



June 1999

Taxable Sales and Purchases

*County and Industry Data for
September 1997 - February 1998*

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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 or the New York City 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.

Data presented herein are derived from vendors' and purchasers' information reported on New York State sales tax returns. This publication presents (1) five year statewide annual trends, (2) statewide trends for the three most recent semiannual selling periods, (3) regional trends, and sales tax activity by industry for New York City and counties outside the City. Each county data table also contains semiannual sales tax information by industrial classification for the most recent 18 months. Data for the March - August 1997 six-month selling period are revised from the last report. Information for the September 1997 through February 1998 is preliminary and will be revised in our next report.

Clothing Exemption Weeks

Recent legislation provided counties the option of exempting some clothing and footwear sales from local sales tax during September 1996 through February 1997 and September 1997 through February 1998 semiannual selling periods. During the weeks of January 18-24, 1997, and January 17-23, 1998, clothing and footwear selling for less than \$500 were potentially exempt from tax. The September 1997 exemption week was limited to the first \$100 spent on clothing items only. The majority of counties selected to participate in the program and the effects of these exemption weeks are displayed in the general merchandise and apparel industry categories. A detailed analysis of the affect of these exemption weeks on local sales tax revenues is presented in OTPA's *The Temporary Clothing Exemptions - Statistical Analysis of the Temporary Sales Tax Exemptions for Clothing Sales in New York State*.

Individuals familiar with previous reports in this data series will note a new industry category. By merging other Tax Department data sets, we separated taxable sales and purchases of the “all other industries” category into two industry groups: (1) agriculture, mining, transportation, finance, insurance and real estate (FIRE) and government group and (2) a new unclassified by industry. The unclassified group contains data for vendors that initially failed to indicate an industry code on their tax return and remained anonymous after our data file matching process. These new categories are designed to improve the quality and usefulness of this report.

Annual taxable sales reach \$181.7 billion Statewide

Table 1 summarizes annual sales and purchases subject to use tax for all New York counties during the past 5 years. During the period, annual sales grew each year when compared with sales reported for the previous year. Preliminary data for March 1997 through February 1998 indicates a continuation of this trend as reported sales grew to \$181.7 billion, a 4.23 percent improvement from the previous year.

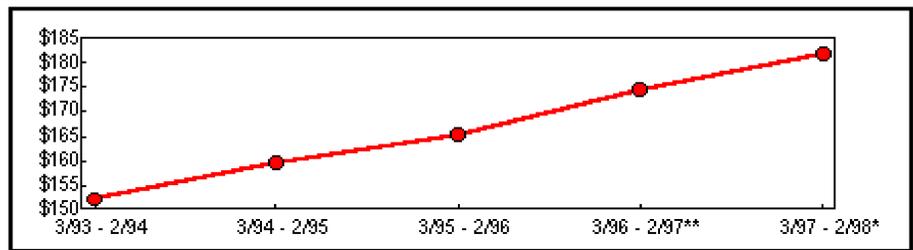
Table 1: Statewide Annual Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$152,151,747	\$5,499,214	3.75
3/94 - 2/95	159,481,038	7,329,291	4.82
3/95 - 2/96	165,263,235	5,782,197	3.63
3/96 - 2/97**	174,305,443	9,042,208	5.47
3/97 - 2/98*	181,670,478	7,365,035	4.23

* Preliminary
** Revised

Figure 1 depicts the continuing upward trend of annual sales. Aggregate sales began rising in the March through August 1993 semiannual selling period and continued growing through the most current period. As a result, total taxable sales and purchases now stand nearly 20 percent higher than the value posted five years ago.

Figure 1: Five-Year Trend
(In Billions)



** Revised

Industry Analysis

Taxable sales and purchases for the September 1997 - February 1998 semiannual selling period reached \$91.9 billion. This amount exceeds the total reported for the previous year's comparable six-month selling period by 3.9 percent (\$3.5 billion).

Statewide, nearly all major industries realized year-over-year growth for the latest semiannual selling period. The new category of agriculture, mining, transportation, FIRE and government reported the largest percentage growth, increasing 8.3 percent. Percentage increases for the remaining major industry groups ranged from 5.3 percent in communications to 2.4 percent for the construction sector.

Retail trade's share is 55 percent

Retail trade accounts for over half of taxable sales, contributing \$50.5 billion to the statewide total. During the most current six-month selling period, retail trade sales rose 4.5 percent from the previous year with eating and drinking establishment vendors reporting the largest percentage increase in sales at 8.1 percent. The percentage increase in eating and drinking, furniture and automotive dealers each exceeded the gain reported for the retail industry as a whole.

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

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97**	9/97 - 2/98*
Construction	\$ 1,540,478	\$ 1,606,096	\$ 1,577,433
Manufacturing	5,000,784	5,021,476	4,746,656
Communications	4,097,230	4,146,469	4,318,091
Electric, Gas, Sanitary Services	6,958,332	6,054,038	6,757,694
Wholesale Trade	6,041,026	6,332,769	6,309,056
Retail Trade Total	48,355,730	49,065,464	50,539,339
Building Materials	2,696,339	3,193,258	2,829,236
General Merchandise	8,116,708	7,050,354	8,171,751
Food	3,575,275	3,926,968	3,735,284
Auto Dealers, Gas Stations	9,790,605	11,540,236	10,404,858
Apparel	4,638,949	4,482,228	4,772,054
Furniture	3,708,805	3,510,376	3,981,156
Eating and Drinking	6,392,458	7,019,481	6,907,632
Miscellaneous Retail	9,436,591	8,342,563	9,737,368
Services Total	13,441,119	14,095,041	14,141,488
Hotels	2,264,156	2,437,427	2,539,661
Personal Services	342,116	336,536	351,920
Business Services	5,186,327	5,369,274	5,487,131
Auto Repair, Parking	2,637,888	2,855,303	2,657,000
Other Services	3,010,632	3,096,501	3,105,776
Ag., Mining, Transportation, FIRE, Govt.	1,764,573	2,081,635	1,911,176
Unclassified by Industry	1,259,777	1,367,952	1,598,605
Grand Total	\$88,459,049	\$89,770,940	\$91,899,538

* Preliminary

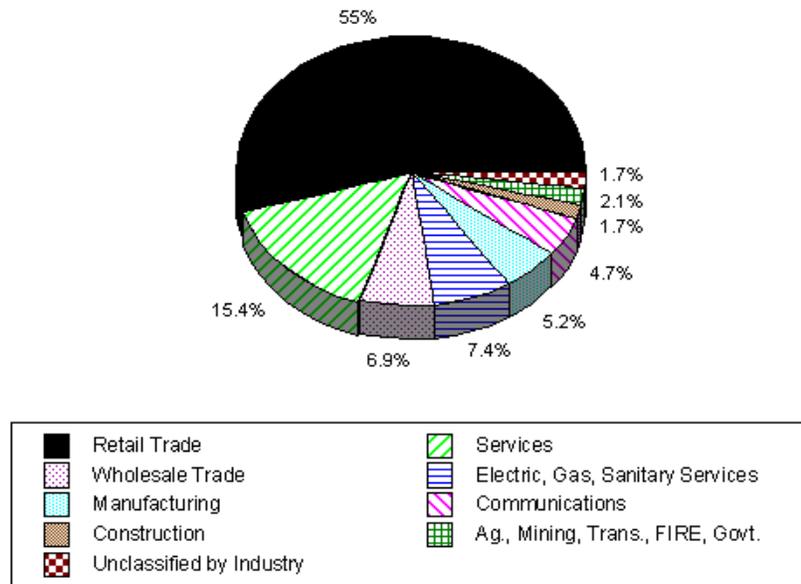
** Revised

Within services, hotels reported taxable sales rising 12.2 percent from the previous year. This increase follows the 10.7 and 20.5 percent gains reported for the last three semiannual periods. Business services also grew faster than the total for services.

Manufacturing and the electric, gas and sanitary services industry category reported annual decreases. This last category includes energy sales to all commercial establishments and noncommercial sales in counties imposing a tax on residential use. (Appendix B lists counties exempting residential energy sales from sales tax.)

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

Figure 2: Industry Shares



Regional Trends

All but a hand full of the State's counties showed year-over-year gains in taxable sales and purchases. Figure 3 provides a glimpse of regional sales activity. As shown, year-over-year gains were broadly dispersed throughout the State. With the exception of Westchester, taxable sales reported in Downstate counties grew faster than the statewide average. Also, the Finger Lakes Region generally outperformed the state average growth rate of 3.9 percent. With a few exceptions, the percent change in county taxable sales in the Western, Mid-Hudson, Mohawk and Adirondack regions lagged behind the statewide growth rate.

*Seneca taxable sales up
10 percent*

Table 3 indicates that nearly all counties experienced an increase in total taxable sales and purchases for the September 1997 through February 1998 period as compared to the same period of the previous year. Seneca led the way again in reporting double digit percentage growth in excess of 10 percent.

Seneca's gains were broadly distributed among several industries. Wholesale trade (+14.7 percent) and retail trade (+16.4 percent) provided the major stimulus. Within retail trade, apparel (+41.4 percent), furniture (+16.2 percent) and miscellaneous retail (+21.6 percent) experienced significant year-over-year growth. Within the services sector, business services and other services both grew in excess of 11 percent. However, even Seneca's growth was mixed as four major industry groupings reported lower sales.

Schoharie and Oswego experienced the largest year-over-year declines in aggregate activity, falling by 20 percent and 17 percent respectively. Both counties appear to be returning to more historical patterns after experiencing substantial upward spikes in the March 1996 through February 1997 selling year.

Table 3: Change in Taxable Sales and Purchases

County	Sept. 1996 - Feb. 1997	Sept. 1997 - Feb. 1998*	Percent Change	County	Sept. 1996 - Feb. 1997	Sept. 1997 - Feb. 1998*	Percent Change
Albany	\$2,134,470	\$2,133,795	(0.03)	Oneida	\$ 949,575	\$ 969,030	2.05
Allegany	145,750	140,780	(3.41)	Onondaga	2,521,331	2,593,243	2.85
Broome	951,853	936,774	(1.58)	Ontario	590,313	627,936	6.37
Cattaraugus	319,977	323,967	1.25	Orange	1,587,587	1,632,241	2.81
Cayuga	282,782	292,533	3.45	Orleans	111,453	114,078	2.36
Chautauqua	557,377	564,099	1.21	Oswego	499,876	417,135	(16.55)
Chemung	476,589	493,022	3.45	Otsego	230,087	235,751	2.46
Chenango	153,643	162,449	5.73	Putnam	308,585	338,384	9.66
Clinton	380,952	396,685	4.13	Rensselaer	468,192	475,735	1.61
Columbia	220,482	232,911	5.64	Rockland	1,267,964	1,349,249	6.41
Cortland	207,103	203,210	(1.88)	St. Lawrence	425,135	440,028	3.50
Delaware	165,068	170,831	3.49	Saratoga	822,618	853,315	3.73
Dutchess	1,375,164	1,284,606	(6.59)	Schenectady	709,552	733,725	3.41
Erie	4,784,359	4,856,082	1.50	Schoharie	120,874	97,019	(19.74)
Essex	174,690	179,307	2.64	Schuyler	48,156	50,970	5.84
Franklin	145,950	146,886	0.64	Seneca	137,581	151,806	10.34
Fulton	180,009	190,293	5.71	Steuben	358,864	378,893	5.58
Genesee	236,330	246,976	4.50	Suffolk	7,685,354	8,043,874	4.66
Greene	168,809	180,257	6.78	Sullivan	251,330	262,174	4.31
Hamilton	22,742	24,335	7.00	Tioga	138,986	141,187	1.58
Herkimer	176,661	177,517	0.48	Tompkins	407,859	417,070	2.26
Jefferson	482,363	499,416	3.54	Ulster	729,832	766,139	4.97
Lewis	69,055	71,838	4.03	Warren	428,021	447,745	4.61
Livingston	203,693	216,168	6.12	Washington	146,870	153,644	4.61
Madison	217,202	219,779	1.19	Wayne	293,768	320,081	8.96
Monroe	3,844,137	3,894,428	1.31	Westchester	5,835,269	6,035,809	3.44
Montgomery	178,025	183,543	3.10	Wyoming	113,861	117,532	3.22
Nassau	7,879,774	8,193,999	3.99	Yates	66,726	66,998	0.41
Niagara	992,936	1,015,395	2.26	New York City	\$34,075,485	\$36,058,759	5.82

Note: Dollar data is in thousands.

* Preliminary data

New York City

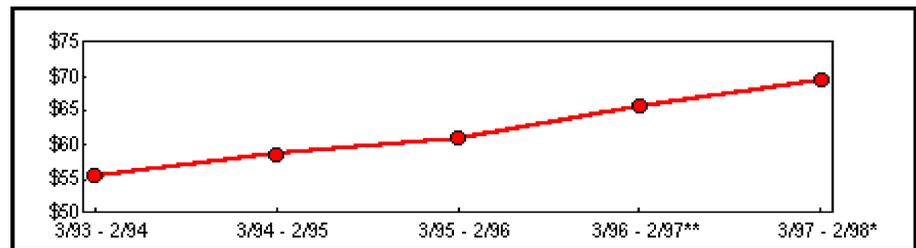
The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent almost 40 percent of all reportable statewide taxable sales and purchases for the latest annual period. New York City taxable sales continue to grow faster than the State as a whole. Year-over-year City taxable sales and purchases rose 6.0 percent, exceeding the 3.2 percent combined growth rate for all other State counties. Similar to the State's economy, New York City sales have continually expanded since the early 1990's growing from \$55.5 billion in 1993-94 to \$69.5 billion in 1996-97 (Figure 4).

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

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$55,462,615	\$2,892,522	5.50
3/94 - 2/95	58,523,293	3,060,678	5.52
3/95 - 2/96	61,107,397	2,584,104	4.42
3/96 - 2/97**	65,565,929	4,458,532	7.30
3/97 - 2/98*	69,489,145	3,923,216	5.98

* Preliminary
** Revised

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



** Revised

Table 5 summarizes City taxable sales and purchases for the most recent six-month selling period ending February 1998. For that period, sales tax vendors reported \$36.1 billion in City taxable sales and purchases, an increase of 5.8 percent over the same period one year earlier.

For both the State and City, retail sales provide the largest share of all taxable sales and purchases. However, while retail sales represent 54.9 percent of all taxable sales statewide, they represent only 46.5 percent within the City. This disparity reflects the greater importance of taxable services to the City's sales tax base.

Communications and wholesale trade posted the largest percentage increase among all major industries, each rising 8.8 percent from the previous year. Within services, hotels (+14.7 percent), and business (+7.8 percent) continued their recent strong pace. Of the major industries, only electric, gas and sanitary services posted a year-over-year decline.

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

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97**	9/97 - 2/98*
Construction	\$ 655,819	\$ 667,993	\$ 683,917
Manufacturing	1,945,886	1,923,432	1,993,671
Communications	1,909,242	1,981,042	2,076,837
Electric, Gas, Sanitary Services	3,230,872	2,697,581	3,128,621
Wholesale Trade	2,250,889	2,318,988	2,448,431
Retail Trade Total	15,927,339	15,561,186	16,798,732
Building Materials	584,939	628,153	635,433
General Merchandise	2,308,515	2,029,706	2,233,899
Food	819,786	850,518	864,859
Auto Dealers, Gas Stations	1,776,985	2,029,614	1,913,508
Apparel	2,369,133	2,313,854	2,429,739
Furniture	1,542,480	1,499,147	1,655,401
Eating and Drinking	2,965,739	3,114,044	3,301,964
Miscellaneous Retail	3,559,762	3,096,150	3,763,929
Services Total	6,730,458	6,777,038	7,254,967
Hotels	1,587,813	1,542,653	1,821,319
Personal Services	150,128	152,068	158,252
Business Services	2,817,480	2,886,664	3,036,429
Auto Repair, Parking	921,309	984,678	929,140
Other Services	1,253,728	1,210,975	1,309,827
Ag., Mining, Transportation, FIRE, Govt.	838,817	878,283	910,384
Unclassified by Industry	586,163	624,843	763,199
Grand Total	\$34,075,485	\$33,430,386	\$36,058,759

* Preliminary

** Revised

Counties Outside New York City

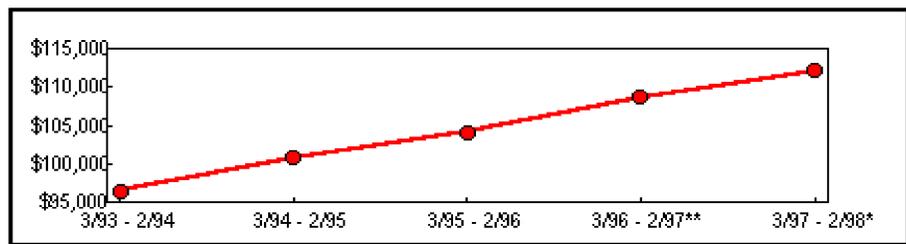
Taxable sales and purchases in counties outside New York City reached nearly \$112.2 billion for the year ending February 1998 (Table 6). This value represents a 3.2 percent increase from the previous year and 15.9 percent increase from sales reported four years ago. As depicted in Figure 5, the five-year trend in taxable sales and purchases reported outside of New York City is similar in direction to the New York City totals but annual percentage growth is comparatively lower between the years. A pattern of alternate years of lower and higher growth is emerging.

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

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$96,689,132	\$2,606,692	2.77
3/94 - 2/95	100,957,745	4,268,613	4.41
3/95 - 2/96	104,155,838	3,198,093	3.17
3/96 - 2/97**	108,739,514	4,583,676	4.40
3/97 - 2/98*	112,181,333	3,441,819	3.17

* Preliminary
** Revised

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



** Revised

Analysis of the semiannual data by industry presented in Table 7 reveals that retail trade and the newly identified agriculture, mining, transportation, financial services and government (AMTFG) category reported the largest gains from the same period in the previous year. Retail trade grew 4.0 percent, with furniture, auto dealer and eating and drinking establishment sales all exceeding 5 percent. The growth rate for the AMTFG grouping was twice as great as retail trade, reaching 8.1 percent. Of the major industries, manufacturing (-9.9 percent) and electric and gas (-2.6 percent) reported lower sales. Percent growth in construction, communications, wholesale trade and services was smaller than the combined growth rate for all industries. However, within the broad services sector, hotel activity increased by 6.21 percent from the previous year semiannual period.

On March 1, 1997, Oswego became the last county to impose a sales tax. For the first time, all vendors doing business in Oswego County outside the cities of Fulton and Oswego are subject to the county tax. Thus, for the most recent year, Oswego data includes *actual* taxable sales and purchases within the county. The cities of Fulton and Oswego already had imposed their own sales tax for all years reported in this publication. To present a more comprehensive view of statewide taxable sales, we

continue to include estimates of taxable sales and purchases for the entire county (including the cities of Fulton and Oswego) for earlier periods.

