



February 1998

Taxable Sales and Purchases

*County and industry data for
August 1996 - February 1997*

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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 most recent 18 months. Data for the March - August 1996 six-month selling period are revised from the last report. Information for September 1996 through February 1997 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 \$174.1 billion
Statewide*

Table 1 summarizes annual sales and purchases subject to use tax for all New York counties during the past 5 years. During the period, annual sales grew each year when compared with sales reported for the previous year. Preliminary data for the most recent selling period, March 1996 through February 1997, indicates a continuation of this trend as reported sales grew to \$174.1 billion, a 5.36 percent improvement from the previous year.

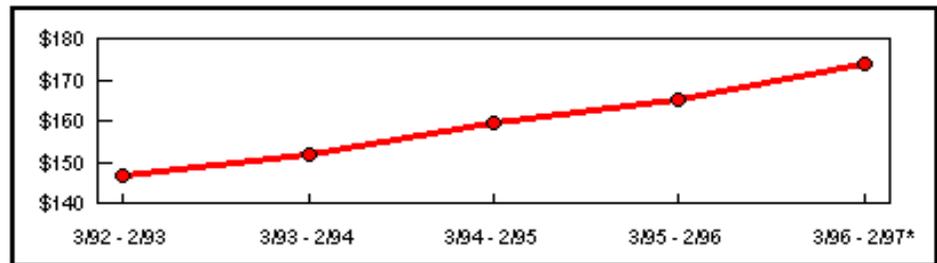
Table 1: Statewide Annual Totals (In Thousands)

	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	174,122,262	8,859,027	5.36

*Preliminary

Figure 1 depicts the ongoing upward direction of annual reported sales. The trend began with national economic recovery in the March 1992 through February 1993 selling period and continued through the most current selling period. As a result, aggregate taxable sales and purchases now stand 18.7 percent higher than the value posted at the start of the recovery.

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



*Preliminary

Industry Analysis

Taxable sales and purchases through the August 1996 - February 1997 semiannual selling period reached \$88.3 billion. This amount exceeds the total reported for the previous six-month selling period by \$2.4 billion and represents a new high mark in reported statewide semiannual sales. Taxable sales and purchases growth continued to accelerate in the latest six-month selling period, equaling 2.8 percent, compared with the 2.5 percent growth for the prior six-month period.

The largest source of taxable sales is retail trade, accounting for over half of all taxable sales and contributing \$47 billion to the statewide total. During the most current six-month selling period, retail trade sales rose 3.9 percent. Within the retail sector, building materials retailers reported the largest percentage increase in sales, nearly 9 percent, from the previous September through February reporting period. At the same time, apparel *taxable sales* fell nearly 1 percent as New York City and most counties followed the State lead by adopting a sales tax-free week in January 1997.

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

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96**	9/96 - 2/97*
Construction	\$ 1,377,775	\$ 1,504,297	\$ 1,473,963
Manufacturing	4,543,914	4,831,043	4,840,015
Communications	3,992,828	3,926,542	3,930,563
Electric & Gas	6,895,731	6,158,150	6,945,509
Wholesale Trade	5,440,408	5,774,124	5,828,514
Retail Trade Total	45,411,635	46,072,601	47,173,931
Building Materials	2,444,007	3,014,295	2,664,370
General Merchandise	7,978,816	6,858,881	8,474,073
Food	3,471,442	3,729,240	3,468,906
Auto Dealers, Gas Stations	8,814,420	10,867,871	9,546,674
Apparel	4,512,769	4,139,835	4,468,591
Furniture	3,510,513	3,331,447	3,657,891
Eating and Drinking	5,981,972	6,421,559	6,044,697
Miscellaneous Retail	8,697,696	7,709,473	8,848,729
Services Total	11,733,653	12,632,059	12,915,034
Hotels	1,788,262	2,064,943	2,157,669
Personal Services	308,018	305,966	327,670
Business Services	4,488,272	4,734,239	4,984,667
Auto Repair, Parking	2,510,949	2,763,355	2,563,858
Other Services	2,638,152	2,763,556	2,881,170
All Other Industries	4,313,454	4,947,578	5,168,339
Grand Total	\$83,709,398	\$85,846,394	\$88,275,868

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

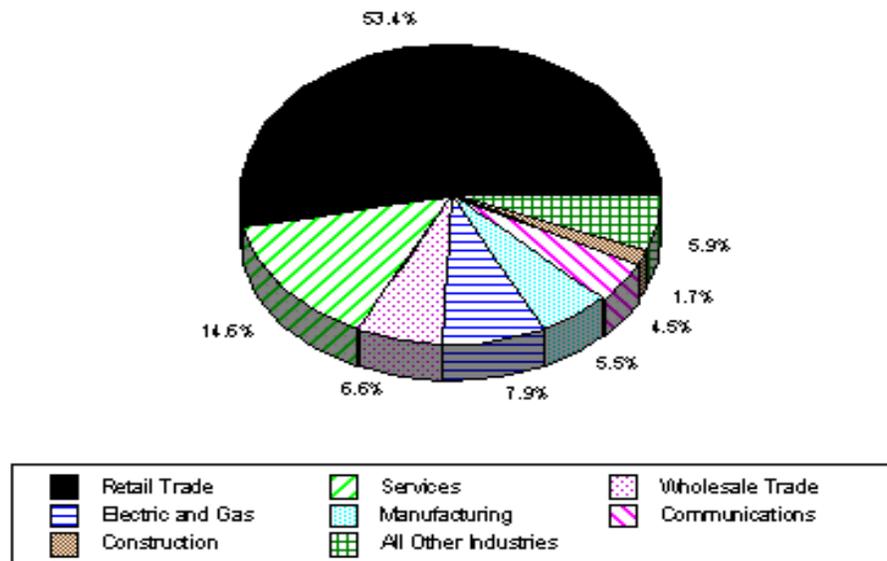
Statewide, almost all major industries realized year-over-year growth for the latest semiannual selling period. The services sector reported the largest percentage growth of 10.1 percent. This positive change in taxables sales activity reflects the services industry's increasing importance within New York. Communications was the sole major industry with a taxable sales decrease, falling nearly 1.6 percent from the previous year.

Percentage increases for the remaining major industry groups ranged from 7.1 percent in wholesale trade to 0.7 percent for the electric and gas and sanitary services sector. This latter category includes energy sales to all commercial establishments and noncommercial sales in counties imposing a tax on residential use. (Appendix B lists counties exempting residential energy sales from sales tax.) Within the services sector, hotels reported significant growth (+20.7 percent) with taxable sales for these businesses reaching nearly \$2.2 billion during the most recent six

months. Taxable sales for manufacturing and construction improved by more than 6.5 percent. All Other industries, including agriculture, mining, miscellaneous businesses and businesses with missing industry codes, grew 19.8 percent. Unfortunately from an analytical perspective, the missing industry code category accounted for a large portion of this percentage change.

Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the latest selling period. This 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

All but a hand full of the State's counties showed year-over-year gains in taxable sales and purchases. Figure 3 provides a glimpse of regional sales activity. As shown, large percentage year-over-year gains were broadly distributed throughout New York. Except for Nassau county, taxable sales in Downstate counties grew faster than the statewide average of 5.36 percent. Many counties in the Mid-Hudson, Capital, Central New York and Western regions also outperformed the state average. By comparison, all counties in the Adirondack Region underperformed.

Table 3 indicates that nearly all counties experienced an increase in total taxable sales and purchases for the September 1996 through February 1997 period as compared to the same period of the previous year. Madison, Oswego, Schoharie, Seneca led the way reporting double digit percentage growth in excess of 10 percent.

Unlike the other faster growing counties where sales increases were localized within a few industries, Seneca's gains were broadly distributed among industries. Even here, however, there was a common thread with the bulk of the increase attributable to a further expansion of a recently opened shopping mall. Construction (+32.6 percent), services (+18.7 percent), wholesale trade (15.3 percent), retail trade (+13.1 percent) and manufacturing (+10.7 percent) contributed to Seneca's aggregate 12.5 percent annual increase. Growth in the apparel and personal and business services sub-sectors was particularly pronounced.

Columbia experienced the largest year-over-year decline in aggregate activity, falling by 5.4 percent as sales reported by the All Other industries category returned to historical levels. Taxable sales and purchases in Hamilton and Schuyler counties fell by approximately 1 percent respectively.

Table 3: Change in Taxable Sales and Purchases

County	Sept. 1995 - Feb. 1996	Sept. 1996 - Feb. 1997*	Percent Change	County	Sept. 1995 - Feb. 1996	Sept. 1996 - Feb. 1997*	Percent Change
Albany	\$2,065,882	\$2,145,690	3.86	Oneida	\$ 943,530	\$ 953,120	1.02
Allegany	138,378	147,527	6.61	Onondaga	2,451,559	2,524,278	2.97
Broome	915,896	961,823	5.01	Ontario	570,700	603,718	5.79
Cattaraugus	314,079	328,653	4.64	Orange	1,514,573	1,602,011	5.77
Cayuga	274,016	289,511	5.65	Orleans	110,386	111,534	1.04
Chautauqua	539,373	572,242	6.09	Oswego	429,286	494,591	15.21
Chemung	465,970	486,323	4.37	Otsego	225,316	238,865	6.01
Chenango	148,502	159,116	7.15	Putnam	287,424	307,807	7.09
Clinton	380,171	392,578	3.26	Rensselaer	448,642	479,720	6.93
Columbia	239,338	226,423	(5.40)	Rockland	1,144,018	1,250,689	9.32
Cortland	203,758	212,090	4.09	St. Lawrence	417,975	437,772	4.74
Delaware	156,616	164,892	5.28	Saratoga	778,776	825,726	6.03
Dutchess	1,298,771	1,379,603	6.22	Schenectady	673,706	706,958	4.94
Erie	4,638,107	4,775,514	2.96	Schoharie	100,963	115,495	14.39
Essex	172,153	173,065	0.53	Schuyler	48,322	47,980	(0.71)
Franklin	145,077	146,219	0.79	Seneca	126,808	142,447	12.33
Fulton	178,298	186,360	4.52	Steuben	355,341	365,978	2.99
Genesee	229,426	242,784	5.82	Suffolk	7,155,784	7,647,592	6.87
Greene	165,171	167,958	1.69	Sullivan	246,826	249,929	1.26
Hamilton	22,827	22,544	(1.24)	Tioga	131,557	138,592	5.35
Herkimer	176,312	176,306	0.00	Tompkins	408,361	407,209	(0.28)
Jefferson	478,198	496,607	3.85	Ulster	712,330	721,438	1.28
Lewis	68,295	68,837	0.79	Warren	427,719	431,215	0.82
Livingston	192,849	211,080	9.45	Washington	140,691	146,219	3.93
Madison	199,470	223,179	11.89	Wayne	286,295	298,844	4.38
Monroe	3,784,528	3,874,630	2.38	Westchester	5,476,768	5,792,890	5.77
Montgomery	171,924	183,191	6.55	Wyoming	112,177	117,229	4.50
Nassau	7,459,775	7,817,050	4.79	Yates	62,524	65,800	5.24
Niagara	990,139	1,002,272	1.23	New York City	31,707,742	33,816,155	6.65

Note: Dollar data is in thousands.

*Preliminary data

New York City

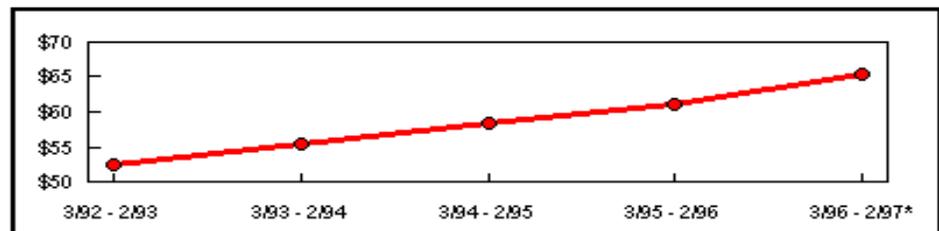
The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent over 38 percent of all reportable statewide taxable sales and purchases for the latest annual period. New York City taxable sales continue to grow more than the State as a whole. Year-over-year City taxable sales and purchases rose 6.87 percent, exceeding the 4.47 percent combined growth rate for all other State counties. Similar to the State economy, New York City sales have continually expanded since the early 1990's growing from \$52.6 billion in 1992-93 to \$65.3 billion in 1996-97 (Figure 4).

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

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	65,306,599	4,199,202	6.87

*Preliminary

Figure 4: Five-year Trend (In Millions)



*Preliminary

Table 5 summarizes City taxable sales and purchases for the most recent six-month selling period ending February 1997. For that period, sales tax vendors reported \$33.8 billion in City taxable sales and purchases. New York City taxable sales and purchases increased 6.65 percent when compared to the September through February 1996 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 53.4 percent of all taxable sales statewide, they represent only 45.2 percent within the City. This disparity reflects the greater importance of taxable services to the City's sales tax base. Service industry taxpayers posted

the largest percentage increases, rising 14.5 percent from the previous year. Within that industry sector, hotels (+27.3 percent), personal (+13.3 percent), business (+13.1 percent) and other services (+11.7 percent) increased significantly combining for \$770 million of the \$2.1 billion City gain in sales. Communications and electric, gas and sanitary services were the only major categories to post year-over-year declines.

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

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96**	9/96 - 2/97*
Construction	\$ 576,080	\$ 596,580	\$ 620,804
Manufacturing	1,691,455	1,877,333	1,881,703
Communications	1,853,327	1,824,397	1,839,444
Electric & Gas	3,253,600	2,799,445	3,226,256
Wholesale Trade	1,940,289	2,024,909	2,118,384
Retail Trade Total	14,790,393	14,305,286	15,285,166
Building Materials	541,526	601,086	580,198
General Merchandise	2,229,544	1,991,126	2,281,664
Food	777,170	789,528	776,351
Auto Dealers, Gas Stations	1,546,300	1,845,255	1,700,794
Apparel	2,259,597	2,103,106	2,274,484
Furniture	1,414,940	1,386,306	1,535,746
Eating and Drinking	2,738,148	2,775,194	2,786,036
Miscellaneous Retail	3,283,168	2,813,685	3,349,893
Services Total	5,570,160	5,879,201	6,379,414
Hotels	1,181,355	1,252,770	1,504,000
Personal Services	128,666	142,741	145,828
Business Services	2,363,402	2,500,531	2,672,097
Auto Repair, Parking	856,308	937,281	895,428
Other Services	1,040,429	1,045,878	1,162,061
All Other Industries	2,032,438	2,183,293	2,464,984
Grand Total	\$31,707,742	\$31,490,444	\$33,816,155

*Preliminary
**Revised

Counties Outside New York City

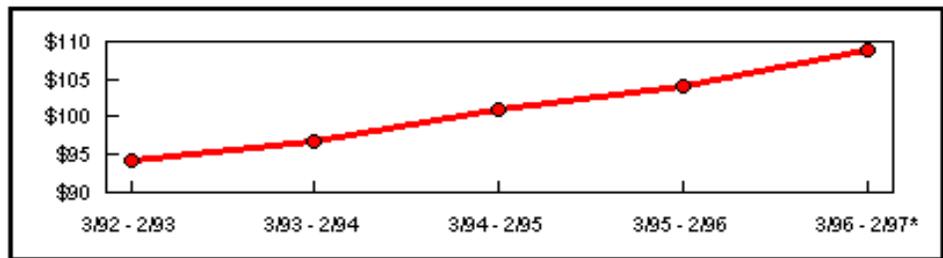
Taxable sales and purchases in counties outside New York City exceeded \$108.8 billion for the latest reporting year ending February 1997 (Table 6). This value represents a 4.47 percent increase from the previous year and 12.5 percent increase from sales reported five years ago. This total includes reported 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 annual percentage growth is comparatively lower between the years.

