 11/30/2013, the additional 1% tax will expire.   |

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2011 (Cont'd)**

| Jurisdiction                          | Tax Rate (%) | Date Enacted        | Date Effective | Comments   |
|---------------------------------------|--------------|---------------------|----------------|--|
| <b>Cities</b>                         |              |                     |                |  |
| 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 06/01/1994 |                |  |
| 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%.   |
|                                       | ---          | Repealed 03/01/2000 |                | 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 rate is 1 1/2%.   |
|                                       | ---          | Repealed 03/01/2006 |                |  |
| Corning                               | 1 1/2        | 08/05/1974          | 12/01/1974     | 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.  |
| Cortland                              | 3            | 06/12/1990          | 03/01/1991     | City preempted the county tax; within city, county tax rate is 1 1/2%.   |
|                                       | ---          | Repealed 03/01/1995 |                | County law gave the city preemption of the county 1% additional tax. (Effective from 9/1/1992 to the date of repeal; within the city, the city tax rate is 2%, and the county tax rate is 2%)  |
| 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 03/01/1993 |                |  |
| 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 tax rate is 3%.   |
|                                       | 4            | 02/28/2003          | 06/01/2003     | County may not preempt any of the city's tax. City tax rate is 4%. Effective 11/30/2007, the additional 1% tax will expire.  |
|                                       | ---          | Repealed 03/01/2007 |                |  |
| 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%.   |
|                                       | ---          | Repealed 03/01/2006 |                |  |
| 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 (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005. |
|                                       | 2            | 06/28/1983          | 03/01/1984     | City preempted the county tax. Within city, the county tax rate is 2 1/2%.   |
|                                       | ---          | Repealed 03/01/1988 |                | City preempted the county tax. Within city, the county tax rate is 2% for the period 3/1/84 through 12/31/84.  |
|                                       | ---          |                     |                | Effective 1/1/85, county tax rate is not subject to preemption. City rate is 1 1/2% for the period 1/1/85 to the date of repeal.   |
| 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%.   |
|                                       | 3            | 07/12/2005          | 12/01/2005     | City preempted the county tax; within city, the county tax rate is 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                             | 3            | 06/29/1987          | 03/01/1988     | City preempted the county tax; within city, county tax rate is 2%.   |
| Mechanicville                         | 2            | 06/10/1970          | 09/01/1970     | County preempted 1/2%.   |
|                                       | ---          | Repealed 06/01/1985 |                |  |
| 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 (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005. |
|                                       | 2 1/2        | 08/28/1984          | 12/01/1984     | County preempted 1/2%.   |
|                                       | ---          |                     |                | Additional 1% tax rate is not subject to preemption.   |
| Newburgh                              | 1            | 10/27/1986          | 12/01/1986     |  |
|                                       | ---          | Repealed 03/01/1988 |                |  |
| New Rochelle                          | 2            | 05/04/1976          | 09/01/1976     | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005. |
|                                       | 3            | 07/27/1993          | 09/01/1993     | County preempted 1/2%.   |
|                                       | ---          |                     |                | Additional 1% tax rate is not subject to preemption; will expire on 12/31/2013.  |
| New York City (general sales and use) | 3            | 07/22/1965          | 08/01/1965     |  |
|                                       | 4            | 06/27/1974          | 07/01/1974     |  |
|                                       | 4 1/2        | 07/11/2009          | 08/01/2009     |  |

