

Office of Tax Policy Analysis



March 2005

Taxable Sales and Purchases

*County and Industry Data for
March 2001—February 2002*

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Introduction

Article 29 of the Tax Law authorizes counties, cities and some school districts to impose a local sales tax as a complement to the statewide tax. This report presents statistical information on taxable sales and purchases subject to the county and New York City (NYC) sales tax. 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.

This report presents county taxable sales and purchases subject to the county sales tax. For the most part, the tangible property and services that are taxed by counties are also taxed by New York State. This data is reported in separate statistical tables as the state tax base in order to provide a more accurate measure of the State's taxable sales and a more consistent comparison of the taxable sales trends of counties. However, counties also tax some tangible property and services that are exempt from the state sales tax such as residential energy sales and local clothing taxable sales. The taxation of these items varies by county. The taxable sales of these items are presented in a separate table of the local tax base. The following items are exempt from the state sales tax, and are in the local sales tax base for certain counties:

- Clothing and footwear costing less than \$110;
- Consumer utility and fuel taxes for residential energy;
- Fuel and utility services and farming services (New York City only);
- Other NYC services (parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, interior decorating and design services);
- Sales to a Qualified Empire Zone Enterprise (QEZE) eligible for exemption; and
- Consumer's utility tax for telephone services, telephone answering services, and telegraph services.

Unless separately stated, the statistical tables and figures in this publication are based on both the state and local tax bases.

Data presented herein are derived from vendor and purchaser information reported on New York State sales tax returns. The report displays the data for all counties combined statewide, New York City, all counties outside the City, and each county separately. This publication presents (1) five year annual trends, (2) state and local tax base trends by industry for the two most recent annual selling periods, and (3) county trends by region. Data for the March 2000 through February 2001 selling period are revised from the last report. Data for the March 2001 through February 2002 selling period are preliminary and will be revised in our next report.

On March 1, 2000, the State's permanent sales and use tax exemption on clothing items and footwear costing less than \$110 went into effect. This exemption does not apply to any locally imposed sales and use taxes unless the county or city imposing those taxes elected to provide for it. As of March 1, 2001, sixteen counties and New York City had elected to exempt locally imposed sales and use taxes. Appendix D shows the counties that elected to exempt the locally imposed sales and use taxes and the rates imposed by those counties not electing to exempt local sales tax.

On May 15, 2000, Chapter 63 of the Laws of 2000 was enacted. This legislation amended the Tax Law to provide certain tax benefits under the new "Empire Zones Program Act" which is applicable to the New York State and local sales and compensating use taxes, as well as to certain other taxes. Beginning March 1, 2001, certain purchases and uses of tangible personal property and services by a Qualified Empire Zone Enterprise (QEZE) are exempt from the New York State four percent sales and use tax. These exemptions do not apply to any locally imposed sales and use taxes unless the county, city, or school district imposing those taxes elects to provide the exemptions.

Annual Sales and Purchases

Table 1 summarizes annual sales and purchases subject to use tax for the state and local tax base for all New York counties during the past five years. With the exception of the most recent annual selling period, annual sales have grown each year when compared with sales reported for the previous year. Preliminary data for March 2001 through February 2002 indicates that reported sales declined by \$4.0 billion to \$213.7 billion, which is a 1.9 percent drop from the previous year.

Table 1: Statewide Combined Annual State and Local Tax Base Totals

(In Thousands)

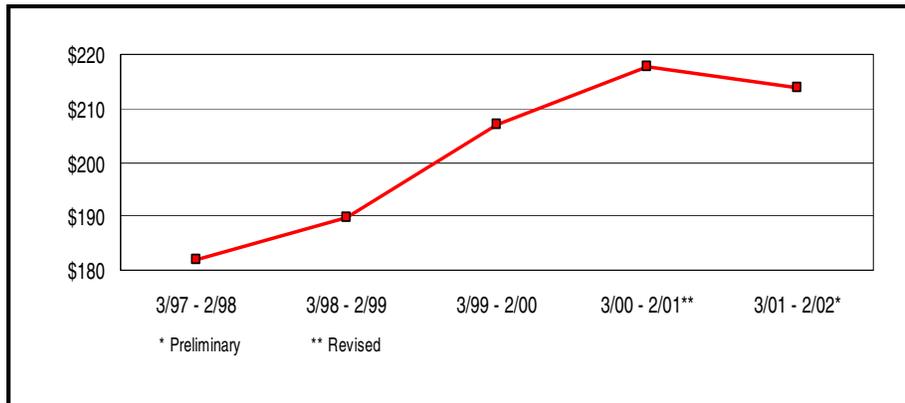
Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$181,974,425	\$7,668,982	4.40
3/98 - 2/99	189,655,494	7,681,069	4.42
3/99 - 2/00	207,152,430	17,496,936	9.23
3/00 - 2/01**	217,750,656	10,598,226	5.12
3/01 - 2/02*	213,717,776	-4,032,880	-1.85

* Preliminary

** Revised

Figure 1 depicts that the March 2001-February 2002 selling period did not continue the upward trend of annual sales that has been underway since the March 1997 through February 1998 selling period. The decrease in taxable sales and purchases is directly related to the impact of the national recession, the decline in financial markets and the World Trade Center disaster.

Figure 1: Statewide Five-Year Trend
(in Billions)



Industry Analysis

Table 2 provides a look at statewide annual total taxable sales and purchases by industry for the state tax base. Taxable sales and purchases for the March 2001 through February 2002 annual selling period reached \$196.9 billion. This amount fell below the total reported for the previous year's comparable twelve-month selling period by 1.0 percent (\$2.0 billion).

Statewide, five of the major industries realized year-over-year growth for the latest annual selling period. There were no significant increases, but modest increases were noted in the arts, entertainment, and recreation (3.3 percent); retail trade (1.9 percent); information (1.9 percent); health care (1.2 percent); and utilities (0.9 percent) industries. The largest decreases in industry sales occurred in wholesale trade (-10.9 percent); manufacturing (-10.1 percent); and professional, scientific, and technical services (-8.6 percent).

Retail sales accounted for 46.7 percent of the taxable sales and purchases in the state tax base, contributing \$92.0 billion to the statewide total. During this most recent selling period, retail sales rose 1.9 percent from the previous year. Gains and losses in the retail trade industry were evenly split with six sectors realizing growth, ranging from 1.7 percent for furniture and home furnishings to 7.0 percent for motor vehicles and parts. Six sectors experienced decreases in reported sales within retail trade. The clothing sector (-7.4 percent) experienced the greatest decline, followed by miscellaneous retail (-5.9 percent); nonstore retail (-3.3 percent); and electronics and appliances (-2.7 percent).

**Table 2: Statewide Annual
State Tax Base Industry Totals**

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$7,003,566	\$7,064,921	0.88
Construction	4,615,326	4,449,574	-3.59
Manufacturing	5,780,782	5,199,414	-10.06
Wholesale Trade	18,687,773	16,649,998	-10.90
Retail Trade Total	90,297,554	92,045,014	1.94
Motor Vehicles and Parts	23,150,843	24,762,167	6.96
Furniture and Home Furnishings	4,871,694	4,956,684	1.74
Electronics and Appliances	5,520,155	5,369,760	-2.72
Building Materials and Garden Equipment	9,253,080	9,537,804	3.08
Food and Beverage	8,719,799	9,182,706	5.31
Health and Personal Care	3,343,957	3,430,059	2.57
Gasoline Stations	7,234,739	7,062,239	-2.38
Clothing (excluding local sales)	5,293,760	4,899,589	-7.45
Sporting Goods, Hobby, Book and Music Stores	4,114,452	4,112,732	-0.04
General Merchandise	10,684,452	11,026,389	3.20
Miscellaneous Retail	5,266,148	4,954,022	-5.93
Nonstore Retail	2,844,474	2,750,863	-3.29
Information	15,427,550	15,725,103	1.93
Professional, Scientific, and Technical	5,363,624	4,903,036	-8.59
Administrative/Support Services	6,752,132	6,593,395	-2.35
Health Care	222,060	224,778	1.22
Arts, Entertainment, and Recreation	2,321,148	2,397,605	3.29
Accommodation and Food Services	23,496,341	22,413,878	-4.61
Food Services	16,982,576	16,997,494	0.09
Accommodation	6,513,765	5,416,384	-16.85
Other Services Total	6,106,985	6,047,449	-0.97
Repair and Maintenance	4,027,719	4,113,323	2.13
Personal and Laundry Services	1,674,343	1,542,238	-7.89
All Other Services	404,923	391,888	-3.22
Ag., Mining, Trans., FIRE, Educ., Govt.	10,348,381	9,825,997	-5.05
Unclassified by Industry	2,498,603	3,382,529	35.38
Grand Total	\$198,921,824	\$196,922,690	-1.00

* Preliminary

** Revised

Figure 2: Statewide Industry Shares for the State Tax Base in the 3/01-2/02 Selling Period

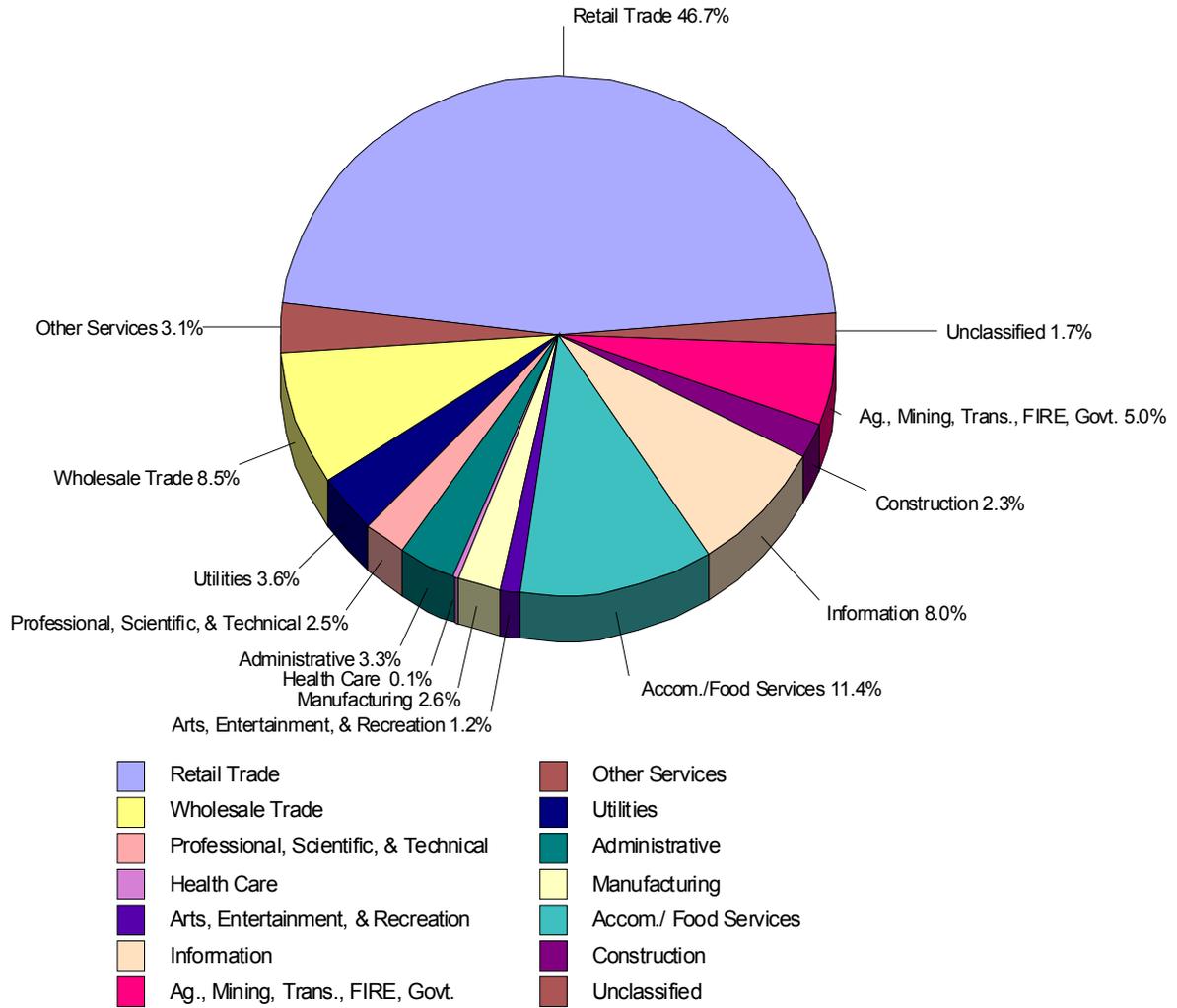


Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the state tax base in the latest selling period. Retail trade and accommodation and food services continue to be the two largest sources of State taxable sales and purchases. Combined, they contribute more than 58.1 percent of the State total.

Table 3 provides a look at the statewide annual industry totals for the local tax base portion of taxable sales and purchases. These are taxes imposed only at the county or New York City level and are exempt from state tax. Taxable sales and purchases for the March 2001 through February 2002 selling period decreased by 10.8 percent. Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy, coupled with the taxable sales and purchases realized by the clothing sector, contributed 89.1 percent to the statewide local tax base.

Table 3: Statewide Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$9,617,980	\$7,370,105	-23.37
Clothing - local sales only	7,457,831	7,589,568	1.77
Fuel and utility services; farm services (NYC only)	988,383	859,253	-13.06
Other NYC Services 1/	762,556	790,975	3.73
Telephone services	0	227	N/A
Services to tangible personal property used in prod.	2,084	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	184,959	N/A
Grand Total	\$18,828,833	\$16,795,087	-10.80

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

1/ Includes parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, and interior decorating and design services.

County Trends by Region

Nearly two thirds of the State's counties showed year-over-year gains in taxable sales and purchases. Figure 3 provides a glimpse of county sales activity trends by region. As shown, year-over-year gains were widely dispersed throughout the State.

Table 4 indicates that three counties surpassed five percent growth in total taxable sales and purchases for the March 2001 through February 2002 period as compared with the previous year. Schoharie county (8.7 percent) experienced the most growth in taxable sales and purchases, followed by Putnam (6.1 percent) and Saratoga (6.0 percent) counties.

Schoharie county reported gains in about half of its major industry sectors. The most significant percent gain was in the information industry (90.1 percent) where significant increases in taxable sales were reported by network communications in the second and third quarters. Schoharie county also realized growth in its retail industry, where sizeable increases in taxable sales and purchases were reported in the clothing, building materials and garden equipment, gasoline stations, and the general merchandise sectors.

Putnam county was the only county to realize gains in all of its major industry groups, with the most notable percentage increases reported for the manufacturing (15.0 percent), information (11.1 percent), and construction (10.6 percent) industries. Other services reported an increase of 8.9 percent.

Gains reported by the retail trade industry were the major source of Saratoga county's 6.0 percent increase in taxable sales and purchases. Much of this gain was realized in the motor vehicle and parts (9.6 percent), clothing - local tax base (18.5 percent), gasoline stations (15.6 percent), and general merchandise (15.0 percent) sectors. The only sector in retail trade to see a slight decline was the food and beverage (-.5 percent) sector. In spite of the strength in the retail trade industry, wholesale sales declined by 10.3 percent. Saratoga county also experienced substantial growth in the food services (7.6 percent) sector in the accommodation and food services industry.

Jefferson county experienced the most significant decline in taxable sales and purchases when compared to the previous annual selling period. This decline (-7.4 percent) appears to be mainly attributable to a decrease in taxable sales and purchases in the retail trade industry. Jefferson county, along with Rensselaer county, elected to exempt the locally imposed sales and uses tax effective March 1, 2001. In doing so, they joined New York City and the fourteen other counties that have allowed for this exemption. (See Appendix D.)

Table 4: Change in Taxable Sales & Purchases

County	Mar. 2000 - Feb. 2001**	Mar. 2001 - Feb. 2002*	Percent Change	County	Mar. 2000 - Feb. 2001**	Mar. 2001 - Feb. 2002*	Percent Change
Albany	4,835,726	4,842,910	0.15	Oneida	2,237,931	2,235,704	-0.10
Allegany	333,153	327,937	-1.57	Onondaga	5,957,625	5,956,350	-0.02
Broome	2,087,683	2,058,692	-1.39	Ontario	1,580,740	1,590,482	0.62
Cattaraugus	742,685	753,914	1.51	Orange	4,228,403	4,397,554	4.00
Cayuga	705,340	725,698	2.89	Orleans	251,208	253,924	1.08
Chautauqua	1,239,316	1,213,723	-2.07	Oswego	971,861	983,675	1.22
Chemung	1,137,364	1,116,308	-1.85	Otsego	600,125	613,490	2.23
Chenango	378,552	380,515	0.52	Putnam	846,271	897,579	6.06
Clinton	889,314	927,006	4.24	Rensselaer	1,212,983	1,155,203	-4.76
Columbia	560,715	563,883	0.56	Rockland	3,172,076	3,284,741	3.55
Cortland	448,335	450,051	0.38	St. Lawrence	985,633	978,635	-0.71
Delaware	407,717	414,330	1.62	Saratoga	2,226,008	2,360,088	6.02
Dutchess	3,412,222	3,430,263	0.53	Schenectady	1,737,028	1,740,171	0.18
Erie	10,999,837	10,932,286	-0.61	Schoharie	248,533	270,232	8.73
Essex	450,212	470,726	4.56	Schuyler	126,147	127,970	1.45
Franklin	358,048	367,181	2.55	Seneca	345,723	339,972	-1.66
Fulton	481,626	476,108	-1.15	Steuben	883,153	900,110	1.92
Genesee	627,197	621,034	-0.98	Suffolk	19,245,700	19,991,601	3.88
Greene	445,100	461,746	3.74	Sullivan	658,704	650,827	-1.20
Hamilton	68,839	69,212	0.54	Tioga	329,164	338,235	2.76
Herkimer	461,246	469,677	1.83	Tompkins	954,230	969,040	1.55
Jefferson	1,145,120	1,060,028	-7.43	Ulster	1,939,833	1,980,691	2.11
Lewis	175,211	177,387	1.24	Warren	1,158,240	1,170,418	1.05
Livingston	498,269	514,144	3.19	Washington	384,158	391,421	1.89
Madison	545,534	532,428	-2.40	Wayne	745,481	737,730	-1.04
Monroe	8,709,414	8,580,871	-1.48	Westchester	14,488,212	14,419,537	-0.47
Montgomery	463,283	474,553	2.43	Wyoming	279,328	286,724	2.65
Nassau	18,947,234	19,271,475	1.71	Yates	184,216	175,196	-4.90
Niagara	2,187,945	2,133,601	-2.48	New York City	86,029,898	80,702,791	-6.19

Note: Dollar data is in thousands.

* Preliminary

** Revised

New York City

The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent almost 37.8 percent of all reportable statewide taxable sales and purchases for the latest annual period. With the exception of the latest annual selling period, New York City sales had expanded continually since the mid 1990's, growing from \$69.6 billion in 1997-1998 to \$86.0 billion in 2000-2001. Reported taxable sales and purchases for 2001-2002 decreased by 6.2 percent to \$80.7 billion (Table 5 and Figure 4).

Table 5: New York City Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$69,586,908	\$4,020,979	6.13
3/98 - 2/99	74,612,229	5,025,321	7.22
3/99 - 2/00	81,707,488	7,095,259	9.51
3/00 - 2/01**	86,029,898	4,322,410	5.29
3/01 - 2/02*	80,702,791	-5,327,108	-6.19

* Preliminary

** Revised

Figure 4: Five-Year Trend for New York City
(In Billions)

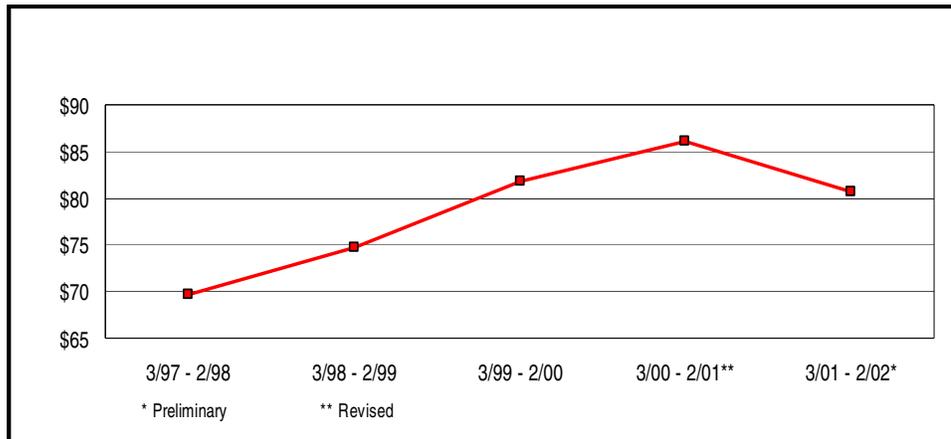


Table 6 summarizes New York City's annual total taxable sales and purchases by industry for the state tax base. For the most recent selling period ending February 2002, sales tax vendors reported \$75.4 billion in New York City taxable sales and purchases, a decrease of \$5.3 billion or 4.5 percent from the same period one year earlier.