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

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 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
3/96 - 2/97*	108,815,663	4,659,825	4.47

*Preliminary

Figure 5: Five-year Trend (In Millions)



*Preliminary

In this report, Oswego remains the only New York State county without a county-wide local sales tax. However, effective March 1997 Oswego imposes a sales tax on all vendors doing business in Oswego County outside the cities of Fulton and Oswego. The cities of Fulton and Oswego have imposed their own sales tax for all years reported in this publication. To present a more comprehensive view of statewide taxable sales, beginning with the March through August 1995 selling period, this publication includes estimates of taxable sales and purchases for the entire county (including the cities of Fulton and Oswego). Because these amounts are estimates, we strongly caution data users from assessing Oswego economic activity solely from data presented in this report.

Analysis of the semiannual data by industry presented in Table 7 reveals that construction, services and All Other major industry groupings reported above-average gains in taxable sales and purchases. Construction grew by 6.4 percent, services and wholesale trade rose by 6 percent respectively and All Other industries increased by 18.5 percent. Within the major sectors, building materials, general merchandise, auto dealers and gas stations, hotels, business services and other services industries reported the greatest year-over-year percentage gains. Of all

major industries, only communications reported lower sales. Within retail trade, the apparel sub-sector reported a 2.6 percent decline in taxable sales as the effects of the January 1997 tax-free week occurred in the August 1996 - February 1997 selling period.

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

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96**	9/96 - 2/97*
Construction	\$ 801,695	\$ 907,717	\$ 853,159
Manufacturing	2,852,459	2,953,710	2,958,312
Communications	2,139,501	2,102,145	2,091,119
Electric & Gas	3,642,131	3,358,705	3,719,253
Wholesale Trade	3,500,119	3,749,215	3,710,130
Retail Trade Total	30,621,242	31,767,315	31,888,765
Building Materials	1,902,481	2,413,209	2,084,172
General Merchandise	5,749,272	4,867,755	6,192,409
Food	2,694,272	2,939,712	2,692,555
Auto Dealers, Gas Stations	7,268,120	9,022,616	7,845,880
Apparel	2,253,172	2,036,729	2,194,107
Furniture	2,095,573	1,945,141	2,122,145
Eating and Drinking	3,243,824	3,646,365	3,258,661
Miscellaneous Retail	5,414,528	4,895,788	5,498,836
Services Total	6,163,493	6,752,858	6,535,620
Hotels	606,907	812,173	653,669
Personal Services	179,352	163,225	181,842
Business Services	2,124,870	2,233,708	2,312,570
Auto Repair, Parking	1,654,641	1,826,074	1,668,430
Other Services	1,597,723	1,717,678	1,719,109
All Other Industries	2,281,016	2,764,285	2,703,355
Grand Total	\$52,001,656	\$54,355,950	\$54,459,713

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 reported on over a half-million 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 dampen fluctuations caused by vendor late reporting, account reconciliation of prior period activities and amended returns.

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 data in this publication supersede information included in earlier reports. 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 most recent six-month 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

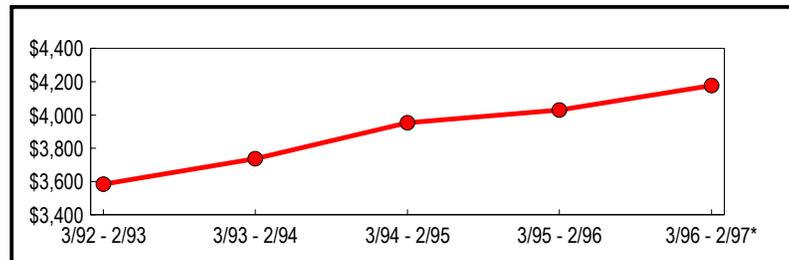
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/92 - 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
3/96 - 2/97*	4,177,060	146,624	3.64

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$30,720	\$32,898	\$32,821
Manufacturing	107,495	104,433	114,297
Communications	72,535	68,504	69,706
Electric & Gas	168,922	156,064	175,265
Wholesale Trade	134,903	141,099	144,579
Retail Trade Total	1,185,775	1,126,127	1,205,677
Building Materials	67,584	84,149	72,565
General Merchandise	249,812	202,434	267,367
Food	89,781	88,789	89,479
Auto Dealers, Gas Stations	207,083	251,693	214,055
Apparel	112,188	90,739	103,933
Furniture	102,435	91,393	109,458
Eating and Drinking	134,367	140,001	132,946
Miscellaneous Retail	222,525	176,929	215,874
Services Total	276,764	299,778	259,273
Hotels	42,607	48,005	43,649
Personal Services	8,248	7,534	8,524
Business Services	90,407	97,626	102,177
Auto Repair, Parking	73,229	80,429	73,332
Other Services	62,273	66,184	66,528
All Other Industries	88,768	102,467	109,135
Grand Total	\$2,065,882	\$2,031,370	\$2,145,690

* Preliminary

** Revised

Allegany County

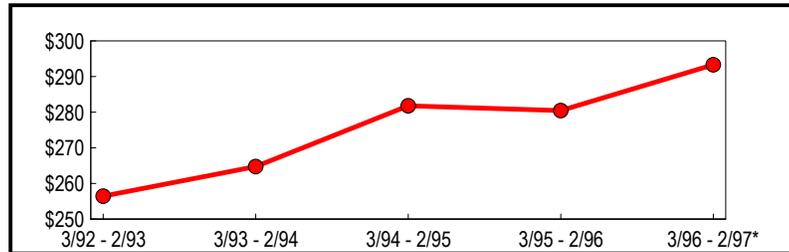
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	293,371	12,851	4.58

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$3,047	\$4,284	\$3,291
Manufacturing	6,740	7,448	7,834
Communications	4,159	4,633	4,428
Electric & Gas	17,848	15,391	18,771
Wholesale Trade	14,627	15,808	13,707
Retail Trade Total	72,008	77,173	75,522
Building Materials	4,653	5,741	5,012
General Merchandise	11,954	10,253	11,372
Food	9,301	10,287	9,579
Auto Dealers, Gas Stations	23,352	27,973	25,066
Apparel	1,368	1,222	1,163
Furniture	2,985	3,817	3,050
Eating and Drinking	8,086	9,080	8,158
Miscellaneous Retail	10,309	8,800	12,122
Services Total	14,019	14,064	13,665
Hotels	1,767	1,802	1,741
Personal Services	266	187	299
Business Services	4,425	4,501	4,108
Auto Repair, Parking	4,019	4,338	4,077
Other Services	3,542	3,236	3,440
All Other Industries	5,930	7,043	10,309
Grand Total	\$138,378	\$145,844	\$147,527

* Preliminary

** Revised

Broome County

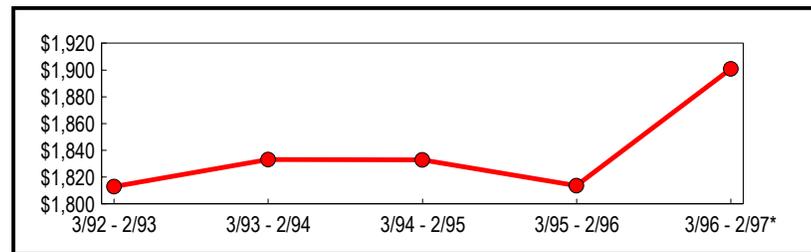
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	1,900,962	87,362	4.82

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$12,923	\$14,189	\$14,115
Manufacturing	61,345	70,511	58,735
Communications	34,389	35,376	35,260
Electric & Gas	45,371	41,975	45,121
Wholesale Trade	66,586	71,416	70,294
Retail Trade Total	555,377	554,958	586,950
Building Materials	22,688	27,787	29,573
General Merchandise	148,063	127,429	162,408
Food	54,811	56,676	55,464
Auto Dealers, Gas Stations	115,774	146,906	122,779
Apparel	28,188	22,511	24,430
Furniture	33,632	30,932	41,650
Eating and Drinking	68,478	71,662	67,818
Miscellaneous Retail	83,743	71,055	82,828
Services Total	95,327	100,623	97,070
Hotels	11,544	14,121	13,247
Personal Services	2,935	3,371	2,660
Business Services	30,798	28,550	29,101
Auto Repair, Parking	24,920	29,842	26,556
Other Services	25,130	24,739	25,506
All Other Industries	44,578	50,091	54,278
Grand Total	\$915,896	\$939,139	\$961,823

* Preliminary

** Revised

Cattaraugus County

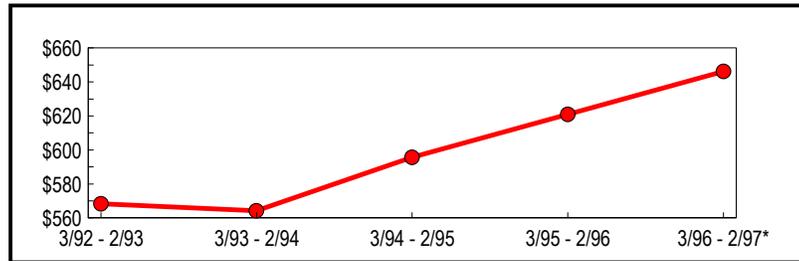
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	646,272	25,348	4.08

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$3,891	\$4,442	\$4,169
Manufacturing	11,971	13,610	12,220
Communications	10,506	9,996	10,324
Electric & Gas	35,679	31,647	36,112
Wholesale Trade	21,902	23,302	21,768
Retail Trade Total	185,946	187,847	195,395
Building Materials	9,894	13,608	10,702
General Merchandise	49,983	41,842	57,241
Food	16,443	17,879	15,395
Auto Dealers, Gas Stations	43,796	54,817	47,250
Apparel	4,436	4,033	3,991
Furniture	8,542	7,350	7,953
Eating and Drinking	25,919	25,647	25,474
Miscellaneous Retail	26,933	22,671	27,389
Services Total	31,765	30,405	33,916
Hotels	4,394	2,332	4,584
Personal Services	1,022	665	1,033
Business Services	9,570	9,435	10,724
Auto Repair, Parking	7,982	8,891	8,846
Other Services	8,797	9,082	8,729
All Other Industries	12,419	16,370	14,749
Grand Total	\$314,079	\$317,619	\$328,653

* Preliminary

** Revised

Cayuga County

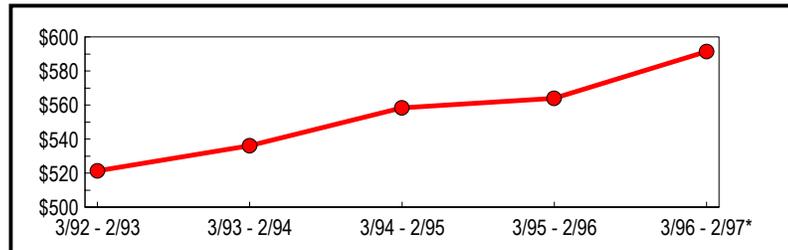
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	591,573	27,490	4.87

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$3,942	\$3,833	\$3,752
Manufacturing	11,018	12,721	10,518
Communications	9,665	9,612	9,561
Electric & Gas	35,489	33,748	34,539
Wholesale Trade	27,797	32,419	32,297
Retail Trade Total	153,521	172,817	165,165
Building Materials	9,045	12,165	9,803
General Merchandise	31,878	28,525	40,465
Food	19,605	21,308	18,550
Auto Dealers, Gas Stations	39,741	55,483	40,154
Apparel	4,916	4,593	4,122
Furniture	7,850	7,552	7,713
Eating and Drinking	16,278	19,043	15,434
Miscellaneous Retail	24,208	24,148	28,924
Services Total	23,972	26,607	24,620
Hotels	2,237	2,922	2,323
Personal Services	700	398	596
Business Services	6,746	7,042	7,570
Auto Repair, Parking	8,216	9,034	7,731
Other Services	6,073	7,211	6,400
All Other Industries	8,612	10,305	9,059
Grand Total	\$274,016	\$302,062	\$289,511

* Preliminary

** Revised

Chautauqua County

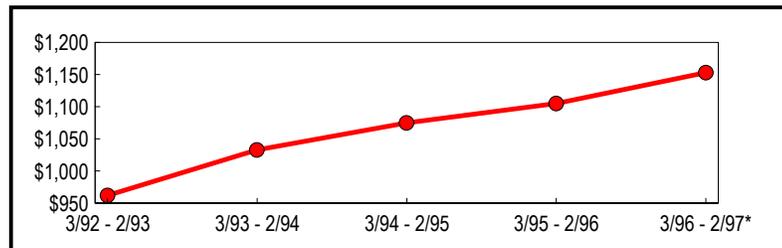
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	1,153,092	48,079	4.35

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$10,736	\$11,815	\$11,276
Manufacturing	31,160	34,916	31,393
Communications	21,173	21,553	22,277
Electric & Gas	59,045	52,300	63,708
Wholesale Trade	49,287	54,694	51,432
Retail Trade Total	286,009	313,045	305,900
Building Materials	20,177	27,758	19,920
General Merchandise	78,634	71,845	96,471
Food	21,021	23,226	20,241
Auto Dealers, Gas Stations	73,022	88,071	77,469
Apparel	7,251	6,619	6,042
Furniture	18,079	17,041	17,793
Eating and Drinking	34,889	44,038	34,818
Miscellaneous Retail	32,936	34,447	33,146
Services Total	59,394	66,375	60,087
Hotels	5,264	9,813	4,046
Personal Services	1,330	1,031	1,246
Business Services	15,018	15,318	15,484
Auto Repair, Parking	14,572	16,255	14,635
Other Services	23,210	23,958	24,676
All Other Industries	22,569	26,152	26,169
Grand Total	\$539,373	\$580,850	\$572,242

* Preliminary

** Revised

Chemung County

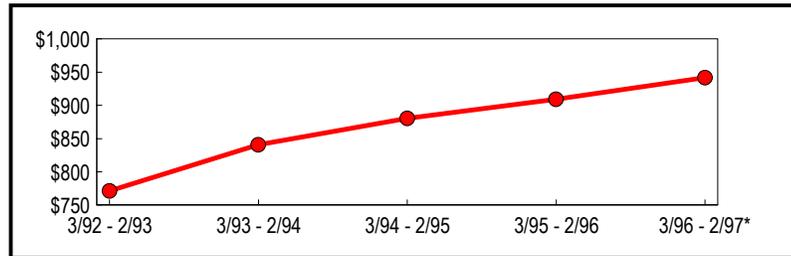
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	941,683	32,473	3.57