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

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97**	9/97 - 2/98*
Construction	\$ 884,659	\$ 938,103	\$ 893,516
Manufacturing	3,054,898	3,098,044	2,752,985
Communications	2,187,988	2,165,427	2,241,254
Electric, Gas, Sanitary Services	3,727,460	3,356,457	3,629,073
Wholesale Trade	3,790,137	4,013,781	3,860,625
Retail Trade Total	32,428,391	33,504,278	33,740,607
Building Materials	2,111,400	2,565,105	2,193,803
General Merchandise	5,808,193	5,020,648	5,937,852
Food	2,755,489	3,076,450	2,870,425
Auto Dealers, Gas Stations	8,013,620	9,510,622	8,491,350
Apparel	2,269,816	2,168,374	2,342,315
Furniture	2,166,325	2,011,229	2,325,755
Eating and Drinking	3,426,719	3,905,437	3,605,668
Miscellaneous Retail	5,876,829	5,246,413	5,973,439
Services Total	6,710,661	7,318,003	6,886,521
Hotels	676,343	894,774	718,342
Personal Services	191,988	184,468	193,668
Business Services	2,368,847	2,482,610	2,450,702
Auto Repair, Parking	1,716,579	1,870,625	1,727,860
Other Services	1,756,904	1,885,526	1,795,949
Ag., Mining, Transportation, FIRE, Govt.	925,756	1,203,352	1,000,792
Unclassified by Industry	673,614	743,109	835,406
Grand Total	\$54,383,564	\$56,340,554	\$55,840,779

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

* Preliminary

** Revised

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items reported on over a half-million sales tax returns filed each quarter with the New York State Department of Taxation and Finance. The year-ending sales tax quarter that closes on May 31 involves an additional 150,000 returns from taxpayers filing annual returns only. The report aggregates quarterly data into semiannual periods to dampen fluctuations caused by vendor late reporting, account reconciliation of prior period activities and amended returns.

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

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

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

Finally, the continuing economic trend toward the formation of business conglomerations has decreased the usefulness of industry data. This problem is most evidenced in the hotel industry where real property services businesses are acquiring hotels. This change has the effect of reducing the amount of taxable sales reported by hotels and increasing the other services category when lodging activity may be stable or growing.

For all counties, the electric, gas and sanitary services industry segment contains nonresidential energy taxable sales. However, New York State

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

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

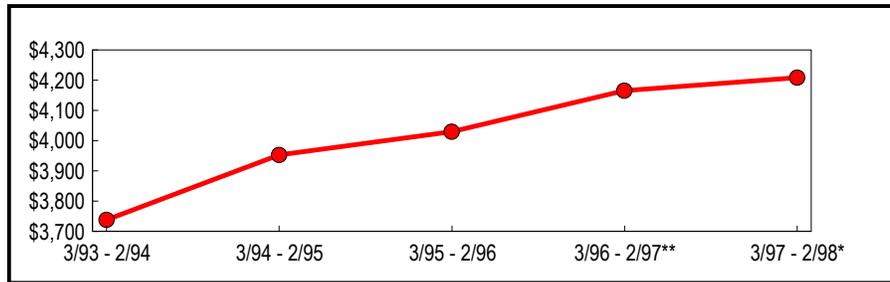
Data users are cautioned that industry taxable sales may represent only a portion of industry gross sales. Moreover, the percent of sales that are taxable can vary from period to period. As such, taxable sales may not directly reflect the correct level or trend in aggregate economic activity for the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

Albany County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$3,738,389	\$154,563	4.31
3/94 - 2/95	3,953,520	215,131	5.75
3/95 - 2/96	4,030,436	76,916	1.95
3/96 - 2/97**	4,165,840	135,404	3.36
3/97 - 2/98*	4,209,005	43,165	1.04

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$33,646	\$30,085	\$31,597
Manufacturing	116,710	106,264	102,273
Communications	73,653	72,022	72,605
Electric, Gas, Sanitary Services	175,348	155,051	169,795
Wholesale Trade	146,463	153,829	153,498
Retail Trade Total	1,217,373	1,136,709	1,218,042
Building Materials	73,996	80,962	59,427
General Merchandise	246,209	202,826	248,847
Food	90,272	91,926	95,555
Auto Dealers, Gas Stations	215,397	250,486	229,285
Apparel	105,694	92,247	104,542
Furniture	109,230	85,153	111,736
Eating and Drinking	140,651	143,635	141,250
Miscellaneous Retail	235,924	189,474	227,400
Services Total	299,292	339,459	297,461
Hotels	44,915	52,085	37,967
Personal Services	8,790	9,208	9,555
Business Services	103,727	128,143	106,508
Auto Repair, Parking	74,233	80,330	73,642
Other Services	67,627	69,693	69,789
Ag., Mining, Transportation, FIRE, Govt.	46,731	51,949	54,623
Unclassified by Industry	25,254	29,842	33,901
Grand Total	\$2,134,470	\$2,075,210	\$2,133,795

* Preliminary

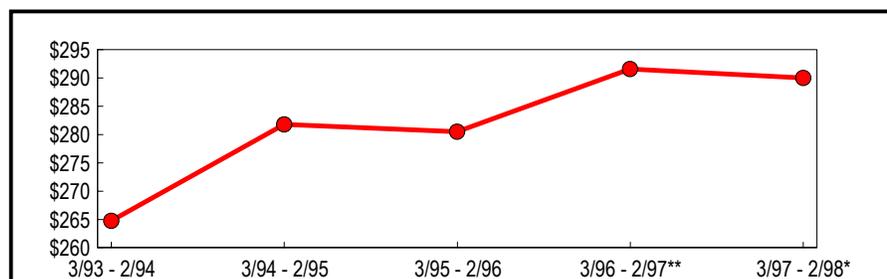
** Revised

Allegany County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$264,780	\$8,284	3.23
3/94 - 2/95	281,795	17,015	6.43
3/95 - 2/96	280,520	(1,275)	(0.45)
3/96 - 2/97**	291,594	11,074	3.95
3/97 - 2/98*	290,002	(1,592)	(0.55)

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,337	\$3,267	\$2,741
Manufacturing	7,930	8,711	7,678
Communications	4,572	4,460	4,755
Electric, Gas, Sanitary Services	18,771	14,773	17,903
Wholesale Trade	13,777	15,103	12,686
Retail Trade Total	75,521	83,317	77,195
Building Materials	5,013	5,998	5,361
General Merchandise	11,285	9,988	11,452
Food	9,670	10,777	9,578
Auto Dealers, Gas Stations	24,520	32,426	25,774
Apparel	1,164	1,159	1,333
Furniture	3,052	3,303	3,329
Eating and Drinking	8,503	9,332	8,703
Miscellaneous Retail	12,314	10,334	11,665
Services Total	13,923	14,776	12,976
Hotels	1,742	1,726	1,540
Personal Services	300	250	303
Business Services	4,172	4,159	4,153
Auto Repair, Parking	4,099	4,687	3,619
Other Services	3,610	3,954	3,361
Ag., Mining, Transportation, FIRE, Govt.	5,199	2,666	1,973
Unclassified by Industry	2,720	2,149	2,873
Grand Total	\$145,750	\$149,222	\$140,780

* Preliminary

** Revised

Broome County

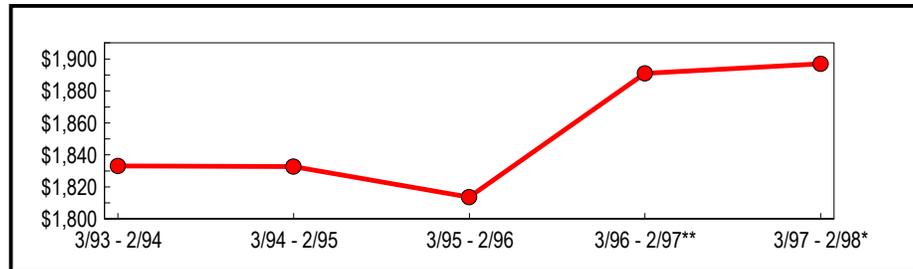
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$1,833,184	\$20,120	1.11
3/94 - 2/95	1,832,803	(381)	(0.02)
3/95 - 2/96	1,813,600	(19,203)	(1.05)
3/96 - 2/97**	1,890,992	77,392	4.27
3/97 - 2/98*	1,896,950	5,958	0.32

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$14,362	\$14,498	\$14,147
Manufacturing	69,422	66,239	30,121
Communications	36,573	36,089	36,841
Electric, Gas, Sanitary Services	45,199	39,068	38,348
Wholesale Trade	70,496	68,468	63,008
Retail Trade Total	595,217	603,171	628,810
Building Materials	29,629	39,598	35,212
General Merchandise	147,537	131,937	165,307
Food	56,267	60,610	60,007
Auto Dealers, Gas Stations	127,337	149,865	134,895
Apparel	25,554	22,012	23,531
Furniture	41,667	36,985	42,272
Eating and Drinking	71,295	74,800	72,556
Miscellaneous Retail	95,931	87,364	95,030
Services Total	99,659	109,052	101,938
Hotels	13,569	16,199	14,517
Personal Services	2,849	2,799	2,902
Business Services	29,237	31,231	29,224
Auto Repair, Parking	27,954	32,057	28,840
Other Services	26,050	26,766	26,455
Ag., Mining, Transportation, FIRE, Govt.	9,902	11,998	12,058
Unclassified by Industry	11,023	11,593	11,503
Grand Total	\$951,853	\$960,176	\$936,774

* Preliminary

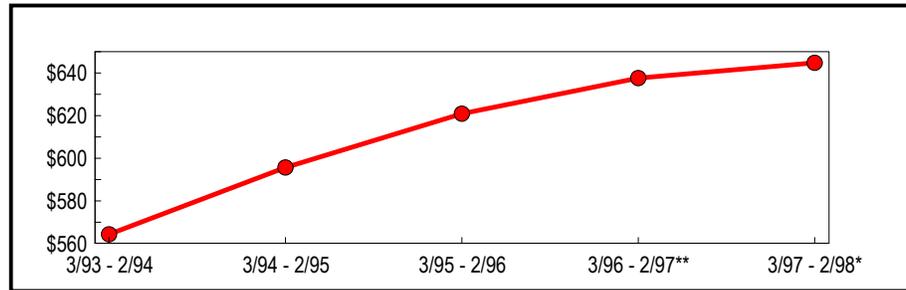
** Revised

Cattaraugus County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$564,277	(\$4,028)	(0.71)
3/94 - 2/95	595,591	31,314	5.55
3/95 - 2/96	620,924	25,333	4.25
3/96 - 2/97**	637,596	16,672	2.69
3/97 - 2/98*	644,876	7,280	1.14

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$4,202	\$5,029	\$4,687
Manufacturing	13,285	15,427	14,269
Communications	10,511	9,805	10,198
Electric, Gas, Sanitary Services	36,230	30,204	34,897
Wholesale Trade	21,966	25,300	22,984
Retail Trade Total	189,278	192,601	194,066
Building Materials	10,875	13,302	10,716
General Merchandise	50,283	42,807	52,318
Food	16,013	18,499	16,777
Auto Dealers, Gas Stations	45,486	54,713	45,419
Apparel	4,052	4,032	4,461
Furniture	8,010	7,584	9,407
Eating and Drinking	26,509	27,492	27,636
Miscellaneous Retail	28,050	24,172	27,332
Services Total	34,816	32,165	35,398
Hotels	4,965	2,498	4,983
Personal Services	1,093	743	1,326
Business Services	10,722	9,907	10,906
Auto Repair, Parking	9,022	9,607	8,822
Other Services	9,014	9,410	9,361
Ag., Mining, Transportation, FIRE, Govt.	5,381	7,335	5,752
Unclassified by Industry	4,308	3,043	1,716
Grand Total	\$319,977	\$320,909	\$323,967

* Preliminary

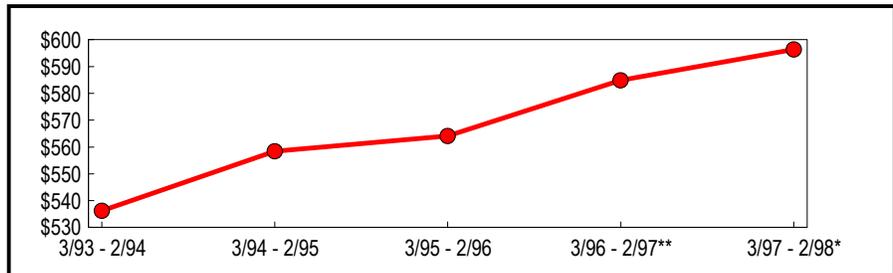
** Revised

Cayuga County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$536,214	\$14,885	2.86
3/94 - 2/95	558,369	22,155	4.13
3/95 - 2/96	564,083	5,714	1.02
3/96 - 2/97**	584,844	20,761	3.68
3/97 - 2/98*	596,415	11,571	1.98

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$4,137	\$4,510	\$3,966
Manufacturing	10,953	12,998	11,537
Communications	9,738	9,851	10,383
Electric, Gas, Sanitary Services	34,557	32,623	33,656
Wholesale Trade	32,514	35,379	31,778
Retail Trade Total	160,857	174,353	169,871
Building Materials	9,730	11,013	15,276
General Merchandise	32,542	29,172	32,415
Food	18,625	21,219	19,048
Auto Dealers, Gas Stations	40,504	54,356	44,375
Apparel	4,122	3,891	3,898
Furniture	7,980	8,012	8,446
Eating and Drinking	17,020	20,514	17,780
Miscellaneous Retail	30,334	26,176	28,633
Services Total	24,642	28,001	25,724
Hotels	2,236	3,172	2,346
Personal Services	602	456	809
Business Services	7,375	7,756	7,725
Auto Repair, Parking	7,881	8,765	7,954
Other Services	6,548	7,852	6,890
Ag., Mining, Transportation, FIRE, Govt.	3,269	4,055	3,675
Unclassified by Industry	2,115	2,112	1,943
Grand Total	\$282,782	\$303,882	\$292,533

* Preliminary

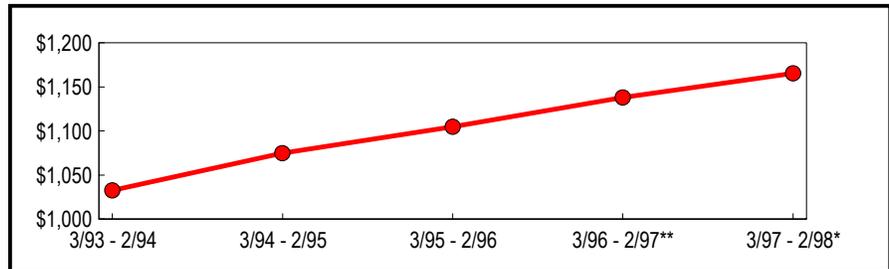
** Revised

Chautauqua County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$1,032,734	\$70,621	7.34
3/94 - 2/95	1,074,945	42,211	4.09
3/95 - 2/96	1,105,013	30,068	2.80
3/96 - 2/97**	1,138,227	33,214	3.01
3/97 - 2/98*	1,165,480	27,253	2.39

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$11,436	\$12,196	\$11,160
Manufacturing	32,250	35,450	35,055
Communications	22,555	21,645	20,608
Electric, Gas, Sanitary Services	63,852	52,090	61,302
Wholesale Trade	52,013	61,830	51,860
Retail Trade Total	294,400	328,171	306,279
Building Materials	20,467	25,565	19,643
General Merchandise	79,613	75,134	84,636
Food	20,318	26,430	22,738
Auto Dealers, Gas Stations	78,666	97,307	80,399
Apparel	6,047	6,329	6,175
Furniture	17,897	16,014	18,461
Eating and Drinking	36,714	46,048	38,028
Miscellaneous Retail	34,678	35,344	36,199
Services Total	62,274	67,839	60,674
Hotels	4,903	8,368	4,363
Personal Services	1,262	1,089	1,397
Business Services	16,139	17,009	15,695
Auto Repair, Parking	14,831	15,929	14,828
Other Services	25,139	25,444	24,391
Ag., Mining, Transportation, FIRE, Govt.	13,006	15,946	12,047
Unclassified by Industry	5,591	6,214	5,114
Grand Total	\$557,377	\$601,381	\$564,099

* Preliminary

** Revised

Chemung County

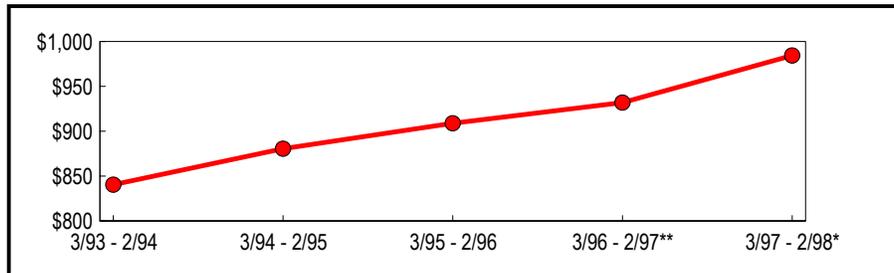
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$840,594	\$69,261	8.98
3/94 - 2/95	880,659	40,065	4.77
3/95 - 2/96	909,210	28,551	3.24
3/96 - 2/97**	931,949	22,739	2.50
3/97 - 2/98*	984,440	52,491	5.63

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$5,419	\$5,509	\$5,419
Manufacturing	31,411	51,397	29,573
Communications	12,699	11,715	12,539
Electric, Gas, Sanitary Services	48,816	45,250	45,214
Wholesale Trade	31,437	33,201	31,059
Retail Trade Total	297,123	286,729	313,670
Building Materials	13,181	15,481	21,051
General Merchandise	93,203	77,803	96,537
Food	28,670	33,269	28,019
Auto Dealers, Gas Stations	51,241	61,463	53,900
Apparel	14,541	13,625	14,942
Furniture	14,735	11,814	15,141
Eating and Drinking	30,240	31,578	31,548
Miscellaneous Retail	51,312	41,696	52,532
Services Total	40,352	44,491	42,763
Hotels	4,002	5,393	3,979
Personal Services	1,757	1,321	1,435
Business Services	14,560	16,685	16,158
Auto Repair, Parking	9,695	11,098	10,854
Other Services	10,338	9,994	10,337
Ag., Mining, Transportation, FIRE, Govt.	4,168	7,016	6,273
Unclassified by Industry	5,164	6,110	6,512
Grand Total	\$476,589	\$491,418	\$493,022

