



July 1997

Taxable Sales and Purchases

*County and industry data for
March 1995 - August 1996*

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Introduction

This publication summarizes local sales and use tax activity in New York as reported on tax returns by vendors and purchasers. It includes a statistical table for each New York State county depicting annual taxable sales and purchases data for each of the last five years. Each county table also contains semiannual sales tax information by industrial classification for the last 18 months. Data for the two six-month selling periods, March 1995 through February 1996, are revised from the last report. Information for March 1996 through August 1996 is preliminary and will be revised in our next report.

Taxable sales include nearly all retail sales of tangible personal property and certain services. Taxable purchases represent the value of tangible personal property or services purchased for use in business operations (which would otherwise be subject to tax) on which no sales tax was previously paid.

Annual taxable sales nearly \$165.3 billion Statewide

Table 1 summarizes annual sales and purchases subject to use tax for all New York counties during the past 5 years. Taxpayers reported nearly \$165.3 billion in taxable sales and purchases on their returns for the period beginning in March 1995 and extending through February 1996. This value represents a 3.6 percent increase from the previous year.

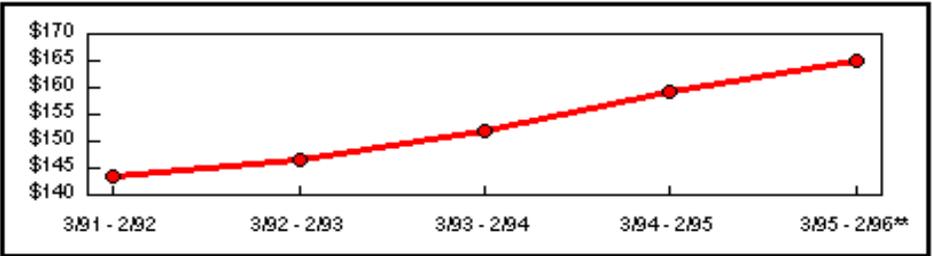
Table 1: Statewide Annual Totals (In Thousands)

	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Period
3/91 - 2/92	\$143,492,891	-\$2,029,502	-1.39
3/92 - 2/93	146,652,533	3,159,642	2.20
3/93 - 2/94	152,151,747	5,499,214	3.75
3/94 - 2/95	159,481,038	7,329,291	4.82
3/95 - 2/96**	165,263,235	5,782,197	3.63

**Revised

As depicted in Figure 1, total taxable sales and purchases reported in the most current period continue the upward trend that began during the March 1992 through February 1993 selling period. Aggregate annual taxable sales and purchases have grown by 15 percent during the past five years.

**Figure 1: Five-year Trend
(In Millions)**



**Revised

Industry Analysis

Taxable sales and purchases for the March 1996 through August 1996 semiannual selling period reached \$85.7 billion. This amount exceeds the total reported for the previous selling period by \$2 billion and represents the highest statewide semiannual total ever recorded. For the latest six-month selling period, the percentage growth in taxable sales and purchases grew by 2.4 percent, compared with the 2.6 percent growth for the prior period.

Retail trade continues to account for over half of all taxable sales, contributing \$46 billion to the statewide total for the latest semiannual selling period. During this period, retail trade sales rose 4.1 percent from the same period one year earlier. Within the retail sector, miscellaneous retailers reported an 8.3 percent increase in taxable sales from the previous March through August reporting period.

Table 2: Statewide Semi-annual Industry Totals (In Thousands)

Industry	Selling Period		
	3/95 - 8/95**	9/95 - 2/96**	3/96 - 8/96*
Construction	\$ 1,445,939	\$ 1,377,775	\$ 1,492,616
Manufacturing	4,468,602	4,543,914	4,802,334
Communications	3,779,546	3,992,828	3,937,647
Electric & Gas	5,890,099	6,895,731	6,158,217
Wholesale Trade	5,633,327	5,440,408	5,754,456
Retail Trade Total	44,213,818	45,411,635	46,047,142
Building Materials	2,880,427	2,444,007	3,014,161
General Merchandise	6,723,737	7,978,816	6,888,806
Food	3,602,912	3,471,442	3,726,720
Auto Dealers, Gas Stations	10,224,356	8,814,420	10,858,219
Apparel	4,033,887	4,512,769	4,126,072
Furniture	3,270,025	3,510,513	3,324,577
Eating and Drinking	6,362,353	5,981,972	6,401,444
Miscellaneous Retail	7,116,121	8,697,696	7,707,143
Services Total	11,910,841	11,733,653	12,593,389
Hotels	1,807,471	1,788,262	2,063,242
Personal Services	286,980	308,018	300,053
Business Services	4,415,912	4,488,272	4,715,274
Auto Repair, Parking	2,784,200	2,510,949	2,760,795
Other Services	2,616,278	2,638,152	2,754,025
All Other Industries	4,211,665	4,313,454	4,949,152
Grand Total	\$81,553,837	\$83,709,398	\$85,734,953

Note: This table represents the sum of taxable sales and purchases for all counties imposing a sales tax, plus taxable sales and purchases in Oswego County.

*Preliminary

**Revised

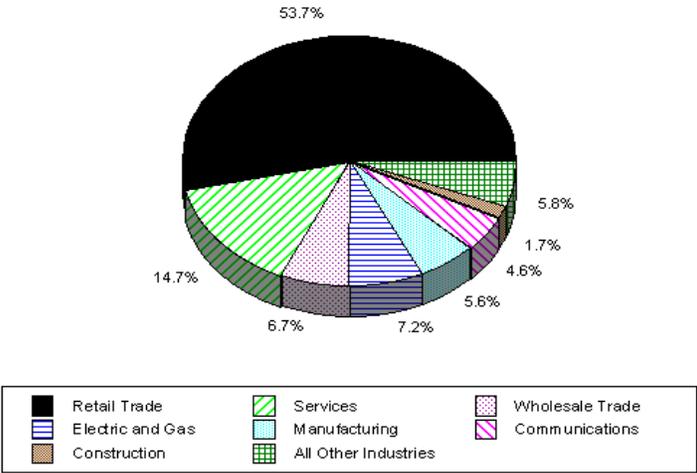
Statewide, all major industries realized year-over-year growth for the latest semiannual selling period. The manufacturing sector reported the largest percentage growth of 7.4 percent from the previous year. This increase reflects the continuing economic expansion.

Percentage increases for the remaining major industry groups ranged from 5.7 percent in services to 2.2 percent for wholesale trade. Within the services sector, hotels reported significant gains (14.2 percent) with taxable sales for these businesses reaching nearly \$2.1 billion during the most recent six months. Gas, electric and sanitary services grew 4.6 percent. This category includes energy sales to all commercial establishments and noncommercial sales in counties imposing a tax on residential use. Sales trends for the communications improved by 4.2 percent. All other industries, including miscellaneous businesses and businesses with missing industry codes, grew 17.5 percent. This is

particularly surprising as the Office of Tax Policy Analysis (OTPA) has made progress assigning industry codes to many vendors in this broad category. For example, this report incorporates revised data for the wholesale trade industry, a direct result of our SIC activities in this category.

Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the latest selling period. The distribution has remained fairly constant since the State enacted the sales tax in 1965. Retail sales and taxable services combined contribute over two-thirds of the State total.

Figure 2: Industry Shares



Regional Trends

Nearly all of the State’s counties showed year-over-year growth in taxable sales and purchases. Figure 3 provides a glimpse of regional sales activity. As shown, the largest percentage year-over-year gains were reported downstate. All counties in the Capital District and western New York reported increased sales.

Figure 3
Change in Taxable Sales and Purchases
March - August 1995
Compared to
March - August 1996

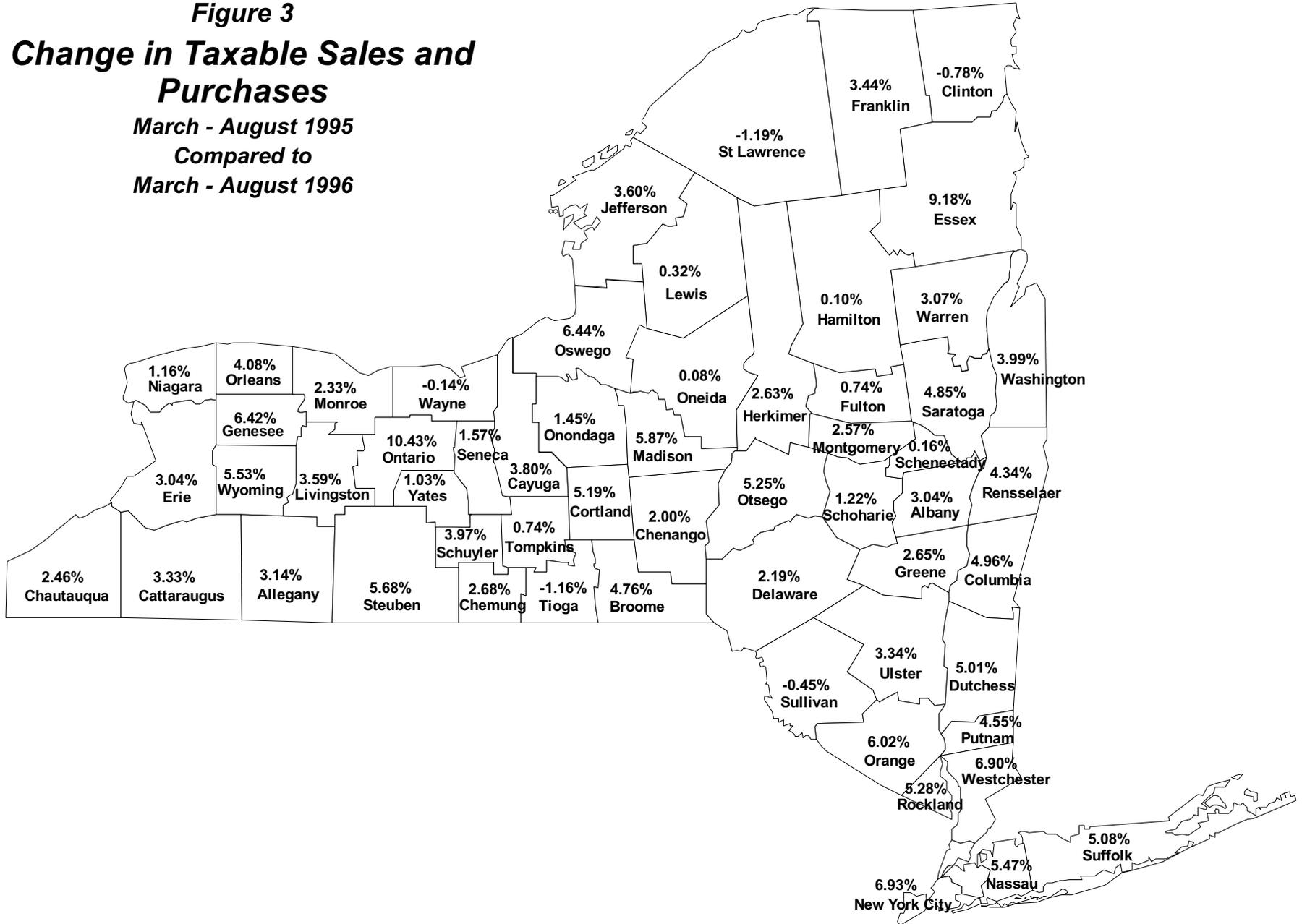


Table 3 indicates that almost all counties experienced an increase in total taxable sales and purchases for the March 1996 through August 1996 period as compared to the same period of the previous year. Ontario County led the way reporting double digit percentage growth of 10.4 percent. Within Ontario, retail trade's general merchandise, apparel and miscellaneous retail trade sub-sectors were major contributors. Essex County followed closely behind Ontario with the second highest growth rate of 9.2 percent.

St. Lawrence and Tioga counties experienced the largest year-over-year decline in aggregate activity, falling by 1.2 percent. Within St. Lawrence, taxable sales attributable to construction fell by nearly 21 percent. General merchandise (-43.6 percent) and manufacturing (-25.7 percent) were primarily responsible for the Tioga decline. The overall decline masks positive signs at the major industry level. For instance, St. Lawrence sales tax-related activities by major industry were equally split between gainers and losers. Within Tioga, the number of major industries reporting gains in taxable sales outnumbering those reporting losses.

Table 3: Change in Taxable Sales and Purchases

County	March 1995 - Aug. 1995**	March 1996 - Aug. 1996*	Percent Change	County	March 1995 - Aug. 1995**	Mar. 1996 - Aug. 1996*	Percent Change
Albany	\$1,964,554	\$2,024,335	3.04	Oneida	\$ 963,548	\$ 964,298	0.08
Allegany	142,142	146,606	3.14	Onondaga	2,475,796	2,511,798	1.45
Broome	897,704	940,466	4.76	Ontario	526,255	581,146	10.43
Cattaraugus	306,845	317,059	3.33	Orange	1,509,445	1,600,339	6.02
Cayuga	290,067	301,096	3.80	Orleans	114,789	119,467	4.08
Chautauqua	565,640	579,550	2.46	Oswego	442,589	471,104	6.44
Chemung	443,240	455,123	2.68	Otsego	242,419	255,154	5.25
Chenango	161,064	164,281	2.00	Putnam	299,858	313,498	4.55
Clinton	394,700	391,613	-0.78	Rensselaer	462,818	482,922	4.34
Columbia	225,865	237,057	4.96	Rockland	1,148,513	1,209,149	5.28
Cortland	204,516	215,131	5.19	St. Lawrence	431,212	426,099	-1.19
Delaware	173,160	176,959	2.19	Saratoga	840,333	881,099	4.85
Dutchess	1,278,437	1,342,501	5.01	Schenectady	686,008	687,105	0.16
Erie	4,592,909	4,732,692	3.04	Schoharie	101,927	103,167	1.22
Essex	175,574	191,695	9.18	Schuyler	59,417	61,776	3.97
Franklin	151,670	156,881	3.44	Seneca	134,687	136,795	1.57
Fulton	191,213	192,631	0.74	Steuben	361,927	382,498	5.68
Genesee	252,185	268,365	6.42	Suffolk	7,351,418	7,724,756	5.08
Greene	176,408	181,083	2.65	Sullivan	304,831	303,461	-0.45
Hamilton	31,398	31,428	0.10	Tioga	145,346	143,659	-1.16
Herkimer	191,059	196,077	2.63	Tompkins	400,841	403,813	0.74
Jefferson	514,981	533,526	3.60	Ulster	702,804	726,260	3.34
Lewis	72,900	73,130	0.32	Warren	495,717	510,933	3.07
Livingston	211,197	218,784	3.59	Washington	153,572	159,695	3.99
Madison	211,570	223,980	5.87	Wayne	328,912	328,459	-0.14
Monroe	3,776,380	3,864,261	2.33	Westchester	5,202,434	5,561,589	6.90
Montgomery	181,984	186,668	2.57	Wyoming	120,193	126,842	5.53
Nassau	7,273,954	7,671,895	5.47	Yates	72,685	73,431	1.03
Niagara	1,020,572	1,032,450	1.16	New York City	29,399,655	31,437,318	6.93

Note: Dollar data is in thousands.

*Preliminary data

**Revised

New York City

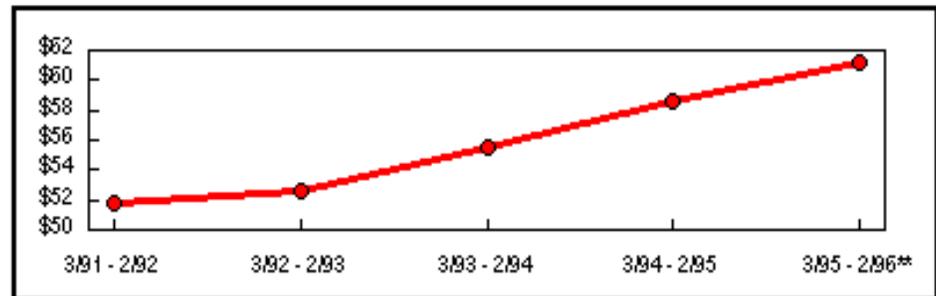
The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent nearly 37 percent of all reportable statewide taxable sales and purchases for the latest annual period. New York City taxable sales continue to grow more than the State as a whole. Year-over-year City taxable sales and purchases rose 6.9 percent, exceeding the 4.1 percent growth rate for all other State counties. Similar to the State economy, New York City sales have continuously grown since the early 1990's from \$51.9 billion in 1991-92 to nearly \$61.1 billion in 1995-96 (Figure 4).

Table 4: New York City Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$51,882,801	-\$1,905,318	-3.54
3/92 - 2/93	52,570,093	687,292	1.32
3/93 - 2/94	55,462,615	2,892,522	5.50
3/94 - 2/95	58,523,293	3,060,678	5.52
3/95 - 2/96**	61,107,397	2,584,104	4.22

**Revised

Figure 4: Five-year Trend (In Millions)



**Revised

Table 5 summarizes City taxable sales and purchases for the most recent six-month selling period ending August 1996. For that period, sales tax vendors reported \$31.7 billion in City taxable sales and purchases. New York City taxable sales and purchases increased 6.9 percent when compared to the March through August 1995 selling period.

For both the State and City, retail sales provide the largest share of all taxable sales and purchases. However, while retail sales represent more than half (54 percent) of all taxable sales statewide, they represent less than half (46 percent) within the City. This disparity reflects the greater

importance of taxable services to the City's sales tax base. Manufacturing and All Other industries posted the largest percentage increases, rising 16.1 and 15.6 percent from the previous year. Retail trade reported the largest dollar growth -- nearly \$737 million. Within that sector, miscellaneous retail activity expanded at the fastest rate. Automotive and building materials taxable sales growth also exceeded the retail trade sector average percentage gain.

