

# Effective Dates of New York State and Local Purpose Taxes and Fees Administered by the Department of Taxation and Finance

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
<b>Business Taxes</b>		
Corporation Franchise (Income Basis) 13/	9-A	1917
Corporation & Utility	9	1886
Bank 1/, 2/ 13/	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>		
Pari-Mutuel/OTB	9/	1940/1978
Hazardous Waste Assessments	10/	1983
Waste Tire Management and Recycling Fees	10/	2003
Wireless Communication Service Surcharge	11/	2002
Returnable Beverage Container Deposits	10/	2009
Tax Return Preparer Registration Fees	1	2009
OGS Procurement Fees	12/	2008
Metropolitan Commuter Transportation District Mobility	23	2009
Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Rides	29-A	2009
Metropolitan Commuter Transportation District Auto Rental	28-A	2009
Authorized Combative Sports Tax 14/	19	2016

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4/ Repealed September 1, 1994.

5/ Repealed effective October 1, 1998.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7/ Repealed January 1, 2000.

8/ Repealed June 15, 1996.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 under the Racing and Wagering Law.

10/ Imposed by the Environmental Conservation Law.

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 Repealed December 1, 2009.

12/ Imposed by the New York State Finance Law. Repealed

13/ Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the Bank Tax.

14/ Effective September 1, 2016, the Boxing and Wrestling Exhibitions Tax includes Mixed Martial Arts and renamed the Authorized Combative Sports Tax. The Boxing Tax was effective in 1987.