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2011 (Cont'd)**

| Jurisdiction                                   | Tax Rate (%) | Date Enacted        | Date Effective | Comments   |
|--|--------------|---------------------|----------------|--|
| New York City<br>(general sales and use - MAC) | 4            |                     | 07/01/1975     | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.   |
|  | 4 1/8        | 06/04/2003          | 06/04/2003     |  |
|  | 4            | 06/04/2003          | 06/01/2005     | Effective 05/31/2005, additional 1/8% tax expired.   |
|  | ---          |                     | 07/01/2008     | The Municipal Assistance Corporation's (MAC) temporary general sales and use tax terminated 7/1/2008.  |
| (parking tax)                                  | 6            |                     | 07/01/1975     |  |
|  | ---          |                     | 07/01/2008     | The Municipal Assistance Corporation's (MAC) temporary parking tax terminated 7/1/2008.  |
| New York City<br>(specialized services)        | 4            |                     | 09/01/1975     |  |
|  | 4 1/8        | 06/04/2003          | 09/01/2003     |  |
|  | 4            | 06/04/2003          | 06/01/2005     | Effective 05/31/2005, additional 1/8% tax expired.   |
|  | 4 1/2        | 07/11/2009          | 08/01/2009     |  |
| 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%.   |
|  | ---          | Repealed 12/01/2000 |                |  |
| Olean  | 1 1/2        | 04/23/1968          | 03/01/1969     | City preempted the county tax; within city, county tax rate is 1 1/2%.<br>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%.   |
|  | 2            | 04/20/2004          | 06/01/2004     | City preempted 2% of the county tax.   |
| 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 tax rate is 3%.   |
|  | 4            | 06/29/2004          | 09/01/2004     | County may not preempt any of the city's tax. City tax rate is 4%. Effective 11/30/2013, the additional 1% tax will expire.  |
|  |              |                     |                |  |
| Plattsburgh                                    | 2            | 07/15/1965          | 08/01/1965     | County preempted 1/2%.   |
|  | ---          | Repealed 03/01/1993 |                |  |
| Poughkeepsie                                   | 1            | 07/07/1965          | 08/01/1965     | Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81.  |
|  | 2            | 01/09/1969          | 03/01/1969     |  |
|  | ---          | Repealed 03/01/1990 |                |  |
| Rome   | 1 1/2        | 10/22/1980          | 12/01/1980     | Within city, county tax rate is 1 1/2%.  |
|  | 1 3/4        | 06/27/1990          | 09/01/1990     | Additional 1/4% tax rate expired 9/1/2000.<br>The city may not preempt any of the additional tax the county is presently allowed to impose.  |
|  | 1 1/2        |                     |                |  |
| Salamanca                                      | 1 1/2        | 05/27/1968          | 03/01/1969     | City preempted the county tax; within city, county tax rate is 1 1/2%.<br>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 06/01/1985 |                |  |
|  | 3            | 12/18/2001          | 06/01/2002     | Within city, county tax rate is 1 1/2%.  |
| Schenectady                                    | 3            | 10/28/1982          | 03/01/1983     |  |
|  | 2 1/2        | 12/05/1983          | 03/01/1984     |  |
|  | ---          | Repealed 03/01/1989 |                |  |
| Sherrill                                       | 1            | 12/27/1976          | 06/01/1977     | Within city, county tax rate is 2%.<br>The city may not preempt any of the additional tax the county is presently allowed to impose.   |
|  |              | Repealed 09/01/2008 |                |  |
| 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%.   |
|  | 0            | 10/27/1982          | 12/01/1982     |  |
| Utica  | 1 1/2        | 04/08/1982          | 06/01/1982     | Within city, county tax rate is 1 1/2%.<br>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 (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.   |
|  |              | 07/28/1993          | 09/01/1993     | Additional 1/2% tax is not subject to preemption; will expire on 8/31/2013. (City tax rate is 2% for that period)  |
|  | 2 1/4        | 04/29/2008          | 06/01/2008     | Additional 1/2% and 1/4% taxes are not subject to preemption; both will expire on 8/31/2013. (City tax rate is 2 1/4% for that period)   |
|  | 2 1/2        | 05/10/2010          | 06/01/2010     | Additional 1/4% tax is not subject to preemption and will expire on 8/31/2013. (City tax rate is 2 1/2% 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%.<br>Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.<br>County preempted 1/2%. Additional 1% tax rate is not subject to preemption. |

NOTE: Many cities and all counties (excluding the 5 counties that comprise New York City) impose a local tax rate of up to 3%. Some cities and counties received legislative authorization to impose an additional tax, so that the total local tax rate exceeds 3%.