Table 5: New York City Semi-annual Industry Totals (In Thousands)

Industry	3/95 - 8/95**	Selling Period	
		9/95 - 2/96**	3/96 - 8/96*
Construction	\$ 587,731	\$ 576,080	\$ 589,418
Manufacturing	1,606,638	1,691,455	1,864,605
Communications	1,755,358	1,853,327	1,829,599
Electric & Gas	2,607,751	3,253,600	2,799,904
Wholesale Trade	1,996,016	1,940,289	2,020,717
Retail Trade Total	13,555,654	14,790,393	14,292,646
Building Materials	559,653	541,526	602,167
General Merchandise	1,907,247	2,229,544	1,994,225
Food	764,276	777,170	785,794
Auto Dealers, Gas Stations	1,703,080	1,546,300	1,840,738
Apparel	2,039,191	2,259,597	2,102,393
Furniture	1,350,462	1,414,940	1,383,083
Eating and Drinking	2,679,300	2,738,148	2,767,573
Miscellaneous Retail	2,552,445	3,283,168	2,816,673
Services Total	5,390,111	5,570,160	5,844,291
Hotels	1,034,405	1,181,355	1,252,970
Personal Services	122,148	128,666	137,304
Business Services	2,331,598	2,363,402	2,482,502
Auto Repair, Parking	945,598	856,308	934,517
Other Services	956,362	1,040,429	1,036,998
All Other Industries	1,900,396	2,032,438	2,196,138
Grand Total	\$29,399,655	\$31,707,742	\$31,437,318

*Preliminary

**Revised

Counties Outside New York City

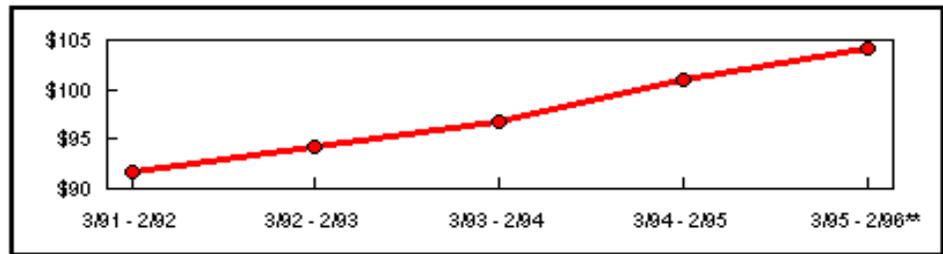
Taxable sales and purchases in counties outside New York City exceeded \$104 billion for the latest reporting year ending February 1996 (Table 6). This total represents a 3.2 percent increase from the previous year and 13.9 percent increase from five years ago. These totals include taxable sales in all counties imposing a sales tax plus an estimate of total taxable sales for Oswego County. As depicted in Figure 5, the five-year trend in taxable sales and purchases reported outside of New York City is similar in direction to the New York City totals but varies less between years.

Table 6: All Counties Outside of New York City - Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$91,610,090	-\$124,184	-0.14
3/92 - 2/93	94,082,440	2,472,350	2.70
3/93 - 2/94	96,689,132	2,606,692	2.77
3/94 - 2/95	100,957,745	4,268,613	4.41
3/95 - 2/96*	104,155,838	3,198,093	3.17

**Revised

Figure 5: Five-year Trend (In Millions)



**Revised

In this report, Oswego remains the only New York State county without a county-wide local sales tax. However, effective March 1997 Oswego is imposing a sales tax on all vendors doing business in Oswego County outside the cities of Fulton and Oswego. Beginning with the March through August 1995 selling period, this publication reports taxable sales and purchases subject to use tax for the entire county (including the cities of Fulton and Oswego). We also estimated annual totals for earlier years. Data for the county and cities will be aggregated in future reports.

Analysis of the semiannual data by industry presented in Table 7 reveals that construction and All Other major industry groupings reported above average gains in taxable sales. Construction grew 5.2 percent and All Others grew 19 percent year-over-year. Within the major sectors, automotive, miscellaneous retail and miscellaneous business services industries reported the greatest year-over-year percentage gains. All major industries reported increased sales.

Table 7: All Counties Outside of New York City - Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	3/95 - 8/95**	9/95 - 2/96**	3/96 - 8/96*
Construction	\$ 858,208	\$ 801,695	\$ 903,198
Manufacturing	2,861,964	2,852,459	2,937,729
Communications	2,204,188	2,139,501	2,108,048
Electric & Gas	3,282,348	3,642,131	3,358,313
Wholesale Trade	3,637,311	3,500,119	3,733,739
Retail Trade Total	30,658,164	30,621,242	31,754,496
Building Materials	2,320,774	1,902,481	2,411,994
General Merchandise	4,816,490	5,749,272	4,894,581
Food	2,838,636	2,694,272	2,940,926
Auto Dealers, Gas Stations	8,521,276	7,268,120	9,017,481
Apparel	1,994,696	2,253,172	2,023,679
Furniture	1,919,563	2,095,573	1,941,494
Eating and Drinking	3,683,053	3,243,824	3,633,871
Miscellaneous Retail	4,563,676	5,414,528	4,890,470
Services Total	6,520,730	6,163,493	6,749,098
Hotels	773,066	606,907	810,272
Personal Services	164,832	179,352	162,749
Business Services	2,084,314	2,124,870	2,232,772
Auto Repair, Parking	1,838,602	1,654,641	1,826,278
Other Services	1,659,916	1,597,723	1,717,027
All Other Industries	2,311,269	2,281,016	2,753,014
Grand Total	\$52,154,182	\$52,001,656	\$54,297,635

Note: This table represents the sum of taxable sales and purchases in all counties outside of New York City imposing a sales tax, plus taxable sales and purchases in Oswego County.

*Preliminary

**Revised

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items. These data are reported on over 500,000 sales tax returns filed each quarter with the New York State Department of Taxation and Finance. The year-ending sales tax quarter that closes on May 31 involves an additional 138,000 returns from taxpayers filing annual returns only. The report aggregates quarterly data into semiannual periods to reduce the fluctuation caused by vendor late reporting.

This report provides a snapshot of a continuously changing sales tax file. File records are updated daily to reflect late payments, amended returns, audit changes and missing industry identification codes. Only after nine months does the file become stable enough to serve as the data base for preparing this report.

The revised data in this publication for the periods March through August 1995 and September through February 1996 supersede information included in the last report. Although this report includes information for a 12-month period, special care should be taken when computing an annual percent change. As noted above, sales tax data are subject to continual revision. A significant part of these revisions relates to vendor over- and under-reporting. That is, vendors filing late returns frequently combine prior and current liabilities on their most current return. The revisions are then necessary to move the data to the correct period. Therefore, caution should be taken when drawing conclusions concerning regional economic trends based solely upon the data presented herein.

This report generally classifies taxable sales and purchases within industrial sectors based on the vendor-reported code listed on each tax return. These codes are either the Principal Industry Activity (PIA) classification or the federal Standard Industrial Classification (SIC). While these two codes are fairly comparable, a more detailed classification is available only for vendors using the SIC code. Appendix A identifies the SIC/PIA classifications used in this report. Classification problems arise when vendors use PIA codes in lieu of SIC codes. More troublesome problems arise when taxpayers inadvertently misclassify their primary business activity. For example, a wholesaler who also conducts retail sales may not understand to classify the business as wholesale trade. Misclassification problems are nearly impossible to remedy.

For all counties, the electric and gas industry segment contains nonresidential energy taxable sales. However, New York State and a number of counties, listed in Appendix B, do not tax residential energy sales. Therefore, the electric and gas tax base varies by county with some areas taxing both residential and nonresidential energy sales and others taxing nonresidential sales only. The statewide summary displayed in Table 1 merely accumulates the taxable sales and purchases for each county and does not represent total statewide energy sales.

Appendix C shows combined State and local sales tax rates in each county and city and identifies changes that occurred during the reporting period. These data are presented for informational purposes.

Data users are cautioned that industry taxable sales may represent only a portion of industry gross sales. Moreover, the percent of sales that are taxable can vary from period to period. As such, taxable sales may not directly reflect the correct level or trend in aggregate economic activity for the industry.

Albany County

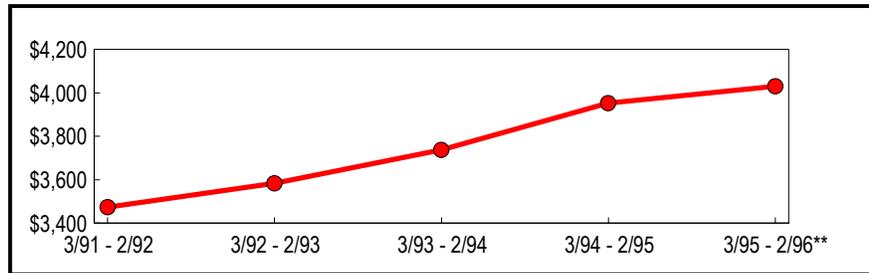
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$3,473,602	(\$53,475)	(1.52)
3/92 - 2/93	3,583,826	110,224	3.17
3/93 - 2/94	3,738,389	154,563	4.31
3/94 - 2/95	3,953,520	215,131	5.75
3/95 - 2/96**	4,030,436	76,916	1.95

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$30,948	\$30,720	\$32,775
Manufacturing	90,328	107,495	104,530
Communications	70,558	72,535	68,464
Electric & Gas	148,670	168,922	156,031
Wholesale Trade	143,375	134,903	139,614
Retail Trade Total	1,126,821	1,185,775	1,122,930
Building Materials	79,138	67,584	84,149
General Merchandise	212,568	249,812	204,533
Food	89,539	89,781	85,204
Auto Dealers, Gas Stations	241,447	207,083	252,002
Apparel	98,538	112,188	90,208
Furniture	85,500	102,435	90,797
Eating and Drinking	144,975	134,367	139,345
Miscellaneous Retail	175,116	222,525	176,692
Services Total	283,655	276,764	259,273
Hotels	48,920	42,607	48,044
Personal Services	7,829	8,248	7,723
Business Services	89,011	90,407	95,413
Auto Repair, Parking	80,294	73,229	80,282
Other Services	57,601	62,273	66,776
All Other Industries	70,199	88,768	101,753
Grand Total	\$1,964,554	\$2,065,882	\$2,024,335

* Preliminary

** Revised

Allegany County

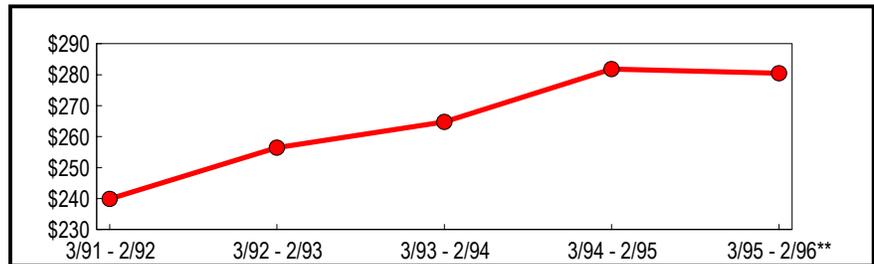
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$239,883	\$9,215	3.99
3/92 - 2/93	256,496	16,613	6.93
3/93 - 2/94	264,780	8,284	3.23
3/94 - 2/95	281,795	17,015	6.43
3/95 - 2/96**	280,520	(1,275)	(0.45)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,434	\$3,047	\$4,283
Manufacturing	6,816	6,740	7,435
Communications	4,282	4,159	4,747
Electric & Gas	13,756	17,848	15,373
Wholesale Trade	16,323	14,627	15,804
Retail Trade Total	79,064	72,008	77,575
Building Materials	5,406	4,653	6,035
General Merchandise	11,299	11,954	10,253
Food	10,059	9,301	10,314
Auto Dealers, Gas Stations	30,733	23,352	28,070
Apparel	1,666	1,368	1,222
Furniture	3,052	2,985	3,817
Eating and Drinking	9,007	8,086	9,071
Miscellaneous Retail	7,842	10,309	8,793
Services Total	13,681	14,019	14,069
Hotels	1,898	1,767	1,795
Personal Services	231	266	187
Business Services	4,044	4,425	4,537
Auto Repair, Parking	4,175	4,019	4,338
Other Services	3,333	3,542	3,212
All Other Industries	4,786	5,930	7,320
Grand Total	\$142,142	\$138,378	\$146,606

* Preliminary

** Revised

Broome County

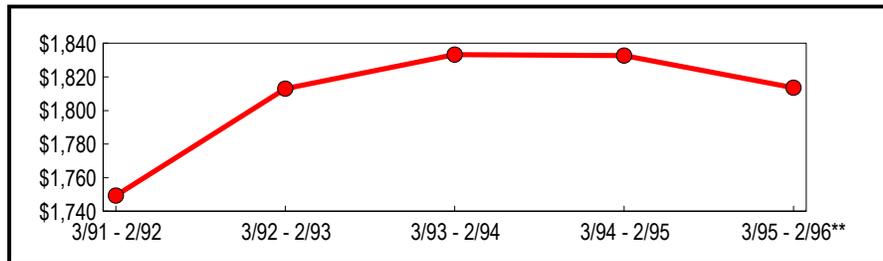
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$1,749,460	(\$26,927)	(1.52)
3/92 - 2/93	1,813,064	63,604	3.64
3/93 - 2/94	1,833,184	20,120	1.11
3/94 - 2/95	1,832,803	(381)	(0.02)
3/95 - 2/96**	1,813,600	(19,203)	(1.05)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$12,807	\$12,923	\$14,082
Manufacturing	56,346	61,345	71,341
Communications	32,357	34,389	35,566
Electric & Gas	43,382	45,371	41,828
Wholesale Trade	67,178	66,586	71,474
Retail Trade Total	552,882	555,377	556,538
Building Materials	30,285	22,688	27,492
General Merchandise	125,312	148,063	129,735
Food	54,781	54,811	56,677
Auto Dealers, Gas Stations	138,231	115,774	146,887
Apparel	30,920	28,188	22,269
Furniture	29,731	33,632	30,745
Eating and Drinking	74,658	68,478	71,698
Miscellaneous Retail	68,964	83,743	71,035
Services Total	96,768	95,327	99,396
Hotels	13,763	11,544	14,121
Personal Services	2,511	2,935	3,309
Business Services	26,632	30,798	27,629
Auto Repair, Parking	29,938	24,920	29,808
Other Services	23,924	25,130	24,529
All Other Industries	35,984	44,578	50,241
Grand Total	\$897,704	\$915,896	\$940,466

* Preliminary

** Revised

Cattaraugus County

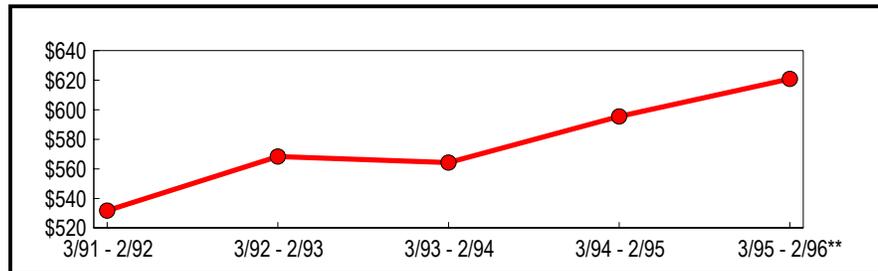
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$531,841	\$13,728	2.65
3/92 - 2/93	568,305	36,464	6.86
3/93 - 2/94	564,277	(4,028)	(0.71)
3/94 - 2/95	595,591	31,314	5.55
3/95 - 2/96**	620,924	25,333	4.25

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$4,927	\$3,891	\$4,426
Manufacturing	15,044	11,971	13,568
Communications	10,067	10,506	9,997
Electric & Gas	27,654	35,679	31,647
Wholesale Trade	22,719	21,902	23,301
Retail Trade Total	185,204	185,946	187,896
Building Materials	13,230	9,894	13,535
General Merchandise	37,524	49,983	41,842
Food	19,062	16,443	17,879
Auto Dealers, Gas Stations	54,832	43,796	55,091
Apparel	4,428	4,436	3,983
Furniture	7,952	8,542	7,350
Eating and Drinking	25,587	25,919	25,538
Miscellaneous Retail	22,589	26,933	22,678
Services Total	28,873	31,765	29,774
Hotels	1,865	4,394	2,316
Personal Services	754	1,022	665
Business Services	8,770	9,570	8,896
Auto Repair, Parking	8,152	7,982	8,830
Other Services	9,332	8,797	9,067
All Other Industries	12,357	12,419	16,450
Grand Total	\$306,845	\$314,079	\$317,059

* Preliminary

** Revised

Cayuga County

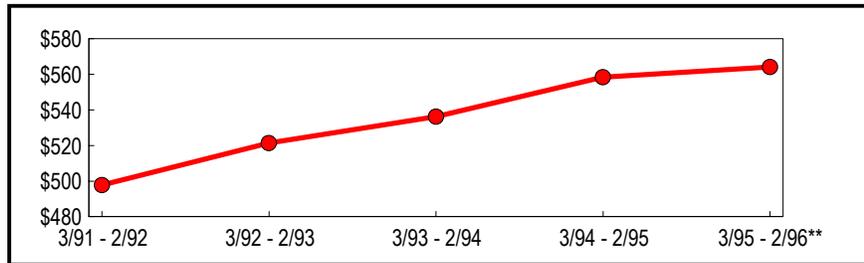
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$497,802	(\$5,811)	(1.15)
3/92 - 2/93	521,329	23,527	4.73
3/93 - 2/94	536,214	14,885	2.86
3/94 - 2/95	558,369	22,155	4.13
3/95 - 2/96**	564,083	5,714	1.02

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,183	\$3,942	\$3,830
Manufacturing	12,000	11,018	12,654
Communications	9,621	9,665	9,687
Electric & Gas	32,151	35,489	33,748
Wholesale Trade	28,213	27,797	32,095
Retail Trade Total	170,393	153,521	172,645
Building Materials	11,190	9,045	12,164
General Merchandise	31,263	31,878	28,522
Food	20,605	19,605	21,133
Auto Dealers, Gas Stations	55,086	39,741	55,480
Apparel	4,023	4,916	4,593
Furniture	7,675	7,850	7,551
Eating and Drinking	19,724	16,278	19,038
Miscellaneous Retail	20,827	24,208	24,164
Services Total	26,212	23,972	26,120
Hotels	3,109	2,237	2,922
Personal Services	511	700	390
Business Services	6,715	6,746	6,701
Auto Repair, Parking	8,703	8,216	8,890
Other Services	7,174	6,073	7,217
All Other Industries	8,294	8,612	10,317
Grand Total	\$290,067	\$274,016	\$301,096

* Preliminary

** Revised

Chautauqua County

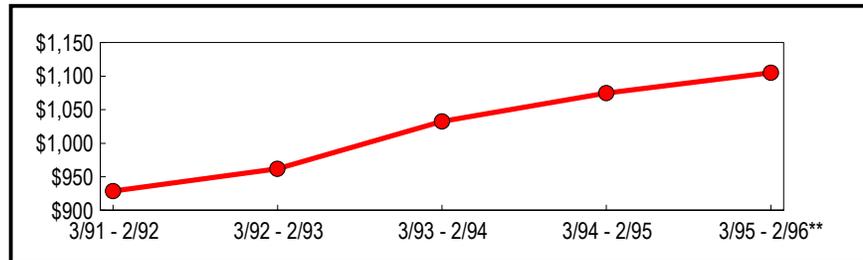
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$928,857	(\$1,081)	(0.12)
3/92 - 2/93	962,113	33,256	3.58
3/93 - 2/94	1,032,734	70,621	7.34
3/94 - 2/95	1,074,945	42,211	4.09
3/95 - 2/96**	1,105,013	30,068	2.80

