



2004-2005 New York State Tax Collections

*Statistical Summaries and
Historical Tables*

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Effective Dates of Major New York State Taxes

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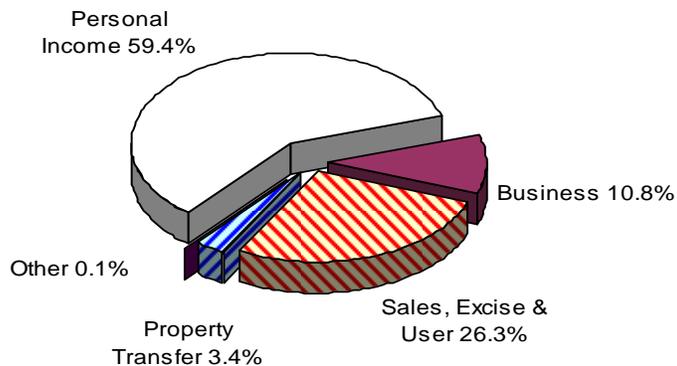
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Overview

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 2004-2005 (SFY 2004-2005) and some historical statistics. SFY 2004-2005 began April 1, 2004 and ended March 31, 2005.

During SFY 2004-2005, the Department collected over \$47.3 billion from State-imposed taxes. The State personal income tax accounted for the largest share, \$28.1 billion. These totals are prior to income tax refund reserve transactions. The State sales tax (over \$10.5 billion), business taxes (\$5.1 billion), excise and user taxes (\$1.9 billion) and property transfer taxes (more than \$1.6 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 2004-2005



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 2004-2005 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 Tax Source Book* and *Handbook of New York State and Local Taxes* publication, 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/statistics. 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 1976-2005

Table 2 New York State Taxes Collected by the Department of Taxation and Finance - Fiscal Years 2004 and 2005

Table 1: New York State Tax Collections**Fiscal Years 1976-2005**

Fiscal Year	Total State Collections		Personal Income		Corporation and Business	Sales, Excise and User	Property Transfers	Other Taxes and Fees
	Before Refund Reserve	After Refund Reserve	Before Refund Reserve	After Refund Reserve				
2005	\$47,336,104,373	\$47,232,742,457	\$28,100,047,032	\$27,996,685,115	\$5,112,635,094	\$12,462,288,304	\$1,628,898,516	\$32,235,428
2004	41,929,756,088	41,332,542,393	24,647,225,527	24,050,011,832	4,436,463,824	11,559,267,817	1,250,161,896	36,637,025
2003	38,749,878,605	39,799,848,868	22,648,364,295	23,698,334,558	4,399,897,228	10,502,484,451	1,160,431,146	38,701,485
2002	41,530,357,777	43,370,339,957	25,573,667,756	27,413,649,936	4,656,708,249	10,118,248,304	1,143,026,295	38,707,172
2001	43,214,655,407	43,664,205,694	26,442,533,834	26,892,084,122	5,243,970,082	10,320,567,873	1,169,451,636	38,131,982
2000	39,967,301,183	38,306,238,399	23,194,280,666	21,533,217,882	5,544,609,092	9,772,951,716	1,409,723,589	45,736,119
1999	37,079,089,458	37,165,396,956	20,576,067,716	20,662,375,214	5,820,785,763	9,224,443,948	1,412,773,448	45,018,583
1998	34,458,103,389	33,927,730,471	18,289,070,099	17,758,697,181	5,957,475,493	8,879,450,323	1,284,470,485	47,636,989
1997	33,260,389,540	32,076,909,740	17,554,367,132	16,370,887,332	5,920,605,026	8,609,791,751	1,126,165,580	49,460,050
1996	32,579,222,354	32,178,839,324	17,398,595,796	16,998,212,766	5,709,784,799	8,330,926,856	1,086,847,097	53,067,806
1995	31,842,933,141	32,704,550,205	16,727,872,103	17,589,489,166	5,689,177,572	8,310,519,743	1,050,356,853	65,006,870
1994	31,722,856,521	31,254,356,521	16,502,024,352	16,033,524,352	6,229,073,291	7,862,010,220	1,054,582,023	75,166,635
1993	30,468,221,068	29,826,321,068	15,960,749,593	15,318,849,593	5,707,269,896	7,653,003,325	1,019,403,278	127,794,976
1992	28,624,199,541	28,594,999,541	14,942,580,341	14,913,380,341	5,190,949,381	7,374,501,861	1,030,726,198	85,441,759
1991	26,838,682,663	26,887,360,839	14,478,358,027	14,527,036,203	4,075,702,297	7,076,991,545	1,119,385,965	88,244,829
1990	26,978,846,567	26,930,157,402	15,289,156,414	15,240,467,249	3,378,609,123	7,125,785,027	1,097,369,979	87,926,024
1989	25,213,562,059	25,213,562,059	13,844,385,434	13,844,385,434	3,416,726,760	6,617,919,692	1,240,460,359	94,069,814
1988	24,830,694,770	25,182,394,770	13,569,287,777	13,920,987,777	3,537,482,785	6,422,049,268	1,195,450,080	106,424,860
1987	23,426,010,467	23,187,310,467	12,476,941,470	12,238,241,470	3,448,675,318	6,027,127,082	1,376,788,254	96,478,343
1986	21,515,263,342	21,415,263,342	11,582,304,829	11,482,304,829	3,162,883,026	5,697,225,281	965,116,639	107,733,567
1985	19,582,724,771	19,578,724,771	10,395,165,098	10,391,165,098	3,169,952,320	5,147,703,096	747,194,845	122,709,412
1984	17,705,102,371	17,748,502,371	9,373,945,327	9,417,345,327	2,897,424,417	4,835,770,844	475,756,760	122,205,023
1983	15,428,790,941	15,379,890,941	8,275,754,366	8,226,854,366	2,358,613,930	4,370,248,976	298,919,384	125,254,285
1982	14,816,237,930	14,821,737,930	8,034,065,754	8,039,565,754	2,379,137,786	4,121,541,201	161,457,269	120,035,920
1981	13,202,209,822	13,205,379,822	6,612,289,035	6,615,459,035	2,338,379,288	3,951,090,603	155,975,892	144,475,004
1980	11,857,750,808	12,039,580,808	5,780,044,855	5,961,874,855	1,963,501,765	3,852,462,435	138,297,809	123,443,944
1979	10,867,128,569	10,703,128,569	5,057,867,378	4,893,867,378	1,895,651,007	3,620,715,352	166,300,752	126,594,080
1978	10,248,884,002	10,218,884,002	4,506,245,099	4,476,245,099	1,990,037,870	3,455,552,460	172,557,855	124,490,718
1977	10,070,544,200	10,070,544,200	4,526,975,197	4,526,975,197	1,900,885,623	3,255,198,948	207,864,273	179,620,159
1976	9,144,225,840	9,208,225,840	3,948,807,841	4,012,807,841	1,693,836,154	3,160,065,693	154,460,660	187,055,492