* Preliminary

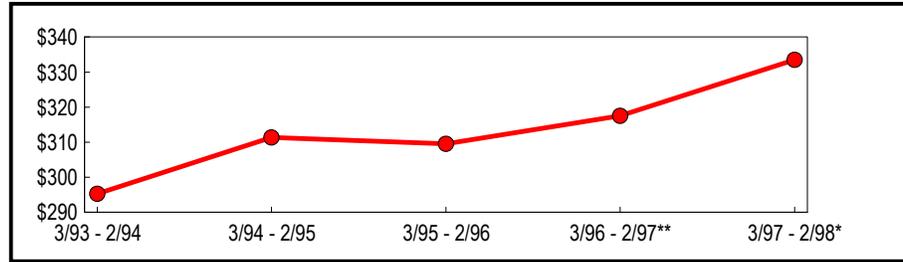
** Revised

Chenango County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$295,306	(\$1,163)	(0.39)
3/94 - 2/95	311,379	16,073	5.44
3/95 - 2/96	309,566	(1,813)	(0.58)
3/96 - 2/97**	317,542	7,976	2.58
3/97 - 2/98*	333,489	15,947	5.02

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$2,951	\$3,218	\$3,830
Manufacturing	10,817	12,547	12,157
Communications	6,042	6,515	6,510
Electric, Gas, Sanitary Services	7,120	6,838	7,478
Wholesale Trade	10,905	13,177	12,208
Retail Trade Total	98,046	108,888	101,480
Building Materials	5,191	6,308	5,015
General Merchandise	17,874	17,475	19,029
Food	7,836	8,852	9,248
Auto Dealers, Gas Stations	32,415	39,948	35,011
Apparel	1,043	961	870
Furniture	3,684	3,917	3,702
Eating and Drinking	8,675	10,381	8,852
Miscellaneous Retail	21,328	21,046	19,753
Services Total	14,401	16,361	15,420
Hotels	862	1,255	947
Personal Services	619	474	585
Business Services	4,730	5,015	5,584
Auto Repair, Parking	4,781	5,353	4,992
Other Services	3,409	4,264	3,312
Ag., Mining, Transportation, FIRE, Govt.	2,803	2,764	2,412
Unclassified by Industry	558	732	954
Grand Total	\$153,643	\$171,040	\$162,449

* Preliminary

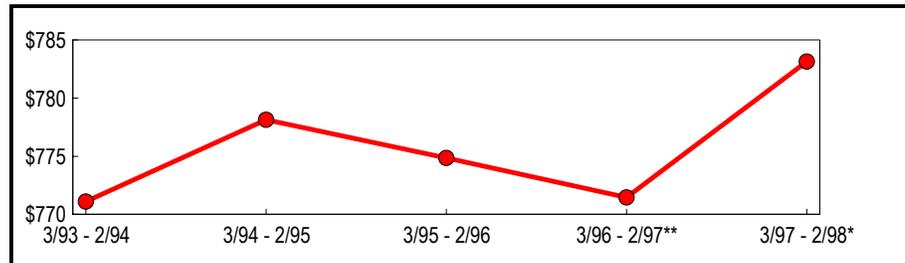
** Revised

Clinton County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$771,098	\$18,929	2.52
3/94 - 2/95	778,146	7,048	0.91
3/95 - 2/96	774,871	(3,275)	(0.42)
3/96 - 2/97**	771,464	(3,407)	(0.44)
3/97 - 2/98*	783,158	11,694	1.52

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,872	\$4,416	\$4,580
Manufacturing	19,769	21,277	22,562
Communications	11,744	11,964	12,357
Electric, Gas, Sanitary Services	22,231	19,835	23,544
Wholesale Trade	29,867	30,306	31,465
Retail Trade Total	243,927	245,913	248,267
Building Materials	13,565	16,335	13,334
General Merchandise	69,407	60,509	70,036
Food	21,282	23,747	22,162
Auto Dealers, Gas Stations	54,775	65,733	55,640
Apparel	10,067	9,551	8,824
Furniture	8,582	8,587	9,773
Eating and Drinking	25,016	28,345	26,447
Miscellaneous Retail	41,233	33,106	42,051
Services Total	31,946	34,865	35,066
Hotels	2,410	3,946	3,432
Personal Services	919	1,143	1,218
Business Services	9,497	9,869	11,772
Auto Repair, Parking	10,606	11,275	10,571
Other Services	8,514	8,632	8,073
Ag., Mining, Transportation, FIRE, Govt.	10,565	11,355	12,548
Unclassified by Industry	7,031	6,542	6,296
Grand Total	\$380,952	\$386,473	\$396,685

* Preliminary

** Revised

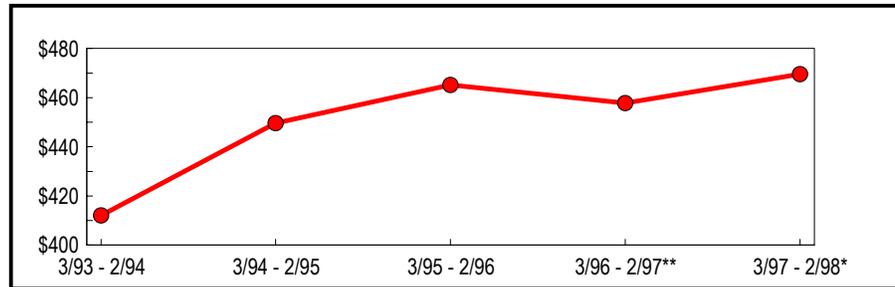
Columbia County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$412,095	\$25,548	6.61
3/94 - 2/95	449,631	37,536	9.11
3/95 - 2/96	465,203	15,572	3.46
3/96 - 2/97**	457,847	(7,356)	(1.58)
3/97 - 2/98*	469,627	11,780	2.57

Five-Year Trend (In Millions)

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$4,997	\$5,554	\$5,098
Manufacturing	7,618	7,203	9,271
Communications	12,419	12,067	12,631
Electric, Gas, Sanitary Services	12,621	12,063	12,427
Wholesale Trade	16,652	16,371	17,022
Retail Trade Total	136,879	149,457	143,956
Building Materials	16,085	19,639	16,015
General Merchandise	22,551	21,324	24,323
Food	16,015	17,299	16,469
Auto Dealers, Gas Stations	44,943	52,323	48,684
Apparel	1,815	1,819	1,784
Furniture	5,744	6,211	6,176
Eating and Drinking	13,373	15,850	13,226
Miscellaneous Retail	16,353	14,992	17,279
Services Total	22,092	25,416	23,266
Hotels	1,089	1,483	1,239
Personal Services	680	556	801
Business Services	8,418	8,477	8,582
Auto Repair, Parking	7,080	7,876	7,972
Other Services	4,825	7,024	4,672
Ag., Mining, Transportation, FIRE, Govt.	5,536	6,655	7,100
Unclassified by Industry	1,668	1,930	2,140
Grand Total	\$220,482	\$236,716	\$232,911

* Preliminary

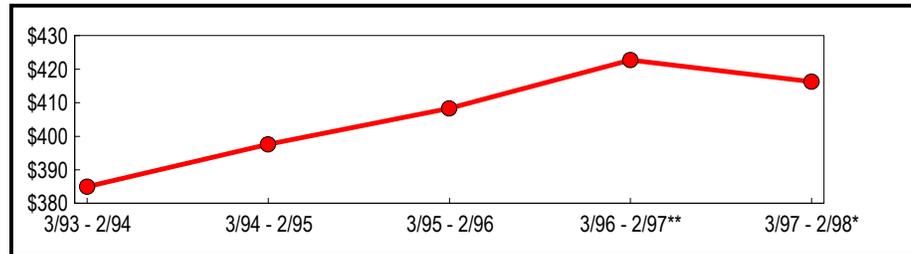
** Revised

Cortland County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$384,961	\$9,858	2.63
3/94 - 2/95	397,588	12,627	3.28
3/95 - 2/96	408,274	10,686	2.69
3/96 - 2/97**	422,739	14,465	3.54
3/97 - 2/98*	416,321	(6,418)	(1.52)

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$5,577	\$5,177	\$4,564
Manufacturing	9,356	11,011	8,656
Communications	7,432	6,091	6,094
Electric, Gas, Sanitary Services	21,923	19,869	20,585
Wholesale Trade	19,870	21,621	20,430
Retail Trade Total	118,399	123,142	118,525
Building Materials	7,599	9,091	7,118
General Merchandise	27,476	23,781	27,530
Food	10,778	11,532	10,667
Auto Dealers, Gas Stations	28,630	35,882	28,674
Apparel	2,310	2,112	2,321
Furniture	4,127	4,235	5,660
Eating and Drinking	16,813	18,125	16,576
Miscellaneous Retail	20,666	18,384	19,979
Services Total	19,639	20,117	19,661
Hotels	2,268	3,057	2,189
Personal Services	552	554	620
Business Services	6,188	5,651	6,167
Auto Repair, Parking	4,965	5,647	5,346
Other Services	5,666	5,208	5,339
Ag., Mining, Transportation, FIRE, Govt.	2,419	3,421	2,793
Unclassified by Industry	2,488	2,662	1,902
Grand Total	\$207,103	\$213,111	\$203,210

* Preliminary

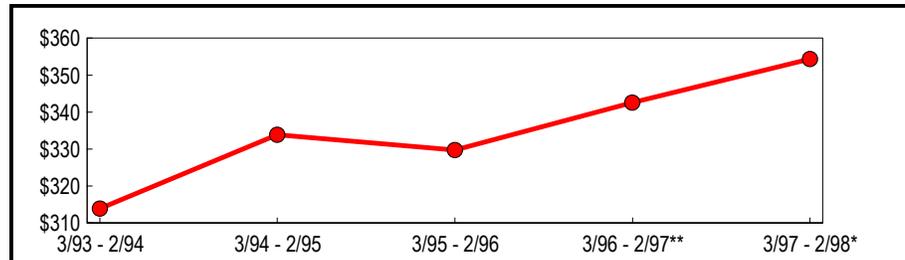
** Revised

Delaware County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$313,937	(\$5,816)	(1.82)
3/94 - 2/95	333,919	19,982	6.36
3/95 - 2/96	329,776	(4,143)	(1.24)
3/96 - 2/97**	342,600	12,824	3.89
3/97 - 2/98*	354,332	11,732	3.42

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,457	\$3,826	\$3,857
Manufacturing	9,150	9,988	8,779
Communications	5,067	6,024	6,005
Electric, Gas, Sanitary Services	5,163	4,897	4,753
Wholesale Trade	12,744	13,617	12,135
Retail Trade Total	109,092	121,799	112,858
Building Materials	9,633	13,073	10,108
General Merchandise	14,961	14,044	15,474
Food	8,704	9,682	8,579
Auto Dealers, Gas Stations	33,496	39,735	38,336
Apparel	980	751	752
Furniture	3,380	3,549	3,711
Eating and Drinking	9,576	11,236	9,605
Miscellaneous Retail	28,362	29,729	26,293
Services Total	15,998	17,637	17,281
Hotels	1,528	2,263	1,553
Personal Services	598	542	650
Business Services	5,163	5,000	5,840
Auto Repair, Parking	4,534	5,178	5,183
Other Services	4,175	4,654	4,055
Ag., Mining, Transportation, FIRE, Govt.	3,439	4,472	3,771
Unclassified by Industry	958	1,241	1,392
Grand Total	\$165,068	\$183,501	\$170,831

* Preliminary

** Revised

Dutchess County

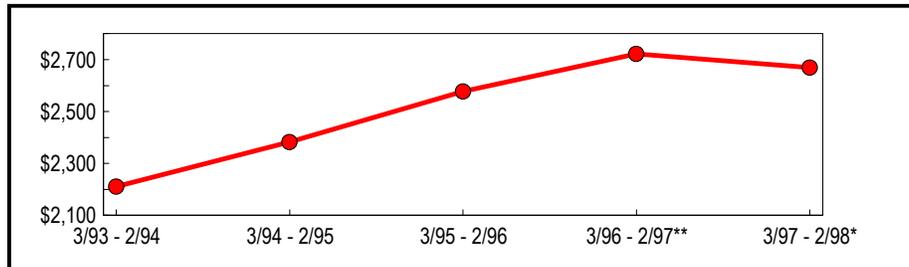
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$2,210,820	(\$72,834)	(3.19)
3/94 - 2/95	2,382,736	171,916	7.78
3/95 - 2/96	2,577,208	194,472	8.16
3/96 - 2/97**	2,722,295	145,087	5.63
3/97 - 2/98*	2,669,192	(53,103)	(1.95)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$21,289	\$22,781	\$22,206
Manufacturing	162,271	149,535	33,650
Communications	45,658	46,350	48,557
Electric, Gas, Sanitary Services	39,775	41,485	40,498
Wholesale Trade	81,967	75,632	79,126
Retail Trade Total	839,069	847,410	859,935
Building Materials	80,232	93,377	73,434
General Merchandise	149,715	128,411	151,517
Food	84,923	91,971	88,932
Auto Dealers, Gas Stations	208,929	237,674	223,214
Apparel	50,374	44,785	49,672
Furniture	44,902	42,507	50,128
Eating and Drinking	76,754	84,648	79,894
Miscellaneous Retail	143,240	124,037	143,144
Services Total	150,415	160,354	156,708
Hotels	12,964	16,003	14,095
Personal Services	5,166	4,881	5,274
Business Services	46,947	50,771	47,327
Auto Repair, Parking	44,176	45,365	44,185
Other Services	41,162	43,334	45,827
Ag., Mining, Transportation, FIRE, Govt.	17,413	21,823	20,211
Unclassified by Industry	17,307	19,216	23,715
Grand Total	\$1,375,164	\$1,384,586	\$1,284,606

* Preliminary

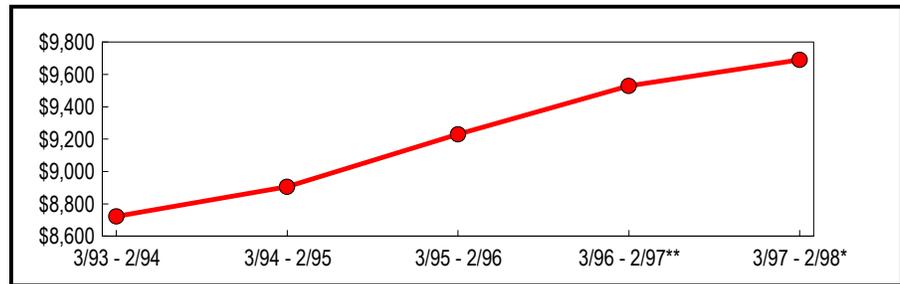
** Revised

Erie County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$8,722,905	\$294,036	3.49
3/94 - 2/95	8,904,981	182,076	2.09
3/95 - 2/96	9,231,016	326,035	3.66
3/96 - 2/97**	9,528,736	297,720	3.23
3/97 - 2/98*	9,690,271	161,535	1.70

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$83,175	\$86,568	\$76,549
Manufacturing	222,010	249,888	241,319
Communications	177,330	170,151	174,471
Electric, Gas, Sanitary Services	543,913	433,863	514,616
Wholesale Trade	349,263	357,191	345,106
Retail Trade Total	2,673,274	2,781,352	2,734,287
Building Materials	158,769	191,795	149,664
General Merchandise	513,112	427,601	516,877
Food	266,577	280,219	267,994
Auto Dealers, Gas Stations	632,361	825,316	669,899
Apparel	158,303	135,041	145,118
Furniture	203,259	175,145	215,682
Eating and Drinking	336,554	369,402	352,825
Miscellaneous Retail	404,339	376,833	416,228
Services Total	615,624	638,972	616,580
Hotels	53,500	67,737	61,672
Personal Services	16,319	14,459	17,214
Business Services	203,254	207,789	208,641
Auto Repair, Parking	157,420	172,353	155,083
Other Services	185,131	176,634	173,970
Ag., Mining, Transportation, FIRE, Govt.	73,494	92,346	71,849
Unclassified by Industry	46,276	45,751	59,412
Grand Total	\$4,784,359	\$4,856,082	\$4,834,189

* Preliminary

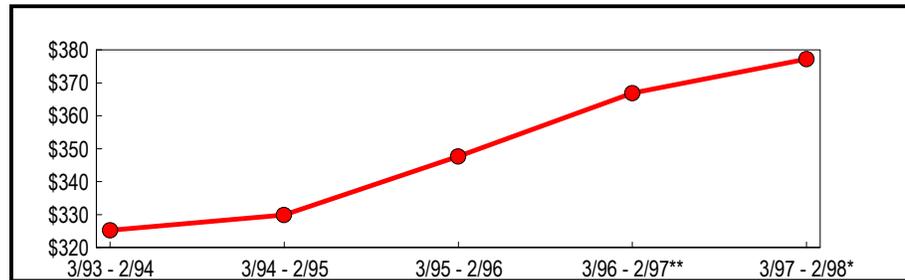
** Revised

Essex County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$325,302	\$11,348	3.61
3/94 - 2/95	329,872	4,570	1.40
3/95 - 2/96	347,727	17,855	5.41
3/96 - 2/97**	366,876	19,149	5.51
3/97 - 2/98*	377,288	10,412	2.84

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,366	\$3,075	\$3,029
Manufacturing	25,838	16,422	21,459
Communications	5,527	5,723	6,436
Electric, Gas, Sanitary Services	2,792	2,940	2,839
Wholesale Trade	9,323	11,945	10,626
Retail Trade Total	88,699	109,988	94,735
Building Materials	7,775	9,888	8,684
General Merchandise	10,255	9,758	10,482
Food	11,583	15,732	12,461
Auto Dealers, Gas Stations	25,871	34,046	27,310
Apparel	2,660	3,626	3,207
Furniture	1,108	1,126	1,184
Eating and Drinking	14,747	19,088	15,251
Miscellaneous Retail	14,700	16,724	16,156
Services Total	29,674	35,712	30,329
Hotels	15,315	20,413	16,999
Personal Services	367	610	597
Business Services	5,716	3,836	4,148
Auto Repair, Parking	3,232	3,609	3,078
Other Services	5,044	7,244	5,507
Ag., Mining, Transportation, FIRE, Govt.	4,932	6,831	4,564
Unclassified by Industry	4,539	5,345	5,290
Grand Total	\$174,690	\$197,981	\$179,307

* Preliminary

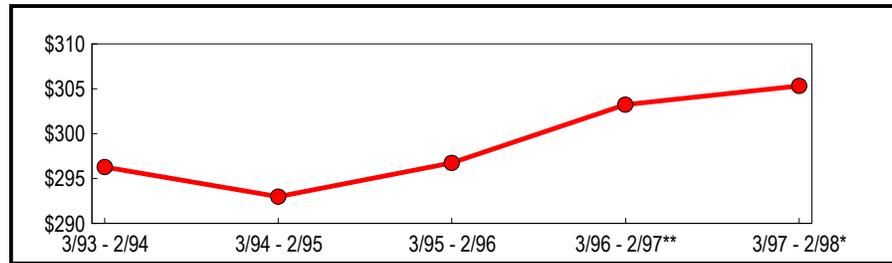
** Revised

Franklin County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$296,284	(\$4,360)	(1.45)
3/94 - 2/95	293,010	(3,274)	(1.11)
3/95 - 2/96	296,747	3,737	1.28
3/96 - 2/97**	303,236	6,489	2.19
3/97 - 2/98*	305,320	2,084	0.69