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$12,443	\$10,736	\$11,911
Manufacturing	34,963	31,160	34,850
Communications	19,266	21,173	21,498
Electric & Gas	46,067	59,045	52,303
Wholesale Trade	55,639	49,287	54,637
Retail Trade Total	308,436	286,009	312,269
Building Materials	25,463	20,177	27,443
General Merchandise	67,185	78,634	71,831
Food	22,392	21,021	23,139
Auto Dealers, Gas Stations	91,309	73,022	88,051
Apparel	7,495	7,251	6,618
Furniture	17,506	18,079	16,923
Eating and Drinking	43,863	34,889	43,828
Miscellaneous Retail	33,223	32,936	34,436
Services Total	64,873	59,394	66,056
Hotels	10,588	5,264	9,813
Personal Services	975	1,330	1,031
Business Services	16,295	15,018	15,063
Auto Repair, Parking	15,336	14,572	16,254
Other Services	21,679	23,210	23,895
All Other Industries	23,953	22,569	26,026
Grand Total	\$565,640	\$539,373	\$579,550

* Preliminary

** Revised

Chemung County

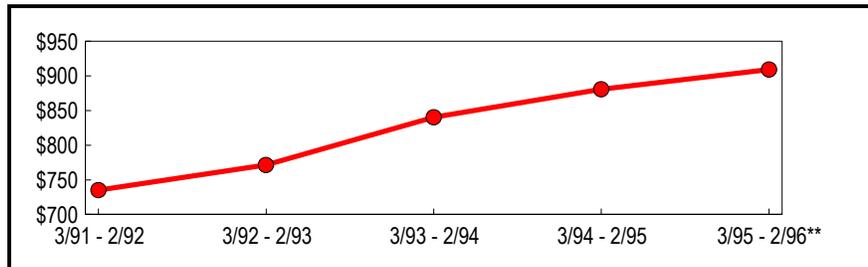
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$735,292	\$2,371	0.32
3/92 - 2/93	771,333	36,041	4.90
3/93 - 2/94	840,594	69,261	8.98
3/94 - 2/95	880,659	40,065	4.77
3/95 - 2/96**	909,210	28,551	3.24

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$6,165	\$5,671	\$5,391
Manufacturing	28,971	31,113	26,677
Communications	11,433	11,604	10,892
Electric & Gas	44,223	46,798	43,517
Wholesale Trade	33,809	32,619	30,794
Retail Trade Total	265,088	280,816	271,972
Building Materials	17,949	14,287	16,760
General Merchandise	70,453	93,194	76,526
Food	18,785	19,136	31,819
Auto Dealers, Gas Stations	61,326	50,056	55,818
Apparel	17,523	16,338	12,681
Furniture	13,260	15,422	12,153
Eating and Drinking	32,062	29,210	29,617
Miscellaneous Retail	33,730	43,173	36,598
Services Total	40,467	39,474	42,223
Hotels	4,996	3,792	4,868
Personal Services	1,601	2,046	1,478
Business Services	14,242	13,207	15,000
Auto Repair, Parking	10,285	10,180	10,769
Other Services	9,343	10,249	10,108
All Other Industries	13,084	17,875	23,657
Grand Total	\$443,240	\$465,970	\$455,123

* Preliminary

** Revised

Chenango County

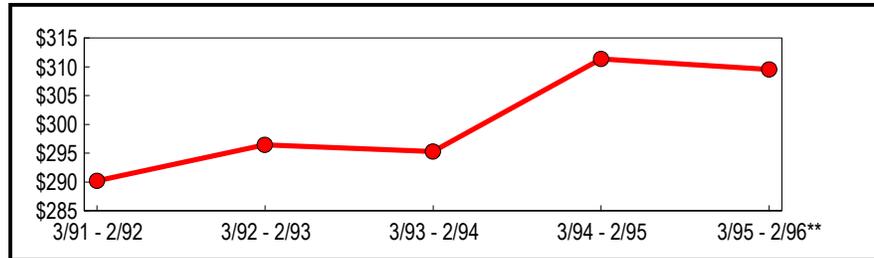
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$290,235	(\$3,634)	(1.24)
3/92 - 2/93	296,469	6,234	2.15
3/93 - 2/94	295,306	(1,163)	(0.39)
3/94 - 2/95	311,379	16,073	5.44
3/95 - 2/96**	309,566	(1,813)	(0.58)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,350	\$2,970	\$2,855
Manufacturing	11,669	10,013	11,640
Communications	5,727	5,597	5,898
Electric & Gas	6,891	7,277	7,015
Wholesale Trade	12,986	11,462	12,146
Retail Trade Total	99,190	89,830	102,559
Building Materials	6,752	4,510	5,717
General Merchandise	16,864	18,564	16,682
Food	6,020	5,787	5,891
Auto Dealers, Gas Stations	34,489	27,989	37,585
Apparel	1,441	1,368	1,187
Furniture	3,281	3,241	4,034
Eating and Drinking	10,091	8,468	10,165
Miscellaneous Retail	20,252	19,903	21,298
Services Total	13,391	13,148	13,898
Hotels	924	882	952
Personal Services	381	518	427
Business Services	4,197	4,489	4,389
Auto Repair, Parking	4,232	4,129	4,580
Other Services	3,657	3,130	3,550
All Other Industries	7,860	8,205	8,270
Grand Total	\$161,064	\$148,502	\$164,281

* Preliminary

** Revised

Clinton County

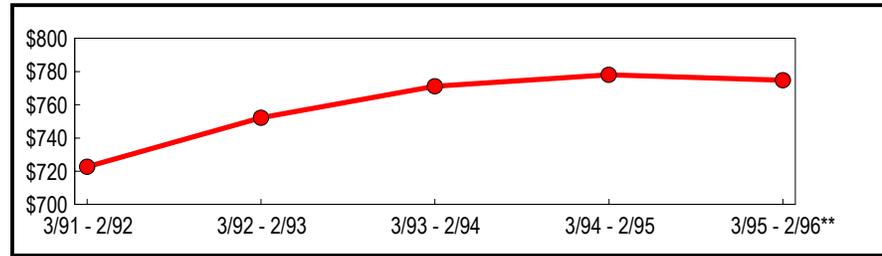
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$722,612	\$16,673	2.36
3/92 - 2/93	752,169	29,557	4.09
3/93 - 2/94	771,098	18,929	2.52
3/94 - 2/95	778,146	7,048	0.91
3/95 - 2/96**	774,871	(3,275)	(0.42)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$8,529	\$4,738	\$4,872
Manufacturing	21,491	17,940	21,399
Communications	11,006	11,680	11,219
Electric & Gas	19,637	22,151	21,060
Wholesale Trade	28,499	28,048	27,827
Retail Trade Total	256,533	245,722	248,635
Building Materials	20,930	16,357	19,560
General Merchandise	62,604	67,996	63,300
Food	23,706	21,677	23,820
Auto Dealers, Gas Stations	67,843	54,506	65,182
Apparel	11,348	12,062	10,762
Furniture	8,819	9,484	8,552
Eating and Drinking	31,622	24,524	27,718
Miscellaneous Retail	29,661	39,116	29,741
Services Total	31,910	29,910	33,937
Hotels	2,975	2,469	3,879
Personal Services	784	871	643
Business Services	8,451	8,577	9,309
Auto Repair, Parking	10,129	10,010	10,400
Other Services	9,571	7,983	9,706
All Other Industries	17,095	19,982	22,664
Grand Total	\$394,700	\$380,171	\$391,613

* Preliminary

** Revised

Columbia County

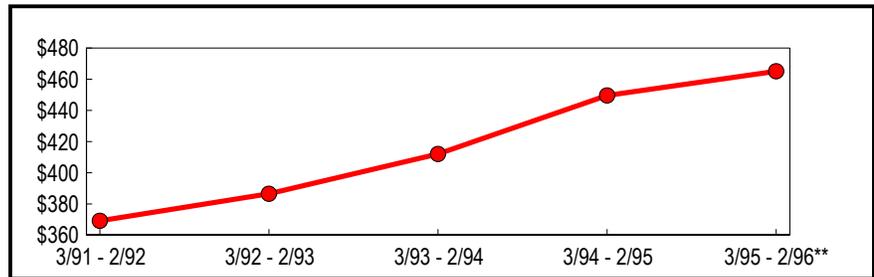
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$369,042	(\$118)	(0.03)
3/92 - 2/93	386,547	17,505	4.74
3/93 - 2/94	412,095	25,548	6.61
3/94 - 2/95	449,631	37,536	9.11
3/95 - 2/96**	465,203	15,572	3.46

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$5,250	\$4,576	\$5,548
Manufacturing	9,269	9,169	9,330
Communications	9,710	10,035	12,018
Electric & Gas	11,206	13,263	11,598
Wholesale Trade	15,411	14,554	16,954
Retail Trade Total	142,308	133,139	147,890
Building Materials	18,147	14,727	19,292
General Merchandise	20,846	23,221	20,969
Food	17,004	15,802	17,613
Auto Dealers, Gas Stations	51,505	44,562	52,842
Apparel	2,101	2,001	1,811
Furniture	4,826	5,218	5,516
Eating and Drinking	13,801	12,156	15,108
Miscellaneous Retail	14,078	15,452	14,739
Services Total	21,844	21,349	22,168
Hotels	792	629	986
Personal Services	425	525	410
Business Services	8,147	8,869	8,272
Auto Repair, Parking	6,848	6,978	6,927
Other Services	5,632	4,348	5,573
All Other Industries	10,867	33,253	11,551
Grand Total	\$225,865	\$239,338	\$237,057

* Preliminary

** Revised

Cortland County

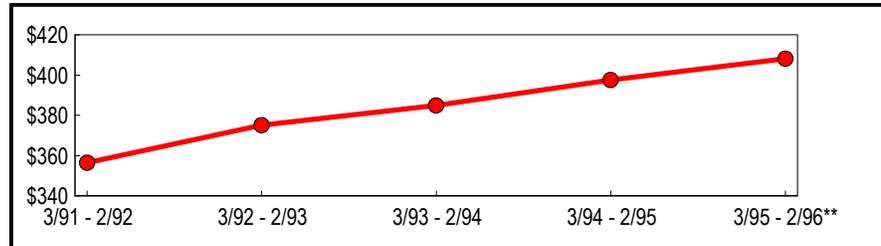
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$356,466	\$112	0.03
3/92 - 2/93	375,103	18,637	5.23
3/93 - 2/94	384,961	9,858	2.63
3/94 - 2/95	397,588	12,627	3.28
3/95 - 2/96**	408,274	10,686	2.69

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$6,309	\$5,123	\$6,185
Manufacturing	10,170	11,345	11,439
Communications	6,274	7,153	7,480
Electric & Gas	18,813	21,308	20,251
Wholesale Trade	20,202	19,027	20,688
Retail Trade Total	115,102	112,891	119,719
Building Materials	7,483	6,420	7,891
General Merchandise	23,949	27,907	24,349
Food	10,120	9,964	11,094
Auto Dealers, Gas Stations	31,650	24,738	33,232
Apparel	2,424	2,595	2,151
Furniture	4,159	3,978	4,092
Eating and Drinking	17,894	16,633	17,824
Miscellaneous Retail	17,423	20,656	19,086
Services Total	19,271	18,668	19,486
Hotels	2,967	2,296	2,954
Personal Services	501	520	482
Business Services	5,583	5,834	5,296
Auto Repair, Parking	5,412	4,942	5,561
Other Services	4,808	5,076	5,193
All Other Industries	8,375	8,243	9,883
Grand Total	\$204,516	\$203,758	\$215,131

* Preliminary

** Revised

Delaware County

Annual Totals

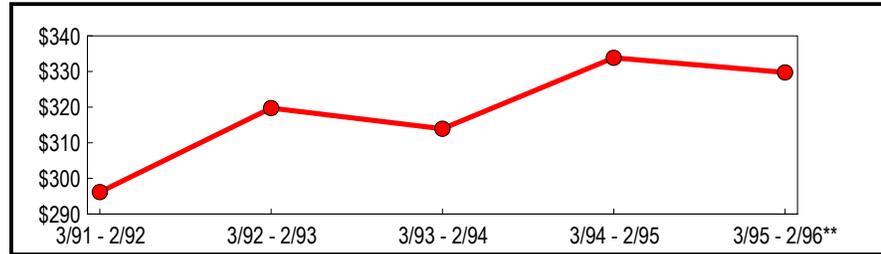
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$296,175	N/A	N/A
3/92 - 2/93	319,753	\$23,578	7.96
3/93 - 2/94	313,937	(5,816)	(1.82)
3/94 - 2/95	333,919	19,982	6.36
3/95 - 2/96**	329,776	(4,143)	(1.24)

N/A - No data available. County tax was imposed effective September 1990.

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,181	\$2,802	\$3,295
Manufacturing	8,385	7,340	9,009
Communications	4,697	5,002	4,930
Electric & Gas	5,084	5,217	5,164
Wholesale Trade	13,421	11,836	13,489
Retail Trade Total	116,829	104,500	117,354
Building Materials	11,029	8,177	11,865
General Merchandise	15,099	15,754	13,723
Food	7,813	6,895	7,943
Auto Dealers, Gas Stations	35,702	30,411	37,875
Apparel	998	1,015	867
Furniture	4,130	4,017	3,941
Eating and Drinking	11,741	9,382	10,563
Miscellaneous Retail	30,317	28,849	30,577
Services Total	14,886	14,090	16,211
Hotels	2,282	1,376	2,223
Personal Services	537	552	530
Business Services	3,098	4,443	4,459
Auto Repair, Parking	4,830	4,161	4,803
Other Services	4,139	3,558	4,196
All Other Industries	6,677	5,829	7,507
Grand Total	\$173,160	\$156,616	\$176,959

* Preliminary

** Revised

Dutchess County

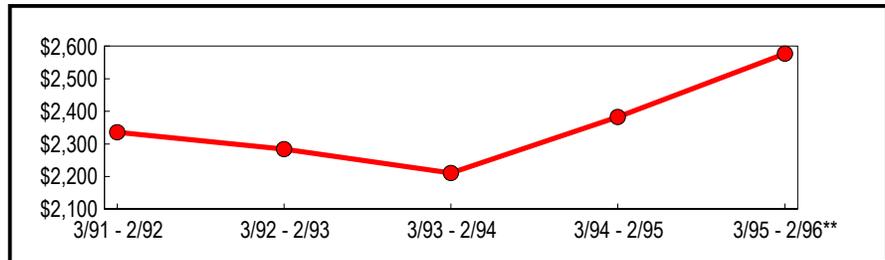
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$2,336,184	\$22,780	0.98
3/92 - 2/93	2,283,654	(52,530)	(2.25)
3/93 - 2/94	2,210,820	(72,834)	(3.19)
3/94 - 2/95	2,382,736	171,916	7.78
3/95 - 2/96**	2,577,208	194,472	8.16

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$19,682	\$19,064	\$21,926
Manufacturing	153,422	145,422	153,068
Communications	44,628	41,909	43,942
Electric & Gas	37,563	39,159	38,639
Wholesale Trade	74,330	75,671	78,798
Retail Trade Total	765,318	766,089	797,838
Building Materials	80,197	68,581	88,033
General Merchandise	131,789	151,374	127,697
Food	78,617	76,126	85,141
Auto Dealers, Gas Stations	211,679	181,995	219,271
Apparel	40,411	49,217	42,247
Furniture	30,548	31,251	41,278
Eating and Drinking	79,646	73,954	79,357
Miscellaneous Retail	112,431	133,591	114,814
Services Total	135,718	157,848	143,740
Hotels	13,478	11,728	14,639
Personal Services	4,006	4,811	4,491
Business Services	41,272	61,939	40,419
Auto Repair, Parking	41,679	42,220	45,156
Other Services	35,283	37,150	39,035
All Other Industries	47,776	53,609	64,550
Grand Total	\$1,278,437	\$1,298,771	\$1,342,501

* Preliminary

** Revised

Erie County

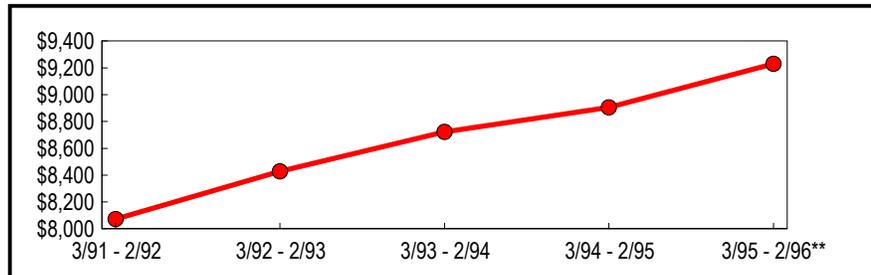
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$8,072,666	\$82,784	1.04
3/92 - 2/93	8,428,869	356,203	4.41
3/93 - 2/94	8,722,905	294,036	3.49
3/94 - 2/95	8,904,981	182,076	2.09
3/95 - 2/96**	9,231,016	326,035	3.66

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$77,576	\$75,605	\$85,061
Manufacturing	231,964	226,521	214,839
Communications	159,141	164,567	159,431
Electric & Gas	402,160	510,409	444,532
Wholesale Trade	345,402	333,686	347,428
Retail Trade Total	2,611,348	2,574,844	2,647,361
Building Materials	186,636	159,525	195,698
General Merchandise	404,385	490,005	413,702
Food	268,345	255,353	276,082
Auto Dealers, Gas Stations	740,008	606,994	761,482
Apparel	128,767	153,337	130,537
Furniture	180,180	210,487	182,017
Eating and Drinking	357,817	323,706	346,169
Miscellaneous Retail	345,210	375,437	341,674
Services Total	584,171	568,172	602,454
Hotels	62,909	51,486	64,294
Personal Services	14,256	16,367	14,681
Business Services	177,507	188,722	192,228
Auto Repair, Parking	170,513	151,828	172,557
Other Services	158,986	159,769	158,694
All Other Industries	181,147	184,303	231,586
Grand Total	\$4,592,909	\$4,638,107	\$4,732,692