**Table 2: New York State Taxes Collected by the Department of Taxation and Finance
Fiscal Years 2004 and 2005**

Tax	2004	2005	Percent Change
Personal Income Tax, Before Refund Reserve	\$24,647,225,527	\$28,100,047,032	14.0
Personal Income Tax, After Refund Reserve	\$24,050,011,832	\$27,996,685,115	16.4
Business Taxes, Total	\$4,436,463,824	\$5,112,635,094	15.2
Business Corporations Art. 9-A	1,484,866,772	1,856,640,618	25.0
Corporations, Art. 9, Total	771,311,608	696,680,872	-9.7
Foreign Corporation Licenses, Sec. 181	27,662,147	28,376,802	2.6
Transportation, Transmission, Sec. 183	23,233,482	22,861,596	-1.6
Transportation, Transmission, Sec. 184	48,468,167	57,821,309	19.3
Agricultural Co-operatives, Sec. 185	89,652	118,738	32.4
Light, Water, Power, Sec. 186	2,439,753	16,760,277	587.0
Utilities, Sec. 186-a	195,191,556	134,878,230	-30.9
Telecommunications, Sec. 186-e	466,477,856	432,540,962	-7.3
Importers of Natural Gas, Sec. 189	7,748,995	3,322,960	-57.1
Corporations, Art. 13	-2,989,001	1,098,656	136.8
Banks, Art. 32, Total	285,949,624	586,695,996	105.2
Commercial	280,629,277	577,134,938	105.7
Savings	1,757,750	4,769,567	171.3
Savings and Loan Associations	3,562,597	4,791,492	34.5
Insurance, Art. 33	833,073,288	872,731,674	4.8
Direct Writings, Art. 33-A	11,872,762	13,729,413	15.6
Petroleum, Total	1,052,378,772	1,085,057,865	3.1
Lubricating Oils, Art. 24	5,741	2,488	-56.7
Oil Users, Art. 9, Sec. 182-a	0	0	NA
Petroleum Businesses, Art. 13-A	1,052,373,031	1,085,055,377	3.1
Sales and Compensating Use Tax - State Share	\$9,652,844,192	\$10,572,931,594	9.5
Excise and Use Taxes and Fees, Total	\$1,906,423,625	\$1,889,356,710	-0.9
Motor Fuel - N.Y.S. Total	515,530,418	529,773,648	2.8
Diesel	52,682,421	66,304,191	25.9
Gasoline	462,847,996	463,469,457	0.1
Petroleum Testing Fees	3,025,564	2,914,193	-3.7
Cigarette and Tobacco Products	1,009,595,664	975,948,282	-3.3
Cigarette License Fees	2,987,857	2,909,587	-2.6
Cigarette Stickers	45,545	75,628	66.1
Alcoholic Beverage Tax - N.Y.S. Total	191,364,128	184,893,893	-3.4
Non-Refillable Beverage Containers	643	921	43.2
Highway Use, Total	146,621,879	151,393,467	3.3
Truck Mileage Tax	113,243,832	115,412,992	1.9
Vehicle Permits	4,170,791	3,748,878	-10.1
Fuel Use	29,207,257	32,231,597	10.4
Hotel/Motel Room Occupancy	64,517	6,399	-90.1
Auto Rental	37,187,409	41,440,692	11.4
Property Transfer Taxes, Total	\$1,250,161,896	\$1,628,898,516	30.3
Estate Tax	732,294,754	895,289,667	22.3
Gift Tax	3,709,425	3,192,592	-13.9
Real Estate Transfer Tax	510,442,500	729,740,514	43.0
Real Property Transfer Gains Tax	3,715,217	675,742	-81.8
Other Taxes and Fees, Total	\$36,637,025	\$32,235,428	-12.0
Pari-Mutuel Tax, Total	12,851,306	11,770,530	-8.4
Flat Racing, Total	11,486,157	10,868,849	-5.4
Flat Racing Tax	9,998,839	9,257,129	-7.4
N.Y.R.A. Franchise Fee	0	0	NA
Uncashed Tickets	1,487,318	1,611,720	8.4
Harness Racing, Total	1,365,149	901,681	-33.9
Harness Racing Tax	796,291	426,111	-46.5
Uncashed Tickets	568,858	475,571	-16.4
Off-Track Betting, Total	23,215,767	19,733,976	-15.0
Commissions and Breakage	16,694,220	16,345,883	-2.1
Uncashed Tickets	6,521,547	3,388,093	-48.0
Racing Admissions Tax (includes OTB Teletheater)	344,374	378,779	10.0
Boxing Tax	225,578	352,143	56.1
TOTAL COLLECTED BY TAX DEPARTMENT, BEFORE REFUND RESERVE	\$41,929,756,088	\$47,336,104,373	12.9