New York City experienced most of the decline in taxable sales throughout the state during the sales tax year from March 2001 through February 2002. The City not only suffered from the World Trade Center disaster, but as a financial center, it also dealt with the impact of a severe downturn in the financial markets as the bull market of the 1990's ended from the onset of a national recession.

Table 6: New York City Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$3,408,559	\$3,687,578	8.19
Construction	2,249,766	2,160,050	-3.99
Manufacturing	2,321,245	1,980,238	-14.69
Wholesale Trade	7,958,645	6,878,459	-13.57
Retail Trade Total	25,639,737	24,999,747	-2.50
Motor Vehicles and Parts	4,089,866	4,245,932	3.82
Furniture and Home Furnishings	1,766,636	1,759,136	-0.42
Electronics and Appliances	2,521,889	2,346,163	-6.97
Building Materials and Garden Equipment	2,023,237	2,043,380	1.00
Food and Beverage	2,286,457	2,392,751	4.65
Health and Personal Care	1,488,375	1,554,194	4.42
Gasoline Stations	1,209,600	1,123,258	-7.14
Clothing (excluding local sales)	2,971,830	2,621,313	-11.79
Sporting Goods, Hobby, Book and Music Stores	1,525,798	1,522,915	-0.19
General Merchandise	2,495,559	2,465,988	-1.18
Miscellaneous Retail	2,279,819	1,983,255	-13.01
Nonstore Retail	980,668	941,462	-4.00
Information	8,022,023	8,086,206	0.80
Professional, Scientific, and Technical	3,510,573	3,225,724	-8.11
Administrative/Support Services	3,365,897	3,327,222	-1.15
Health Care	80,623	80,118	-0.63
Arts, Entertainment, and Recreation	795,002	776,903	-2.28
Accommodation and Food Services	12,728,012	11,386,636	-10.54
Food Services	8,113,221	7,833,517	-3.45
Accommodation	4,614,791	3,553,119	-23.01
Other Services Total	2,587,171	2,441,386	-5.63
Repair and Maintenance	993,798	1,003,960	1.02
Personal and Laundry Services	1,333,544	1,193,165	-10.53
All Other Services	259,830	244,261	-5.99
Ag., Mining, Trans., FIRE, Educ., Govt.	5,196,863	4,795,692	-7.72
Unclassified by Industry	1,060,151	1,569,731	48.07
Grand Total	\$78,924,268	\$75,395,692	-4.47

* Preliminary

** Revised

For both the State and City, retail sales provide the largest share of taxable sales and purchases among the major industry sectors in the state tax base. For the most recent selling period, retail sales represent 46.7 percent of all taxable sales statewide, in contrast with 33.2 percent within the City. This disparity reflects the greater importance of taxable services in the state sales tax base in New York City.

In New York City, the only industries to post a percentage increase from the previous year were the utilities industry (8.2 percent) and the information industry (0.8 percent). All other industries experienced declines in reported sales and purchases ranging from the health care industry (-0.6 percent) to the manufacturing industry (-14.7 percent). Other industries experiencing substantive declines were the wholesale trade (-13.6 percent) and the accommodation and food services (-10.6 percent) industries. Within the accommodation and food services industry, the accommodation sector experienced a 23 percent drop from the previous annual selling period. Much of the reported dip in taxable sales and purchases can be attributed to the immediate impact of the World Trade Center disaster on New York City's economy.

Table 7 summarizes the local tax base component of New York City's taxable sales and purchases. New York City reports taxable sales for two industries not taxed by New York State or any county outside New York City. The first industry includes: 1) fuel and utility services used in the production of property for sale and 2) installation, repair, and maintenance services for property used in farming. (Effective November 1, 2000, only fuel and utilities used in the production of gas, electricity, refrigeration, and steam remain taxable.) The second industry sector includes parking services, hotel room occupancy services, and miscellaneous services (cleaning and maintenance services, credit rating and reporting services, and interior decorating and design services).

Table 7: New York City Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$5,354,692	\$3,617,986	-32.43
Fuel and utility services; farming services	988,383	859,253	-13.06
Other NYC Services 1/	762,556	790,975	3.73
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	38,885	N/A
Grand Total	\$7,105,630	\$5,307,099	-25.31

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

1/ Includes parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, and interior decorating and design services.

Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy comprise 68.2 percent of New York City's local tax base. Taxable sales for residential energy fell by 32.4 percent during the year.

New York City elected to exempt locally imposed sales and use tax on clothing when the State implemented the permanent sales and use tax clothing exemption on March 1, 2000. This sales and use tax exemption applied to clothing items and footwear costing less than \$110.

Counties Outside New York City

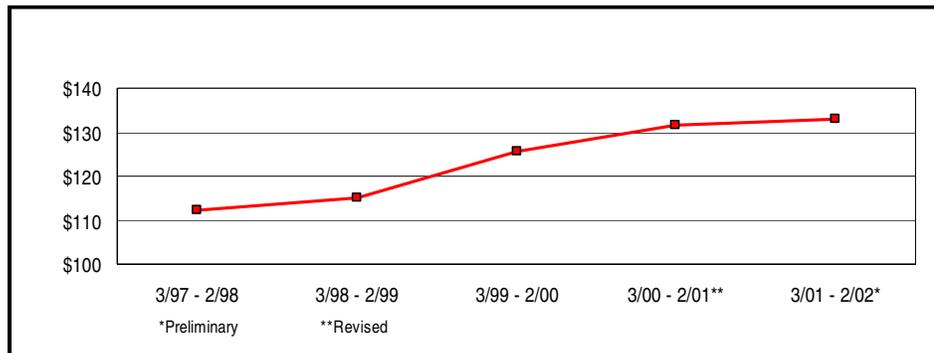
Preliminary data indicates that taxable sales and purchases in counties outside New York City reached \$133 billion for the year ending February 2002 (Table 8). This value represents a 1.0 percent increase from the previous year and an 18.4 percent increase from sales reported five years ago. Figure 5 shows that taxable sales and purchases reported outside of New York City for the last annual selling period continued to grow during the national recession. This trend contrasts with the decline in New York City during that same period.

Table 8: All Counties Outside of New York City - Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$112,387,517	\$3,648,003	3.35
3/98 - 2/99	115,043,266	2,655,749	2.36
3/99 - 2/00	125,444,942	10,401,676	9.04
3/00 - 2/01**	131,720,758	6,275,816	5.00
3/01 - 2/02*	133,014,986	1,294,227	0.98

* Preliminary
** Revised

Figure 5: Five-Year Trend for Counties Outside of New York City
(In Billions)



Analysis of the state tax base industry data presented in Table 9 reveals that the arts, entertainment and recreation industry reported the largest gain (6.2 percent) of any major industry from the same period in the previous year. The next largest gains were reported by the retail trade industry (3.7 percent) and the information industry (3.2 percent). Within retail trade, sales from the motor vehicles and parts sector (7.6 percent) saw the most significant gain. Following the pattern of New York City, the two industries to report the largest declines were the wholesale trade (-8.9 percent) and manufacturing (-6.9 percent) industries.

Table 9: All Counties Outside of New York City - Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$3,595,007	\$3,377,342	-6.05
Construction	2,365,560	2,289,524	-3.21
Manufacturing	3,459,537	3,219,175	-6.95
Wholesale Trade	10,729,128	9,771,539	-8.93
Retail Trade Total	64,657,817	67,045,268	3.69
Motor Vehicles and Parts	19,060,977	20,516,235	7.63
Furniture and Home Furnishings	3,105,058	3,197,547	2.98
Electronics and Appliances	2,998,266	3,023,597	0.84
Building Materials and Garden Equipment	7,229,843	7,494,425	3.66
Food and Beverage	6,433,342	6,789,955	5.54
Health and Personal Care	1,855,582	1,875,865	1.09
Gasoline Stations	6,025,139	5,938,981	-1.43
Clothing (excluding local sales)	2,321,930	2,278,275	-1.88
Sporting Goods, Hobby, Book and Music Stores	2,588,654	2,589,817	0.04
General Merchandise	8,188,893	8,560,401	4.54
Miscellaneous Retail	2,986,328	2,970,767	-0.52
Nonstore Retail	1,863,806	1,809,401	-2.92
Information	7,405,527	7,638,897	3.15
Professional, Scientific, and Technical	1,853,051	1,677,311	-9.48
Administrative/Support Services	3,386,235	3,266,173	-3.55
Health Care	141,437	144,660	2.28
Arts, Entertainment, and Recreation	1,526,146	1,620,702	6.20
Accommodation and Food Services	10,768,329	11,027,242	2.40
Food Services	8,869,356	9,163,977	3.32
Accommodation	1,898,974	1,863,264	-1.88
Other Services Total	3,519,813	3,606,063	2.45
Repair and Maintenance	3,033,921	3,109,363	2.49
Personal and Laundry Services	340,799	349,073	2.43
All Other Services	145,093	147,627	1.75
Ag., Mining, Trans., FIRE, Educ., Govt.	5,151,517	5,030,305	-2.35
Unclassified by Industry	1,438,451	1,812,798	26.02
Grand Total	\$119,997,556	\$121,526,998	1.27

* Preliminary

** Revised

Table 10 provides a look at the annual industry totals for the local tax base portion of taxable sales and purchases for counties outside of New York City. Taxable sales and purchases for the March 2001 through February 2002 selling period decreased by 2.0 percent, primarily due to a 12 percent decline in local taxable sales on residential energy. This decline was brought about by a 13 percent drop in heating degree days in New York State during the period. Taxable sales and purchases from the 1.5 percent sales tax on residential energy together with the local sales tax collected on clothing sales contributed 98.7 percent to the local tax base for all counties outside of New York City.

Table 10: All Counties Outside of New York City - Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$4,263,288	\$3,752,119	-11.99
Clothing - local sales only	7,457,831	7,589,568	1.77
Telephone services	0	227	N/A
Services to tangible personal property used in prod.	2,084	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	146,074	N/A
Grand Total	\$11,723,203	\$11,487,988	-2.01

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items reported on about 250,000 sales tax returns filed each quarter with the New York State Department of Taxation and Finance. Most of the 300,000 annual returns are filed following the year-ending sales tax quarter that closes on February 28. The report aggregates quarterly data into annual 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 and amended returns and corrected return information. A recent analysis of data corrections to the sales tax file indicates that a minimum time period of two years is necessary to generate the data to produce this report. During this period, vendors file their sales tax returns, including amended and late-filed returns. As the returns are filed, the Department has the tax return data entered onto data files, obtains any missing data, checks for data inconsistencies, corrects the data errors and processes the tax payments with the returns. Only after the Department completes this process, will the file records be ready to serve as the data base for preparing this report.

The data in this publication supersedes information included in earlier reports. Although this report includes information for a 12-month period and annual percent changes are computed, special care should be taken when using these percent changes. As noted above, sales tax data are subject to continual review. A significant part of these revisions relate to vendor over- and under- reporting.

This report generally classifies taxable sales and purchases within industrial sectors based on the vendor-reported industry or the industry code identified on the vendor registration form. These codes, from the North American Industry Classification System (NAICS), are listed with their corresponding numerical ranges in Appendix A.

Classification problems arise when vendors inadvertently misclassify or fail to identify their primary business activity. For example, a wholesaler who also conducts retail sales may not understand to classify the primary business as wholesale trade. Misclassification problems are nearly impossible to remedy. The Office of Tax Policy Analysis has been able to classify some vendors who did not classify themselves. After this effort, less than two percent of the taxable sales and purchases of vendors remain unclassified.

Some counties tax both residential and nonresidential energy sales. However, New York State and a number of counties that are listed in Appendix B do not tax residential energy sales. In an effort to present a more accurate representation of the State's taxable sales and purchases base for each county, residential energy sales, local clothing taxable sales, and any other local-based taxable sales and purchases that are exempt from state tax are no longer combined with the state taxable sales and purchases base. Instead, they are presented in a separate table for the local tax base.

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

Appendix D identifies the counties that elected to exempt the locally imposed sales and use taxes on clothing and footwear. It also provides the rates imposed by those counties not electing to exempt the local sales tax.

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 of aggregate economic activity for the industry.

Albany County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$4,202,684	\$38,436	0.92
3/98 - 2/99	4,141,329	-61,355	-1.46
3/99 - 2/00	4,557,856	416,527	10.06
3/00 - 2/01**	4,835,726	277,870	6.10
3/01 - 2/02*	4,842,910	7,184	0.15

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$146,238	\$110,260	-24.60
Construction	96,165	75,938	-21.03
Manufacturing	118,398	107,189	-9.47
Wholesale Trade	454,105	421,703	-7.14
Retail Trade Total	2,069,441	2,107,735	1.85
Motor Vehicles and Parts	520,603	547,324	5.13
Furniture and Home Furnishings	127,095	137,110	7.88
Electronics and Appliances	137,413	138,874	1.06
Building Materials and Garden Equipment	169,168	176,580	4.38
Food and Beverage	164,720	179,511	8.98
Health and Personal Care	58,362	59,720	2.33
Gasoline Stations	189,044	192,546	1.85
Clothing (excluding local sales)	86,229	80,583	-6.55
Sporting Goods, Hobby, Book and Music Stores	131,159	132,437	0.98
General Merchandise	309,403	302,986	-2.07
Miscellaneous Retail	112,388	110,124	-2.01
Nonstore Retail	63,856	49,940	-21.79
Information	302,067	370,839	22.77
Professional, Scientific, and Technical	92,248	77,459	-16.03
Administrative/Support Services	115,005	110,856	-3.61
Health Care	3,710	4,024	8.47
Arts, Entertainment, and Recreation	32,068	30,308	-5.49
Accommodation and Food Services	472,997	478,702	1.21
Food Services	354,947	362,538	2.14
Accommodation	118,050	116,165	-1.60
Other Services Total	127,790	131,586	2.97
Repair and Maintenance	100,631	102,161	1.52
Personal and Laundry Services	16,668	17,190	3.13
All Other Services	10,491	12,236	16.63
Ag., Mining, Trans., FIRE, Educ., Govt.	252,334	256,463	1.64
Unclassified by Industry	43,083	63,943	48.42
Grand Total	\$4,325,647	\$4,347,004	0.49

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$81,186	\$61,163	-24.66
Clothing - local sales only	428,871	431,079	0.51
Telephone services	0	28	N/A
Services to tangible personal property used in prod.	22	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	3,636	N/A
Grand Total	\$510,079	\$495,906	-2.78

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Allegany County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$299,439	\$5,291	1.80
3/98 - 2/99	288,227	-11,212	-3.74
3/99 - 2/00	309,713	21,486	7.45
3/00 - 2/01**	333,153	23,440	7.57
3/01 - 2/02*	327,937	-5,216	-1.57

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$5,886	\$5,220	-11.31
Construction	6,204	6,346	2.28
Manufacturing	10,365	9,323	-10.05
Wholesale Trade	24,251	20,121	-17.03
Retail Trade Total	155,367	165,857	6.75
Motor Vehicles and Parts	52,036	57,579	10.65
Furniture and Home Furnishings	4,611	4,935	7.04
Electronics and Appliances	2,804	2,799	-0.19
Building Materials and Garden Equipment	14,427	14,548	0.84
Food and Beverage	21,875	24,858	13.64
Health and Personal Care	3,528	3,596	1.92
Gasoline Stations	19,830	20,589	3.83
Clothing (excluding local sales)	1,281	1,234	-3.66
Sporting Goods, Hobby, Book and Music Stores	2,657	2,385	-10.24
General Merchandise	19,920	21,819	9.53
Miscellaneous Retail	4,784	4,199	-12.24
Nonstore Retail	7,615	7,315	-3.94
Information	16,105	16,825	4.47
Professional, Scientific, and Technical	4,220	1,892	-55.16
Administrative/Support Services	4,377	3,944	-9.90
Health Care	197	131	-33.78
Arts, Entertainment, and Recreation	2,884	2,992	3.72
Accommodation and Food Services	23,385	27,842	19.06
Food Services	20,757	23,168	11.61
Accommodation	2,628	4,675	77.87
Other Services Total	11,027	10,742	-2.59
Repair and Maintenance	10,293	9,974	-3.10
Personal and Laundry Services	230	229	-0.50
All Other Services	504	539	7.01
Ag., Mining, Trans., FIRE, Educ., Govt.	16,981	9,881	-41.81
Unclassified by Industry	6,750	6,857	1.58
Grand Total	\$288,000	\$287,972	-0.01

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$35,935	\$30,106	-16.22
Clothing - local sales only	9,214	9,859	6.99
Services to tangible personal property used in prod.	3	0	N/A
Grand Total	\$45,153	\$39,965	-11.49

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Broome County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$1,892,429	\$13,468	0.72
3/98 - 2/99	1,944,390	51,961	2.75
3/99 - 2/00	2,077,823	133,433	6.86
3/00 - 2/01**	2,087,683	9,860	0.47
3/01 - 2/02*	2,058,692	-28,991	-1.39

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$72,944	\$68,049	-6.71
Construction	44,022	38,370	-12.84
Manufacturing	53,088	37,856	-28.69
Wholesale Trade	194,533	174,444	-10.33
Retail Trade Total	1,161,850	1,169,239	0.64
Motor Vehicles and Parts	298,258	300,233	0.66
Furniture and Home Furnishings	59,409	58,674	-1.24
Electronics and Appliances	41,914	38,394	-8.40
Building Materials and Garden Equipment	107,747	114,946	6.68
Food and Beverage	92,042	92,501	0.50
Health and Personal Care	38,755	37,251	-3.88
Gasoline Stations	168,656	155,934	-7.54
Clothing (excluding local sales)	27,471	29,013	5.61
Sporting Goods, Hobby, Book and Music Stores	53,238	51,712	-2.87
General Merchandise	202,555	217,954	7.60
Miscellaneous Retail	46,525	47,221	1.50
Nonstore Retail	25,280	25,407	0.50
Information	112,398	110,858	-1.37
Professional, Scientific, and Technical	48,301	49,039	1.53
Administrative/Support Services	37,136	34,937	-5.92
Health Care	1,264	1,159	-8.33
Arts, Entertainment, and Recreation	9,682	9,901	2.26
Accommodation and Food Services	207,855	207,907	0.02
Food Services	176,574	180,570	2.26
Accommodation	31,280	27,337	-12.61
Other Services Total	56,864	56,707	-0.28
Repair and Maintenance	50,101	49,676	-0.85
Personal and Laundry Services	2,103	2,463	17.11
All Other Services	4,660	4,568	-1.96
Ag., Mining, Trans., FIRE, Educ., Govt.	62,592	60,196	-3.83
Unclassified by Industry	25,152	28,817	14.57
Grand Total	\$2,087,682	\$2,047,477	-1.93

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Services to tangible personal property used in prod.	\$1	\$0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	11,215	N/A
Grand Total	\$1	\$11,215	1,123,646.99

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Cattaraugus County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$664,381	\$13,055	2.00
3/98 - 2/99	643,358	-21,023	-3.16
3/99 - 2/00	697,612	54,254	8.43
3/00 - 2/01**	742,685	45,073	6.46
3/01 - 2/02*	753,914	11,229	1.51

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$19,959	\$16,431	-17.68
Construction	9,699	9,222	-4.92
Manufacturing	21,290	21,390	0.47
Wholesale Trade	40,108	37,338	-6.91
Retail Trade Total	358,475	369,244	3.00
Motor Vehicles and Parts	100,888	108,430	7.48
Furniture and Home Furnishings	11,065	12,030	8.73
Electronics and Appliances	8,715	8,314	-4.60
Building Materials and Garden Equipment	30,695	31,886	3.88
Food and Beverage	46,852	54,242	15.77
Health and Personal Care	7,754	7,637	-1.50
Gasoline Stations	21,256	17,409	-18.10
Clothing (excluding local sales)	4,541	4,147	-8.68
Sporting Goods, Hobby, Book and Music Stores	12,104	11,157	-7.82
General Merchandise	81,524	82,563	1.27
Miscellaneous Retail	20,411	20,879	2.30
Nonstore Retail	12,669	10,549	-16.74
Information	31,936	33,919	6.21
Professional, Scientific, and Technical	12,596	19,806	57.24
Administrative/Support Services	10,656	11,188	4.99
Health Care	508	559	10.09
Arts, Entertainment, and Recreation	4,792	4,405	-8.09
Accommodation and Food Services	71,471	74,156	3.76
Food Services	58,583	60,510	3.29
Accommodation	12,889	13,646	5.88
Other Services Total	23,645	25,362	7.26
Repair and Maintenance	21,466	23,000	7.14
Personal and Laundry Services	674	862	27.97
All Other Services	1,505	1,501	-0.29
Ag., Mining, Trans., FIRE, Educ., Govt.	23,548	22,070	-6.28
Unclassified by Industry	11,269	12,108	7.44
Grand Total	\$639,952	\$657,198	2.69

