

January 2002

2000-2001 New York State Tax Collections

*Statistical Summaries and
Historical Tables*

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Appendix

Effective Dates of Major New York State Taxes

A-1

Glossary

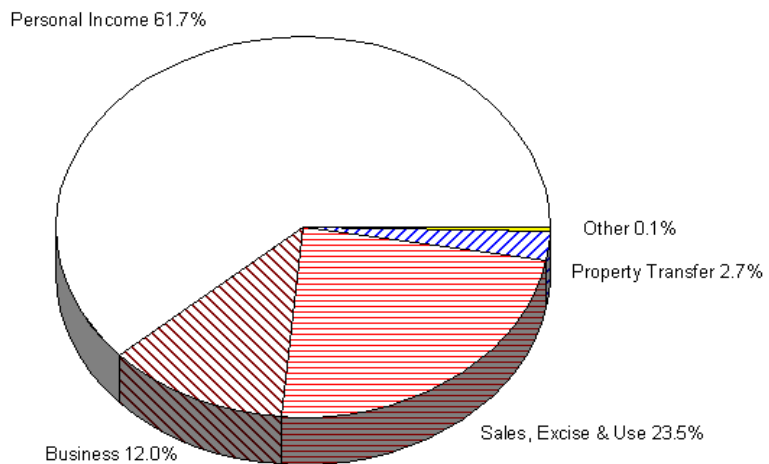
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Overview

This publication contains a series of statistical tabulations detailing taxes administered by the New York State Department of Taxation and Finance. The information presented includes revenues and selected tax structure and consumption information for the State's major taxes. It also presents data for some locally imposed taxes. This edition presents information for New York State Fiscal Year 2000-2001 (SFY 2000-2001) and some historical statistics. SFY 2000-2001 began April 1, 2000 and ended March 31, 2001.

During SFY 2000-2001, the Department collected nearly \$43.7 billion from State-imposed taxes. The State personal income tax accounted for the largest share, nearly \$26.9 billion. The State sales tax (\$8.4 billion), business taxes (over \$5.2 billion), excise and user taxes (\$1.9 billion) and property transfer taxes (\$1.2 billion) contributed toward that total. The following chart depicts the share of total taxes from these major sources.

**New York State Tax
Collections: Fiscal Year
2000-2001**



This publication is divided into seven sections containing 29 statistical tables. Section I presents State taxes and fees by major tax group. Sections II through VI contain detailed historical revenue information for the major categories presented in Section I. Where available, additional tax base information is presented. For example, Table 9 in Section III displays the amount of taxable gallons by product type for SFY 2000-2001 on which the petroleum business tax was imposed. Section VII contains local taxes collected by the Department of Taxation and Finance. It also shows additional detailed information on local sales tax receipts, the city of New York and city of Yonkers personal income taxes and the regional Metropolitan Transportation Authority tax surcharge.

The Appendix summarizes the effective dates for New York's major taxes. Finally, the Glossary provides an explanation for some of the technical terms presented in the statistical tables.

For descriptive summaries of the taxes and discussion of recent tax legislation, data users should consult the Office of Tax Policy Analysis' annual *New York State Sourcebook* and *Summary of Tax Provisions* publications, or the Governor's *Executive Budget*, prepared by the Division of the Budget. This knowledge is important for understanding and properly interpreting the data presented in this report.

Tabular data presented in the publication may be obtained from the Department's World Wide Web site at www.tax.state.ny.us. Questions, other inquiries and individual data table requests may be directed by electronic mail to: Otpa-Revenue_Reporting@tax.state.ny.us

Section I: New York State Taxes and Fees Summary

Table 1 New York State Tax Collections – Fiscal Years 1972-2001

Table 2 New York State Taxes Collected by the Department of Taxation and Finance – Fiscal Years 2000 and 2001



Table 1: New York State Tax Collections

Fiscal Years 1972-2001						
Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Sales, Excise and User	Property Transfers	Other Taxes and Fees
2001	\$43,664,205,694	\$26,892,084,122	\$5,243,970,082	\$10,320,567,873	\$1,169,451,636	\$38,131,982
2000	38,306,238,399	21,533,217,882	5,544,609,092	9,772,951,716	1,409,723,589	45,736,119
1999	37,165,396,956	20,662,375,214	5,820,785,763	9,224,443,948	1,412,773,448	45,018,583
1998	33,927,730,471	17,758,697,181	5,957,475,493	8,879,450,323	1,284,470,485	47,636,989
1997	32,076,909,740	16,370,887,332	5,920,605,026	8,609,791,751	1,126,165,580	49,460,050
1996	32,178,839,324	16,998,212,766	5,709,784,799	8,330,926,856	1,086,847,097	53,067,806
1995	32,704,550,205	17,589,489,166	5,689,177,572	8,310,519,743	1,050,356,853	65,006,870
1994	31,254,356,521	16,033,524,352	6,229,073,291	7,862,010,220	1,054,582,023	75,166,635
1993	29,826,321,068	15,318,849,593	5,707,269,896	7,653,003,325	1,019,403,278	127,794,976
1992	28,594,999,541	14,913,380,341	5,190,949,381	7,374,501,861	1,030,726,198	85,441,759
1991	26,887,360,839	14,527,036,203	4,075,702,297	7,076,991,545	1,119,385,965	88,244,829
1990	26,930,157,402	15,240,467,249	3,378,609,123	7,125,785,027	1,097,369,979	87,926,024
1989	25,213,562,059	13,844,385,434	3,416,726,760	6,617,919,692	1,240,460,359	94,069,814
1988	25,182,394,770	13,920,987,777	3,537,482,785	6,422,049,268	1,195,450,080	106,424,860
1987	23,187,310,467	12,238,241,470	3,448,675,318	6,027,127,082	1,376,788,254	96,478,343
1986	21,415,263,342	11,482,304,829	3,162,883,026	5,697,225,281	965,116,639	107,733,567
1985	19,578,724,771	10,391,165,098	3,169,952,320	5,147,703,096	747,194,845	122,709,412
1984	17,748,502,371	9,417,345,327	2,897,424,417	4,835,770,844	475,756,760	122,205,023
1983	15,379,890,941	8,226,854,366	2,358,613,930	4,370,248,976	298,919,384	125,254,285
1982	14,821,737,930	8,039,565,754	2,379,137,786	4,121,541,201	161,457,269	120,035,920
1981	13,205,379,822	6,615,459,035	2,338,379,288	3,951,090,603	155,975,892	144,475,004
1980	12,039,580,808	5,961,874,855	1,963,501,765	3,852,462,435	138,297,809	123,443,944
1979	10,703,128,569	4,893,867,378	1,895,651,007	3,620,715,352	166,300,752	126,594,080
1978	10,218,884,002	4,476,245,099	1,990,037,870	3,455,552,460	172,557,855	124,490,718
1977	10,070,544,200	4,526,975,197	1,900,885,623	3,255,198,948	207,864,273	179,620,159
1976	9,208,225,840	4,012,807,841	1,693,836,154	3,160,065,693	154,460,660	187,055,492
1975	8,559,133,749	3,753,584,356	1,443,959,281	3,024,123,638	153,611,323	183,855,151
1974	7,705,252,330	3,351,993,059	1,144,706,832	2,883,158,335	153,865,222	171,528,882
1973	7,236,908,479	3,065,229,570	1,125,880,912	2,711,827,269	173,046,598	160,924,130
1972	6,239,079,411	2,516,256,776	1,000,147,300	2,368,074,148	184,047,192	170,553,995

Table 2: New York State Taxes Collected by the Department of Taxation and Finance
Fiscal Years 2000 and 2001

Tax	2000	2001	Percent Change
Personal Income Tax	\$21,533,217,882	\$26,892,084,122	24.9
Business Taxes, Total	\$5,544,609,092	\$5,243,970,082	(5.4)
Business Corporations Art. 9-A	1,931,632,629	2,313,084,521	19.7
Corporations, Art. 9, Total	1,485,692,169	881,713,348	(40.7)
Foreign Corporation Licenses, Sec. 181	24,640,073	27,827,858	12.9
Transportation, Transmission, Sec. 183	29,724,235	32,572,233	9.6
Transportation, Transmission, Sec. 184	90,260,310	68,764,262	(23.8)
Agricultural Co-operatives, Sec. 185	95,121	233,194	145.2
Light, Water, Power, Sec. 186	189,435,929	(49,787,633)	(126.3)
Utilities, Sec. 186-a	540,785,924	363,091,760	(32.9)
Telecommunications, Sec. 186-e	585,583,365	424,527,903	(27.5)
Importers of Natural Gas, Sec. 189	25,167,213	14,483,772	(42.4)
Corporations, Art. 13	6,983,262	22,416,812	221.0
Banks, Art. 32, Total	525,509,443	505,476,390	(3.8)
Commercial	515,527,816	495,895,982	(3.8)
Savings	4,795,596	5,187,727	8.2
Savings and Loan Associations	5,186,031	4,392,681	(15.3)
Insurance, Art. 33	586,941,265	547,370,448	(6.7)
Direct Writings, Art. 33-A	2,919,605	2,811,817	(3.7)
Petroleum, Total	1,004,930,719	971,096,746	(3.4)
Lubricating Oils, Art. 24	10,521	9,593	(8.8)
Oil Users, Art. 9, Sec. 182-a	59,368	(1,133)	(101.9)
Petroleum Businesses, Art. 13-A	1,004,860,831	971,088,286	(3.4)
Sales and Compensating Use Tax - State Share	\$8,214,883,064	\$8,408,828,635	2.4
Excise and Use Taxes and Fees, Total	\$1,558,068,653	\$1,911,739,237	22.7
Motor Fuel - N.Y.S. Total	518,773,204	510,324,370	(1.6)
Diesel	68,057,063	61,553,821	(9.6)
Gasoline	450,716,141	448,770,548	(0.4)
Petroleum Testing Fees	2,897,261	2,905,967	0.3
Cigarette and Tobacco Products	668,250,926	1,020,301,745	52.7
Cigarette License Fees	3,269,308	3,337,309	2.1
Cigarette Stickers	132,780	131,271	(1.1)
Alcoholic Beverage Tax - N.Y.S. Total	177,044,094	179,346,278	1.3
Non-Refillable Beverage Containers	6,164	7,226	17.2
Highway Use, Total	150,224,973	155,075,065	3.2
Truck Mileage Tax	119,131,766	122,261,219	2.6
Vehicle Permits	7,415,727	4,183,185	(43.6)
Fuel Use	23,677,480	28,630,662	20.9
Hotel/Motel Room Occupancy	5,409	9,846	82.0
Auto Rental	37,464,534	40,300,160	7.6
Property Transfer Taxes, Total	\$1,409,723,589	\$1,169,451,636	(17.0)
Estate Tax	975,172,135	717,088,317	(26.5)
Gift Tax	79,497,183	41,434,831	(47.9)
Real Estate Transfer Tax	340,230,022	404,744,599	19.0
Real Property Transfer Gains Tax	14,824,249	6,183,889	(58.3)
Other Taxes and Fees, Total	\$45,736,119	\$38,131,982	(16.6)
Pari-Mutuel Tax, Total	19,842,096	16,809,667	(15.3)
Flat Racing, Total	18,454,978	15,527,481	(15.9)
Flat Racing Tax	17,218,607	14,152,393	(17.8)
N.Y.R.A. Franchise Fee	0	0	NA
Uncashed Tickets	1,236,372	1,375,088	11.2
Harness Racing, Total	1,387,118	1,282,186	(7.6)
Harness Racing Tax	794,324	750,388	(5.5)
Uncashed Tickets	592,794	531,798	(10.3)
Off-Track Betting, Total	24,356,609	20,621,340	(15.3)
Commissions and Breakage	18,356,285	14,443,605	(21.3)
Uncashed Tickets	6,000,324	6,177,734	3.0
Racing Admissions Tax (includes OTB Teletheater)	299,123	288,672	(3.5)
Boxing Tax	1,238,290	412,304	(66.7)
TOTAL COLLECTED BY TAX DEPARTMENT	\$38,306,238,399	\$43,664,205,694	14.0

Section II: New York State Personal Income Tax

Table 3 Components of Personal Income Tax Collections – Fiscal Years 1972-2001

Table 4 New York State Personal Income Tax Voluntary Contributions – Fiscal Years 1983-2001



Table 3: Components of Personal Income Tax Collections**Fiscal Years 1972-2001**

Fiscal Year	Gross Collections					Refunds, Offsets, and Gifts 1/	State Offsets to Cities of New York and Yonkers	Refund Reserve Transactions 2/	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections	Limited Liability Company Fees				
2001	\$20,955,093,052	\$6,873,968,448	\$1,662,751,218	\$558,484,572	\$21,267,794	\$3,459,642,803	\$169,388,447	\$449,550,287	\$26,892,084,122
2000	18,460,534,313	5,875,275,406	1,371,232,856	511,835,076	16,679,984	2,716,539,057	324,737,911	(1,661,062,784)	21,533,217,882
1999	16,520,651,172	5,182,393,827	1,189,558,096	466,164,612	12,304,811	2,495,393,984	299,610,818	86,307,498	20,662,375,214
1998	15,284,538,902	4,420,380,440	948,875,123	426,532,051	7,676,911	2,520,762,645	278,170,684	(530,372,917)	17,758,697,181
1997	14,899,560,199	3,856,265,759	885,246,457	593,312,831	3,925,463	2,494,897,019	189,046,558	(1,183,479,800)	16,370,887,332
1996	15,283,175,085	3,258,724,639	797,955,367	517,021,778	764,414	2,307,067,522	151,977,964	(400,383,030)	16,998,212,766
1995	14,789,788,085	2,995,343,779	709,232,362	533,670,232	40,235	2,108,285,769	191,916,821	861,617,063	17,589,489,166
1994	14,283,172,247	3,227,786,630	672,503,786	543,939,067	...	2,057,521,222	167,856,156	(468,500,000)	16,033,524,352
1993	13,532,147,274	3,223,396,184	806,929,950	511,941,290	...	1,976,598,370	137,066,735	(641,900,000)	15,318,849,593
1992	12,634,693,441	2,923,842,345	924,964,091	544,620,628	...	1,972,302,411	113,237,753	(29,200,000)	14,913,380,341
1991	12,165,236,185	3,133,565,469	918,596,658	492,516,282	...	2,145,945,512	85,611,055	48,678,176	14,527,036,203
1990	11,921,027,114	3,616,329,990	1,181,407,355	438,062,344	...	1,816,129,189	51,541,200	(48,689,165)	15,240,467,249
1989	11,164,700,218	3,513,887,661	997,564,759	447,642,263	...	2,214,753,907	64,655,560	0	13,844,385,434
1988	10,707,490,050	3,489,657,057	1,403,364,321	400,677,335	...	2,389,566,046	42,334,940	351,700,000	13,920,987,777
1987	10,576,320,542	2,985,773,849	911,473,775	365,893,787	...	2,333,095,658	29,424,825	(238,700,000)	12,238,241,470
1986	9,905,518,108	2,369,390,123	897,090,037	356,407,547	...	1,917,671,101	28,429,885	(100,000,000)	11,482,304,829
1985	9,237,684,976	1,947,872,234	783,746,945	283,147,550	...	1,829,809,494	27,477,113	(4,000,000)	10,391,165,098
1984	8,357,387,078	1,639,894,580	627,284,184	224,645,094	...	1,440,955,949	34,309,660	43,400,000	9,417,345,327
1983	7,455,083,937	1,481,917,051	648,276,227	228,981,419	...	1,519,948,538	18,555,730	(48,900,000)	8,226,854,366
1982	6,886,855,970	1,328,817,138	647,651,805	184,603,681	...	983,194,201	30,668,639	5,500,000	8,039,565,754
1981	6,129,749,472	1,050,605,237	527,660,221	142,571,571	...	1,251,696,746	(13,399,280)	3,170,000	6,615,459,035
1980	5,495,907,670	855,890,853	387,958,134	119,560,932	...	1,071,073,761	8,198,973	181,830,000	5,961,874,855
1979	4,893,778,394	781,339,189	375,250,354	112,767,008	...	1,101,885,164	3,382,403	(164,000,000)	4,893,867,378
1978	4,393,264,594	760,026,931	391,193,289	105,344,604	...	1,138,573,108	5,011,211	(30,000,000)	4,476,245,099
1977	3,992,965,235	678,227,454	333,049,728	99,515,977	...	576,783,197	...	0	4,526,975,197
1976	3,611,667,347	616,953,424	319,841,007	90,956,996	...	690,610,933	...	64,000,000	4,012,807,841
1975	3,324,491,009	604,331,453	327,368,197	90,633,904	...	758,240,207	...	165,000,000	3,753,584,356
1974	3,029,151,846	614,906,297	340,279,220	78,093,061	...	630,437,365	...	(80,000,000)	3,351,993,059
1973	2,693,609,440	619,793,313	299,962,986	72,510,277	...	473,946,446	...	(146,700,000)	3,065,229,570
1972	2,069,383,068	564,211,177	264,894,759	66,111,255	...	450,043,483	...	1,700,000	2,516,256,776

1/ Includes tax refunds, minor offsets and voluntary contributions to the following funds: Return a Gift to Wildlife, Breast Cancer Research and Education, Missing and Exploited Children Clearinghouse and Lake Placid Olympic Training Center.