**Table 26: Mortgage Tax Collections by County****State Fiscal Year 2011  
(ALL PROCEEDS RECEIVED BY LOCALITIES)**

| County                      | Number of Mortgages Recorded | Amount of Taxes Collected | Additional Tax 1/   | Additional Tax 2/   | Special Assistance Fund 3/ | Local Tax 4/         | Net Amount Paid to County Treasurers 5/ |
|-----------------------------|------------------------------|---------------------------|---------------------|---------------------|----------------------------|----------------------|---|
| <b>New York City, Total</b> | <b>74,322</b>                | <b>\$544,589,565</b>      | <b>\$74,522,405</b> | <b>\$28,891,407</b> | <b>\$35,785,895</b>        | <b>\$275,778,601</b> | <b>\$404,259,558</b>                    |
| Bronx                       | 5,555                        | 31,320,014                | 4,372,010           | 1,615,573           | 2,090,855                  | 15,714,134           | 23,230,750                              |
| Kings                       | 21,603                       | 128,551,125               | 17,906,299          | 5,190,125           | 10,394,459                 | 64,417,826           | 95,044,783                              |
| New York                    | 10,644                       | 226,302,299               | 30,383,177          | 17,689,018          | 9,088,319                  | 115,670,719          | 168,053,761                             |
| Queens                      | 23,772                       | 116,273,120               | 16,196,120          | 3,822,475           | 9,892,166                  | 58,373,509           | 86,354,537                              |
| Richmond                    | 12,748                       | 42,143,007                | 5,664,799           | 574,216             | 4,320,096                  | 21,602,413           | 31,575,727                              |
| Albany                      | 11,014                       | 16,912,185                | 3,221,312           | 2,823,735           | ...                        | 3,465,693            | 10,368,512                              |
| Allegany                    | 965                          | 491,656                   | 90,984              | 91,628              | ...                        | ...                  | 213,469                                 |
| Broome                      | 5,556                        | 4,340,399                 | ...                 | 757,667             | ...                        | 1,087,430            | 3,255,749                               |
| Cattaraugus                 | 1,864                        | 1,675,331                 | 294,475             | 286,084             | ...                        | 334,816              | 993,170                                 |
| Cayuga                      | 2,205                        | 1,637,535                 | 361,989             | 343,719             | ...                        | ...                  | 812,739                                 |
| Chautauqua                  | 3,307                        | 3,013,367                 | 549,323             | 539,777             | ...                        | 616,479              | 1,846,716                               |
| Chemung                     | 2,796                        | 1,600,608                 | ...                 | 393,432             | ...                        | ...                  | 1,039,701                               |
| Chenango                    | 1,206                        | 844,207                   | ...                 | 252,182             | ...                        | ...                  | 592,025                                 |
| Clinton                     | 2,074                        | 2,111,765                 | 474,288             | 457,986             | ...                        | ...                  | 1,018,615                               |
| Columbia                    | 2,156                        | 3,218,871                 | ...                 | 577,383             | ...                        | 1,279,907            | 2,560,408                               |
| Cortland                    | 1,436                        | 1,180,620                 | ...                 | 242,992             | ...                        | 301,427              | 901,425                                 |
| Delaware                    | 1,241                        | 976,192                   | 235,955             | 228,888             | ...                        | ...                  | 511,050                                 |
| Dutchess                    | 12,892                       | 13,330,967                | 3,731,437           | 455,903             | 2,247,930                  | ...                  | 6,591,103                               |
| Erie                        | 31,063                       | 25,626,354                | 5,962,285           | 895,661             | 5,256,678                  | ...                  | 13,073,203                              |
| Essex                       | 1,140                        | 1,649,006                 | 312,579             | 306,593             | ...                        | 335,435              | 1,004,595                               |
| Franklin                    | 1,094                        | 919,840                   | 214,829             | 204,365             | ...                        | ...                  | 467,036                                 |
| Fulton                      | 1,400                        | 1,099,746                 | 265,124             | 245,485             | ...                        | ...                  | 587,777                                 |
| Genesee                     | 1,677                        | 1,417,022                 | 244,535             | 231,246             | ...                        | 277,705              | 831,240                                 |
| Greene                      | 1,652                        | 2,109,375                 | ...                 | 382,490             | ...                        | 859,567              | 1,719,076                               |
| Hamilton                    | 284                          | 272,967                   | ...                 | 61,099              | ...                        | 70,623               | 211,868                                 |
| Herkimer                    | 1,788                        | 1,346,206                 | ...                 | 259,113             | ...                        | 346,438              | 1,039,315                               |
| Jefferson                   | 3,624                        | 2,873,118                 | ...                 | 794,894             | ...                        | ...                  | 1,917,784                               |
| Lewis                       | 856                          | 585,741                   | ...                 | 107,344             | ...                        | 158,025              | 463,396                                 |
| Livingston                  | 1,978                        | 1,529,563                 | 367,767             | 342,280             | ...                        | ...                  | 816,516                                 |
| Madison                     | 2,155                        | 1,426,442                 | ...                 | 406,445             | ...                        | ...                  | 1,007,232                               |
| Monroe                      | 27,331                       | 23,995,117                | 5,693,030           | 4,899,319           | ...                        | ...                  | 12,562,898                              |

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 the 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/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and empowerment from the state legislature to adopt and amend the local law.

5/ 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.



**Table 26: Mortgage Tax Collections by County (Cont'd)****State Fiscal Year 2011  
(ALL PROCEEDS RECEIVED BY LOCALITIES)**