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$61,462	\$50,196	-18.33
Clothing - local sales only	41,271	45,518	10.29
Sales to Qualified Empire Zone Enterprises (QEZE)	0	1,001	N/A
Grand Total	\$102,733	\$96,716	-5.86

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Cayuga County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$634,676	\$32,976	5.48
3/98 - 2/99	616,077	-18,600	-2.93
3/99 - 2/00	682,149	66,072	10.72
3/00 - 2/01**	705,340	23,191	3.40
3/01 - 2/02*	725,698	20,358	2.89

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$16,057	\$16,393	2.10
Construction	7,667	9,352	21.98
Manufacturing	15,146	14,206	-6.20
Wholesale Trade	44,187	41,118	-6.95
Retail Trade Total	379,867	395,198	4.04
Motor Vehicles and Parts	113,030	120,253	6.39
Furniture and Home Furnishings	10,727	12,606	17.51
Electronics and Appliances	6,019	5,830	-3.14
Building Materials and Garden Equipment	46,302	49,117	6.08
Food and Beverage	33,935	37,116	9.37
Health and Personal Care	6,161	6,520	5.82
Gasoline Stations	51,932	48,657	-6.30
Clothing (excluding local sales)	4,233	3,811	-9.96
Sporting Goods, Hobby, Book and Music Stores	6,786	7,075	4.26
General Merchandise	70,998	75,174	5.88
Miscellaneous Retail	13,805	13,345	-3.33
Nonstore Retail	15,938	15,693	-1.54
Information	27,843	33,094	18.86
Professional, Scientific, and Technical	3,152	3,015	-4.38
Administrative/Support Services	8,683	7,841	-9.70
Health Care	641	663	3.42
Arts, Entertainment, and Recreation	10,673	8,826	-17.30
Accommodation and Food Services	49,486	49,749	0.53
Food Services	42,855	42,981	0.29
Accommodation	6,631	6,768	2.07
Other Services Total	19,676	20,316	3.25
Repair and Maintenance	18,177	18,735	3.07
Personal and Laundry Services	825	790	-4.25
All Other Services	674	791	17.33
Ag., Mining, Trans., FIRE, Educ., Govt.	21,653	19,493	-9.98
Unclassified by Industry	11,140	13,330	19.66
Grand Total	\$615,871	\$632,593	2.72

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$59,048	\$55,661	-5.74
Clothing - local sales only	30,421	37,443	23.08
Grand Total	\$89,469	\$93,105	4.06

* Preliminary

** Revised

Chautauqua County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$1,161,417	\$24,134	2.12
3/98 - 2/99	1,170,810	9,393	0.81
3/99 - 2/00	1,258,037	87,227	7.45
3/00 - 2/01**	1,239,316	-18,721	-1.49
3/01 - 2/02*	1,213,723	-25,593	-2.07

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$29,063	\$20,331	-30.05
Construction	21,909	19,948	-8.95
Manufacturing	43,031	39,534	-8.13
Wholesale Trade	86,216	80,031	-7.17
Retail Trade Total	613,676	626,416	2.08
Motor Vehicles and Parts	180,049	193,152	7.28
Furniture and Home Furnishings	15,849	15,252	-3.77
Electronics and Appliances	15,259	13,699	-10.23
Building Materials and Garden Equipment	59,623	64,011	7.36
Food and Beverage	71,481	73,703	3.11
Health and Personal Care	13,772	12,749	-7.43
Gasoline Stations	51,287	46,265	-9.79
Clothing (excluding local sales)	9,688	9,190	-5.14
Sporting Goods, Hobby, Book and Music Stores	13,755	12,804	-6.91
General Merchandise	141,000	144,914	2.78
Miscellaneous Retail	24,510	24,733	0.91
Nonstore Retail	17,405	15,945	-8.38
Information	62,192	66,876	7.53
Professional, Scientific, and Technical	8,854	6,959	-21.41
Administrative/Support Services	24,536	22,378	-8.79
Health Care	1,114	1,096	-1.60
Arts, Entertainment, and Recreation	12,169	11,537	-5.19
Accommodation and Food Services	131,041	132,507	1.12
Food Services	98,054	100,721	2.72
Accommodation	32,987	31,786	-3.64
Other Services Total	35,060	35,579	1.48
Repair and Maintenance	28,862	29,425	1.95
Personal and Laundry Services	1,168	1,237	5.91
All Other Services	5,030	4,917	-2.26
Ag., Mining, Trans., FIRE, Educ., Govt.	47,557	46,433	-2.36
Unclassified by Industry	19,305	20,050	3.86
Grand Total	\$1,135,722	\$1,129,675	-0.53

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$103,565	\$82,866	-19.99
Services to tangible personal property used in prod.	28	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	1,181	N/A
Grand Total	\$103,593	\$84,048	-18.87

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Chemung County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$984,706	\$54,522	5.86
3/98 - 2/99	985,085	379	0.04
3/99 - 2/00	1,057,633	72,548	7.36
3/00 - 2/01**	1,137,364	79,731	7.54
3/01 - 2/02*	1,116,308	-21,055	-1.85

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$27,680	\$26,941	-2.67
Construction	13,674	11,954	-12.58
Manufacturing	35,640	25,586	-28.21
Wholesale Trade	93,961	56,423	-39.95
Retail Trade Total	582,542	591,041	1.46
Motor Vehicles and Parts	136,838	141,071	3.09
Furniture and Home Furnishings	19,630	19,838	1.06
Electronics and Appliances	15,341	14,210	-7.37
Building Materials and Garden Equipment	67,977	69,724	2.57
Food and Beverage	62,870	74,692	18.80
Health and Personal Care	13,693	12,586	-8.09
Gasoline Stations	44,456	40,381	-9.16
Clothing (excluding local sales)	13,409	12,864	-4.07
Sporting Goods, Hobby, Book and Music Stores	39,382	38,666	-1.82
General Merchandise	127,659	129,171	1.18
Miscellaneous Retail	26,533	24,149	-8.99
Nonstore Retail	14,752	13,690	-7.20
Information	40,679	43,430	6.76
Professional, Scientific, and Technical	7,376	8,279	12.24
Administrative/Support Services	13,934	13,050	-6.35
Health Care	1,969	1,855	-5.78
Arts, Entertainment, and Recreation	5,233	6,416	22.61
Accommodation and Food Services	90,643	94,950	4.75
Food Services	80,135	83,667	4.41
Accommodation	10,508	11,283	7.37
Other Services Total	20,810	20,047	-3.67
Repair and Maintenance	16,751	16,143	-3.63
Personal and Laundry Services	1,845	1,815	-1.59
All Other Services	2,214	2,089	-5.66
Ag., Mining, Trans., FIRE, Educ., Govt.	31,320	29,741	-5.04
Unclassified by Industry	9,234	11,281	22.17
Grand Total	\$974,694	\$940,992	-3.46

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$62,432	\$61,886	-0.87
Clothing - local sales only	100,233	104,930	4.69
Services to tangible personal property used in prod.	5	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	8,500	N/A
Grand Total	\$162,670	\$175,316	7.77

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Chenango County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$337,670	\$21,878	6.93
3/98 - 2/99	341,724	4,054	1.20
3/99 - 2/00	371,521	29,797	8.72
3/00 - 2/01**	378,552	7,031	1.89
3/01 - 2/02*	380,515	1,963	0.52

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$6,977	\$7,259	4.04
Construction	8,239	6,890	-16.37
Manufacturing	15,252	13,657	-10.46
Wholesale Trade	28,823	28,822	0.00
Retail Trade Total	226,154	226,294	0.06
Motor Vehicles and Parts	84,895	84,998	0.12
Furniture and Home Furnishings	6,919	7,201	4.08
Electronics and Appliances	3,928	3,214	-18.18
Building Materials and Garden Equipment	16,427	16,412	-0.09
Food and Beverage	16,628	18,771	12.89
Health and Personal Care	4,727	4,681	-0.98
Gasoline Stations	40,727	38,208	-6.19
Clothing (excluding local sales)	1,389	1,338	-3.66
Sporting Goods, Hobby, Book and Music Stores	2,807	2,043	-27.21
General Merchandise	31,911	33,617	5.34
Miscellaneous Retail	7,933	8,810	11.05
Nonstore Retail	7,863	7,003	-10.94
Information	20,893	23,180	10.95
Professional, Scientific, and Technical	1,910	2,187	14.50
Administrative/Support Services	10,832	9,555	-11.79
Health Care	341	340	-0.32
Arts, Entertainment, and Recreation	2,153	2,364	9.78
Accommodation and Food Services	22,361	22,818	2.04
Food Services	20,072	20,683	3.05
Accommodation	2,290	2,135	-6.76
Other Services Total	12,832	12,885	0.42
Repair and Maintenance	12,051	12,352	2.50
Personal and Laundry Services	365	196	-46.18
All Other Services	416	337	-19.02
Ag., Mining, Trans., FIRE, Educ., Govt.	10,609	10,804	1.84
Unclassified by Industry	5,997	7,877	31.36
Grand Total	\$373,372	\$374,931	0.42

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$5,180	\$4,847	-6.43
Sales to Qualified Empire Zone Enterprises (QEZE)	0	736	N/A
Grand Total	\$5,180	\$5,583	7.79

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Clinton County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$783,360	\$15,154	1.97
3/98 - 2/99	788,257	4,897	0.63
3/99 - 2/00	849,572	61,315	7.78
3/00 - 2/01**	889,314	39,742	4.68
3/01 - 2/02*	927,006	37,692	4.24

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$15,877	\$14,040	-11.57
Construction	11,357	11,978	5.46
Manufacturing	28,355	34,254	20.80
Wholesale Trade	58,788	53,247	-9.42
Retail Trade Total	468,879	512,112	9.22
Motor Vehicles and Parts	124,492	143,841	15.54
Furniture and Home Furnishings	8,277	9,397	13.53
Electronics and Appliances	12,818	12,532	-2.23
Building Materials and Garden Equipment	42,197	58,834	39.43
Food and Beverage	45,832	46,433	1.31
Health and Personal Care	10,388	10,625	2.28
Gasoline Stations	54,783	57,766	5.44
Clothing (excluding local sales)	8,166	8,638	5.78
Sporting Goods, Hobby, Book and Music Stores	17,800	19,718	10.78
General Merchandise	100,877	102,516	1.62
Miscellaneous Retail	28,132	27,381	-2.67
Nonstore Retail	15,116	14,432	-4.53
Information	46,629	43,670	-6.35
Professional, Scientific, and Technical	10,122	4,401	-56.52
Administrative/Support Services	18,674	13,351	-28.51
Health Care	1,104	1,145	3.68
Arts, Entertainment, and Recreation	3,685	3,901	5.85
Accommodation and Food Services	68,878	70,596	2.49
Food Services	61,335	62,905	2.56
Accommodation	7,543	7,691	1.97
Other Services Total	17,372	18,380	5.80
Repair and Maintenance	15,863	16,694	5.24
Personal and Laundry Services	913	1,016	11.28
All Other Services	596	669	12.24
Ag., Mining, Trans., FIRE, Educ., Govt.	26,323	26,980	2.50
Unclassified by Industry	9,061	12,818	41.47
Grand Total	\$785,104	\$820,872	4.56

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$50,663	\$46,806	-7.61
Clothing - local sales only	53,541	58,159	8.62
Services to tangible personal property used in prod.	6	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	1,170	N/A
Grand Total	\$104,211	\$106,134	1.85

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Columbia County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$472,316	\$15,808	3.46
3/98 - 2/99	496,541	24,226	5.13
3/99 - 2/00	543,209	46,668	9.40
3/00 - 2/01**	560,715	17,506	3.22
3/01 - 2/02*	563,883	3,168	0.56

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$14,132	\$12,500	-11.55
Construction	16,211	16,089	-0.75
Manufacturing	15,166	16,676	9.95
Wholesale Trade	48,944	40,860	-16.52
Retail Trade Total	312,694	325,236	4.01
Motor Vehicles and Parts	97,862	104,204	6.48
Furniture and Home Furnishings	9,790	10,386	6.09
Electronics and Appliances	9,881	9,440	-4.46
Building Materials and Garden Equipment	43,826	46,403	5.88
Food and Beverage	22,818	23,872	4.62
Health and Personal Care	4,874	4,771	-2.13
Gasoline Stations	50,260	51,693	2.85
Clothing (excluding local sales)	2,023	2,279	12.69
Sporting Goods, Hobby, Book and Music Stores	4,575	4,718	3.11
General Merchandise	38,894	40,318	3.66
Miscellaneous Retail	13,988	14,624	4.54
Nonstore Retail	13,902	12,528	-9.88
Information	31,751	29,987	-5.56
Professional, Scientific, and Technical	4,753	4,816	1.33
Administrative/Support Services	13,835	13,094	-5.36
Health Care	515	540	4.92
Arts, Entertainment, and Recreation	3,499	3,333	-4.75
Accommodation and Food Services	32,977	32,536	-1.34
Food Services	29,398	30,366	3.29
Accommodation	3,579	2,170	-39.36
Other Services Total	21,034	20,807	-1.08
Repair and Maintenance	19,329	19,207	-0.63
Personal and Laundry Services	897	1,025	14.35
All Other Services	809	574	-29.00
Ag., Mining, Trans., FIRE, Educ., Govt.	23,151	22,484	-2.88
Unclassified by Industry	12,333	17,245	39.82
Grand Total	\$550,995	\$556,203	0.95

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$9,720	\$7,456	-23.30
Telephone services	0	2	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	223	N/A
Grand Total	\$9,720	\$7,680	-20.99

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Cortland County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$413,937	-\$7,565	-1.79
3/98 - 2/99	415,298	1,361	0.33
3/99 - 2/00	451,499	36,201	8.72
3/00 - 2/01**	448,335	-3,164	-0.70
3/01 - 2/02*	450,051	1,716	0.38

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$13,226	\$11,143	-15.75
Construction	7,048	7,453	5.74
Manufacturing	14,991	12,638	-15.70
Wholesale Trade	31,578	26,529	-15.99
Retail Trade Total	238,435	251,958	5.67
Motor Vehicles and Parts	69,857	77,134	10.42
Furniture and Home Furnishings	5,081	5,933	16.77
Electronics and Appliances	6,211	5,655	-8.95
Building Materials and Garden Equipment	19,199	20,625	7.43
Food and Beverage	17,742	23,846	34.41
Health and Personal Care	6,765	6,348	-6.15
Gasoline Stations	44,063	39,829	-9.61
Clothing (excluding local sales)	1,226	1,201	-2.05
Sporting Goods, Hobby, Book and Music Stores	3,699	3,475	-6.05
General Merchandise	48,202	52,197	8.29
Miscellaneous Retail	5,509	5,603	1.71
Nonstore Retail	10,883	10,112	-7.09
Information	17,530	18,344	4.65
Professional, Scientific, and Technical	4,858	4,469	-8.00
Administrative/Support Services	6,474	7,033	8.63
Health Care	1,241	1,310	5.50
Arts, Entertainment, and Recreation	5,242	6,328	20.73
Accommodation and Food Services	40,541	41,014	1.17
Food Services	35,105	35,828	2.06
Accommodation	5,436	5,186	-4.61
Other Services Total	13,160	12,236	-7.02
Repair and Maintenance	12,416	11,335	-8.70
Personal and Laundry Services	485	609	25.51
All Other Services	258	292	12.88
Ag., Mining, Trans., FIRE, Educ., Govt.	13,700	13,083	-4.50
Unclassified by Industry	6,805	7,018	3.13
Grand Total	\$414,828	\$420,555	1.38

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$33,496	\$29,371	-12.32
Services to tangible personal property used in prod.	10	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	125	N/A
Grand Total	\$33,506	\$29,496	-11.97

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Delaware County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$353,785	\$11,701	3.42
3/98 - 2/99	360,745	6,960	1.97
3/99 - 2/00	394,186	33,441	9.27
3/00 - 2/01**	407,717	13,531	3.43
3/01 - 2/02*	414,330	6,613	1.62

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$8,376	\$8,598	2.65
Construction	8,179	8,984	9.84
Manufacturing	19,113	18,833	-1.47
Wholesale Trade	38,631	32,233	-16.56
Retail Trade Total	247,430	257,804	4.19
Motor Vehicles and Parts	94,274	106,571	13.04
Furniture and Home Furnishings	5,898	6,152	4.30
Electronics and Appliances	2,552	2,366	-7.27
Building Materials and Garden Equipment	27,508	28,904	5.08
Food and Beverage	15,726	14,870	-5.45
Health and Personal Care	7,081	6,882	-2.82
Gasoline Stations	45,102	44,587	-1.14
Clothing (excluding local sales)	1,054	725	-31.22
Sporting Goods, Hobby, Book and Music Stores	2,237	2,140	-4.36
General Merchandise	29,043	27,176	-6.43
Miscellaneous Retail	8,376	8,759	4.57
Nonstore Retail	8,579	8,672	1.08
Information	18,194	16,830	-7.49
Professional, Scientific, and Technical	2,957	2,723	-7.90
Administrative/Support Services	7,043	6,380	-9.42
Health Care	22	53	143.00
Arts, Entertainment, and Recreation	1,259	1,199	-4.80
Accommodation and Food Services	25,230	26,241	4.01
Food Services	21,619	22,683	4.92
Accommodation	3,611	3,558	-1.48
Other Services Total	13,263	14,422	8.74
Repair and Maintenance	11,668	12,799	9.69
Personal and Laundry Services	654	599	-8.46
All Other Services	941	1,024	8.87
Ag., Mining, Trans., FIRE, Educ., Govt.	11,364	12,119	6.65
Unclassified by Industry	6,645	7,710	16.02
Grand Total	\$407,706	\$414,127	1.57

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Services to tangible personal property used in prod.	\$11	\$0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	203	N/A
Grand Total	\$11	\$203	1,712.59

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Dutchess County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$2,668,523	-\$28,085	-1.04
3/98 - 2/99	2,825,166	156,643	5.87
3/99 - 2/00	3,120,689	295,523	10.46
3/00 - 2/01**	3,412,222	291,533	9.34
3/01 - 2/02*	3,430,263	18,041	0.53

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$74,778	\$65,995	-11.75
Construction	65,292	62,964	-3.56
Manufacturing	115,499	68,267	-40.89
Wholesale Trade	291,061	225,561	-22.50
Retail Trade Total	1,788,908	1,867,304	4.38
Motor Vehicles and Parts	519,569	568,725	9.46
Furniture and Home Furnishings	72,703	83,195	14.43
Electronics and Appliances	81,555	82,359	0.99
Building Materials and Garden Equipment	267,680	264,676	-1.12
Food and Beverage	159,511	173,313	8.65
Health and Personal Care	42,673	44,870	5.15
Gasoline Stations	155,338	157,233	1.22
Clothing (excluding local sales)	40,608	37,527	-7.59
Sporting Goods, Hobby, Book and Music Stores	75,105	77,657	3.40
General Merchandise	231,717	229,340	-1.03
Miscellaneous Retail	72,958	79,097	8.41
Nonstore Retail	69,492	69,311	-0.26
Information	191,123	193,366	1.17
Professional, Scientific, and Technical	53,828	40,626	-24.53
Administrative/Support Services	79,448	77,258	-2.76
Health Care	6,982	8,827	26.43
Arts, Entertainment, and Recreation	16,049	16,871	5.12
Accommodation and Food Services	254,699	260,942	2.45
Food Services	201,383	211,788	5.17
Accommodation	53,316	49,154	-7.81
Other Services Total	94,597	98,577	4.21
Repair and Maintenance	83,966	88,010	4.82
Personal and Laundry Services	7,647	8,253	7.92
All Other Services	2,984	2,314	-22.45
Ag., Mining, Trans., FIRE, Educ., Govt.	119,909	109,245	-8.89
Unclassified by Industry	39,642	50,500	27.39
Grand Total	\$3,191,815	\$3,146,302	-1.43

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$0	\$59	N/A
Clothing - local sales only	220,370	221,805	0.65
Services to tangible personal property used in prod.	37	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	62,096	N/A
Grand Total	\$220,408	\$283,960	28.83

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Erie County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$9,673,990	\$198,587	2.10
3/98 - 2/99	9,519,264	-154,727	-1.60
3/99 - 2/00	10,403,729	884,465	9.29
3/00 - 2/01**	10,999,837	596,108	5.73
3/01 - 2/02*	10,932,286	-67,551	-0.61