2/ See Glossary for definition of the Refund Reserve.

Table 4: New York State Personal Income Tax Voluntary Contributions
Fiscal Years 1983-2001

Fiscal Year	Return a Gift to Wildlife		Lake Placid Olympic Training Center Fund		Breast Cancer Research and Education Fund		Missing & Exploited Children Clearinghouse Fund		Gift for Alzheimer's Disease Assistance Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2001	55,868	\$567,586	22,104	\$64,030	60,790	\$635,809	40,544	\$361,977	11,103	\$82,117
2000	63,901	625,074	22,822	68,587	68,611	647,381	50,883	429,754	...	...
1999	60,629	564,250	22,905	68,577	58,349	493,746	45,203	345,924	...	...
1998	82,637	727,729	40,058	118,482	90,898	737,021	18,175	117,953	...	...
1997	112,842	1,015,732	9,288	24,624	13,547	89,369	...	...	...	...
1996	122,148	1,112,730	...	...	...	...	...	...	...	...
1995	118,991	1,059,476	...	...	...	...	...	...	...	...
1994	131,575	1,169,476	...	...	...	...	...	...	...	...
1993	160,623	1,375,998	...	...	...	...	...	...	...	...
1992	182,285	1,522,000	...	...	...	...	...	...	...	...
1991	217,907	1,817,144	...	...	...	...	...	...	...	...
1990	206,580	1,708,144	...	...	...	...	...	...	...	...
1989	246,538	1,834,534	...	...	...	...	...	...	...	...
1988	312,508	1,787,733	...	...	...	...	...	...	...	...
1987	343,453	1,775,418	...	...	...	...	...	...	...	...
1986	340,854	1,680,559	...	...	...	...	...	...	...	...
1985	335,644	1,692,087	...	...	...	...	...	...	...	...
1984	344,732	1,715,124	...	...	...	...	...	...	...	...
1983	83,189	331,925	...	...	...	...	...	...	...	...

Section III: New York State Corporation and Business Taxes

- Table 5** New York State Corporation and Business Taxes – Fiscal Years 1972-2001
- Table 6** Article 9 - Corporation and Utilities Tax Collections – Fiscal Years 1972-2001
- Table 7** Bank Tax Collections by Type of Bank – Fiscal Years 1972-2001
- Table 8** Petroleum Tax Collections – Fiscal Years 1981-2001
- Table 9** Article 13-A Petroleum Business Tax, Taxable Gallonage by Type of Fuel – Fiscal Years 1992-2001



Table 5: New York State Corporation and Business Taxes**Fiscal Years 1972-2001**

Fiscal Year	Business Corporations Arts. 9-A & 13	Corporations and Utilities Article 9	Banks	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses
2001	\$2,335,501,333	\$881,713,348	\$505,476,390	\$550,182,265	\$971,096,746	. . .
2000	1,938,615,891	1,485,692,169	525,509,443	589,860,870	1,004,930,719	. . .
1999	2,049,843,003	1,545,944,404	544,058,277	646,765,114	1,034,174,965	. . .
1998	2,081,162,932	1,575,327,215	707,323,587	615,038,655	978,623,103	. . .
1997	2,066,695,013	1,625,474,631	639,937,891	620,668,402	967,829,089	. . .
1996	1,820,586,116	1,575,376,822	634,663,073	671,419,539	1,007,739,250	. . .
1995	2,011,797,761	1,578,764,751	547,951,680	502,564,437	1,048,098,944	. . .
1994	1,948,061,911	1,665,119,183	850,734,348	619,312,612	1,145,845,238	. . .
1993	1,690,939,540	1,607,787,107	670,482,253	565,308,196	1,172,752,800	. . .
1992	1,671,185,226	1,484,394,604	565,819,270	540,738,537	928,811,743	. . .
1991	1,516,366,069	1,290,833,446	330,700,009	446,841,070	490,961,703	. . .
1990	1,292,576,635	1,029,293,642	425,082,656	415,076,423	216,579,767	. . .
1989	1,403,728,921	977,323,891	431,921,720	402,482,323	202,394,371	(1,124,466)
1988	1,562,301,123	959,433,913	406,999,822	382,585,342	227,280,794	(1,118,209)
1987	1,565,350,208	935,126,238	379,613,840	363,129,117	206,731,188	(1,275,273)
1986	1,453,527,074	946,002,929	247,760,631	279,676,901	236,956,759	(1,041,268)
1985	1,527,512,346	982,872,452	169,852,899	230,843,213	258,991,967	(120,557)
1984	1,200,681,141	979,231,565	172,391,787	187,469,550	358,933,331	(1,282,957)
1983	1,097,372,004	837,653,132	176,389,008	188,402,692	75,970,288	(17,173,194)
1982	1,136,963,569	789,582,250	222,084,087	176,365,800	70,259,768	(16,117,688)
1981	1,094,155,964	631,762,415	234,444,357	181,125,761	159,675,641	37,215,150
1980	1,014,274,571	533,571,515	181,933,328	194,236,207	. . .	39,486,144
1979	1,005,392,679	478,642,344	168,601,729	193,488,785	. . .	49,525,470
1978	1,086,526,922	448,846,479	198,852,672	190,651,113	. . .	65,160,684
1977	1,042,505,705	446,088,450	177,945,562	165,310,025	. . .	69,035,881
1976	877,293,282	390,253,418	190,866,352	170,723,502	. . .	64,699,600
1975	763,457,478	330,692,375	139,959,907	145,677,413	. . .	64,172,108
1974	706,295,994	270,206,204	103,182,063	NA	. . .	65,022,571
1973	694,118,188	251,095,523	107,529,099	NA	. . .	73,138,102
1972	601,464,027	219,042,353	111,173,378	NA	. . .	68,467,542

1/ Includes Articles 33 and 33-A.

2/ Includes Petroleum Business taxes, Lubricating Oils tax (repealed in September 1994), expired sections of Article 9, and negotiated settlements.

Table 6: Article 9 - Corporation and Utilities Tax Collections

Fiscal Years 1972-2001									
Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e*	Section 189
2001	\$881,713,348	\$27,827,858 a/	\$32,572,233	\$68,764,262	\$233,194	(\$49,787,633)	\$363,091,760	\$424,527,903	\$14,483,772
2000	1,485,692,169	24,640,073 a/	29,724,235	90,260,310	95,121	189,435,929	540,785,924	585,583,365	25,167,213
1999	1,545,944,404	25,147,172 a/	35,734,411	84,601,555	109,527	190,153,009	615,255,351	567,584,601	27,358,779
1998	1,575,327,215	23,729,286 a/	36,646,614	106,830,534	163,090	196,339,730	682,994,256	504,278,439	24,345,266
1997	1,625,474,631	37,758,824 a/	30,958,539	81,670,023	213,744	188,269,387	311,789,944 b/	945,505,829 b/	29,308,343
1996	1,575,376,822	4,357,158	55,181,922	131,366,585	57,132	202,732,637	981,140,799 b/	175,168,027 b/	25,372,562
1995	1,578,764,751	5,355,480	46,307,434	158,219,786	231,368	217,379,810	1,130,525,853	---	20,745,020
1994	1,665,119,183	3,958,095	49,640,726	160,804,880	115,139	202,007,953	1,234,799,970	---	13,792,421
1993	1,607,787,107	2,766,023	32,800,613	156,073,750	94,331	214,746,984	1,189,909,523	---	11,395,882
1992	1,484,394,604	3,428,189	31,502,168	134,751,952	123,124	176,322,861	1,132,065,533	---	6,200,778
1991	1,290,833,446	3,044,079	57,802,308	148,622,308	202,535	190,080,576	891,081,640	---	---
1990	1,029,293,642	2,651,528	41,489,312	67,366,446	50,687	180,643,928	737,091,741	---	---
1989	977,323,891	2,268,418	34,013,473	75,379,386	78,838	155,890,322	709,693,454	---	---
1988	959,433,913	1,651,853	44,432,516	67,441,157	128,508	148,450,713	697,329,166	---	---
1987	935,126,238	1,026,112	57,409,174	64,194,900	(539,581)	135,350,899	677,684,734	---	---
1986	946,002,929	2,365,519	87,036,405	47,558,244	228,920	180,620,967	628,192,874	---	---
1985	982,872,452	734,004	51,218,723	98,812,938	16,386	169,025,485	663,064,916	---	---
1984	979,231,565	1,049,629	49,678,540	83,164,128	161,050	165,248,365	679,929,853	---	---
1983	837,653,132	1,422,869	44,073,590	88,698,243	10,679	161,265,369	542,182,382	---	---
1982	789,582,250	1,285,700	56,956,183	75,993,620	127,632	148,400,360	506,818,755	---	---
1981	631,762,415	995,825	39,714,435	48,996,195	120,295	117,234,978	424,700,687	---	---
1980	533,571,515	2,032,440	33,855,744	42,004,802	103,905	90,506,584	365,068,040	---	---
1979	478,642,344	1,009,473	32,243,042	41,080,656	126,836	77,607,537	326,574,800	---	---
1978	448,846,479	1,395,748	28,820,106	35,334,810	120,509	75,647,241	307,528,065	---	---
1977	446,088,450	605,308	26,795,941	40,827,470	107,651	76,948,728	300,803,352	---	---
1976	390,253,418	377,347	24,477,953	29,031,418	105,088	56,947,655	279,313,957	---	---
1975	330,692,375	734,269	24,229,486	28,369,691	80,968	50,110,429	227,167,532	---	---
1974	270,206,204	705,079	23,375,606	25,624,569	83,402	40,962,571	179,454,977	---	---
1973	251,095,523	1,070,314	21,155,588	23,742,445	74,827	36,821,017	168,231,332	---	---
1972	219,042,353	1,783,365	18,983,347	20,207,654	69,521	32,266,048	145,732,418	---	---

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Section 181 includes foreign corporation maintenance and licensing fees formerly reported under Article 9-A of the Tax Law.

b/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

KEY: Article 9 imposes franchise taxes and fees on specialized corporations and public utilities:

Section 181 - Foreign Corporation License Fees

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 185 - Agricultural Co-operatives (capital basis and dividends)

Section 186 - Waterworks Companies, Gas Companies, Electric or Steam Heating, Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services

Section 189 - Importers of Natural Gas (self use or consumption)

Table 7: Bank Tax Collections by Type of Bank**Fiscal Years 1972-2001**

Fiscal Year	Commercial Banks	Savings Banks	Savings and Loan Associations	Total
2001	\$495,895,982	\$5,187,727	\$4,392,681	\$505,476,390
2000	515,527,816	4,795,596	5,186,031	525,509,443
1999	527,485,000	11,706,723	4,866,554	544,058,277
1998	700,344,217	1,183,430	5,795,940	707,323,587
1997 a/	637,448,699	(3,003,481)	5,492,673	639,937,891
1996	611,513,204	24,455,738	(1,305,869)	634,663,073
1995	486,101,969	50,964,761	10,884,951	547,951,680
1994	784,033,220	45,861,034	20,840,093	850,734,348
1993	569,241,110	86,103,705	15,137,438	670,482,253
1992	498,918,490	54,431,682	12,469,098	565,819,270
1991	270,646,880	50,960,724	9,092,405	330,700,009
1990	354,592,201	56,481,596	14,008,859	425,082,656
1989	349,703,107	66,640,900	15,577,713	431,921,720
1988	297,370,077	88,825,471	20,804,274	406,999,822
1987	272,676,838	87,195,357	19,741,645	379,613,840
1986	184,605,227	51,584,393	11,571,011	247,760,631
1985	145,852,717	18,133,566	5,866,616	169,852,899
1984	143,043,199	21,869,075	7,479,513	172,391,787
1983	135,000,000	32,000,000	9,000,000	176,389,008
1982	170,000,000	41,000,000	11,000,000	222,084,087
1981	181,751,344	41,578,894	11,114,119	234,444,357
1980	121,841,655	46,488,867	13,602,806	181,933,328
1979	92,454,739	58,459,723	17,687,267	168,601,729
1978	111,237,146	70,429,078	17,186,448	198,852,672
1977	100,288,416	59,516,372	18,140,774	177,945,562
1976	118,632,575	57,723,569	14,510,208	190,866,352
1975	95,263,001	35,425,633	9,271,273	139,959,907
1974	53,955,784	38,740,389	10,485,890	103,182,063
1973	57,421,536	39,287,866	10,819,697	107,529,099
1972	68,485,506	33,944,721	8,743,151	111,173,378

a/ Amount for Savings Banks reflects a one-time adjustment for reclassifying a savings bank to a commercial bank.

Table 8: Petroleum Tax Collections

Fiscal Years 1981-2001								
Fiscal Year	Total	Article 9, Section 182 Oil Companies Gross Receipts 1/	Article 9, Section 182-a Oil Users Gross Receipts 2/	Article 9, Section 182-b Oil Companies Additional Gross Receipts 3/	Negotiated Settlements from Section 182 and Unitary Tax	Article 13-A Petroleum Businesses Gross Receipts 4/	Article 13-A Petroleum Businesses 4/ (cents per gallon)	Lubricating Oils 5/
2001	\$971,096,746	...	(\$1,133)	...	...	\$61,129	\$971,027,157	\$9,593
2000	1,004,930,719	...	59,368	...	...	148,977	1,004,711,854	10,521
1999	1,034,174,965	...	1,217,548	...	...	(37,149)	1,032,987,498	7,068
1998	978,623,103	...	241,375	...	...	463,787	977,859,717	58,224
1997	967,829,089	...	476,456	...	...	2,253,691	965,106,971	(8,028)
1996	1,007,739,250	...	333,203	...	...	2,744,962	1,004,218,006	443,079
1995	1,048,098,944	...	(125,047)	...	...	2,474,707	1,036,978,843	8,770,441
1994	1,145,845,238	...	1,272,097	...	...	6,305,146	1,123,382,409	14,885,586
1993 a/	1,172,752,800	...	370,909	...	...	(4,335,329)	1,160,429,989	16,287,230
1992	928,811,743	...	49,364	...	...	(3,414,197)	917,170,988	15,005,588
1991	490,961,703	...	383,190	...	...	218,868,445	265,483,452	6,226,616
1990	216,579,767	...	2,191,588	...	...	214,388,179	...	...
1989	202,394,371	...	571,304	...	17,850,000	183,973,067	...	...
1988	227,280,794	(10,565)	2,871,719	(468,830)	53,723,948	171,164,522	...	...
1987	206,731,188	0	3,256,444	0	48,283,303	155,191,441	...	...
1986	236,956,759	(610,400)	4,853,207	0	28,030,551	204,683,401	...	...
1985	258,991,967	(5,282)	(110,975)	0	28,063,057	231,045,167	...	...
1984	358,933,331	750,259	17,742,273	1,827,542	179,046,752	159,566,505	...	...
1983	75,970,288	11,114,647	64,855,641	...	...	...	...	...
1982	70,259,768	29,306,716	40,953,052	...	...	...	...	...
1981	159,675,641	159,675,641	...	...	...	...	...	...