* Preliminary

** Revised

Essex County

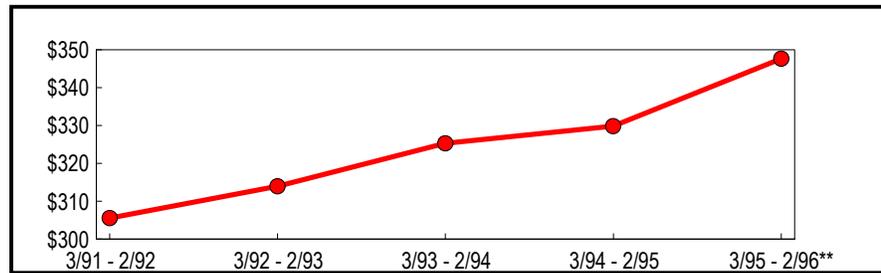
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$305,559	(\$13,459)	(4.22)
3/92 - 2/93	313,954	8,395	2.75
3/93 - 2/94	325,302	11,348	3.61
3/94 - 2/95	329,872	4,570	1.40
3/95 - 2/96**	347,727	17,855	5.41

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$2,885	\$3,287	\$3,433
Manufacturing	13,169	20,399	16,740
Communications	5,317	5,252	5,564
Electric & Gas	3,198	3,539	3,152
Wholesale Trade	9,753	9,350	10,405
Retail Trade Total	100,460	87,312	103,643
Building Materials	9,238	7,188	10,308
General Merchandise	10,072	10,457	9,763
Food	14,331	12,028	14,862
Auto Dealers, Gas Stations	28,998	24,296	31,013
Apparel	3,256	2,853	3,125
Furniture	1,323	1,245	1,262
Eating and Drinking	18,547	14,567	18,139
Miscellaneous Retail	14,695	14,678	15,171
Services Total	30,866	29,644	34,828
Hotels	16,585	15,398	18,433
Personal Services	377	475	532
Business Services	3,910	5,432	5,301
Auto Repair, Parking	3,400	3,744	3,672
Other Services	6,594	4,595	6,890
All Other Industries	9,926	13,370	13,930
Grand Total	\$175,574	\$172,153	\$191,695

* Preliminary

** Revised

Franklin County

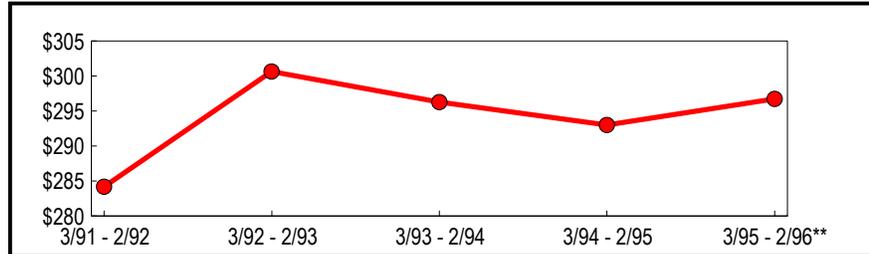
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$284,190	(\$1,525)	(0.53)
3/92 - 2/93	300,644	16,454	5.79
3/93 - 2/94	296,284	(4,360)	(1.45)
3/94 - 2/95	293,010	(3,274)	(1.11)
3/95 - 2/96**	296,747	3,737	1.28

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,836	\$3,359	\$3,537
Manufacturing	4,305	4,484	4,464
Communications	4,539	4,579	5,087
Electric & Gas	11,334	11,913	11,988
Wholesale Trade	7,725	7,067	7,876
Retail Trade Total	95,502	89,442	96,986
Building Materials	9,577	7,524	9,408
General Merchandise	13,413	14,888	13,824
Food	10,436	9,377	11,509
Auto Dealers, Gas Stations	31,976	26,216	32,383
Apparel	1,632	2,014	1,693
Furniture	3,051	3,092	3,410
Eating and Drinking	11,561	8,656	10,370
Miscellaneous Retail	13,856	17,675	14,389
Services Total	15,370	13,348	15,404
Hotels	3,263	2,448	3,388
Personal Services	448	483	371
Business Services	2,710	2,693	3,018
Auto Repair, Parking	4,548	3,399	4,233
Other Services	4,401	4,325	4,394
All Other Industries	9,059	10,885	11,539
Grand Total	\$151,670	\$145,077	\$156,881

* Preliminary

** Revised

Fulton County

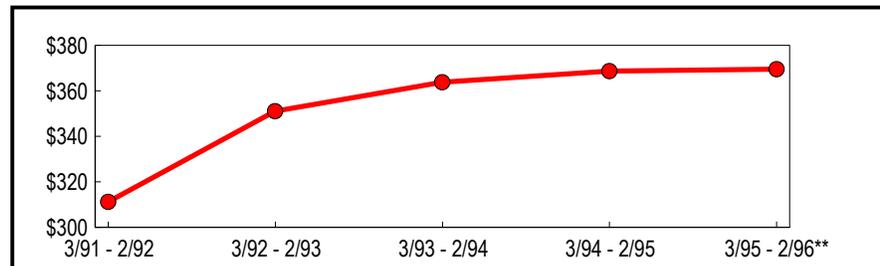
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$311,222	(\$8,025)	(2.51)
3/92 - 2/93	351,116	39,894	12.82
3/93 - 2/94	363,830	12,714	3.62
3/94 - 2/95	368,692	4,862	1.34
3/95 - 2/96**	369,511	819	0.22

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$2,329	\$2,164	\$2,611
Manufacturing	8,920	6,164	5,913
Communications	7,024	7,059	7,478
Electric & Gas	13,961	16,945	13,717
Wholesale Trade	15,538	15,200	17,257
Retail Trade Total	123,219	111,389	123,340
Building Materials	11,768	9,627	11,790
General Merchandise	21,986	23,210	20,052
Food	14,909	14,073	15,340
Auto Dealers, Gas Stations	39,066	31,951	40,838
Apparel	2,155	1,931	1,876
Furniture	4,004	3,601	3,904
Eating and Drinking	13,190	11,061	12,939
Miscellaneous Retail	16,141	15,935	16,601
Services Total	15,895	15,586	17,795
Hotels	1,463	1,145	1,448
Personal Services	263	371	273
Business Services	4,255	4,324	5,225
Auto Repair, Parking	5,816	5,763	6,748
Other Services	4,098	3,983	4,101
All Other Industries	4,327	3,791	4,520
Grand Total	\$191,213	\$178,298	\$192,631

* Preliminary

** Revised

Genesee County

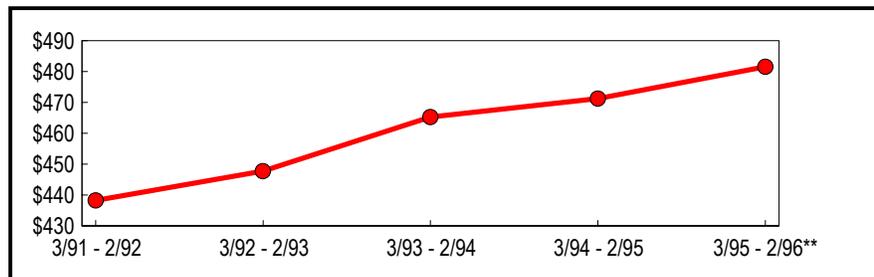
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$438,268	(\$1,132)	(0.26)
3/92 - 2/93	447,751	9,483	2.16
3/93 - 2/94	465,258	17,507	3.91
3/94 - 2/95	471,315	6,057	1.30
3/95 - 2/96**	481,611	10,296	2.18

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$2,907	\$2,573	\$2,960
Manufacturing	14,358	13,235	15,469
Communications	8,289	8,228	8,565
Electric & Gas	14,270	16,696	14,573
Wholesale Trade	21,415	18,719	20,626
Retail Trade Total	145,163	137,705	153,454
Building Materials	8,715	7,346	8,523
General Merchandise	20,035	26,966	22,784
Food	16,422	15,609	17,434
Auto Dealers, Gas Stations	58,508	46,304	59,676
Apparel	1,817	1,878	1,889
Furniture	6,797	6,804	6,351
Eating and Drinking	20,146	18,290	21,058
Miscellaneous Retail	12,723	14,508	15,739
Services Total	37,205	24,568	42,523
Hotels	4,593	3,063	4,474
Personal Services	1,277	1,576	1,466
Business Services	7,403	7,397	8,044
Auto Repair, Parking	5,802	5,686	6,681
Other Services	18,130	6,846	21,858
All Other Industries	8,578	7,702	10,195
Grand Total	\$252,185	\$229,426	\$268,365

* Preliminary

** Revised

Greene County

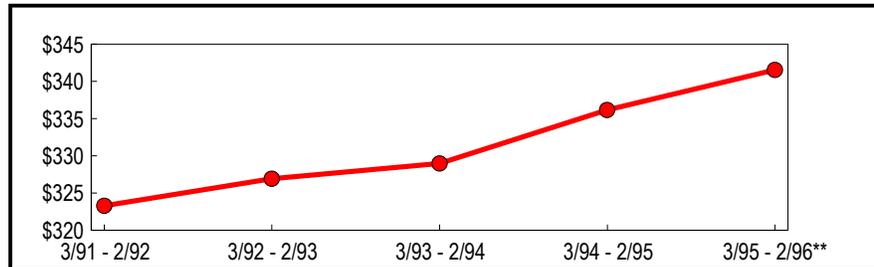
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$323,330	(\$9,720)	(2.92)
3/92 - 2/93	326,934	3,604	1.11
3/93 - 2/94	329,002	2,068	0.63
3/94 - 2/95	336,184	7,182	2.18
3/95 - 2/96**	341,579	5,395	1.60

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$2,578	\$2,245	\$2,925
Manufacturing	7,240	6,661	7,635
Communications	7,940	8,297	6,104
Electric & Gas	6,234	7,760	6,026
Wholesale Trade	12,203	10,784	11,328
Retail Trade Total	97,679	93,318	102,663
Building Materials	10,291	8,141	14,790
General Merchandise	9,432	8,992	9,200
Food	10,953	9,912	11,188
Auto Dealers, Gas Stations	35,417	32,083	37,197
Apparel	529	449	308
Furniture	2,678	2,380	2,436
Eating and Drinking	14,221	14,577	13,589
Miscellaneous Retail	14,158	16,784	13,955
Services Total	33,143	26,370	33,511
Hotels	14,242	7,990	13,528
Personal Services	354	625	484
Business Services	4,027	4,203	4,532
Auto Repair, Parking	6,627	5,969	6,413
Other Services	7,893	7,583	8,554
All Other Industries	9,391	9,736	10,891
Grand Total	\$176,408	\$165,171	\$181,083

* Preliminary

** Revised

Hamilton County

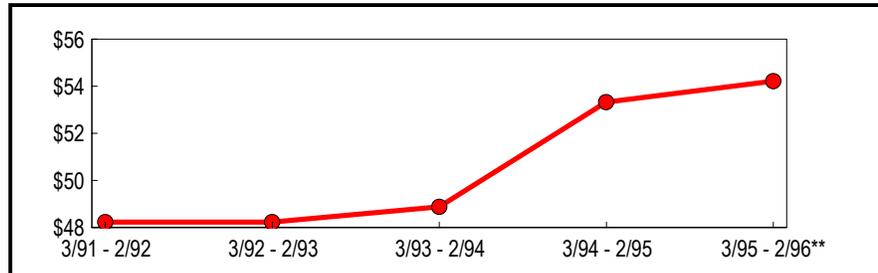
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$48,233	(\$749)	(1.53)
3/92 - 2/93	48,236	3	0.01
3/93 - 2/94	48,891	655	1.36
3/94 - 2/95	53,335	4,444	9.09
3/95 - 2/96**	54,225	890	1.67

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$670	\$878	\$845
Manufacturing	1,189	880	975
Communications	1,055	1,177	1,225
Electric & Gas	1,411	967	726
Wholesale Trade	2,012	1,396	1,986
Retail Trade Total	17,183	13,103	18,396
Building Materials	2,627	2,397	3,233
General Merchandise	2,053	1,193	2,060
Food	3,247	2,002	3,236
Auto Dealers, Gas Stations	3,682	3,735	4,039
Apparel	50	23	28
Furniture	296	201	339
Eating and Drinking	2,881	1,809	2,931
Miscellaneous Retail	2,347	1,743	2,530
Services Total	5,964	3,592	6,165
Hotels	2,849	1,156	2,750
Personal Services	29	43	50
Business Services	834	683	642
Auto Repair, Parking	542	640	670
Other Services	1,710	1,070	2,053
All Other Industries	1,914	834	1,110
Grand Total	\$31,398	\$22,827	\$31,428

* Preliminary

** Revised

Herkimer County

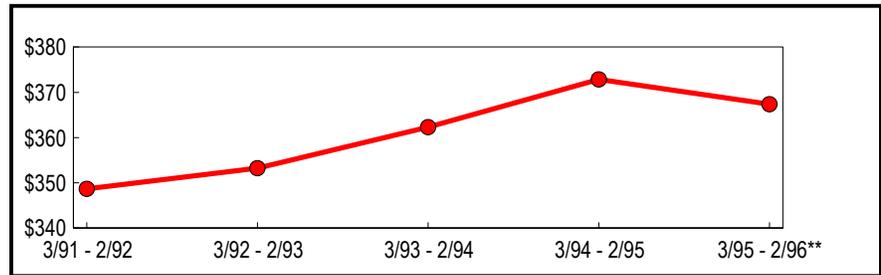
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$348,711	\$4,706	1.37
3/92 - 2/93	353,236	4,525	1.30
3/93 - 2/94	362,306	9,070	2.57
3/94 - 2/95	372,892	10,586	2.92
3/95 - 2/96**	367,371	(5,521)	(1.48)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,349	\$3,299	\$3,912
Manufacturing	9,423	8,354	10,012
Communications	8,041	8,075	7,865
Electric & Gas	6,610	7,366	6,941
Wholesale Trade	21,171	18,666	21,239
Retail Trade Total	112,688	103,045	114,802
Building Materials	8,379	6,543	7,384
General Merchandise	13,405	15,237	13,637
Food	7,711	6,509	8,520
Auto Dealers, Gas Stations	38,438	33,173	40,136
Apparel	1,799	1,542	1,585
Furniture	4,226	4,433	4,126
Eating and Drinking	19,317	16,637	19,450
Miscellaneous Retail	19,413	18,971	19,964
Services Total	21,451	18,915	21,850
Hotels	3,845	3,944	4,169
Personal Services	638	632	545
Business Services	4,243	4,386	4,808
Auto Repair, Parking	5,683	5,076	5,755
Other Services	7,042	4,877	6,573
All Other Industries	8,326	8,592	9,456
Grand Total	\$191,059	\$176,312	\$196,077

* Preliminary

** Revised

Jefferson County

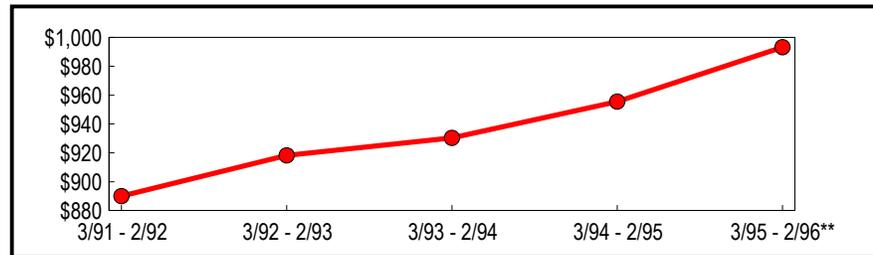
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$890,144	(\$7,254)	(0.81)
3/92 - 2/93	918,324	28,180	3.17
3/93 - 2/94	930,510	12,186	1.33
3/94 - 2/95	955,601	25,091	2.70
3/95 - 2/96**	993,179	37,578	3.93

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$6,766	\$6,707	\$7,548
Manufacturing	21,982	21,713	23,552
Communications	17,479	17,767	17,593
Electric & Gas	37,719	44,825	40,226
Wholesale Trade	32,845	30,234	32,771
Retail Trade Total	332,660	300,074	341,409
Building Materials	23,936	18,142	23,999
General Merchandise	70,558	77,285	71,106
Food	20,856	17,243	22,143
Auto Dealers, Gas Stations	114,422	93,572	119,784
Apparel	11,886	12,767	12,128
Furniture	13,188	12,874	12,439
Eating and Drinking	41,491	30,133	40,832
Miscellaneous Retail	36,323	38,058	38,978
Services Total	48,550	38,732	46,635
Hotels	11,399	4,954	8,105
Personal Services	1,511	1,589	1,379
Business Services	12,734	12,308	13,089
Auto Repair, Parking	11,077	10,010	12,038
Other Services	11,829	9,871	12,024
All Other Industries	16,980	18,146	23,792
Grand Total	\$514,981	\$478,198	\$533,526

* Preliminary

** Revised

Lewis County

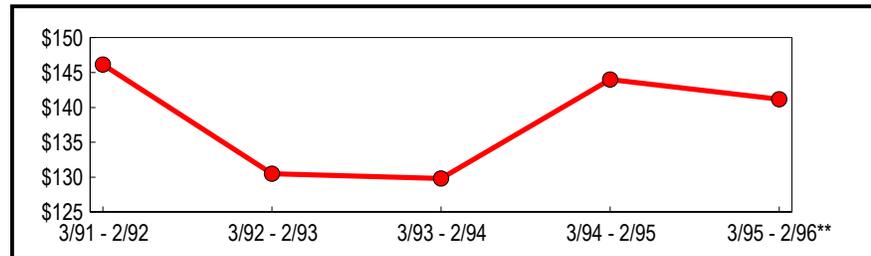
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$146,131	\$27,775	23.47
3/92 - 2/93	130,489	(15,642)	(10.70)
3/93 - 2/94	129,797	(692)	(0.53)
3/94 - 2/95	144,004	14,207	10.95
3/95 - 2/96**	141,195	(2,809)	(1.95)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,914	\$3,146	\$4,256
Manufacturing	4,089	4,024	4,279
Communications	2,390	2,344	2,458
Electric & Gas	4,090	3,667	2,370
Wholesale Trade	6,459	6,632	6,833
Retail Trade Total	44,854	41,374	44,610
Building Materials	2,772	2,305	2,884
General Merchandise	4,220	4,934	4,383
Food	4,943	4,441	4,998
Auto Dealers, Gas Stations	17,821	14,631	17,302
Apparel	581	464	455
Furniture	682	824	965
Eating and Drinking	5,077	4,831	4,451
Miscellaneous Retail	8,758	8,944	9,172
Services Total	5,262	5,197	5,810
Hotels	498	534	539
Personal Services	59	83	77
Business Services	1,391	1,372	1,253
Auto Repair, Parking	1,861	1,901	2,210
Other Services	1,453	1,307	1,731
All Other Industries	1,842	1,911	2,514
Grand Total	\$72,900	\$68,295	\$73,130