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$5,671	\$5,466	\$5,221
Manufacturing	31,113	26,801	30,620
Communications	11,604	10,892	12,495
Electric & Gas	46,798	43,517	48,763
Wholesale Trade	32,619	30,845	31,168
Retail Trade Total	280,816	270,685	294,934
Building Materials	14,287	16,760	12,851
General Merchandise	93,194	74,458	103,963
Food	19,136	32,804	28,441
Auto Dealers, Gas Stations	50,056	55,596	48,534
Apparel	16,338	12,802	13,433
Furniture	15,422	12,068	14,425
Eating and Drinking	29,210	29,635	28,230
Miscellaneous Retail	43,173	36,562	45,057
Services Total	39,474	43,498	40,214
Hotels	3,792	4,889	3,756
Personal Services	2,046	1,476	1,658
Business Services	13,207	16,054	15,141
Auto Repair, Parking	10,180	10,934	9,591
Other Services	10,249	10,145	10,068
All Other Industries	17,875	23,656	22,908
Grand Total	\$465,970	\$455,360	\$486,323

* Preliminary

** Revised

Chenango County

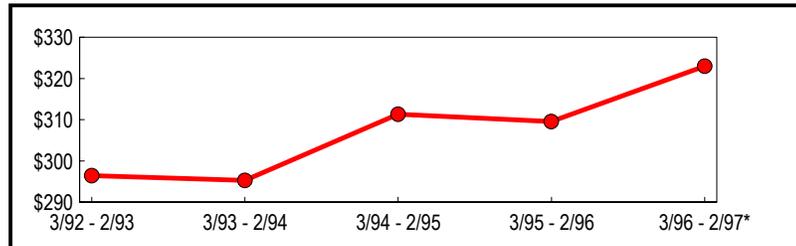
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	323,015	13,449	4.34

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,970	\$2,834	\$2,570
Manufacturing	10,013	11,568	10,564
Communications	5,597	5,592	5,870
Electric & Gas	7,277	7,015	7,069
Wholesale Trade	11,462	12,142	10,771
Retail Trade Total	89,830	102,536	100,682
Building Materials	4,510	5,717	4,560
General Merchandise	18,564	16,682	23,403
Food	5,787	5,797	6,844
Auto Dealers, Gas Stations	27,989	37,599	31,777
Apparel	1,368	1,222	1,043
Furniture	3,241	4,035	3,644
Eating and Drinking	8,468	10,182	8,357
Miscellaneous Retail	19,903	21,302	21,054
Services Total	13,148	14,213	14,190
Hotels	882	1,203	862
Personal Services	518	427	557
Business Services	4,489	4,394	4,615
Auto Repair, Parking	4,129	4,621	4,767
Other Services	3,130	3,568	3,389
All Other Industries	8,205	7,999	7,400
Grand Total	\$148,502	\$163,899	\$159,116

* Preliminary

** Revised

Clinton County

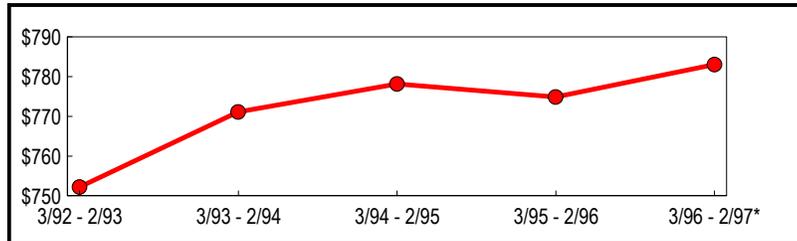
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	783,090	8,219	1.06

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$4,738	\$4,881	\$3,762
Manufacturing	17,940	21,029	19,183
Communications	11,680	11,221	11,489
Electric & Gas	22,151	21,060	22,220
Wholesale Trade	28,048	27,788	29,335
Retail Trade Total	245,722	246,960	251,965
Building Materials	16,357	19,560	13,563
General Merchandise	67,996	61,209	81,535
Food	21,677	23,820	20,896
Auto Dealers, Gas Stations	54,506	65,127	54,395
Apparel	12,062	10,959	10,020
Furniture	9,484	8,659	8,580
Eating and Drinking	24,524	27,888	23,962
Miscellaneous Retail	39,116	29,738	39,014
Services Total	29,910	34,565	31,423
Hotels	2,469	3,879	2,349
Personal Services	871	643	897
Business Services	8,577	9,852	9,531
Auto Repair, Parking	10,010	10,455	10,241
Other Services	7,983	9,736	8,405
All Other Industries	19,982	23,008	23,201
Grand Total	\$380,171	\$390,512	\$392,578

* Preliminary

** Revised

Columbia County

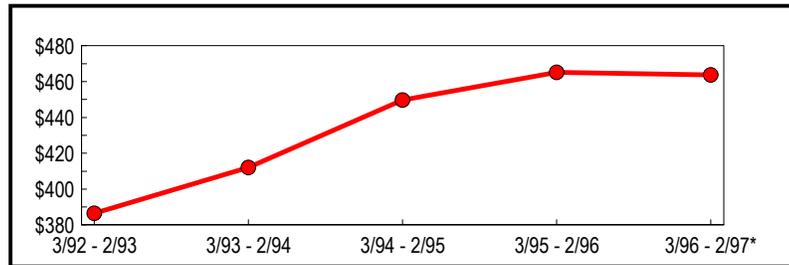
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	463,788	(1,415)	(0.30)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$4,576	\$5,555	\$4,829
Manufacturing	9,169	9,372	7,288
Communications	10,035	12,003	11,603
Electric & Gas	13,263	11,606	12,598
Wholesale Trade	14,554	16,705	16,277
Retail Trade Total	133,139	147,790	141,745
Building Materials	14,727	19,263	16,024
General Merchandise	23,221	20,969	29,969
Food	15,802	17,488	16,012
Auto Dealers, Gas Stations	44,562	52,803	43,714
Apparel	2,001	1,811	1,806
Furniture	5,218	5,621	5,490
Eating and Drinking	12,156	15,143	12,884
Miscellaneous Retail	15,452	14,692	15,846
Services Total	21,349	22,718	22,104
Hotels	629	986	1,063
Personal Services	525	410	679
Business Services	8,869	8,713	8,676
Auto Repair, Parking	6,978	6,993	6,848
Other Services	4,348	5,616	4,838
All Other Industries	33,253	11,616	9,979
Grand Total	\$239,338	\$237,365	\$226,423

* Preliminary

** Revised

Cortland County

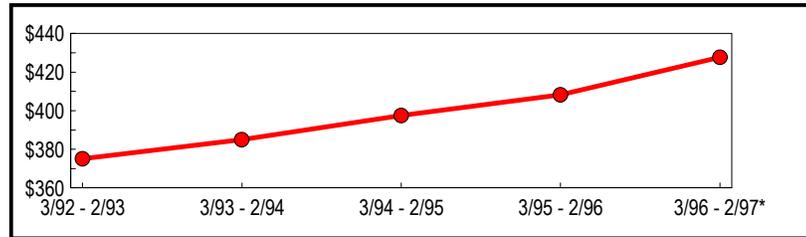
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	427,726	19,452	4.76

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$5,123	\$6,186	\$5,427
Manufacturing	11,345	11,462	9,164
Communications	7,153	7,445	7,221
Electric & Gas	21,308	20,251	21,883
Wholesale Trade	19,027	20,678	19,640
Retail Trade Total	112,891	120,027	120,153
Building Materials	6,420	7,891	7,546
General Merchandise	27,907	24,349	33,605
Food	9,964	11,103	10,463
Auto Dealers, Gas Stations	24,738	33,393	25,400
Apparel	2,595	2,150	2,292
Furniture	3,978	4,093	3,932
Eating and Drinking	16,633	17,965	16,716
Miscellaneous Retail	20,656	19,083	20,199
Services Total	18,668	19,689	19,401
Hotels	2,296	2,954	2,268
Personal Services	520	482	551
Business Services	5,834	5,447	6,090
Auto Repair, Parking	4,942	5,564	4,841
Other Services	5,076	5,242	5,651
All Other Industries	8,243	9,898	9,201
Grand Total	\$203,758	\$215,636	\$212,090

* Preliminary

** Revised

Delaware County

Annual Totals

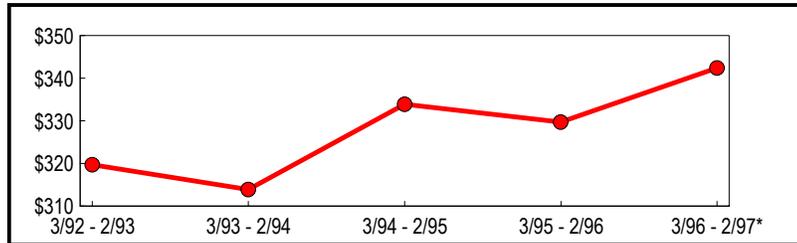
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	342,424	12,648	3.84

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		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,802	\$3,323	\$3,363
Manufacturing	7,340	9,028	9,060
Communications	5,002	4,858	4,849
Electric & Gas	5,217	5,177	5,124
Wholesale Trade	11,836	13,513	12,375
Retail Trade Total	104,500	117,831	107,052
Building Materials	8,177	11,860	9,353
General Merchandise	15,754	13,739	14,912
Food	6,895	8,155	8,286
Auto Dealers, Gas Stations	30,411	38,084	33,245
Apparel	1,015	859	980
Furniture	4,017	3,929	3,410
Eating and Drinking	9,382	10,624	8,811
Miscellaneous Retail	28,849	30,581	28,055
Services Total	14,090	16,285	15,532
Hotels	1,376	2,227	1,417
Personal Services	552	530	597
Business Services	4,443	4,499	5,019
Auto Repair, Parking	4,161	4,811	4,420
Other Services	3,558	4,218	4,079
All Other Industries	5,829	7,517	7,537
Grand Total	\$156,616	\$177,532	\$164,892

* Preliminary

** Revised

Dutchess County

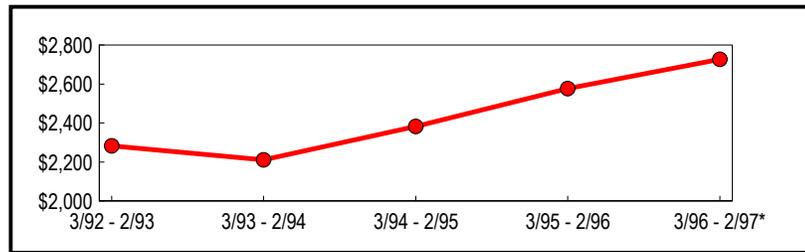
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	2,726,734	149,526	5.80

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$19,064	\$21,949	\$20,562
Manufacturing	145,422	153,391	160,743
Communications	41,909	43,848	41,728
Electric & Gas	39,159	38,964	39,593
Wholesale Trade	75,671	79,314	80,756
Retail Trade Total	766,089	799,037	820,979
Building Materials	68,581	88,125	79,561
General Merchandise	151,374	127,647	165,894
Food	76,126	85,778	82,963
Auto Dealers, Gas Stations	181,995	219,615	194,971
Apparel	49,217	42,431	48,665
Furniture	31,251	41,289	44,570
Eating and Drinking	73,954	79,393	74,746
Miscellaneous Retail	133,591	114,759	129,609
Services Total	157,848	144,200	146,750
Hotels	11,728	14,660	12,849
Personal Services	4,811	4,498	5,141
Business Services	61,939	40,659	44,710
Auto Repair, Parking	42,220	45,136	43,394
Other Services	37,150	39,247	40,656
All Other Industries	53,609	66,428	68,492
Grand Total	\$1,298,771	\$1,347,131	\$1,379,603

* Preliminary

** Revised

Erie County

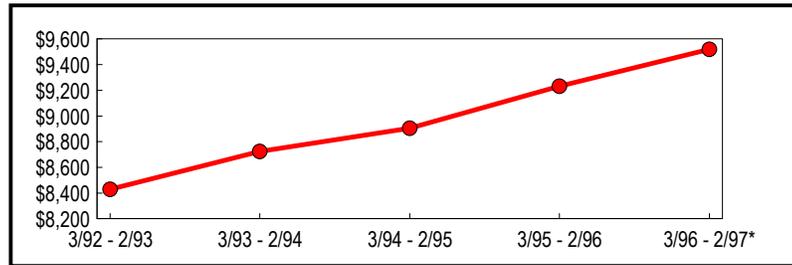
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	9,519,891	288,875	3.13

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$75,605	\$85,219	\$80,649
Manufacturing	226,521	215,940	215,016
Communications	164,567	159,428	162,890
Electric & Gas	510,409	444,531	541,292
Wholesale Trade	333,686	348,050	343,757
Retail Trade Total	2,574,844	2,652,006	2,591,213
Building Materials	159,525	195,719	159,016
General Merchandise	490,005	413,761	539,577
Food	255,353	277,009	263,502
Auto Dealers, Gas Stations	606,994	762,560	607,392
Apparel	153,337	132,050	151,511
Furniture	210,487	182,193	190,382
Eating and Drinking	323,706	346,852	317,566
Miscellaneous Retail	375,437	341,862	362,267
Services Total	568,172	607,142	600,070
Hotels	51,486	64,305	47,347
Personal Services	16,367	14,784	15,871
Business Services	188,722	195,942	200,117
Auto Repair, Parking	151,828	173,266	154,163
Other Services	159,769	158,845	182,572
All Other Industries	184,303	232,061	240,627
Grand Total	\$4,638,107	\$4,744,377	\$4,775,514

* Preliminary

** Revised

Essex County

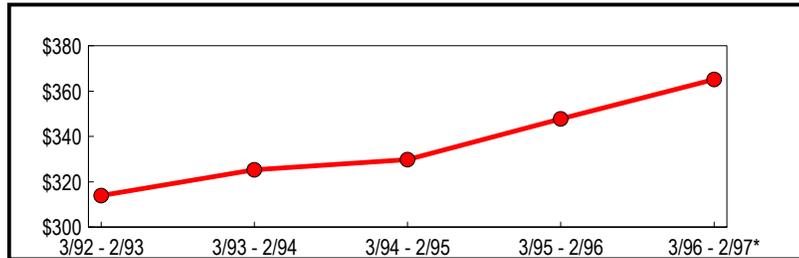
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	365,251	17,524	5.04

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$3,287	\$3,434	\$3,297
Manufacturing	20,399	16,756	24,539
Communications	5,252	5,543	5,406
Electric & Gas	3,539	3,152	2,792
Wholesale Trade	9,350	10,378	9,156
Retail Trade Total	87,312	103,829	87,377
Building Materials	7,188	10,300	7,751
General Merchandise	10,457	9,763	10,209
Food	12,028	14,911	11,047
Auto Dealers, Gas Stations	24,296	31,086	26,268
Apparel	2,853	3,125	2,660
Furniture	1,245	1,274	1,102
Eating and Drinking	14,567	18,151	13,793
Miscellaneous Retail	14,678	15,219	14,547
Services Total	29,644	35,124	28,868
Hotels	15,398	18,667	15,150
Personal Services	475	532	367
Business Services	5,432	5,338	5,478
Auto Repair, Parking	3,744	3,687	3,161
Other Services	4,595	6,900	4,712
All Other Industries	13,370	13,970	11,630
Grand Total	\$172,153	\$192,186	\$173,065