1/ Effective October 1, 1980. Expired December 31, 1982.

2/ Effective July 1, 1981. Terminated June 30, 1983.

3/ Effective January 1, 1983. Repealed June 30, 1983.

4/ Effective July 1, 1983. Restructured September 1, 1990.

5/ Effective September 1, 1990. Repealed September 1, 1994.

a/ Collections for the Article 13-A (cents per gallon) tax include a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) process, first effective December 1, 1992.

Table 9: Article 13-A Petroleum Business Tax**Taxable Gallonage by Type of Fuel 1/
Fiscal Years 1992 - 2001**

Fiscal Year	Type of Fuel									
	Motor Fuel	Aviation Gasoline	Automotive Diesel Fuel	Nonautomotive Diesel Fuel (distillate)			Residual Fuel			
				Total Utility Use 2/	Non-utility Use 2/	Total of Electricity 2/	Utility Production	Non-utility Use 2/, 3/	Kero-Jet Fuel	
2001	5,483,650,892	5,527,719	886,663,819	185,794,890	1,920,303	183,874,587	1,337,840,432	336,341,222	1,001,499,210	197,246,245
2000	5,570,821,966	4,748,744	942,345,405	174,356,016	18,640,523	155,715,493	923,992,824	479,998,602	443,994,222	196,673,620
1999	5,581,396,868	5,542,177	866,910,414	159,978,825	27,553,982	132,424,843	1,196,622,630	887,320,564	309,302,066	170,618,336
1998	5,420,903,928	5,383,246	799,501,444	169,124,626	19,894,476	149,230,150	762,273,720	501,058,416	261,215,304	166,868,948
1997	5,338,947,704	4,546,224	765,439,293	187,901,202	17,067,244	170,833,958	599,019,382	434,707,886	164,311,496	175,212,825
1996	5,428,749,421	6,188,938	729,645,574	240,005,781	17,863,848	222,141,933	904,846,759	691,178,667	213,668,092	166,495,008
1995	5,273,927,662	6,799,867	700,575,271	229,249,524	18,275,931	210,973,593	864,844,598	617,736,653	247,107,945	178,888,094
1994	5,474,059,887	5,319,164	704,285,040	276,717,655	24,533,170	252,184,485	1,444,756,280	1,087,500,720	357,255,560	165,611,233
1993	5,431,800,773	6,459,362	669,863,680	261,970,483	15,295,776	246,674,707	1,560,282,674	1,227,793,429	332,489,245	169,991,900
1992	5,539,986,652	6,440,899	644,117,477	a/	a/	a/	a/	a/	a/	181,430,463

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed returns, related to collection periods, and are before audit adjustments and tax credits.

2/ Beginning January 1999, in addition to gallons used for commercial space heating, the non-utility category includes gallons used to generate electricity which not eligible for the Tax Law Section 301-d utility credit (i.e. gallons used by entities which are not subject to price regulation by the Public Service Commission). With the continuing deregulation of the State's electric sector, more gallonage used to generate electricity will no longer be eligible for the 301-h utility credit and be taxed as commercial gallons, and not as residual fuel or nonautomotive diesel fuel used in utility production of electricity.

3/ Non-utility use and utility use in production of exhaust steam.

a/ Data not available.



Section IV: New York State Sales and Compensating Use, Excise and User Taxes and Fees

Table 10 New York State Sales and Compensating Use, Excise and User Taxes and Fees – Fiscal Years 1972-2001

Table 11 Motor Fuel Tax - Net Collections and Taxable Gallonage by Type of Fuel – Fiscal Years 1975-2001

Table 12 Alcoholic Beverage Tax Collections by Type – Fiscal Years 1992-2001

Table 13 Cigarette, Tobacco Products, Cigarette License and Sticker Collections – Fiscal Years 1972-2001

Table 14 Highway Use Tax Collections – Fiscal Years 1972-2001



Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees
Fiscal Years 1972-2001

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/Tobacco Products 1/	Other 2/
2001	\$8,408,828,635	\$510,324,370	\$179,346,278	\$155,075,065	\$1,023,770,324	\$43,223,200
2000	8,214,883,064	518,773,204	177,044,094	150,224,973	671,653,015	40,373,367
1999	7,646,928,787	502,319,551	182,778,004	168,666,521	666,700,438	57,050,648
1998 a/	7,308,285,190	491,712,710	177,016,901	164,810,387	675,342,106	62,283,031
1997 a/	7,060,391,379	471,508,471	193,091,731	157,314,191	667,063,120	60,422,860
1996	6,688,967,367	501,483,130	197,798,084	170,003,839	693,485,328	79,189,107
1995	6,578,632,778	484,961,968	209,043,566	189,160,560	726,543,794	122,177,077
1994	6,117,517,422	490,283,030	217,962,571	174,244,179	707,663,414	154,339,603
1993 b/	6,041,346,276	525,249,734	229,266,039	152,245,445	554,775,712	150,120,120
1992	5,774,946,387	492,444,493	235,003,797	138,949,008	596,344,431	136,813,745
1991	5,524,082,626	505,106,866	236,145,576	115,534,698	606,215,085	89,906,694
1990	5,768,358,282	543,548,164	190,431,201	80,016,380	543,431,000	. . .
1989	5,524,768,913	488,729,646	144,575,616	78,746,246	381,099,271	. . .
1988	5,294,834,740	500,180,485	149,082,855	77,019,652	400,931,536	. . .
1987	4,899,714,169	495,922,469	156,400,434	68,854,607	406,235,403	. . .
1986	4,577,046,140	468,945,613	160,228,881	68,172,242	422,832,405	. . .
1985	4,066,959,116	408,760,520	171,446,275	65,775,032	434,762,153	. . .
1984	3,744,310,176	422,232,089	171,596,091	57,632,117	440,000,371	. . .
1983	3,406,466,223	436,795,975	142,337,223	53,673,336	330,976,219	. . .
1982	3,132,440,178	443,825,252	147,063,398	58,479,447	339,732,926	. . .
1981	2,965,312,993	449,895,686	148,284,041	51,444,737	336,153,146	. . .
1980	2,844,869,090	474,798,416	149,678,089	51,038,112	332,078,728	. . .
1979	2,588,731,732	505,588,558	149,688,823	48,759,657	327,946,582	. . .
1978	2,432,906,137	496,095,094	150,589,642	40,863,161	335,098,426	. . .
1977	2,218,161,977	511,889,364	150,194,186	40,780,736	334,172,685	. . .
1976	2,148,915,367	480,378,853	153,855,731	39,449,618	337,466,124	. . .
1975	2,000,853,883	499,420,341	154,573,346	38,806,420	330,469,648	. . .
1974	1,863,241,378	498,550,913	155,536,613	37,286,563	328,542,868	. . .
1973	1,734,092,759	463,121,970	154,795,415	37,031,164	322,785,961	. . .
1972	1,532,794,564	408,419,930	122,336,133	31,239,444	273,284,077	. . .

1/ Includes Cigarette License and Sticker Fees.

2/ Includes Hotel/Motel Room Occupancy Tax (repealed September 1, 1994), Automobile Rental Tax, Petroleum Testing Fees, and Non-refillable Beverage Container Tax (repealed October 1, 1998).

a/ Collections for Alcoholic Beverage Tax includes a one-time spin up of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1996, and repealed, April 1, 1997.

b/ Collections for Sales and Compensating Use Tax and Motor Fuel Tax include a one-time spinup of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1992.

Table 11: Motor Fuel Tax

Fiscal Year	Net Collections and Taxable Gallonage by Type of Fuel Fiscal Years 1975-2001					
	Net Collections			Taxable Gallons (000) 1/		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
2001	\$448,770,548	\$61,553,821	\$510,324,370	5,490,630	851,544	6,342,174
2000	450,716,141	68,057,063	518,773,204	5,572,647	926,622	6,499,269
1999	442,577,430	59,742,120	502,319,551	5,585,511	820,201	6,405,712
1998	437,792,075	53,920,635	491,712,710	5,426,744	757,578	6,184,322
1997	421,669,083	49,839,388	471,508,471	5,339,561	719,592	6,059,153
1996	440,921,198	60,561,933	501,483,130	5,431,975	684,822	6,116,797
1995	425,413,021	59,548,947	484,961,968	5,278,709	657,425	5,936,134
1994	426,004,782	64,278,249	490,283,030	5,473,445	656,904	6,130,349
1993 a/	465,445,471	59,804,263	525,249,734	5,438,302	626,708	6,065,010
1992	438,687,552	53,756,941	492,444,493	5,524,187	619,579	6,143,766
1991	441,384,994	63,721,872	505,106,866	5,629,056	691,572	6,320,628
1990	475,381,273	68,166,891	543,548,164	5,662,398	813,761	6,476,159
1989	427,807,248	60,922,398	488,729,646	5,690,757	657,922	6,348,679
1988	451,105,702	49,074,783	500,180,485	5,776,710	502,654	6,279,365
1987	449,792,194	46,130,275	495,922,469	5,541,737	470,780	6,012,516
1986	425,591,103	43,354,510	468,945,613	5,664,200	449,669	6,113,869
1985	366,821,088	41,939,432	408,760,520	5,870,674	445,708	6,316,382
1984	383,040,061	39,192,028	422,232,089	5,198,864	425,431	5,624,294
1983	400,672,005	36,123,970	436,795,975	5,459,424	387,233	5,846,658
1982	407,603,675	36,221,577	443,825,252	5,253,194	380,269	5,633,463
1981	416,895,595	33,000,091	449,895,686	5,332,295	351,625	5,683,920
1980	441,227,553	33,570,863	474,798,416	5,658,258	340,570	5,998,828
1979	472,894,141	32,694,417	505,588,558	6,091,709	329,144	6,420,853
1978	466,111,974	29,983,120	496,095,094	6,013,317	316,255	6,329,572
1977	483,164,537	28,724,827	511,889,364	6,045,520	297,974	6,343,493
1976	454,917,486	25,461,367	480,378,853	5,896,752	269,386	6,166,139
1975	472,234,996	27,185,345	499,420,341	5,820,373	286,432	6,106,805

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed tax returns, related to collection period. Collections include current liability plus assessments and delinquencies, less credits and refunds.

a/ Total collections include a one-time spinup of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1992

Table 12: Alcoholic Beverage Tax Collections by Type

Fiscal Years 1992-2001

GALLONS 1/					
Beverage Type	1992	1993	1994	1995	1996
Beer	352,277,025	342,373,170	336,103,458	326,465,791	326,568,238
Liquor - Total	24,419,593	23,900,976	22,340,037	21,542,472	20,272,122
Liquor over 24% alcohol	22,685,778	21,990,316	20,640,633	19,780,355	18,577,920
Liquor not over 24% alcohol	1,733,816	1,910,660	1,699,404	1,762,117	1,694,202
Wine - Total	42,039,549	40,304,682	39,700,084	40,960,412	45,148,652
Naturally sparkling	3,045,640	2,866,396	2,712,708	2,679,173	2,625,520
Artificially carbonated	39,901	45,664	38,483	43,220	25,191
Still	38,875,651	37,310,109	36,908,062	38,201,067	42,139,416
Cider	78,358	82,512	40,832	36,952	358,525
TOTAL	418,736,168	406,578,828	398,143,579	388,968,675	391,989,012
TAX 2/					
Beverage Type	1992	1993	1994	1995	1996
Beer	\$73,978,175	\$71,898,366	\$70,581,726	\$68,557,816	\$65,292,503
Liquor - Total	150,367,691	146,342,366	137,130,137	131,756,970	123,850,471
Liquor over 24% alcohol	145,988,651	141,513,182	132,827,633	127,291,531	119,553,559
Liquor not over 24% alcohol	4,379,040	4,829,184	4,302,503	4,465,439	4,296,912
Wine - Total	10,265,969	9,803,457	9,576,260	8,095,471	8,907,531
Naturally sparkling	2,882,273	2,712,644	2,567,199	847,102	908,415
Artificially carbonated	22,656	25,929	21,851	10,860	8,537
Still	7,358,074	7,061,761	6,985,665	7,231,462	7,976,991
Cider	2,966	3,123	1,546	6,047	13,588
TOTAL	\$234,611,835	\$228,044,188	\$217,288,123	\$208,410,257	\$198,050,505
Reconciliations:					
Prior period adjustments					
and administrative charges					
from N.Y. City Tax	\$380,953	\$1,189,140	\$673,547	\$632,791	\$632,791
Floor Taxes 3/	11,009	32,711	901	518	518
TOTAL NET COLLECTIONS	\$235,003,797	\$229,266,039	\$217,962,571	\$209,043,566	\$209,043,566

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data. Differing tax rates during fiscal years 1990 and 1991 tend to distort volume-to-tax comparisons with other periods.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

Table 12: Alcoholic Beverage Tax Collections by Type (Con't)

Fiscal Years 1992-2001

GALLONS 1/					
Beverage Type	1997	1998	1999	2,000	2001
Beer	316,040,521	313,996,696	315,846,328	316,173,907	316,250,689
Liquor - Total	20,709,223	20,683,532	20,862,168	20,908,902	21,388,139
Liquor over 24% alcohol	18,890,898	18,691,687	18,666,560	18,526,673	18,855,662
Liquor not over 24% alcohol	1,818,325	1,991,845	2,195,608	2,382,229	2,532,478
Wine - Total	42,550,882	43,464,026	43,805,286	44,043,016	45,085,823
Naturally sparkling	2,595,994	2,543,086	2,417,958	2,781,326	2,153,354
Artificially carbonated	25,748	21,764	62,436	20,797	7,786
Still	39,533,649	40,481,289	40,781,293	40,837,634	42,230,697
Cider	395,491	417,887	543,599	403,258	693,985
TOTAL	379,300,626	378,144,254	380,513,783	381,125,825	382,724,651
TAX 2/					
Beverage Type	1997	1998	1999	2,000	2001
Beer	\$50,566,483	\$50,239,471	\$49,010,734	\$42,683,477	\$42,693,843
Liquor - Total	126,179,370	125,337,487	125,692,580	125,265,688	127,763,882
Liquor over 24% alcohol	121,567,651	120,285,679	120,123,979	119,223,770	121,340,897
Liquor not over 24% alcohol	4,611,719	5,051,807	5,568,601	6,041,918	6,422,985
Wine - Total	8,332,828	8,501,760	8,542,008	8,629,641	8,698,531
Naturally sparkling	827,324	816,896	788,303	878,897	677,374
Artificially carbonated	6,795	5,918	13,204	4,897	584
Still	7,483,720	7,663,108	7,719,899	7,730,564	7,994,271
Cider	14,989	15,838	20,602	15,283	26,302
TOTAL	\$185,078,681	\$184,078,718	\$183,245,322	\$176,578,807	\$179,156,257
Reconciliations:					
Prior period adjustments					
and administrative charges					
from N.Y. City Tax	\$8,012,927	(\$7,061,960)	(\$466,056)	\$465,287	\$190,021
Floor Taxes 3/	122	143	(1,262)	0	0
TOTAL NET COLLECTIONS	\$193,091,731	\$177,016,901	\$182,778,004	\$177,044,094	\$179,346,278

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data. Differing tax rates during fiscal years 1990 and 1991 tend to distort volume-to-tax comparisons with other periods.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

Table 13: Cigarette, Tobacco Products, Cigarette License and Sticker Collections
Fiscal Years 1972-2001