| County                     | Number of Mortgages Recorded | Amount of Taxes Collected | Additional Tax 1/    | Additional Tax 2/   | Special Assistance Fund 3/ | Local Tax 4/         | Net Amount Paid to County Treasurers 5/ |
|----------------------------|------------------------------|---------------------------|----------------------|---------------------|----------------------------|----------------------|---|
| Montgomery                 | 1,124                        | 570,315                   | ...                  | 157,646             | ...                        | ...                  | 378,264                                 |
| Nassau                     | 54,660                       | 81,848,399                | 22,792,672           | 1,479,249           | 16,572,006                 | ...                  | 39,632,130                              |
| Niagara                    | 5,881                        | 4,452,025                 | 930,927              | 928,265             | ...                        | ...                  | 2,088,124                               |
| Oneida                     | 6,871                        | 5,208,203                 | 1,197,085            | 964,274             | ...                        | ...                  | 2,644,096                               |
| Onondaga                   | 18,253                       | 14,317,039                | 3,395,494            | 3,047,908           | ...                        | ...                  | 7,449,135                               |
| Ontario                    | 5,244                        | 3,680,344                 | ...                  | 1,081,401           | ...                        | ...                  | 2,546,202                               |
| Orange                     | 9,868                        | 15,631,126                | 4,273,006            | 747,616             | 2,717,246                  | ...                  | 7,505,703                               |
| Orleans                    | 1,029                        | 531,303                   | 107,154              | 93,973              | ...                        | ...                  | 252,176                                 |
| Oswego                     | 3,367                        | 2,252,073                 | 498,504              | 418,718             | ...                        | ...                  | 1,130,852                               |
| Otsego                     | 1,616                        | 1,081,911                 | ...                  | 321,590             | ...                        | ...                  | 748,321                                 |
| Putnam                     | 3,287                        | 5,536,399                 | 1,484,286            | 103,416             | 1,144,138                  | ...                  | 2,605,250                               |
| Rensselaer                 | 6,558                        | 7,873,821                 | 1,535,518            | 1,324,453           | ...                        | 1,658,254            | 4,977,851                               |
| Rockland                   | 7,910                        | 18,187,433                | 3,937,819            | 351,967             | 3,002,058                  | 3,456,022            | 10,338,371                              |
| St. Lawrence               | 2,839                        | 1,264,180                 | ...                  | 327,744             | ...                        | ...                  | 827,137                                 |
| Saratoga                   | 10,402                       | 14,889,710                | 3,655,981            | 3,352,384           | ...                        | ...                  | 7,766,345                               |
| Schenectady                | 5,226                        | 6,313,741                 | 1,191,097            | 1,037,264           | ...                        | 1,304,925            | 3,910,841                               |
| Schoharie                  | 982                          | 779,668                   | ...                  | 166,791             | ...                        | 203,030              | 608,858                                 |
| Schuyler                   | 641                          | 444,262                   | 103,474              | 79,516              | ...                        | ...                  | 226,232                                 |
| Seneca                     | 985                          | 740,835                   | 179,261              | 164,987             | ...                        | ...                  | 396,587                                 |
| Steuben                    | 2,893                        | 2,436,727                 | 444,643              | 328,745             | ...                        | 508,702              | 1,504,219                               |
| Suffolk                    | 43,125                       | 96,554,296                | 27,026,756           | 2,698,160           | 18,235,522                 | ...                  | 46,938,554                              |
| Sullivan                   | 1,804                        | 2,116,032                 | ...                  | 475,007             | ...                        | 517,037              | 1,550,487                               |
| Tioga                      | 1,613                        | 787,243                   | ...                  | 189,156             | ...                        | ...                  | 521,109                                 |
| Tompkins                   | 3,772                        | 2,179,333                 | ...                  | 525,470             | ...                        | ...                  | 1,496,671                               |
| Ulster                     | 5,497                        | 4,949,482                 | ...                  | 1,408,852           | ...                        | ...                  | 3,365,594                               |
| Warren                     | 2,637                        | 3,985,994                 | 767,361              | 740,966             | ...                        | 834,037              | 2,476,883                               |
| Washington                 | 1,869                        | 1,626,411                 | 389,168              | 380,315             | ...                        | ...                  | 855,428                                 |
| Wayne                      | 3,139                        | 2,858,537                 | 545,509              | 444,814             | ...                        | 610,123              | 1,829,909                               |
| Westchester                | 33,777                       | 70,961,959                | 15,207,124           | 1,513,692           | 11,321,223                 | 13,144,237           | 41,928,454 a/                           |
| Wyoming                    | 1,091                        | 1,100,328                 | 161,723              | 166,845             | ...                        | 237,403              | 603,400                                 |
| Yates                      | 938                          | 894,760                   | ...                  | 183,659             | ...                        | 221,369              | 663,670                                 |
| <b>Total, All Counties</b> | <b>447,974</b>               | <b>\$1,036,827,652</b>    | <b>\$186,366,879</b> | <b>\$70,683,959</b> | <b>\$96,282,697</b>        | <b>\$307,607,284</b> | <b>\$670,433,033</b>                    |

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 the 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/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ 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 city of Yonkers local tax: \$2,536,775