* Preliminary

** Revised

Franklin County

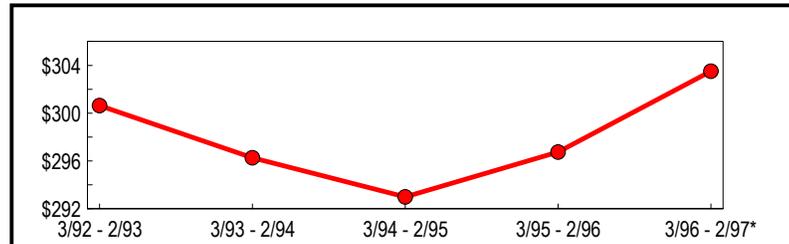
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	303,505	6,758	2.28

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$3,359	\$3,769	\$3,249
Manufacturing	4,484	4,471	3,621
Communications	4,579	5,079	4,632
Electric & Gas	11,913	12,025	12,378
Wholesale Trade	7,067	7,885	7,467
Retail Trade Total	89,442	97,024	88,524
Building Materials	7,524	9,408	6,469
General Merchandise	14,888	13,823	15,166
Food	9,377	11,509	9,914
Auto Dealers, Gas Stations	26,216	32,354	25,679
Apparel	2,014	1,693	1,822
Furniture	3,092	3,414	2,824
Eating and Drinking	8,656	10,424	7,924
Miscellaneous Retail	17,675	14,399	18,726
Services Total	13,348	15,496	14,090
Hotels	2,448	3,422	2,689
Personal Services	483	371	436
Business Services	2,693	3,027	3,006
Auto Repair, Parking	3,399	4,291	3,515
Other Services	4,325	4,385	4,444
All Other Industries	10,885	11,537	12,258
Grand Total	\$145,077	\$157,286	\$146,219

* Preliminary

** Revised

Fulton County

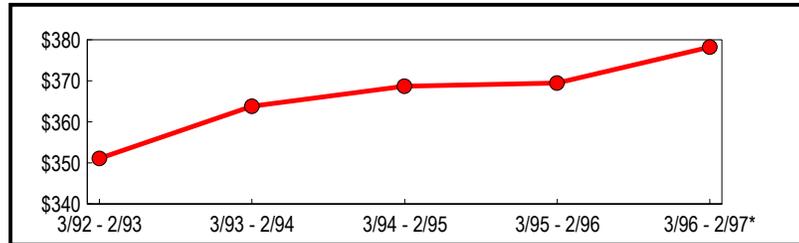
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	378,228	8,717	2.36

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,164	\$2,657	\$2,746
Manufacturing	6,164	5,920	5,554
Communications	7,059	7,220	7,264
Electric & Gas	16,945	13,717	17,179
Wholesale Trade	15,200	17,366	14,040
Retail Trade Total	111,389	122,191	117,960
Building Materials	9,627	11,790	9,640
General Merchandise	23,210	20,052	26,858
Food	14,073	15,334	13,464
Auto Dealers, Gas Stations	31,951	39,561	34,165
Apparel	1,931	1,876	1,588
Furniture	3,601	3,904	4,250
Eating and Drinking	11,061	13,066	11,384
Miscellaneous Retail	15,935	16,608	16,611
Services Total	15,586	18,292	17,130
Hotels	1,145	1,448	1,180
Personal Services	371	276	351
Business Services	4,324	5,687	5,554
Auto Repair, Parking	5,763	6,761	5,735
Other Services	3,983	4,120	4,310
All Other Industries	3,791	4,505	4,487
Grand Total	\$178,298	\$191,868	\$186,360

* Preliminary

** Revised

Genesee County

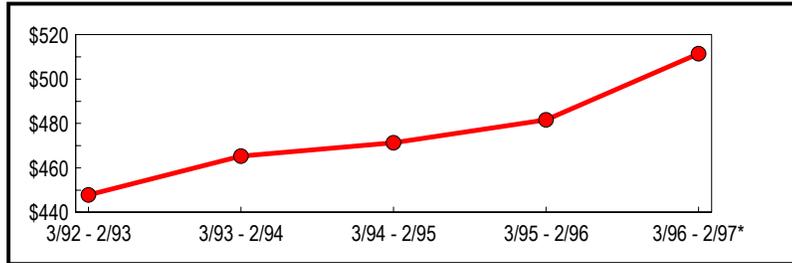
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	511,500	29,889	6.21

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,573	\$3,046	\$3,056
Manufacturing	13,235	15,515	13,556
Communications	8,228	8,559	8,600
Electric & Gas	16,696	14,597	17,035
Wholesale Trade	18,719	20,615	18,257
Retail Trade Total	137,705	153,341	149,985
Building Materials	7,346	8,523	8,069
General Merchandise	26,966	22,784	30,450
Food	15,609	17,442	13,917
Auto Dealers, Gas Stations	46,304	59,541	50,788
Apparel	1,878	1,889	1,829
Furniture	6,804	6,360	6,725
Eating and Drinking	18,290	21,059	18,200
Miscellaneous Retail	14,508	15,743	20,007
Services Total	24,568	43,025	22,835
Hotels	3,063	4,474	1,527
Personal Services	1,576	1,466	1,084
Business Services	7,397	8,504	8,256
Auto Repair, Parking	5,686	6,705	5,940
Other Services	6,846	21,876	6,028
All Other Industries	7,702	10,018	9,460
Grand Total	\$229,426	\$268,716	\$242,784

* Preliminary

** Revised

Greene County

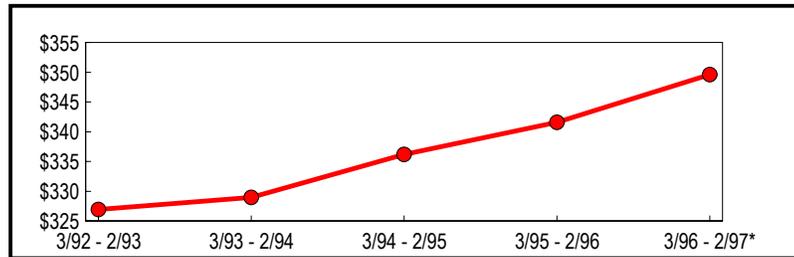
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	349,626	8,047	2.36

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,245	\$2,933	\$2,402
Manufacturing	6,661	7,641	4,546
Communications	8,297	6,104	6,386
Electric & Gas	7,760	6,026	7,851
Wholesale Trade	10,784	11,490	10,427
Retail Trade Total	93,318	102,881	96,603
Building Materials	8,141	14,790	9,100
General Merchandise	8,992	9,200	10,276
Food	9,912	11,188	10,147
Auto Dealers, Gas Stations	32,083	37,224	32,527
Apparel	449	324	311
Furniture	2,380	2,436	2,610
Eating and Drinking	14,577	13,644	14,576
Miscellaneous Retail	16,784	14,075	17,056
Services Total	26,370	33,609	27,180
Hotels	7,990	13,528	8,458
Personal Services	625	484	625
Business Services	4,203	4,564	5,069
Auto Repair, Parking	5,969	6,468	5,555
Other Services	7,583	8,565	7,473
All Other Industries	9,736	10,984	12,563
Grand Total	\$165,171	\$181,668	\$167,958

* Preliminary

** Revised

Hamilton County

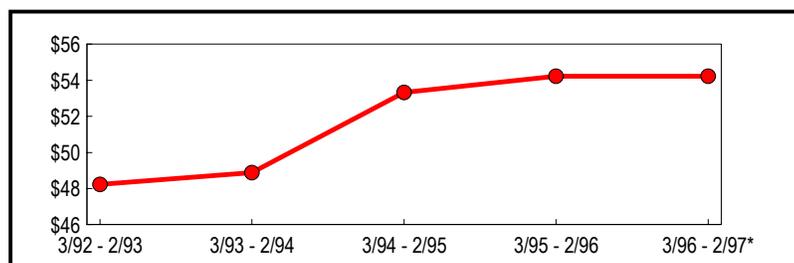
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	54,228	3	0.01

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$878	\$846	\$788
Manufacturing	880	976	804
Communications	1,177	1,174	1,302
Electric & Gas	967	726	747
Wholesale Trade	1,396	1,985	1,436
Retail Trade Total	13,103	18,665	13,066
Building Materials	2,397	3,233	2,607
General Merchandise	1,193	2,060	1,174
Food	2,002	3,590	1,914
Auto Dealers, Gas Stations	3,735	3,976	3,335
Apparel	23	28	22
Furniture	201	339	285
Eating and Drinking	1,809	2,952	1,754
Miscellaneous Retail	1,743	2,487	1,975
Services Total	3,592	6,210	3,414
Hotels	1,156	2,795	1,097
Personal Services	43	50	30
Business Services	683	642	609
Auto Repair, Parking	640	670	617
Other Services	1,070	2,053	1,061
All Other Industries	834	1,102	987
Grand Total	\$22,827	\$31,684	\$22,544

* Preliminary

** Revised

Herkimer County

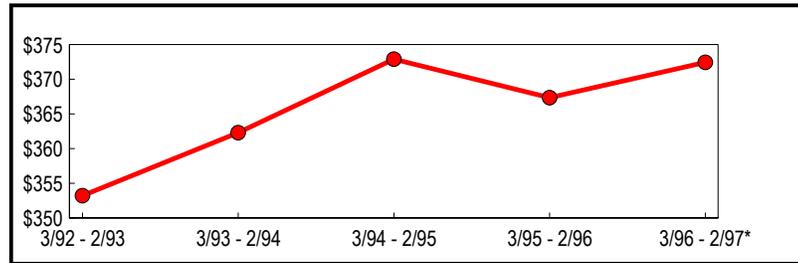
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	372,448	5,077	1.38

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$3,299	\$3,917	\$4,048
Manufacturing	8,354	10,028	8,037
Communications	8,075	7,841	8,027
Electric & Gas	7,366	6,941	6,859
Wholesale Trade	18,666	21,304	18,682
Retail Trade Total	103,045	114,764	101,491
Building Materials	6,543	7,385	4,946
General Merchandise	15,237	13,691	15,142
Food	6,509	8,427	7,992
Auto Dealers, Gas Stations	33,173	40,175	33,081
Apparel	1,542	1,631	1,358
Furniture	4,433	4,126	4,041
Eating and Drinking	16,637	19,289	16,130
Miscellaneous Retail	18,971	20,040	18,801
Services Total	18,915	21,931	20,252
Hotels	3,944	4,169	4,231
Personal Services	632	545	583
Business Services	4,386	4,803	5,121
Auto Repair, Parking	5,076	5,778	5,156
Other Services	4,877	6,636	5,161
All Other Industries	8,592	9,416	8,910
Grand Total	\$176,312	\$196,142	\$176,306

* Preliminary

** Revised

Jefferson County

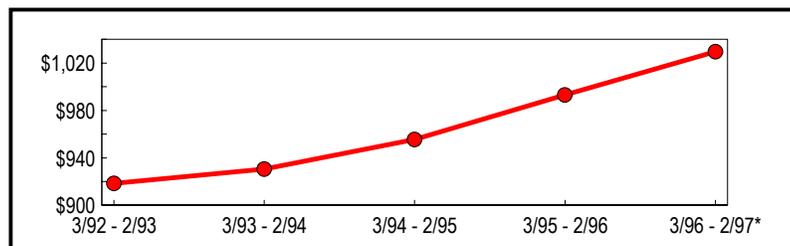
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	1,029,549	36,370	3.66

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$6,707	\$7,552	\$6,453
Manufacturing	21,713	23,840	21,223
Communications	17,767	17,545	17,277
Electric & Gas	44,825	40,226	43,173
Wholesale Trade	30,234	32,924	28,670
Retail Trade Total	300,074	340,256	320,862
Building Materials	18,142	23,999	17,629
General Merchandise	77,285	71,109	92,093
Food	17,243	20,920	17,139
Auto Dealers, Gas Stations	93,572	118,819	97,643
Apparel	12,767	12,211	11,889
Furniture	12,874	12,439	12,215
Eating and Drinking	30,133	41,171	30,712
Miscellaneous Retail	38,058	39,588	41,542
Services Total	38,732	46,995	38,110
Hotels	4,954	8,105	3,359
Personal Services	1,589	1,379	1,461
Business Services	12,308	13,367	12,174
Auto Repair, Parking	10,010	12,111	10,369
Other Services	9,871	12,033	10,747
All Other Industries	18,146	23,604	20,839
Grand Total	\$478,198	\$532,942	\$496,607

* Preliminary

** Revised

Lewis County

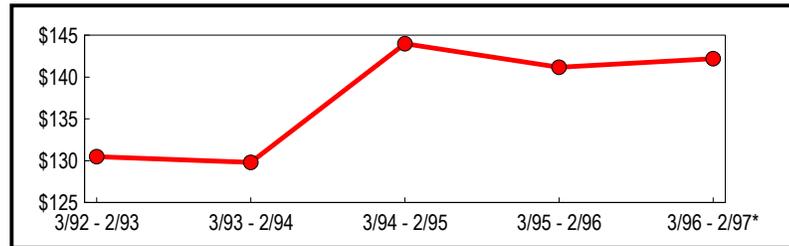
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	142,221	1,026	0.73

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$3,146	\$4,340	\$3,480
Manufacturing	4,024	4,287	3,950
Communications	2,344	2,384	2,248
Electric & Gas	3,667	2,370	2,128
Wholesale Trade	6,632	6,833	6,351
Retail Trade Total	41,374	44,991	42,415
Building Materials	2,305	2,884	2,191
General Merchandise	4,934	4,383	4,882
Food	4,441	4,815	3,716
Auto Dealers, Gas Stations	14,631	17,459	16,322
Apparel	464	455	325
Furniture	824	965	1,048
Eating and Drinking	4,831	4,820	4,675
Miscellaneous Retail	8,944	9,210	9,256
Services Total	5,197	5,661	5,667
Hotels	534	461	514
Personal Services	83	82	88
Business Services	1,372	1,253	1,359
Auto Repair, Parking	1,901	2,210	1,930
Other Services	1,307	1,655	1,776
All Other Industries	1,911	2,518	2,598
Grand Total	\$68,295	\$73,384	\$68,837

* Preliminary

** Revised

Livingston County

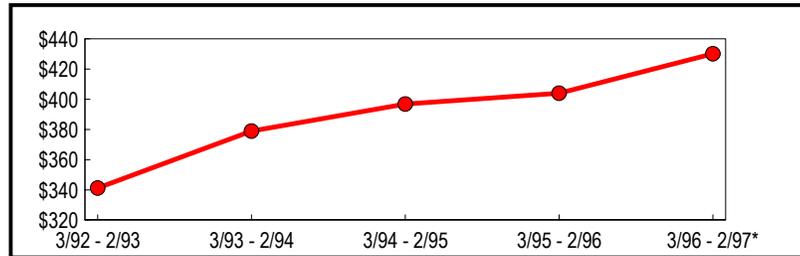
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	430,234	26,188	6.48