Fiscal Year	Cigarette Tax Collections				Net Tobacco	Net Cigarette Licenses	Net Cigarette Stickers
	Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections			
2001	\$988,715,349	\$3,165,387	\$14,255,800	\$999,805,762	\$20,495,983	\$3,337,309	\$131,271
2000	649,298,794	2,144,024	955,513	648,110,283	20,140,644	3,269,308	132,780
1999	648,339,489	2,133,402	(1,757,810)	644,448,276	18,837,618	3,276,883	137,661
1998	657,171,054	2,166,310	(2,802,921)	652,201,824	19,898,873	3,095,290	146,119
1997	649,755,879	2,184,769	384,257	647,955,367	16,241,698	2,698,920	167,136
1996	679,408,433	2,277,360	216,007	677,347,081	13,221,382	2,725,898	190,967
1995	713,459,560	2,366,804	1,078,698	712,171,454	11,621,309	2,547,929	203,101
1994	693,158,878	2,490,244	2,976,712	693,645,346	11,207,615	2,565,799	244,654
1993	549,496,469	2,652,034	(2,921,163)	543,923,271	8,092,575	2,460,176	299,690
1992	585,357,325	2,790,612	2,813,015	585,379,728	8,200,122	2,401,525	363,056
1991	600,481,699	2,936,229	(1,891,105)	595,654,365	7,779,066	2,350,440	431,214
1990	539,991,181	3,130,229	581,269	537,442,221	5,988,778	...	...
1989	384,232,112	3,335,646	202,805	381,099,271	...	...	...
1988	402,696,431	3,484,741	1,719,846	400,931,536	...	...	...
1987	409,144,326	3,542,212	633,289	406,235,403	...	...	...
1986	428,063,876	3,659,192	(1,572,279)	422,832,405	...	...	...
1985	436,476,643	3,727,877	2,013,387	434,762,153	...	...	...
1984	445,041,161	3,822,164	(1,218,626)	440,000,371	...	...	...
1983	334,252,029	3,977,781	701,971	330,976,219	...	...	...
1982	342,933,962	4,128,293	927,257	339,732,926	...	...	...
1981	341,463,470	4,140,923	(1,169,401)	336,153,146	...	...	...
1980	336,637,093	4,108,238	(450,127)	332,078,728	...	...	...
1979	332,019,825	4,106,241	32,998	327,946,582	...	...	...
1978	339,233,340	4,214,948	80,034	335,098,426	...	...	...
1977	340,109,423	4,215,179	(1,721,559)	334,172,685	...	...	...
1976	340,993,215	4,476,580	949,489	337,466,124	...	...	...
1975	334,104,469	3,725,995	91,174	330,469,648	...	...	...
1974	332,467,813	3,413,156	(511,789)	328,542,868	...	...	...
1973	326,315,186	3,332,444	(196,781)	322,785,961	...	...	...
1972	280,282,217	3,385,767	(3,612,373)	273,284,077	...	...	...

Table 14: Highway Use Tax Collections

Fiscal Year	Fiscal Years 1972-2001				Total Collections
	Tax	Truck Mileage Tax		Fuel Use Tax 1/	
		Permits	Total		
2001	\$122,261,219	\$4,183,185	\$126,444,403	\$28,630,662	\$155,075,065
2000	119,131,766	7,415,727 *	126,547,493	23,677,480	150,224,973
1999	140,370,698	3,830,729	144,201,427	24,465,094	168,666,521
1998	136,002,761	3,787,673	139,790,434	25,019,953	164,810,387
1997	133,054,966	6,151,522 *	139,206,488	18,107,703	157,314,191
1996	140,305,365	3,624,024	143,929,388	26,074,451	170,003,839
1995	153,059,612	4,166,117	157,225,730	31,934,830	189,160,560
1994	139,702,198	6,021,240 *	145,723,438	28,520,741	174,244,179
1993	124,256,705	2,837,592	127,094,297	25,151,147	152,245,445
1992	112,506,556	3,297,762	115,804,318	23,144,690	138,949,008
1991	87,503,078	5,509,510 *	93,012,588	22,522,110	115,534,698
1990	58,477,093	3,269,660	61,746,753	18,269,627	80,016,380
1989	56,889,907	3,500,357	60,390,264	18,355,982	78,746,246
1988	51,753,489	5,499,983 *	57,253,472	19,766,180	77,019,652
1987	46,407,101	2,829,405	49,236,506	19,618,101	68,854,607
1986	43,380,644	3,207,647	46,588,291	21,583,951	68,172,242
1985	41,106,715	4,892,812 *	45,999,527	19,775,505	65,775,032
1984	37,788,356	2,125,979	39,914,335	17,717,782	57,632,117
1983	35,527,961	1,826,363	37,354,324	16,319,012	53,673,336
1982	36,867,797	4,201,208 *	41,069,005	17,410,442	58,479,447
1981	35,169,543	1,487,881	36,657,424	14,787,313	51,444,737
1980	35,842,966	2,199,861	38,042,827	12,995,285	51,038,112
1979	34,373,493	3,825,359 *	38,198,852	10,560,805	48,759,657
1978	32,256,817	1,635,538	33,892,355	6,970,806	40,863,161
1977	31,469,034	1,607,967	33,077,001	7,703,735	40,780,736
1976	30,298,517	2,900,297 *	33,198,814	6,250,804	39,449,618
1975	30,628,312	1,392,042	32,020,354	6,786,066	38,806,420
1974	29,599,249	1,607,518	31,206,767	6,079,796	37,286,563
1973	28,611,570	3,069,106 *	31,680,676	5,350,488	37,031,164
1972	25,893,641	1,130,773	27,024,414	4,215,030	31,239,444

* Reflects permit renewal collections.

1/ Includes Articles 21 and 21-A (IFTA), beginning April 1996.



Section V: New York State Property Transfer Taxes

Table 15 New York State Property Transfer Taxes – Fiscal Years 1972-2001

Table 16 Estate Tax Collections by County – Fiscal Year 2001

Table 17 Real Estate Transfer Tax Collections by County – Fiscal Year 2001



Table 15: New York State Property Transfer Taxes

Fiscal Years 1972-2001				
Fiscal Year	Estate	Gift	Real Estate Transfer	Real Property Transfer Gains 1/
2001	\$717,088,317	\$41,434,831	\$404,744,599	\$6,183,889
2000	975,172,135	79,497,183	340,230,022	14,824,249
1999	946,445,440	125,019,036	312,369,375	28,939,597
1998	919,361,137	102,846,765	229,631,947	32,630,635
1997	791,558,612	97,764,227	194,487,907	42,354,835
1996	678,698,495	120,627,799	181,611,530	105,909,273
1995	695,594,570	63,781,953	187,412,271	103,568,059
1994	720,241,557	79,162,639	162,556,227	92,621,600
1993	602,436,114	70,088,091	149,553,272	197,325,800
1992	666,389,299	81,249,700	140,167,102	142,920,098
1991	630,831,166	79,091,066	153,835,833	255,627,900
1990	492,653,485	32,943,687	175,794,552	395,978,255
1989	472,803,259	39,176,261	185,996,482	542,484,357
1988	437,168,454	22,658,779	186,396,706	549,226,141
1987	374,144,277	18,543,125	191,719,318	792,381,534
1986	317,575,739	10,889,135	140,408,622	496,243,143
1985	234,504,334	6,557,143	111,831,561	394,301,807
1984	253,778,618	5,360,873	58,284,875	158,332,394
1983	276,308,223	7,545,627	15,065,534	...
1982	140,167,440	5,808,424	15,481,405	...
1981	136,452,812	6,757,720	12,765,360	...
1980	119,466,254	5,453,086	13,378,469	...
1979	148,389,762	6,546,066	11,364,924	...
1978	150,577,789	11,921,134	10,058,932	...
1977	173,946,673	25,326,938	8,590,662	...
1976	136,466,867	11,100,921	6,892,872	...
1975	137,129,245	9,031,277	7,450,801	...
1974	136,873,896	8,205,848	8,785,478	...
1973	152,828,823	11,951,819	8,265,956	...
1972	177,285,899	...	6,761,293	...

1/ Repealed effective 6/15/96.

Table 16: Estate Tax Collections by County

County	Fiscal Year 2001		Net Collections
	Gross Collections	Refunds	
New York City, Total	\$376,787,309	\$29,693,501	\$347,093,808
Bronx	13,610,478	1,361,439	12,249,039
Kings	37,087,859	2,222,906	34,864,953
New York	279,574,618	22,050,396	257,524,222
Queens	42,138,763	3,684,897	38,453,866
Richmond	4,375,591	373,864	4,001,728
Albany	19,441,777	480,006	18,961,771
Allegany	446,952	54,811	392,142
Broome	3,507,726	134,211	3,373,515
Cattaraugus	787,927	40,345	747,582
Cayuga	654,506	6,529	647,978
Chautauqua	1,572,217	51,414	1,520,803
Chemung	700,656	10,245	690,411
Chenango	303,722	10,702	293,020
Clinton	1,022,421	24,991	997,429
Columbia	1,096,525	107,547	988,979
Cortland	148,954	26,191	122,763
Delaware	691,541	193,055	498,487
Dutchess	4,305,605	226,617	4,078,988
Erie	13,942,592	989,101	12,953,491
Essex	292,324	148	292,176
Franklin	134,081	4,415	129,667
Fulton	478,471	16,141	462,329
Genesee	521,294	18,683	502,611
Greene	451,733	207,129	244,604
Hamilton	30,857	23,069	7,788
Herkimer	1,007,787	10,269	997,518
Jefferson	462,277	37,310	424,967
Lewis	169,123	9,153	159,970
Livingston	1,455,349	4,964	1,450,385
Madison	325,837	43,630	282,207
Monroe	18,304,703	832,463	17,472,241
Montgomery	620,625	72,241	548,384
Nassau	95,558,275	5,898,783	89,659,492
Niagara	2,851,501	270,501	2,581,001
Oneida	2,674,368	110,948	2,563,420
Onondaga	6,821,349	635,171	6,186,178
Ontario	1,185,001	247,765	937,236
Orange	14,780,848	651,944	14,128,904
Orleans	544,155	19,593	524,562
Oswego	271,677	100,464	171,213
Otsego	758,894	602,296	156,598
Putnam	1,654,525	259,774	1,394,751
Rensselaer	1,360,451	114,167	1,246,284
Rockland	2,783,823	943,942	1,839,881
St. Lawrence	2,067,218	726,502	1,340,716
Saratoga	3,935,024	84,112	3,850,912
Schenectady	285,289	10,221	275,068
Schoharie	77,101	7,480	69,621
Schuyler	310,964	10,867	300,097
Seneca	855,845	63,908	791,937
Steuben	507,117	34,173	472,944
Suffolk	39,666,800	2,906,936	36,759,864
Sullivan	1,210,690	96,072	1,114,619
Tioga	145,760	15,641	130,120
Tompkins	2,104,180	178,024	1,926,156
Ulster	1,916,563	174,589	1,741,974
Warren	1,058,792	33,539	1,025,253
Washington	575,216	11,334	563,882
Wayne	546,484	36,296	510,188
Westchester	66,711,077	5,041,292	61,669,784
Wyoming	92,410	9,435	82,975
Yates	218,271	24,767	193,504
Unclassified	32,926,034	4,989,428	27,936,606
Non-Resident	13,112,524	2,411,711	10,700,813
State Total	\$749,233,113	\$60,050,550	\$689,182,563

NOTE: Excludes \$28,705,335 of assessment collections and \$1,102,143 of collections from probate procedures. Data are preliminary.

Table 17: Real Estate Transfer Tax Collections by County**Fiscal Year 2001**

County	Recording Officers' Fees	Net Amount Paid to State Tax Commission 1/	County	Recording Officers' Fees	Net Amount Paid to State Tax Commission 1/
New York City, Total	\$71,142	\$137,475,659	Niagara	6,208	1,191,573
Bronx	7,130	5,589,852	Oneida	7,503	996,556
Kings	20,989	20,384,032	Onondaga	12,484	3,630,081
New York	10,235	82,117,905	Ontario	4,428	1,041,964
Queens	21,292	21,321,010	Orange	10,711	7,775,611
Richmond	11,496	8,062,860	Orleans	1,691	203,243
			Oswego	4,438	594,679
Albany	7,554	2,886,470	Otsego	2,546	408,359
Allegany	2,762	177,490	Putnam	3,560	2,200,832
Broome	6,208	1,004,775	Rensselaer	4,801	991,029
Cattaraugus	3,582	422,448	Rockland	6,472	5,268,786
Cayuga	3,203	382,801	St. Lawrence	4,599	426,591
Chautauqua	5,591	859,253	Saratoga	7,417	2,594,248
Chemung	4,421	615,427	Schenectady	5,002	1,187,712
Chenango	2,594	227,737	Schoharie	1,773	201,206
Clinton	3,041	376,095	Schuyler	1,323	99,487
Columbia	2,988	888,970	Seneca	1,429	187,827
Cortland	1,697	241,417	Steuben	6,598	704,890
Delaware	3,004	394,203	Suffolk	37,770	46,239,186
Dutchess	8,300	4,962,683	Sullivan	5,049	887,809
Erie	21,445	6,124,351	Tioga	2,373	207,856
Essex	2,444	407,238	Tompkins	2,827	724,956
Franklin	2,116	209,189	Ulster	6,708	1,825,665
Fulton	2,457	298,713	Warren	3,402	1,036,664
Genesee	1,929	264,314	Washington	2,794	347,253
Greene	2,605	471,021	Wayne	3,368	590,937
Hamilton	692	147,216	Westchester	20,848	46,527,280
Herkimer	2,641	323,835	Wyoming	1,458	182,588
Jefferson	4,465	530,965	Yates	1,686	228,515
Lewis	1,296	138,107			
Livingston	2,145	324,514	Total, All Counties	\$397,539	\$328,434,948
Madison	2,892	468,979			
Monroe	18,646	7,283,021	Unclassified by county 2/	- - -	63,591,388
Montgomery	1,775	181,855			
Nassau	22,638	31,842,819	Grand Total	\$397,539	\$392,026,336

1/ Includes a total of \$67,573 interest reported by forty-five localities. Net amount is before refunds of \$436,193 paid but not allocated to localities.

2/ Reflects payments received directly by the Tax Department's Central Office.

NOTE: Data are estimated based on currently available information.



Section VI: New York State Other Taxes and Fees

Table 18 New York State Other Taxes and Fees – Fiscal Years 1972-2001

Table 19 Pari-Mutuel Taxes and Fees Collections – Fiscal Years 1972-2001

Table 20 Off-Track Betting Revenues by Regional Corporation – Racing Seasons 1971-2000

Table 21 Pari-Mutuel and Racing Tax Collections – 2000 Racing Season



Table 18: New York State Other Taxes and Fees

Fiscal Years 1972-2001				
Fiscal Year	Pari-Mutuel Taxes & Fees	Off-Track Betting Revenues 1/	Racing Admissions Tax	Boxing & Wrestling Tax
2001	\$16,809,667	\$20,621,340	\$288,672	\$412,304
2000	19,842,096	24,356,609	299,123	1,238,290
1999	21,323,912	23,000,263	294,196	400,212
1998	22,381,265	24,306,669	310,235	638,821
1997	23,463,470	25,493,000	271,992	231,588
1996	27,149,313	25,426,667	309,964	181,861
1995	39,441,649	24,931,090	357,259	276,873
1994	43,672,756	30,832,507	398,786	262,586
1993	94,565,065	32,488,731	404,948	336,231
1992	50,034,696	34,710,859	437,747	258,458
1991	52,169,497	35,320,067	477,561	277,704
1990	51,240,392	35,872,504	471,235	341,893
1989	56,850,025	36,349,266	467,686	402,837
1988	68,950,805	36,505,747	553,233	415,075
1987	59,988,263	35,367,843	536,661	585,576
1986	73,037,170	33,476,718	561,425	658,254
1985	88,601,193	32,990,926	612,957	504,336
1984	87,268,187	33,851,199	620,251	465,386
1983	82,891,997	41,410,227	676,387	275,674
1982	85,198,046	33,893,065	590,445	354,364
1981	109,728,496	33,829,109	637,581	279,818
1980	91,032,559	31,517,033	615,286	279,066
1979	96,123,054	29,344,302	753,662	373,062
1978	96,512,178	26,736,761	707,309	534,470
1977	151,742,722	26,649,775	839,062	388,600
1976	164,713,193	21,258,030	862,474	221,795
1975	163,573,423	19,179,437	820,505	281,786
1974	156,159,107	13,363,299	1,812,706	193,770
1973	152,575,209	5,048,736	3,093,751	206,434
1972	165,541,843	897,010	3,658,522	456,620

1/ Includes state commissions, state share of breakage and uncashed tickets.