**Table 27: MTA Surcharge on Business Taxes by Tax Type**  
**State Fiscal Years 1983-2011**

| Fiscal Year | Total, All Articles | Article 9        |             |             |                |                |                 |              |
|-------------|---------------------|------------------|-------------|-------------|----------------|----------------|-----------------|--------------|
|             |                     | Total, Article 9 | Section 183 | Section 184 | Section 186    | Section 186-a  | Section 186-e * | Section 189  |
| 2011        | \$827,753,140       | \$115,512,373    | \$2,388,496 | \$7,368,115 | \$1,179,658 a/ | \$17,792,957   | \$86,783,148    | \$0 c/       |
| 2010        | 885,778,731         | 133,747,242      | 4,974,668   | 16,748,441  | 3,336,727 a/   | 18,060,032     | 90,307,512      | 319,864 c/   |
| 2009        | 851,842,650         | 119,583,735      | 3,061,594   | 15,927,536  | 4,696,125 a/   | 15,860,514     | 78,238,478      | 1,799,488 c/ |
| 2008        | 982,507,474         | 122,921,598      | -1,816,874  | 12,447,545  | 4,694,135 a/   | 13,963,837     | 93,632,956      | 0 c/         |
| 2007        | 962,304,241         | 109,186,662      | 4,547,778   | 13,043,911  | 6,890,910 a/   | 13,138,018     | 71,566,045      | 0 c/         |
| 2006        | 766,218,469         | 149,446,232      | 9,474,279   | 41,473,933  | 1,796,790 a/   | 9,401,395      | 87,299,457      | 379 c/       |
| 2005        | 571,373,885         | 129,013,405      | 1,414,537   | 13,669,027  | 2,845,016 a/   | 17,742,167     | 93,153,423      | 189,234 c/   |
| 2004        | 484,084,189         | 109,765,361      | -152,517    | 14,197,321  | 366,724 a/     | 30,096,812     | 64,671,856      | 585,165 c/   |
| 2003        | 509,447,146         | 160,057,004      | 3,486,616   | 10,129,805  | 707,246 a/     | 47,820,436     | 96,705,627      | 1,207,274 c/ |
| 2002        | 483,327,676         | 162,788,157      | 2,696,660   | 12,917,301  | -431,248 a/    | 59,867,951     | 87,099,183      | 638,310 c/   |
| 2001        | 563,267,114         | 121,903,102      | 812,011     | 8,046,701   | -4,692,048     | 40,931,996     | 76,339,099      | 465,342 c/   |
| 2000        | 586,806,747         | 203,196,939      | 2,866,808   | 8,540,260   | 18,334,056     | 96,003,622     | 76,730,499      | 721,694      |
| 1999        | 547,005,180         | 173,437,910      | 1,867,568   | 9,757,139   | 19,736,464     | 68,363,340     | 73,065,675      | 647,725      |
| 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 b/  | 110,635,157 b/  | 730,788      |
| 1996        | 523,039,298         | 180,324,960      | 3,608,231   | 14,134,075  | 26,098,996     | 113,734,046 b/ | 22,583,255 b/   | 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     | ...             | ...          |

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

a/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with continuing statutory authority.

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

c/ Section 189 tax was gradually phased out through rate reductions that began in 2000 and was totally eliminated beginning January 1, 2005.

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 - 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 27: MTA Surcharge on Business Taxes by Tax Type (Cont'd)**  
**State Fiscal Years 1983-2011**

| Fiscal Year | Article 32    |                   |                      |                         |   | Article 33    |
|-------------|---------------|-------------------|----------------------|-------------------------|---|---------------|
|             | Article 9-A   | Total, Article 32 | Clearing House Banks | Other Commercial Banks  | Savings Banks & Savings & Loan Associations |               |
| 2011        | \$373,640,148 | \$204,888,688     | \$474,264            | \$196,378,617           | \$8,035,808                                 | \$133,711,931 |
| 2010        | 366,292,292   | 226,014,542       | 1,599,764            | 215,203,796             | 9,210,982                                   | 159,724,655   |
| 2009        | 465,257,792   | 171,668,777       | -7,885,055           | 178,679,701             | 874,131                                     | 95,332,346    |
| 2008        | 551,358,882   | 177,536,782       | -11,832,264          | 186,952,480             | 2,416,565                                   | 130,690,212   |
| 2007        | 551,090,869   | 185,832,837       | 14,477,703           | 165,906,979             | 5,448,155                                   | 116,193,873   |
| 2006        | 388,372,596   | 132,472,230       | 38,239,049           | 86,905,245              | 7,327,935                                   | 95,927,411    |
| 2005        | 252,686,364   | 88,697,436        | ...                  | 86,991,226              | 1,706,210                                   | 100,976,680   |
| 2004        | 218,154,905   | 55,531,964        | ...                  | 53,771,277              | 1,760,686                                   | 100,631,960   |
| 2003        | 205,174,219   | 72,240,417        | ...                  | 70,346,128              | 1,894,289                                   | 71,975,507    |
| 2002        | 187,539,894   | 69,802,403        | ...                  | 68,931,262              | 871,141                                     | 63,197,221    |
| 2001        | 295,090,706   | 85,830,937        | ...                  | 84,538,478              | 1,292,459                                   | 60,442,369    |
| 2000        | 229,150,901   | 85,273,360        | ...                  | 83,699,336              | 1,574,023                                   | 69,185,547    |
| 1999        | 212,520,623   | 91,232,219        | ...                  | 88,729,727              | 2,502,492                                   | 69,814,428    |
| 1998        | 240,687,370   | 105,160,256       | ...                  | 104,350,913             | 809,343                                     | 65,959,592    |
| 1997        | 238,873,105   | 101,239,049       | ...                  | 101,088,602             | 150,447                                     | 60,116,821    |
| 1996        | 183,798,235   | 94,753,998        | ...                  | 92,624,453              | 2,129,544                                   | 64,162,106    |
| 1995        | 188,483,993   | 71,748,766        | ...                  | 63,380,241              | 8,368,525                                   | 46,132,231    |
| 1994        | 213,983,231   | 111,595,246       | ...                  | 101,546,840             | 10,048,406                                  | 68,971,688    |
| 1993        | 194,630,379   | 84,686,623        | ...                  | 73,263,837              | 11,422,786                                  | 54,704,163    |
| 1992        | 194,473,278   | 90,049,130        | ...                  | 78,551,039              | 11,498,091                                  | 69,307,493    |
| 1991        | 143,195,688   | 52,616,790        | ...                  | 44,032,680              | 8,584,110                                   | 40,117,025    |
| 1990        | 136,893,442   | 34,880,021        | ...                  | 25,949,493              | 8,930,528                                   | 32,774,152    |
| 1989        | 137,200,621   | 38,930,240        | ...                  | 28,232,080              | 10,698,160                                  | 40,453,011    |
| 1988        | 171,344,388   | 36,185,703        | ...                  | 25,462,543              | 10,723,160                                  | 36,088,737    |
| 1987        | 180,337,448   | 20,870,093        | ...                  | 6,342,060               | 14,528,033                                  | 36,613,541    |
| 1986        | 151,790,019   | 50,945,377        | ...                  | 44,063,031              | 6,882,346                                   | 29,978,504    |
| 1985        | 153,375,196   | 10,419,819        | ...                  | 8,019,683               | 2,400,136                                   | 25,887,933    |
| 1984        | 143,173,811   | 11,127,341        | ...                  | 8,458,229               | 2,669,112                                   | 19,488,548    |
| 1983        | 72,526,623    | 10,674,476        | ...                  | Breakdown Not Available |   | 14,671,455    |