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$289,519	\$242,656	-16.19
Construction	182,786	175,556	-3.96
Manufacturing	297,630	273,725	-8.03
Wholesale Trade	893,091	827,618	-7.33
Retail Trade Total	4,790,248	4,996,713	4.31
Motor Vehicles and Parts	1,497,826	1,635,788	9.21
Furniture and Home Furnishings	224,030	214,336	-4.33
Electronics and Appliances	242,341	234,348	-3.30
Building Materials and Garden Equipment	445,085	472,384	6.13
Food and Beverage	471,514	583,880	23.83
Health and Personal Care	157,930	154,022	-2.47
Gasoline Stations	368,566	339,078	-8.00
Clothing (excluding local sales)	131,961	123,901	-6.11
Sporting Goods, Hobby, Book and Music Stores	241,155	233,845	-3.03
General Merchandise	700,655	694,262	-0.91
Miscellaneous Retail	206,523	210,560	1.95
Nonstore Retail	102,662	100,311	-2.29
Information	619,956	577,304	-6.88
Professional, Scientific, and Technical	152,055	141,285	-7.08
Administrative/Support Services	294,071	288,754	-1.81
Health Care	14,558	13,353	-8.28
Arts, Entertainment, and Recreation	127,640	130,764	2.45
Accommodation and Food Services	979,827	991,238	1.16
Food Services	831,756	848,842	2.05
Accommodation	148,071	142,396	-3.83
Other Services Total	357,842	356,860	-0.27
Repair and Maintenance	306,039	305,506	-0.17
Personal and Laundry Services	35,959	36,020	0.17
All Other Services	15,844	15,334	-3.22
Ag., Mining, Trans., FIRE, Educ., Govt.	428,627	422,571	-1.41
Unclassified by Industry	104,299	122,826	17.76
Grand Total	\$9,532,148	\$9,561,224	0.31

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$707,983	\$583,873	-17.53
Clothing - local sales only	759,674	787,189	3.62
Services to tangible personal property used in prod.	32	0	N/A
Grand Total	\$1,467,690	\$1,371,062	-6.58

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Essex County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$378,796	\$10,110	2.74
3/98 - 2/99	400,283	21,487	5.67
3/99 - 2/00	435,418	35,135	8.78
3/00 - 2/01**	450,212	14,794	3.40
3/01 - 2/02*	470,726	20,514	4.56

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$6,015	\$4,923	-18.16
Construction	8,585	9,457	10.15
Manufacturing	14,136	12,635	-10.62
Wholesale Trade	30,724	24,049	-21.73
Retail Trade Total	208,149	229,972	10.48
Motor Vehicles and Parts	57,896	66,534	14.92
Furniture and Home Furnishings	3,549	3,713	4.61
Electronics and Appliances	2,174	2,147	-1.27
Building Materials and Garden Equipment	31,050	31,072	0.07
Food and Beverage	26,890	30,377	12.97
Health and Personal Care	4,159	4,344	4.44
Gasoline Stations	24,857	31,402	26.33
Clothing (excluding local sales)	3,913	4,376	11.82
Sporting Goods, Hobby, Book and Music Stores	7,729	7,948	2.83
General Merchandise	27,363	28,904	5.63
Miscellaneous Retail	8,502	9,011	5.99
Nonstore Retail	10,065	10,146	0.80
Information	16,880	16,464	-2.46
Professional, Scientific, and Technical	3,515	3,886	10.56
Administrative/Support Services	6,056	6,046	-0.17
Health Care	235	56	-76.22
Arts, Entertainment, and Recreation	9,818	9,446	-3.78
Accommodation and Food Services	90,047	96,269	6.91
Food Services	35,405	38,462	8.63
Accommodation	54,642	57,807	5.79
Other Services Total	8,495	8,042	-5.33
Repair and Maintenance	5,544	5,169	-6.77
Personal and Laundry Services	1,655	1,622	-1.99
All Other Services	1,296	1,251	-3.48
Ag., Mining, Trans., FIRE, Educ., Govt.	16,523	16,290	-1.41
Unclassified by Industry	7,183	8,588	19.56
Grand Total	\$426,361	\$446,123	4.63

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$33	\$114	243.73
Clothing - local sales only	23,817	24,414	2.51
Sales to Qualified Empire Zone Enterprises (QEZE)	0	76	N/A
Grand Total	\$23,850	\$24,603	3.16

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Franklin County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$304,920	\$2,591	0.86
3/98 - 2/99	317,978	13,058	4.28
3/99 - 2/00	343,749	25,771	8.10
3/00 - 2/01**	358,048	14,299	4.16
3/01 - 2/02*	367,181	9,133	2.55

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$6,836	\$5,931	-13.23
Construction	6,280	6,843	8.96
Manufacturing	4,855	4,583	-5.60
Wholesale Trade	24,747	17,175	-30.60
Retail Trade Total	193,226	211,510	9.46
Motor Vehicles and Parts	68,378	77,897	13.92
Furniture and Home Furnishings	5,775	5,715	-1.03
Electronics and Appliances	2,009	2,237	11.34
Building Materials and Garden Equipment	20,746	21,997	6.03
Food and Beverage	24,780	26,148	5.52
Health and Personal Care	7,992	7,764	-2.85
Gasoline Stations	19,562	24,406	24.76
Clothing (excluding local sales)	1,107	1,025	-7.38
Sporting Goods, Hobby, Book and Music Stores	2,546	2,804	10.13
General Merchandise	23,444	23,800	1.51
Miscellaneous Retail	5,774	6,252	8.28
Nonstore Retail	11,113	11,465	3.17
Information	16,430	17,924	9.10
Professional, Scientific, and Technical	1,238	1,150	-7.10
Administrative/Support Services	3,199	3,320	3.78
Health Care	624	558	-10.63
Arts, Entertainment, and Recreation	2,511	2,551	1.58
Accommodation and Food Services	26,020	29,206	12.24
Food Services	18,185	20,837	14.58
Accommodation	7,835	8,370	6.82
Other Services Total	9,945	10,299	3.55
Repair and Maintenance	7,633	8,286	8.55
Personal and Laundry Services	1,540	1,185	-23.04
All Other Services	772	828	7.21
Ag., Mining, Trans., FIRE, Educ., Govt.	10,640	10,238	-3.78
Unclassified by Industry	6,455	6,157	-4.62
Grand Total	\$313,007	\$327,445	4.61

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$33,369	\$27,705	-16.97
Clothing - local sales only	11,672	12,032	3.08
Grand Total	\$45,041	\$39,737	-11.78

* Preliminary

** Revised

Fulton County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$391,987	\$17,861	4.77
3/98 - 2/99	399,233	7,246	1.85
3/99 - 2/00	454,580	55,347	13.86
3/00 - 2/01**	481,626	27,046	5.95
3/01 - 2/02*	476,108	-5,518	-1.15

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$14,682	\$10,811	-26.37
Construction	8,544	7,174	-16.04
Manufacturing	11,930	9,082	-23.87
Wholesale Trade	45,470	37,061	-18.49
Retail Trade Total	260,610	270,894	3.95
Motor Vehicles and Parts	94,580	98,520	4.17
Furniture and Home Furnishings	7,266	7,070	-2.69
Electronics and Appliances	4,581	4,161	-9.15
Building Materials and Garden Equipment	23,057	23,868	3.52
Food and Beverage	28,153	26,614	-5.46
Health and Personal Care	8,172	6,376	-21.98
Gasoline Stations	28,417	33,925	19.38
Clothing (excluding local sales)	2,478	2,339	-5.59
Sporting Goods, Hobby, Book and Music Stores	2,672	2,291	-14.26
General Merchandise	37,919	37,235	-1.80
Miscellaneous Retail	8,794	12,964	47.41
Nonstore Retail	14,521	15,530	6.95
Information	24,317	26,988	10.98
Professional, Scientific, and Technical	2,189	2,407	9.99
Administrative/Support Services	7,381	7,735	4.80
Health Care	27	31	18.20
Arts, Entertainment, and Recreation	3,008	2,829	-5.95
Accommodation and Food Services	33,507	34,761	3.74
Food Services	29,925	31,316	4.65
Accommodation	3,582	3,445	-3.82
Other Services Total	15,114	14,359	-5.00
Repair and Maintenance	13,143	12,703	-3.34
Personal and Laundry Services	1,109	905	-18.38
All Other Services	862	750	-12.99
Ag., Mining, Trans., FIRE, Educ., Govt.	10,923	10,535	-3.54
Unclassified by Industry	6,407	6,968	8.75
Grand Total	\$444,108	\$441,636	-0.56

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$19,909	\$15,513	-22.08
Clothing - local sales only	17,607	18,717	6.30
Telephone services	0	1	N/A
Services to tangible personal property used in prod.	2	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	241	N/A
Grand Total	\$37,518	\$34,472	-8.12

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Genesee County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$546,421	\$35,469	6.94
3/98 - 2/99	545,558	-863	-0.16
3/99 - 2/00	607,289	61,731	11.32
3/00 - 2/01**	627,197	19,908	3.28
3/01 - 2/02*	621,034	-6,163	-0.98

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$19,220	\$14,111	-26.58
Construction	7,230	7,330	1.39
Manufacturing	16,087	13,527	-15.91
Wholesale Trade	53,673	41,742	-22.23
Retail Trade Total	311,730	332,495	6.66
Motor Vehicles and Parts	91,063	102,651	12.73
Furniture and Home Furnishings	5,996	5,642	-5.90
Electronics and Appliances	7,345	6,037	-17.80
Building Materials and Garden Equipment	22,897	23,383	2.12
Food and Beverage	27,739	38,901	40.24
Health and Personal Care	4,254	4,388	3.14
Gasoline Stations	74,532	71,934	-3.49
Clothing (excluding local sales)	2,583	2,120	-17.93
Sporting Goods, Hobby, Book and Music Stores	6,849	5,938	-13.31
General Merchandise	48,576	51,562	6.15
Miscellaneous Retail	8,667	9,127	5.31
Nonstore Retail	11,230	10,813	-3.71
Information	30,004	30,535	1.77
Professional, Scientific, and Technical	3,706	3,235	-12.71
Administrative/Support Services	8,068	7,236	-10.31
Health Care	735	941	28.05
Arts, Entertainment, and Recreation	26,620	25,845	-2.91
Accommodation and Food Services	62,697	58,710	-6.36
Food Services	53,507	49,928	-6.69
Accommodation	9,189	8,782	-4.43
Other Services Total	21,386	19,796	-7.43
Repair and Maintenance	18,587	17,217	-7.37
Personal and Laundry Services	1,695	1,892	11.67
All Other Services	1,104	687	-37.78
Ag., Mining, Trans., FIRE, Educ., Govt.	21,435	20,444	-4.62
Unclassified by Industry	6,984	8,755	25.36
Grand Total	\$589,573	\$584,704	-0.83

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$13,592	\$11,326	-16.68
Clothing - local sales only	24,022	24,932	3.79
Services to tangible personal property used in prod.	10	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	73	N/A
Grand Total	\$37,624	\$36,330	-3.44

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Greene County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$362,923	\$16,023	4.62
3/98 - 2/99	373,578	10,655	2.94
3/99 - 2/00	410,424	36,846	9.86
3/00 - 2/01**	445,100	34,676	8.45
3/01 - 2/02*	461,746	16,646	3.74

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$13,743	\$12,695	-7.63
Construction	8,640	9,021	4.41
Manufacturing	7,641	10,464	36.94
Wholesale Trade	26,894	25,321	-5.85
Retail Trade Total	237,180	249,721	5.29
Motor Vehicles and Parts	80,169	85,311	6.41
Furniture and Home Furnishings	6,350	7,405	16.62
Electronics and Appliances	4,915	4,918	0.05
Building Materials and Garden Equipment	28,102	30,779	9.53
Food and Beverage	23,303	24,889	6.81
Health and Personal Care	5,789	6,135	5.99
Gasoline Stations	49,061	51,722	5.42
Clothing (excluding local sales)	356	458	28.52
Sporting Goods, Hobby, Book and Music Stores	2,518	2,447	-2.83
General Merchandise	17,690	15,402	-12.94
Miscellaneous Retail	8,492	9,534	12.27
Nonstore Retail	10,436	10,722	2.75
Information	20,391	20,730	1.66
Professional, Scientific, and Technical	3,401	1,905	-43.97
Administrative/Support Services	8,539	8,663	1.45
Health Care	68	90	31.35
Arts, Entertainment, and Recreation	13,796	13,758	-0.27
Accommodation and Food Services	55,919	57,034	1.99
Food Services	29,370	31,134	6.01
Accommodation	26,549	25,900	-2.44
Other Services Total	12,212	12,757	4.46
Repair and Maintenance	10,886	11,335	4.12
Personal and Laundry Services	857	991	15.63
All Other Services	468	431	-8.01
Ag., Mining, Trans., FIRE, Educ., Govt.	28,670	30,431	6.14
Unclassified by Industry	8,006	9,137	14.13
Grand Total	\$445,100	\$461,728	3.74

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Sales to Qualified Empire Zone Enterprises (QEZE)	\$0	\$17	N/A
Grand Total	\$0	\$17	N/A

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Hamilton County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$56,466	\$2,332	4.31
3/98 - 2/99	59,820	3,354	5.94
3/99 - 2/00	68,170	8,350	13.96
3/00 - 2/01**	68,839	669	0.98
3/01 - 2/02*	69,212	373	0.54

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$1,216	\$961	-21.03
Construction	1,896	2,128	12.22
Manufacturing	751	1,156	53.95
Wholesale Trade	3,654	2,409	-34.09
Retail Trade Total	38,048	39,364	3.46
Motor Vehicles and Parts	13,625	14,099	3.48
Furniture and Home Furnishings	1,047	1,183	13.01
Electronics and Appliances	132	202	52.99
Building Materials and Garden Equipment	6,919	6,924	0.07
Food and Beverage	4,883	5,149	5.45
Health and Personal Care	28	31	12.16
Gasoline Stations	4,218	5,383	27.63
Clothing (excluding local sales)	53	151	182.46
Sporting Goods, Hobby, Book and Music Stores	1,281	1,227	-4.18
General Merchandise	1,642	1,349	-17.88
Miscellaneous Retail	1,969	1,330	-32.46
Nonstore Retail	2,251	2,337	3.81
Information	3,520	3,361	-4.52
Professional, Scientific, and Technical	401	402	0.44
Administrative/Support Services	841	642	-23.72
Health Care	3	5	106.61
Arts, Entertainment, and Recreation	4,087	3,667	-10.28
Accommodation and Food Services	8,196	8,121	-0.91
Food Services	3,911	3,871	-1.02
Accommodation	4,285	4,250	-0.80
Other Services Total	1,588	1,576	-0.77
Repair and Maintenance	1,135	1,134	-0.08
Personal and Laundry Services	18	27	55.82
All Other Services	435	414	-4.88
Ag., Mining, Trans., FIRE, Educ., Govt.	1,067	1,116	4.67
Unclassified by Industry	2,017	2,456	21.79
Grand Total	\$67,283	\$67,363	0.12

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$1,556	\$1,835	17.94
Sales to Qualified Empire Zone Enterprises (QEZE)	0	14	N/A
Grand Total	\$1,556	\$1,849	18.82

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Herkimer County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$377,144	\$4,804	1.29
3/98 - 2/99	381,009	3,865	1.02
3/99 - 2/00	427,162	46,153	12.11
3/00 - 2/01**	461,246	34,084	7.98
3/01 - 2/02*	469,677	8,431	1.83

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$12,773	\$9,165	-28.25
Construction	9,348	9,414	0.71
Manufacturing	9,464	9,671	2.19
Wholesale Trade	23,905	19,331	-19.13
Retail Trade Total	266,901	280,273	5.01
Motor Vehicles and Parts	89,198	96,033	7.66
Furniture and Home Furnishings	6,656	7,118	6.94
Electronics and Appliances	3,157	2,925	-7.35
Building Materials and Garden Equipment	17,537	18,654	6.37
Food and Beverage	20,365	19,415	-4.66
Health and Personal Care	10,834	10,952	1.09
Gasoline Stations	44,632	43,706	-2.08
Clothing (excluding local sales)	1,466	1,704	16.20
Sporting Goods, Hobby, Book and Music Stores	2,597	3,033	16.79
General Merchandise	47,852	54,207	13.28
Miscellaneous Retail	12,447	12,611	1.32
Nonstore Retail	10,161	9,917	-2.40
Information	22,887	25,588	11.80
Professional, Scientific, and Technical	2,489	2,015	-19.05
Administrative/Support Services	7,911	7,548	-4.59
Health Care	229	189	-17.68
Arts, Entertainment, and Recreation	4,317	4,572	5.92
Accommodation and Food Services	46,388	47,300	1.97
Food Services	37,121	37,757	1.71
Accommodation	9,267	9,544	2.99
Other Services Total	12,445	13,084	5.14
Repair and Maintenance	11,136	11,649	4.60
Personal and Laundry Services	361	452	25.21
All Other Services	948	984	3.82
Ag., Mining, Trans., FIRE, Educ., Govt.	12,862	10,985	-14.59
Unclassified by Industry	8,713	8,545	-1.93
Grand Total	\$440,631	\$447,681	1.60

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$20,615	\$21,996	6.70
Grand Total	\$20,615	\$21,996	6.70

* Preliminary

** Revised

Jefferson County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$1,040,866	\$30,659	3.03
3/98 - 2/99	1,056,825	15,958	1.53
3/99 - 2/00	1,103,143	46,318	4.38
3/00 - 2/01**	1,145,120	41,977	3.81
3/01 - 2/02*	1,060,028	-85,093	-7.43

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$26,935	\$20,778	-22.86
Construction	14,134	13,621	-3.63
Manufacturing	25,132	22,352	-11.06
Wholesale Trade	71,498	56,813	-20.54
Retail Trade Total	603,144	628,165	4.15
Motor Vehicles and Parts	203,354	199,721	-1.79
Furniture and Home Furnishings	16,486	16,318	-1.02
Electronics and Appliances	13,286	13,262	-0.18
Building Materials and Garden Equipment	52,947	70,691	33.51
Food and Beverage	51,339	58,002	12.98
Health and Personal Care	25,740	25,911	0.67
Gasoline Stations	54,256	59,098	8.93
Clothing (excluding local sales)	10,441	9,699	-7.11
Sporting Goods, Hobby, Book and Music Stores	13,891	14,223	2.39
General Merchandise	106,937	111,554	4.32
Miscellaneous Retail	29,400	26,371	-10.30
Nonstore Retail	25,066	23,314	-6.99
Information	47,456	49,839	5.02
Professional, Scientific, and Technical	7,688	5,655	-26.45
Administrative/Support Services	13,633	10,677	-21.68
Health Care	894	731	-18.25
Arts, Entertainment, and Recreation	14,877	14,086	-5.32
Accommodation and Food Services	105,364	105,511	0.14
Food Services	85,844	86,929	1.26
Accommodation	19,520	18,582	-4.80
Other Services Total	25,387	25,394	0.03
Repair and Maintenance	23,253	23,141	-0.48
Personal and Laundry Services	614	742	20.89
All Other Services	1,519	1,511	-0.53
Ag., Mining, Trans., FIRE, Educ., Govt.	34,056	33,644	-1.21
Unclassified by Industry	14,440	14,973	3.69
Grand Total	\$1,004,639	\$1,002,238	-0.24

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$71,549	\$55,895	-21.88
Clothing - local sales only	68,922	634	-99.08
Telephone services	0	39	N/A
Services to tangible personal property used in prod.	11	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	1,221	N/A
Grand Total	\$140,481	\$57,790	-58.86

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Lewis County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$149,165	\$6,902	4.85
3/98 - 2/99	156,650	7,484	5.02
3/99 - 2/00	168,903	12,253	7.82
3/00 - 2/01**	175,211	6,308	3.73
3/01 - 2/02*	177,387	2,176	1.24

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$3,595	\$2,669	-25.76
Construction	5,029	4,728	-6.00
Manufacturing	5,773	4,967	-13.96
Wholesale Trade	17,747	12,586	-29.08
Retail Trade Total	99,957	105,581	5.63
Motor Vehicles and Parts	41,164	43,046	4.57
Furniture and Home Furnishings	1,976	1,920	-2.85
Electronics and Appliances	1,040	710	-31.70
Building Materials and Garden Equipment	11,950	12,495	4.56
Food and Beverage	7,259	8,670	19.45
Health and Personal Care	2,819	2,810	-0.33
Gasoline Stations	16,555	18,202	9.95
Clothing (excluding local sales)	274	282	2.75
Sporting Goods, Hobby, Book and Music Stores	1,426	1,446	1.43
General Merchandise	6,564	5,734	-12.64
Miscellaneous Retail	1,658	1,501	-9.47
Nonstore Retail	7,271	8,763	20.52
Information	7,781	8,314	6.85
Professional, Scientific, and Technical	844	754	-10.68
Administrative/Support Services	2,483	2,591	4.34
Health Care	180	168	-6.63
Arts, Entertainment, and Recreation	483	568	17.68
Accommodation and Food Services	13,094	13,306	1.62
Food Services	12,246	12,443	1.60
Accommodation	848	864	1.87
Other Services Total	4,206	4,249	1.00
Repair and Maintenance	3,740	3,773	0.87
Personal and Laundry Services	58	66	14.64
All Other Services	408	409	0.29
Ag., Mining, Trans., FIRE, Educ., Govt.	7,305	7,783	6.54
Unclassified by Industry	2,885	3,486	20.84
Grand Total	\$171,362	\$171,747	0.23