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$5,423	\$6,840	\$6,131
Manufacturing	8,357	9,157	8,553
Communications	7,601	7,391	7,387
Electric & Gas	7,653	7,036	8,140
Wholesale Trade	17,980	19,907	18,437
Retail Trade Total	121,262	138,609	135,058
Building Materials	6,212	7,854	6,116
General Merchandise	19,843	17,972	25,446
Food	15,346	16,014	14,175
Auto Dealers, Gas Stations	44,168	58,856	52,188
Apparel	2,218	2,243	2,103
Furniture	3,719	3,733	3,713
Eating and Drinking	14,416	17,075	14,753
Miscellaneous Retail	15,340	14,862	16,564
Services Total	16,709	18,961	17,489
Hotels	960	1,220	935
Personal Services	821	731	694
Business Services	3,996	4,600	4,588
Auto Repair, Parking	6,403	6,906	6,407
Other Services	4,529	5,504	4,865
All Other Industries	7,864	11,253	9,885
Grand Total	\$192,849	\$219,154	\$211,080

* Preliminary

** Revised

Madison County

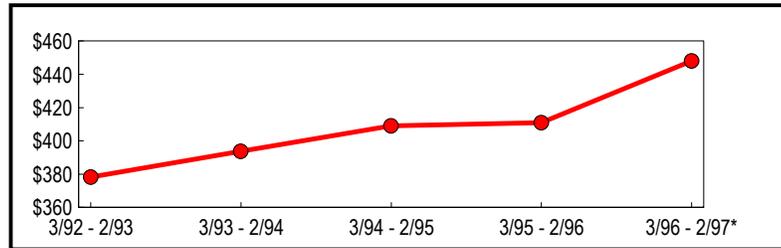
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	448,063	37,023	9.01

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$3,196	\$3,264	\$2,818
Manufacturing	10,589	11,434	9,187
Communications	8,892	8,913	8,540
Electric & Gas	10,127	9,649	11,247
Wholesale Trade	19,819	21,464	20,314
Retail Trade Total	111,532	129,500	132,081
Building Materials	6,798	8,877	7,779
General Merchandise	19,022	19,120	33,183
Food	12,926	14,568	11,916
Auto Dealers, Gas Stations	32,092	43,833	36,216
Apparel	2,618	2,132	2,298
Furniture	5,441	5,457	5,989
Eating and Drinking	15,884	18,405	16,711
Miscellaneous Retail	16,751	17,108	17,989
Services Total	26,170	29,526	28,601
Hotels	2,989	3,595	2,852
Personal Services	529	415	580
Business Services	6,369	7,362	8,400
Auto Repair, Parking	8,043	9,341	8,934
Other Services	8,240	8,813	7,835
All Other Industries	9,145	11,134	10,391
Grand Total	\$199,470	\$224,884	\$223,179

* Preliminary

** Revised

Monroe County

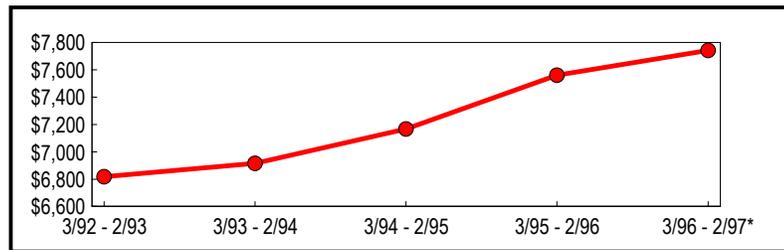
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	7,743,437	182,529	2.41

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$54,264	\$55,852	\$58,739
Manufacturing	439,122	438,218	458,680
Communications	192,770	182,158	181,724
Electric & Gas	136,887	130,933	142,159
Wholesale Trade	233,023	252,928	252,488
Retail Trade Total	2,098,390	2,169,859	2,152,558
Building Materials	71,931	100,374	90,829
General Merchandise	361,951	289,550	381,255
Food	261,312	288,936	265,324
Auto Dealers, Gas Stations	502,506	653,952	536,602
Apparel	128,762	109,212	115,614
Furniture	187,777	165,999	176,866
Eating and Drinking	234,261	246,761	233,733
Miscellaneous Retail	349,890	315,075	352,335
Services Total	497,170	478,181	467,970
Hotels	44,649	47,354	44,854
Personal Services	14,789	12,751	14,182
Business Services	200,109	169,506	166,308
Auto Repair, Parking	120,060	132,963	121,055
Other Services	117,563	115,607	121,571
All Other Industries	132,902	160,678	160,312
Grand Total	\$3,784,528	\$3,868,807	\$3,874,630

* Preliminary

** Revised

Montgomery County

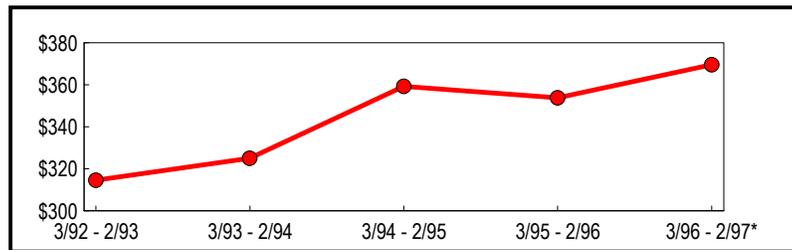
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	369,564	15,656	4.42

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,915	\$2,959	\$3,198
Manufacturing	6,243	7,096	6,837
Communications	6,308	6,654	5,963
Electric & Gas	6,559	5,906	6,615
Wholesale Trade	17,319	20,716	18,202
Retail Trade Total	109,944	118,306	115,338
Building Materials	5,703	7,378	6,123
General Merchandise	26,680	24,219	32,300
Food	12,621	13,039	12,720
Auto Dealers, Gas Stations	33,864	41,642	34,615
Apparel	948	1,010	834
Furniture	2,980	2,964	3,056
Eating and Drinking	10,113	10,256	8,563
Miscellaneous Retail	17,035	17,798	17,127
Services Total	16,011	17,124	18,671
Hotels	1,507	2,094	1,425
Personal Services	313	274	409
Business Services	4,486	5,059	5,559
Auto Repair, Parking	5,966	5,933	7,378
Other Services	3,739	3,764	3,900
All Other Industries	6,625	7,612	8,367
Grand Total	\$171,924	\$186,373	\$183,191

* Preliminary

** Revised

Nassau County

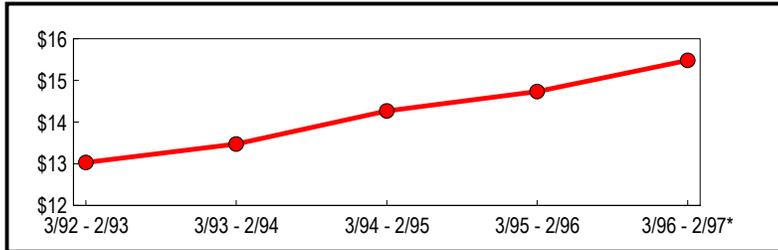
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	15,488,534	754,805	5.12

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$93,817	\$110,500	\$104,274
Manufacturing	276,016	323,884	311,008
Communications	354,576	340,966	353,653
Electric & Gas	304,261	294,097	288,524
Wholesale Trade	466,495	487,702	491,371
Retail Trade Total	4,696,061	4,707,676	4,856,805
Building Materials	271,583	332,730	291,317
General Merchandise	882,133	744,171	886,276
Food	294,834	297,310	273,777
Auto Dealers, Gas Stations	966,606	1,160,385	1,094,659
Apparel	523,807	471,751	519,467
Furniture	418,113	370,847	420,790
Eating and Drinking	488,715	541,479	494,907
Miscellaneous Retail	850,270	789,003	875,612
Services Total	899,366	974,138	981,919
Hotels	41,168	59,327	68,796
Personal Services	26,240	26,650	29,049
Business Services	329,850	366,365	377,565
Auto Repair, Parking	243,133	258,170	240,341
Other Services	258,975	263,626	266,168
All Other Industries	369,183	432,521	429,496
Grand Total	\$7,459,775	\$7,671,484	\$7,817,050

* Preliminary

** Revised

Niagara County

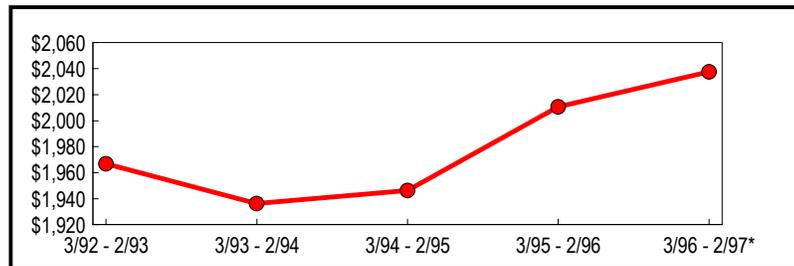
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	2,037,595	26,884	1.34

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$19,473	\$19,232	\$18,558
Manufacturing	81,961	72,236	63,140
Communications	31,960	33,224	33,712
Electric & Gas	109,556	96,741	111,767
Wholesale Trade	62,903	64,449	66,386
Retail Trade Total	558,852	600,914	574,170
Building Materials	32,112	41,379	30,769
General Merchandise	121,960	99,791	140,263
Food	46,102	53,410	47,414
Auto Dealers, Gas Stations	133,543	170,197	134,731
Apparel	44,671	51,038	50,298
Furniture	30,133	27,493	24,426
Eating and Drinking	65,711	77,188	62,499
Miscellaneous Retail	84,620	80,418	83,770
Services Total	97,592	112,405	97,690
Hotels	15,263	24,792	15,169
Personal Services	2,708	2,182	2,434
Business Services	27,369	28,275	27,525
Auto Repair, Parking	26,241	29,877	25,998
Other Services	26,011	27,279	26,564
All Other Industries	27,842	36,122	36,849
Grand Total	\$990,139	\$1,035,323	\$1,002,272

* Preliminary

** Revised

Oneida County

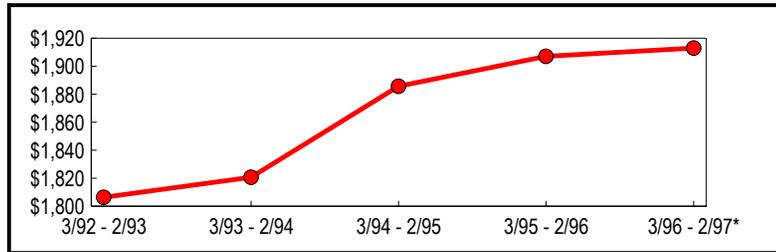
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	1,913,136	6,058	0.32

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$10,473	\$11,739	\$10,554
Manufacturing	40,534	38,387	41,147
Communications	37,824	38,008	36,286
Electric & Gas	61,114	51,684	59,205
Wholesale Trade	83,783	85,634	83,774
Retail Trade Total	576,295	591,335	580,739
Building Materials	30,123	39,180	28,962
General Merchandise	147,265	118,387	152,738
Food	42,297	45,060	41,982
Auto Dealers, Gas Stations	130,926	171,413	138,878
Apparel	28,224	24,377	25,049
Furniture	29,268	27,909	28,641
Eating and Drinking	64,697	71,004	61,227
Miscellaneous Retail	103,495	94,005	103,262
Services Total	101,356	106,307	103,282
Hotels	9,086	11,120	8,559
Personal Services	3,504	3,028	3,887
Business Services	38,436	37,018	40,879
Auto Repair, Parking	27,329	27,814	24,744
Other Services	23,001	27,327	25,213
All Other Industries	32,151	36,922	38,133
Grand Total	\$943,530	\$960,016	\$953,120

* Preliminary

** Revised

Onondaga County

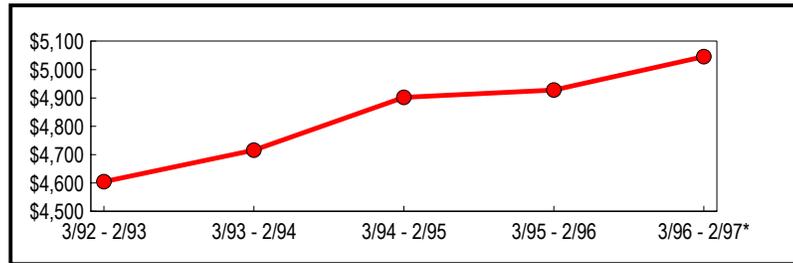
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	5,045,592	118,237	2.40

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$45,786	\$44,953	\$43,737
Manufacturing	137,628	144,455	139,563
Communications	102,390	103,109	103,965
Electric & Gas	130,334	114,318	132,248
Wholesale Trade	195,463	199,557	197,660
Retail Trade Total	1,411,492	1,454,330	1,452,741
Building Materials	81,003	103,296	84,415
General Merchandise	274,999	220,488	285,935
Food	120,261	134,910	122,470
Auto Dealers, Gas Stations	326,525	424,482	342,271
Apparel	107,510	88,491	102,450
Furniture	77,772	80,537	92,887
Eating and Drinking	160,159	171,435	160,564
Miscellaneous Retail	263,263	230,691	261,749
Services Total	323,625	337,737	324,740
Hotels	33,005	36,688	30,579
Personal Services	11,750	10,235	11,274
Business Services	106,691	112,344	111,743
Auto Repair, Parking	87,913	94,616	85,010
Other Services	84,266	83,854	86,134
All Other Industries	104,841	122,855	129,624
Grand Total	\$2,451,559	\$2,521,314	\$2,524,278

* Preliminary

** Revised

Ontario County

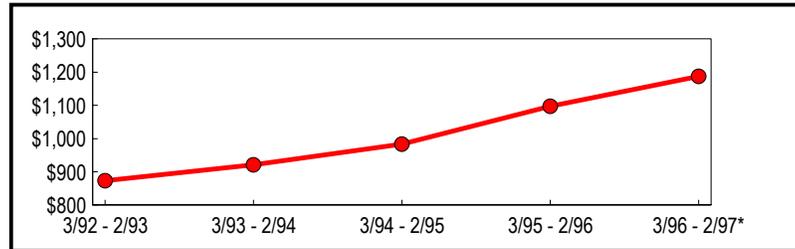
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	1,187,039	90,084	8.21

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$10,071	\$9,367	\$10,626
Manufacturing	25,709	25,621	28,120
Communications	14,990	13,787	13,511
Electric & Gas	49,895	48,068	50,689
Wholesale Trade	33,399	37,195	35,726
Retail Trade Total	360,428	361,880	381,042
Building Materials	14,732	16,680	14,140
General Merchandise	113,582	91,896	126,435
Food	33,565	38,038	34,603
Auto Dealers, Gas Stations	69,283	90,814	73,041
Apparel	26,318	21,285	24,409
Furniture	14,681	12,652	13,359
Eating and Drinking	31,271	37,737	32,173
Miscellaneous Retail	56,996	52,778	62,882
Services Total	49,200	54,019	53,638
Hotels	3,899	5,764	4,043
Personal Services	1,534	1,373	1,518
Business Services	15,259	16,233	16,483
Auto Repair, Parking	11,850	13,910	12,976
Other Services	16,658	16,739	18,618
All Other Industries	27,008	33,384	30,366
Grand Total	\$570,700	\$583,321	\$603,718