KEY:

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 1982-2011**

| Fiscal Year | Gross Collections |                        |                |                         | Refunds and Minor Offsets | State to City Offsets | Net Collections |
|-------------|-------------------|------------------------|----------------|-------------------------|---------------------------|-----------------------|-----------------|
|             | Withholding       | Estimated Tax Payments | Final Payments | Delinquency Collections |                           |                       |                 |
| 2011        | \$6,078,908,374   | \$1,638,757,906        | \$247,969,829  | \$273,193,579           | \$1,314,106,749           | \$99,616,008          | \$7,024,338,947 |
| 2010        | 5,632,323,724     | 1,840,052,179          | 302,964,773    | 247,875,391             | 1,376,163,948             | -60,841,660           | 6,586,210,459   |
| 2009        | 5,741,229,920     | 2,888,319,292          | 435,341,676    | 303,684,399             | 1,530,352,768             | 473,504,656           | 8,311,727,175   |
| 2008        | 5,915,767,576     | 2,437,716,526          | 463,082,207    | 232,656,151             | 1,288,147,326             | 476,698,893           | 8,237,774,026   |
| 2007        | 5,461,755,592     | 2,081,563,879          | 581,791,517    | 235,133,911             | 971,459,963               | 516,781,132           | 7,905,566,069   |
| 2006        | 5,066,079,395     | 1,736,617,647          | 512,423,267    | 214,462,682             | 1,048,680,286             | 464,334,023           | 6,945,236,727   |
| 2005        | 4,806,826,036     | 1,316,608,994          | 340,805,519    | 218,875,084             | 840,933,395               | 357,080,055           | 6,199,262,293   |
| 2004        | 4,430,512,545     | 853,130,097            | 203,331,716    | 184,986,360             | 769,359,381               | 260,959,147           | 5,163,560,482   |
| 2003        | 3,866,994,416     | 782,137,808            | 222,884,592    | 208,615,671             | 839,085,479               | 287,602,357           | 4,529,149,364   |
| 2002        | 3,811,637,833     | 1,199,311,069          | 449,832,405    | 174,075,605             | 747,303,093               | 226,676,241           | 5,114,230,060   |
| 2001        | 4,217,049,142     | 1,355,211,563          | 462,026,313    | 174,388,074             | 809,367,746               | 168,652,060           | 5,567,959,406   |
| 2000        | 4,011,390,128     | 1,272,820,532          | 424,618,654    | 166,209,352             | 558,901,496               | 322,746,177           | 5,638,883,347   |
| 1999        | 3,932,564,071     | 1,144,210,787          | 418,918,148    | 160,021,593             | 465,198,479               | 297,783,836           | 5,488,299,956   |
| 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   |