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,286	\$3,679	\$3,254
Manufacturing	4,054	5,425	3,611
Communications	4,770	4,809	5,032
Electric, Gas, Sanitary Services	12,437	11,671	11,657
Wholesale Trade	7,567	8,361	8,974
Retail Trade Total	92,230	100,892	90,201
Building Materials	8,476	10,445	9,067
General Merchandise	15,303	12,600	13,407
Food	9,908	12,503	9,731
Auto Dealers, Gas Stations	26,052	33,171	25,534
Apparel	1,966	1,715	2,035
Furniture	3,042	3,317	3,079
Eating and Drinking	8,157	9,794	8,462
Miscellaneous Retail	19,326	17,347	18,886
Services Total	14,080	15,605	15,503
Hotels	2,690	3,657	3,017
Personal Services	436	384	438
Business Services	3,186	3,293	3,226
Auto Repair, Parking	3,631	4,236	3,878
Other Services	4,137	4,035	4,944
Ag., Mining, Transportation, FIRE, Govt.	2,879	3,396	3,616
Unclassified by Industry	4,647	4,596	5,038
Grand Total	\$145,950	\$158,434	\$146,886

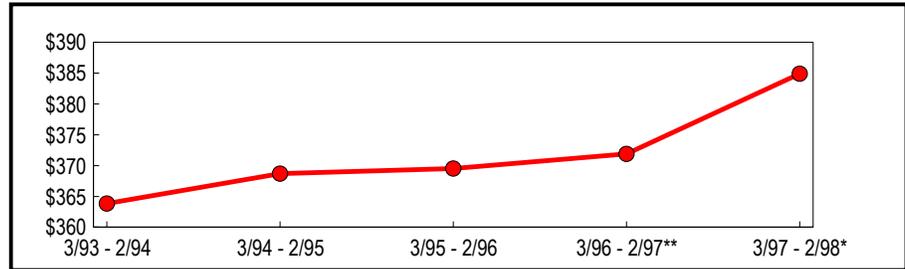
* Preliminary
3/96 - 2/97*

Fulton County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$363,830	\$12,714	3.62
3/94 - 2/95	368,692	4,862	1.34
3/95 - 2/96	369,511	819	0.22
3/96 - 2/97**	371,877	2,366	0.64
3/97 - 2/98*	384,939	13,062	3.51

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$2,761	\$3,533	\$2,650
Manufacturing	6,057	6,484	6,196
Communications	7,755	7,415	8,955
Electric, Gas, Sanitary Services	17,280	14,370	16,342
Wholesale Trade	14,173	17,478	18,241
Retail Trade Total	112,279	122,787	116,474
Building Materials	9,716	10,838	9,084
General Merchandise	20,913	19,971	22,785
Food	13,525	15,674	14,223
Auto Dealers, Gas Stations	33,792	41,371	38,053
Apparel	1,591	1,714	1,577
Furniture	4,263	3,542	3,617
Eating and Drinking	11,591	13,079	11,503
Miscellaneous Retail	16,888	16,598	15,632
Services Total	16,847	18,852	18,122
Hotels	1,180	1,476	1,220
Personal Services	351	295	337
Business Services	5,148	5,610	5,869
Auto Repair, Parking	5,802	6,935	6,252
Other Services	4,366	4,536	4,444
Ag., Mining, Transportation, FIRE, Govt.	1,532	1,935	1,332
Unclassified by Industry	1,325	1,792	1,981
Grand Total	\$180,009	\$194,646	\$190,293

* Preliminary

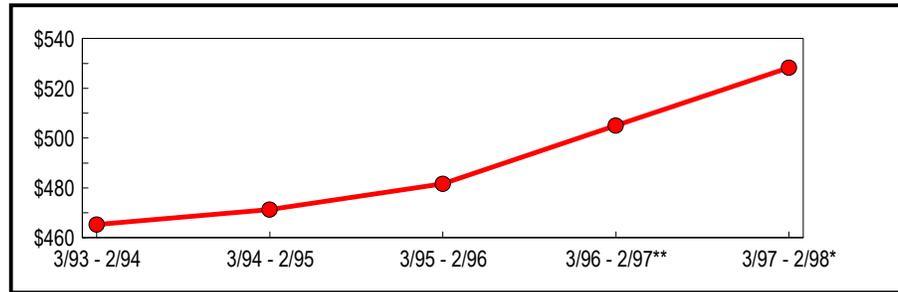
** Revised

Genesee County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$465,258	\$17,507	3.91
3/94 - 2/95	471,315	6,057	1.30
3/95 - 2/96	481,611	10,296	2.18
3/96 - 2/97**	505,046	23,435	4.87
3/97 - 2/98*	528,362	23,316	4.62

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,235	\$3,545	\$3,500
Manufacturing	13,932	13,015	12,256
Communications	9,004	10,334	9,635
Electric, Gas, Sanitary Services	17,110	14,585	16,776
Wholesale Trade	18,361	21,324	18,902
Retail Trade Total	146,749	164,633	155,451
Building Materials	8,373	10,025	8,210
General Merchandise	25,714	23,545	27,049
Food	13,980	17,630	15,074
Auto Dealers, Gas Stations	50,658	64,147	56,946
Apparel	1,829	2,024	2,136
Furniture	6,731	5,781	6,502
Eating and Drinking	19,307	21,868	19,687
Miscellaneous Retail	20,157	19,613	19,847
Services Total	24,346	48,070	25,433
Hotels	2,332	4,847	2,611
Personal Services	1,092	1,135	1,153
Business Services	8,413	8,155	8,152
Auto Repair, Parking	6,249	6,663	6,634
Other Services	6,260	27,270	6,883
Ag., Mining, Transportation, FIRE, Govt.	2,152	3,693	2,973
Unclassified by Industry	1,441	2,187	2,050
Grand Total	\$236,330	\$281,386	\$246,976

* Preliminary

** Revised

Greene County

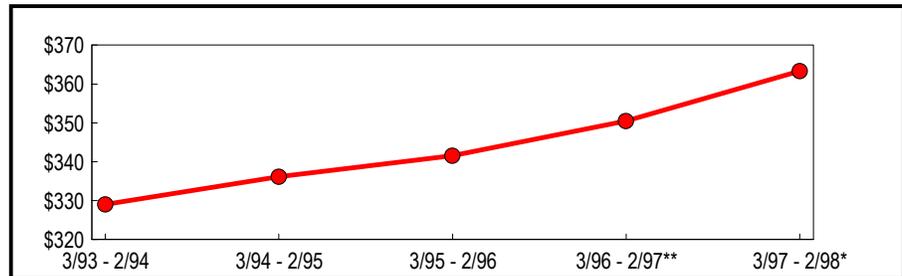
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$329,002	\$2,068	0.63
3/94 - 2/95	336,184	7,182	2.18
3/95 - 2/96	341,579	5,395	1.60
3/96 - 2/97**	350,477	8,898	2.60
3/97 - 2/98*	363,370	12,893	3.68

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$2,460	\$2,438	\$2,368
Manufacturing	4,794	5,872	5,853
Communications	6,583	7,047	7,348
Electric, Gas, Sanitary Services	7,851	6,862	8,924
Wholesale Trade	10,595	10,420	10,246
Retail Trade Total	100,502	105,197	107,862
Building Materials	9,238	11,343	9,728
General Merchandise	10,341	9,536	10,820
Food	11,214	12,763	11,637
Auto Dealers, Gas Stations	34,607	39,926	39,906
Apparel	311	240	285
Furniture	2,638	2,927	3,091
Eating and Drinking	14,822	14,121	15,363
Miscellaneous Retail	17,331	14,341	17,032
Services Total	28,513	36,649	29,617
Hotels	8,948	14,846	9,049
Personal Services	640	504	709
Business Services	5,192	6,752	5,411
Auto Repair, Parking	5,788	6,213	6,325
Other Services	7,945	8,334	8,123
Ag., Mining, Transportation, FIRE, Govt.	4,336	5,357	4,934
Unclassified by Industry	3,175	3,271	3,105
Grand Total	\$168,809	\$183,113	\$180,257

* Preliminary

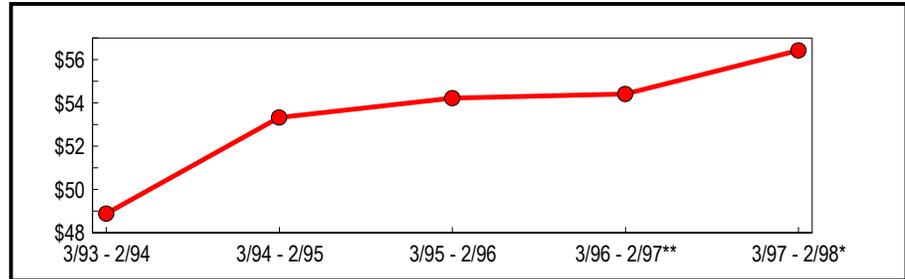
** Revised

Hamilton County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$48,891	\$655	1.36
3/94 - 2/95	53,335	4,444	9.09
3/95 - 2/96	54,225	890	1.67
3/96 - 2/97**	54,426	201	0.37
3/97 - 2/98*	56,428	2,002	3.68

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$821	\$823	\$1,047
Manufacturing	872	1,058	964
Communications	1,313	1,229	1,396
Electric, Gas, Sanitary Services	747	724	1,108
Wholesale Trade	1,447	1,629	1,393
Retail Trade Total	13,492	19,698	14,353
Building Materials	2,658	2,935	2,271
General Merchandise	1,183	2,136	1,117
Food	1,915	3,246	2,068
Auto Dealers, Gas Stations	3,453	4,463	4,237
Apparel	22	34	29
Furniture	287	394	274
Eating and Drinking	1,958	3,359	1,996
Miscellaneous Retail	2,016	3,131	2,361
Services Total	3,502	5,863	3,240
Hotels	1,188	2,653	1,023
Personal Services	30	52	33
Business Services	613	423	450
Auto Repair, Parking	617	786	645
Other Services	1,054	1,949	1,089
Ag., Mining, Transportation, FIRE, Govt.	360	559	390
Unclassified by Industry	188	510	444
Grand Total	\$22,742	\$32,093	\$24,335

* Preliminary

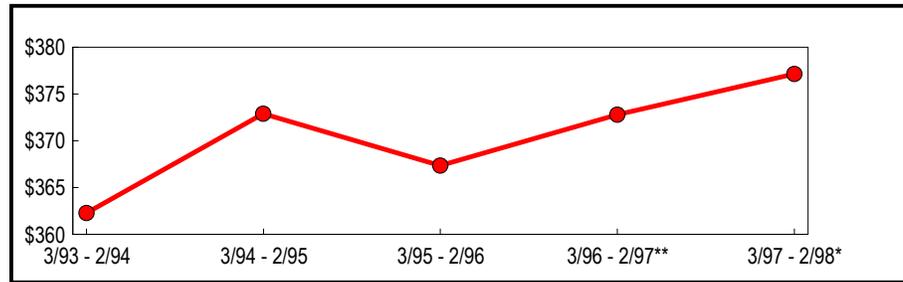
** Revised

Herkimer County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$362,306	\$9,070	2.57
3/94 - 2/95	372,892	10,586	2.92
3/95 - 2/96	367,371	(5,521)	(1.48)
3/96 - 2/97**	372,803	5,432	1.48
3/97 - 2/98*	377,151	4,348	1.17

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$4,122	\$3,744	\$3,870
Manufacturing	8,303	8,896	7,810
Communications	8,397	8,136	9,176
Electric, Gas, Sanitary Services	6,875	6,509	6,906
Wholesale Trade	18,667	22,086	18,934
Retail Trade Total	101,923	118,277	105,178
Building Materials	4,961	7,014	5,570
General Merchandise	15,218	15,075	16,029
Food	8,195	10,248	8,854
Auto Dealers, Gas Stations	33,141	42,598	35,731
Apparel	1,361	1,328	1,196
Furniture	4,108	4,255	3,710
Eating and Drinking	16,006	18,532	15,746
Miscellaneous Retail	18,933	19,227	18,342
Services Total	20,461	22,998	18,506
Hotels	4,233	4,217	2,896
Personal Services	651	664	573
Business Services	5,100	5,302	5,072
Auto Repair, Parking	5,283	5,674	5,264
Other Services	5,194	7,141	4,701
Ag., Mining, Transportation, FIRE, Govt.	2,422	3,115	1,949
Unclassified by Industry	5,491	5,873	5,188
Grand Total	\$176,661	\$199,634	\$177,517

* Preliminary

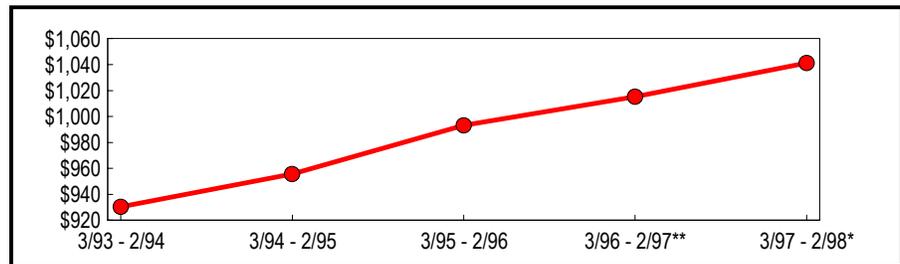
** Revised

Jefferson County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$930,510	\$12,186	1.33
3/94 - 2/95	955,601	25,091	2.70
3/95 - 2/96	993,179	37,578	3.93
3/96 - 2/97**	1,015,305	22,126	2.23
3/97 - 2/98*	1,041,290	25,985	2.56

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$6,588	\$7,505	\$6,894
Manufacturing	21,733	25,512	19,979
Communications	17,595	17,289	17,958
Electric, Gas, Sanitary Services	43,193	40,236	43,693
Wholesale Trade	28,678	36,537	32,783
Retail Trade Total	311,636	351,565	322,307
Building Materials	17,625	23,104	18,860
General Merchandise	79,871	72,564	79,764
Food	17,678	23,068	19,437
Auto Dealers, Gas Stations	97,818	124,369	100,191
Apparel	11,911	11,321	11,490
Furniture	12,665	12,528	13,720
Eating and Drinking	32,156	43,893	34,517
Miscellaneous Retail	41,912	40,718	44,328
Services Total	39,345	49,528	43,513
Hotels	3,837	8,773	4,598
Personal Services	1,462	1,429	1,523
Business Services	12,121	13,197	14,845
Auto Repair, Parking	11,072	13,224	11,915
Other Services	10,853	12,905	10,632
Ag., Mining, Transportation, FIRE, Govt.	6,875	8,322	7,483
Unclassified by Industry	6,720	5,380	4,806
Grand Total	\$482,363	\$541,874	\$499,416

* Preliminary

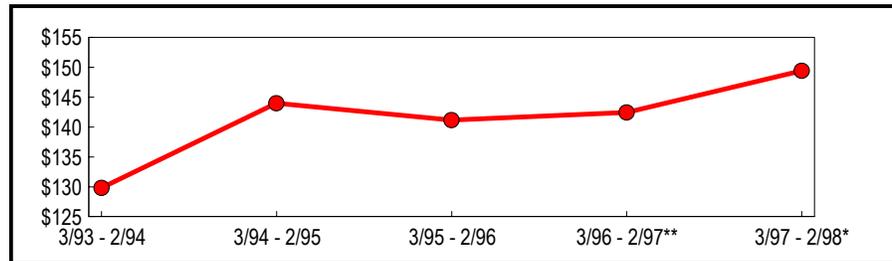
** Revised

Lewis County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$129,797	(\$692)	(0.53)
3/94 - 2/95	144,004	14,207	10.95
3/95 - 2/96	141,195	(2,809)	(1.95)
3/96 - 2/97**	142,439	1,244	0.88
3/97 - 2/98*	149,436	6,997	4.91

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,480	\$3,985	\$3,385
Manufacturing	4,108	4,541	4,636
Communications	2,276	2,408	2,765
Electric, Gas, Sanitary Services	2,128	2,118	1,839
Wholesale Trade	6,478	8,408	7,459
Retail Trade Total	43,659	47,765	43,252
Building Materials	2,217	3,525	2,664
General Merchandise	4,797	4,036	4,716
Food	3,978	4,745	4,031
Auto Dealers, Gas Stations	16,708	19,379	15,084
Apparel	430	408	266
Furniture	1,090	941	1,605
Eating and Drinking	5,030	5,343	4,825
Miscellaneous Retail	9,409	9,388	10,061
Services Total	5,955	6,635	6,490
Hotels	514	462	486
Personal Services	88	58	103
Business Services	1,630	1,751	1,898
Auto Repair, Parking	1,928	2,552	2,057
Other Services	1,795	1,812	1,946
Ag., Mining, Transportation, FIRE, Govt.	420	1,132	1,190
Unclassified by Industry	551	606	822
Grand Total	\$69,055	\$77,598	\$71,838

* Preliminary

** Revised

Livingston County

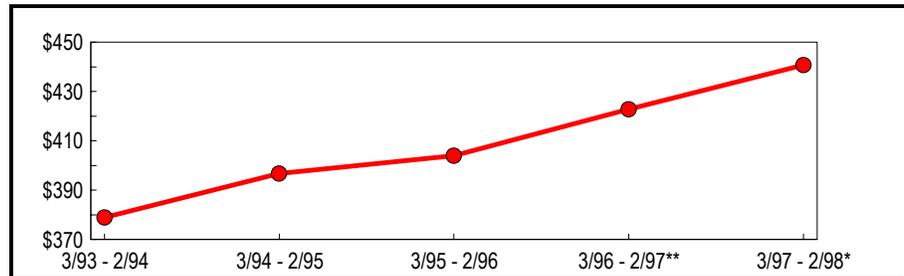
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$378,950	\$37,670	11.04
3/94 - 2/95	396,812	17,862	4.71
3/95 - 2/96	404,046	7,234	1.82
3/96 - 2/97**	422,847	18,801	4.65
3/97 - 2/98*	440,742	17,895	4.23

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$6,228	\$6,813	\$5,750
Manufacturing	9,342	8,735	9,702
Communications	7,556	7,226	10,943
Electric, Gas, Sanitary Services	8,145	7,587	10,016
Wholesale Trade	14,370	16,211	15,276
Retail Trade Total	135,362	152,866	141,084
Building Materials	6,281	8,198	6,347
General Merchandise	20,493	19,070	21,419
Food	18,089	20,613	18,757
Auto Dealers, Gas Stations	51,675	64,291	54,545
Apparel	2,480	2,631	2,329
Furniture	3,799	4,057	4,227
Eating and Drinking	15,641	18,179	15,458
Miscellaneous Retail	16,904	15,827	18,002
Services Total	18,035	18,894	18,573
Hotels	935	1,140	817
Personal Services	819	792	777
Business Services	4,899	5,160	5,360
Auto Repair, Parking	6,085	6,120	6,547
Other Services	5,297	5,682	5,072
Ag., Mining, Transportation, FIRE, Govt.	3,869	5,281	3,973
Unclassified by Industry	786	961	851
Grand Total	\$203,693	\$224,574	\$216,168