* Preliminary

** Revised

Orange County

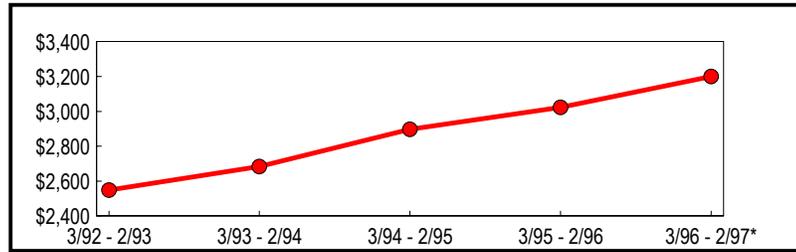
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	3,200,941	176,923	5.85

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$18,873	\$21,903	\$21,428
Manufacturing	69,429	74,334	65,166
Communications	53,216	55,035	51,900
Electric & Gas	66,771	61,512	62,650
Wholesale Trade	99,834	106,246	102,594
Retail Trade Total	977,171	1,027,645	1,056,067
Building Materials	70,690	88,723	79,528
General Merchandise	180,900	164,154	215,936
Food	102,223	107,391	103,766
Auto Dealers, Gas Stations	221,120	265,035	236,404
Apparel	138,789	139,195	150,311
Furniture	50,507	46,973	50,007
Eating and Drinking	85,413	96,954	87,268
Miscellaneous Retail	127,529	119,220	132,847
Services Total	164,457	176,379	159,320
Hotels	12,113	14,824	11,673
Personal Services	7,339	6,871	7,364
Business Services	54,073	53,247	46,534
Auto Repair, Parking	60,337	67,702	60,340
Other Services	30,595	33,735	33,409
All Other Industries	64,822	75,876	82,886
Grand Total	\$1,514,573	\$1,598,930	\$1,602,011

* Preliminary

** Revised

Orleans County

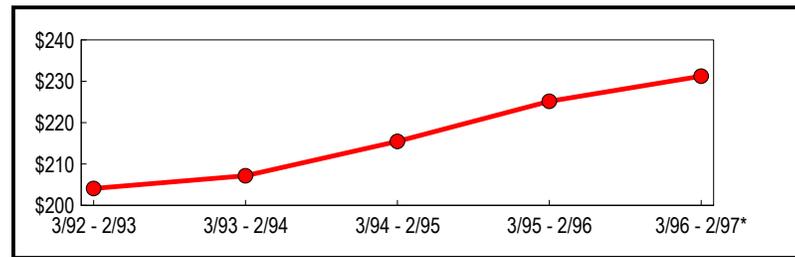
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	231,271	6,096	2.71

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$1,515	\$1,515	\$2,608
Manufacturing	4,327	4,814	3,718
Communications	4,543	5,065	4,481
Electric & Gas	15,153	15,131	15,507
Wholesale Trade	8,591	7,587	6,888
Retail Trade Total	63,588	71,971	65,091
Building Materials	4,152	5,558	4,169
General Merchandise	7,258	6,354	7,393
Food	10,302	12,176	10,262
Auto Dealers, Gas Stations	18,469	24,759	19,319
Apparel	1,743	1,746	1,562
Furniture	1,714	1,592	1,587
Eating and Drinking	6,364	7,122	5,951
Miscellaneous Retail	13,586	12,664	14,848
Services Total	9,383	10,197	9,421
Hotels	292	420	279
Personal Services	480	440	513
Business Services	2,687	2,735	2,648
Auto Repair, Parking	3,294	3,354	3,059
Other Services	2,630	3,248	2,922
All Other Industries	3,286	3,457	3,820
Grand Total	\$110,386	\$119,737	\$111,534

* Preliminary

** Revised

Oswego County

Annual Totals

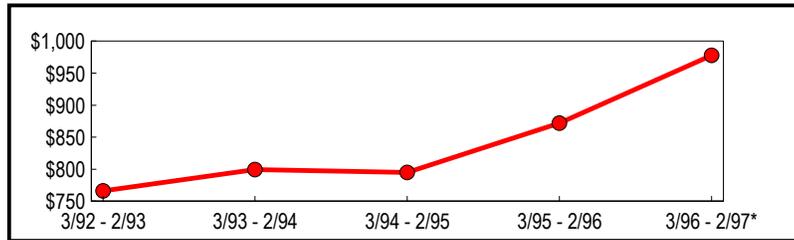
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	977,929	106,054	12.16

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		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$9,591	\$9,144	\$10,047
Manufacturing	22,301	28,357	29,058
Communications	18,551	16,627	10,705
Electric & Gas	45,921	33,309	76,615
Wholesale Trade	33,587	40,852	30,946
Retail Trade Total	237,963	285,366	269,978
Building Materials	14,582	18,185	14,175
General Merchandise	41,963	38,700	59,767
Food	26,139	32,661	28,240
Auto Dealers, Gas Stations	85,758	122,976	97,061
Apparel	2,242	2,403	1,527
Furniture	7,827	7,822	8,226
Eating and Drinking	29,177	35,259	30,225
Miscellaneous Retail	30,275	27,360	30,757
Services Total	47,108	47,510	48,649
Hotels	2,626	2,830	2,611
Personal Services	649	577	788
Business Services	15,526	14,942	15,715
Auto Repair, Parking	13,513	16,449	15,771
Other Services	14,794	12,712	13,764
All Other Industries	14,264	22,173	18,593
Grand Total	\$429,286	\$483,338	\$494,591

Note: For the 9/94-2/95 selling period, these figures include the cities of Fulton and Oswego only.
The most current periods include the cities of Fulton and Oswego, plus taxable sales and purchases made within the county, but outside the cities, that are subject to the State sales tax.

* Preliminary

** Revised

Otsego County

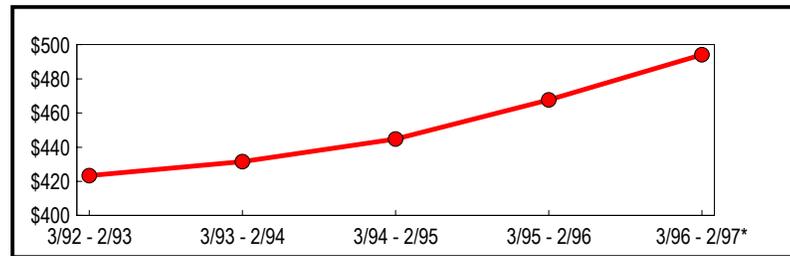
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	494,185	26,450	5.65

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,596	\$2,879	\$2,296
Manufacturing	9,567	10,104	8,480
Communications	7,123	6,779	6,863
Electric & Gas	7,800	7,893	7,795
Wholesale Trade	17,929	21,579	19,013
Retail Trade Total	145,681	160,350	158,052
Building Materials	9,199	11,610	9,709
General Merchandise	33,032	28,264	38,868
Food	10,662	12,632	13,175
Auto Dealers, Gas Stations	32,156	41,527	36,240
Apparel	3,130	3,264	2,854
Furniture	5,738	5,355	5,407
Eating and Drinking	15,527	20,144	15,770
Miscellaneous Retail	36,237	37,554	36,029
Services Total	27,135	36,582	27,351
Hotels	5,209	11,098	5,028
Personal Services	457	585	411
Business Services	6,828	7,399	6,851
Auto Repair, Parking	6,239	6,753	6,656
Other Services	8,402	10,747	8,405
All Other Industries	7,485	9,154	9,015
Grand Total	\$225,316	\$255,320	\$238,865

* Preliminary

** Revised

Putnam County

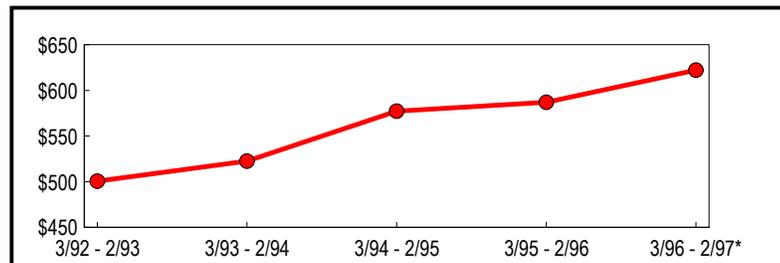
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	622,202	34,920	5.95

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$5,004	\$6,719	\$5,682
Manufacturing	12,073	14,336	11,726
Communications	13,787	13,977	13,545
Electric & Gas	13,352	9,887	11,032
Wholesale Trade	18,955	21,854	21,052
Retail Trade Total	177,607	190,805	187,983
Building Materials	16,211	20,079	17,108
General Merchandise	17,347	12,103	18,198
Food	20,680	22,849	20,831
Auto Dealers, Gas Stations	66,587	79,412	74,755
Apparel	1,982	1,915	1,756
Furniture	7,198	8,119	6,842
Eating and Drinking	16,314	18,537	17,218
Miscellaneous Retail	31,288	27,791	31,275
Services Total	34,322	40,195	40,435
Hotels	743	1,026	882
Personal Services	833	784	905
Business Services	10,011	11,315	11,147
Auto Repair, Parking	15,700	17,764	18,162
Other Services	7,035	9,306	9,339
All Other Industries	12,324	16,622	16,352
Grand Total	\$287,424	\$314,395	\$307,807

* Preliminary

** Revised

Rensselaer County

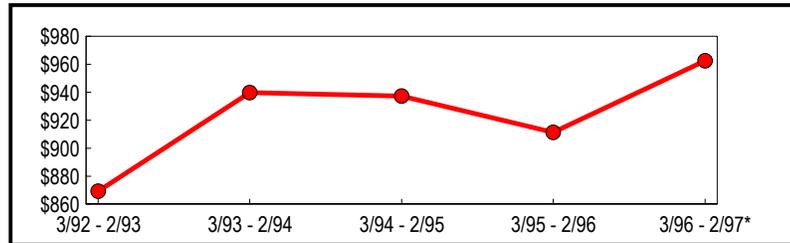
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	962,634	51,174	5.61

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$9,437	\$9,642	\$8,730
Manufacturing	25,757	28,005	26,766
Communications	18,884	19,148	19,749
Electric & Gas	20,698	19,052	20,469
Wholesale Trade	36,647	39,290	38,007
Retail Trade Total	268,338	294,499	292,764
Building Materials	16,919	21,310	17,775
General Merchandise	40,638	38,472	58,198
Food	42,917	44,668	43,672
Auto Dealers, Gas Stations	87,555	109,495	91,720
Apparel	3,805	3,795	3,580
Furniture	11,351	11,006	13,604
Eating and Drinking	32,554	34,244	30,950
Miscellaneous Retail	32,599	31,509	33,265
Services Total	54,867	57,655	57,018
Hotels	1,768	2,294	1,701
Personal Services	1,078	1,022	1,179
Business Services	18,273	18,546	18,023
Auto Repair, Parking	16,553	19,385	17,502
Other Services	17,195	16,408	18,613
All Other Industries	14,014	15,623	16,217
Grand Total	\$448,642	\$482,914	\$479,720

* Preliminary

** Revised

Rockland County

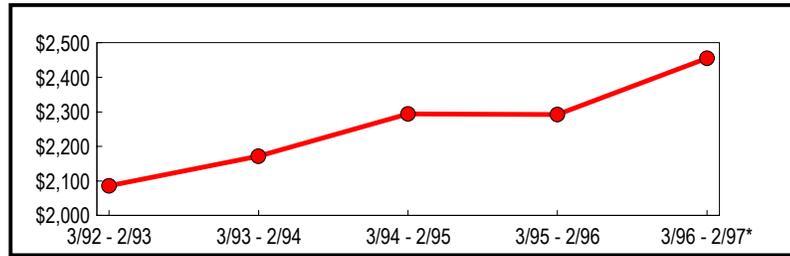
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	2,455,790	163,259	7.12

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$15,539	\$18,009	\$19,644
Manufacturing	63,337	74,257	101,520
Communications	52,698	48,620	47,850
Electric & Gas	51,709	53,336	54,125
Wholesale Trade	72,091	83,335	80,969
Retail Trade Total	649,223	664,875	664,249
Building Materials	32,522	41,830	36,856
General Merchandise	113,279	89,549	108,238
Food	57,617	60,921	56,812
Auto Dealers, Gas Stations	174,747	211,098	188,419
Apparel	46,698	43,004	43,516
Furniture	50,463	46,490	52,201
Eating and Drinking	74,860	82,743	78,127
Miscellaneous Retail	99,037	89,240	100,080
Services Total	156,432	175,970	195,580
Hotels	13,713	15,772	15,404
Personal Services	3,409	2,877	3,741
Business Services	60,838	73,678	94,926
Auto Repair, Parking	43,517	47,445	43,088
Other Services	34,955	36,198	38,421
All Other Industries	82,989	86,699	86,752
Grand Total	\$1,144,018	\$1,205,101	\$1,250,689

* Preliminary

** Revised

St. Lawrence County

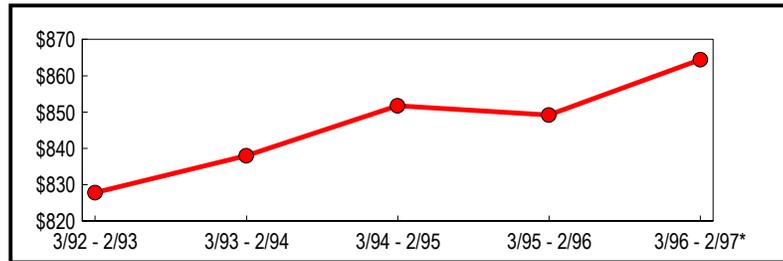
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	864,441	15,254	1.80

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$7,881	\$7,750	\$9,928
Manufacturing	28,463	25,733	24,516
Communications	12,510	12,996	12,700
Electric & Gas	34,521	30,746	34,544
Wholesale Trade	32,934	35,876	37,836
Retail Trade Total	253,601	257,583	264,658
Building Materials	16,967	20,801	16,294
General Merchandise	61,742	52,699	71,331
Food	15,931	17,584	15,807
Auto Dealers, Gas Stations	72,022	86,316	74,594
Apparel	7,820	6,495	6,840
Furniture	9,861	8,338	8,670
Eating and Drinking	24,985	26,736	24,782
Miscellaneous Retail	44,273	38,614	46,340
Services Total	35,708	33,855	36,523
Hotels	4,613	6,006	5,092
Personal Services	1,354	1,266	1,216
Business Services	9,824	8,514	9,567
Auto Repair, Parking	8,729	8,963	8,619
Other Services	11,188	9,106	12,029
All Other Industries	12,357	22,130	17,067
Grand Total	\$417,975	\$426,669	\$437,772

* Preliminary

** Revised

Saratoga County

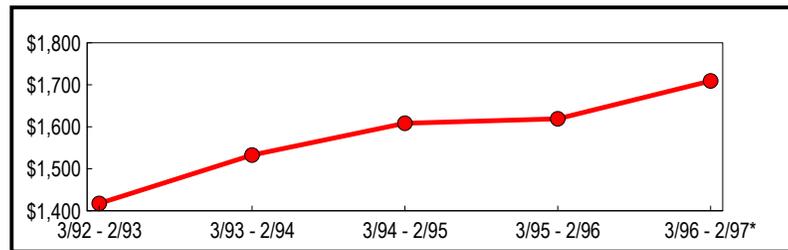
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	1,709,438	90,329	5.58