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 1985-2011**

| Fiscal Year | Gross Collections |                        |                |                         | Refunds and Minor Offsets | State to City Offsets | Net Collections |
|-------------|-------------------|------------------------|----------------|-------------------------|---------------------------|-----------------------|-----------------|
|             | Withholding       | Estimated Tax Payments | Final Payments | Delinquency Collections |                           |                       |                 |
| 2011        | \$24,748,259      | \$2,884,343            | \$1,755,577    | \$877,920               | \$4,632,231               | \$562,996             | \$26,196,864    |
| 2010        | 25,691,535        | 3,219,335              | 1,826,560      | 762,195                 | 3,991,977                 | -1,110,931            | 26,396,717      |
| 2009        | 23,841,068        | 4,879,024              | 5,171,243      | 2,888,513               | 5,461,560                 | 1,329,900             | 32,648,187      |
| 2008        | 24,375,140        | 4,518,437              | 2,749,665      | 1,104,606               | 5,482,205                 | 2,535,746             | 29,801,389      |
| 2007        | 23,381,694        | 3,512,392              | 1,576,354      | 1,033,943               | 3,230,005                 | 5,183,898             | 31,458,276      |
| 2006        | 13,420,937        | 2,192,731              | 1,174,763      | 570,272                 | 3,464,810                 | 1,664,381             | 15,558,273      |
| 2005        | 10,681,520        | 1,474,233              | 963,437        | 631,336                 | 3,251,719                 | -69,803               | 10,429,004      |
| 2004        | 10,006,257        | 1,330,675              | 725,521        | 681,928                 | 3,585,500                 | 333,174               | 9,492,055       |
| 2003        | 9,718,520         | 1,305,171              | 769,250        | 1,116,081               | 3,586,734                 | -86,603               | 9,235,686       |
| 2002        | 10,502,582        | 1,723,876              | 2,279,264      | 998,231                 | 3,553,538                 | -1,436,705            | 10,513,710      |
| 2001        | 10,145,963        | 2,643,325              | 2,708,566      | 932,702                 | 3,871,157                 | 736,387               | 13,295,786      |
| 2000        | 15,343,324        | 3,262,607              | 3,035,909      | 992,621                 | 3,014,577                 | 1,991,734             | 21,611,618      |
| 1999        | 17,654,376        | 3,107,688              | 3,134,776      | 1,044,399               | 2,885,832                 | 1,826,982             | 23,882,389      |
| 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           |
| <b>Business Taxes</b>                    |                 |                |
| 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           |
| <b>Excise and User Taxes and Fees</b>    |                 |                |
| Motor Fuel                               | 12-A            | 1929           |
| Petroleum Testing Fees                   | 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           |
| <b>Property Transfer Taxes</b>           |                 |                |
| Estate 6/                                | 26              | 1930           |
| Gift 7/                                  | 26-A            | 1972           |
| Generation-Skipping Transfer             | 26-B            | 1990           |
| Real Property Gains 8/                   | 31-B            | 1983           |
| Real Estate Transfer                     | 31              | 1968           |
| <b>Other Taxes and Fees</b>              |                 |                |
| Boxing & Wrestling Exhibitions 9/        | 19              | 1987           |
| Pari-Mutuel/OTB                          | 10/             | 1940/1978      |
| Hazardous Waste Assessments              | 11/             | 1983           |
| Waste Tire Management and Recycling Fees | 11/             | 2003           |
| Wireless Communication Service Surcharge | 12/             | 2002           |
| Returnable Beverage Container Deposits   | 11/             | 2009           |
| Tax Return Preparer Registration Fees    | 1               | 2009           |
| OGS Procurement Fees                     | 13/             | 2008           |

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 January 1, 2000.

8/ Repealed June 15, 1996.

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

10/ Taxed under the Racing and Wagering Law.

11/ Imposed by the Environmental Conservation Law.

12/ Imposed by the County Law. Repealed December 1, 2009.

13/ Imposed by the New York State Finance Law. Repealed June 22, 2010.





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# Glossary

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

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## Boxing and Wrestling Exhibitions Tax

Effective October 1, 1999, the boxing and wrestling exhibitions tax became two separate 3 percent taxes on ticket sales and broadcasting rights for boxing and wrestling events. Each of the taxes is capped at \$50,000 per match or exhibition, with a combined maximum limitation of \$100,000 per event. 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.

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## Cigarette Tax Commissions

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

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## 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.

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## Delinquencies

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

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## Electronic Fund Transfer Payment

Taxpayers liable for more than \$500,000 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.

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| Final Payments  | Taxpayer remittances with final returns to satisfy tax liabilities not met by pre-payments in the form of withholding tax or estimated tax for the current tax liability period.  |
| Fiscal Year   | State and local government financial accounting periods. The State's fiscal year extends from April 1 through March 31. New York City and Yonkers have fiscal years of July 1 through June 30. Most other cities and school districts have fiscal years extending from July 1 through June 30 or use the calendar year as their fiscal year.  |
| Hazardous Waste Assessments   | Special assessment taxes levied by the Environmental Conservation Law on all facilities in New York State that generate hazardous waste, and first causes the waste to become regulated. The amount of the assessment is based on the amount of waste generated and the method of disposal. Assessments are levied on a scale ranging from \$27.00 per ton for land filling down to \$2.00 per ton for on-site incineration. The assessment is due on a quarterly basis and payable to the New York State Department of Taxation and Finance. |
| Metropolitan Commuter Transportation District (MCTD)                            | A commuter transportation district consisting of the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester. Subway, bus and commuter rail services within the district are provided by the Metropolitan Transportation Authority's (MTA) component agencies. The MTA's operating expenses are funded by various taxes imposed within the district administered by the State Department of Taxation and Finance in addition to user fare and toll revenues.                                 |
| Metropolitan Commuter Transportation District (MCTD) Medallion Taxicab Ride Tax | A tax of fifty cents per taxicab ride on every ride that originates in the City of New York and terminates anywhere within the territorial boundaries of the MCTD. The tax is administered by the State Department of Taxation and Finance.   |