* Preliminary

** Revised

Livingston County

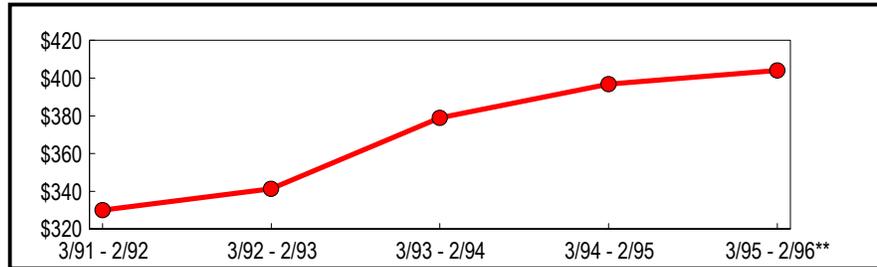
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$330,019	(\$1,197)	(0.36)
3/92 - 2/93	341,280	11,261	3.41
3/93 - 2/94	378,950	37,670	11.04
3/94 - 2/95	396,812	17,862	4.71
3/95 - 2/96**	404,046	7,234	1.82

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$6,745	\$5,423	\$6,566
Manufacturing	8,521	8,357	9,005
Communications	7,545	7,601	7,396
Electric & Gas	7,784	7,653	7,036
Wholesale Trade	21,204	17,980	19,818
Retail Trade Total	132,113	121,262	138,846
Building Materials	7,849	6,212	7,854
General Merchandise	18,525	19,843	17,973
Food	17,625	15,346	16,014
Auto Dealers, Gas Stations	53,208	44,168	59,217
Apparel	2,038	2,218	2,226
Furniture	3,787	3,719	3,719
Eating and Drinking	16,511	14,416	16,977
Miscellaneous Retail	12,570	15,340	14,866
Services Total	17,422	16,709	18,837
Hotels	1,080	960	1,220
Personal Services	699	821	730
Business Services	4,310	3,996	4,583
Auto Repair, Parking	6,424	6,403	6,795
Other Services	4,909	4,529	5,509
All Other Industries	9,863	7,864	11,280
Grand Total	\$211,197	\$192,849	\$218,784

* Preliminary

** Revised

Madison County

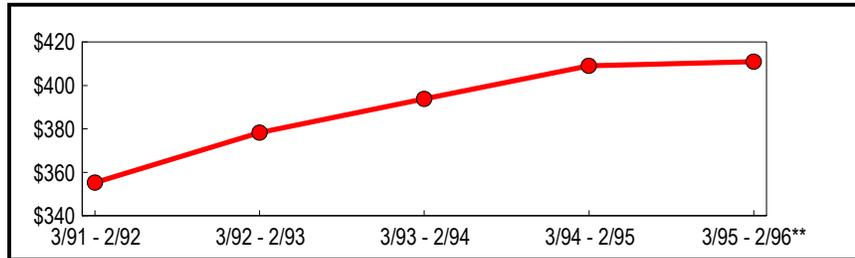
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$355,302	(\$14,713)	(3.98)
3/92 - 2/93	378,321	23,019	6.48
3/93 - 2/94	393,839	15,518	4.10
3/94 - 2/95	409,070	15,231	3.87
3/95 - 2/96**	411,040	1,970	0.48

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,004	\$3,196	\$3,244
Manufacturing	10,474	10,589	11,241
Communications	8,421	8,892	9,160
Electric & Gas	9,250	10,127	9,649
Wholesale Trade	21,442	19,819	21,213
Retail Trade Total	122,077	111,532	128,996
Building Materials	8,950	6,798	8,822
General Merchandise	16,979	19,022	19,120
Food	13,991	12,926	14,641
Auto Dealers, Gas Stations	39,304	32,092	43,798
Apparel	2,524	2,618	2,132
Furniture	5,256	5,441	5,457
Eating and Drinking	19,246	15,884	17,978
Miscellaneous Retail	15,827	16,751	17,048
Services Total	26,940	26,170	28,977
Hotels	2,965	2,989	3,481
Personal Services	415	529	415
Business Services	6,014	6,369	6,986
Auto Repair, Parking	9,449	8,043	9,315
Other Services	8,097	8,240	8,780
All Other Industries	9,962	9,145	11,500
Grand Total	\$211,570	\$199,470	\$223,980

* Preliminary

** Revised

Monroe County

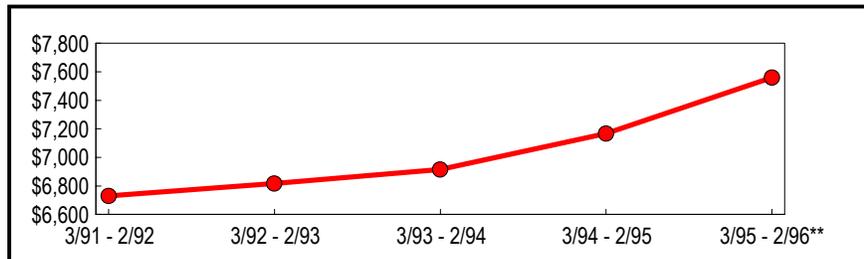
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$6,730,104	\$262,462	4.06
3/92 - 2/93	6,818,418	88,314	1.31
3/93 - 2/94	6,914,875	96,457	1.41
3/94 - 2/95	7,166,546	251,671	3.64
3/95 - 2/96**	7,560,908	394,362	5.50

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$58,664	\$54,264	\$55,399
Manufacturing	411,101	439,122	438,018
Communications	174,468	192,770	182,519
Electric & Gas	128,922	136,887	130,935
Wholesale Trade	270,325	233,023	252,371
Retail Trade Total	2,115,550	2,098,390	2,168,055
Building Materials	87,430	71,931	100,333
General Merchandise	311,438	361,951	289,525
Food	277,529	261,312	288,946
Auto Dealers, Gas Stations	620,219	502,506	654,471
Apparel	113,196	128,762	108,481
Furniture	163,298	187,777	165,386
Eating and Drinking	247,958	234,261	245,924
Miscellaneous Retail	294,482	349,890	314,989
Services Total	481,882	497,170	475,727
Hotels	48,332	44,649	47,353
Personal Services	12,256	14,789	12,722
Business Services	174,770	200,109	167,525
Auto Repair, Parking	128,825	120,060	132,933
Other Services	117,699	117,563	115,194
All Other Industries	135,468	132,902	161,237
Grand Total	\$3,776,380	\$3,784,528	\$3,864,261

* Preliminary

** Revised

Montgomery County

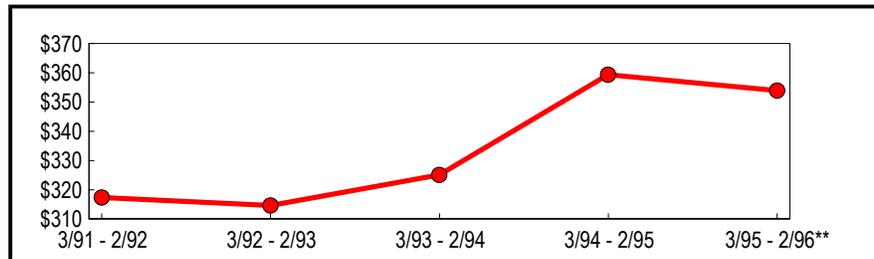
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$317,360	\$6,560	2.11
3/92 - 2/93	314,677	(2,683)	(0.85)
3/93 - 2/94	325,126	10,449	3.32
3/94 - 2/95	359,369	34,243	10.53
3/95 - 2/96**	353,908	(5,461)	(1.52)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,483	\$2,915	\$2,948
Manufacturing	7,365	6,243	7,161
Communications	6,467	6,308	6,791
Electric & Gas	5,900	6,559	5,906
Wholesale Trade	20,168	17,319	20,725
Retail Trade Total	117,445	109,944	118,681
Building Materials	7,155	5,703	7,378
General Merchandise	24,083	26,680	24,219
Food	13,576	12,621	13,093
Auto Dealers, Gas Stations	39,853	33,864	41,899
Apparel	1,244	948	1,010
Furniture	3,157	2,980	3,059
Eating and Drinking	11,482	10,113	10,243
Miscellaneous Retail	16,895	17,035	17,780
Services Total	15,949	16,011	16,813
Hotels	1,957	1,507	2,030
Personal Services	256	313	266
Business Services	4,399	4,486	4,775
Auto Repair, Parking	5,688	5,966	5,975
Other Services	3,649	3,739	3,767
All Other Industries	5,207	6,625	7,643
Grand Total	\$181,984	\$171,924	\$186,668

* Preliminary

** Revised

Nassau County

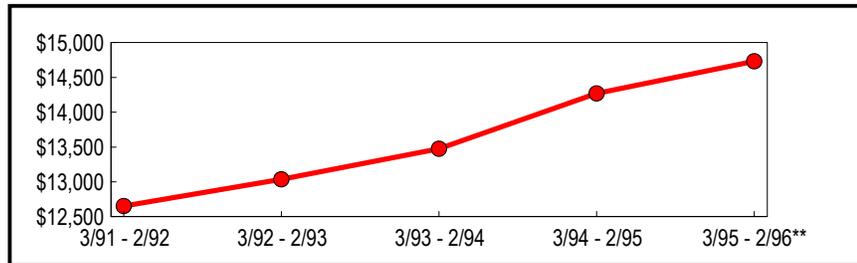
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$12,651,760	(\$199,953)	(1.56)
3/92 - 2/93	13,037,208	385,448	3.05
3/93 - 2/94	13,475,234	438,026	3.36
3/94 - 2/95	14,271,808	796,574	5.91
3/95 - 2/96**	14,733,729	461,921	3.24

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$95,391	\$93,817	\$109,766
Manufacturing	293,516	276,016	323,994
Communications	327,809	354,576	340,678
Electric & Gas	305,552	304,261	294,157
Wholesale Trade	443,959	466,495	487,747
Retail Trade Total	4,479,911	4,696,061	4,702,334
Building Materials	311,352	271,583	332,707
General Merchandise	727,838	882,133	747,193
Food	294,903	294,834	300,032
Auto Dealers, Gas Stations	1,079,471	966,606	1,156,554
Apparel	454,049	523,807	469,058
Furniture	376,202	418,113	370,465
Eating and Drinking	525,411	488,715	537,898
Miscellaneous Retail	710,685	850,270	788,427
Services Total	951,167	899,366	982,316
Hotels	44,474	41,168	59,223
Personal Services	29,777	26,240	26,358
Business Services	325,219	329,850	368,607
Auto Repair, Parking	282,748	243,133	265,171
Other Services	268,949	258,975	262,957
All Other Industries	376,649	369,183	430,903
Grand Total	\$7,273,954	\$7,459,775	\$7,671,895

* Preliminary

** Revised

Niagara County

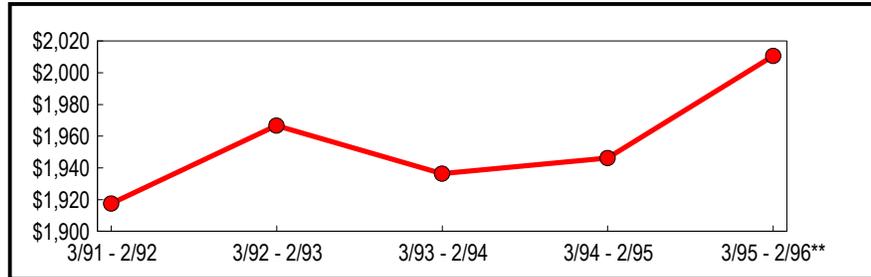
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$1,917,480	\$7,311	0.38
3/92 - 2/93	1,966,809	49,329	2.57
3/93 - 2/94	1,936,341	(30,468)	(1.55)
3/94 - 2/95	1,946,228	9,887	0.51
3/95 - 2/96**	2,010,711	64,483	3.31

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$24,446	\$19,473	\$18,961
Manufacturing	85,215	81,961	71,833
Communications	30,311	31,960	33,240
Electric & Gas	89,161	109,556	96,742
Wholesale Trade	65,994	62,903	64,609
Retail Trade Total	575,165	558,852	600,004
Building Materials	43,824	32,112	41,356
General Merchandise	96,406	121,960	99,769
Food	50,732	46,102	53,307
Auto Dealers, Gas Stations	167,535	133,543	170,223
Apparel	40,748	44,671	50,730
Furniture	26,170	30,133	27,461
Eating and Drinking	77,680	65,711	76,686
Miscellaneous Retail	72,070	84,620	80,472
Services Total	115,945	97,592	110,858
Hotels	24,434	15,263	24,792
Personal Services	2,248	2,708	2,158
Business Services	31,175	27,369	26,885
Auto Repair, Parking	30,743	26,241	29,822
Other Services	27,345	26,011	27,201
All Other Industries	34,335	27,842	36,203
Grand Total	\$1,020,572	\$990,139	\$1,032,450

* Preliminary

** Revised

Oneida County

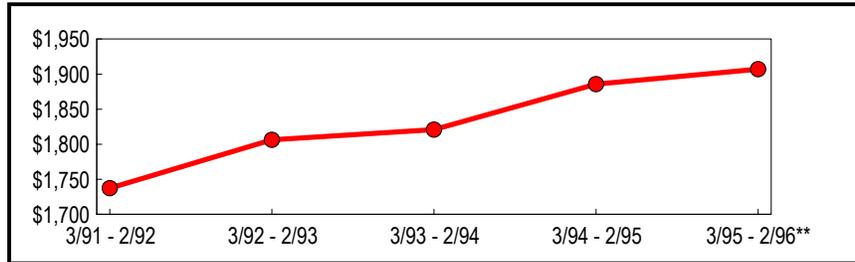
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$1,737,346	\$18,961	1.10
3/92 - 2/93	1,806,449	69,103	3.98
3/93 - 2/94	1,820,838	14,389	0.80
3/94 - 2/95	1,885,840	65,002	3.57
3/95 - 2/96**	1,907,078	21,238	1.13

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$12,551	\$10,473	\$11,522
Manufacturing	40,616	40,534	38,877
Communications	35,409	37,824	38,053
Electric & Gas	51,276	61,114	51,684
Wholesale Trade	84,033	83,783	85,514
Retail Trade Total	594,828	576,295	596,826
Building Materials	37,915	30,123	39,180
General Merchandise	122,691	147,265	123,887
Food	44,956	42,297	45,634
Auto Dealers, Gas Stations	167,655	130,926	171,414
Apparel	26,383	28,224	24,085
Furniture	29,589	29,268	27,854
Eating and Drinking	75,739	64,697	70,839
Miscellaneous Retail	89,900	103,495	93,933
Services Total	110,787	101,356	104,989
Hotels	11,382	9,086	11,022
Personal Services	2,981	3,504	3,018
Business Services	36,733	38,436	36,397
Auto Repair, Parking	30,758	27,329	27,256
Other Services	28,933	23,001	27,296
All Other Industries	34,048	32,151	36,833
Grand Total	\$963,548	\$943,530	\$964,298

* Preliminary

** Revised

Onondaga County

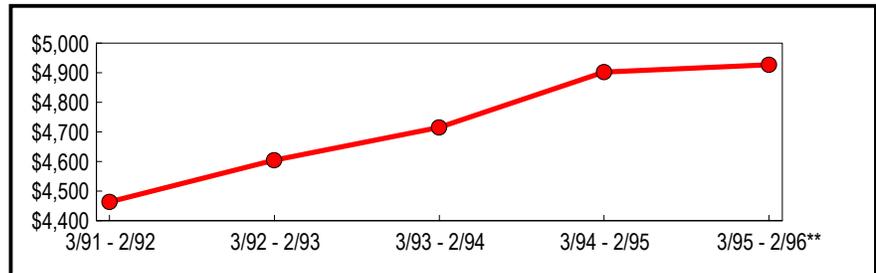
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$4,463,760	(\$71,126)	(1.57)
3/92 - 2/93	4,604,980	141,220	3.16
3/93 - 2/94	4,715,364	110,384	2.40
3/94 - 2/95	4,902,213	186,849	3.96
3/95 - 2/96**	4,927,355	25,142	0.51

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$46,385	\$45,786	\$44,645
Manufacturing	139,660	137,628	139,090
Communications	94,468	102,390	103,165
Electric & Gas	118,292	130,334	114,319
Wholesale Trade	209,266	195,463	199,332
Retail Trade Total	1,434,206	1,411,492	1,453,327
Building Materials	100,278	81,003	103,113
General Merchandise	231,740	274,999	220,380
Food	124,464	120,261	135,446
Auto Dealers, Gas Stations	408,310	326,525	424,210
Apparel	86,054	107,510	87,868
Furniture	74,134	77,772	80,882
Eating and Drinking	178,775	160,159	170,741
Miscellaneous Retail	230,451	263,263	230,687
Services Total	325,730	323,625	335,610
Hotels	37,605	33,005	36,553
Personal Services	10,651	11,750	10,219
Business Services	102,363	106,691	110,712
Auto Repair, Parking	95,101	87,913	94,507
Other Services	80,010	84,266	83,619
All Other Industries	107,789	104,841	122,310
Grand Total	\$2,475,796	\$2,451,559	\$2,511,798

* Preliminary

** Revised

Ontario County

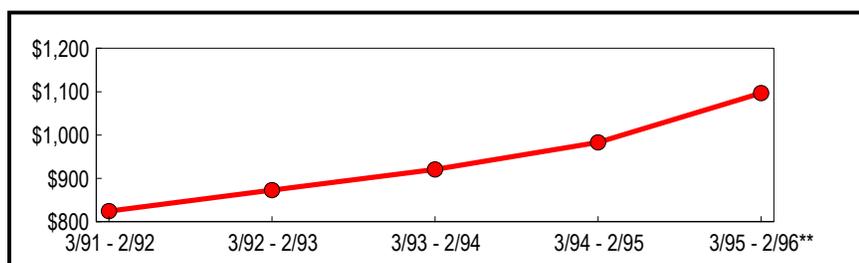
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$824,690	(\$2,677)	(0.32)
3/92 - 2/93	872,827	48,137	5.84
3/93 - 2/94	920,827	48,000	5.50
3/94 - 2/95	983,247	62,420	6.78
3/95 - 2/96**	1,096,955	113,708	11.56