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$20,388	\$33,852	\$21,879
Manufacturing	32,385	37,933	32,470
Communications	28,441	29,207	29,163
Electric & Gas	26,732	25,972	28,674
Wholesale Trade	59,529	68,345	65,276
Retail Trade Total	497,667	547,283	518,166
Building Materials	42,999	55,916	48,811
General Merchandise	82,878	76,580	93,747
Food	62,759	67,528	62,906
Auto Dealers, Gas Stations	129,116	164,026	140,047
Apparel	22,673	19,516	20,212
Furniture	24,053	23,282	23,294
Eating and Drinking	54,422	67,680	54,077
Miscellaneous Retail	78,767	72,755	75,072
Services Total	83,471	99,526	89,521
Hotels	9,967	17,175	10,086
Personal Services	2,877	2,329	2,703
Business Services	24,700	26,232	27,006
Auto Repair, Parking	23,936	28,306	25,768
Other Services	21,991	25,484	23,958
All Other Industries	30,163	41,594	40,577
Grand Total	\$778,776	\$883,712	\$825,726

* Preliminary

** Revised

Schenectady County

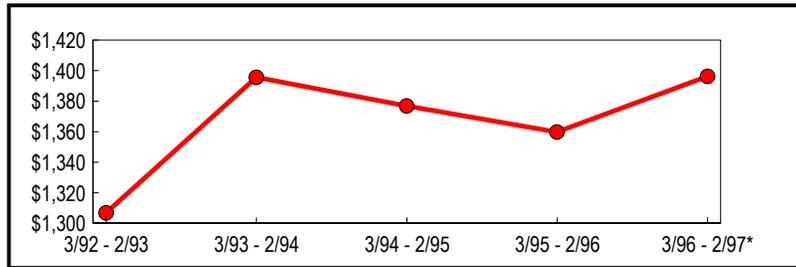
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	1,396,239	36,525	2.69

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$11,701	\$12,382	\$12,036
Manufacturing	58,785	53,523	53,905
Communications	23,914	22,964	23,374
Electric & Gas	71,888	66,403	78,894
Wholesale Trade	44,094	48,744	45,423
Retail Trade Total	365,548	378,290	383,315
Building Materials	19,307	23,499	23,853
General Merchandise	66,458	55,374	65,384
Food	46,245	48,577	49,086
Auto Dealers, Gas Stations	96,739	125,301	105,826
Apparel	17,961	14,717	16,378
Furniture	20,759	19,138	17,981
Eating and Drinking	39,485	40,169	37,214
Miscellaneous Retail	58,594	51,515	67,593
Services Total	71,278	73,722	76,927
Hotels	3,632	4,222	3,642
Personal Services	2,281	1,927	2,278
Business Services	28,230	27,314	28,711
Auto Repair, Parking	20,331	23,488	20,360
Other Services	16,804	16,771	21,936
All Other Industries	26,498	33,253	33,084
Grand Total	\$673,706	\$689,281	\$706,958

* Preliminary

** Revised

Schoharie County

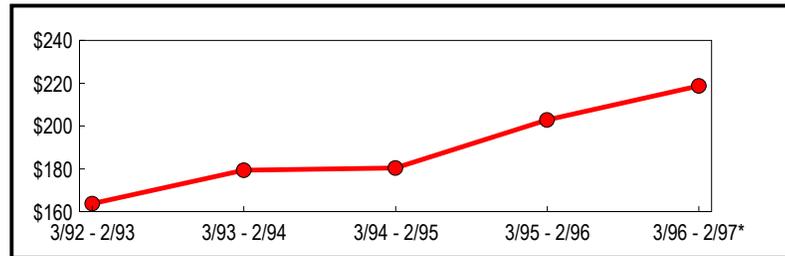
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	218,857	15,967	7.87

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$1,588	\$1,598	\$1,482
Manufacturing	3,707	3,953	3,382
Communications	3,568	3,547	3,471
Electric & Gas	3,699	3,392	3,975
Wholesale Trade	9,624	8,989	9,209
Retail Trade Total	66,642	65,972	80,667
Building Materials	3,596	5,007	3,920
General Merchandise	21,127	13,473	32,386
Food	6,074	6,878	6,778
Auto Dealers, Gas Stations	17,486	20,886	19,154
Apparel	1,076	1,119	810
Furniture	1,266	1,390	1,737
Eating and Drinking	5,171	5,940	4,826
Miscellaneous Retail	10,846	11,279	11,056
Services Total	8,740	11,575	9,237
Hotels	1,052	1,725	1,004
Personal Services	270	224	278
Business Services	2,145	2,414	2,520
Auto Repair, Parking	2,847	2,976	2,719
Other Services	2,426	4,236	2,716
All Other Industries	3,395	4,336	4,072
Grand Total	\$100,963	\$103,362	\$115,495

* Preliminary

** Revised

Schuyler County

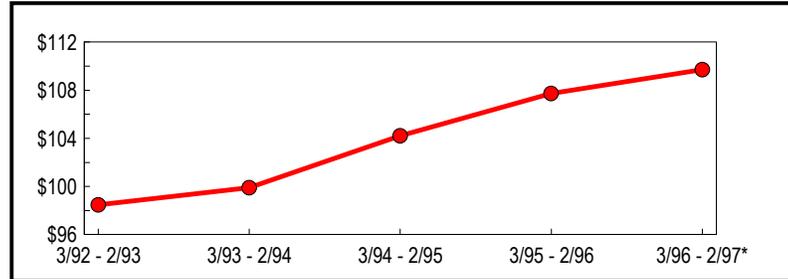
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	109,709	1,970	1.83

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$1,146	\$1,914	\$1,630
Manufacturing	3,725	4,014	3,799
Communications	1,694	1,856	1,744
Electric & Gas	1,936	1,849	1,965
Wholesale Trade	3,732	5,786	3,944
Retail Trade Total	30,116	37,217	27,384
Building Materials	2,149	2,691	1,898
General Merchandise	2,598	496	481
Food	3,915	4,911	3,827
Auto Dealers, Gas Stations	10,072	13,100	10,166
Apparel	1,396	928	1,182
Furniture	361	309	316
Eating and Drinking	3,308	4,888	3,310
Miscellaneous Retail	6,317	9,894	6,204
Services Total	4,731	6,969	5,157
Hotels	768	1,597	736
Personal Services	97	92	105
Business Services	1,092	1,831	1,674
Auto Repair, Parking	1,772	2,033	1,654
Other Services	1,002	1,416	988
All Other Industries	1,242	2,124	2,357
Grand Total	\$48,322	\$61,729	\$47,980

* Preliminary

** Revised

Seneca County

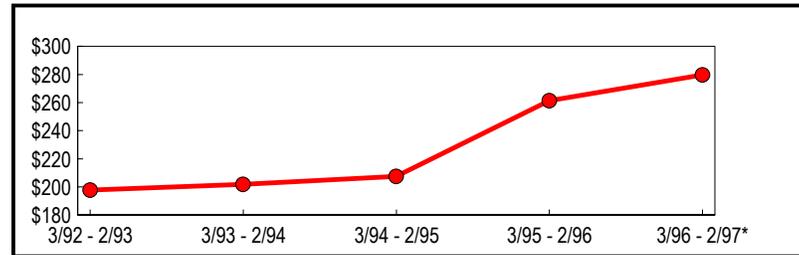
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	279,725	18,230	6.97

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$1,634	\$2,098	\$2,167
Manufacturing	10,649	11,131	11,791
Communications	5,164	4,973	4,502
Electric & Gas	4,706	4,680	4,900
Wholesale Trade	10,862	12,290	12,525
Retail Trade Total	78,638	84,813	88,958
Building Materials	5,884	6,662	5,314
General Merchandise	13,391	11,316	15,770
Food	5,522	6,597	5,147
Auto Dealers, Gas Stations	19,036	24,608	19,845
Apparel	12,185	12,872	18,454
Furniture	4,703	3,759	4,902
Eating and Drinking	6,891	8,697	7,383
Miscellaneous Retail	11,026	10,302	12,143
Services Total	11,058	12,276	13,125
Hotels	1,726	2,406	1,824
Personal Services	199	169	697
Business Services	4,012	4,040	5,273
Auto Repair, Parking	2,283	2,760	2,473
Other Services	2,838	2,901	2,858
All Other Industries	4,097	5,017	4,479
Grand Total	\$126,808	\$137,278	\$142,447

* Preliminary

** Revised

Steuben County

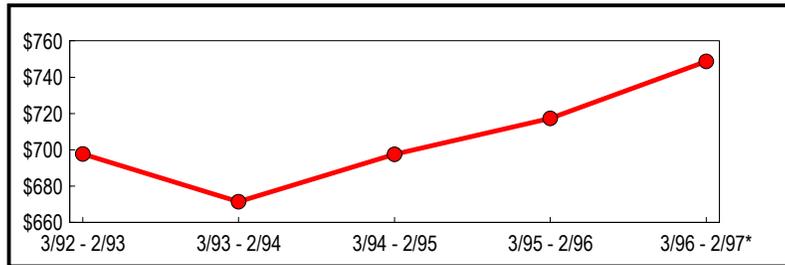
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	748,671	31,403	4.38

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$4,917	\$5,363	\$4,782
Manufacturing	43,232	46,958	41,741
Communications	12,390	12,795	12,916
Electric & Gas	15,769	15,726	16,698
Wholesale Trade	23,581	25,447	22,161
Retail Trade Total	203,393	217,565	210,834
Building Materials	19,561	23,130	18,500
General Merchandise	37,516	32,239	43,666
Food	24,560	29,088	26,742
Auto Dealers, Gas Stations	62,551	73,774	66,461
Apparel	3,104	3,013	2,804
Furniture	7,066	6,941	6,849
Eating and Drinking	22,668	25,994	22,446
Miscellaneous Retail	26,367	23,386	23,366
Services Total	41,431	43,422	42,029
Hotels	6,941	9,397	6,663
Personal Services	2,742	1,016	3,020
Business Services	14,467	13,708	14,878
Auto Repair, Parking	8,626	9,431	9,582
Other Services	8,655	9,870	7,886
All Other Industries	10,628	15,417	14,817
Grand Total	\$355,341	\$382,693	\$365,978

* Preliminary

** Revised

Suffolk County

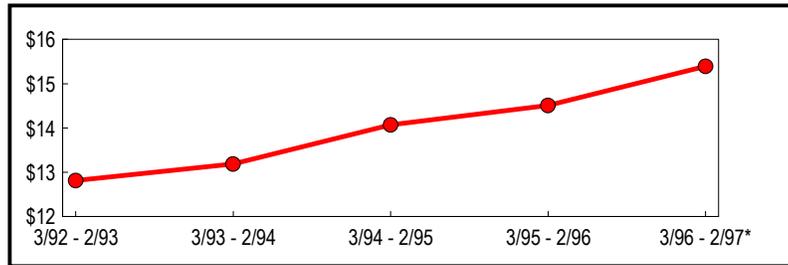
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	15,390,485	883,283	6.09

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$90,261	\$111,541	\$98,344
Manufacturing	255,043	281,105	298,310
Communications	305,618	309,855	298,943
Electric & Gas	672,387	627,278	658,710
Wholesale Trade	431,794	490,542	491,189
Retail Trade Total	4,314,567	4,587,893	4,562,254
Building Materials	338,445	454,599	390,219
General Merchandise	622,718	525,709	646,784
Food	336,495	369,431	317,300
Auto Dealers, Gas Stations	1,066,800	1,316,763	1,201,639
Apparel	325,499	310,185	321,283
Furniture	315,969	298,823	327,173
Eating and Drinking	380,514	474,505	398,064
Miscellaneous Retail	928,127	837,878	959,792
Services Total	767,152	889,521	852,779
Hotels	57,700	85,609	66,202
Personal Services	20,742	20,718	21,967
Business Services	266,933	317,820	322,374
Auto Repair, Parking	223,109	242,308	219,280
Other Services	198,668	223,066	222,956
All Other Industries	318,962	445,158	387,063
Grand Total	\$7,155,784	\$7,742,893	\$7,647,592

* Preliminary

** Revised

Sullivan County

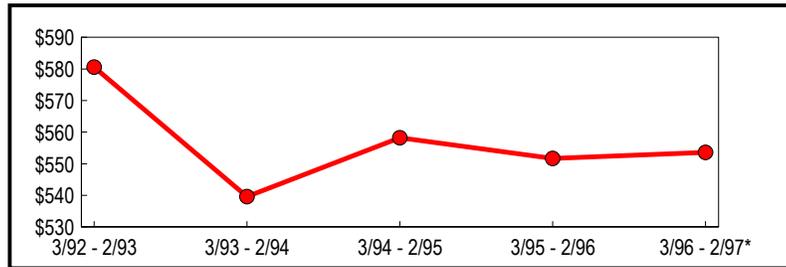
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	553,565	1,908	0.35

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$4,631	\$8,237	\$6,190
Manufacturing	10,615	9,825	10,507
Communications	10,997	11,643	10,682
Electric & Gas	10,135	10,694	9,872
Wholesale Trade	19,608	23,130	18,584
Retail Trade Total	134,420	166,951	140,056
Building Materials	14,987	18,634	13,653
General Merchandise	11,579	15,648	15,088
Food	13,755	17,927	15,152
Auto Dealers, Gas Stations	43,131	53,247	44,374
Apparel	3,821	4,546	3,415
Furniture	4,223	5,199	4,435
Eating and Drinking	14,788	19,924	15,213
Miscellaneous Retail	28,136	31,826	28,726
Services Total	48,035	61,753	43,936
Hotels	24,856	34,922	20,907
Personal Services	424	620	586
Business Services	7,833	8,381	7,597
Auto Repair, Parking	8,941	9,516	8,709
Other Services	5,981	8,314	6,137
All Other Industries	8,385	11,403	10,102
Grand Total	\$246,826	\$303,636	\$249,929

* Preliminary

** Revised

Tioga County

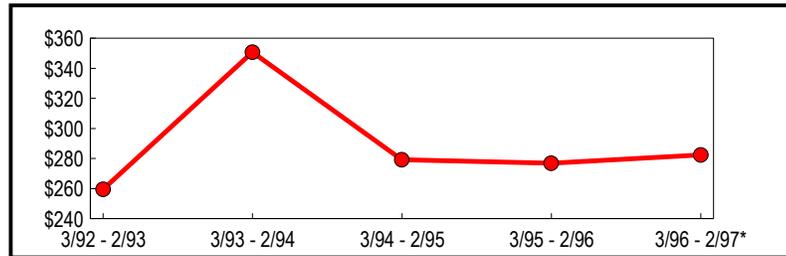
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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)
3/96 - 2/97*	282,430	5,527	2.00