* Preliminary

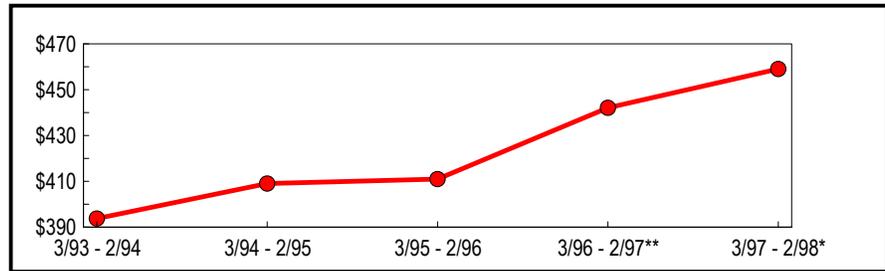
** Revised

Madison County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$393,839	\$15,518	4.10
3/94 - 2/95	409,070	15,231	3.87
3/95 - 2/96	411,040	1,970	0.48
3/96 - 2/97**	442,086	31,046	7.55
3/97 - 2/98*	459,130	17,044	3.86

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$2,866	\$3,046	\$2,539
Manufacturing	9,540	11,161	10,911
Communications	8,734	9,277	9,503
Electric, Gas, Sanitary Services	11,249	10,127	10,619
Wholesale Trade	20,428	24,589	20,595
Retail Trade Total	128,707	139,049	129,341
Building Materials	7,846	8,604	6,576
General Merchandise	27,667	25,363	31,375
Food	11,930	12,683	11,391
Auto Dealers, Gas Stations	36,633	48,225	37,793
Apparel	2,298	1,953	1,567
Furniture	6,153	5,877	6,220
Eating and Drinking	17,440	19,576	17,852
Miscellaneous Retail	18,740	16,768	16,567
Services Total	28,708	33,780	29,495
Hotels	2,852	3,672	2,813
Personal Services	581	515	635
Business Services	8,128	10,524	8,237
Auto Repair, Parking	9,228	10,234	9,187
Other Services	7,919	8,835	8,623
Ag., Mining, Transportation, FIRE, Govt.	2,233	3,591	2,470
Unclassified by Industry	4,737	4,731	4,306
Grand Total	\$217,202	\$239,351	\$219,779

* Preliminary

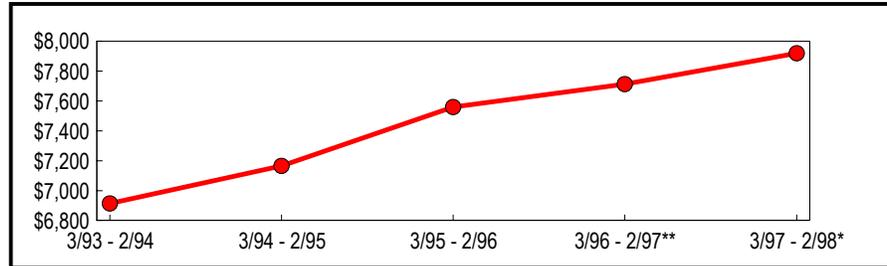
** Revised

Monroe County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$6,914,875	\$96,457	1.41
3/94 - 2/95	7,166,546	251,671	3.64
3/95 - 2/96	7,560,908	394,362	5.50
3/96 - 2/97**	7,712,944	152,036	2.01
3/97 - 2/98*	7,920,757	207,813	2.69

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$61,512	\$70,102	\$64,020
Manufacturing	465,259	508,001	421,057
Communications	186,978	163,116	171,330
Electric, Gas, Sanitary Services	142,254	130,902	137,112
Wholesale Trade	254,426	266,679	254,498
Retail Trade Total	2,179,960	2,277,229	2,243,001
Building Materials	90,528	108,075	90,538
General Merchandise	338,595	298,325	350,993
Food	271,207	305,187	281,758
Auto Dealers, Gas Stations	545,417	666,729	562,561
Apparel	118,972	108,627	117,178
Furniture	178,828	159,174	190,947
Eating and Drinking	250,285	281,225	262,148
Miscellaneous Retail	386,128	349,887	386,878
Services Total	474,928	515,245	505,612
Hotels	44,228	49,865	45,043
Personal Services	14,555	14,203	16,060
Business Services	169,142	190,062	198,151
Auto Repair, Parking	122,981	134,117	125,493
Other Services	124,022	126,998	120,865
Ag., Mining, Transportation, FIRE, Govt.	53,952	65,338	53,734
Unclassified by Industry	24,868	29,717	44,064
Grand Total	\$3,844,137	\$4,026,329	\$3,894,428

* Preliminary

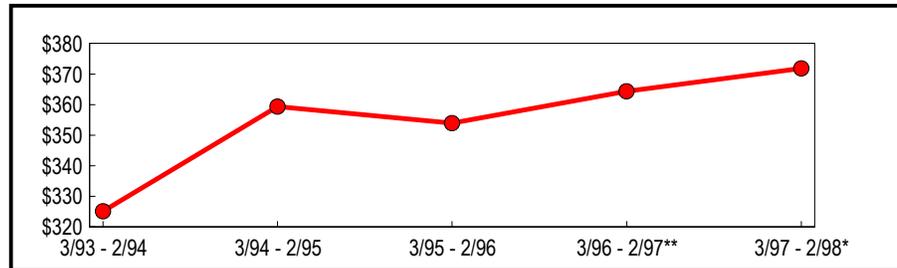
** Revised

Montgomery County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$325,126	\$10,449	3.32
3/94 - 2/95	359,369	34,243	10.53
3/95 - 2/96	353,908	(5,461)	(1.52)
3/96 - 2/97**	364,398	10,490	2.96
3/97 - 2/98*	371,807	7,409	2.03

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,256	\$3,531	\$2,832
Manufacturing	7,713	8,257	7,944
Communications	6,097	5,955	6,441
Electric, Gas, Sanitary Services	6,629	6,401	6,369
Wholesale Trade	18,356	20,513	18,356
Retail Trade Total	111,016	119,187	115,872
Building Materials	6,140	7,234	5,751
General Merchandise	26,809	24,376	27,814
Food	12,734	13,787	13,417
Auto Dealers, Gas Stations	35,109	41,690	37,194
Apparel	848	967	787
Furniture	2,979	2,991	3,233
Eating and Drinking	9,080	11,031	9,664
Miscellaneous Retail	17,317	17,111	18,012
Services Total	18,511	17,720	17,329
Hotels	1,439	2,001	1,438
Personal Services	409	308	392
Business Services	5,271	5,612	5,581
Auto Repair, Parking	7,416	6,046	5,669
Other Services	3,976	3,753	4,249
Ag., Mining, Transportation, FIRE, Govt.	3,183	3,469	5,442
Unclassified by Industry	3,264	3,231	2,958
Grand Total	\$178,025	\$188,264	\$183,543

* Preliminary

** Revised

Nassau County

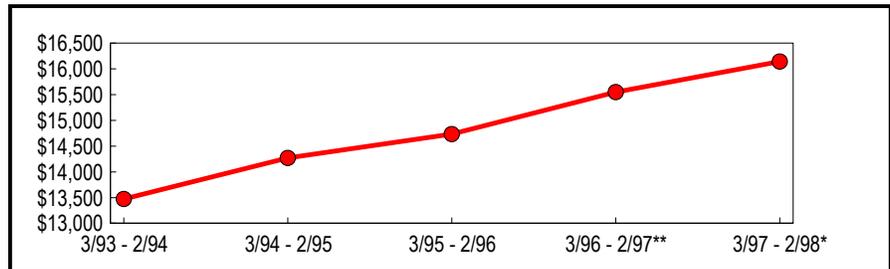
Annual Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/93 - 2/94	\$13,475,234	\$438,026	3.36
3/94 - 2/95	14,271,808	796,574	5.91
3/95 - 2/96	14,733,729	461,921	3.24
3/96 - 2/97**	15,551,258	817,529	5.55
3/97 - 2/98*	16,143,268	592,010	3.81

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$108,355	\$113,438	\$106,882
Manufacturing	322,784	293,571	306,060
Communications	362,694	374,942	382,636
Electric, Gas, Sanitary Services	288,770	285,764	286,522
Wholesale Trade	509,971	485,634	476,237
Retail Trade Total	5,013,850	5,027,990	5,289,083
Building Materials	293,368	341,552	295,813
General Merchandise	892,652	760,987	914,306
Food	279,107	311,898	290,987
Auto Dealers, Gas Stations	1,127,720	1,274,186	1,200,113
Apparel	537,466	525,715	591,628
Furniture	425,771	395,952	453,163
Eating and Drinking	526,919	581,134	571,951
Miscellaneous Retail	930,847	836,566	971,122
Services Total	1,014,051	1,069,011	1,045,965
Hotels	71,237	75,666	78,545
Personal Services	34,039	33,078	31,950
Business Services	390,590	406,366	403,680
Auto Repair, Parking	246,824	274,258	249,399
Other Services	271,361	279,643	282,391
Ag., Mining, Transportation, FIRE, Govt.	132,135	159,907	138,422
Unclassified by Industry	127,164	139,012	162,192
Grand Total	\$7,879,774	\$7,949,269	\$8,193,999

* Preliminary

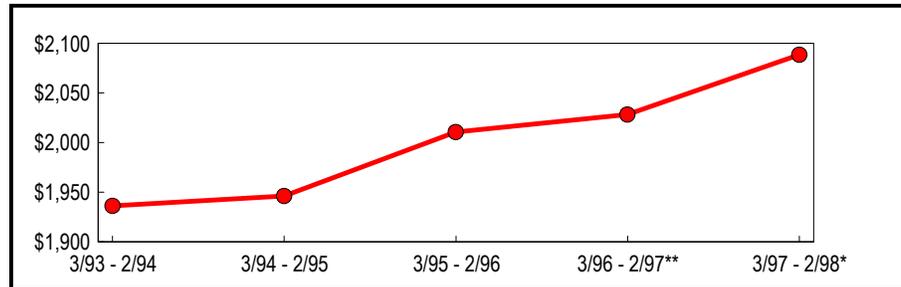
** Revised

Niagara County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$1,936,341	(\$30,468)	(1.55)
3/94 - 2/95	1,946,228	9,887	0.51
3/95 - 2/96	2,010,711	64,483	3.31
3/96 - 2/97**	2,028,259	17,548	0.87
3/97 - 2/98*	2,088,579	60,320	2.97

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$18,903	\$20,438	\$20,857
Manufacturing	65,176	65,001	68,934
Communications	34,214	33,914	36,742
Electric, Gas, Sanitary Services	112,197	97,813	107,985
Wholesale Trade	67,400	71,445	73,428
Retail Trade Total	571,168	633,683	580,501
Building Materials	30,835	39,799	25,718
General Merchandise	123,450	107,215	121,994
Food	49,340	59,496	53,008
Auto Dealers, Gas Stations	135,236	181,806	143,158
Apparel	51,175	57,810	52,830
Furniture	27,175	26,307	30,364
Eating and Drinking	65,638	80,818	68,633
Miscellaneous Retail	88,319	80,432	84,796
Services Total	99,113	121,639	103,161
Hotels	15,710	28,539	17,273
Personal Services	2,477	2,577	2,856
Business Services	27,231	30,623	29,217
Auto Repair, Parking	26,428	31,366	26,743
Other Services	27,267	28,534	27,072
Ag., Mining, Transportation, FIRE, Govt.	12,698	17,461	11,174
Unclassified by Industry	12,067	11,790	12,613
Grand Total	\$992,936	\$1,073,184	\$1,015,395

* Preliminary

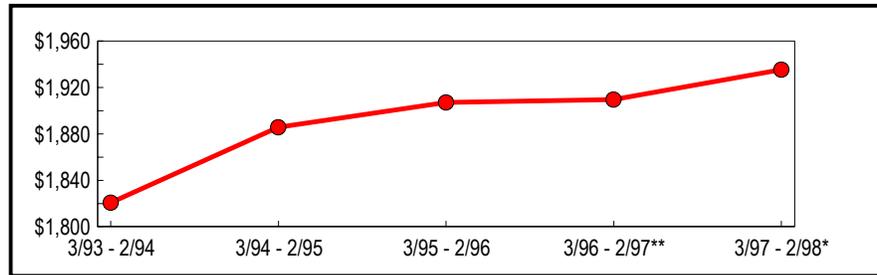
** Revised

Oneida County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$1,820,838	\$14,389	0.80
3/94 - 2/95	1,885,840	65,002	3.57
3/95 - 2/96	1,907,078	21,238	1.13
3/96 - 2/97**	1,909,591	2,513	0.13
3/97 - 2/98*	1,935,361	25,770	1.35

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$10,651	\$12,079	\$11,587
Manufacturing	42,064	38,078	41,155
Communications	36,909	37,970	43,170
Electric, Gas, Sanitary Services	59,333	51,932	57,358
Wholesale Trade	84,041	91,083	87,718
Retail Trade Total	583,870	593,676	596,638
Building Materials	30,842	35,070	35,192
General Merchandise	144,064	119,004	138,156
Food	42,590	43,072	41,534
Auto Dealers, Gas Stations	139,174	175,564	145,305
Apparel	26,158	22,320	26,843
Furniture	29,400	29,189	34,508
Eating and Drinking	63,530	71,754	65,275
Miscellaneous Retail	108,112	97,703	109,825
Services Total	105,572	110,215	105,361
Hotels	8,858	11,404	8,616
Personal Services	3,928	3,501	4,142
Business Services	40,938	40,086	42,847
Auto Repair, Parking	25,812	27,471	25,438
Other Services	26,036	27,753	24,318
Ag., Mining, Transportation, FIRE, Govt.	12,856	15,456	12,836
Unclassified by Industry	14,279	15,842	13,207
Grand Total	\$949,575	\$966,331	\$969,030

* Preliminary

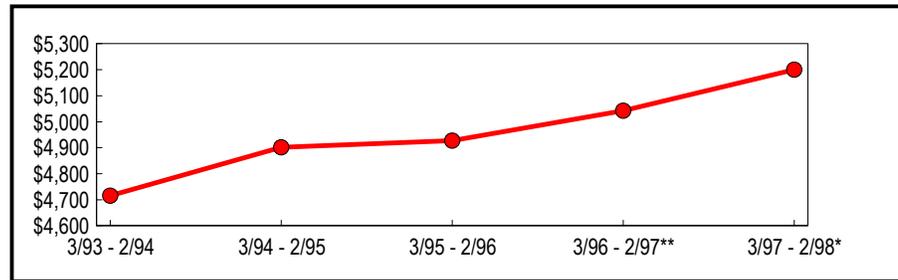
** Revised

Onondaga County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$4,715,364	\$110,384	2.40
3/94 - 2/95	4,902,213	186,849	3.96
3/95 - 2/96	4,927,355	25,142	0.51
3/96 - 2/97**	5,042,645	115,290	2.34
3/97 - 2/98*	5,199,779	157,134	3.12

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$45,037	\$43,860	\$43,905
Manufacturing	143,860	152,738	140,660
Communications	109,554	105,599	105,056
Electric, Gas, Sanitary Services	132,375	115,366	132,358
Wholesale Trade	199,587	224,846	213,441
Retail Trade Total	1,481,023	1,531,059	1,521,550
Building Materials	85,437	102,469	82,207
General Merchandise	264,204	225,223	276,844
Food	125,020	144,132	134,529
Auto Dealers, Gas Stations	347,170	450,053	378,752
Apparel	106,213	88,838	96,355
Furniture	98,669	85,419	101,568
Eating and Drinking	167,194	185,285	180,367
Miscellaneous Retail	287,116	249,640	270,928
Services Total	336,369	347,528	349,870
Hotels	33,320	39,802	33,083
Personal Services	11,419	10,572	12,337
Business Services	116,721	119,134	126,516
Auto Repair, Parking	87,217	94,236	88,106
Other Services	87,692	83,784	89,828
Ag., Mining, Transportation, FIRE, Govt.	43,077	53,349	46,767
Unclassified by Industry	30,449	32,191	39,636
Grand Total	\$2,521,331	\$2,606,536	\$2,593,243

* Preliminary

** Revised

Ontario County

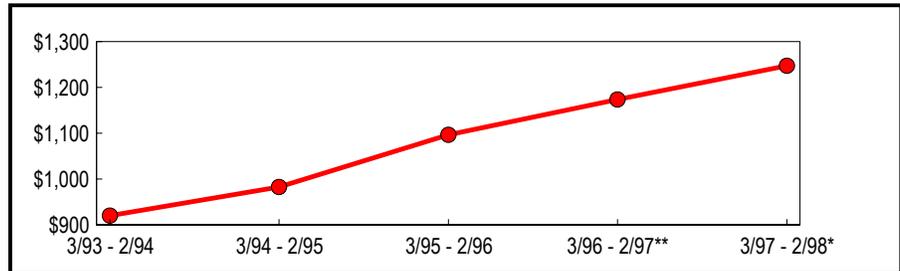
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$920,827	\$48,000	5.50
3/94 - 2/95	983,247	62,420	6.78
3/95 - 2/96	1,096,955	113,708	11.56
3/96 - 2/97**	1,173,634	76,679	6.99
3/97 - 2/98*	1,247,315	73,681	6.28

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$11,045	\$10,835	\$9,871
Manufacturing	25,512	31,387	21,971
Communications	14,063	14,586	17,184
Electric, Gas, Sanitary Services	50,727	46,506	49,414
Wholesale Trade	34,631	38,542	39,441
Retail Trade Total	383,278	389,437	407,788
Building Materials	14,700	17,896	17,329
General Merchandise	115,952	97,877	119,308
Food	35,618	40,491	35,839
Auto Dealers, Gas Stations	73,083	92,670	79,571
Apparel	26,801	24,001	27,655
Furniture	13,482	15,963	21,729
Eating and Drinking	34,330	39,506	36,183
Miscellaneous Retail	69,312	61,033	70,174
Services Total	55,008	68,253	65,239
Hotels	4,146	7,717	5,843
Personal Services	1,576	1,340	1,541
Business Services	16,858	23,297	23,119
Auto Repair, Parking	13,361	15,225	13,926
Other Services	19,067	20,674	20,810
Ag., Mining, Transportation, FIRE, Govt.	7,247	10,105	7,181
Unclassified by Industry	8,802	9,728	9,847
Grand Total	\$590,313	\$619,379	\$627,936