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$13,059	\$10,071	\$9,341
Manufacturing	24,950	25,709	25,140
Communications	14,317	14,990	13,775
Electric & Gas	43,031	49,895	48,010
Wholesale Trade	36,622	33,399	37,196
Retail Trade Total	318,821	360,428	360,824
Building Materials	18,315	14,732	16,680
General Merchandise	73,907	113,582	92,066
Food	39,073	33,565	37,780
Auto Dealers, Gas Stations	82,643	69,283	90,872
Apparel	13,474	26,318	20,948
Furniture	15,044	14,681	12,524
Eating and Drinking	35,302	31,271	37,373
Miscellaneous Retail	41,063	56,996	52,581
Services Total	52,549	49,200	53,640
Hotels	6,121	3,899	5,763
Personal Services	1,192	1,534	1,372
Business Services	16,488	15,259	15,918
Auto Repair, Parking	12,298	11,850	13,936
Other Services	16,450	16,658	16,651
All Other Industries	22,906	27,008	33,220
Grand Total	\$526,255	\$570,700	\$581,146

* Preliminary

** Revised

Orange County

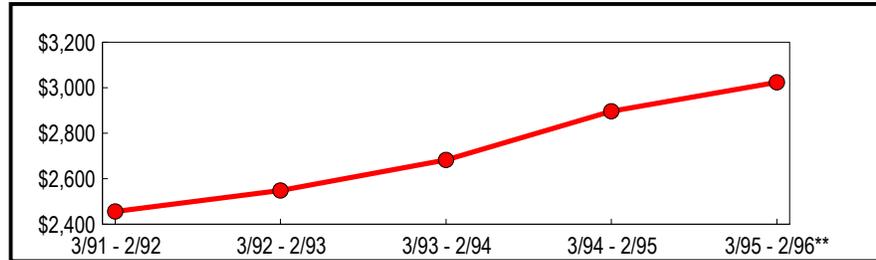
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$2,456,253	(\$28,268)	(1.14)
3/92 - 2/93	2,549,000	92,747	3.78
3/93 - 2/94	2,683,305	134,305	5.27
3/94 - 2/95	2,897,259	213,954	7.97
3/95 - 2/96**	3,024,018	126,759	4.38

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$19,572	\$18,873	\$21,834
Manufacturing	71,050	69,429	73,644
Communications	52,215	53,216	57,868
Electric & Gas	59,080	66,771	61,531
Wholesale Trade	102,097	99,834	103,699
Retail Trade Total	970,822	977,171	1,030,727
Building Materials	87,899	70,690	88,817
General Merchandise	159,044	180,900	166,316
Food	104,034	102,223	107,088
Auto Dealers, Gas Stations	240,429	221,120	264,767
Apparel	123,425	138,789	138,775
Furniture	47,862	50,507	46,788
Eating and Drinking	98,595	85,413	99,056
Miscellaneous Retail	109,534	127,529	119,120
Services Total	168,920	164,457	175,209
Hotels	14,086	12,113	14,648
Personal Services	6,056	7,339	6,859
Business Services	56,171	54,073	52,877
Auto Repair, Parking	63,275	60,337	67,356
Other Services	29,332	30,595	33,469
All Other Industries	65,689	64,822	75,827
Grand Total	\$1,509,445	\$1,514,573	\$1,600,339

* Preliminary

** Revised

Orleans County

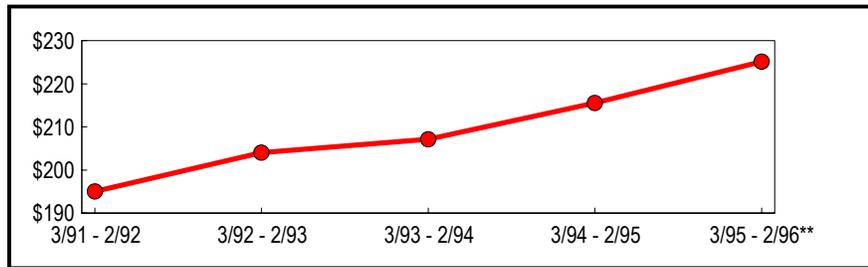
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$195,064	\$788	0.41
3/92 - 2/93	204,080	9,016	4.62
3/93 - 2/94	207,181	3,101	1.52
3/94 - 2/95	215,536	8,355	4.03
3/95 - 2/96**	225,175	9,639	4.47

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$1,416	\$1,515	\$1,516
Manufacturing	4,173	4,327	4,797
Communications	4,269	4,543	5,091
Electric & Gas	14,795	15,153	15,131
Wholesale Trade	7,893	8,591	7,363
Retail Trade Total	69,186	63,588	71,891
Building Materials	5,493	4,152	5,558
General Merchandise	6,528	7,258	6,354
Food	11,089	10,302	12,146
Auto Dealers, Gas Stations	23,179	18,469	24,815
Apparel	1,867	1,743	1,736
Furniture	1,844	1,714	1,582
Eating and Drinking	7,192	6,364	7,034
Miscellaneous Retail	11,994	13,586	12,666
Services Total	10,077	9,383	10,201
Hotels	571	292	420
Personal Services	434	480	440
Business Services	2,482	2,687	2,743
Auto Repair, Parking	3,548	3,294	3,352
Other Services	3,042	2,630	3,246
All Other Industries	2,980	3,286	3,477
Grand Total	\$114,789	\$110,386	\$119,467

* Preliminary

** Revised

Oswego County

Annual Totals

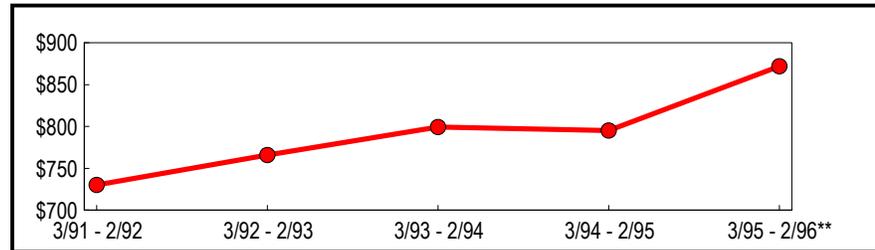
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$730,198	(\$15,600)	(2.09)
3/92 - 2/93	766,073	35,875	4.91
3/93 - 2/94	799,546	33,473	4.37
3/94 - 2/95	795,146	(4,400)	(0.55)
3/95 - 2/96**	871,875	76,729	9.65

Note: Annual totals for the periods prior to 3/95-2/96 are estimated as complete county data is not available.

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$7,153	\$9,591	\$8,851
Manufacturing	21,412	22,301	25,045
Communications	14,162	18,551	16,618
Electric & Gas	56,937	45,921	33,309
Wholesale Trade	17,003	33,587	33,928
Retail Trade Total	269,158	237,963	286,681
Building Materials	17,981	14,582	17,435
General Merchandise	37,032	41,963	38,623
Food	28,888	26,139	36,065
Auto Dealers, Gas Stations	108,147	85,758	121,893
Apparel	1,912	2,242	2,151
Furniture	7,424	7,827	7,720
Eating and Drinking	35,449	29,177	35,200
Miscellaneous Retail	32,325	30,275	27,594
Services Total	42,835	47,108	46,337
Hotels	3,158	2,626	2,830
Personal Services	559	649	577
Business Services	11,280	15,526	14,471
Auto Repair, Parking	15,629	13,513	16,264
Other Services	12,209	14,794	12,195
All Other Industries	13,929	14,264	20,335
Grand Total	\$442,589	\$429,286	\$471,104

* Preliminary

** Revised

Otsego County

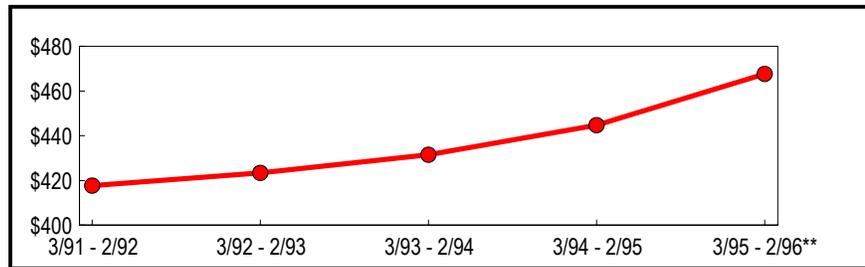
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$417,656	\$4,186	1.01
3/92 - 2/93	423,373	5,717	1.37
3/93 - 2/94	431,473	8,100	1.91
3/94 - 2/95	444,764	13,291	3.08
3/95 - 2/96**	467,735	22,971	5.16

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$3,317	\$2,596	\$2,847
Manufacturing	10,887	9,567	10,088
Communications	7,390	7,123	6,881
Electric & Gas	7,670	7,800	7,893
Wholesale Trade	22,195	17,929	21,611
Retail Trade Total	148,009	145,681	160,103
Building Materials	11,088	9,199	11,603
General Merchandise	22,198	33,032	28,157
Food	13,485	10,662	12,591
Auto Dealers, Gas Stations	39,652	32,156	41,510
Apparel	3,288	3,130	3,252
Furniture	4,967	5,738	5,318
Eating and Drinking	19,792	15,527	20,159
Miscellaneous Retail	33,539	36,237	37,513
Services Total	34,425	27,135	36,503
Hotels	10,300	5,209	11,088
Personal Services	491	457	585
Business Services	6,710	6,828	7,382
Auto Repair, Parking	6,293	6,239	6,712
Other Services	10,631	8,402	10,736
All Other Industries	8,526	7,485	9,228
Grand Total	\$242,419	\$225,316	\$255,154

* Preliminary

** Revised

Putnam County

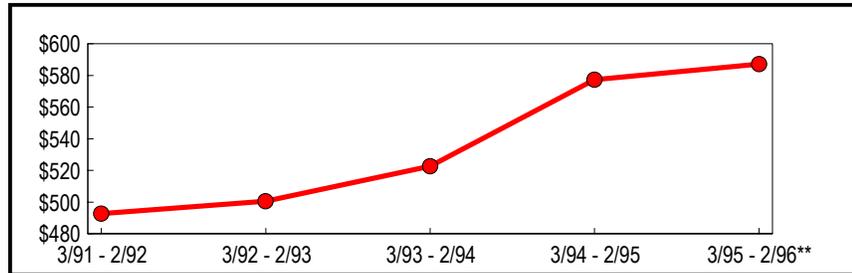
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$492,670	(\$22,978)	(4.46)
3/92 - 2/93	500,684	8,014	1.63
3/93 - 2/94	522,746	22,062	4.41
3/94 - 2/95	577,395	54,649	10.45
3/95 - 2/96**	587,282	9,887	1.71

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$5,937	\$5,004	\$6,720
Manufacturing	13,382	12,073	13,985
Communications	12,954	13,787	13,975
Electric & Gas	10,370	13,352	9,893
Wholesale Trade	21,599	18,955	21,829
Retail Trade Total	183,966	177,607	190,640
Building Materials	16,795	16,211	20,078
General Merchandise	16,997	17,347	12,103
Food	20,487	20,680	22,821
Auto Dealers, Gas Stations	75,603	66,587	79,069
Apparel	2,052	1,982	1,898
Furniture	7,054	7,198	8,118
Eating and Drinking	18,613	16,314	18,838
Miscellaneous Retail	26,365	31,288	27,715
Services Total	37,710	34,322	39,941
Hotels	822	743	866
Personal Services	621	833	774
Business Services	9,797	10,011	11,301
Auto Repair, Parking	16,563	15,700	17,703
Other Services	9,907	7,035	9,297
All Other Industries	13,940	12,324	16,515
Grand Total	\$299,858	\$287,424	\$313,498

* Preliminary

** Revised

Rensselaer County

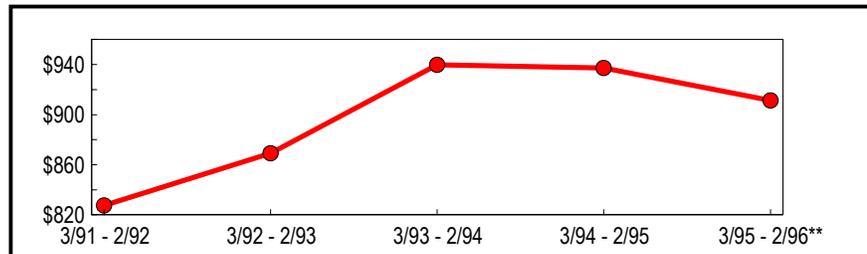
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$827,584	(\$14,825)	(1.76)
3/92 - 2/93	869,264	41,680	5.04
3/93 - 2/94	939,854	70,590	8.12
3/94 - 2/95	937,287	(2,567)	(0.27)
3/95 - 2/96**	911,460	(25,827)	(2.76)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$8,853	\$9,437	\$9,637
Manufacturing	27,066	25,757	27,752
Communications	19,613	18,884	19,150
Electric & Gas	19,276	20,698	19,052
Wholesale Trade	38,373	36,647	39,094
Retail Trade Total	285,725	268,338	296,291
Building Materials	20,752	16,919	21,310
General Merchandise	36,078	40,638	40,317
Food	43,827	42,917	44,776
Auto Dealers, Gas Stations	100,675	87,555	109,438
Apparel	3,896	3,805	3,795
Furniture	12,264	11,351	10,980
Eating and Drinking	36,896	32,554	34,164
Miscellaneous Retail	31,337	32,599	31,511
Services Total	51,280	54,867	56,317
Hotels	2,272	1,768	2,294
Personal Services	918	1,078	1,022
Business Services	15,065	18,273	17,469
Auto Repair, Parking	18,327	16,553	19,280
Other Services	14,698	17,195	16,252
All Other Industries	12,632	14,014	15,629
Grand Total	\$462,818	\$448,642	\$482,922

* Preliminary

** Revised

Rockland County

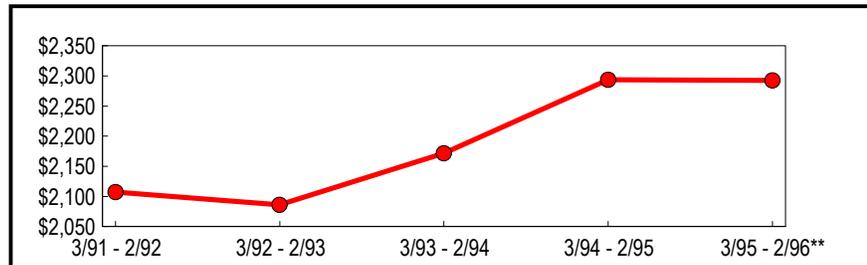
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$2,107,332	(\$33,298)	(1.56)
3/92 - 2/93	2,086,442	(20,890)	(0.99)
3/93 - 2/94	2,171,787	85,345	4.09
3/94 - 2/95	2,293,825	122,038	5.62
3/95 - 2/96**	2,292,531	(1,294)	(0.06)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$17,533	\$15,539	\$17,931
Manufacturing	54,851	63,337	73,880
Communications	49,052	52,698	48,739
Electric & Gas	59,184	51,709	53,576
Wholesale Trade	72,677	72,091	82,650
Retail Trade Total	645,483	649,223	667,310
Building Materials	42,155	32,522	41,831
General Merchandise	90,690	113,279	93,482
Food	59,414	57,617	61,001
Auto Dealers, Gas Stations	193,214	174,747	210,618
Apparel	42,205	46,698	42,443
Furniture	47,165	50,463	46,566
Eating and Drinking	84,016	74,860	82,178
Miscellaneous Retail	86,624	99,037	89,191
Services Total	165,588	156,432	176,965
Hotels	14,785	13,713	15,770
Personal Services	3,204	3,409	2,872
Business Services	67,468	60,838	71,405
Auto Repair, Parking	50,170	43,517	47,032
Other Services	29,961	34,955	39,886
All Other Industries	84,145	82,989	88,098
Grand Total	\$1,148,513	\$1,144,018	\$1,209,149

* Preliminary

** Revised

St. Lawrence County

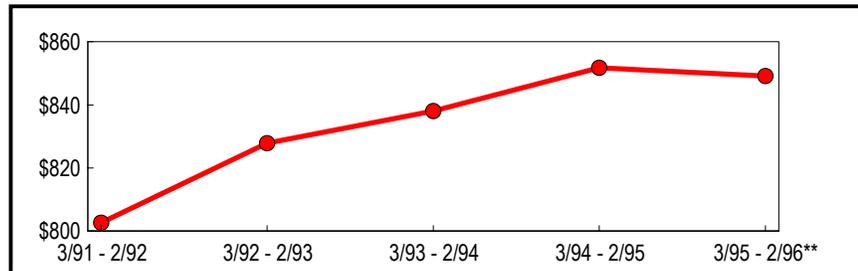
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$802,700	\$54,605	7.30
3/92 - 2/93	827,849	25,149	3.13
3/93 - 2/94	838,020	10,171	1.23
3/94 - 2/95	851,780	13,760	1.64
3/95 - 2/96**	849,187	(2,593)	(0.30)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$9,783	\$7,881	\$7,739
Manufacturing	25,599	28,463	25,719
Communications	12,775	12,510	13,003
Electric & Gas	30,649	34,521	30,746
Wholesale Trade	33,870	32,934	35,930
Retail Trade Total	258,867	253,601	257,628
Building Materials	21,393	16,967	20,801
General Merchandise	52,115	61,742	52,699
Food	17,482	15,931	17,656
Auto Dealers, Gas Stations	86,704	72,022	86,304
Apparel	6,730	7,820	6,495
Furniture	9,526	9,861	8,339
Eating and Drinking	28,084	24,985	26,715
Miscellaneous Retail	36,833	44,273	38,619
Services Total	34,529	35,708	33,867
Hotels	6,215	4,613	5,917
Personal Services	1,236	1,354	1,266
Business Services	9,180	9,824	8,479
Auto Repair, Parking	8,900	8,729	8,903
Other Services	8,998	11,188	9,302
All Other Industries	25,140	12,357	21,467
Grand Total	\$431,212	\$417,975	\$426,099

* Preliminary

** Revised

Saratoga County

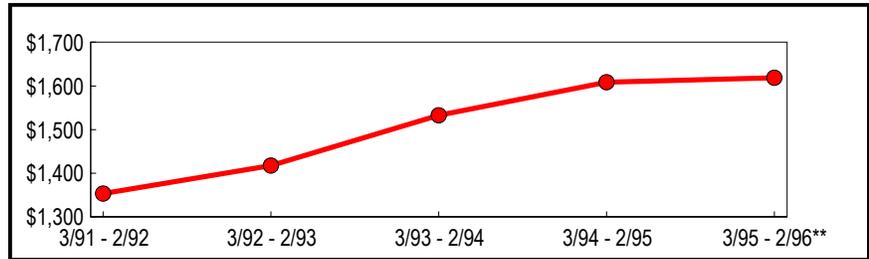
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$1,353,598	\$12,055	0.90
3/92 - 2/93	1,417,632	64,034	4.73
3/93 - 2/94	1,532,910	115,278	8.13
3/94 - 2/95	1,608,420	75,510	4.93
3/95 - 2/96**	1,619,109	10,689	0.66