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,221	\$3,427	\$3,073
Manufacturing	11,339	11,724	11,225
Communications	4,719	4,573	4,854
Electric & Gas	17,796	17,336	17,541
Wholesale Trade	16,077	16,802	15,888
Retail Trade Total	63,072	70,077	66,011
Building Materials	5,164	6,757	5,329
General Merchandise	5,327	3,003	3,028
Food	4,618	5,437	4,511
Auto Dealers, Gas Stations	20,971	27,314	23,494
Apparel	689	563	624
Furniture	3,281	4,054	5,648
Eating and Drinking	6,085	7,264	6,008
Miscellaneous Retail	16,937	15,685	17,369
Services Total	11,764	13,168	12,648
Hotels	1,551	1,971	1,603
Personal Services	253	207	272
Business Services	4,171	4,584	4,909
Auto Repair, Parking	2,966	3,059	2,976
Other Services	2,823	3,347	2,888
All Other Industries	4,569	6,731	7,352
Grand Total	\$131,557	\$143,838	\$138,592

* Preliminary

** Revised

Tompkins County

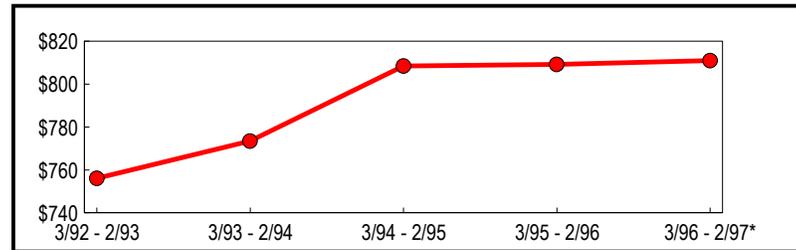
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	810,971	1,769	0.22

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$5,318	\$5,356	\$6,139
Manufacturing	15,062	15,950	14,665
Communications	14,999	14,758	15,639
Electric & Gas	46,961	44,509	48,299
Wholesale Trade	28,919	27,687	29,546
Retail Trade Total	211,814	213,261	209,908
Building Materials	12,951	13,223	10,598
General Merchandise	43,310	36,848	42,015
Food	20,871	23,290	21,999
Auto Dealers, Gas Stations	42,948	52,889	46,431
Apparel	10,319	8,023	8,572
Furniture	11,136	9,938	10,603
Eating and Drinking	27,136	30,015	27,580
Miscellaneous Retail	43,143	39,035	42,110
Services Total	65,606	61,295	62,351
Hotels	5,932	8,806	5,797
Personal Services	2,233	1,646	1,449
Business Services	12,277	11,275	12,190
Auto Repair, Parking	12,621	14,758	12,868
Other Services	32,543	24,810	30,047
All Other Industries	19,682	20,946	20,662
Grand Total	\$408,361	\$403,762	\$407,209

* Preliminary

** Revised

Ulster County

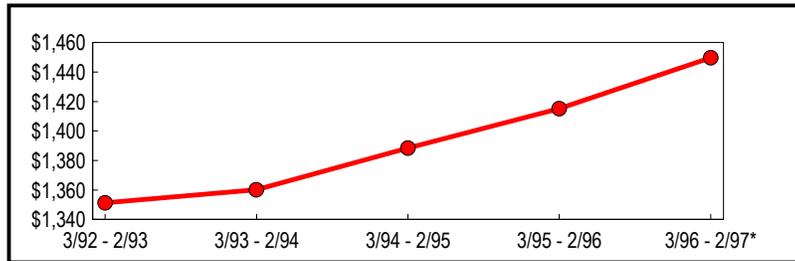
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	1,449,817	34,683	2.45

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$8,481	\$8,994	\$10,228
Manufacturing	24,750	28,152	25,219
Communications	29,666	30,351	27,671
Electric & Gas	55,332	52,030	55,375
Wholesale Trade	37,466	38,465	39,199
Retail Trade Total	435,222	438,131	441,015
Building Materials	25,981	28,260	26,052
General Merchandise	80,612	67,121	78,039
Food	49,263	56,743	51,242
Auto Dealers, Gas Stations	108,956	130,462	114,753
Apparel	17,111	14,712	16,021
Furniture	14,131	12,555	13,430
Eating and Drinking	41,027	46,793	41,114
Miscellaneous Retail	98,141	81,485	100,364
Services Total	97,835	103,749	93,234
Hotels	25,771	34,459	24,175
Personal Services	1,986	1,599	1,760
Business Services	34,925	28,062	28,912
Auto Repair, Parking	21,929	23,432	22,254
Other Services	13,224	16,197	16,133
All Other Industries	23,578	28,507	29,497
Grand Total	\$712,330	\$728,379	\$721,438

* Preliminary

** Revised

Warren County

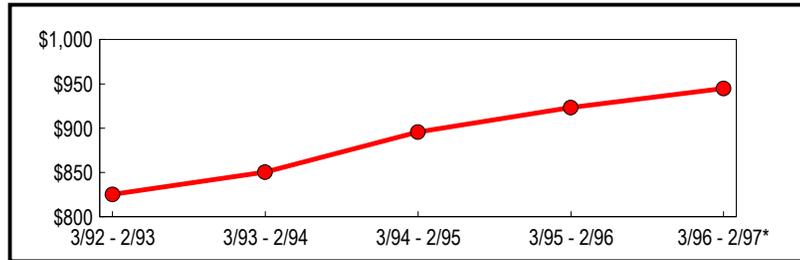
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	944,930	21,494	2.33

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$9,832	\$11,436	\$9,277
Manufacturing	20,869	21,794	19,438
Communications	10,915	11,286	10,501
Electric & Gas	17,590	16,930	16,091
Wholesale Trade	33,437	35,767	32,001
Retail Trade Total	259,339	293,752	261,775
Building Materials	19,077	24,953	19,587
General Merchandise	61,246	53,163	66,673
Food	28,642	35,381	29,326
Auto Dealers, Gas Stations	50,672	62,962	50,901
Apparel	21,517	23,556	18,771
Furniture	13,514	13,728	14,291
Eating and Drinking	30,892	43,357	28,859
Miscellaneous Retail	33,779	36,652	33,367
Services Total	61,672	99,322	64,729
Hotels	19,774	44,925	20,322
Personal Services	1,108	1,174	1,052
Business Services	12,399	14,659	13,514
Auto Repair, Parking	13,204	14,681	14,477
Other Services	15,187	23,883	15,364
All Other Industries	14,065	23,428	17,403
Grand Total	\$427,719	\$513,715	\$431,215

* Preliminary

** Revised

Washington County

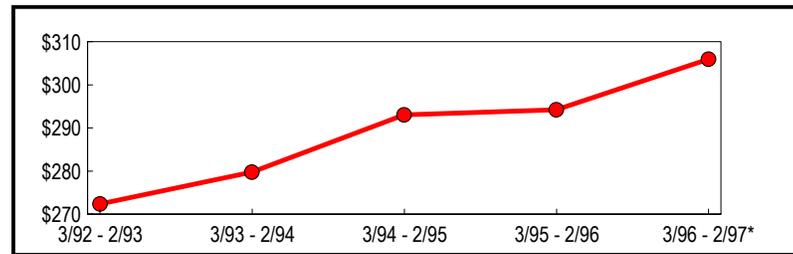
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	305,960	11,697	3.98

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$4,597	\$5,472	\$3,803
Manufacturing	7,514	11,267	6,817
Communications	6,163	6,069	6,062
Electric & Gas	4,615	4,384	4,554
Wholesale Trade	10,090	10,998	11,227
Retail Trade Total	87,516	99,023	91,018
Building Materials	5,525	8,375	6,536
General Merchandise	12,759	11,635	12,717
Food	13,692	15,951	14,995
Auto Dealers, Gas Stations	29,615	35,451	31,047
Apparel	628	656	660
Furniture	2,456	2,943	2,300
Eating and Drinking	8,388	10,025	8,060
Miscellaneous Retail	14,453	13,987	14,703
Services Total	13,442	15,138	15,093
Hotels	267	339	190
Personal Services	278	283	285
Business Services	4,122	4,482	4,990
Auto Repair, Parking	5,406	6,049	5,772
Other Services	3,369	3,985	3,856
All Other Industries	6,754	7,390	7,645
Grand Total	\$140,691	\$159,741	\$146,219

* Preliminary

** Revised

Wayne County

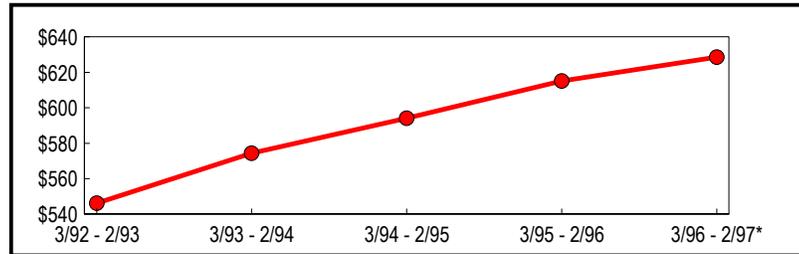
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	628,595	13,388	2.18

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$6,892	\$6,661	\$5,609
Manufacturing	14,518	17,665	15,560
Communications	11,915	10,893	10,724
Electric & Gas	16,846	20,417	14,389
Wholesale Trade	29,911	35,226	32,814
Retail Trade Total	163,521	188,570	178,102
Building Materials	13,194	16,844	14,159
General Merchandise	26,585	24,481	33,499
Food	26,670	28,884	24,655
Auto Dealers, Gas Stations	51,190	66,345	54,433
Apparel	1,776	1,622	1,299
Furniture	7,625	7,315	7,364
Eating and Drinking	13,704	18,594	16,427
Miscellaneous Retail	22,777	24,485	26,266
Services Total	29,032	34,060	29,887
Hotels	941	1,156	767
Personal Services	683	645	662
Business Services	9,800	10,748	10,234
Auto Repair, Parking	9,441	10,756	9,527
Other Services	8,167	10,755	8,697
All Other Industries	13,660	16,259	11,759
Grand Total	\$286,295	\$329,751	\$298,844

* Preliminary

** Revised

Westchester County

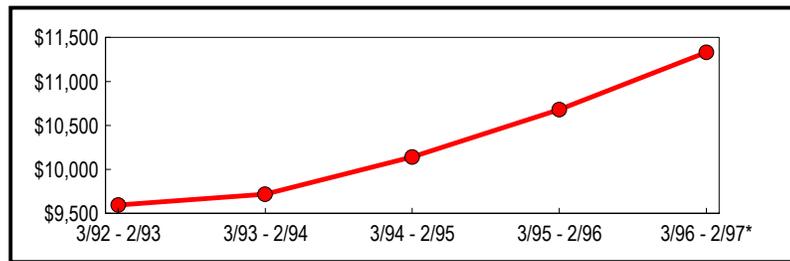
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	11,332,998	653,796	6.12

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$95,163	\$103,928	\$98,336
Manufacturing	295,051	264,535	279,097
Communications	249,554	238,936	240,593
Electric & Gas	455,837	429,099	477,752
Wholesale Trade	316,153	320,567	351,163
Retail Trade Total	3,060,190	3,040,672	3,194,402
Building Materials	166,792	198,134	210,537
General Merchandise	538,441	467,454	548,476
Food	199,889	207,675	193,600
Auto Dealers, Gas Stations	653,331	780,699	729,697
Apparel	321,201	289,384	313,251
Furniture	252,763	241,363	262,120
Eating and Drinking	301,778	324,892	307,053
Miscellaneous Retail	625,995	531,071	629,668
Services Total	734,420	834,667	847,864
Hotels	68,238	84,331	89,096
Personal Services	18,232	16,465	18,691
Business Services	286,818	320,720	348,970
Auto Repair, Parking	176,673	199,356	182,320
Other Services	184,459	213,795	208,787
All Other Industries	270,400	307,704	303,683
Grand Total	\$5,476,768	\$5,540,108	\$5,792,890

* Preliminary

** Revised

Wyoming County

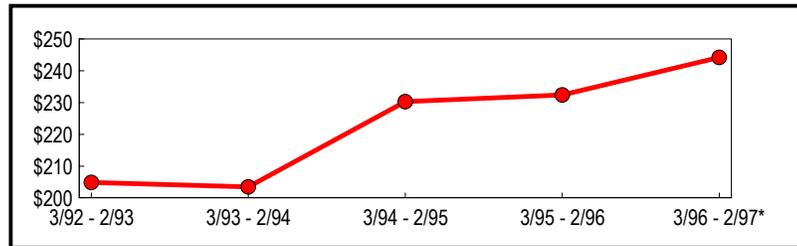
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	244,201	11,831	5.09

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$2,245	\$2,278	\$2,425
Manufacturing	4,165	5,754	4,564
Communications	6,094	7,067	4,723
Electric & Gas	3,693	3,704	3,718
Wholesale Trade	7,944	8,373	8,848
Retail Trade Total	72,872	82,239	76,178
Building Materials	5,959	7,314	6,306
General Merchandise	13,077	11,219	14,495
Food	10,243	11,687	10,494
Auto Dealers, Gas Stations	24,746	32,445	26,322
Apparel	332	395	342
Furniture	3,960	3,982	4,452
Eating and Drinking	6,353	7,672	6,246
Miscellaneous Retail	8,202	7,525	7,521
Services Total	10,632	11,799	11,367
Hotels	764	1,125	806
Personal Services	425	303	392
Business Services	2,920	3,169	3,035
Auto Repair, Parking	3,424	3,774	3,865
Other Services	3,099	3,428	3,269
All Other Industries	4,532	5,758	5,406
Grand Total	\$112,177	\$126,972	\$117,229

* Preliminary

** Revised

Yates County

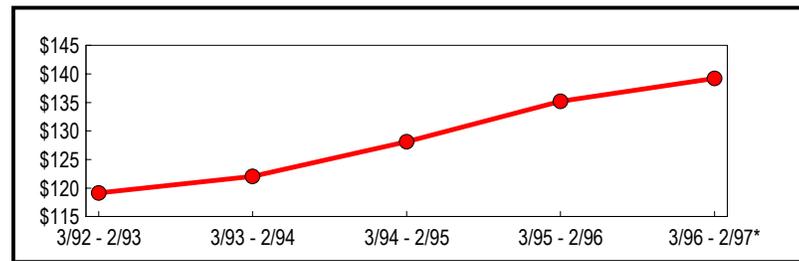
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
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
3/96 - 2/97*	139,248	4,039	2.99

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/95 - 2/96	3/96 - 8/96 **	9/96 - 2/97 *
Construction	\$1,360	\$1,545	\$1,435
Manufacturing	5,131	6,335	6,172
Communications	2,315	2,505	2,180
Electric & Gas	2,284	1,978	2,315
Wholesale Trade	6,493	7,333	6,828
Retail Trade Total	36,048	43,322	37,733
Building Materials	3,633	4,952	4,385
General Merchandise	4,555	4,100	3,969
Food	2,428	3,305	2,484
Auto Dealers, Gas Stations	12,853	16,237	13,568
Apparel	398	333	326
Furniture	1,689	1,907	1,829
Eating and Drinking	4,182	5,148	4,292
Miscellaneous Retail	6,310	7,340	6,880
Services Total	6,731	7,650	6,641
Hotels	321	617	261
Personal Services	147	126	167
Business Services	1,559	1,914	1,633
Auto Repair, Parking	2,738	2,796	2,366
Other Services	1,966	2,197	2,214
All Other Industries	2,162	2,780	2,496
Grand Total	\$62,524	\$73,448	\$65,800

* 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 January 1, 1997