* Preliminary

** Revised

Orange County

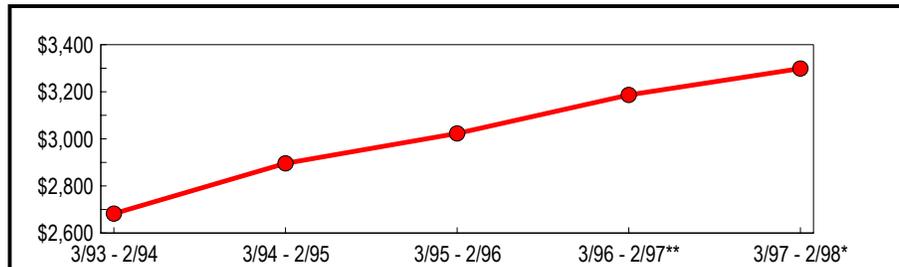
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$2,683,305	\$134,305	5.27
3/94 - 2/95	2,897,259	213,954	7.97
3/95 - 2/96	3,024,018	126,759	4.38
3/96 - 2/97**	3,186,517	162,499	5.37
3/97 - 2/98*	3,299,984	113,467	3.56

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$22,261	\$22,643	\$22,501
Manufacturing	65,681	76,473	20,662
Communications	54,537	52,082	54,492
Electric, Gas, Sanitary Services	62,722	60,783	63,060
Wholesale Trade	104,451	105,772	105,674
Retail Trade Total	1,065,526	1,096,490	1,116,241
Building Materials	81,334	97,100	93,126
General Merchandise	192,013	169,364	195,521
Food	108,161	113,698	113,418
Auto Dealers, Gas Stations	239,975	274,987	255,159
Apparel	156,055	157,842	156,312
Furniture	50,639	48,254	57,055
Eating and Drinking	91,275	101,109	94,222
Miscellaneous Retail	146,074	134,136	151,428
Services Total	162,265	192,861	180,150
Hotels	12,224	16,075	13,569
Personal Services	7,475	6,965	7,820
Business Services	47,513	65,914	61,735
Auto Repair, Parking	61,493	66,606	61,295
Other Services	33,560	37,301	35,731
Ag., Mining, Transportation, FIRE, Govt.	30,046	38,559	42,531
Unclassified by Industry	20,098	22,080	26,930
Grand Total	\$1,587,587	\$1,667,743	\$1,632,241

* Preliminary

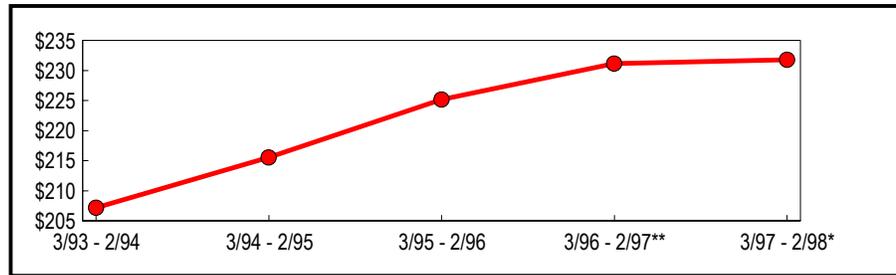
** Revised

Orleans County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$207,181	\$3,101	1.52
3/94 - 2/95	215,536	8,355	4.03
3/95 - 2/96	225,175	9,639	4.47
3/96 - 2/97**	231,190	6,015	2.67
3/97 - 2/98*	231,795	605	0.26

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$2,664	\$1,414	\$1,425
Manufacturing	3,918	4,166	4,665
Communications	4,769	4,570	5,404
Electric, Gas, Sanitary Services	15,572	14,981	15,054
Wholesale Trade	6,977	7,465	7,314
Retail Trade Total	66,099	72,562	68,061
Building Materials	4,186	5,386	4,152
General Merchandise	7,428	6,258	7,693
Food	10,380	12,138	10,622
Auto Dealers, Gas Stations	19,138	24,882	21,157
Apparel	1,565	1,723	1,674
Furniture	1,609	1,714	1,778
Eating and Drinking	6,134	7,294	6,283
Miscellaneous Retail	15,659	13,167	14,702
Services Total	9,626	10,607	10,248
Hotels	279	382	294
Personal Services	508	355	462
Business Services	2,722	3,186	2,914
Auto Repair, Parking	3,186	3,282	3,620
Other Services	2,931	3,402	2,958
Ag., Mining, Transportation, FIRE, Govt.	1,234	1,489	1,211
Unclassified by Industry	594	463	696
Grand Total	\$111,453	\$117,717	\$114,078

* Preliminary

** Revised

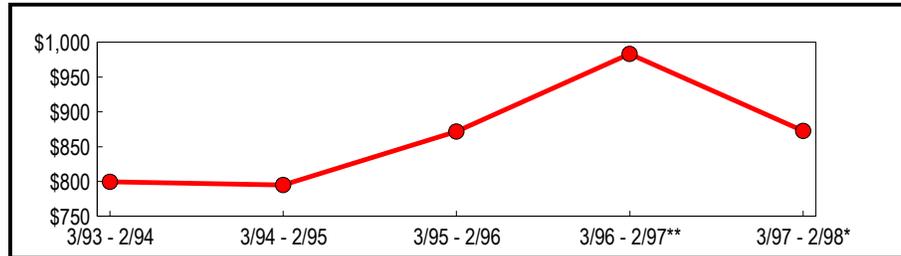
Oswego County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$799,546	\$33,473	4.37
3/94 - 2/95	795,146	(4,400)	(0.55)
3/95 - 2/96	871,875	76,729	9.65
3/96 - 2/97**	983,214	111,339	12.77
3/97 - 2/98*	872,669	(110,545)	(11.24)

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

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$10,267	\$9,838	\$8,541
Manufacturing	30,436	22,978	20,799
Communications	16,169	15,083	15,897
Electric, Gas, Sanitary Services	76,893	45,945	45,701
Wholesale Trade	31,465	38,591	32,512
Retail Trade Total	272,714	267,220	240,762
Building Materials	14,772	16,956	14,555
General Merchandise	57,463	40,141	38,827
Food	28,793	33,653	29,581
Auto Dealers, Gas Stations	98,690	104,400	88,051
Apparel	1,670	1,506	1,416
Furniture	8,739	7,769	9,183
Eating and Drinking	30,896	36,529	31,109
Miscellaneous Retail	31,691	26,266	28,040
Services Total	50,671	43,548	42,936
Hotels	3,060	3,089	2,777
Personal Services	791	614	815
Business Services	15,991	12,000	12,762
Auto Repair, Parking	16,695	14,483	14,212
Other Services	14,134	13,362	12,370
Ag., Mining, Transportation, FIRE, Govt.	4,876	5,840	4,646
Unclassified by Industry	6,385	6,491	5,341
Grand Total	\$499,876	\$455,534	\$417,135

* Preliminary

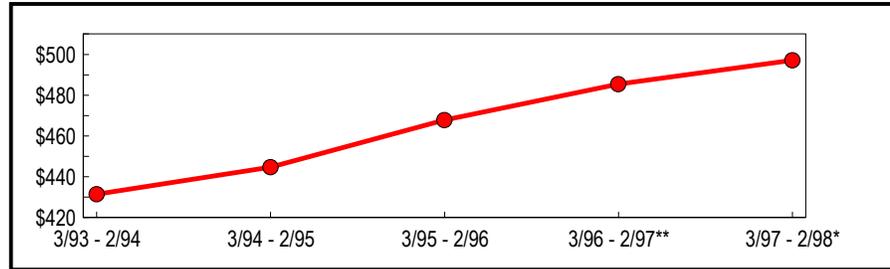
** Revised

Otsego County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$431,473	\$8,100	1.91
3/94 - 2/95	444,764	13,291	3.08
3/95 - 2/96	467,735	22,971	5.16
3/96 - 2/97**	485,407	17,672	3.78
3/97 - 2/98*	497,172	11,765	2.42

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$2,366	\$2,793	\$2,426
Manufacturing	8,834	9,527	7,729
Communications	7,543	7,142	7,290
Electric, Gas, Sanitary Services	8,262	7,946	7,792
Wholesale Trade	19,179	21,290	19,201
Retail Trade Total	149,998	165,036	155,069
Building Materials	9,626	10,476	9,847
General Merchandise	31,418	29,430	33,034
Food	13,454	14,360	13,723
Auto Dealers, Gas Stations	34,084	43,461	37,035
Apparel	3,003	3,349	2,993
Furniture	5,480	5,386	5,472
Eating and Drinking	16,059	20,395	16,381
Miscellaneous Retail	36,874	38,179	36,584
Services Total	28,416	40,216	29,712
Hotels	5,053	11,537	5,517
Personal Services	414	625	531
Business Services	7,268	8,683	8,041
Auto Repair, Parking	7,059	7,487	6,892
Other Services	8,622	11,884	8,731
Ag., Mining, Transportation, FIRE, Govt.	3,215	4,307	4,014
Unclassified by Industry	2,274	3,164	2,518
Grand Total	\$230,087	\$261,421	\$235,751

* Preliminary

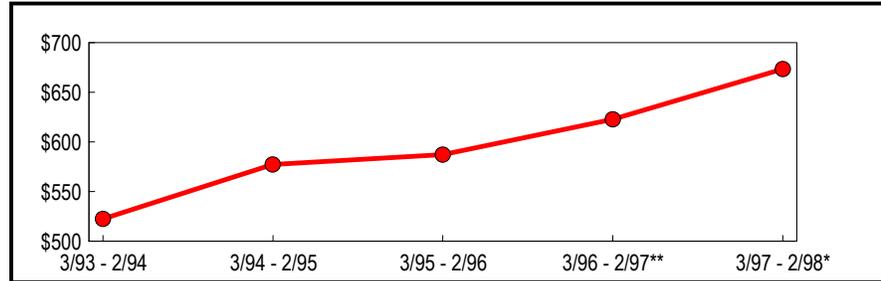
** Revised

Putnam County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$522,746	\$22,062	4.41
3/94 - 2/95	577,395	54,649	10.45
3/95 - 2/96	587,282	9,887	1.71
3/96 - 2/97**	622,980	35,698	6.08
3/97 - 2/98*	673,658	50,678	8.13

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$6,108	\$6,794	\$6,832
Manufacturing	12,389	15,158	15,529
Communications	14,020	13,740	16,189
Electric, Gas, Sanitary Services	11,363	9,346	10,787
Wholesale Trade	21,611	22,609	23,672
Retail Trade Total	192,603	209,412	211,006
Building Materials	17,234	21,526	18,601
General Merchandise	18,281	16,204	20,776
Food	21,121	23,709	24,873
Auto Dealers, Gas Stations	75,913	86,529	82,158
Apparel	1,793	2,093	2,423
Furniture	7,143	7,479	7,966
Eating and Drinking	17,751	19,613	17,587
Miscellaneous Retail	33,367	32,259	36,622
Services Total	41,293	45,034	42,260
Hotels	887	1,011	799
Personal Services	1,053	924	1,029
Business Services	11,333	13,782	13,935
Auto Repair, Parking	18,487	18,557	17,917
Other Services	9,533	10,760	8,580
Ag., Mining, Transportation, FIRE, Govt.	6,104	9,108	7,069
Unclassified by Industry	3,094	4,073	5,040
Grand Total	\$308,585	\$335,274	\$338,384

* Preliminary

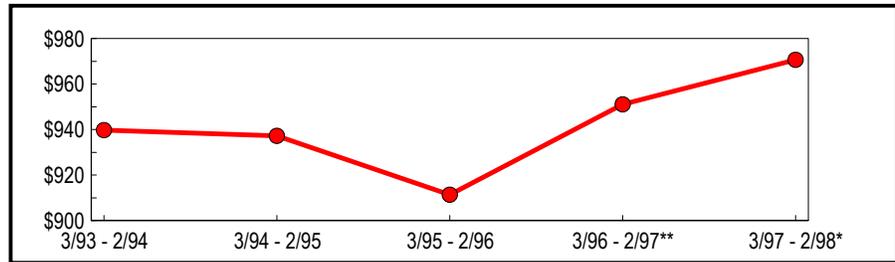
** Revised

Rensselaer County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$939,854	\$70,590	8.12
3/94 - 2/95	937,287	(2,567)	(0.27)
3/95 - 2/96	911,460	(25,827)	(2.76)
3/96 - 2/97**	951,106	39,646	4.35
3/97 - 2/98*	970,711	19,605	2.06

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$9,237	\$9,914	\$9,361
Manufacturing	27,795	27,152	26,700
Communications	20,164	20,206	20,803
Electric, Gas, Sanitary Services	20,577	18,216	19,710
Wholesale Trade	39,387	45,094	39,986
Retail Trade Total	285,852	302,907	295,570
Building Materials	17,923	22,018	16,266
General Merchandise	46,782	43,048	52,019
Food	44,356	46,079	45,182
Auto Dealers, Gas Stations	92,234	104,723	97,490
Apparel	3,610	3,573	3,383
Furniture	13,284	13,381	12,220
Eating and Drinking	33,206	37,802	34,325
Miscellaneous Retail	34,457	32,283	34,685
Services Total	57,113	60,665	55,717
Hotels	1,701	2,484	1,875
Personal Services	1,217	1,022	1,248
Business Services	17,564	20,642	16,222
Auto Repair, Parking	17,657	19,540	16,903
Other Services	18,974	16,977	19,469
Ag., Mining, Transportation, FIRE, Govt.	4,005	5,806	3,126
Unclassified by Industry	4,062	5,016	4,762
Grand Total	\$468,192	\$494,976	\$475,735

* Preliminary

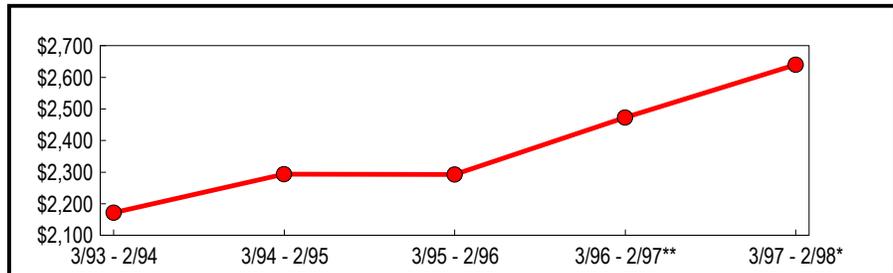
** Revised

Rockland County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$2,171,787	\$85,345	4.09
3/94 - 2/95	2,293,825	122,038	5.62
3/95 - 2/96	2,292,531	(1,294)	(0.06)
3/96 - 2/97**	2,473,065	180,534	7.87
3/97 - 2/98*	2,639,721	166,656	6.74

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$20,541	\$26,104	\$31,142
Manufacturing	103,233	77,208	97,437
Communications	51,850	52,003	53,639
Electric, Gas, Sanitary Services	54,562	55,883	53,636
Wholesale Trade	83,434	108,316	109,621
Retail Trade Total	688,110	701,062	721,598
Building Materials	37,229	44,322	37,708
General Merchandise	115,546	97,160	117,405
Food	57,949	64,895	61,718
Auto Dealers, Gas Stations	191,081	220,344	203,659
Apparel	46,305	42,945	45,922
Furniture	51,955	45,897	51,353
Eating and Drinking	79,760	86,615	84,042
Miscellaneous Retail	108,285	98,884	119,791
Services Total	199,776	191,041	207,331
Hotels	15,409	16,728	17,299
Personal Services	3,855	3,403	3,731
Business Services	96,125	76,659	90,334
Auto Repair, Parking	44,896	48,705	45,503
Other Services	39,491	45,546	50,464
Ag., Mining, Transportation, FIRE, Govt.	26,247	37,040	30,191
Unclassified by Industry	40,211	41,815	44,654
Grand Total	\$1,267,964	\$1,290,472	\$1,349,249

* Preliminary

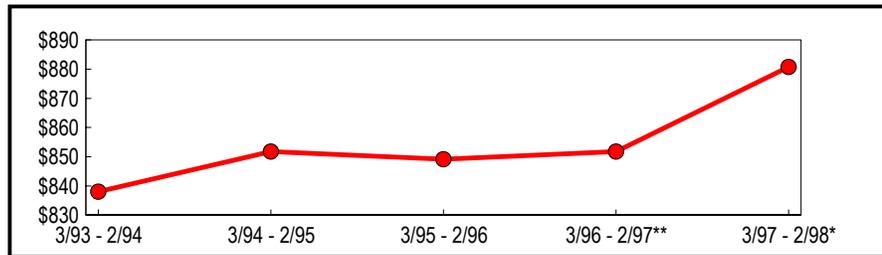
** Revised

St. Lawrence County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$838,020	\$10,171	1.23
3/94 - 2/95	851,780	13,760	1.64
3/95 - 2/96	849,187	(2,593)	(0.30)
3/96 - 2/97**	851,804	2,617	0.31
3/97 - 2/98*	880,764	28,960	3.40

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$10,133	\$7,802	\$8,934
Manufacturing	25,265	26,797	27,981
Communications	13,005	13,078	14,412
Electric, Gas, Sanitary Services	34,562	30,274	34,392
Wholesale Trade	38,080	43,853	39,147
Retail Trade Total	255,162	267,753	262,438
Building Materials	16,984	20,986	19,521
General Merchandise	61,389	54,426	65,357
Food	16,401	19,161	17,200
Auto Dealers, Gas Stations	72,549	91,391	74,092
Apparel	7,099	5,988	6,375
Furniture	8,925	9,058	9,358
Eating and Drinking	24,914	26,599	24,834
Miscellaneous Retail	46,901	40,144	45,701
Services Total	37,291	37,601	42,360
Hotels	4,991	6,185	5,892
Personal Services	1,216	1,210	1,293
Business Services	9,963	10,066	13,484
Auto Repair, Parking	8,721	9,959	8,695
Other Services	12,400	10,181	12,996
Ag., Mining, Transportation, FIRE, Govt.	8,078	9,321	6,598
Unclassified by Industry	3,559	4,257	3,766
Grand Total	\$425,135	\$440,736	\$440,028

* Preliminary

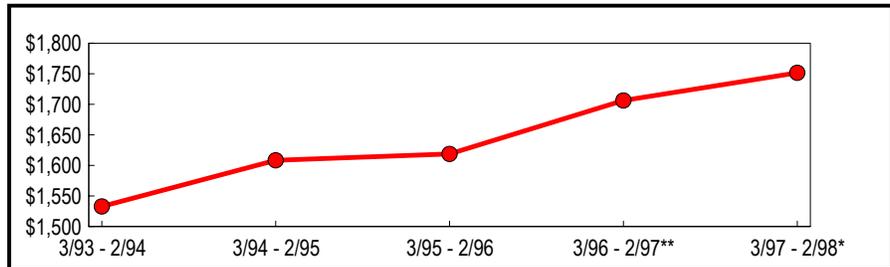
** Revised

Saratoga County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$1,532,910	\$115,278	8.13
3/94 - 2/95	1,608,420	75,510	4.93
3/95 - 2/96	1,619,109	10,689	0.66
3/96 - 2/97**	1,706,330	87,221	5.39
3/97 - 2/98*	1,752,075	45,745	2.68