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$3,849	\$5,510	43.15
Sales to Qualified Empire Zone Enterprises (QEZE)	0	130	N/A
Grand Total	\$3,849	\$5,640	46.51

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Livingston County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$445,920	\$23,370	5.53
3/98 - 2/99	443,522	-2,398	-0.54
3/99 - 2/00	479,401	35,879	8.09
3/00 - 2/01**	498,269	18,868	3.94
3/01 - 2/02*	514,144	15,875	3.19

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$13,312	\$11,087	-16.72
Construction	8,133	6,940	-14.67
Manufacturing	14,938	12,556	-15.95
Wholesale Trade	43,347	41,514	-4.23
Retail Trade Total	281,949	299,951	6.38
Motor Vehicles and Parts	100,613	107,383	6.73
Furniture and Home Furnishings	6,951	7,467	7.43
Electronics and Appliances	5,700	5,332	-6.47
Building Materials and Garden Equipment	21,328	22,270	4.42
Food and Beverage	44,129	58,175	31.83
Health and Personal Care	5,188	4,746	-8.52
Gasoline Stations	31,683	28,633	-9.63
Clothing (excluding local sales)	2,216	2,314	4.42
Sporting Goods, Hobby, Book and Music Stores	3,332	2,641	-20.72
General Merchandise	36,593	38,752	5.90
Miscellaneous Retail	9,633	8,711	-9.58
Nonstore Retail	14,581	13,526	-7.24
Information	19,027	23,239	22.14
Professional, Scientific, and Technical	3,039	2,592	-14.72
Administrative/Support Services	9,957	9,125	-8.36
Health Care	261	272	4.31
Arts, Entertainment, and Recreation	2,591	2,815	8.63
Accommodation and Food Services	40,066	40,726	1.65
Food Services	37,106	38,514	3.79
Accommodation	2,960	2,212	-25.27
Other Services Total	21,354	22,287	4.37
Repair and Maintenance	20,564	21,551	4.80
Personal and Laundry Services	535	495	-7.48
All Other Services	254	240	-5.28
Ag., Mining, Trans., FIRE, Educ., Govt.	16,699	16,247	-2.70
Unclassified by Industry	6,922	7,375	6.54
Grand Total	\$481,594	\$496,724	3.14

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$16,675	\$17,398	4.34
Sales to Qualified Empire Zone Enterprises (QEZE)	0	21	N/A
Grand Total	\$16,675	\$17,420	4.47

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Madison County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$459,965	\$17,454	3.94
3/98 - 2/99	476,766	16,801	3.65
3/99 - 2/00	522,116	45,350	9.51
3/00 - 2/01**	545,534	23,418	4.49
3/01 - 2/02*	532,428	-13,106	-2.40

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$11,580	\$9,360	-19.17
Construction	6,565	6,737	2.62
Manufacturing	14,869	12,229	-17.76
Wholesale Trade	40,259	34,873	-13.38
Retail Trade Total	305,578	316,569	3.60
Motor Vehicles and Parts	106,679	116,140	8.87
Furniture and Home Furnishings	10,923	11,081	1.45
Electronics and Appliances	4,992	4,628	-7.30
Building Materials and Garden Equipment	19,623	23,888	21.73
Food and Beverage	31,181	31,920	2.37
Health and Personal Care	8,785	8,510	-3.13
Gasoline Stations	37,866	32,247	-14.84
Clothing (excluding local sales)	1,878	1,547	-17.64
Sporting Goods, Hobby, Book and Music Stores	4,241	5,132	21.01
General Merchandise	61,157	63,546	3.91
Miscellaneous Retail	7,766	8,065	3.85
Nonstore Retail	10,486	9,866	-5.91
Information	25,441	26,771	5.23
Professional, Scientific, and Technical	11,161	-1,840	-116.48
Administrative/Support Services	11,541	9,769	-15.35
Health Care	352	412	16.94
Arts, Entertainment, and Recreation	3,373	3,975	17.86
Accommodation and Food Services	47,434	48,538	2.33
Food Services	40,247	41,270	2.54
Accommodation	7,187	7,269	1.13
Other Services Total	20,028	20,329	1.50
Repair and Maintenance	18,916	19,236	1.69
Personal and Laundry Services	782	828	5.84
All Other Services	330	265	-19.57
Ag., Mining, Trans., FIRE, Educ., Govt.	17,406	16,330	-6.18
Unclassified by Industry	8,882	8,569	-3.52
Grand Total	\$524,468	\$512,623	-2.26

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$7,986	\$5,880	-26.38
Clothing - local sales only	13,079	13,898	6.26
Sales to Qualified Empire Zone Enterprises (QEZE)	0	28	N/A
Grand Total	\$21,066	\$19,805	-5.98

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Monroe County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$7,914,650	\$216,813	2.82
3/98 - 2/99	7,918,966	4,316	0.05
3/99 - 2/00	8,428,630	509,664	6.44
3/00 - 2/01**	8,709,414	280,784	3.33
3/01 - 2/02*	8,580,871	-128,543	-1.48

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$287,694	\$280,111	-2.64
Construction	148,517	139,496	-6.07
Manufacturing	439,946	352,433	-19.89
Wholesale Trade	871,918	793,808	-8.96
Retail Trade Total	4,008,167	4,108,818	2.51
Motor Vehicles and Parts	1,236,349	1,309,812	5.94
Furniture and Home Furnishings	194,012	180,949	-6.73
Electronics and Appliances	226,273	211,839	-6.38
Building Materials and Garden Equipment	307,929	321,138	4.29
Food and Beverage	563,145	614,760	9.17
Health and Personal Care	97,978	96,251	-1.76
Gasoline Stations	324,592	309,554	-4.63
Clothing (excluding local sales)	111,019	106,550	-4.03
Sporting Goods, Hobby, Book and Music Stores	191,037	194,910	2.03
General Merchandise	494,818	504,175	1.89
Miscellaneous Retail	164,847	156,145	-5.28
Nonstore Retail	96,166	102,736	6.83
Information	543,846	530,500	-2.45
Professional, Scientific, and Technical	186,096	125,252	-32.69
Administrative/Support Services	236,153	219,711	-6.96
Health Care	29,404	29,012	-1.33
Arts, Entertainment, and Recreation	69,456	76,350	9.93
Accommodation and Food Services	731,240	730,459	-0.11
Food Services	609,409	616,062	1.09
Accommodation	121,831	114,397	-6.10
Other Services Total	256,892	263,605	2.61
Repair and Maintenance	218,367	224,941	3.01
Personal and Laundry Services	29,439	29,822	1.30
All Other Services	9,087	8,842	-2.70
Ag., Mining, Trans., FIRE, Educ., Govt.	325,668	305,724	-6.12
Unclassified by Industry	80,280	98,292	22.44
Grand Total	\$8,215,278	\$8,053,570	-1.97

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$0	\$8,621	N/A
Clothing - local sales only	494,089	518,680	4.98
Services to tangible personal property used in prod.	47	0	N/A
Grand Total	\$494,136	\$527,301	6.71

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Montgomery County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$378,686	\$10,435	2.83
3/98 - 2/99	386,901	8,215	2.17
3/99 - 2/00	431,113	44,212	11.43
3/00 - 2/01**	463,283	32,170	7.46
3/01 - 2/02*	474,553	11,271	2.43

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$10,721	\$13,310	24.15
Construction	9,246	10,103	9.27
Manufacturing	13,634	11,526	-15.46
Wholesale Trade	30,755	24,060	-21.77
Retail Trade Total	277,279	296,969	7.10
Motor Vehicles and Parts	97,895	105,471	7.74
Furniture and Home Furnishings	4,325	4,399	1.73
Electronics and Appliances	4,213	3,349	-20.52
Building Materials and Garden Equipment	17,090	30,793	80.19
Food and Beverage	22,179	23,939	7.93
Health and Personal Care	5,477	5,770	5.34
Gasoline Stations	50,502	53,582	6.10
Clothing (excluding local sales)	1,525	1,455	-4.60
Sporting Goods, Hobby, Book and Music Stores	2,116	2,393	13.09
General Merchandise	50,225	45,339	-9.73
Miscellaneous Retail	8,780	7,300	-16.86
Nonstore Retail	12,951	13,179	1.76
Information	25,232	22,840	-9.48
Professional, Scientific, and Technical	2,494	2,644	6.01
Administrative/Support Services	7,078	6,603	-6.71
Health Care	481	482	0.15
Arts, Entertainment, and Recreation	1,884	1,453	-22.89
Accommodation and Food Services	31,083	30,986	-0.31
Food Services	27,701	27,636	-0.23
Accommodation	3,382	3,351	-0.93
Other Services Total	11,445	10,915	-4.63
Repair and Maintenance	10,335	9,781	-5.36
Personal and Laundry Services	624	592	-5.10
All Other Services	486	542	11.54
Ag., Mining, Trans., FIRE, Educ., Govt.	18,294	18,550	1.40
Unclassified by Industry	5,697	6,180	8.47
Grand Total	\$445,324	\$456,621	2.54

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$26	\$49	87.08
Clothing - local sales only	17,932	17,615	-1.77
Sales to Qualified Empire Zone Enterprises (QEZE)	0	268	N/A
Grand Total	\$17,959	\$17,932	-0.15

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Nassau County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$16,202,181	\$666,819	4.29
3/98 - 2/99	16,493,113	290,932	1.80
3/99 - 2/00	17,812,072	1,318,959	8.00
3/00 - 2/01**	18,947,234	1,135,162	6.37
3/01 - 2/02*	19,271,475	324,240	1.71

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$467,719	\$530,760	13.48
Construction	308,777	297,410	-3.68
Manufacturing	347,469	352,763	1.52
Wholesale Trade	1,284,563	1,256,275	-2.20
Retail Trade Total	9,228,085	9,459,343	2.51
Motor Vehicles and Parts	2,537,068	2,728,253	7.54
Furniture and Home Furnishings	636,570	685,096	7.62
Electronics and Appliances	609,690	611,811	0.35
Building Materials and Garden Equipment	921,941	893,124	-3.13
Food and Beverage	882,648	868,387	-1.62
Health and Personal Care	341,405	349,667	2.42
Gasoline Stations	625,146	596,047	-4.65
Clothing (excluding local sales)	605,601	605,490	-0.02
Sporting Goods, Hobby, Book and Music Stores	402,516	398,550	-0.99
General Merchandise	956,784	1,024,426	7.07
Miscellaneous Retail	500,249	473,779	-5.29
Nonstore Retail	208,467	224,713	7.79
Information	1,222,709	1,161,147	-5.03
Professional, Scientific, and Technical	291,980	267,987	-8.22
Administrative/Support Services	550,554	534,205	-2.97
Health Care	20,251	22,424	10.73
Arts, Entertainment, and Recreation	281,226	315,902	12.33
Accommodation and Food Services	1,594,167	1,617,908	1.49
Food Services	1,414,069	1,451,751	2.66
Accommodation	180,097	166,157	-7.74
Other Services Total	438,613	463,849	5.75
Repair and Maintenance	377,153	392,298	4.02
Personal and Laundry Services	46,712	51,793	10.88
All Other Services	14,747	19,758	33.98
Ag., Mining, Trans., FIRE, Educ., Govt.	781,278	756,355	-3.19
Unclassified by Industry	176,212	240,356	36.40
Grand Total	\$16,993,602	\$17,276,685	1.67

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$40,491	\$40,181	-0.76
Clothing - local sales only	1,912,962	1,944,190	1.63
Telephone services	0	8	N/A
Services to tangible personal property used in prod.	179	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	10,410	N/A
Grand Total	\$1,953,632	\$1,994,789	2.11

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Niagara County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$2,103,155	\$72,941	3.59
3/98 - 2/99	2,003,823	-99,332	-4.72
3/99 - 2/00	2,157,628	153,805	7.68
3/00 - 2/01**	2,187,945	30,317	1.41
3/01 - 2/02*	2,133,601	-54,344	-2.48

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$58,818	\$44,463	-24.41
Construction	38,908	28,805	-25.97
Manufacturing	76,914	67,342	-12.44
Wholesale Trade	151,587	135,879	-10.36
Retail Trade Total	987,793	1,027,571	4.03
Motor Vehicles and Parts	339,699	377,293	11.07
Furniture and Home Furnishings	35,351	31,683	-10.38
Electronics and Appliances	27,167	26,435	-2.69
Building Materials and Garden Equipment	94,772	102,289	7.93
Food and Beverage	91,370	103,468	13.24
Health and Personal Care	32,309	30,140	-6.71
Gasoline Stations	75,176	70,017	-6.86
Clothing (excluding local sales)	31,705	25,945	-18.17
Sporting Goods, Hobby, Book and Music Stores	25,566	24,408	-4.53
General Merchandise	167,790	170,906	1.86
Miscellaneous Retail	35,840	36,560	2.01
Nonstore Retail	31,047	28,428	-8.44
Information	101,841	103,292	1.42
Professional, Scientific, and Technical	13,018	10,554	-18.93
Administrative/Support Services	53,103	45,291	-14.71
Health Care	2,177	1,878	-13.73
Arts, Entertainment, and Recreation	17,736	17,587	-0.84
Accommodation and Food Services	210,721	204,832	-2.79
Food Services	165,231	161,009	-2.56
Accommodation	45,490	43,823	-3.66
Other Services Total	66,490	66,339	-0.23
Repair and Maintenance	59,499	59,631	0.22
Personal and Laundry Services	3,460	3,466	0.19
All Other Services	3,531	3,242	-8.20
Ag., Mining, Trans., FIRE, Educ., Govt.	60,418	60,873	0.75
Unclassified by Industry	25,189	32,558	29.25
Grand Total	\$1,864,712	\$1,847,263	-0.94

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$166,384	\$136,325	-18.07
Clothing - local sales only	156,796	150,011	-4.33
Telephone services	0	2	N/A
Services to tangible personal property used in prod.	53	0	N/A
Grand Total	\$323,233	\$286,338	-11.41

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Oneida County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$1,949,561	\$29,252	1.52
3/98 - 2/99	1,998,783	49,222	2.52
3/99 - 2/00	2,163,045	164,262	8.22
3/00 - 2/01**	2,237,931	74,886	3.46
3/01 - 2/02*	2,235,704	-2,227	-0.10

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$68,157	\$50,692	-25.62
Construction	32,128	30,541	-4.94
Manufacturing	47,859	43,616	-8.86
Wholesale Trade	170,272	148,856	-12.58
Retail Trade Total	1,216,366	1,229,817	1.11
Motor Vehicles and Parts	374,873	390,558	4.18
Furniture and Home Furnishings	39,939	41,749	4.53
Electronics and Appliances	42,094	39,549	-6.05
Building Materials and Garden Equipment	131,510	139,008	5.70
Food and Beverage	91,881	97,553	6.17
Health and Personal Care	42,349	40,613	-4.10
Gasoline Stations	149,811	142,316	-5.00
Clothing (excluding local sales)	27,038	23,505	-13.07
Sporting Goods, Hobby, Book and Music Stores	45,889	44,252	-3.57
General Merchandise	188,311	185,473	-1.51
Miscellaneous Retail	49,579	51,331	3.53
Nonstore Retail	33,093	33,912	2.47
Information	108,787	119,179	9.55
Professional, Scientific, and Technical	19,240	20,176	4.87
Administrative/Support Services	48,249	45,930	-4.80
Health Care	2,788	3,256	16.78
Arts, Entertainment, and Recreation	10,408	10,832	4.07
Accommodation and Food Services	166,254	175,051	5.29
Food Services	145,343	153,332	5.50
Accommodation	20,911	21,719	3.86
Other Services Total	63,797	66,657	4.48
Repair and Maintenance	55,622	59,015	6.10
Personal and Laundry Services	3,737	3,175	-15.05
All Other Services	4,438	4,467	0.66
Ag., Mining, Trans., FIRE, Educ., Govt.	62,512	67,705	8.31
Unclassified by Industry	27,530	28,000	1.71
Grand Total	\$2,044,346	\$2,040,308	-0.20

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$41,915	\$32,859	-21.60
Clothing - local sales only	151,607	159,344	5.10
Telephone services	0	98	N/A
Services to tangible personal property used in prod.	63	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	3,095	N/A
Grand Total	\$193,585	\$195,396	0.94

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Onondaga County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$5,167,609	\$151,481	3.02
3/98 - 2/99	5,347,974	180,365	3.49
3/99 - 2/00	5,744,872	396,898	7.42
3/00 - 2/01**	5,957,625	212,753	3.70
3/01 - 2/02*	5,956,350	-1,275	-0.02

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$211,948	\$177,238	-16.38
Construction	120,066	106,311	-11.46
Manufacturing	182,206	147,964	-18.79
Wholesale Trade	537,687	480,994	-10.54
Retail Trade Total	2,843,303	2,910,380	2.36
Motor Vehicles and Parts	841,110	912,374	8.47
Furniture and Home Furnishings	128,531	125,701	-2.20
Electronics and Appliances	129,439	129,957	0.40
Building Materials and Garden Equipment	239,567	243,704	1.73
Food and Beverage	335,252	346,145	3.25
Health and Personal Care	78,506	80,166	2.11
Gasoline Stations	286,131	271,721	-5.04
Clothing (excluding local sales)	77,788	73,763	-5.17
Sporting Goods, Hobby, Book and Music Stores	143,093	146,118	2.11
General Merchandise	396,579	391,855	-1.19
Miscellaneous Retail	123,838	126,521	2.17
Nonstore Retail	63,469	62,356	-1.75
Information	306,770	323,667	5.51
Professional, Scientific, and Technical	73,288	89,785	22.51
Administrative/Support Services	157,800	146,719	-7.02
Health Care	8,460	8,994	6.30
Arts, Entertainment, and Recreation	54,398	55,595	2.20
Accommodation and Food Services	512,456	532,003	3.81
Food Services	434,412	454,624	4.65
Accommodation	78,044	77,379	-0.85
Other Services Total	195,659	190,733	-2.52
Repair and Maintenance	159,787	153,668	-3.83
Personal and Laundry Services	27,880	29,141	4.52
All Other Services	7,991	7,923	-0.85
Ag., Mining, Trans., FIRE, Educ., Govt.	258,320	242,546	-6.11
Unclassified by Industry	57,834	65,946	14.03
Grand Total	\$5,520,195	\$5,478,876	-0.75

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$0	\$19	N/A
Clothing - local sales only	436,668	470,341	7.71
Services to tangible personal property used in prod.	762	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	7,114	N/A
Grand Total	\$437,430	\$477,474	9.15

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Ontario County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$1,285,895	\$94,054	7.89
3/98 - 2/99	1,304,698	18,803	1.46
3/99 - 2/00	1,462,578	157,880	12.10
3/00 - 2/01**	1,580,740	118,162	8.08
3/01 - 2/02*	1,590,482	9,743	0.62

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$33,074	\$32,506	-1.72
Construction	22,028	21,755	-1.24
Manufacturing	35,603	32,862	-7.70
Wholesale Trade	88,610	83,382	-5.90
Retail Trade Total	825,407	841,895	2.00
Motor Vehicles and Parts	191,674	201,456	5.10
Furniture and Home Furnishings	35,156	36,606	4.12
Electronics and Appliances	30,380	27,672	-8.91
Building Materials and Garden Equipment	84,420	84,039	-0.45
Food and Beverage	79,470	96,470	21.39
Health and Personal Care	13,927	14,554	4.50
Gasoline Stations	73,319	72,657	-0.90
Clothing (excluding local sales)	20,291	19,793	-2.45
Sporting Goods, Hobby, Book and Music Stores	43,285	38,527	-10.99
General Merchandise	193,749	188,555	-2.68
Miscellaneous Retail	36,940	39,094	5.83
Nonstore Retail	22,796	22,471	-1.43
Information	47,748	55,315	15.85
Professional, Scientific, and Technical	11,197	10,046	-10.28
Administrative/Support Services	25,531	24,530	-3.92
Health Care	1,301	1,370	5.30
Arts, Entertainment, and Recreation	13,743	14,653	6.62
Accommodation and Food Services	129,720	129,553	-0.13
Food Services	108,719	108,746	0.02
Accommodation	21,000	20,807	-0.92
Other Services Total	34,685	35,129	1.28
Repair and Maintenance	32,444	32,464	0.06
Personal and Laundry Services	1,249	1,647	31.82
All Other Services	992	1,018	2.64
Ag., Mining, Trans., FIRE, Educ., Govt.	41,513	39,045	-5.94
Unclassified by Industry	12,595	16,777	33.20
Grand Total	\$1,322,755	\$1,338,819	1.21