Table 19: Pari-Mutuel Taxes and Fees Collections**Fiscal Years 1972-2001**

Fiscal Year	Flat Racing				New York Racing Association Fees	Harness Racing		
	Total, All Types	Total	Tax (Commissions & Breakage)	Uncashed Tickets		Total	Tax (Commissions & Breakage)	Uncashed Tickets
2001	\$16,809,667	\$15,527,481	\$14,152,393	\$1,375,088	\$0	\$1,282,186	\$750,388	\$531,798
2000	19,842,096	18,454,978	17,218,607	1,236,372	0	1,387,118	794,324	592,794
1999	21,323,912	19,830,365	18,643,213	1,187,152	0	1,493,547	923,351	570,196
1998	22,381,265	20,827,551	19,329,143	1,322,408	176,000	1,553,714	1,013,436	540,278
1997	23,463,470	21,723,759	20,417,526	1,174,233	132,000	1,739,710	1,075,835	663,875
1996	27,149,313	25,204,118	23,984,922	1,219,196	0	1,945,195	1,219,508	725,687
1995	39,441,649	35,480,652	34,306,005	1,142,172	32,475	3,960,997	2,817,028	1,143,968
1994	43,672,756	39,670,293	37,984,916	1,478,899	206,478	4,002,463	3,629,456	373,006
1993	94,565,065	89,393,040	39,731,688	1,761,094	47,900,258	5,172,025	4,726,527	445,499
1992	50,034,696	44,587,602	43,093,441	1,494,161	0	5,447,094	5,042,574	404,520
1991	52,169,497	46,008,625	43,602,832	1,605,793	800,000	6,160,872	5,594,069	566,803
1990	51,240,392	44,679,518	43,173,187	1,506,331	0	6,560,874	6,101,342	459,532
1989	56,850,025	47,702,528	44,523,065	1,487,463	1,692,000	9,147,497	8,634,110	513,387
1988	68,950,805	51,786,269	46,781,883	1,625,082	3,379,304	17,124,536	16,485,889	638,647
1987	59,988,263	49,580,361	45,676,802	1,525,136	2,378,423	10,316,008	9,698,571	617,437
1986	73,037,170	55,692,771	46,909,392	1,439,725	7,343,654	17,344,399	16,739,927	604,472
1985	88,601,193	59,007,556	45,249,205	1,263,988	12,494,363	29,593,637	28,963,212	630,425
1984	87,268,187	55,108,700	47,216,039	1,099,328	6,793,333	32,159,487	31,636,202	523,285
1983	82,891,997	47,561,913	38,535,841	2,105,511	6,920,561	35,330,084	34,094,419	1,235,665
1982	85,198,046	48,621,468	41,014,994	948,720	6,657,754	36,576,578	36,001,422	575,156
1981	109,728,496	66,396,593	45,772,258	896,197	19,728,138	43,331,903	42,815,989	515,914
1980	91,032,559	43,832,509	26,423,996	669,813	16,738,700	47,200,050	46,703,365	496,685
1979	96,123,054	48,767,772	34,345,477	654,874	13,767,421	47,290,746	46,797,293	493,453
1978	96,512,178	48,582,460	36,674,852	599,054	11,308,554	46,936,446	46,355,883	580,563
1977	151,742,722	82,085,186	62,406,089	543,154	19,135,943	69,253,461	68,660,546	592,915
1976	164,713,193	80,922,846	80,125,054	531,792	266,000	83,790,347	83,189,828	600,519
1975	163,573,423	77,134,520	76,405,091	460,429	269,000	86,438,903	85,833,388	605,515
1974	156,159,107	74,506,270	73,857,241	389,029	260,000	81,652,837	81,108,332	544,505
1973	152,575,209	69,869,871	69,163,063	456,808	250,000	82,705,338	82,174,794	530,544
1972	165,541,843	79,196,181	78,487,618	465,563	243,000	86,345,662	85,844,495	501,167
Quarter Horse Racing								
Fiscal Year	Total	Tax (Commissions & Breakage)	Uncashed Tickets					
1988	\$40,000	\$9,000	\$31,000					
1987	91,894	91,894	0					
1979	64,536	64,536	0					
1978	993,272	993,272	0					
1977	404,075	404,075	0					

Table 20: Off-Track Betting Revenues by Regional Corporation**Racing Seasons 1971-2000**

Racing Season	Total, All Regions	City of New York	Nassau	Suffolk	Catskill	Capital District	Western	Schenectady
2000	\$24,325,789	\$12,114,634	\$2,793,891	\$2,152,901	\$1,856,190	\$2,942,516	\$2,465,657	---
1999	24,086,116	11,735,661	2,767,670	2,207,550	1,851,426	2,883,793	2,640,016	---
1998	22,638,804	10,787,410	2,616,884	1,947,800	1,970,656	2,851,010	2,465,044	---
1997	20,061,342	9,961,717	2,384,882	1,824,453	1,404,258	2,431,904	2,054,128	---
1996	25,882,000	12,624,000	3,034,000	2,126,000	1,888,000	3,306,000	2,904,000	---
1995	24,739,000	12,022,000	2,532,000	2,152,000	1,915,000	3,216,000	2,902,000	---
1994	25,810,000	12,333,000	2,739,000	2,294,000	2,073,000	3,368,000	3,003,000	---
1993	31,590,000	15,018,000	3,405,000	3,325,000	2,322,000	4,092,000	3,428,000	---
1992	33,250,000	16,418,000	3,464,000	3,357,000	2,367,000	4,214,000	3,430,000	---
1991	34,277,000	17,075,000	3,615,000	3,453,000	2,310,000	4,354,000	3,470,000	---
1990	35,609,820	17,761,052	3,867,017	3,641,766	2,270,964	4,399,967	3,669,054	---
1989	35,690,026	17,768,650	3,756,572	3,795,546	2,498,829	4,282,458	3,587,971	---
1988	36,526,507	18,966,763	3,567,990	3,686,219	2,518,000	4,192,978	3,594,557	---
1987	35,429,518	18,743,679	3,791,681	3,343,863	3,190,769	3,726,414	2,633,112	---
1986	35,829,231	20,320,500	3,336,502	3,242,485	2,224,498	3,583,273	3,121,973	---
1985	32,168,231	17,982,778	3,239,303	2,892,974	2,145,352	3,035,865	2,871,959	---
1984	32,351,280	18,197,080	3,308,514	2,888,009	2,056,463	2,855,046	3,046,168	---
1983	32,347,118	18,488,031	3,377,598	2,838,312	1,905,079	2,683,399	3,054,699	---
1982	32,235,094	18,815,762	3,311,637	2,755,751	1,812,925	2,451,587	3,087,432	---
1981	31,529,095	18,698,302	3,180,471	2,598,944	1,741,411	2,129,496	3,180,471	---
1980	31,310,827	18,857,977	3,131,805	2,506,788	1,652,095	2,038,062	3,124,100	---
1979	29,169,211	17,951,661	2,861,912	2,338,360	1,480,359	1,769,477	2,767,442	---
1978	26,575,629	17,351,494	2,333,255	2,013,288	1,236,382	1,383,464	2,257,746	---
1977	25,800,569	17,869,709	2,120,728	1,845,042	933,060	1,142,740	1,889,290	---
1976	24,175,816	18,348,582	1,519,503	1,514,648	298,838	785,878	1,708,367	---
1975	20,951,184	18,265,991	550,636	602,330	---	170,001	1,122,816	239,410
1974	18,236,026	17,696,412	---	---	---	---	228,811	310,803
1973	12,907,695	12,744,398	---	---	---	---	---	163,297
1972	4,391,979	4,372,754	---	---	---	---	---	19,225
1971	592,943	592,943	---	---	---	---	---	---

NOTE: Includes state commissions, state share of breakage and uncashed tickets.

Table 21: Pari-Mutuel and Racing Tax Collections

2000 Racing Season								
Pari-Mutuel Collections								
	Days	Attendance	Commissions	Breakage 1/	Uncashed Tickets	N.Y.R.A. Franchise Fee	Total 2/, 3/	Racing Admissions Tax 2/
Flat Racing-Total	425	2,567,184	\$11,746,452	\$713,037	\$1,332,139	\$0	\$13,791,628	\$238,118
New York Racing Assn.	258	2,344,594	11,452,081	656,053	1,235,303	- - -	13,343,437	232,289
Aqueduct	134	681,263	5,087,221	291,431	548,744	- - -	5,927,396	35,134
Belmont	88	685,035	3,654,351	209,346	394,184	- - -	4,257,881	62,634
Saratoga	36	978,296	2,710,509	155,276	292,375	- - -	3,158,160	134,521
Finger Lakes	167	222,590	294,371	56,984	96,836	- - -	448,191	5,829
Harness Racing-Total	853	555,129	2,495,707	383,000	595,309	- - -	3,474,016	19,095
Batavia Downs	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Buffalo	143	104,934	207,642	43,602	72,424	- - -	323,668	0
Monticello	213	64,429	188,165	34,697	65,601	- - -	288,463	4,282
Saratoga	143	95,159	297,313	53,616	86,567	- - -	437,496	3,629
Syracuse Fair	5	7,782	4,805	2,126	8,008	- - -	14,939	0
Vernon Downs	93	95,407	201,832	30,570	61,716	- - -	294,118	2,768
Yonkers	256	187,418	1,595,950	218,389	300,993	- - -	2,115,332	8,416
Grand Total	1,278	3,122,313	\$14,242,159	\$1,096,037	\$1,927,448	- - -	\$17,265,644	\$257,213

1/ Breakage represents the odd cents over any multiple of ten which would otherwise be payable to patrons holding winning two dollar tickets.

2/ Figures do not include revenue from simulcasting. Simulcasting produced additional commissions and breakage of \$4,686,690.

3/ Figures do not include simulcast credits of \$351,396.

N/A Not available

NOTE: Excludes State revenues from Off-Track Betting, in State fiscal year ended March 31, 2001, as follows:

Commissions and Breakage	\$14,444,000
Uncashed Off-Track Betting Tickets	6,178,000

Section VII: Local Taxes Collected by New York State

- Table 22** Local Taxes Collected by the Department of Taxation and Finance – State Fiscal Years 1972-2001
- Table 23** Local Taxes Collected by the Department of Taxation and Finance – State Fiscal Years 2000 and 2001
- Table 24** Sales and Compensating Use Tax, State Collections and Local Tax Distributions – State Fiscal Year 2001
- Table 25** New York State and Local General Sales and Compensating Use Tax Rates as of December 2001
- Table 26** Mortgage Tax Collections by County – State Fiscal Year 2001
- Table 27** MTA Surcharge on Business Taxes by Tax Type – State Fiscal Years 1983-2001
- Table 28** Components of City of New York Personal Income Tax Collections – State Fiscal Years 1976-2001
- Table 29** Components of City of Yonkers Personal Income Tax Collections – State Fiscal Years 1985-2001



Table 22: Local Taxes Collected by the Department of Taxation and Finance
State Fiscal Years 1972-2001

Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	Stock Transfer Tax 4/	Yonkers	New York City		
					Personal Income Tax	Personal Income Tax	Alcoholic Beverage Tax	1 Cent Tax on Leaded Motor Fuel
2001	\$8,979,484,902	\$673,932,283	\$563,267,114	\$7,631,765,383	\$13,295,786	\$5,567,959,406	\$21,533,729	\$0
2000	8,399,323,403	693,759,223	586,806,747	7,494,935,815	21,611,618	5,638,883,347	21,308,643	0
1999	7,800,423,602	665,430,851	547,005,180	6,782,443,468	23,882,389	5,488,299,956	19,346,531	0
1998	7,468,341,106	416,859,269	600,671,798	5,572,567,976	22,046,358	4,881,050,596	21,845,272	0
1997	7,203,206,441	337,141,945	560,232,356	4,104,580,775	23,235,909	4,220,683,090	20,371,691	1,956
1996	6,845,251,849	282,240,657	523,039,298	3,595,094,985	22,735,763	3,730,418,074	22,246,484	1,355
1995	6,650,965,639	330,251,180	432,420,866	3,003,612,181	23,812,281	3,592,291,403	21,129,437	10,348
1994	6,222,727,842	326,794,225	550,743,721	2,935,823,760	25,933,493	3,576,575,521	21,904,184	47,390
1993 a/	5,942,594,755	311,144,280	472,406,461	2,365,933,800	23,366,531	3,569,799,292	21,833,672	4,134
1992	5,485,236,213	260,479,670	488,135,829	2,210,761,060	25,827,582	3,022,661,824	22,780,462	5,876
1991	5,486,273,233	298,725,267	345,861,195	1,706,615,076	22,377,215	2,655,237,450	24,088,215	(4,746)
1990	5,443,574,284	359,609,525	311,896,453	1,610,760,964	22,724,365	2,586,655,368	24,781,367	2,793
1989	5,129,956,272	454,702,568	307,548,713	1,375,278,554	20,748,393	2,263,429,491	25,572,289	107,017
1988	4,928,692,228	464,048,329	338,324,047	1,755,983,416	23,384,344	2,238,543,856	26,023,420	382,300
1987	4,574,810,374	497,587,070	329,646,124	1,527,383,132	17,445,655	2,000,192,121	27,090,311	936,162
1986	4,293,535,288	328,483,765	342,395,794	1,232,497,287	31,194,946	1,799,167,600	27,064,433	1,492,346
1985	3,843,883,439	261,742,470	271,633,483	973,710,060	2,197,859	1,683,767,002	29,303,628	1,492,179
1984	3,479,868,567	207,753,963	277,181,919	1,023,718,768	. . .	1,511,856,043	29,955,925	2,417,373
1983	2,875,200,231	103,040,784	191,099,666	793,351,417	. . .	1,291,606,610	31,410,730	3,047,063
1982	2,741,395,286	103,365,484	. . .	561,440,112	. . .	1,204,543,355	29,240,218	3,581,370
1981	2,456,246,070	64,559,839	. . .	580,660,890	. . .	950,694,733	17,617,847	4,353,026
1980	2,213,844,545	67,461,574	. . .	452,743,623	. . .	832,398,578	. . .	5,092,517
1979	2,007,472,002	67,292,500	. . .	418,914,898	. . .	722,579,492	. . .	6,395,402
1978	1,883,207,908	55,053,781	. . .	301,355,129	. . .	664,307,921	. . .	7,194,349
1977	1,727,776,434	43,498,500	. . .	276,361,201	. . .	631,791,897	. . .	8,089,227
1976	1,626,394,277	39,444,764	. . .	260,597,026	. . .	80,562,169	. . .	8,680,115
1975	1,444,668,012	48,060,800	. . .	166,183,234	. . .	. . .	. . .	10,419,436
1974	1,213,181,096	59,525,313	. . .	203,185,176	. . .	. . .	. . .	11,489,972
1973	1,109,116,252	62,119,164	. . .	272,335,517	. . .	. . .	. . .	10,428,192
1972	967,946,437	49,999,715	. . .	294,371,998	. . .	. . .	. . .	6,430,392

1/ Includes Municipal Assistance Corporation (MAC) and New York City.