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$20,466	\$20,388	\$33,866
Manufacturing	33,587	32,385	37,798
Communications	28,812	28,441	29,256
Electric & Gas	26,539	26,732	25,960
Wholesale Trade	63,832	59,529	67,843
Retail Trade Total	539,712	497,667	545,623
Building Materials	51,744	42,999	56,351
General Merchandise	75,598	82,878	74,497
Food	65,812	62,759	68,183
Auto Dealers, Gas Stations	157,840	129,116	163,692
Apparel	20,663	22,673	19,414
Furniture	22,957	24,053	23,072
Eating and Drinking	75,954	54,422	67,568
Miscellaneous Retail	69,144	78,767	72,846
Services Total	93,064	83,471	98,976
Hotels	16,617	9,967	17,175
Personal Services	2,228	2,877	2,325
Business Services	24,511	24,700	25,865
Auto Repair, Parking	27,997	23,936	28,207
Other Services	21,711	21,991	25,404
All Other Industries	34,321	30,163	41,777
Grand Total	\$840,333	\$778,776	\$881,099

* Preliminary

** Revised

Schenectady County

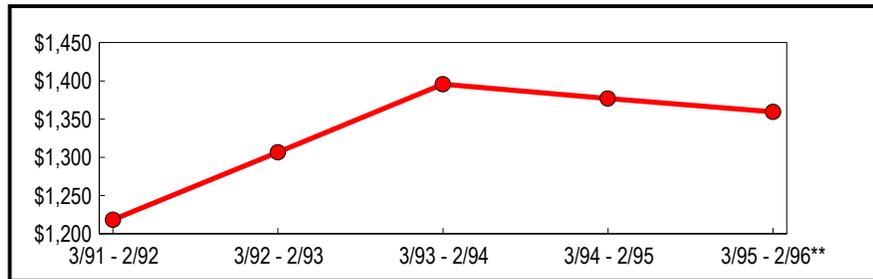
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$1,218,398	\$2,491	0.20
3/92 - 2/93	1,306,720	88,322	7.25
3/93 - 2/94	1,395,675	88,955	6.81
3/94 - 2/95	1,376,886	(18,789)	(1.35)
3/95 - 2/96**	1,359,714	(17,172)	(1.25)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$11,300	\$11,701	\$12,352
Manufacturing	75,098	58,785	53,328
Communications	23,274	23,914	22,941
Electric & Gas	64,377	71,888	66,405
Wholesale Trade	46,055	44,094	48,595
Retail Trade Total	361,712	365,548	378,127
Building Materials	21,945	19,307	23,500
General Merchandise	52,599	66,458	55,487
Food	44,813	46,245	49,070
Auto Dealers, Gas Stations	115,072	96,739	124,838
Apparel	15,823	17,961	14,634
Furniture	20,541	20,759	19,107
Eating and Drinking	43,036	39,485	40,014
Miscellaneous Retail	47,883	58,594	51,477
Services Total	75,761	71,278	72,113
Hotels	4,589	3,632	4,222
Personal Services	1,903	2,281	1,926
Business Services	31,616	28,230	26,648
Auto Repair, Parking	22,203	20,331	23,206
Other Services	15,450	16,804	16,111
All Other Industries	28,431	26,498	33,244
Grand Total	\$686,008	\$673,706	\$687,105

* Preliminary

** Revised

Schoharie County

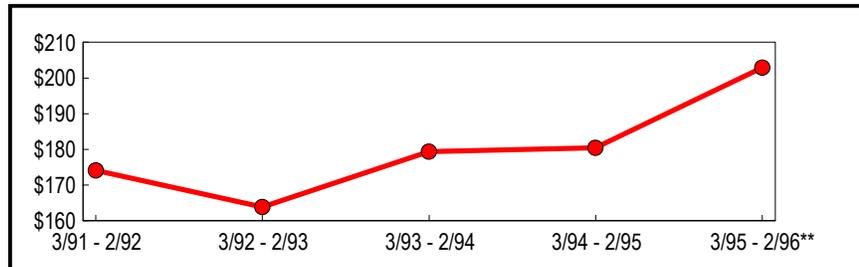
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$174,160	\$10,518	6.43
3/92 - 2/93	163,833	(10,327)	(5.93)
3/93 - 2/94	179,426	15,593	9.52
3/94 - 2/95	180,459	1,033	0.58
3/95 - 2/96**	202,890	22,431	12.43

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$2,179	\$1,588	\$1,596
Manufacturing	5,830	3,707	3,940
Communications	3,640	3,568	3,554
Electric & Gas	3,448	3,699	3,385
Wholesale Trade	10,937	9,624	8,946
Retail Trade Total	60,131	66,642	65,855
Building Materials	4,387	3,596	5,007
General Merchandise	7,755	21,127	13,452
Food	7,052	6,074	6,806
Auto Dealers, Gas Stations	21,126	17,486	20,886
Apparel	897	1,076	1,119
Furniture	1,327	1,266	1,390
Eating and Drinking	6,000	5,171	5,912
Miscellaneous Retail	11,587	10,846	11,283
Services Total	11,665	8,740	11,521
Hotels	1,793	1,052	1,725
Personal Services	228	270	211
Business Services	2,158	2,145	2,381
Auto Repair, Parking	3,348	2,847	2,970
Other Services	4,138	2,426	4,234
All Other Industries	4,097	3,395	4,370
Grand Total	\$101,927	\$100,963	\$103,167

* Preliminary

** Revised

Schuyler County

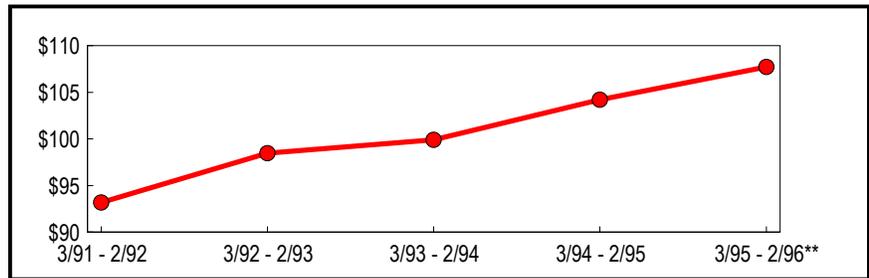
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$93,207	\$2,783	3.08
3/92 - 2/93	98,480	5,273	5.66
3/93 - 2/94	99,907	1,427	1.45
3/94 - 2/95	104,222	4,315	4.32
3/95 - 2/96**	107,739	3,517	3.37

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$1,112	\$1,146	\$1,913
Manufacturing	4,283	3,725	4,013
Communications	1,635	1,694	1,866
Electric & Gas	1,864	1,936	1,849
Wholesale Trade	4,778	3,732	5,782
Retail Trade Total	37,802	30,116	37,109
Building Materials	2,408	2,149	2,691
General Merchandise	3,051	2,598	496
Food	4,218	3,915	4,908
Auto Dealers, Gas Stations	13,231	10,072	13,042
Apparel	1,067	1,396	928
Furniture	322	361	309
Eating and Drinking	4,905	3,308	4,871
Miscellaneous Retail	8,600	6,317	9,864
Services Total	6,576	4,731	7,058
Hotels	1,657	768	1,687
Personal Services	117	97	95
Business Services	1,204	1,092	1,831
Auto Repair, Parking	2,126	1,772	2,032
Other Services	1,472	1,002	1,413
All Other Industries	1,367	1,242	2,186
Grand Total	\$59,417	\$48,322	\$61,776

* Preliminary

** Revised

Seneca County

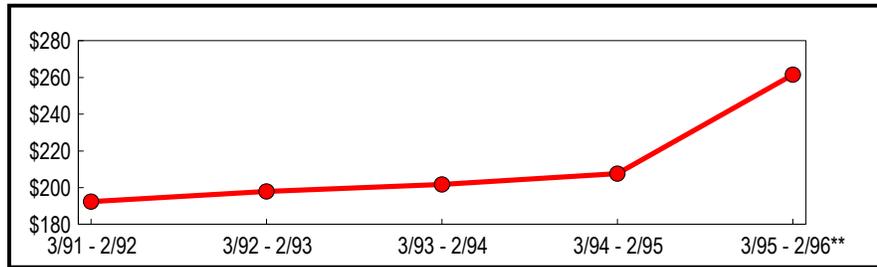
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$192,328	\$7,066	3.81
3/92 - 2/93	197,883	5,555	2.89
3/93 - 2/94	201,789	3,906	1.97
3/94 - 2/95	207,570	5,781	2.86
3/95 - 2/96**	261,495	53,925	25.98

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$1,547	\$1,634	\$2,036
Manufacturing	10,887	10,649	11,117
Communications	4,047	5,164	4,979
Electric & Gas	4,435	4,706	4,680
Wholesale Trade	14,049	10,862	12,133
Retail Trade Total	83,682	78,638	84,767
Building Materials	7,143	5,884	6,610
General Merchandise	12,000	13,391	11,316
Food	5,892	5,522	6,602
Auto Dealers, Gas Stations	23,436	19,036	24,600
Apparel	12,155	12,185	12,872
Furniture	3,894	4,703	3,759
Eating and Drinking	8,466	6,891	8,697
Miscellaneous Retail	10,696	11,026	10,311
Services Total	11,407	11,058	12,271
Hotels	2,535	1,726	2,406
Personal Services	197	199	169
Business Services	3,158	4,012	4,040
Auto Repair, Parking	2,643	2,283	2,760
Other Services	2,874	2,838	2,896
All Other Industries	4,633	4,097	4,812
Grand Total	\$134,687	\$126,808	\$136,795

* Preliminary

** Revised

Steuben County

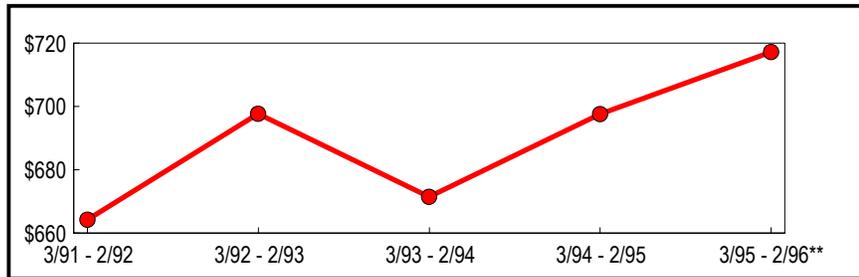
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$664,229	\$12,746	1.96
3/92 - 2/93	697,692	33,463	5.04
3/93 - 2/94	671,489	(26,203)	(3.76)
3/94 - 2/95	697,620	26,131	3.89
3/95 - 2/96**	717,268	19,648	2.82

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$4,868	\$4,917	\$5,311
Manufacturing	34,217	43,232	46,921
Communications	12,137	12,390	12,838
Electric & Gas	14,099	15,769	15,724
Wholesale Trade	26,784	23,581	25,453
Retail Trade Total	217,085	203,393	217,943
Building Materials	24,689	19,561	23,129
General Merchandise	27,574	37,516	32,239
Food	25,293	24,560	29,087
Auto Dealers, Gas Stations	76,539	62,551	74,318
Apparel	2,791	3,104	3,013
Furniture	7,303	7,066	6,923
Eating and Drinking	27,132	22,668	25,951
Miscellaneous Retail	25,764	26,367	23,283
Services Total	41,233	41,431	43,007
Hotels	8,905	6,941	9,057
Personal Services	1,058	2,742	1,013
Business Services	12,544	14,467	13,673
Auto Repair, Parking	8,841	8,626	9,410
Other Services	9,885	8,655	9,854
All Other Industries	11,504	10,628	15,301
Grand Total	\$361,927	\$355,341	\$382,498

* Preliminary

** Revised

Suffolk County

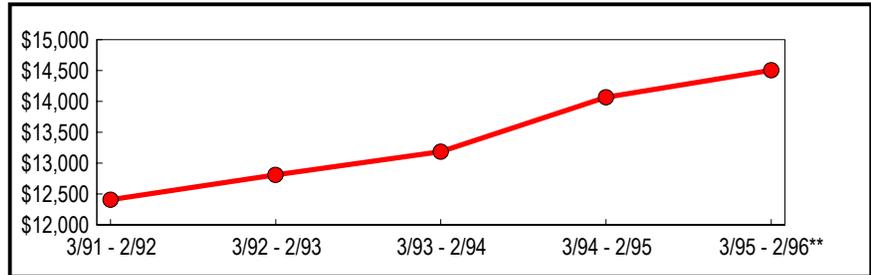
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$12,409,033	(\$232,825)	(1.84)
3/92 - 2/93	12,813,086	404,053	3.26
3/93 - 2/94	13,187,744	374,658	2.92
3/94 - 2/95	14,071,150	883,406	6.70
3/95 - 2/96**	14,507,202	436,052	3.10

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$102,542	\$90,261	\$110,849
Manufacturing	278,009	255,043	279,396
Communications	295,107	305,618	309,508
Electric & Gas	616,950	672,387	627,155
Wholesale Trade	454,884	431,794	490,024
Retail Trade Total	4,350,867	4,314,567	4,583,281
Building Materials	424,804	338,445	454,417
General Merchandise	535,297	622,718	523,391
Food	364,817	336,495	368,381
Auto Dealers, Gas Stations	1,203,885	1,066,800	1,320,737
Apparel	296,164	325,499	308,351
Furniture	294,243	315,969	298,478
Eating and Drinking	471,652	380,514	472,985
Miscellaneous Retail	760,005	928,127	836,541
Services Total	886,468	767,152	885,361
Hotels	78,376	57,700	85,602
Personal Services	18,787	20,742	20,750
Business Services	320,932	266,933	315,546
Auto Repair, Parking	257,260	223,109	241,411
Other Services	211,113	198,668	222,052
All Other Industries	366,591	318,962	439,182
Grand Total	\$7,351,418	\$7,155,784	\$7,724,756

* Preliminary

** Revised

Sullivan County

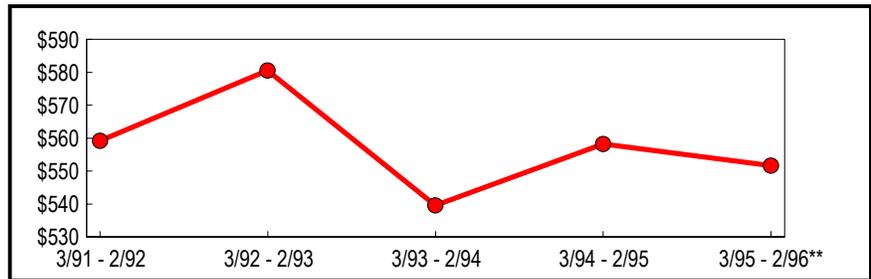
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$559,261	(\$22,022)	(3.79)
3/92 - 2/93	580,621	21,360	3.82
3/93 - 2/94	539,601	(41,020)	(7.06)
3/94 - 2/95	558,261	18,660	3.46
3/95 - 2/96**	551,657	(6,604)	(1.18)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$5,738	\$4,631	\$8,204
Manufacturing	13,845	10,615	9,762
Communications	10,852	10,997	11,802
Electric & Gas	10,526	10,135	10,699
Wholesale Trade	23,225	19,608	23,045
Retail Trade Total	163,782	134,420	166,926
Building Materials	20,639	14,987	18,611
General Merchandise	14,277	11,579	15,648
Food	17,004	13,755	17,920
Auto Dealers, Gas Stations	49,050	43,131	53,181
Apparel	5,471	3,821	4,545
Furniture	4,923	4,223	5,191
Eating and Drinking	20,101	14,788	20,024
Miscellaneous Retail	32,317	28,136	31,806
Services Total	66,628	48,035	61,599
Hotels	38,413	24,856	34,928
Personal Services	601	424	620
Business Services	8,668	7,833	8,372
Auto Repair, Parking	9,556	8,941	9,391
Other Services	9,390	5,981	8,288
All Other Industries	10,235	8,385	11,424
Grand Total	\$304,831	\$246,826	\$303,461

* Preliminary

** Revised

Tioga County

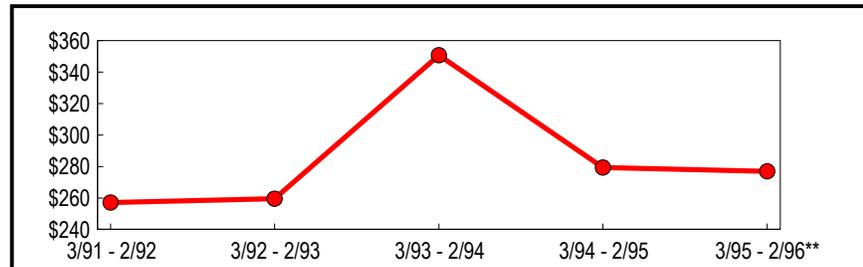
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$257,007	(\$13,531)	(5.00)
3/92 - 2/93	259,480	2,473	0.96
3/93 - 2/94	350,797	91,317	35.19
3/94 - 2/95	279,304	(71,493)	(20.38)
3/95 - 2/96**	276,903	(2,401)	(0.86)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$2,762	\$2,221	\$3,425
Manufacturing	15,684	11,339	11,650
Communications	4,597	4,719	4,672
Electric & Gas	16,448	17,796	17,336
Wholesale Trade	17,004	16,077	16,743
Retail Trade Total	70,418	63,072	69,972
Building Materials	7,130	5,164	6,721
General Merchandise	5,321	5,327	3,003
Food	5,274	4,618	5,437
Auto Dealers, Gas Stations	25,854	20,971	27,324
Apparel	558	689	563
Furniture	3,374	3,281	4,047
Eating and Drinking	7,302	6,085	7,219
Miscellaneous Retail	15,605	16,937	15,658
Services Total	13,012	11,764	13,135
Hotels	1,872	1,551	1,971
Personal Services	200	253	207
Business Services	4,662	4,171	4,581
Auto Repair, Parking	3,015	2,966	3,056
Other Services	3,263	2,823	3,320
All Other Industries	5,421	4,569	6,726
Grand Total	\$145,346	\$131,557	\$143,659