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$74,720	\$69,775	-6.62
Clothing - local sales only	183,229	181,702	-0.83
Services to tangible personal property used in prod.	35	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	186	N/A
Grand Total	\$257,985	\$251,663	-2.45

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Orange County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$3,315,065	\$130,124	4.09
3/98 - 2/99	3,480,364	165,300	4.99
3/99 - 2/00	3,844,919	364,555	10.47
3/00 - 2/01**	4,228,403	383,484	9.97
3/01 - 2/02*	4,397,554	169,151	4.00

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$102,846	\$100,379	-2.40
Construction	67,261	69,364	3.13
Manufacturing	88,278	94,876	7.47
Wholesale Trade	330,519	310,811	-5.96
Retail Trade Total	2,144,289	2,278,592	6.26
Motor Vehicles and Parts	574,956	637,774	10.93
Furniture and Home Furnishings	89,263	96,745	8.38
Electronics and Appliances	77,177	85,072	10.23
Building Materials and Garden Equipment	340,980	362,781	6.39
Food and Beverage	139,363	140,276	0.66
Health and Personal Care	47,262	47,721	0.97
Gasoline Stations	232,298	229,920	-1.02
Clothing (excluding local sales)	146,142	142,640	-2.40
Sporting Goods, Hobby, Book and Music Stores	81,595	81,476	-0.15
General Merchandise	272,495	307,633	12.89
Miscellaneous Retail	83,447	86,730	3.93
Nonstore Retail	59,310	59,824	0.87
Information	227,586	237,091	4.18
Professional, Scientific, and Technical	31,345	26,556	-15.28
Administrative/Support Services	69,658	69,852	0.28
Health Care	2,359	3,014	27.76
Arts, Entertainment, and Recreation	26,175	27,325	4.39
Accommodation and Food Services	272,958	288,246	5.60
Food Services	234,784	248,137	5.69
Accommodation	38,174	40,109	5.07
Other Services Total	124,472	124,754	0.23
Repair and Maintenance	112,933	113,493	0.50
Personal and Laundry Services	9,794	9,095	-7.14
All Other Services	1,745	2,166	24.12
Ag., Mining, Trans., FIRE, Educ., Govt.	184,781	154,673	-16.29
Unclassified by Industry	46,290	69,185	49.46
Grand Total	\$3,718,819	\$3,854,717	3.65

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$51,618	\$48,494	-6.05
Clothing - local sales only	457,860	483,574	5.62
Telephone services	0	17	N/A
Services to tangible personal property used in prod.	106	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	10,751	N/A
Grand Total	\$509,584	\$542,837	6.53

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Orleans County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$232,434	\$1,383	0.60
3/98 - 2/99	231,372	-1,062	-0.46
3/99 - 2/00	248,804	17,432	7.53
3/00 - 2/01**	251,208	2,404	0.97
3/01 - 2/02*	253,924	2,715	1.08

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$7,713	\$5,577	-27.69
Construction	2,954	3,180	7.68
Manufacturing	4,991	4,568	-8.48
Wholesale Trade	16,261	15,856	-2.49
Retail Trade Total	123,430	131,910	6.87
Motor Vehicles and Parts	51,272	58,577	14.25
Furniture and Home Furnishings	2,312	2,269	-1.88
Electronics and Appliances	1,370	1,337	-2.38
Building Materials and Garden Equipment	10,548	10,864	3.00
Food and Beverage	14,950	16,816	12.48
Health and Personal Care	3,782	4,033	6.64
Gasoline Stations	14,636	14,459	-1.21
Clothing (excluding local sales)	506	385	-23.92
Sporting Goods, Hobby, Book and Music Stores	2,713	2,919	7.58
General Merchandise	11,412	10,056	-11.88
Miscellaneous Retail	3,057	3,236	5.85
Nonstore Retail	6,873	6,959	1.26
Information	13,305	14,995	12.70
Professional, Scientific, and Technical	1,251	2,192	75.27
Administrative/Support Services	3,633	2,946	-18.90
Health Care	49	81	65.06
Arts, Entertainment, and Recreation	2,423	2,746	13.34
Accommodation and Food Services	14,323	14,405	0.57
Food Services	13,801	13,861	0.44
Accommodation	522	543	4.10
Other Services Total	12,079	12,078	-0.01
Repair and Maintenance	11,176	11,002	-1.56
Personal and Laundry Services	359	409	14.13
All Other Services	544	666	22.49
Ag., Mining, Trans., FIRE, Educ., Govt.	7,615	6,942	-8.83
Unclassified by Industry	3,783	4,679	23.70
Grand Total	\$213,808	\$222,155	3.90

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$28,641	\$24,668	-13.87
Clothing - local sales only	8,756	7,030	-19.72
Services to tangible personal property used in prod.	3	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	71	N/A
Grand Total	\$37,401	\$31,769	-15.06

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Oswego County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$897,696	-\$88,508	-8.97
3/98 - 2/99	891,502	-6,194	-0.69
3/99 - 2/00	994,644	103,142	11.57
3/00 - 2/01**	971,861	-22,783	-2.29
3/01 - 2/02*	983,675	11,814	1.22

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$80,019	\$71,807	-10.26
Construction	13,905	13,085	-5.90
Manufacturing	26,837	24,830	-7.48
Wholesale Trade	57,544	58,998	2.53
Retail Trade Total	524,813	549,031	4.61
Motor Vehicles and Parts	204,664	220,747	7.86
Furniture and Home Furnishings	14,042	13,740	-2.15
Electronics and Appliances	6,346	6,310	-0.57
Building Materials and Garden Equipment	26,131	29,241	11.90
Food and Beverage	58,823	64,003	8.81
Health and Personal Care	16,879	16,381	-2.95
Gasoline Stations	88,383	86,015	-2.68
Clothing (excluding local sales)	3,152	3,383	7.34
Sporting Goods, Hobby, Book and Music Stores	6,058	5,593	-7.69
General Merchandise	59,473	63,816	7.30
Miscellaneous Retail	17,126	17,886	4.44
Nonstore Retail	23,735	21,916	-7.66
Information	42,088	46,384	10.21
Professional, Scientific, and Technical	4,191	3,046	-27.32
Administrative/Support Services	14,843	13,154	-11.38
Health Care	339	310	-8.81
Arts, Entertainment, and Recreation	10,732	7,265	-32.30
Accommodation and Food Services	85,208	86,533	1.56
Food Services	78,158	79,668	1.93
Accommodation	7,050	6,865	-2.62
Other Services Total	30,741	31,879	3.70
Repair and Maintenance	28,579	29,535	3.34
Personal and Laundry Services	1,267	1,483	17.11
All Other Services	895	861	-3.84
Ag., Mining, Trans., FIRE, Educ., Govt.	28,481	27,650	-2.92
Unclassified by Industry	13,491	15,832	17.35
Grand Total	\$933,232	\$949,803	1.78

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$22,285	\$16,624	-25.40
Clothing - local sales only	16,114	16,103	-0.06
Services to tangible personal property used in prod.	231	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	1,145	N/A
Grand Total	\$38,629	\$33,872	-12.31

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Otsego County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$498,419	\$13,877	2.86
3/98 - 2/99	518,172	19,753	3.96
3/99 - 2/00	575,970	57,798	11.15
3/00 - 2/01**	600,125	24,155	4.19
3/01 - 2/02*	613,490	13,365	2.23

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$12,849	\$12,667	-1.42
Construction	7,213	6,306	-12.57
Manufacturing	16,374	10,881	-33.55
Wholesale Trade	48,277	43,315	-10.28
Retail Trade Total	334,999	350,133	4.52
Motor Vehicles and Parts	99,948	107,107	7.16
Furniture and Home Furnishings	5,603	6,957	24.16
Electronics and Appliances	7,951	5,532	-30.43
Building Materials and Garden Equipment	29,694	31,642	6.56
Food and Beverage	27,541	28,809	4.61
Health and Personal Care	7,855	8,211	4.53
Gasoline Stations	47,929	51,624	7.71
Clothing (excluding local sales)	3,352	2,923	-12.79
Sporting Goods, Hobby, Book and Music Stores	6,343	6,313	-0.47
General Merchandise	69,856	71,625	2.53
Miscellaneous Retail	18,627	19,431	4.32
Nonstore Retail	10,300	9,958	-3.33
Information	23,592	22,642	-4.02
Professional, Scientific, and Technical	3,867	6,075	57.10
Administrative/Support Services	9,933	10,069	1.37
Health Care	2,026	1,607	-20.72
Arts, Entertainment, and Recreation	4,567	5,760	26.11
Accommodation and Food Services	65,684	67,954	3.46
Food Services	43,651	45,836	5.01
Accommodation	22,033	22,118	0.39
Other Services Total	15,509	15,043	-3.01
Repair and Maintenance	14,320	14,039	-1.96
Personal and Laundry Services	668	678	1.54
All Other Services	521	326	-37.48
Ag., Mining, Trans., FIRE, Educ., Govt.	16,757	18,680	11.48
Unclassified by Industry	9,173	8,885	-3.14
Grand Total	\$570,820	\$580,017	1.61

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$29,305	\$33,387	13.93
Sales to Qualified Empire Zone Enterprises (QEZE)	0	86	N/A
Grand Total	\$29,305	\$33,473	14.22

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Putnam County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$677,395	\$53,731	8.62
3/98 - 2/99	712,645	35,249	5.20
3/99 - 2/00	793,478	80,833	11.34
3/00 - 2/01**	846,271	52,793	6.65
3/01 - 2/02*	897,579	51,309	6.06

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$19,637	\$19,708	0.36
Construction	21,750	24,062	10.63
Manufacturing	23,725	27,290	15.03
Wholesale Trade	70,686	71,591	1.28
Retail Trade Total	473,928	502,312	5.99
Motor Vehicles and Parts	174,601	200,762	14.98
Furniture and Home Furnishings	23,752	27,857	17.28
Electronics and Appliances	9,343	9,193	-1.61
Building Materials and Garden Equipment	55,673	64,860	16.50
Food and Beverage	61,207	59,462	-2.85
Health and Personal Care	10,838	11,756	8.48
Gasoline Stations	63,695	54,760	-14.03
Clothing (excluding local sales)	3,715	3,813	2.64
Sporting Goods, Hobby, Book and Music Stores	5,544	5,544	0.00
General Merchandise	29,040	30,609	5.40
Miscellaneous Retail	18,051	17,532	-2.87
Nonstore Retail	18,470	16,165	-12.48
Information	50,300	55,869	11.07
Professional, Scientific, and Technical	7,023	7,037	0.20
Administrative/Support Services	22,055	23,077	4.63
Health Care	879	1,201	36.71
Arts, Entertainment, and Recreation	10,672	11,061	3.65
Accommodation and Food Services	48,258	50,896	5.47
Food Services	46,557	49,097	5.46
Accommodation	1,702	1,799	5.75
Other Services Total	30,461	33,159	8.86
Repair and Maintenance	25,606	27,710	8.22
Personal and Laundry Services	4,120	4,762	15.57
All Other Services	735	687	-6.56
Ag., Mining, Trans., FIRE, Educ., Govt.	39,928	40,174	0.61
Unclassified by Industry	11,401	13,730	20.43
Grand Total	\$830,704	\$881,168	6.07

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$15,513	\$16,343	5.35
Services to tangible personal property used in prod.	53	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	69	N/A
Grand Total	\$15,566	\$16,412	5.43

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Rensselaer County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$976,076	\$25,266	2.66
3/98 - 2/99	1,036,767	60,691	6.22
3/99 - 2/00	1,131,016	94,249	9.09
3/00 - 2/01**	1,212,983	81,967	7.25
3/01 - 2/02*	1,155,203	-57,780	-4.76

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$33,866	\$25,115	-25.84
Construction	21,222	20,221	-4.72
Manufacturing	34,783	33,560	-3.52
Wholesale Trade	117,764	80,458	-31.68
Retail Trade Total	670,745	695,840	3.74
Motor Vehicles and Parts	228,189	247,665	8.53
Furniture and Home Furnishings	17,258	17,506	1.44
Electronics and Appliances	15,002	13,102	-12.67
Building Materials and Garden Equipment	81,352	85,027	4.52
Food and Beverage	71,697	73,494	2.51
Health and Personal Care	17,225	16,365	-4.99
Gasoline Stations	85,718	97,125	13.31
Clothing (excluding local sales)	3,530	3,506	-0.67
Sporting Goods, Hobby, Book and Music Stores	5,378	4,878	-9.30
General Merchandise	89,375	92,200	3.16
Miscellaneous Retail	21,810	18,640	-14.54
Nonstore Retail	34,211	26,332	-23.03
Information	60,390	64,190	6.29
Professional, Scientific, and Technical	13,988	9,239	-33.95
Administrative/Support Services	30,282	27,239	-10.05
Health Care	1,498	1,426	-4.77
Arts, Entertainment, and Recreation	5,768	6,046	4.83
Accommodation and Food Services	84,193	86,761	3.05
Food Services	80,201	81,081	1.10
Accommodation	3,992	5,680	42.28
Other Services Total	41,335	37,500	-9.28
Repair and Maintenance	36,009	34,242	-4.91
Personal and Laundry Services	4,127	1,737	-57.90
All Other Services	1,199	1,521	26.83
Ag., Mining, Trans., FIRE, Educ., Govt.	43,343	44,571	2.83
Unclassified by Industry	16,654	21,767	30.70
Grand Total	\$1,175,831	\$1,153,933	-1.86

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$0	\$5	N/A
Clothing - local sales only	37,136	235	-99.37
Services to tangible personal property used in prod.	16	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	1,030	N/A
Grand Total	\$37,152	\$1,270	-96.58

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Rockland County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$2,636,903	\$170,106	6.90
3/98 - 2/99	2,905,249	268,346	10.18
3/99 - 2/00	3,196,992	291,743	10.04
3/00 - 2/01**	3,172,076	-24,916	-0.78
3/01 - 2/02*	3,284,741	112,665	3.55

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$119,840	\$114,042	-4.84
Construction	68,658	68,148	-0.74
Manufacturing	122,784	126,543	3.06
Wholesale Trade	279,522	290,295	3.85
Retail Trade Total	1,607,460	1,683,912	4.76
Motor Vehicles and Parts	449,095	487,668	8.59
Furniture and Home Furnishings	85,713	84,712	-1.17
Electronics and Appliances	111,927	137,890	23.20
Building Materials and Garden Equipment	200,227	199,213	-0.51
Food and Beverage	138,145	140,895	1.99
Health and Personal Care	42,920	43,314	0.92
Gasoline Stations	96,544	91,504	-5.22
Clothing (excluding local sales)	54,099	59,576	10.12
Sporting Goods, Hobby, Book and Music Stores	87,037	87,786	0.86
General Merchandise	222,666	228,223	2.50
Miscellaneous Retail	83,204	89,044	7.02
Nonstore Retail	35,882	34,084	-5.01
Information	237,884	257,003	8.04
Professional, Scientific, and Technical	36,894	43,110	16.85
Administrative/Support Services	105,682	105,028	-0.62
Health Care	2,132	1,607	-24.62
Arts, Entertainment, and Recreation	32,586	27,949	-14.23
Accommodation and Food Services	275,776	282,226	2.34
Food Services	228,703	235,315	2.89
Accommodation	47,072	46,912	-0.34
Other Services Total	80,828	83,677	3.53
Repair and Maintenance	71,944	74,627	3.73
Personal and Laundry Services	7,175	7,660	6.76
All Other Services	1,708	1,390	-18.65
Ag., Mining, Trans., FIRE, Educ., Govt.	160,730	149,603	-6.92
Unclassified by Industry	41,255	51,591	25.05
Grand Total	\$3,172,029	\$3,284,735	3.55

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Services to tangible personal property used in prod.	\$47	\$0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	6	N/A
Grand Total	\$47	\$6	-87.02

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

St. Lawrence County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$880,336	\$29,258	3.44
3/98 - 2/99	945,802	65,466	7.44
3/99 - 2/00	944,138	-1,664	-0.18
3/00 - 2/01**	985,633	41,495	4.39
3/01 - 2/02*	978,635	-6,997	-0.71

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$20,688	\$16,788	-18.85
Construction	27,344	26,085	-4.60
Manufacturing	28,007	26,137	-6.67
Wholesale Trade	65,320	51,965	-20.45
Retail Trade Total	531,205	556,393	4.74
Motor Vehicles and Parts	167,769	180,263	7.45
Furniture and Home Furnishings	8,725	8,524	-2.30
Electronics and Appliances	9,772	9,620	-1.56
Building Materials and Garden Equipment	51,091	53,565	4.84
Food and Beverage	50,001	54,701	9.40
Health and Personal Care	16,220	16,590	2.28
Gasoline Stations	52,197	59,690	14.35
Clothing (excluding local sales)	9,812	9,206	-6.18
Sporting Goods, Hobby, Book and Music Stores	10,643	10,259	-3.61
General Merchandise	104,202	106,600	2.30
Miscellaneous Retail	16,168	16,696	3.26
Nonstore Retail	34,606	30,682	-11.34
Information	40,827	45,132	10.54
Professional, Scientific, and Technical	3,761	3,861	2.67
Administrative/Support Services	11,399	11,014	-3.37
Health Care	594	695	16.98
Arts, Entertainment, and Recreation	2,635	2,648	0.50
Accommodation and Food Services	66,944	69,492	3.81
Food Services	56,093	58,593	4.46
Accommodation	10,851	10,899	0.44
Other Services Total	17,444	16,909	-3.07
Repair and Maintenance	15,052	14,581	-3.12
Personal and Laundry Services	1,495	1,527	2.15
All Other Services	897	800	-10.82
Ag., Mining, Trans., FIRE, Educ., Govt.	33,613	26,666	-20.67
Unclassified by Industry	16,535	14,181	-14.23
Grand Total	\$866,315	\$867,966	0.19

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$68,924	\$56,750	-17.66
Clothing - local sales only	50,368	53,520	6.26
Telephone services	0	5	N/A
Services to tangible personal property used in prod.	26	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	395	N/A
Grand Total	\$119,318	\$110,669	-7.25

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Saratoga County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$1,739,669	\$47,279	2.79
3/98 - 2/99	1,836,470	96,801	5.56
3/99 - 2/00	2,018,099	181,629	9.89
3/00 - 2/01**	2,226,008	207,909	10.30
3/01 - 2/02*	2,360,088	134,080	6.02

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$51,419	\$41,120	-20.03
Construction	38,015	40,209	5.77
Manufacturing	49,592	47,568	-4.08
Wholesale Trade	184,577	166,009	-10.06
Retail Trade Total	1,219,325	1,330,489	9.12
Motor Vehicles and Parts	391,566	429,008	9.56
Furniture and Home Furnishings	46,777	50,250	7.42
Electronics and Appliances	25,607	25,959	1.37
Building Materials and Garden Equipment	184,052	194,880	5.88
Food and Beverage	107,465	106,958	-0.47
Health and Personal Care	27,801	28,612	2.91
Gasoline Stations	128,296	148,269	15.57
Clothing (excluding local sales)	21,056	23,978	13.88
Sporting Goods, Hobby, Book and Music Stores	52,837	58,818	11.32
General Merchandise	152,494	175,409	15.03
Miscellaneous Retail	45,682	51,299	12.29
Nonstore Retail	35,691	37,050	3.81
Information	91,220	100,968	10.69
Professional, Scientific, and Technical	19,956	18,156	-9.02
Administrative/Support Services	60,450	53,050	-12.24
Health Care	565	708	25.37
Arts, Entertainment, and Recreation	16,760	18,720	11.69
Accommodation and Food Services	213,770	227,909	6.61
Food Services	172,756	185,819	7.56
Accommodation	41,014	42,090	2.62
Other Services Total	56,223	63,765	13.41
Repair and Maintenance	49,765	56,875	14.29
Personal and Laundry Services	5,184	5,674	9.44
All Other Services	1,274	1,217	-4.53
Ag., Mining, Trans., FIRE, Educ., Govt.	80,672	82,848	2.70
Unclassified by Industry	21,095	23,394	10.90
Grand Total	\$2,103,638	\$2,214,913	5.29

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$122,367	\$144,953	18.46
Services to tangible personal property used in prod.	3	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	222	N/A
Grand Total	\$122,370	\$145,175	18.64

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Schenectady County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$1,460,891	\$66,668	4.78
3/98 - 2/99	1,455,332	-5,559	-0.38
3/99 - 2/00	1,640,425	185,093	12.72
3/00 - 2/01**	1,737,028	96,603	5.89
3/01 - 2/02*	1,740,171	3,143	0.18