2/ Amount paid to county treasurers.

3/ Tax Articles 9, 9-A, 32 and 33.

4/ The tax is rebated at the following rates:

Beginning October 1, 1979: 30%

Beginning October 1, 1980: 60%

Beginning October 1, 1981: 100%

a/ Collections for Local Sales and Use Taxes include a one-time spinup of prepayments received through the Electronic Funds Transfer procedure beginning December 1, 1992.

Table 23: Local Taxes Collected by the Department of Taxation and Finance
State Fiscal Years 2000 and 2001

Tax	2000	2001	Percent Change
Sales and Use Taxes, includes M.A.C. 1/	\$8,399,323,403	\$8,979,484,902	6.9
Mortgage Recording Tax (Amount Paid to County Treasurers Only)	693,759,223	673,932,283	(2.9)
Mass Transit Authority (M.T.A.) Surcharge (Articles 9-A, 9, 32 and 33)	586,806,747	563,267,114	(4.0)
Stock Transfer Tax (All eligible for rebate; all proceeds to New York City)	7,494,935,815	7,631,765,383	1.8
New York City			
Alcoholic Beverage Tax	21,308,643	21,533,729	1.1
Personal Income Tax	5,638,883,347	5,567,959,406	(1.3)
Motor Fuel Tax	0	0	NA
Yonkers Personal Income Tax	21,611,618	13,295,786	(38.5)
Total Local Taxes	\$22,856,628,796	\$23,451,238,603	2.6

1/ See also Table 24, which shows distributions rather than collections for localities.

Table 24: Sales and Compensating Use Tax

State Collections and Local Tax Distributions		
State Fiscal Year 2001		
Taxing Jurisdiction	Tax Rate	Net Distribution
New York State	4%	\$8,408,828,635
Local, Total		\$8,863,048,144
New York City	4%	146,733,329
Municipal Assistance Corp.	4%	3,483,388,905
Metropolitan Commuter Transportation District 1/	0.25%	370,533,651
All Other Localities, Total	- - -	\$4,862,392,259
Sales and Use Tax, Total		\$4,827,753,667
Counties		4,653,697,499
Cities 2/		174,056,167
Special Local Taxes on Selected Commodities and Services, Total		\$34,638,592
Consumer Utility Tax, Total		\$27,638,687
Cities		1,017,274
City School Districts		26,621,413
Other Special Local Taxes on Selected Commodities and Services, Total		\$6,999,905
Total, All Taxing Jurisdictions	- - -	\$17,271,876,779

NOTES:

Detailed distributions to all other localities appear on the following pages.

Net distributions are after subtracting administrative charges and are generally based on taxes collected during the preceding month.

See Table 25 for further rate information.

1/ An additional sales and use tax imposed in the Metropolitan Commuter Transportation District including New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

2/ Includes tax distributions of \$1,839,914 to cities that no longer impose a tax.

Table 24: Sales and Compensating Use Tax (Con't)

State Fiscal Year 2001		
Taxing Jurisdiction	Tax Rate	Net Distribution
Counties (57 impose tax), Total		\$4,653,697,499
Albany	4%	195,140,186
Allegany	4%	14,046,722
Broome	4%	85,980,638
Cattaraugus	4%	24,867,309
Cayuga	4%	23,189,661
Chautauqua	3%	38,690,018
Chemung	3%	35,713,466
Chenango	3%	10,362,842
Clinton	3%	27,749,921
Columbia	4%	22,780,551
Cortland	4%	19,027,438
Delaware	2%	8,804,248
Dutchess	3%	102,172,862
Erie	4%	448,253,777
Essex	3%	13,930,145
Franklin	3%	10,765,056
Fulton	3%	12,988,302
Genesee	4%	24,724,374
Greene	4%	18,295,799
Hamilton	3%	2,150,417
Herkimer	4%	18,640,124
Jefferson	3%	34,711,558
Lewis	3%	5,636,960
Livingston	3%	15,950,376
Madison	3%	13,978,714
Monroe	4%	355,191,255
Montgomery	3%	14,370,664
Nassau	4.25%	808,277,759
Niagara	3%	60,839,336
Oneida	4%	76,547,181
Onondaga	3%	182,622,213
Ontario	3%	43,508,122
Orange	3%	128,576,608
Orleans	4%	10,485,960
Oswego	3%	19,029,457
Otsego	3%	18,263,439
Putnam	3%	27,833,679
Rensselaer	4%	50,681,794
Rockland	3%	103,077,630
St. Lawrence	3%	28,177,576
Saratoga	3%	67,359,691
Schenectady	3.5%	61,587,555
Schoharie	3%	7,804,503
Schuyler	4%	5,101,738
Seneca	3%	10,757,639
Steuben	4%	33,064,914
Suffolk	4%	764,250,840
Sullivan	3%	20,334,242
Tioga	3.5%	12,244,288
Tompkins	4%	32,087,715
Ulster	3.75%	72,838,389
Warren	3%	33,310,067
Washington	3%	12,190,215
Wayne	3%	23,727,527
Westchester	2.5%	323,902,314
Wyoming	4%	11,616,956
Yates	3%	5,484,769

Table 24: Sales and Compensating Use Tax (Con't)

State Fiscal Year 2001		
Taxing Jurisdiction	Tax Rate	Net Distribution
Cities, Total		\$174,056,168
Cities (24 impose tax), Total		172,216,254
Auburn	2.0%	6,019,900
Canandaigua	1.5%	2,821,717
Corning	1.5%	2,442,901
Fulton	3%	4,715,680
Geneva	1.5%	1,841,109
Glens Falls	1.5%	2,407,675
Gloversville	1.5%	1,493,943
Hornell	1.5%	1,772,587
Ithaca	1.5%	5,882,451
Johnstown	1.5%	1,865,833
Mount Vernon	2.5%	10,481,710
New Rochelle	2.5%	20,686,970
Norwich	1.5%	1,065,001
Olean	1.5%	4,052,297
Oneida	1.5%	2,736,727
Oswego	3%	7,630,873
Rome	1.75%	5,381,105
Salamanca	1.5%	556,586
Sherrill	1%	220,394
Utica	1.5%	7,477,944
White Plains	1.5%	34,031,992
Yonkers	1.5%	27,978,679
Yonkers Special	1%	18,652,179
Cities No Longer Imposing Tax (11), Total		1,839,914
Amsterdam	1.5%*	6,652
Batavia	1.5%*	298,091
Cortland	2%*	20,345
Elmira	1.5%*	9,059
Glen Cove	1.5%*	724
Mechanicville	1.5%*	136
Ogdensburg	1.5%*	1,490,225
Plattsburgh	1.5%*	4,055
Saratoga Springs	1.5%*	1,032
Schenectady	2.5%*	8,566
Troy	1.5%*	1,029
Special Local Taxes on Selected		
Commodities and Services, Total		34,638,592
Consumer Utility Tax, Total		27,638,687
Cities (2 impose tax), Total		1,017,274
Newburgh	3%	747,142
Port Jervis	3%	270,132
City School Districts (19 impose tax), Total		26,621,413
Albany	3%	4,251,050
Batavia	3%	657,070
Cohoes	3%	461,705
Glen Cove	3%	1,183,280
Gloversville	3%	556,591
Hornell	2.5%	361,512
Hudson	3%	470,418
Johnstown	3%	396,938
Lackawanna	3%	514,187
Long Beach	3%	1,414,639
Middletown	3%	1,549,217
New Rochelle	3%	2,873,503
Niagara Falls	3%	2,042,673
Ogdensburg	3%	348,501
Schenectady	3%	2,090,656
Utica	3%	2,278,750
Watertown	3%	1,101,568
Watervliet	3%	332,853
White Plains	3%	3,736,304

* Tax rate prior to repeal.

Table 24: Sales and Compensating Use Tax (Con't)

State Fiscal Year 2001		
Taxing Jurisdiction	Tax Rate	Net Distribution
Taxing Jurisdiction		
Other Special Local Taxes on Selected		\$6,999,905
Hotel Occupancy Tax		
Hudson Valley Greenway	3%*	88
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax		
Lockport	3%	1,719,108
Hotel Occupancy and Restaurant Meals Tax		
Long Beach	3%	551,813
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax		
Niagara Falls	3%	4,690,969
Food, Drink, and Utilities Services Tax		
North Tonawanda	3%	37,928

* Tax rate prior to repeal.



Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of December 2001

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
New York State	2	04/14/1965	08/01/1965	
	3	03/29/1969	04/01/1969	
	4	04/02/1971	06/01/1971	
Counties				
Albany	2	12/11/1967	03/01/1968	
	3	12/15/1969	03/01/1970	
	4	07/31/1992	09/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Allegany	2	11/16/1967	03/01/1968	
	3	10/14/1975	03/01/1976	
	4	10/14/1986	12/01/1986	Effective 11/30/2003, additional 1% tax will expire.
Broome	2	07/13/1965	08/01/1965	
	3	02/19/1974	06/01/1974	
	4	02/03/1994	03/01/1994	Effective 11/30/2003, additional 1% tax will expire.
Cattaraugus	3	11/21/1967	03/01/1968	
	4	12/30/1985	03/01/1986	Effective 11/30/2003, additional 1% tax will expire.
Cayuga	3	03/19/1968	06/01/1968	
	4	07/28/1992	09/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Chautauqua	3	05/10/1968	09/01/1968	
Chemung	2	07/12/1965	08/01/1965	
	3	12/12/1967	03/01/1968	
Chenango	2	12/02/1968	03/01/1969	
	3	09/23/1991	12/01/1991	
Clinton	3	11/24/1967	03/01/1968	
Columbia	2	11/29/1971	03/01/1972	
	3	12/08/1982	03/01/1983	
	4	01/28/1995	03/01/1995	Effective 11/30/2003, additional 1% tax will expire.
Cortland	3	11/24/1967	03/01/1968	
	4	08/05/1992	09/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Delaware	2	06/13/1990	09/01/1990	
Dutchess	1	12/09/1975	03/01/1976	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	3	12/11/1989	03/01/1990	
Erie	2	07/27/1965	08/01/1965	
	3	11/30/1971	03/01/1972	
	4	12/10/1984	03/01/1985	
	4	12/18/1986	01/01/1987	
	3	- - -	01/01/1988	
	4	01/07/1988	01/10/1988	Effective 2/28/2002, additional 1% tax will expire.
Essex	3	12/04/1967	03/01/1968	
Franklin	2	08/22/1967	12/01/1967	
	3	05/29/1968	09/01/1968	
Fulton	3	12/11/1967	03/01/1968	
Genesee	2	06/25/1965	01/01/1966	
	3	11/26/1980	03/01/1981	
	4	06/22/1994	09/01/1994	Effective 11/30/2003, additional 1% tax will expire.
Greene	2	03/22/1968	06/01/1968	
	3	02/01/1977	06/01/1977	
	4	02/04/1993	03/01/1993	Effective 11/30/2003, additional 1% tax will expire.
Hamilton	3	01/04/1968	06/01/1968	
Herkimer	3	12/14/1987	03/01/1988	
	4	07/05/1994	09/01/1994	Effective 11/30/2003, additional 1% tax will expire.
Jefferson	2	07/12/1965	08/01/1965	
	3	11/14/1967	03/01/1968	
Lewis	2	08/24/1981	12/01/1981	
	3	01/06/1987	03/01/1987	
Livingston	3	11/30/1967	03/01/1968	
Madison	2	12/15/1967	03/01/1968	
	3	08/28/1984	12/01/1984	
Monroe	3	07/20/1965	08/01/1965	
	3 1/2	08/03/1992	09/01/1992	
	4	02/10/1993	03/01/1993	Effective 12/1/93, additional 1/2% tax plus 1/2% tax combined.
	4	02/10/1993	12/01/1993	Effective 11/30/2003, additional 1% tax will expire.

Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of December 2001 (Con't)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Montgomery	3	12/05/1967	03/01/1968	
Nassau	2	12/09/1968	03/01/1969	
	3	11/29/1971	03/01/1972	
	4	07/16/1976	09/01/1976	
	3	07/16/1976	09/01/1977	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	4	04/25/1983	06/01/1983	
	4	09/10/1984	01/01/1985	
	3 3/4	09/10/1984	01/01/1986	
	4 1/4	07/23/1991	09/01/1991	Effective 11/30/2003, additional 1/2% tax will expire.
Niagara	3	12/03/1968	03/01/1969	
Oneida	3	10/27/1982	12/01/1982	Effective 11/30/2003, 3% tax will expire.
	4	08/03/1992	09/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Onondaga	2	09/11/1967	12/01/1967	
	3	10/11/1968	12/01/1968	
Ontario	2	05/26/1967	09/01/1967	
	3	03/12/1970	06/01/1970	
Orange	1	09/10/1982	12/01/1982	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	2	10/26/1983	12/01/1983	
	3	12/13/1991	03/01/1992	
Orleans	2	11/30/1967	03/01/1968	
	3	06/04/1970	09/01/1970	
	4	05/01/1993	06/01/1993	Effective 11/30/2003, additional 1% tax will expire.
Oswego	3	04/11/1996	03/01/1997	
Otsego	2	12/07/1967	03/01/1968	
	3	10/16/1991	12/01/1991	
Putnam	1	02/10/1977	06/01/1977	
	2	10/14/1980	03/01/1981	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	2 1/2	10/17/1983	12/01/1983	
	2	05/05/1987	09/01/1987	
	3	11/01/1988	03/01/1989	
Rensselaer	2	07/24/1968	12/01/1968	
	3	10/27/1982	12/01/1982	
	4	07/25/1994	09/01/1994	Effective 11/30/2003, additional 1% tax will expire.
Rockland	2	12/20/1983	03/01/1984	
	2 1/2	11/27/1990	03/01/1991	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	3	07/19/1991	09/01/1991	Effective 3/1/2004, the tax rate will revert to 2 1/2%.
St. Lawrence	3	11/13/1967	03/01/1968	
Saratoga	3	04/22/1982	06/01/1982	
Schenectady	1/2	09/29/1988	12/01/1988	
	3	01/24/1989	03/01/1989	
	3 1/2	07/14/1998	09/01/1998	Effective 8/31/2028, additional 1/2% tax will expire.
Schoharie	2	01/20/1984	06/01/1984	
	3	12/17/1991	03/01/1992	
Schuyler	3	11/27/1967	03/01/1968	
	4	12/14/1999	03/01/2000	Effective 11/30/2003, additional 1% tax will expire.
Seneca	1	01/12/1982	03/01/1982	
	3	07/13/1982	09/01/1982	
Steuben	2	11/27/1967	03/01/1968	
	3	11/22/1971	03/01/1972	
	4	10/26/1992	12/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Suffolk	2	12/02/1968	03/01/1969	
	3	02/08/1972	09/01/1972	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	3 1/4	09/12/1984	12/01/1984	Effective 12/31/2013, additional 1/4% tax will expire.
	3 3/4	07/31/1991	09/01/1991	
	4 1/4	08/06/1992	09/01/1992	
	4	11/16/1995	01/01/1996	Effective 5/31/2001, additional 3/4% tax will expire.
	4 1/4	05/08/2001	06/01/2001	Effective 11/30/2003, additional 1% tax will expire.
Sullivan	2	12/20/1967	03/01/1968	
	3	01/06/1975	03/01/1975	

Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of December 2001 (Con't)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Tioga	2	05/27/1968	09/01/1968	
	3	05/14/1984	09/01/1984	
	3 1/2	01/10/1994	03/01/1994	Effective 11/30/2003, additional 1% tax will expire.
Tompkins	3	11/28/1966	03/01/1967	
	4	09/01/1992	12/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Ulster	1	02/13/1969	06/01/1969	
	3	12/09/1976	03/01/1977	
	3 3/4	08/12/1993	12/01/1993	Effective 11/30/2003, additional 1% tax will expire.
Warren	3	11/27/1967	03/01/1968	
Washington	3	02/25/1970	09/01/1970	
Wayne	2	11/15/1967	03/01/1968	
	3	02/20/1968	06/01/1968	
Westchester	1	12/22/1971	09/01/1972	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	1 1/2	12/28/1981	06/01/1982	
	2 1/2	07/22/1991	10/15/1991	
Wyoming	3	11/25/1980	03/01/1981	
	4	10/13/1992	12/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Yates	3	11/20/1967	03/01/1968	
Cities				
Amsterdam	1 1/2	03/15/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%.
	...	Repealed 6/1/94		
Auburn	2	06/29/1995	03/01/1996	City preempted 2% of the county tax.
Batavia	1 1/2	07/14/1980	03/01/1981	City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
	...	Repealed 3/1/2000		
Canandaigua	1	07/13/1965	08/01/1965	
	1 1/2	07/13/1967	03/01/1968	City preempted the county tax; within city, county tax rate is 1 1/2%.
Corning	1 1/2	08/05/1974	12/01/1974	City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Cortland	2	06/12/1990	03/01/1991	City preempted the county tax; within city, county tax rate is 1 1/2%. City preempted the county 1% additional tax. (Effective from 9/1/92 to the date of repeal; within the city, county tax rate is 2% and city tax rate is 2%.)
	...	Repealed 3/1/95		
Elmira	1 1/2	09/29/1971	03/01/1972	City preempted the county tax; within city, county tax rate is 1 1/2%.
	...	Repealed 3/1/93		
Fulton	2	12/05/1967	03/01/1968	
	3	12/09/1971	03/01/1972	County may not preempt any of the city's tax. City tax rate is 3%.
Geneva	1	06/14/1967	09/01/1967	
	1 1/2	06/14/1967	03/01/1968	City preempted the county tax; within city, county tax rate is 1 1/2%.
Glen Cove	1 1/2	10/09/1979	03/01/1980	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. City preempted the county tax. Within city, the county tax rate is 2 1/2%.
	2	06/28/1983	03/01/1984	City preempted the county tax. Within city, the county tax rate is 2% for the period 3/1/84 through 12/31/84. Effective 1/1/85, county tax rate is not subject to preemption. City rate is 1 1/2% for the period 1/1/85 to the date of repeal.
	...	Repealed 3/1/88		
Glens Falls	1 1/2	06/19/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%.
Gloversville	1 1/2	06/23/1987	03/01/1988	City preempted the county tax; within city, county tax rate is 1 1/2%.
Hornell	1	04/01/1969	06/01/1969	
	1 1/2	06/23/1970	03/01/1971	City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Ithaca	1 1/2	06/25/1969	03/01/1970	City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Johnstown	1 1/2	06/29/1987	03/01/1988	City preempted the county tax; within city, county tax rate is 1 1/2%.
Mechanicville	2	06/10/1970	09/01/1970	County preempted 1/2%.
	...	Repealed 6/1/85		
Mount Vernon	1	02/23/1972	06/01/1972	
	2	06/27/1974	09/01/1974	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%.
	2 1/2	08/28/1984	12/01/1984	

Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of December 2001 (Con't)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Newburgh	1	10/27/1986	12/01/1986	
	...	Repealed 3/1/88		
New Rochelle	2	05/04/1976	09/01/1976	Additional tax rate of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81.
	3	07/27/1993	09/01/1993	County preempted 1/2%.
				Additional 1% tax rate is not subject to preemption; will expire on 12/31/2003.
New York City (general sales and use)	3	07/22/1965	08/01/1965	
	4	06/27/1974	07/01/1974	Additional tax rate of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81.
New York City (general sales and use - MAC)	4		07/01/1975	
(parking tax)	6		07/01/1975	
New York City (specialized services)	4		09/01/1975	
Norwich	1 1/2	06/27/1989	03/01/1990	City preempted the county tax; within city, county tax rate is 1 1/2%.
Ogdensburg	1 1/2	06/13/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%.
	...	Repealed 12/1/2000		
Olean	1 1/2	04/23/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Oneida	1	06/13/1972	12/01/1972	
	1 1/2	06/13/1972	03/01/1973	City preempted the county tax; within city, county tax rate is 1 1/2%.
Oswego	2	11/27/1967	03/01/1968	
	3	01/10/1972	03/01/1972	County may not preempt any of the city's tax. City tax rate is 3%.
Plattsburgh	2	07/15/1965	08/01/1965	County preempted 1/2%.
	...	Repealed 3/1/93		
Poughkeepsie	1	07/07/1965	08/01/1965	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81.
	2	01/09/1969	03/01/1969	
	...	Repealed 3/1/90		
Rome	1 1/2	10/22/1980	12/01/1980	Within city, county tax rate is 1 1/2%.
	1 3/4	06/27/1990	09/01/1990	1/4% to expire on 8/31/2000. The city may not preempt any of the additional tax the county is presently allowed to impose. Additional rate expired 9/1/2000.
	1 1/2			
Salamanca	1 1/2	05/27/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Saratoga Springs	1	02/03/1969	06/01/1969	
	2	08/03/1970	12/01/1970	
	3	07/28/1980	09/01/1980	County preempted 1 1/2%.
	...	Repealed 6/1/85		
Schenectady	3	10/28/1982	03/01/1983	
	2 1/2	12/05/1983	03/01/1984	
	...	Repealed 3/1/89		
Sherrill	1	12/27/1976	06/01/1977	Within city, county tax rate is 2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Troy	1	12/05/1968	03/01/1969	
	1 1/2	06/04/1970	03/01/1971	City preempted the county tax; within city, county tax rate is 1 1/2%.
	...	Repealed 12/1/82		
Utica	1 1/2	04/08/1982	06/01/1982	Within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
White Plains	2	04/30/1973	09/01/1973	Additional tax rate of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%.
		07/28/1993	09/01/1993	Additional 1/2% tax is not subject to preemption; will expire on 8/31/2003. (City tax rate is 2% for that period)
Yonkers	1	12/30/1967	06/01/1968	
	2	12/10/1968	03/01/1969	
	3	01/03/1970	03/01/1970	County preempted 1%.
	4	11/25/1975	01/01/1976	Within city; county rate is 1 1/2%. Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%.

NOTE: Many cities and most counties impose a local tax rate up to 3%. Some cities and counties received legislative authorization to impose an additional tax rate of up to 1% so that the total local tax rate exceeds 3%.

Table 26: Mortgage Tax Collections by County**State Fiscal Year 2001****(ALL PROCEEDS RECEIVED BY LOCALITIES)**

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Net Amount Paid to County Treasurers 4/
New York City, Total	97,531	\$579,420,843	\$60,494,014	\$29,215,395	\$33,599,501	\$455,540,209 a/
Bronx	8,909	37,586,706	4,038,753	1,282,271	2,905,465	29,356,050
Kings	29,745	113,268,116	12,771,374	4,496,036	8,732,092	87,268,614
New York	10,518	273,875,605	26,228,909	20,163,805	6,914,193	220,001,140
Queens	31,929	113,383,597	12,722,132	2,729,176	10,548,970	87,383,320
Richmond	16,430	41,306,819	4,732,847	544,106	4,498,780	31,531,086
Albany	9,903	7,969,522	1,784,174	1,886,938	...	3,980,230
Allegany	1,689	522,422	...	166,460	...	355,661
Broome	6,389	3,425,293	...	724,307	...	2,549,978
Cattaraugus	2,892	1,361,907	295,834	332,559	...	709,059
Cayuga	2,673	1,391,882	303,948	339,738	...	715,707
Chautauqua	5,462	2,090,821	...	664,633	...	1,408,789
Chemung	3,264	1,254,256	...	361,042	...	813,083
Chenango	1,734	527,013	...	160,988	...	366,024
Clinton	2,806	1,130,069	...	350,147	...	744,109
Columbia	2,428	1,391,656	...	447,939	...	943,717
Cortland	1,588	673,824	...	209,363	...	439,661
Delaware	1,995	687,226	...	211,789	...	474,354
Dutchess	12,520	11,825,043	2,772,401	430,381	2,354,253	6,077,042
Erie	33,748	21,536,686	4,843,223	1,274,784	4,071,808	11,025,219
Essex	1,561	1,008,436	235,441	240,560	...	517,223
Franklin	1,644	508,519	...	150,434	...	324,475
Fulton	2,042	699,074	...	220,794	...	476,921
Genesee	2,403	1,109,933	240,764	280,204	...	588,964
Greene	1,861	796,444	...	252,661	...	535,975
Hamilton	344	160,151	...	50,650	...	109,501
Herkimer	2,044	880,124	...	274,257	...	582,897
Jefferson	3,400	1,305,259	...	384,161	...	816,097
Lewis	935	321,508	...	96,875	...	209,514
Livingston	2,429	1,332,582	299,999	325,908	...	700,851
Madison	2,564	1,095,709	...	346,656	...	737,053
Monroe	29,656	21,055,623	4,714,552	4,755,490	...	10,748,238

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

a/ Includes New York City Tax: \$330,619,949
 Bronx: 20,939,209
 Kings: 60,626,677
 New York: 167,190,786
 Queens: 60,528,427
 Richmond: 21,334,851

b/ Includes Broome County local tax: \$847,673

c/ Includes City of Yonkers local tax: \$3,416,541

Table 26: Mortgage Tax Collections by County (Con't)**State Fiscal Year 2001****(ALL PROCEEDS RECEIVED BY LOCALITIES)**

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Net Amount Paid to County Treasurers 4/
Montgomery	1,404	482,302	...	141,921	...	305,975
Nassau	49,356	69,503,002	16,491,175	2,667,298	14,638,640	35,189,779
Niagara	7,636	4,096,696	847,241	947,186	...	2,013,107
Oneida	6,853	2,998,991	...	941,879	...	1,983,008
Onondaga	17,239	9,987,756	2,193,233	2,408,257	...	5,095,897
Ontario	5,010	2,599,937	...	800,313	...	1,746,884
Orange	14,127	14,458,488	3,386,668	719,016	2,878,164	7,414,656
Orleans	1,710	538,046	...	152,999	...	355,960
Oswego	4,400	1,906,256	398,456	442,536	...	981,264
Otsego	2,083	863,247	...	268,486	...	582,761
Putnam	4,943	5,954,849	1,388,820	147,445	1,310,769	3,008,758
Rensselaer	5,602	3,318,555	745,859	806,458	...	1,730,263
Rockland	10,456	14,360,072	3,358,913	460,183	3,090,687	7,212,969
St. Lawrence	3,713	1,098,991	...	328,255	...	722,736
Saratoga	8,601	6,830,066	1,554,084	1,662,837	...	3,493,792
Schenectady	5,198	3,102,248	676,315	727,372	...	1,569,261
Schoharie	1,194	572,836	...	181,902	...	386,883
Schuyler	729	235,597	...	65,233	...	151,831
Seneca	1,204	447,322	...	141,870	...	305,453
Steuben	4,019	1,582,762	...	444,957	...	1,098,801
Suffolk	68,082	90,278,352	21,492,766	3,006,277	19,212,491	46,119,026
Sullivan	2,709	1,478,231	...	472,633	...	993,501
Tioga	1,624	558,271	...	155,387	...	386,530
Tompkins	3,059	1,573,035	...	490,805	...	1,028,267
Ulster	6,832	4,044,598	...	1,243,062	...	2,707,209
Warren	3,096	2,187,193	502,782	545,135	...	1,138,707
Washington	2,355	1,063,035	232,799	265,096	...	563,641
Wayne	4,083	2,368,467	538,888	548,456	...	1,256,463
Westchester	40,952	78,405,684	18,038,669	2,337,167	16,218,353	41,251,170 c/
Wyoming	1,538	679,679	151,543	198,635	...	363,310
Yates	1,013	432,334	...	120,322	...	283,869
Total, All Counties	528,325	\$993,488,723	\$147,982,563	\$67,994,489	\$97,374,666	\$673,932,283

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

a/ Includes New York City Tax:	\$330,619,949
Bronx:	20,939,209
Kings:	60,626,677
New York:	167,190,786
Queens:	60,528,427
Richmond:	21,334,851

b/ Includes Broome County local tax: \$847,673

c/ Includes city of Yonkers local tax: \$3,416,541

Table 27: MTA Surcharge on Business Taxes by Tax Type**State Fiscal Years 1983-2001**

Fiscal Year	Total, All Articles	Article 9						
		Total, Article 9	Section 183	Section 184	Section 186	Section 186-a	Section 186-e*	Section 189
2001	\$563,267,114	\$121,903,102	\$812,011	\$8,046,701	(\$4,692,048)	\$40,931,996	\$76,339,099	\$465,342
2000	586,806,747	203,196,939	2,866,808	8,540,260	18,334,056	96,003,622	76,730,499	721,694
1999	547,005,180	173,437,910	1,867,568	9,757,139	19,736,464	68,363,340	73,065,675	647,725
1998	600,671,798	188,864,579	4,074,141	9,750,825	25,479,532	82,923,273	66,076,334	560,474
1997	560,232,356	160,003,381	3,489,098	5,478,076	17,825,075	21,845,187 a/	110,635,157 a/	730,788
1996	523,039,298	180,324,960	3,608,231	14,134,075	26,098,996	113,734,046 a/	22,583,255 a/	166,356
1995	432,420,866	126,055,876	3,719,168	10,759,913	18,458,757	92,765,073	...	352,965
1994	550,743,721	156,193,556	3,271,635	10,392,338	23,795,166	118,516,650	...	217,767
1993	472,406,461	138,385,296	2,894,458	8,852,615	19,942,804	106,471,949	...	223,470
1992	488,135,829	134,305,927	4,466,670	9,839,098	18,478,901	101,371,022	...	150,236
1991	345,861,194	109,931,691	4,647,773	8,315,441	17,573,845	79,394,632	...	...
1990	311,896,452	107,348,837	3,924,173	8,149,818	20,043,657	75,231,189	...	...
1989	307,548,713	90,964,841	3,970,301	8,809,811	13,718,589	64,466,140	...	...
1988	338,324,048	94,705,220	6,417,671	7,554,554	15,019,854	65,713,141	...	...
1987	329,646,124	91,825,042	2,991,144	9,141,295	15,154,868	64,537,735	...	...
1986	342,395,795	109,681,895	10,944,679	7,422,433	16,441,445	74,873,338	...	...
1985	271,633,484	81,950,536	2,376,305	7,344,070	17,135,229	55,094,932	...	...
1984	277,181,917	103,392,217	5,320,566	8,356,695	14,231,699	75,483,257	...	...
1983	191,099,666	93,227,112	13,051,834	7,458,165	15,848,602	56,868,511	...	...

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

KEY:

Article 9 - Franchise Taxes on Specialized Corporations and Public Utilities

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 186 - Waterworks Companies, Gas Companies, Electric or Steam Heating, Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services.