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| Metropolitan Commuter Transportation District (MCTD) Mobility Tax | A tax imposed at a rate of thirty-four hundredths (.34) percent of (1) the payroll expense of every employer who engages in business within the MCTD and (2) the net earnings from self-employment of individuals that are attributable to the MCTD if such earnings attributable to the MCTD exceed ten thousand dollars for the tax year. Receipts are for the sole purpose of providing an additional stable and reliable dedicated funding source for the Metropolitan Transportation Authority and its subsidiaries and affiliates to preserve, operate and improve essential transit and transportation services in the metropolitan commuter transportation district. The tax is administered by the State Department of Taxation and Finance. |
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| Minor Offsets | Reductions made to individual income tax overpayments for taxpayers that have incurred liabilities and arrears enforceable by other federal and State agencies. Among these are 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). |
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| 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 was authorized to impose a general sales and compensating use tax in lieu of a New York City sales tax. The MAC tax was to remain in effect until the MAC bonds were paid off. This occurred in July of 2008, so the MAC sales tax expired August 1, 2008 and the city's tax resumed on that date. |
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| Negotiated Settlements | Collections on settlements, litigation, administrative proceedings and 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. |
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| 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 containing over 24 percent alcohol. The tax is administered by the State Department of Taxation and Finance. |
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| New York City<br>Personal Income Tax  | <p>The City imposes a personal income tax on residents only. The City's income tax conforms to the State's definition of taxable income and has tax rates in tax year 2010 ranging from 2.907 percent to 3.876 percent, which includes an additional tax surcharge of 14 percent of base tax. The surcharge was suspended for 2005 while a temporary rate increase was in effect for certain high income taxpayers.</p> <p>Prior to July 1, 1999, the City also imposed a tax on nonresidents who earned wages or self-employment income in New York City. The structure of the tax was similar to the nonresident tax imposed by Yonkers.</p>           |
| New York Racing<br>Association (NYRA) | <p>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.</p>  |
| Off-Track Betting<br>(OTB)            | <p>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.</p> |
| OGS Procurement Fees                  | <p>Fees paid by contractors awarded centralized contracts for commodities, services or technology administered by the Office of General Services. The fee, one-half of one percent of the price of commodities, services or technology sold through the centralized contracts awarded, was repealed effective June 22, 2010.</p>   |
| Pari-Mutuel Taxes                     | <p>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.</p>  |

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| 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.                      |
| Public Safety Communications Surcharge | A surcharge imposed by Section 186-f of Article 9 of the Tax Law of \$1.20 per month on wireless communications service where the wireless communications customer's place of primary use is in New York state. The surcharge is imposed on each wireless communications device with a primary place of use in New York state and is payable on bills rendered for wireless communications services.  |
| 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.  |
| Returnable Beverage Container Deposits | Payments made by registered returnable beverage container deposit initiators from special refund value accounts containing deposits imposed on containers by the Environmental Conservation Law prior to retail sales to consumers. Deposit initiators are required to establish special refund value accounts into which their initial container deposits are placed. Container deposits paid by consumers are returned upon return of the containers. Eighty percent of the excess of initiator deposits over unclaimed deposits in the refund value accounts are remitted quarterly to the Department of Taxation and Finance. |
| State to City Offsets                  | Reconciliation of actual income tax liability with the estimated prior cash receipts distribution. Transfers are made between the State and the cities of New York 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.   |

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| 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 before April first of the year following the year of their purchase.  |
| Waste Tire Management & Recycling Fees     | A fee imposed by the Environmental Conservation Law of \$2.50 per new tire sold, including tires on new motor vehicles. Tire services must collect the waste tire management and recycling fee from the purchaser at the time of the sale and remit such fee to the Department of Taxation and Finance.  |
| 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, the Lake Placid Olympic Training Facilities program, the Alzheimer's Disease Fund, the Prostate Cancer Research Fund, the World Trade Center Memorial Fund, and the Volunteer Firefighting and EMS Recruitment and Retention Fund. Personal income taxpayers may increase their final remittances or reduce their overpayments by the amount of their contribution. |
| Wireless Communication Service Surcharge   | A surcharge imposed by the County Law of \$1.20 per month on wireless communications service where the wireless communications customer's place of primary use is in New York state. The surcharge is imposed on each wireless communications device with a primary use in New York state and is payable on bills rendered for wireless communications services provided or directly to the Department of Taxation & Finance. The surcharge was repealed from the County Law, effective September 1, 2009, and is now imposed by Section 186-f of Article 9 of the Tax Law.                                |
| Yonkers Personal Income Taxes              | A personal income tax surcharge on Yonkers residents, plus a tax on nonresidents who earn wages or self-employment income in the city of Yonkers. For 2010, the resident surcharge is 10 percent of the resident's net State income tax. The nonresident earnings tax base is computed on gross taxable wages and net earnings from self-employment, less a \$3,000 exclusion that is phased out. No exclusion is allowed on income greater than \$30,000. The nonresident earnings tax rate is 0.50 percent of net earnings or self-employment income after exclusion.                                    |

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