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$42,012	\$29,252	-30.37
Construction	28,463	30,926	8.65
Manufacturing	38,450	33,690	-12.38
Wholesale Trade	243,467	268,854	10.43
Retail Trade Total	799,643	813,330	1.71
Motor Vehicles and Parts	263,137	276,150	4.95
Furniture and Home Furnishings	21,629	22,405	3.59
Electronics and Appliances	27,147	24,767	-8.77
Building Materials and Garden Equipment	88,154	87,576	-0.66
Food and Beverage	74,039	78,719	6.32
Health and Personal Care	24,830	24,378	-1.82
Gasoline Stations	107,568	113,818	5.81
Clothing (excluding local sales)	17,813	17,396	-2.34
Sporting Goods, Hobby, Book and Music Stores	21,862	18,436	-15.67
General Merchandise	102,225	100,597	-1.59
Miscellaneous Retail	28,079	27,866	-0.76
Nonstore Retail	23,160	21,221	-8.37
Information	74,831	114,885	53.53
Professional, Scientific, and Technical	65,070	30,741	-52.76
Administrative/Support Services	35,565	34,023	-4.34
Health Care	2,072	1,554	-25.01
Arts, Entertainment, and Recreation	5,788	5,653	-2.35
Accommodation and Food Services	100,159	96,320	-3.83
Food Services	90,473	91,349	0.97
Accommodation	9,686	4,971	-48.68
Other Services Total	41,501	43,114	3.88
Repair and Maintenance	36,795	38,372	4.28
Personal and Laundry Services	2,270	2,381	4.89
All Other Services	2,436	2,361	-3.08
Ag., Mining, Trans., FIRE, Educ., Govt.	53,164	49,980	-5.99
Unclassified by Industry	15,793	18,769	18.84
Grand Total	\$1,545,978	\$1,571,090	1.62

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$114,622	\$86,473	-24.56
Clothing - local sales only	76,422	76,792	0.48
Telephone services	0	1	N/A
Services to tangible personal property used in prod.	6	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	5,815	N/A
Grand Total	\$191,050	\$169,081	-11.50

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Schoharie County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$203,161	-\$21,912	-9.74
3/98 - 2/99	211,664	8,503	4.19
3/99 - 2/00	235,173	23,509	11.11
3/00 - 2/01**	248,533	13,360	5.68
3/01 - 2/02*	270,232	21,699	8.73

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$4,821	\$4,095	-15.07
Construction	4,364	4,386	0.50
Manufacturing	5,803	4,148	-28.52
Wholesale Trade	22,929	18,362	-19.92
Retail Trade Total	146,600	161,558	10.20
Motor Vehicles and Parts	54,816	57,765	5.38
Furniture and Home Furnishings	3,055	3,252	6.46
Electronics and Appliances	2,139	1,772	-17.19
Building Materials and Garden Equipment	10,684	12,804	19.84
Food and Beverage	14,386	14,716	2.29
Health and Personal Care	2,446	1,737	-28.99
Gasoline Stations	14,400	17,359	20.55
Clothing (excluding local sales)	302	361	19.87
Sporting Goods, Hobby, Book and Music Stores	1,007	1,173	16.53
General Merchandise	30,584	36,900	20.65
Miscellaneous Retail	5,616	5,868	4.49
Nonstore Retail	7,166	7,851	9.56
Information	10,273	19,532	90.13
Professional, Scientific, and Technical	1,182	1,662	40.62
Administrative/Support Services	4,141	3,872	-6.50
Health Care	131	113	-13.46
Arts, Entertainment, and Recreation	3,389	3,695	9.03
Accommodation and Food Services	17,414	17,730	1.81
Food Services	12,913	13,232	2.47
Accommodation	4,501	4,498	-0.08
Other Services Total	7,912	7,830	-1.03
Repair and Maintenance	6,077	5,961	-1.91
Personal and Laundry Services	520	531	2.08
All Other Services	1,314	1,338	1.80
Ag., Mining, Trans., FIRE, Educ., Govt.	6,682	8,001	19.74
Unclassified by Industry	3,918	4,931	25.85
Grand Total	\$239,558	\$259,915	8.50

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$8,975	\$10,278	14.52
Sales to Qualified Empire Zone Enterprises (QEZE)	0	39	N/A
Grand Total	\$8,975	\$10,317	14.95

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Schuyler County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$117,577	\$8,253	7.55
3/98 - 2/99	118,740	1,163	0.99
3/99 - 2/00	128,632	9,892	8.33
3/00 - 2/01**	126,147	-2,485	-1.93
3/01 - 2/02*	127,970	1,823	1.45

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$2,646	\$2,993	13.11
Construction	1,958	2,014	2.83
Manufacturing	5,412	6,723	24.22
Wholesale Trade	8,122	7,810	-3.84
Retail Trade Total	67,668	69,395	2.55
Motor Vehicles and Parts	27,578	28,592	3.68
Furniture and Home Furnishings	1,156	1,447	25.20
Electronics and Appliances	376	367	-2.39
Building Materials and Garden Equipment	6,139	6,599	7.50
Food and Beverage	7,348	6,833	-7.01
Health and Personal Care	2,251	2,181	-3.14
Gasoline Stations	14,311	14,395	0.59
Clothing (excluding local sales)	482	504	4.43
Sporting Goods, Hobby, Book and Music Stores	1,100	1,209	9.99
General Merchandise	1,887	1,778	-5.80
Miscellaneous Retail	2,414	2,890	19.70
Nonstore Retail	2,626	2,600	-0.98
Information	5,117	5,632	10.08
Professional, Scientific, and Technical	632	409	-35.23
Administrative/Support Services	1,620	1,523	-5.99
Health Care	109	106	-2.92
Arts, Entertainment, and Recreation	8,667	7,783	-10.20
Accommodation and Food Services	15,083	14,728	-2.36
Food Services	11,346	10,936	-3.61
Accommodation	3,737	3,791	1.44
Other Services Total	3,118	3,304	5.99
Repair and Maintenance	2,717	2,712	-0.17
Personal and Laundry Services	137	195	41.56
All Other Services	263	397	50.92
Ag., Mining, Trans., FIRE, Educ., Govt.	3,378	2,887	-14.53
Unclassified by Industry	2,617	2,663	1.76
Grand Total	\$126,147	\$127,970	1.45

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Sales to Qualified Empire Zone Enterprises (QEZE's)	\$0	\$1	N/A
Grand Total	\$0	\$1	N/A

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Seneca County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$318,581	\$44,851	16.39
3/98 - 2/99	316,625	-1,956	-0.61
3/99 - 2/00	337,225	20,600	6.51
3/00 - 2/01**	345,723	8,498	2.52
3/01 - 2/02*	339,972	-5,751	-1.66

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$9,335	\$8,416	-9.85
Construction	3,531	3,518	-0.38
Manufacturing	15,993	15,339	-4.09
Wholesale Trade	19,469	18,243	-6.30
Retail Trade Total	164,426	167,577	1.92
Motor Vehicles and Parts	47,947	49,684	3.62
Furniture and Home Furnishings	10,591	10,039	-5.21
Electronics and Appliances	4,252	3,587	-15.63
Building Materials and Garden Equipment	12,526	12,820	2.34
Food and Beverage	11,822	14,401	21.82
Health and Personal Care	3,673	3,301	-10.11
Gasoline Stations	27,746	26,567	-4.25
Clothing (excluding local sales)	10,433	10,108	-3.11
Sporting Goods, Hobby, Book and Music Stores	3,403	3,230	-5.08
General Merchandise	19,790	20,420	3.18
Miscellaneous Retail	5,648	6,663	17.98
Nonstore Retail	6,595	6,756	2.43
Information	11,760	12,133	3.17
Professional, Scientific, and Technical	2,580	2,841	10.13
Administrative/Support Services	4,823	4,084	-15.31
Health Care	8	22	186.70
Arts, Entertainment, and Recreation	3,380	3,250	-3.84
Accommodation and Food Services	24,155	23,771	-1.59
Food Services	19,064	18,868	-1.03
Accommodation	5,091	4,904	-3.68
Other Services Total	8,120	7,929	-2.36
Repair and Maintenance	7,520	7,345	-2.32
Personal and Laundry Services	281	269	-4.54
All Other Services	319	315	-1.30
Ag., Mining, Trans., FIRE, Educ., Govt.	8,999	7,930	-11.89
Unclassified by Industry	4,610	4,734	2.71
Grand Total	\$281,189	\$279,787	-0.50

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$1	\$19	1,551.50
Clothing - local sales only	64,532	60,139	-6.81
Services to tangible personal property used in prod.	1	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	27	N/A
Grand Total	\$64,534	\$60,185	-6.74

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Steuben County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$772,507	\$15,697	2.07
3/98 - 2/99	763,442	-9,064	-1.17
3/99 - 2/00	849,027	85,585	11.21
3/00 - 2/01**	883,153	34,126	4.02
3/01 - 2/02*	900,110	16,957	1.92

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$20,108	\$19,931	-0.88
Construction	18,406	17,090	-7.15
Manufacturing	33,233	30,817	-7.27
Wholesale Trade	93,104	101,571	9.09
Retail Trade Total	459,952	473,475	2.94
Motor Vehicles and Parts	150,950	146,300	-3.08
Furniture and Home Furnishings	16,285	16,538	1.56
Electronics and Appliances	4,403	3,583	-18.63
Building Materials and Garden Equipment	49,619	48,915	-1.42
Food and Beverage	59,866	75,553	26.20
Health and Personal Care	12,810	10,734	-16.21
Gasoline Stations	53,432	49,090	-8.12
Clothing (excluding local sales)	7,075	2,482	-64.91
Sporting Goods, Hobby, Book and Music Stores	6,193	5,708	-7.84
General Merchandise	64,821	81,126	25.15
Miscellaneous Retail	15,554	16,125	3.68
Nonstore Retail	18,944	17,321	-8.57
Information	40,908	44,279	8.24
Professional, Scientific, and Technical	10,799	4,781	-55.73
Administrative/Support Services	11,045	9,234	-16.40
Health Care	742	698	-5.93
Arts, Entertainment, and Recreation	8,441	8,752	3.68
Accommodation and Food Services	83,323	83,840	0.62
Food Services	60,176	62,290	3.51
Accommodation	23,147	21,550	-6.90
Other Services Total	27,825	27,989	0.59
Repair and Maintenance	25,048	24,981	-0.27
Personal and Laundry Services	692	962	38.98
All Other Services	2,085	2,045	-1.88
Ag., Mining, Trans., FIRE, Educ., Govt.	23,622	24,044	1.78
Unclassified by Industry	12,114	12,856	6.12
Grand Total	\$843,621	\$859,357	1.87

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$10,919	\$8,694	-20.38
Clothing - local sales only	28,613	31,788	11.10
Sales to Qualified Empire Zone Enterprises (QEZE)	0	271	N/A
Grand Total	\$39,532	\$40,754	3.09

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Suffolk County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$16,221,011	\$814,725	5.29
3/98 - 2/99	17,043,688	822,677	5.07
3/99 - 2/00	18,986,898	1,943,210	11.40
3/00 - 2/01**	19,245,700	258,802	1.36
3/01 - 2/02*	19,991,601	745,901	3.88

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$475,064	\$475,664	0.13
Construction	344,700	357,614	3.75
Manufacturing	463,596	472,850	2.00
Wholesale Trade	1,589,243	1,516,128	-4.60
Retail Trade Total	10,131,350	10,612,200	4.75
Motor Vehicles and Parts	2,958,145	3,236,771	9.42
Furniture and Home Furnishings	540,040	548,981	1.66
Electronics and Appliances	525,017	548,681	4.51
Building Materials and Garden Equipment	1,474,768	1,505,105	2.06
Food and Beverage	1,122,108	1,102,976	-1.71
Health and Personal Care	287,235	296,445	3.21
Gasoline Stations	821,541	833,987	1.51
Clothing (excluding local sales)	335,487	335,515	0.01
Sporting Goods, Hobby, Book and Music Stores	377,396	387,522	2.68
General Merchandise	966,497	1,097,955	13.60
Miscellaneous Retail	483,048	490,236	1.49
Nonstore Retail	240,070	228,026	-5.02
Information	1,099,825	1,216,794	10.64
Professional, Scientific, and Technical	261,216	268,939	2.96
Administrative/Support Services	618,548	626,639	1.31
Health Care	11,070	11,203	1.20
Arts, Entertainment, and Recreation	255,393	259,520	1.62
Accommodation and Food Services	1,406,454	1,475,894	4.94
Food Services	1,194,947	1,270,688	6.34
Accommodation	211,507	205,206	-2.98
Other Services Total	470,205	498,981	6.12
Repair and Maintenance	414,295	441,465	6.56
Personal and Laundry Services	42,885	45,256	5.53
All Other Services	13,025	12,260	-5.87
Ag., Mining, Trans., FIRE, Educ., Govt.	761,557	790,953	3.86
Unclassified by Industry	200,416	272,396	35.92
Grand Total	\$18,088,639	\$18,855,775	4.24

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$1,156,511	\$1,135,194	-1.84
Clothing - local sales only	275	0	N/A
Services to tangible personal property used in prod.	275	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	632	N/A
Grand Total	\$1,157,061	\$1,135,826	-1.84

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Sullivan County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$578,586	\$24,903	4.50
3/98 - 2/99	561,319	-17,267	-2.98
3/99 - 2/00	620,423	59,104	10.53
3/00 - 2/01**	658,704	38,281	6.17
3/01 - 2/02*	650,827	-7,877	-1.20

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$17,565	\$17,327	-1.35
Construction	11,374	10,920	-4.00
Manufacturing	13,639	15,754	15.51
Wholesale Trade	64,868	51,782	-20.17
Retail Trade Total	361,404	367,094	1.57
Motor Vehicles and Parts	118,025	130,188	10.31
Furniture and Home Furnishings	8,446	8,348	-1.17
Electronics and Appliances	4,303	4,935	14.69
Building Materials and Garden Equipment	56,152	53,558	-4.62
Food and Beverage	25,166	25,434	1.07
Health and Personal Care	5,140	5,297	3.05
Gasoline Stations	51,832	43,814	-15.47
Clothing (excluding local sales)	1,894	1,607	-15.15
Sporting Goods, Hobby, Book and Music Stores	3,723	3,228	-13.28
General Merchandise	47,203	51,339	8.76
Miscellaneous Retail	15,183	15,900	4.73
Nonstore Retail	24,338	23,445	-3.67
Information	41,287	35,593	-13.79
Professional, Scientific, and Technical	5,491	4,781	-12.92
Administrative/Support Services	12,987	13,849	6.63
Health Care	74	292	292.91
Arts, Entertainment, and Recreation	1,980	1,932	-2.41
Accommodation and Food Services	69,689	70,785	1.57
Food Services	32,604	34,365	5.40
Accommodation	37,085	36,420	-1.79
Other Services Total	23,248	23,108	-0.60
Repair and Maintenance	18,903	19,134	1.22
Personal and Laundry Services	1,136	1,017	-10.49
All Other Services	3,209	2,958	-7.82
Ag., Mining, Trans., FIRE, Educ., Govt.	23,387	23,514	0.54
Unclassified by Industry	11,709	14,027	19.80
Grand Total	\$658,703	\$650,758	-1.21

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Services to tangible personal property used in prod.	\$1	\$0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	69	N/A
Grand Total	\$1	\$69	8,584.09

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Tioga County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$288,919	\$9,645	3.45
3/98 - 2/99	294,980	6,062	2.10
3/99 - 2/00	323,084	28,104	9.53
3/00 - 2/01**	329,164	6,080	1.88
3/01 - 2/02*	338,235	9,072	2.76

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$7,214	\$6,835	-5.26
Construction	8,774	9,645	9.92
Manufacturing	14,022	19,256	37.33
Wholesale Trade	22,095	20,196	-8.59
Retail Trade Total	161,848	165,540	2.28
Motor Vehicles and Parts	67,513	67,586	0.11
Furniture and Home Furnishings	6,494	7,326	12.80
Electronics and Appliances	2,887	2,807	-2.79
Building Materials and Garden Equipment	11,885	12,559	5.67
Food and Beverage	14,265	16,202	13.58
Health and Personal Care	3,803	3,900	2.55
Gasoline Stations	30,826	30,511	-1.02
Clothing (excluding local sales)	1,139	1,171	2.87
Sporting Goods, Hobby, Book and Music Stores	1,206	1,084	-10.16
General Merchandise	2,956	3,284	11.09
Miscellaneous Retail	7,698	8,267	7.39
Nonstore Retail	11,174	10,844	-2.96
Information	19,640	18,949	-3.52
Professional, Scientific, and Technical	4,673	3,979	-14.84
Administrative/Support Services	6,849	6,294	-8.11
Health Care	102	135	32.90
Arts, Entertainment, and Recreation	2,181	2,303	5.62
Accommodation and Food Services	21,516	22,439	4.29
Food Services	17,128	18,048	5.37
Accommodation	4,387	4,390	0.06
Other Services Total	7,635	7,587	-0.63
Repair and Maintenance	6,196	6,502	4.94
Personal and Laundry Services	639	281	-55.99
All Other Services	800	803	0.47
Ag., Mining, Trans., FIRE, Educ., Govt.	9,496	11,197	17.91
Unclassified by Industry	4,703	5,414	15.10
Grand Total	\$290,745	\$299,767	3.10

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$38,418	\$36,866	-4.04
Sales to Qualified Empire Zone Enterprises (QEZE)	0	1,602	N/A
Grand Total	\$38,418	\$38,468	0.13

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Tompkins County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$863,201	\$49,044	6.02
3/98 - 2/99	818,020	-45,181	-5.23
3/99 - 2/00	898,112	80,092	9.79
3/00 - 2/01**	954,230	56,118	6.25
3/01 - 2/02*	969,040	14,810	1.55

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$35,022	\$33,470	-4.43
Construction	13,429	12,970	-3.41
Manufacturing	24,232	22,384	-7.62
Wholesale Trade	59,903	58,584	-2.20
Retail Trade Total	452,863	463,331	2.31
Motor Vehicles and Parts	123,368	130,021	5.39
Furniture and Home Furnishings	13,634	14,549	6.71
Electronics and Appliances	18,403	25,256	37.24
Building Materials and Garden Equipment	31,644	33,187	4.88
Food and Beverage	60,776	67,447	10.98
Health and Personal Care	12,546	12,555	0.07
Gasoline Stations	53,911	51,922	-3.69
Clothing (excluding local sales)	12,681	12,212	-3.70
Sporting Goods, Hobby, Book and Music Stores	42,816	38,177	-10.84
General Merchandise	43,765	40,239	-8.06
Miscellaneous Retail	29,589	28,011	-5.34
Nonstore Retail	9,729	9,756	0.28
Information	45,551	54,649	19.97
Professional, Scientific, and Technical	6,685	7,128	6.62
Administrative/Support Services	14,890	15,005	0.77
Health Care	1,041	968	-7.06
Arts, Entertainment, and Recreation	5,303	4,586	-13.51
Accommodation and Food Services	103,376	107,279	3.78
Food Services	80,680	83,481	3.47
Accommodation	22,695	23,798	4.86
Other Services Total	29,244	28,667	-1.97
Repair and Maintenance	26,066	25,858	-0.80
Personal and Laundry Services	2,912	2,543	-12.67
All Other Services	265	266	0.14
Ag., Mining, Trans., FIRE, Educ., Govt.	36,612	31,041	-15.22
Unclassified by Industry	10,106	11,132	10.15
Grand Total	\$838,257	\$851,195	1.54

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$62,169	\$59,201	-4.77
Clothing - local sales only	53,804	58,610	8.93
Sales to Qualified Empire Zone Enterprises (QEZE)	0	34	N/A
Grand Total	\$115,973	\$117,846	1.61

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Ulster County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$1,532,477	\$78,510	5.40
3/98 - 2/99	1,579,149	46,672	3.05
3/99 - 2/00	1,772,292	193,143	12.23
3/00 - 2/01**	1,939,833	167,541	9.45
3/01 - 2/02*	1,980,691	40,858	2.11

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$46,026	\$40,054	-12.98
Construction	27,706	26,926	-2.81
Manufacturing	38,080	37,673	-1.07
Wholesale Trade	130,902	106,088	-18.96
Retail Trade Total	996,106	1,067,115	7.13
Motor Vehicles and Parts	292,985	321,507	9.74
Furniture and Home Furnishings	24,508	29,192	19.11
Electronics and Appliances	61,281	71,002	15.86
Building Materials and Garden Equipment	134,432	140,823	4.75
Food and Beverage	71,206	71,213	0.01
Health and Personal Care	22,327	22,239	-0.39
Gasoline Stations	112,678	124,642	10.62
Clothing (excluding local sales)	13,151	14,249	8.35
Sporting Goods, Hobby, Book and Music Stores	32,042	34,517	7.72
General Merchandise	141,563	149,123	5.34
Miscellaneous Retail	46,066	44,901	-2.53
Nonstore Retail	43,866	43,707	-0.36
Information	98,580	94,175	-4.47
Professional, Scientific, and Technical	12,108	11,757	-2.90
Administrative/Support Services	36,575	35,512	-2.91
Health Care	2,094	1,854	-11.44
Arts, Entertainment, and Recreation	8,617	8,858	2.80
Accommodation and Food Services	189,165	201,014	6.26
Food Services	106,771	114,906	7.62
Accommodation	82,394	86,108	4.51
Other Services Total	47,508	48,945	3.03
Repair and Maintenance	42,342	44,160	4.29
Personal and Laundry Services	3,010	2,619	-12.99
All Other Services	2,155	2,165	0.46
Ag., Mining, Trans., FIRE, Educ., Govt.	44,721	45,442	1.61
Unclassified by Industry	26,333	29,586	12.35
Grand Total	\$1,704,521	\$1,754,999	2.96