Section 189 - Importers of Natural Gas (self use or consumption)

Article 9-A - Corporate Franchise Tax (income basis)

Article 32 - Franchise Tax on Banking Corporations

Article 33 - Franchise Taxes on Insurance Companies

Table 27: MTA Surcharge on Business Taxes by Tax Type (Con't)**State Fiscal Years 1983-2001**

Fiscal Year	Article 32					Article 33
	Article 9-A	Total, Article 32	Commercial Banks	Savings Banks	Savings & Loan Associations	
2001	295,090,706	85,830,937	84,538,478	684,193	608,267	60,442,369
2000	229,150,901	85,273,360	83,699,336	747,836	826,187	69,185,547
1999	212,520,623	91,232,219	88,729,727	1,790,586	711,906	69,814,428
1998	240,687,370	105,160,256	104,350,913	119,251	690,092	65,959,592
1997	238,873,105	101,239,049	101,088,602	4,331	146,116	60,116,821
1996	183,798,235	94,753,998	92,624,453	2,150,047	(20,503)	64,162,106
1995	188,483,993	71,748,766	63,380,241	6,889,475	1,479,050	46,132,231
1994	213,983,231	111,595,246	101,546,840	8,029,886	2,018,520	68,971,688
1993	194,630,379	84,686,623	73,263,837	9,519,882	1,902,904	54,704,163
1992	194,473,278	90,049,130	78,551,039	10,516,911	981,180	69,307,493
1991	143,195,688	52,616,790	44,032,680	7,156,019	1,428,091	40,117,025
1990	136,893,442	34,880,021	25,949,493	7,700,511	1,230,017	32,774,152
1989	137,200,621	38,930,240	28,232,080	8,458,371	2,239,789	40,453,011
1988	171,344,388	36,185,703	25,462,543	7,678,497	3,044,663	36,088,737
1987	180,337,448	20,870,093	6,342,060	11,985,078	2,542,955	36,613,541
1986	151,790,019	50,945,377	44,063,031	5,767,116	1,115,230	29,978,504
1985	153,375,196	10,419,819	8,019,683	1,529,178	870,958	25,887,933
1984	143,173,811	11,127,341	8,458,229	2,040,030	629,082	19,488,548
1983	72,526,623	10,674,476			Breakdown Not Available	14,671,455

KEY:

Article 9 - Franchise Taxes on Specialized Corporations and Public Utilities

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 186 - Waterworks Companies, Gas Companies, Electric or Steam Heating, Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services.

Section 189 - Importers of Natural Gas (self use or consumption)

Article 9-A - Corporate Franchise Tax (income basis)

Article 32 - Franchise Tax on Banking Corporations

Article 33 - Franchise Taxes on Insurance Companies

Table 28: Components of City of New York Personal Income Tax Collections
State Fiscal Years 1976-2001

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2001	\$4,217,049,142	\$1,355,211,563	\$462,026,313	\$174,388,074	\$809,367,746	\$168,652,060	\$5,567,959,406
2000	4,011,390,128	1,272,820,532	424,618,654	166,209,352	558,901,496	322,746,177	5,638,883,347
1999	3,932,564,071	1,144,210,787	418,918,148	160,021,593	465,198,479	297,783,836	5,488,299,956
1998	3,664,785,001	892,618,697	326,010,024	142,988,353	421,287,915	275,936,436	4,881,050,596
1997	3,284,173,904	742,882,658	257,051,761	168,672,337	418,502,999	186,405,428	4,220,683,090
1996	3,032,447,697	603,514,768	218,185,852	126,310,352	400,549,632	150,509,036	3,730,418,074
1995	2,873,267,630	537,896,910	218,949,587	127,839,562	356,445,362	190,783,076	3,592,291,403
1994	2,795,124,208	582,860,776	251,838,853	132,008,270	350,927,773	165,671,187	3,576,575,521
1993	2,676,862,013	581,978,879	334,573,149	130,899,075	289,976,932	135,463,108	3,569,799,292
1992	2,375,423,448	503,956,022	199,355,034	107,479,787	274,584,944	111,032,477	3,022,661,824
1991	2,112,875,008	509,709,994	159,728,545	94,130,827	304,365,992	83,159,068	2,655,237,450
1990	1,972,276,196	522,092,864	218,359,620	82,519,878	258,628,413	50,035,223	2,586,655,368
1989	1,747,177,428	499,809,623	168,110,088	86,827,044	300,985,605	62,490,913	2,263,429,491
1988	1,643,310,492	519,825,035	264,914,735	75,124,900	304,818,414	40,187,108	2,238,543,856
1987	1,590,060,652	414,945,387	183,991,584	67,673,955	286,967,083	30,487,626	2,000,192,121
1986	1,439,627,934	343,894,409	179,642,416	65,221,459	249,667,293	20,448,675	1,799,167,600
1985	1,352,381,411	316,968,369	156,169,984	53,745,948	222,800,699	27,301,989	1,683,767,002
1984	1,253,422,433	237,793,501	119,325,849	41,625,662	174,621,062	34,309,660	1,511,856,043
1983	1,076,026,039	208,931,828	120,707,520	40,319,484	172,933,991	18,555,730	1,291,606,610
1982	958,170,582	178,666,390	120,397,502	29,948,704	113,308,462	30,668,639	1,204,543,355
1981	833,489,058	142,168,564	99,194,176	22,020,962	132,778,747	(13,399,280)	950,694,733
1980	743,331,645	117,498,395	55,215,328	15,254,269	107,100,031	8,198,972	832,398,578
1979	659,296,858	100,653,701	68,720,673	8,218,191	117,692,333	3,382,402	722,579,492
1978	594,480,069	104,593,818	72,602,966	5,594,944	117,975,088	5,011,211	664,307,920
1977	553,858,392	74,315,890	3,104,870	512,745	...	...	631,791,897
1976	78,735,102	1,108,413	718,654	...	...	...	80,562,169

NOTE: Net Collections equals total Gross Collections plus State to City Offsets minus Refunds and Minor Offsets.

Table 29: Components of City of Yonkers Personal Income Tax Collections
State Fiscal Years 1985-2001

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2001	\$10,145,963	\$2,643,325	\$2,708,566	\$932,702	\$3,871,157	\$736,387	\$13,295,786
2000	15,343,324	3,262,607	3,035,909	992,621	3,014,577	1,991,734	21,611,618
1999	17,654,376	3,107,688	3,134,776	1,044,399	2,885,832	1,826,982	23,882,389
1998	17,291,896	2,590,677	2,284,660	790,895	3,146,018	2,234,248	22,046,358
1997	18,097,458	2,150,194	2,855,831	906,262	3,414,965	2,641,129	23,235,909
1996	18,901,979	2,159,089	2,691,110	733,666	3,219,010	1,468,928	22,735,763
1995	19,208,892	2,419,069	2,988,026	814,139	2,751,590	1,133,745	23,812,281
1994	19,105,792	3,793,907	2,393,379	1,123,374	2,667,928	2,184,969	25,933,493
1993	17,491,341	2,647,773	2,653,644	1,544,713	2,574,566	1,603,626	23,366,531
1992	19,031,085	2,426,492	2,480,987	2,449,654	2,765,913	2,205,277	25,827,582
1991	17,618,828	2,579,941	1,987,655	589,827	2,851,023	2,451,987	22,377,215
1990	17,400,621	3,052,801	2,492,564	625,600	2,353,198	1,505,977	22,724,365
1989	15,670,308	2,666,564	2,474,106	840,556	3,067,788	2,164,647	20,748,393
1988	15,602,978	2,824,006	4,997,523	803,968	2,991,963	2,147,832	23,384,344
1987	15,979,524	2,509,759	2,547,423	1,376,302	3,904,552	(1,062,801)	17,445,655
1986	14,158,640	2,459,291	6,219,915	636,720	260,830	7,981,210	31,194,946
1985	2,022,735	. . .	. . .	. . .	. . .	175,124	2,197,859

NOTE: Net Collections equals total Gross Collections plus State to City Offsets minus Refunds and Minor Offsets.



Appendix: Effective Dates of Major New York State Taxes

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
Business Taxes		
Corporation Franchise (Income Basis)	9-A	1917
Corporation & Utility	9	1886
Bank 1/, 2/	32	1940
Insurance 3/	33	1974
Direct Writings	33-A	1990
Petroleum	13-A	1983
Lubricating Oils 4/	24	1990
Sales and Compensating Use Tax	28	1965
Excise and User Taxes and Fees		
Motor Fuel	12-A	1929
Petroleum Testing Fee	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Hotel Occupancy 4/	28	1991
Beverage Containers 5/	18-A	1990
Auto Rental	28-A	1990
Property Transfer Taxes		
Estate 6/	26	1930
Gift 7/	26-A	1972
Generation-Skipping Transfer	26-B	1990
Real Property Gains 8/	31-B	1983
Real Estate Transfer	31	1968
Other Taxes and Fees		
Boxing & Wrestling Exhibitions 9/	19	1987
Pari-Mutuel/OTB	10/	1940/1978

1/ Prior to 1940, all bank tax revenue went to local governments.

2/ Taxed under Articles 9-B and 9-C before 1973.

3/ Taxed under Article 9 before 1974.

4/ Repealed September 1, 1994.

5/ Repealed effective October 1, 1998.

6/ Preceded by an inheritance tax.

7/ Repealed January 1, 2000.

8/ Repealed June 15, 1996.

9/ Taxed by the Athletic Commission of the Department of State prior to 1987.

10/ Taxed under the Racing and Wagering Law.

Glossary

This section explains some of the technical terms used in this report's statistical tables.

Boxing and Wrestling Exhibitions Tax

Effective October 1, 1999, the boxing and wrestling exhibitions tax became two separate 3 percent taxes on ticket sales and broadcasting rights for boxing and wrestling events. Each of the taxes is capped at \$50,000 per match or exhibition, with a combined maximum limitation of \$100,000 per event. Since single events of high spectator interest strongly influence the size of the tax base, the yield of the tax varies considerably from year to year.

Cigarette Tax Commissions

Discounts provided to cigarette agents and dealers for affixing the State's stamp or meter impression on a package of cigarettes.

Compensating Use Tax

The tax imposed on tangible personal property and services used within the State on which a sales tax would have been due but was not paid.

Delinquencies

Collections on tax assessments issued for prior tax liability periods, plus remittances with returns filed for prior tax liability periods.

Electronic Fund Transfer Payment

Taxpayers liable for more than \$1 million in State and local sales and use taxes or \$5 million in prepaid sales and use taxes on motor fuel and diesel motor fuel, petroleum business taxes, or motor fuel taxes, are required to make payment of tax by electronic fund transfer or certified check. Taxpayers must pay 3/4 of the total liability for the comparable liability period of the preceding year, or the total liability for such taxes during the current period ending on the 22nd day of each month.

Final Payments

Taxpayer remittances with final returns to satisfy tax liabilities not met by pre-payments in the form of withholding tax or estimated tax for the current tax liability period.

Fiscal Year	State and local government financial accounting periods. The State's fiscal year extends from April 1 through March 31. New York City and Yonkers have fiscal years of July 1 through June 30. Most other cities and school districts have fiscal years extending from July 1 through June 30 or use the calendar year as their fiscal year.
Minor Offsets	Reductions made to individual income tax overpayments for taxpayers that have incurred liabilities and arrearages enforceable by other federal and State agencies. These include the Department of Family and Children's Services (past-due support payments), Higher Education Services Corporation (defaults on guaranteed student loans), State University of New York and City University of New York (defaults on national defense, national direct, health professions or nursing student loans), the Department of Taxation and Finance (outstanding liabilities for other taxes), and the Internal Revenue Service (outstanding federal liabilities).
Municipal Assistance Corporation for the City of New York (MAC)	A public entity created in 1975 to help New York City meet its fiscal obligations. MAC is authorized to impose a general sales and compensating use tax in lieu of a New York City sales tax.
Negotiated Settlements	Collections on settlements, litigation, administrative proceedings and related disputes between New York and the oil industry concerning corporate taxation of the industry prior to the adoption of Article 13-A (a gross receipts tax from July 1, 1983 through August 31, 1990). This legislation consolidated petroleum gross receipts taxes imposed by Article 9, Sections 182-A and 182-B of the Tax Law into a single tax. The new law also repealed the disputed unitary reporting requirements for oil companies.
New York City Alcoholic Beverage Taxes	The City imposes excise taxes of 12 cents per gallon on beer and 26.4 cents per liter on liquors containing over 24 percent alcohol. The tax is administered by the State Department of Taxation and Finance.
New York City Personal Income Tax	The City imposes a personal income tax on residents only. The City's income tax conforms to the State's definition of taxable income and has tax rates in tax year 2000 ranging from 2.65 percent to 3.315 percent.

An additional tax surcharge equal to 14 percent of base tax also applies. The combined effect is a maximum top tax rate of 3.7791 percent in 2000. Prior to July 1, 1999, the City also imposed a tax on nonresidents who earned wages or self-employment income in New York City. The nonresident earnings tax base was computed on gross taxable wages and net earnings from self-employment, less a \$3,000 exclusion that phased out. No exclusion was allowed on income greater than \$30,000. The tax rate applied to wages was 0.45 percent while the tax rate applied to net earnings from self-employment was 0.65 percent.

New York Racing Association (NYRA)

A privately-owned, non-profit corporation chartered by the State to conduct thoroughbred racing at Aqueduct, Belmont and Saratoga racetracks. NYRA is operated by professional management under the direction of a Board of Trustees which serves without compensation. NYRA pays the State a franchise fee for the right to conduct races and pari-mutuel wagering.

Off-Track Betting (OTB)

1970 legislation authorized New York City and other municipalities in the State to operate off-track betting systems to provide local government revenues and combat illegal bookmaking. Subsequent legislation created the State Racing and Wagering Board to regulate the seven geographic OTB regions encompassing all of New York State. Portions of the retained commissions on all wagers are distributed to racetracks, breeders funds and the State as prescribed by law. After deducting self-supporting operating expenses, OTB corporations remit the balance of these commissions and a surcharge to participating local governments.

Pari-Mutuel Taxes

A tax imposed on horse racetracks and OTB operators based on commissions and breakages. Also called the State's "take" or "take out," it is the State Racing and Wagering Board determined percentage of the total wagering pool. "Breakage" is the odd cents over any multiple of 10 cents not returned to the winning bettors calculated on the basis of a \$1.00 bet.

Preemption	A term used to describe rights to sales and compensating use tax revenues in overlapping taxing jurisdictions. Some municipalities within a county as well as the county may impose a local sales tax. The city and the county reach an agreement on dividing the local tax rate and revenues. For example, if county X imposes a countywide 3 percent sales and use tax, and city X also imposes a citywide 3 percent sales and use tax, and State law limits the total local sales tax rate to be 3 percent, county X will allow city X to acquire part or all of county X's sales tax rate within city X.
Racing Admissions Taxes	A 4 percent tax on racetracks and simulcast theater admissions.
Racing Season	Unless stated otherwise, a racing season is a calendar year.
Refund Reserve	A special account containing income tax revenues earmarked for paying income tax refunds. Amounts in the tables reflect the net change in the account balance between the opening balance (amounts carried in from a prior fiscal year) and the closing balance (amount carried over to the subsequent fiscal year).
State to City Offsets	Reconciliation of actual income tax liability with the estimated prior cash receipts distribution. Transfers are made between the State and the cities of New York and Yonkers.
Stock Transfer Tax	A tax imposed on the sale or transfer of stock, agreements or memoranda of sales, certificates of interest in property or accumulations and certificates of interest in business conducted by trustees, within New York. A rebate program was enacted in October of 1979 and phased in over succeeding years so that the entire tax is now rebated.
Uncashed Tickets	Not all winning mutuel tickets are cashed by ticket holders. The State is allowed to retain the value of winning tickets not turned in within a specified time.

**Wildlife and Other
Gifts and
Contributions**

Voluntary taxpayer contributions to the State Department of Environmental Conservation's "Return a Gift to Wildlife" program, the Breast Cancer Research and Education program, the Missing and Exploited Children Clearinghouse Fund, the Lake Placid Olympic Training Facilities program, and the Alzheimer's Disease Assistance Fund. Personal income taxpayers may increase their final remittances or reduce their overpayments by the amount of their contribution.

**Yonkers Personal
Income Taxes**

A personal income tax surcharge on Yonkers residents, plus a tax on nonresidents who earn wages or self-employment income in the city of Yonkers. For 2000, the resident surcharge is 5 percent of the resident's net State income tax. The nonresident earnings tax base is computed on gross taxable wages and net earnings from self-employment, less a \$3,000 exclusion that is phased out. No exclusion is allowed on income greater than \$30,000. The nonresident earnings tax rate is 0.25 percent of net earnings or self-employment income after exclusion.