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$22,186	\$17,606	\$14,678
Manufacturing	34,698	37,647	36,656
Communications	29,754	29,965	30,346
Electric, Gas, Sanitary Services	28,847	27,529	27,668
Wholesale Trade	66,551	69,709	67,516
Retail Trade Total	524,802	574,997	546,618
Building Materials	49,108	58,406	40,999
General Merchandise	86,145	78,988	91,767
Food	64,573	71,648	67,423
Auto Dealers, Gas Stations	142,559	177,089	156,165
Apparel	21,613	20,299	22,118
Furniture	23,524	22,852	27,608
Eating and Drinking	56,980	71,881	57,292
Miscellaneous Retail	80,300	73,834	83,246
Services Total	93,316	112,814	98,407
Hotels	10,589	21,332	11,737
Personal Services	3,298	3,527	3,764
Business Services	27,603	28,104	28,712
Auto Repair, Parking	27,429	31,607	29,076
Other Services	24,397	28,244	25,118
Ag., Mining, Transportation, FIRE, Govt.	13,925	19,235	15,733
Unclassified by Industry	8,539	9,258	15,693
Grand Total	\$822,618	\$898,760	\$853,315

* Preliminary

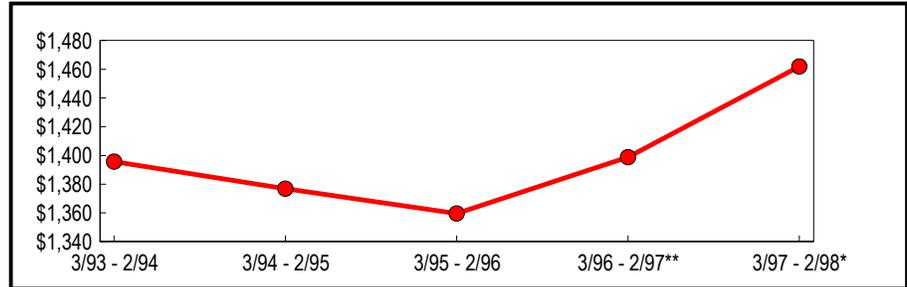
** Revised

Schenectady County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$1,395,675	\$88,955	6.81
3/94 - 2/95	1,376,886	(18,789)	(1.35)
3/95 - 2/96	1,359,714	(17,172)	(1.25)
3/96 - 2/97**	1,398,833	39,119	2.88
3/97 - 2/98*	1,461,945	63,112	4.51

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$12,388	\$15,088	\$13,604
Manufacturing	54,948	56,178	58,809
Communications	24,540	23,582	24,650
Electric, Gas, Sanitary Services	78,957	66,744	73,281
Wholesale Trade	47,368	49,459	49,635
Retail Trade Total	388,218	408,260	411,689
Building Materials	23,882	33,701	28,594
General Merchandise	65,549	61,353	73,976
Food	49,469	49,865	50,561
Auto Dealers, Gas Stations	106,079	129,740	112,638
Apparel	16,986	14,264	15,447
Furniture	18,145	17,059	20,438
Eating and Drinking	39,154	42,081	39,198
Miscellaneous Retail	68,954	60,197	70,837
Services Total	78,502	81,242	80,084
Hotels	3,651	4,353	3,526
Personal Services	2,296	1,949	2,609
Business Services	29,168	30,907	30,399
Auto Repair, Parking	21,109	22,954	21,825
Other Services	22,278	21,079	21,725
Ag., Mining, Transportation, FIRE, Govt.	10,636	12,442	9,183
Unclassified by Industry	13,995	15,225	12,790
Grand Total	\$709,552	\$728,220	\$733,725

* Preliminary

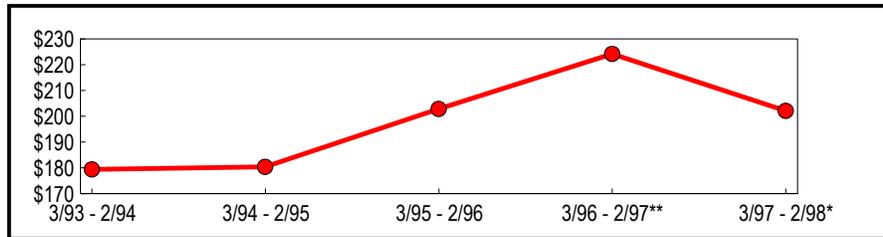
** Revised

Schoharie County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$179,426	\$15,593	9.52
3/94 - 2/95	180,459	1,033	0.58
3/95 - 2/96	202,890	22,431	12.43
3/96 - 2/97**	224,236	21,346	10.52
3/97 - 2/98*	202,193	(22,043)	(9.83)

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$1,526	\$1,465	\$1,637
Manufacturing	3,555	4,150	2,784
Communications	3,558	3,459	3,618
Electric, Gas, Sanitary Services	3,987	3,272	3,461
Wholesale Trade	9,320	10,782	9,119
Retail Trade Total	86,520	66,317	63,747
Building Materials	3,920	4,647	3,964
General Merchandise	37,775	13,875	14,423
Food	7,080	7,483	7,412
Auto Dealers, Gas Stations	18,988	21,713	19,915
Apparel	810	812	693
Furniture	1,942	1,537	1,918
Eating and Drinking	4,792	5,347	4,658
Miscellaneous Retail	11,213	10,903	10,764
Services Total	9,421	12,433	9,772
Hotels	1,000	1,841	1,199
Personal Services	278	240	278
Business Services	2,664	2,486	2,683
Auto Repair, Parking	2,719	3,284	2,687
Other Services	2,760	4,582	2,925
Ag., Mining, Transportation, FIRE, Govt.	2,082	2,417	1,815
Unclassified by Industry	905	879	1,066
Grand Total	\$120,874	\$105,174	\$97,019

* Preliminary

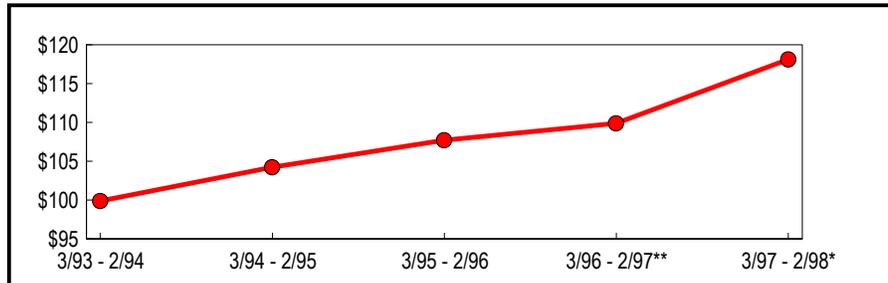
** Revised

Schuyler County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$99,907	\$1,427	1.45
3/94 - 2/95	104,222	4,315	4.32
3/95 - 2/96	107,739	3,517	3.37
3/96 - 2/97**	109,885	2,146	1.99
3/97 - 2/98*	118,139	8,254	7.51

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$1,650	\$1,818	\$1,237
Manufacturing	3,945	5,123	4,502
Communications	1,784	2,094	1,893
Electric, Gas, Sanitary Services	1,969	4,507	2,601
Wholesale Trade	3,946	6,395	3,826
Retail Trade Total	28,645	38,308	29,880
Building Materials	2,092	2,740	2,150
General Merchandise	486	486	486
Food	3,925	4,776	4,226
Auto Dealers, Gas Stations	10,844	13,357	11,373
Apparel	1,182	1,010	1,214
Furniture	322	386	437
Eating and Drinking	3,550	5,264	3,524
Miscellaneous Retail	6,244	10,289	6,470
Services Total	5,426	7,346	5,633
Hotels	842	1,817	844
Personal Services	106	93	70
Business Services	1,731	2,224	1,837
Auto Repair, Parking	1,673	1,650	1,756
Other Services	1,074	1,562	1,126
Ag., Mining, Transportation, FIRE, Govt.	492	1,163	952
Unclassified by Industry	299	415	446
Grand Total	\$48,156	\$67,169	\$50,970

* Preliminary

** Revised

Seneca County

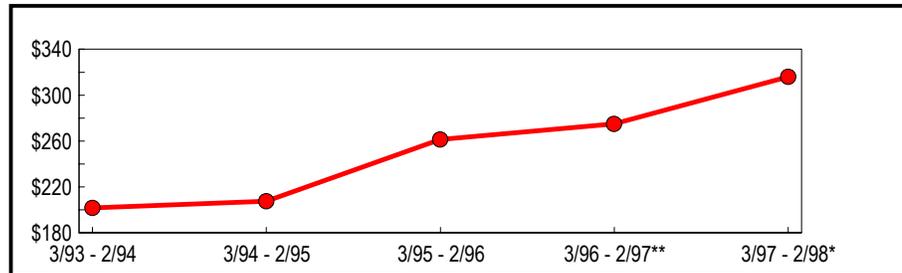
Annual Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$201,789	\$3,906	1.97
3/94 - 2/95	207,570	5,781	2.86
3/95 - 2/96	261,495	53,925	25.98
3/96 - 2/97**	274,859	13,364	5.11
3/97 - 2/98*	316,072	41,213	14.99

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$2,228	\$1,947	\$2,061
Manufacturing	11,968	12,284	11,546
Communications	4,655	4,800	4,376
Electric, Gas, Sanitary Services	4,958	4,475	2,835
Wholesale Trade	12,863	16,138	14,749
Retail Trade Total	85,220	106,082	99,179
Building Materials	5,323	7,265	5,403
General Merchandise	10,935	10,803	10,953
Food	5,214	6,197	5,635
Auto Dealers, Gas Stations	19,961	25,884	21,659
Apparel	18,395	28,214	26,007
Furniture	5,091	4,321	5,914
Eating and Drinking	7,824	10,241	8,430
Miscellaneous Retail	12,477	13,157	15,178
Services Total	12,646	13,608	13,282
Hotels	1,824	2,489	1,843
Personal Services	698	212	335
Business Services	4,729	4,926	5,276
Auto Repair, Parking	2,485	2,607	2,500
Other Services	2,910	3,374	3,328
Ag., Mining, Transportation, FIRE, Govt.	1,999	3,426	2,514
Unclassified by Industry	1,044	1,506	1,264
Grand Total	\$137,581	\$164,266	\$151,806

* Preliminary

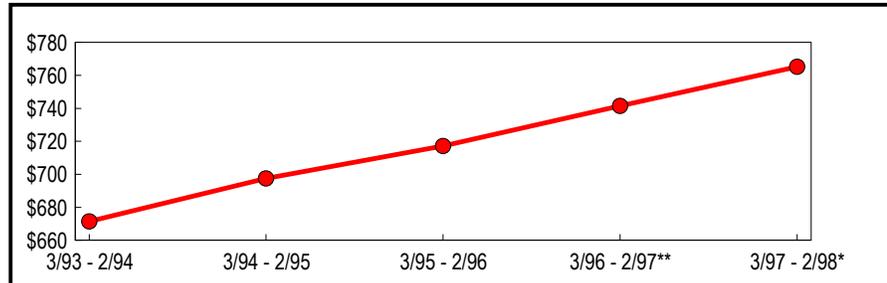
** Revised

Steuben County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$671,489	(\$26,203)	(3.76)
3/94 - 2/95	697,620	26,131	3.89
3/95 - 2/96	717,268	19,648	2.82
3/96 - 2/97**	741,557	24,289	3.39
3/97 - 2/98*	765,313	23,756	3.20

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$4,976	\$5,690	\$9,945
Manufacturing	43,900	40,927	46,765
Communications	13,369	12,725	13,501
Electric, Gas, Sanitary Services	16,701	14,751	16,990
Wholesale Trade	22,268	26,656	23,640
Retail Trade Total	206,411	226,932	213,550
Building Materials	18,524	23,894	20,266
General Merchandise	38,239	34,884	39,947
Food	26,982	30,583	28,141
Auto Dealers, Gas Stations	64,423	77,008	65,824
Apparel	3,121	2,938	2,807
Furniture	7,406	7,070	7,933
Eating and Drinking	23,785	28,221	24,537
Miscellaneous Retail	23,931	22,334	24,095
Services Total	43,901	49,018	46,993
Hotels	7,082	10,339	7,730
Personal Services	3,041	614	1,263
Business Services	15,540	18,099	19,248
Auto Repair, Parking	9,837	9,844	9,952
Other Services	8,401	10,122	8,800
Ag., Mining, Transportation, FIRE, Govt.	4,588	6,449	5,038
Unclassified by Industry	2,750	3,272	2,471
Grand Total	\$358,864	\$386,420	\$378,893

* Preliminary

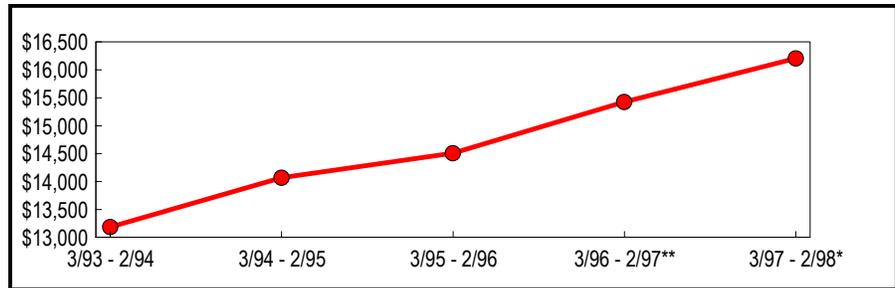
** Revised

Suffolk County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$13,187,744	\$374,658	2.92
3/94 - 2/95	14,071,150	883,406	6.70
3/95 - 2/96	14,507,202	436,052	3.10
3/96 - 2/97**	15,428,247	921,045	6.35
3/97 - 2/98*	16,207,356	779,109	5.05

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$103,050	\$125,712	\$113,526
Manufacturing	312,682	327,569	287,462
Communications	306,779	318,995	322,545
Electric, Gas, Sanitary Services	659,108	627,437	659,628
Wholesale Trade	507,773	570,205	544,565
Retail Trade Total	4,670,190	4,875,618	4,946,297
Building Materials	395,657	507,616	444,821
General Merchandise	621,734	539,332	630,022
Food	327,399	383,874	345,146
Auto Dealers, Gas Stations	1,226,293	1,377,164	1,310,265
Apparel	331,466	332,234	364,471
Furniture	333,068	320,769	365,928
Eating and Drinking	419,326	521,259	454,956
Miscellaneous Retail	1,015,247	893,370	1,030,688
Services Total	879,575	977,039	878,955
Hotels	67,348	94,275	68,943
Personal Services	23,352	27,355	21,203
Business Services	333,710	359,491	325,791
Auto Repair, Parking	227,960	252,487	235,139
Other Services	227,205	243,431	227,879
Ag., Mining, Transportation, FIRE, Govt.	152,950	227,248	166,365
Unclassified by Industry	93,247	113,659	124,531
Grand Total	\$7,685,354	\$8,163,482	\$8,043,874

* Preliminary

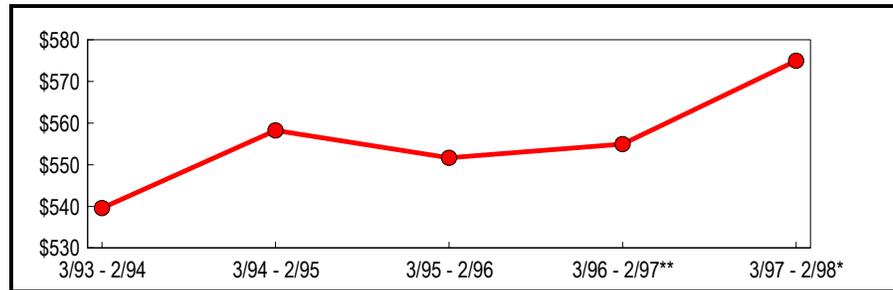
** Revised

Sullivan County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$539,601	(\$41,020)	(7.06)
3/94 - 2/95	558,261	18,660	3.46
3/95 - 2/96	551,657	(6,604)	(1.18)
3/96 - 2/97**	554,966	3,309	0.60
3/97 - 2/98*	574,974	20,008	3.61

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$6,282	\$4,951	\$5,502
Manufacturing	11,006	13,404	18,121
Communications	11,114	11,507	11,056
Electric, Gas, Sanitary Services	9,872	9,845	9,411
Wholesale Trade	18,828	22,557	18,299
Retail Trade Total	142,814	176,827	146,886
Building Materials	13,693	21,409	15,490
General Merchandise	15,181	15,719	14,933
Food	15,330	20,582	16,963
Auto Dealers, Gas Stations	45,231	54,218	48,196
Apparel	3,420	4,454	3,473
Furniture	4,500	5,346	4,739
Eating and Drinking	15,894	21,707	15,129
Miscellaneous Retail	29,565	33,392	27,963
Services Total	45,022	64,649	45,380
Hotels	21,197	35,404	21,440
Personal Services	593	600	610
Business Services	7,734	9,524	8,210
Auto Repair, Parking	9,273	10,255	9,036
Other Services	6,225	8,866	6,084
Ag., Mining, Transportation, FIRE, Govt.	3,953	6,192	4,838
Unclassified by Industry	2,439	2,868	2,681
Grand Total	\$251,330	\$312,800	\$262,174

* Preliminary

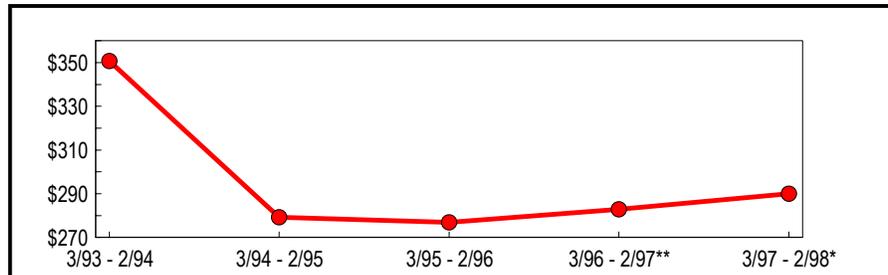
** Revised

Tioga County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$350,797	\$91,317	35.19
3/94 - 2/95	279,304	(71,493)	(20.38)
3/95 - 2/96	276,903	(2,401)	(0.86)
3/96 - 2/97**	282,824	5,921	2.14
3/97 - 2/98*	290,094	7,270	2.57

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,466	\$3,057	\$3,527
Manufacturing	11,421	12,689	11,242
Communications	4,962	4,944	5,502
Electric, Gas, Sanitary Services	17,570	17,083	18,357
Wholesale Trade	16,181	17,108	16,365
Retail Trade Total	68,460	74,924	68,647
Building Materials	5,316	6,272	5,006
General Merchandise	3,064	2,459	3,366
Food	4,937	6,029	5,310
Auto Dealers, Gas Stations	24,442	30,475	25,049
Apparel	624	583	799
Furniture	5,675	4,960	4,667
Eating and Drinking	6,278	7,771	6,880
Miscellaneous Retail	18,124	16,375	17,570
Services Total	12,968	14,513	13,377
Hotels	1,603	2,134	1,605
Personal Services	282	193	293
Business Services	4,990	5,423	5,784
Auto Repair, Parking	3,055	3,035	2,891
Other Services	3,038	3,728	2,804
Ag., Mining, Transportation, FIRE, Govt.	2,197	2,773	2,524
Unclassified by Industry	1,761	1,816	1,646
Grand Total	\$138,986	\$148,907	\$141,187