* Preliminary

** Revised

Tompkins County

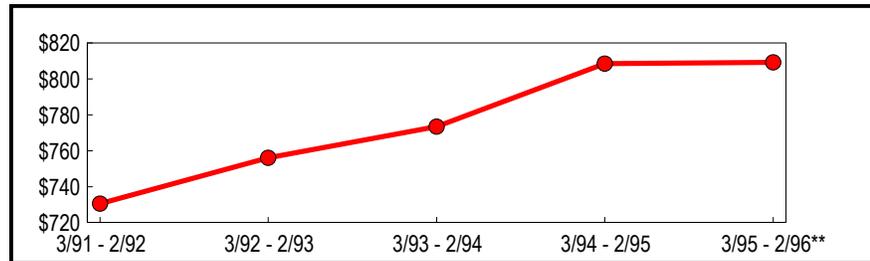
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$730,509	(\$10,140)	(1.37)
3/92 - 2/93	756,056	25,547	3.50
3/93 - 2/94	773,519	17,463	2.31
3/94 - 2/95	808,544	35,025	4.53
3/95 - 2/96**	809,202	658	0.08

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$6,103	\$5,318	\$5,337
Manufacturing	15,570	15,062	15,957
Communications	12,860	14,999	14,814
Electric & Gas	42,881	46,961	44,509
Wholesale Trade	27,926	28,919	27,636
Retail Trade Total	214,715	211,814	212,523
Building Materials	16,745	12,951	13,222
General Merchandise	37,660	43,310	36,848
Food	22,340	20,871	23,531
Auto Dealers, Gas Stations	51,589	42,948	52,233
Apparel	8,717	10,319	7,875
Furniture	11,347	11,136	9,938
Eating and Drinking	29,658	27,136	29,959
Miscellaneous Retail	36,659	43,143	38,917
Services Total	59,910	65,606	61,288
Hotels	9,090	5,932	8,696
Personal Services	1,448	2,233	1,644
Business Services	10,137	12,277	10,852
Auto Repair, Parking	13,677	12,621	14,677
Other Services	25,558	32,543	25,419
All Other Industries	20,876	19,682	21,749
Grand Total	\$400,841	\$408,361	\$403,813

* Preliminary

** Revised

Ulster County

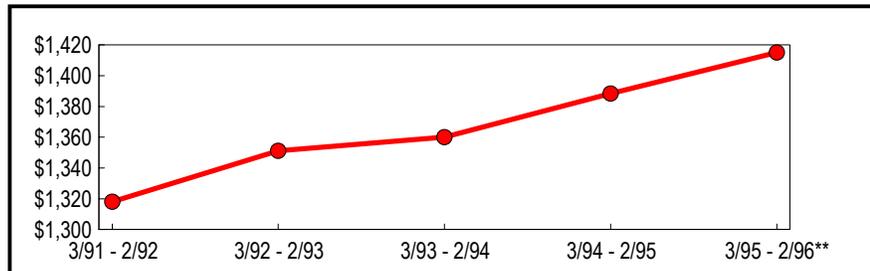
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$1,318,189	\$75,229	6.05
3/92 - 2/93	1,351,292	33,103	2.51
3/93 - 2/94	1,360,084	8,792	0.65
3/94 - 2/95	1,388,454	28,370	2.09
3/95 - 2/96**	1,415,134	26,680	1.92

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$9,809	\$8,481	\$8,984
Manufacturing	40,358	24,750	28,103
Communications	28,702	29,666	30,378
Electric & Gas	50,210	55,332	52,034
Wholesale Trade	38,201	37,466	38,304
Retail Trade Total	411,725	435,222	437,240
Building Materials	31,303	25,981	28,153
General Merchandise	62,656	80,612	67,081
Food	51,967	49,263	56,657
Auto Dealers, Gas Stations	122,756	108,956	130,296
Apparel	15,192	17,111	14,618
Furniture	11,456	14,131	12,528
Eating and Drinking	46,536	41,027	46,551
Miscellaneous Retail	69,859	98,141	81,356
Services Total	99,113	97,835	103,404
Hotels	32,654	25,771	34,459
Personal Services	1,732	1,986	1,599
Business Services	26,604	34,925	27,900
Auto Repair, Parking	22,087	21,929	23,339
Other Services	16,036	13,224	16,107
All Other Industries	24,686	23,578	27,813
Grand Total	\$702,804	\$712,330	\$726,260

* Preliminary

** Revised

Warren County

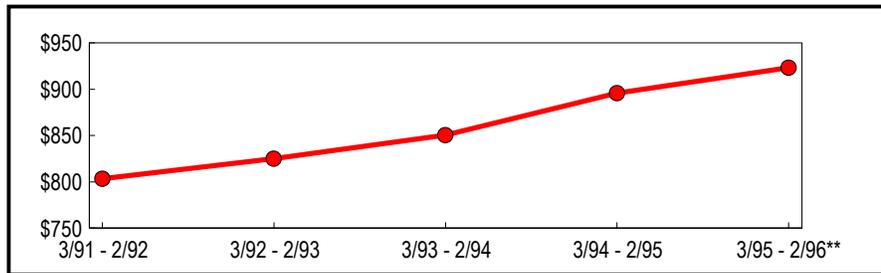
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$803,474	(\$12,721)	(1.56)
3/92 - 2/93	825,239	21,765	2.71
3/93 - 2/94	850,585	25,346	3.07
3/94 - 2/95	895,764	45,179	5.31
3/95 - 2/96**	923,436	27,672	3.09

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$10,894	\$9,832	\$11,420
Manufacturing	21,647	20,869	21,887
Communications	10,693	10,915	11,333
Electric & Gas	16,144	17,590	16,931
Wholesale Trade	36,437	33,437	35,514
Retail Trade Total	286,049	259,339	291,589
Building Materials	24,870	19,077	24,915
General Merchandise	45,479	61,246	53,167
Food	33,571	28,642	35,252
Auto Dealers, Gas Stations	60,424	50,672	61,642
Apparel	26,952	21,517	23,559
Furniture	14,327	13,514	13,712
Eating and Drinking	45,185	30,892	42,909
Miscellaneous Retail	35,241	33,779	36,433
Services Total	94,548	61,672	99,110
Hotels	42,785	19,774	44,866
Personal Services	1,063	1,108	1,160
Business Services	12,703	12,399	14,591
Auto Repair, Parking	15,087	13,204	14,634
Other Services	22,910	15,187	23,859
All Other Industries	19,305	14,065	23,149
Grand Total	\$495,717	\$427,719	\$510,933

* Preliminary

** Revised

Washington County

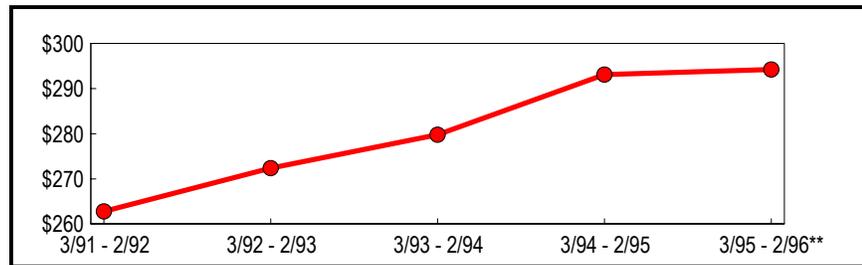
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$262,809	(\$4,829)	(1.80)
3/92 - 2/93	272,398	9,589	3.65
3/93 - 2/94	279,768	7,370	2.71
3/94 - 2/95	293,090	13,322	4.76
3/95 - 2/96**	294,263	1,173	0.40

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$4,104	\$4,597	\$5,470
Manufacturing	9,273	7,514	11,247
Communications	6,314	6,163	6,053
Electric & Gas	4,742	4,615	4,384
Wholesale Trade	10,713	10,090	10,979
Retail Trade Total	97,293	87,516	99,052
Building Materials	8,241	5,525	8,416
General Merchandise	11,824	12,759	11,635
Food	15,572	13,692	15,951
Auto Dealers, Gas Stations	34,612	29,615	35,481
Apparel	638	628	656
Furniture	2,888	2,456	2,928
Eating and Drinking	9,792	8,388	9,997
Miscellaneous Retail	13,726	14,453	13,988
Services Total	14,134	13,442	15,147
Hotels	439	267	339
Personal Services	334	278	283
Business Services	3,921	4,122	4,512
Auto Repair, Parking	5,881	5,406	6,038
Other Services	3,559	3,369	3,975
All Other Industries	6,999	6,754	7,363
Grand Total	\$153,572	\$140,691	\$159,695

* Preliminary

** Revised

Wayne County

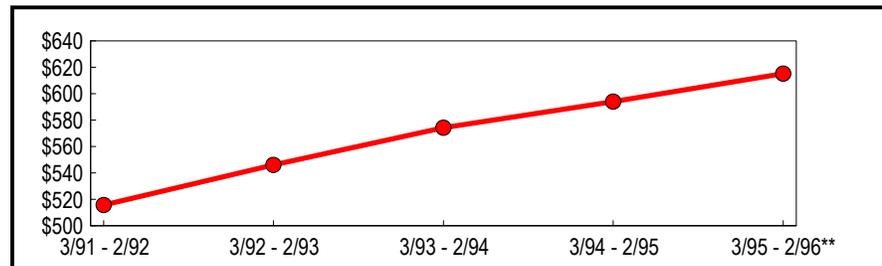
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$515,730	\$4,496	0.88
3/92 - 2/93	546,130	30,400	5.89
3/93 - 2/94	574,387	28,257	5.17
3/94 - 2/95	594,214	19,827	3.45
3/95 - 2/96**	615,207	20,993	3.53

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$9,452	\$6,892	\$6,636
Manufacturing	17,103	14,518	17,572
Communications	11,617	11,915	10,881
Electric & Gas	18,942	16,846	20,417
Wholesale Trade	35,326	29,911	34,493
Retail Trade Total	187,885	163,521	188,130
Building Materials	16,936	13,194	16,844
General Merchandise	23,830	26,585	24,274
Food	30,745	26,670	28,884
Auto Dealers, Gas Stations	64,657	51,190	66,259
Apparel	1,820	1,776	1,626
Furniture	7,516	7,625	7,298
Eating and Drinking	19,616	13,704	18,471
Miscellaneous Retail	22,765	22,777	24,474
Services Total	31,643	29,032	33,598
Hotels	1,357	941	1,156
Personal Services	621	683	624
Business Services	10,037	9,800	10,382
Auto Repair, Parking	10,289	9,441	10,752
Other Services	9,339	8,167	10,684
All Other Industries	16,944	13,660	16,732
Grand Total	\$328,912	\$286,295	\$328,459

* Preliminary

** Revised

Westchester County

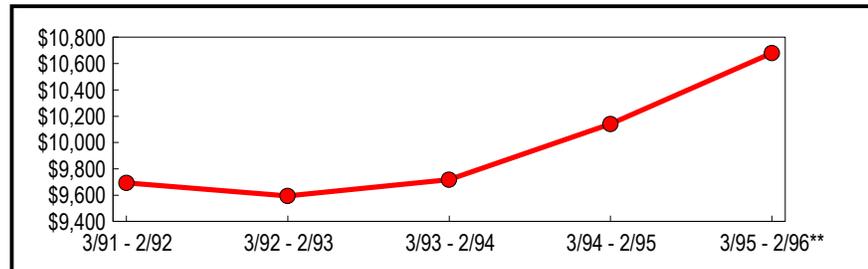
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$9,693,054	(\$81,513)	(0.83)
3/92 - 2/93	9,594,471	(98,583)	(1.02)
3/93 - 2/94	9,718,130	123,659	1.29
3/94 - 2/95	10,140,212	422,082	4.34
3/95 - 2/96**	10,679,202	538,990	5.32

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$97,519	\$95,163	\$104,043
Manufacturing	250,518	295,051	262,977
Communications	228,958	249,554	239,746
Electric & Gas	411,610	455,837	429,172
Wholesale Trade	314,038	316,153	322,560
Retail Trade Total	2,869,796	3,060,190	3,039,111
Building Materials	197,795	166,792	198,332
General Merchandise	444,006	538,441	474,072
Food	205,371	199,889	207,249
Auto Dealers, Gas Stations	715,802	653,331	777,873
Apparel	284,163	321,201	287,872
Furniture	236,029	252,763	240,713
Eating and Drinking	319,167	301,778	323,153
Miscellaneous Retail	467,463	625,995	529,847
Services Total	764,254	734,420	856,763
Hotels	69,736	68,238	84,331
Personal Services	19,661	18,232	16,417
Business Services	271,861	286,818	344,479
Auto Repair, Parking	197,497	176,673	197,946
Other Services	205,499	184,459	213,590
All Other Industries	265,741	270,400	307,217
Grand Total	\$5,202,434	\$5,476,768	\$5,561,589

* Preliminary

** Revised

Wyoming County

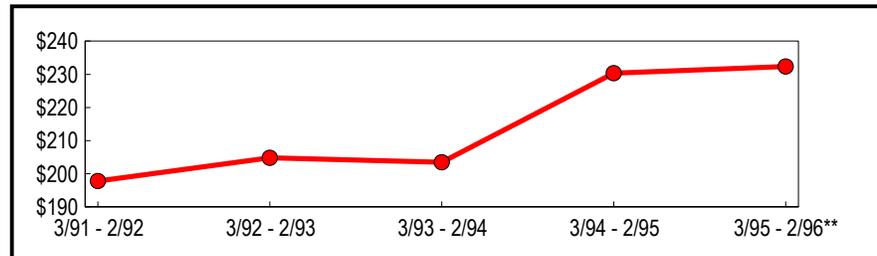
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$197,789	(\$2,506)	(1.25)
3/92 - 2/93	204,838	7,049	3.56
3/93 - 2/94	203,460	(1,378)	(0.67)
3/94 - 2/95	230,349	26,889	13.22
3/95 - 2/96**	232,370	2,021	0.88

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$2,109	\$2,245	\$2,277
Manufacturing	5,140	4,165	5,599
Communications	6,366	6,094	7,087
Electric & Gas	3,421	3,693	3,704
Wholesale Trade	8,694	7,944	8,365
Retail Trade Total	79,132	72,872	82,272
Building Materials	7,989	5,959	7,314
General Merchandise	12,311	13,077	11,219
Food	9,562	10,243	11,687
Auto Dealers, Gas Stations	30,173	24,746	32,505
Apparel	354	332	395
Furniture	3,788	3,960	3,979
Eating and Drinking	7,862	6,353	7,645
Miscellaneous Retail	7,093	8,202	7,528
Services Total	10,929	10,632	11,777
Hotels	1,014	764	1,125
Personal Services	300	425	303
Business Services	2,892	2,920	3,169
Auto Repair, Parking	3,654	3,424	3,766
Other Services	3,069	3,099	3,414
All Other Industries	4,402	4,532	5,761
Grand Total	\$120,193	\$112,177	\$126,842

* Preliminary

** Revised

Yates County

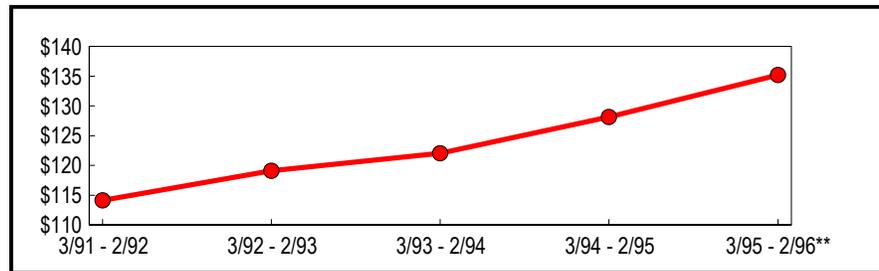
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/91 - 2/92	\$114,132	\$1,257	1.11
3/92 - 2/93	119,141	5,009	4.39
3/93 - 2/94	122,081	2,940	2.47
3/94 - 2/95	128,134	6,053	4.96
3/95 - 2/96**	135,209	7,075	5.52

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	3/95 - 8/95 **	9/95 - 2/96 **	3/96 - 8/96 *
Construction	\$1,394	\$1,360	\$1,545
Manufacturing	5,564	5,131	6,375
Communications	2,091	2,315	2,530
Electric & Gas	2,499	2,284	1,975
Wholesale Trade	9,080	6,493	7,325
Retail Trade Total	41,122	36,048	43,328
Building Materials	4,244	3,633	4,952
General Merchandise	4,649	4,555	4,100
Food	3,122	2,428	3,305
Auto Dealers, Gas Stations	15,261	12,853	16,266
Apparel	398	398	333
Furniture	1,721	1,689	1,906
Eating and Drinking	5,029	4,182	5,144
Miscellaneous Retail	6,698	6,310	7,322
Services Total	7,224	6,731	7,572
Hotels	472	321	617
Personal Services	102	147	126
Business Services	1,611	1,559	1,912
Auto Repair, Parking	2,820	2,738	2,796
Other Services	2,219	1,966	2,121
All Other Industries	3,711	2,162	2,781
Grand Total	\$72,685	\$62,524	\$73,431

* Preliminary

** Revised

Appendix A: Principal Industry Activity Codes and Standard Industrial Classification Code Ranges By Industry

The industry codes displayed in this report correspond to the Standard Industrial Classification (SIC) codes published by the U.S. Office of Management and Budget and the Principal Industry Activity (PIA) codes provided by the Internal Revenue Service to taxpayers. Sales tax vendors are asked to identify their primary business function and identify themselves using SIC or PIA codes. This process is voluntary and subject to the tax preparer's understanding of the classification codes.

Industry	2 Digit SIC/PIA Code	4 Digit SIC Code Range
Construction	15, 16, 17	1520-1799
Manufacturing	20-39	2010-3999
Communication	48	4810-4899
Electric and Gas	49	4910-4971
Wholesale Trade	50-51	5010-5199
Retail Trade	52-59	
Building Materials		5210-5271
General Merchandise		5310-5399
Food		5410-5499
Auto Dealers, Gas Stations		5510-5599
Apparel		5610-5699
Furniture		5710-5736
Eating and Drinking		5810-5813
Miscellaneous Retail		5910-5999
Services	70-89	
Hotels		7010-7041
Personal Services		7210-7299
Business Services		7310-7389, 7476, 7914
Auto Repair, Parking		7510-7549
Other Services		7620-8999
All Other Industries		
Transportation	40-47	4010-4789
Finance, Insurance and Real Estate	60-67	6010-6799

Note: The "All Other Industries" category also includes data for unclassified industries and those industries for which no code was provided.

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax

Broome	Onondaga
Chenango	Orange
Columbia	Otsego
Delaware	Putnam
Dutchess	Rensselaer
Essex	Rockland
Fulton	Saratoga
Genesee	Schoharie
Greene	Schuyler
Hamilton	Seneca
Herkimer	Steuben
Lewis	Sullivan
Livingston	Warren
Madison	Washington
Monroe	Wayne
Montgomery	Wyoming
Nassau	Yates
Oneida	



Appendix C: New York State and Local Sales Tax Rates by County and City Effective March 1, 1996