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$132,979	\$113,893	-14.35
Clothing - local sales only	102,332	108,411	5.94
Services to tangible personal property used in prod.	1	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	3,388	N/A
Grand Total	\$235,312	\$225,692	-4.09

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Warren County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$1,010,321	\$60,074	6.32
3/98 - 2/99	1,034,570	24,249	2.40
3/99 - 2/00	1,126,770	92,200	8.91
3/00 - 2/01**	1,158,240	31,470	2.79
3/01 - 2/02*	1,170,418	12,178	1.05

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$31,507	\$22,952	-27.15
Construction	18,941	17,778	-6.14
Manufacturing	26,819	23,321	-13.04
Wholesale Trade	86,701	74,777	-13.75
Retail Trade Total	548,217	573,245	4.57
Motor Vehicles and Parts	149,948	155,032	3.39
Furniture and Home Furnishings	23,653	23,446	-0.88
Electronics and Appliances	12,134	12,360	1.86
Building Materials and Garden Equipment	77,707	79,032	1.70
Food and Beverage	54,148	60,108	11.01
Health and Personal Care	10,824	10,797	-0.26
Gasoline Stations	57,882	64,291	11.07
Clothing (excluding local sales)	16,769	16,718	-0.30
Sporting Goods, Hobby, Book and Music Stores	24,601	25,050	1.82
General Merchandise	81,702	85,547	4.71
Miscellaneous Retail	25,321	27,654	9.22
Nonstore Retail	13,528	13,211	-2.34
Information	35,012	39,572	13.02
Professional, Scientific, and Technical	10,094	10,569	4.71
Administrative/Support Services	22,717	21,266	-6.39
Health Care	2,243	2,020	-9.94
Arts, Entertainment, and Recreation	28,972	29,178	0.71
Accommodation and Food Services	189,372	190,993	0.86
Food Services	98,696	101,243	2.58
Accommodation	90,676	89,750	-1.02
Other Services Total	20,319	21,684	6.72
Repair and Maintenance	18,174	19,426	6.89
Personal and Laundry Services	1,211	1,405	16.03
All Other Services	933	853	-8.59
Ag., Mining, Trans., FIRE, Educ., Govt.	29,468	29,172	-1.01
Unclassified by Industry	13,160	16,157	22.78
Grand Total	\$1,063,541	\$1,072,683	0.86

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$94,580	\$97,054	2.62
Services to tangible personal property used in prod.	120	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	680	N/A
Grand Total	\$94,699	\$97,735	3.21

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Washington County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$318,739	\$12,690	4.15
3/98 - 2/99	336,433	17,694	5.55
3/99 - 2/00	369,408	32,975	9.80
3/00 - 2/01**	384,158	14,750	3.99
3/01 - 2/02*	391,421	7,263	1.89

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$8,803	\$6,785	-22.93
Construction	10,557	10,546	-0.10
Manufacturing	11,661	11,169	-4.22
Wholesale Trade	35,193	28,713	-18.41
Retail Trade Total	227,231	240,680	5.92
Motor Vehicles and Parts	88,159	94,872	7.61
Furniture and Home Furnishings	5,319	5,359	0.75
Electronics and Appliances	2,589	2,400	-7.30
Building Materials and Garden Equipment	25,647	27,157	5.89
Food and Beverage	20,697	20,309	-1.88
Health and Personal Care	6,653	7,461	12.15
Gasoline Stations	35,556	43,062	21.11
Clothing (excluding local sales)	805	619	-23.16
Sporting Goods, Hobby, Book and Music Stores	1,496	1,467	-1.95
General Merchandise	19,278	17,836	-7.48
Miscellaneous Retail	8,182	7,987	-2.38
Nonstore Retail	12,850	12,151	-5.45
Information	18,551	20,056	8.11
Professional, Scientific, and Technical	2,400	1,625	-32.29
Administrative/Support Services	9,042	10,290	13.81
Health Care	121	139	15.01
Arts, Entertainment, and Recreation	1,633	1,814	11.07
Accommodation and Food Services	19,999	21,061	5.31
Food Services	19,125	19,416	1.52
Accommodation	875	1,645	88.09
Other Services Total	11,555	11,310	-2.12
Repair and Maintenance	10,668	10,460	-1.95
Personal and Laundry Services	403	455	12.87
All Other Services	484	395	-18.36
Ag., Mining, Trans., FIRE, Educ., Govt.	11,344	10,107	-10.91
Unclassified by Industry	7,872	8,159	3.65
Grand Total	\$375,963	\$382,454	1.73

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$8,193	\$8,960	9.37
Services to tangible personal property used in prod.	2	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	7	N/A
Grand Total	\$8,195	\$8,967	9.43

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Wayne County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$657,568	\$35,801	5.76
3/98 - 2/99	669,065	11,497	1.75
3/99 - 2/00	719,842	50,777	7.59
3/00 - 2/01**	745,481	25,639	3.56
3/01 - 2/02*	737,730	-7,751	-1.04

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$28,797	\$28,883	0.30
Construction	14,074	13,243	-5.90
Manufacturing	23,201	22,323	-3.79
Wholesale Trade	69,031	38,415	-44.35
Retail Trade Total	426,063	433,580	1.76
Motor Vehicles and Parts	164,122	169,251	3.13
Furniture and Home Furnishings	9,213	8,938	-2.99
Electronics and Appliances	6,476	6,115	-5.57
Building Materials and Garden Equipment	39,421	42,201	7.05
Food and Beverage	47,215	53,135	12.54
Health and Personal Care	9,171	9,190	0.20
Gasoline Stations	69,299	66,457	-4.10
Clothing (excluding local sales)	1,348	1,073	-20.38
Sporting Goods, Hobby, Book and Music Stores	4,781	4,166	-12.87
General Merchandise	48,957	48,378	-1.18
Miscellaneous Retail	8,441	8,322	-1.42
Nonstore Retail	17,620	16,355	-7.18
Information	33,493	38,147	13.90
Professional, Scientific, and Technical	4,241	4,368	3.01
Administrative/Support Services	14,321	13,277	-7.29
Health Care	301	227	-24.80
Arts, Entertainment, and Recreation	8,665	17,837	105.84
Accommodation and Food Services	41,151	42,354	2.92
Food Services	38,980	40,184	3.09
Accommodation	2,171	2,170	-0.04
Other Services Total	24,169	25,364	4.94
Repair and Maintenance	21,952	23,152	5.47
Personal and Laundry Services	1,049	1,053	0.30
All Other Services	1,168	1,160	-0.72
Ag., Mining, Trans., FIRE, Educ., Govt.	27,228	27,204	-0.09
Unclassified by Industry	10,146	12,850	26.66
Grand Total	\$724,883	\$718,072	-0.94

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$20,582	\$19,632	-4.62
Services to tangible personal property used in prod.	17	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	27	N/A
Grand Total	\$20,599	\$19,658	-4.56

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Westchester County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/97 - 2/98	\$11,782,894	\$430,624	3.79
3/98 - 2/99	12,272,305	489,411	4.15
3/99 - 2/00	13,244,367	972,062	7.92
3/00 - 2/01**	14,488,212	1,243,845	9.39
3/01 - 2/02*	14,419,537	-68,675	-0.47

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$400,110	\$408,406	2.07
Construction	320,078	314,319	-1.80
Manufacturing	257,685	273,164	6.01
Wholesale Trade	1,226,602	1,033,483	-15.74
Retail Trade Total	6,242,850	6,393,958	2.42
Motor Vehicles and Parts	1,658,164	1,757,647	6.00
Furniture and Home Furnishings	392,894	404,646	2.99
Electronics and Appliances	349,965	346,276	-1.05
Building Materials and Garden Equipment	791,798	841,765	6.31
Food and Beverage	555,166	563,913	1.58
Health and Personal Care	183,607	196,020	6.76
Gasoline Stations	464,500	437,455	-5.82
Clothing (excluding local sales)	420,676	414,205	-1.54
Sporting Goods, Hobby, Book and Music Stores	298,264	301,412	1.06
General Merchandise	579,254	613,089	5.84
Miscellaneous Retail	373,447	354,542	-5.06
Nonstore Retail	175,115	162,990	-6.92
Information	923,316	913,497	-1.06
Professional, Scientific, and Technical	296,583	285,913	-3.60
Administrative/Support Services	454,835	433,272	-4.74
Health Care	7,945	8,299	4.45
Arts, Entertainment, and Recreation	295,467	335,575	13.57
Accommodation and Food Services	955,329	983,200	2.92
Food Services	784,984	807,546	2.87
Accommodation	170,345	175,655	3.12
Other Services Total	323,415	328,314	1.51
Repair and Maintenance	257,436	263,610	2.40
Personal and Laundry Services	56,061	55,280	-1.39
All Other Services	9,918	9,424	-4.99
Ag., Mining, Trans., FIRE, Educ., Govt.	684,675	673,699	-1.60
Unclassified by Industry	150,592	208,505	38.46
Grand Total	\$12,539,482	\$12,593,604	0.43

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities - residential energy only	\$895,555	\$746,687	-16.62
Clothing - local sales only	1,053,148	1,072,558	1.84
Telephone services	0	26	N/A
Services to tangible personal property used in prod.	27	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE's)	0	6,662	N/A
Grand Total	\$1,948,730	\$1,825,933	-6.30

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Wyoming County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$245,799	\$5,407	2.25
3/98 - 2/99	253,247	7,448	3.03
3/99 - 2/00	273,668	20,421	8.06
3/00 - 2/01**	279,328	5,660	2.07
3/01 - 2/02*	286,724	7,395	2.65

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$5,849	\$5,182	-11.40
Construction	4,770	4,207	-11.79
Manufacturing	5,941	6,152	3.54
Wholesale Trade	26,286	24,454	-6.97
Retail Trade Total	163,232	171,173	4.86
Motor Vehicles and Parts	64,565	68,900	6.71
Furniture and Home Furnishings	3,364	3,598	6.98
Electronics and Appliances	5,333	4,683	-12.18
Building Materials and Garden Equipment	14,382	15,117	5.11
Food and Beverage	17,366	22,995	32.41
Health and Personal Care	2,863	2,848	-0.52
Gasoline Stations	14,321	12,389	-13.49
Clothing (excluding local sales)	1,162	1,307	12.43
Sporting Goods, Hobby, Book and Music Stores	805	942	17.03
General Merchandise	22,701	23,600	3.96
Miscellaneous Retail	4,344	4,636	6.72
Nonstore Retail	12,026	10,157	-15.54
Information	14,556	14,349	-1.42
Professional, Scientific, and Technical	1,413	1,458	3.16
Administrative/Support Services	4,487	3,910	-12.86
Health Care	306	339	10.74
Arts, Entertainment, and Recreation	2,887	2,897	0.33
Accommodation and Food Services	16,939	17,193	1.50
Food Services	15,707	16,113	2.58
Accommodation	1,232	1,080	-12.31
Other Services Total	10,738	9,868	-8.11
Repair and Maintenance	10,144	9,272	-8.60
Personal and Laundry Services	539	532	-1.26
All Other Services	55	64	15.84
Ag., Mining, Trans., FIRE, Educ., Govt.	10,854	11,893	9.57
Unclassified by Industry	4,732	6,521	37.80
Grand Total	\$272,990	\$279,595	2.42

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$6,338	\$7,075	11.64
Services to tangible personal property used in prod.	1	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	54	N/A
Grand Total	\$6,338	\$7,129	12.47

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Yates County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/97 - 2/98	\$143,294	\$3,595	2.57
3/98 - 2/99	152,985	9,691	6.76
3/99 - 2/00	165,767	12,782	8.36
3/00 - 2/01**	184,216	18,449	11.13
3/01 - 2/02*	175,196	-9,020	-4.90

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Utilities (excluding residential energy)	\$2,502	\$2,511	0.36
Construction	3,604	3,905	8.34
Manufacturing	14,230	13,294	-6.58
Wholesale Trade	15,157	12,604	-16.84
Retail Trade Total	91,332	91,967	0.69
Motor Vehicles and Parts	33,628	34,544	2.72
Furniture and Home Furnishings	3,391	3,062	-9.70
Electronics and Appliances	1,725	1,788	3.62
Building Materials and Garden Equipment	13,892	13,968	0.54
Food and Beverage	9,064	10,000	10.33
Health and Personal Care	2,446	2,415	-1.26
Gasoline Stations	10,023	9,126	-8.95
Clothing (excluding local sales)	341	374	9.78
Sporting Goods, Hobby, Book and Music Stores	767	793	3.37
General Merchandise	6,344	6,241	-1.63
Miscellaneous Retail	4,973	4,717	-5.14
Nonstore Retail	4,738	4,939	4.25
Information	15,272	8,167	-46.52
Professional, Scientific, and Technical	1,397	1,527	9.31
Administrative/Support Services	3,073	2,734	-11.03
Health Care	1	121	13,504.26
Arts, Entertainment, and Recreation	1,705	1,920	12.59
Accommodation and Food Services	12,330	12,742	3.34
Food Services	10,733	11,034	2.81
Accommodation	1,597	1,708	6.94
Other Services Total	9,500	9,405	-1.00
Repair and Maintenance	8,846	8,841	-0.05
Personal and Laundry Services	107	123	14.62
All Other Services	547	441	-19.35
Ag., Mining, Trans., FIRE, Educ., Govt.	5,157	5,034	-2.39
Unclassified by Industry	5,011	5,359	6.93
Grand Total	\$180,272	\$171,290	-4.98

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/00 - 2/01 **	3/01 - 2/02 *	
Clothing - local sales only	\$3,921	\$3,893	-0.73
Services to tangible personal property used in prod.	23	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZE)	0	13	N/A
Grand Total	\$3,944	\$3,905	-0.99

* Preliminary

** Revised

N/A - Data is only applicable to one selling period

Appendix A: North American Industry Classification System Code Ranges By Industry

The industry codes displayed in this report correspond to the North American Industry Classification System (NAICS) codes published by the U.S. Office of Management and Budget. Sales tax vendors are asked to identify their primary business function and identify themselves using NAICS codes. This process is voluntary and subject to the tax preparer's understanding of the classification codes.

North American Industry Classification System Code Ranges

Industry	2 Digit NAICS Code	3 - 6 Digit NAICS Code Range
Utilities	22	221-22133
Construction	23	233-23599 ¹ , 236-23899 ²
Manufacturing	31-33	311-339999
Wholesale Trade	42	421-42999 ¹ , 423-42512 ²
Retail Trade	44-45	
Motor Vehicles and Parts		441-44132
Furniture and Home Furnishings		442-442299
Electronics and Appliances		443-44313
Building Materials		444-44422
Food and Beverage		445-44531
Health and Personal Care		446-446199
Gasoline Stations		447-44719
Clothing		448-44832
Sporting Goods, Hobby, Book and Music Stores		451-45122
General Merchandise		452-45299
Miscellaneous Retail		453-453998
Nonstore Retail		454-45439
Information	51	511-51919
Professional, Scientific, and Technical	54	541-54199
Administrative/Support/Waste Management/Remediation	56	561-562998
Health Care and Social Assistance	62	621-62441
Arts, Entertainment, and Recreation	71	711-71399
Accommodation and Food Services	72	
Accommodation		721-7213
Food Services		722-72241
Other Services	81	
Repair and Maintenance		811-81149
Personal and Laundry Services		812-81299
All Other Services		813-81411
Ag., Mining, Trans., FIRE, Educ., Govt.	11,21,48,49,52,5 3,55,61,92	111-213115,481-491319, 521-53311,551-551114, 611-61171,921-92812

¹ NAICS code prior to 1/1/2002

² NAICS code after 1/1/2002

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax Effective March 1, 2001

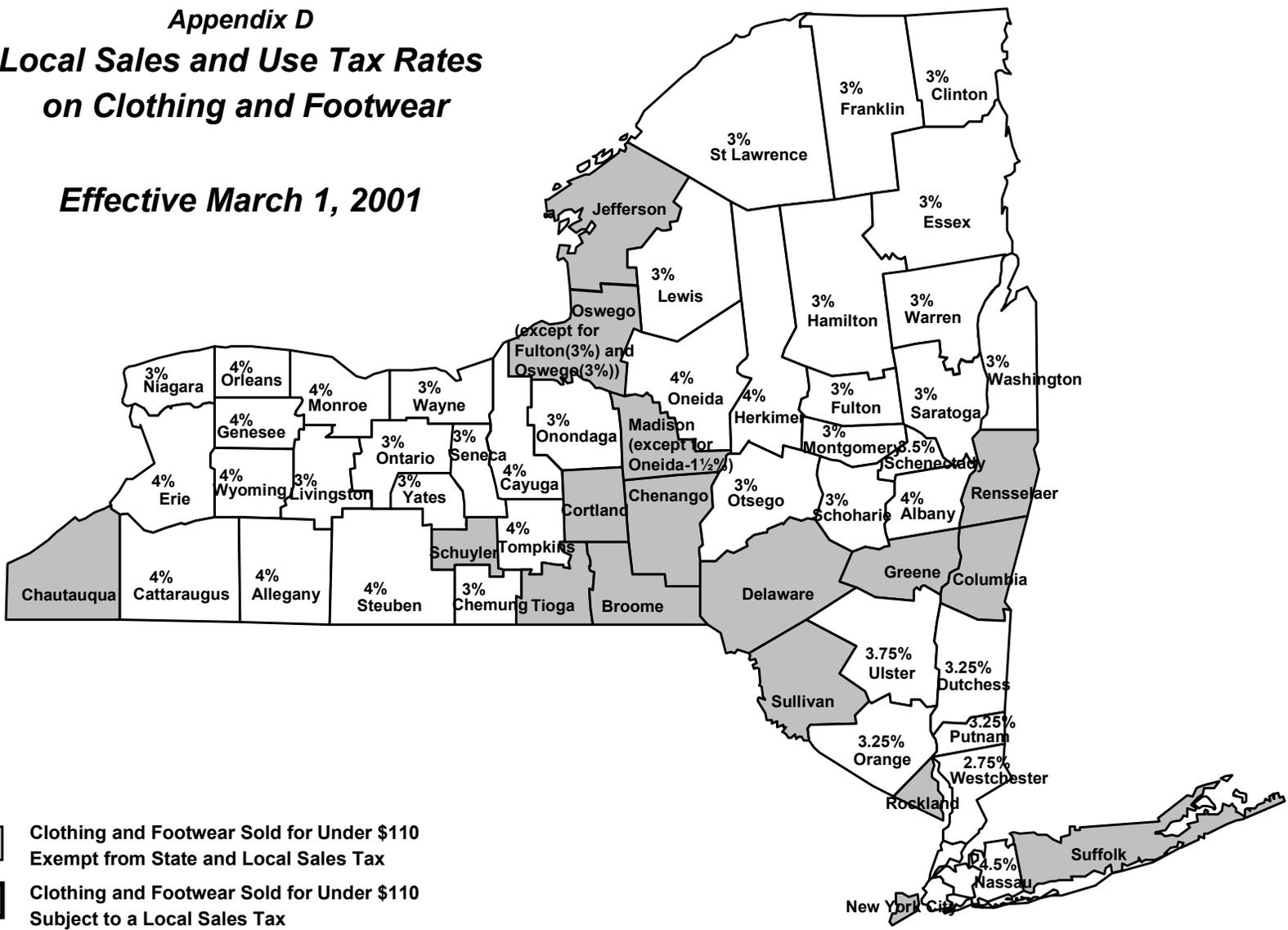
Broome	Saratoga
Delaware	Schoharie
Greene	Schuyler
Hamilton	Sullivan
Herkimer	Warren
Lewis	Washington
Livingston	Wayne
Otsego	Wyoming
Putnam	Yates
Rockland	

Appendix C: Combined State and County Sales Tax Rates Effective March 1, 2001

Appendix D: Local Sales and Use Tax Rates on Clothing and Footwear Effective March 1, 2001

Appendix D
Local Sales and Use Tax Rates
on Clothing and Footwear

Effective March 1, 2001



For more information concerning the data provided in this publication, please contact:

**New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman State Campus Office
Albany, New York 12227
Phone: (518) 457-3187
Web Site: www.tax.state.ny.us/statistics**