* Preliminary

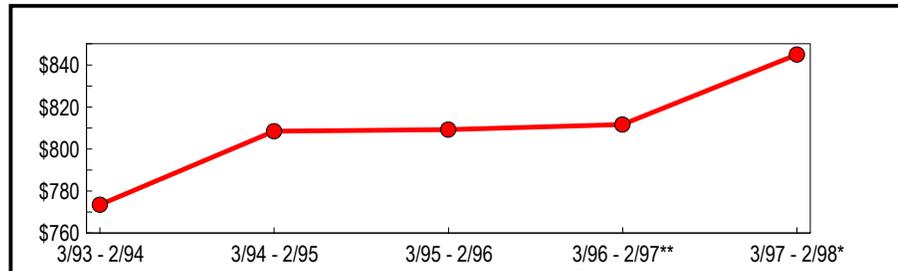
** Revised

Tompkins County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$773,519	\$17,463	2.31
3/94 - 2/95	808,544	35,025	4.53
3/95 - 2/96	809,202	658	0.08
3/96 - 2/97**	811,621	2,419	0.30
3/97 - 2/98*	844,987	33,366	4.11

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$6,287	\$7,145	\$6,264
Manufacturing	15,536	19,877	15,672
Communications	16,112	14,458	15,239
Electric, Gas, Sanitary Services	48,635	44,267	45,071
Wholesale Trade	29,977	32,684	28,648
Retail Trade Total	215,324	225,532	227,697
Building Materials	10,764	16,254	11,910
General Merchandise	42,046	36,936	41,375
Food	22,793	25,466	25,891
Auto Dealers, Gas Stations	48,469	55,538	51,257
Apparel	8,988	8,268	9,192
Furniture	10,590	9,965	13,532
Eating and Drinking	28,501	32,974	30,148
Miscellaneous Retail	43,173	40,131	44,392
Services Total	63,404	66,449	63,981
Hotels	6,097	8,609	5,997
Personal Services	1,467	1,491	1,368
Business Services	12,281	12,597	12,264
Auto Repair, Parking	13,308	15,275	14,441
Other Services	30,251	28,477	29,911
Ag., Mining, Transportation, FIRE, Govt.	7,017	11,813	10,542
Unclassified by Industry	5,567	5,692	3,956
Grand Total	\$407,859	\$427,917	\$417,070

* Preliminary

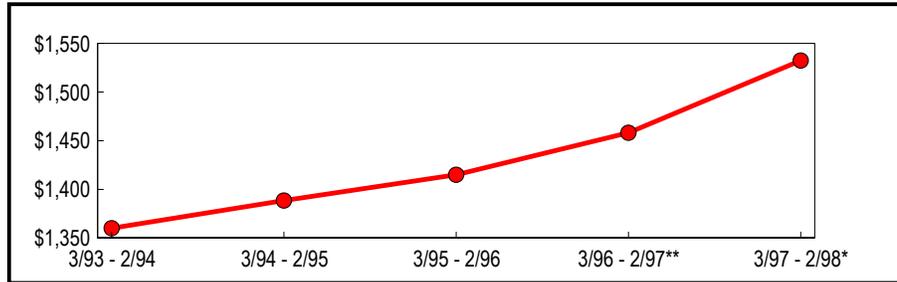
** Revised

Ulster County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$1,360,084	\$8,792	0.65
3/94 - 2/95	1,388,454	28,370	2.09
3/95 - 2/96	1,415,134	26,680	1.92
3/96 - 2/97**	1,458,211	43,077	3.04
3/97 - 2/98*	1,532,571	74,360	5.10

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$10,448	\$9,831	\$8,737
Manufacturing	26,382	33,644	23,481
Communications	31,877	31,064	33,237
Electric, Gas, Sanitary Services	55,395	52,569	56,183
Wholesale Trade	41,545	42,694	41,916
Retail Trade Total	450,732	454,964	478,794
Building Materials	26,406	31,665	39,260
General Merchandise	78,172	72,646	85,496
Food	51,729	58,095	53,674
Auto Dealers, Gas Stations	116,937	131,613	118,782
Apparel	17,034	15,710	18,929
Furniture	13,542	13,228	16,196
Eating and Drinking	43,050	49,535	45,680
Miscellaneous Retail	103,862	82,472	100,777
Services Total	96,023	120,328	104,738
Hotels	24,761	36,076	27,504
Personal Services	1,795	1,827	1,918
Business Services	29,496	37,408	32,622
Auto Repair, Parking	23,190	24,209	23,729
Other Services	16,781	20,808	18,965
Ag., Mining, Transportation, FIRE, Govt.	10,598	14,270	12,252
Unclassified by Industry	6,832	7,068	6,801
Grand Total	\$729,832	\$766,432	\$766,139

* Preliminary

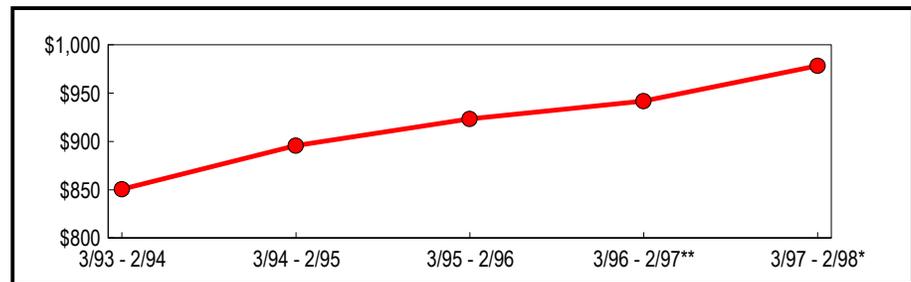
** Revised

Warren County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$850,585	\$25,346	3.07
3/94 - 2/95	895,764	45,179	5.31
3/95 - 2/96	923,436	27,672	3.09
3/96 - 2/97**	941,736	18,300	1.98
3/97 - 2/98*	978,288	36,552	3.88

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$9,369	\$11,207	\$9,902
Manufacturing	19,918	20,916	17,771
Communications	10,794	11,150	12,174
Electric, Gas, Sanitary Services	16,091	16,164	16,389
Wholesale Trade	34,379	40,803	36,040
Retail Trade Total	260,525	304,753	273,760
Building Materials	19,628	24,262	22,468
General Merchandise	60,013	54,782	64,169
Food	29,545	35,629	30,478
Auto Dealers, Gas Stations	51,408	67,004	54,719
Apparel	18,851	24,199	17,965
Furniture	14,260	13,269	14,078
Eating and Drinking	30,396	45,981	31,454
Miscellaneous Retail	36,424	39,627	38,429
Services Total	65,914	106,379	69,285
Hotels	20,393	49,538	22,232
Personal Services	1,057	1,147	1,121
Business Services	14,356	12,901	12,404
Auto Repair, Parking	14,735	16,241	15,465
Other Services	15,373	26,552	18,063
Ag., Mining, Transportation, FIRE, Govt.	6,368	12,141	7,703
Unclassified by Industry	4,663	7,030	4,721
Grand Total	\$428,021	\$530,543	\$447,745

* Preliminary

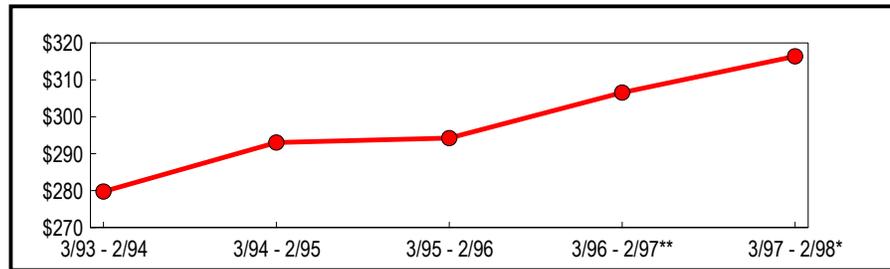
** Revised

Washington County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$279,768	\$7,370	2.71
3/94 - 2/95	293,090	13,322	4.76
3/95 - 2/96	294,263	1,173	0.40
3/96 - 2/97**	306,611	12,348	4.20
3/97 - 2/98*	316,450	9,839	3.21

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$3,850	\$4,328	\$3,969
Manufacturing	7,461	9,358	8,214
Communications	6,158	6,220	6,314
Electric, Gas, Sanitary Services	4,555	4,623	4,407
Wholesale Trade	11,357	11,902	11,729
Retail Trade Total	94,111	105,646	99,661
Building Materials	7,746	9,586	8,349
General Merchandise	13,044	11,804	13,064
Food	15,371	17,498	16,281
Auto Dealers, Gas Stations	31,148	38,488	33,522
Apparel	669	728	735
Furniture	2,485	2,763	2,979
Eating and Drinking	8,691	10,418	9,024
Miscellaneous Retail	14,957	14,361	15,707
Services Total	15,759	16,641	15,770
Hotels	179	262	137
Personal Services	285	352	304
Business Services	5,243	4,795	5,081
Auto Repair, Parking	6,142	7,101	6,327
Other Services	3,910	4,131	3,921
Ag., Mining, Transportation, FIRE, Govt.	1,881	2,625	2,188
Unclassified by Industry	1,738	1,463	1,392
Grand Total	\$146,870	\$162,806	\$153,644

* Preliminary

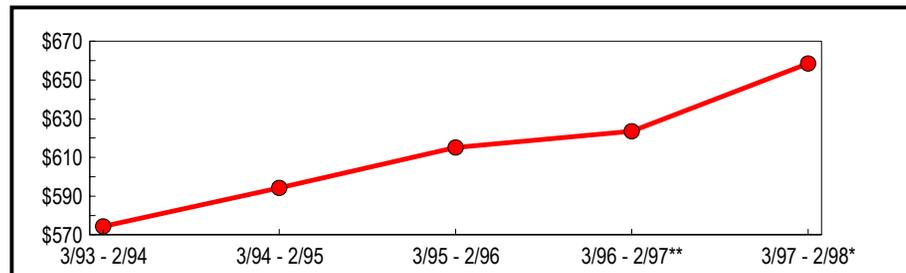
** Revised

Wayne County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$574,387	\$28,257	5.17
3/94 - 2/95	594,214	19,827	3.45
3/95 - 2/96	615,207	20,993	3.53
3/96 - 2/97**	623,519	8,312	1.35
3/97 - 2/98*	658,534	35,015	5.62

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$5,695	\$6,199	\$6,326
Manufacturing	16,102	17,498	15,477
Communications	11,120	11,097	11,812
Electric, Gas, Sanitary Services	14,392	18,354	28,562
Wholesale Trade	32,844	39,363	39,922
Retail Trade Total	175,992	199,314	174,035
Building Materials	14,252	17,325	12,958
General Merchandise	28,268	25,542	29,676
Food	24,690	26,632	20,648
Auto Dealers, Gas Stations	56,422	73,036	58,638
Apparel	1,316	1,350	1,295
Furniture	7,510	7,670	8,371
Eating and Drinking	16,675	20,746	17,184
Miscellaneous Retail	26,859	27,013	25,265
Services Total	30,438	36,268	34,968
Hotels	767	905	669
Personal Services	663	742	781
Business Services	10,128	13,535	13,542
Auto Repair, Parking	9,838	10,848	9,826
Other Services	9,042	10,238	10,150
Ag., Mining, Transportation, FIRE, Govt.	5,425	7,795	5,716
Unclassified by Industry	1,760	2,565	3,263
Grand Total	\$293,768	\$338,453	\$320,081

* Preliminary

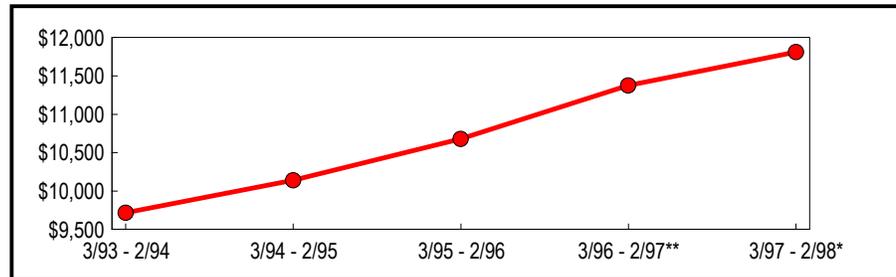
** Revised

Westchester County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$9,718,130	\$123,659	1.29
3/94 - 2/95	10,140,212	422,082	4.34
3/95 - 2/96	10,679,202	538,990	5.32
3/96 - 2/97**	11,375,377	696,175	6.52
3/97 - 2/98*	11,812,800	437,423	3.85

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$103,953	\$107,418	\$105,229
Manufacturing	287,700	251,941	283,945
Communications	256,179	252,376	262,529
Electric, Gas, Sanitary Services	478,140	436,103	475,401
Wholesale Trade	367,038	348,859	352,254
Retail Trade Total	3,293,497	3,265,504	3,472,561
Building Materials	214,093	249,668	227,165
General Merchandise	548,697	480,404	572,902
Food	198,296	214,774	207,603
Auto Dealers, Gas Stations	754,423	840,440	807,746
Apparel	323,000	299,896	328,323
Furniture	265,722	262,712	284,120
Eating and Drinking	319,401	353,614	337,600
Miscellaneous Retail	669,865	563,996	707,102
Services Total	875,430	903,912	881,920
Hotels	90,424	99,765	103,448
Personal Services	19,239	18,019	19,975
Business Services	359,141	336,827	345,355
Auto Repair, Parking	189,091	198,060	182,489
Other Services	217,535	251,241	230,653
Ag., Mining, Transportation, FIRE, Govt.	113,690	145,026	122,353
Unclassified by Industry	59,642	65,852	79,617
Grand Total	\$5,835,269	\$5,776,991	\$6,035,809

* Preliminary

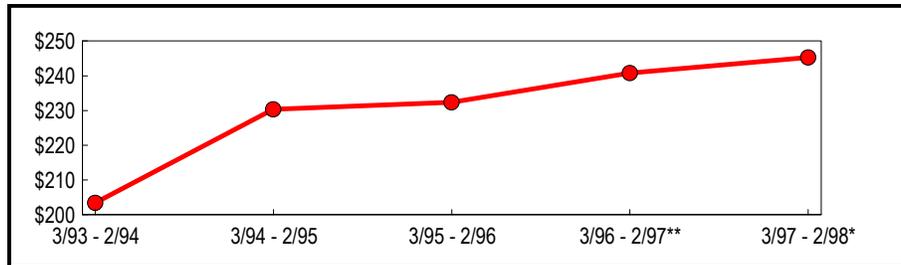
** Revised

Wyoming County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$203,460	(\$1,378)	(0.67)
3/94 - 2/95	230,349	26,889	13.22
3/95 - 2/96	232,370	2,021	0.88
3/96 - 2/97**	240,833	8,463	3.64
3/97 - 2/98*	245,323	4,490	1.86

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$2,444	\$2,712	\$2,154
Manufacturing	4,969	6,535	5,386
Communications	4,852	5,038	5,600
Electric, Gas, Sanitary Services	3,844	3,564	4,289
Wholesale Trade	8,038	8,262	8,170
Retail Trade Total	74,890	85,093	75,946
Building Materials	6,335	7,129	6,102
General Merchandise	11,291	11,334	11,801
Food	11,488	13,422	11,795
Auto Dealers, Gas Stations	26,742	34,237	27,561
Apparel	354	456	399
Furniture	4,485	3,661	4,158
Eating and Drinking	6,474	8,048	6,711
Miscellaneous Retail	7,721	6,806	7,419
Services Total	11,617	13,082	12,739
Hotels	806	1,232	975
Personal Services	414	370	478
Business Services	3,138	3,876	3,946
Auto Repair, Parking	3,942	4,186	3,893
Other Services	3,317	3,418	3,447
Ag., Mining, Transportation, FIRE, Govt.	2,536	2,731	2,501
Unclassified by Industry	671	774	747
Grand Total	\$113,861	\$127,791	\$117,532

* Preliminary

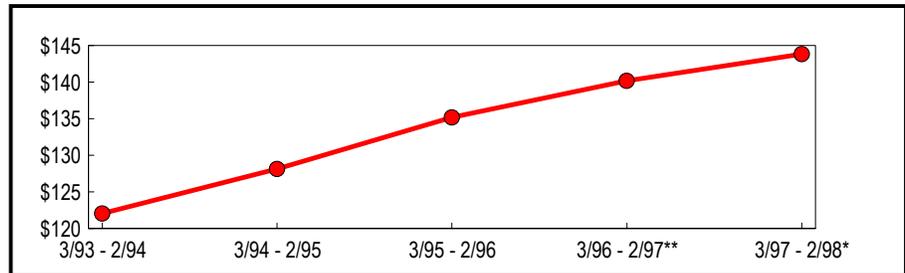
** Revised

Yates County

Annual Totals (In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/93 - 2/94	\$122,081	\$2,940	2.47
3/94 - 2/95	128,134	6,053	4.96
3/95 - 2/96	135,209	7,075	5.52
3/96 - 2/97**	140,174	4,965	3.67
3/97 - 2/98*	143,865	3,691	2.63

Five-Year Trend (In Millions)



Semiannual Industry Totals (In Thousands)

Industry	Selling Period		
	9/96 - 2/97	3/97 - 8/97 **	9/97 - 2/98 *
Construction	\$1,455	\$1,524	\$1,415
Manufacturing	7,263	6,756	5,592
Communications	2,312	2,325	2,476
Electric, Gas, Sanitary Services	2,315	1,474	1,554
Wholesale Trade	6,844	8,460	6,192
Retail Trade Total	38,118	44,775	39,003
Building Materials	4,392	4,945	4,139
General Merchandise	3,985	3,797	4,188
Food	2,492	3,204	2,412
Auto Dealers, Gas Stations	13,570	16,990	13,751
Apparel	329	353	334
Furniture	1,847	1,967	1,989
Eating and Drinking	4,429	5,422	4,673
Miscellaneous Retail	7,074	8,097	7,517
Services Total	6,757	9,007	8,249
Hotels	261	577	299
Personal Services	169	127	124
Business Services	1,690	1,910	2,060
Auto Repair, Parking	2,368	3,878	3,344
Other Services	2,269	2,515	2,422
Ag., Mining, Transportation, FIRE, Govt.	1,131	2,038	1,674
Unclassified by Industry	531	508	843
Grand Total	\$66,726	\$76,867	\$66,998

* Preliminary

** Revised



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

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

**Standard Industrial Code and
Principle Industry Activity
Codes Listing**

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

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

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax

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



Appendix C: New York State and Local Sales Tax Rates by County and City Effective September 1, 1997