TOTAL COLLECTED BY TAX DEPARTMENT, AFTER REFUND RESERVE	\$41,332,542,393	\$47,232,742,457	14.3

Section II: New York State Personal Income Tax

Table 3 Components of Personal Income Tax Collections - Fiscal Years 1976-2005

Table 4 New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1983-2005

Table 3: Components of Personal Income Tax Collections**Fiscal Years 1976-2005**

Fiscal Year	Gross Collections					Refunds, Offsets, and Gifts 1/	State Offsets to Cities of New York and Yonkers	Net Collections Before Refund Reserve	Refund Reserve Transactions 2/	Net Collections After Refund Reserve
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections	Limited Liability Company Fees					
2005	\$23,374,413,925	\$7,061,602,921	\$1,565,032,085	\$702,436,548	\$64,104,202	\$4,310,532,398	\$357,010,252	\$28,100,047,032	-\$103,361,917	\$27,996,685,115
2004	21,985,657,770	5,159,148,319	1,241,692,106	631,405,372	71,419,830	4,180,805,549	261,292,321	24,647,225,527	-597,213,695	24,050,011,832
2003	19,959,388,350	4,854,813,928	1,307,111,253	796,688,622	26,517,388	4,008,639,491	287,515,755	22,648,364,295	1,049,970,263	23,698,334,558
2002	20,261,325,030	6,352,872,620	1,849,435,981	601,045,263	24,868,947	3,290,640,550	225,239,536	25,573,667,756	1,839,982,180	27,413,649,936
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	26,442,533,834	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	23,194,280,666	-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	20,576,067,716	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	18,289,070,099	-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	17,554,367,132	-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	17,398,595,796	-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	16,727,872,103	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	16,502,024,352	-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	15,960,749,593	-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	14,942,580,341	-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	14,478,358,027	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	15,289,156,414	-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	13,844,385,434	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	13,569,287,777	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	12,476,941,470	-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	11,582,304,829	-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	10,395,165,098	-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	9,373,945,327	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	8,275,754,366	-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	8,034,065,754	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	6,612,289,035	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	5,780,044,855	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	5,057,867,378	-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	4,506,245,099	-30,000,000	4,476,245,099
1977	3,992,965,235	678,227,454	333,049,728	99,515,977	...	576,783,197	...	4,526,975,197	0	4,526,975,197
1976	3,611,667,347	616,953,424	319,841,007	90,956,996	...	690,610,933	...	3,948,807,841	64,000,000	4,012,807,841

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, Lake Placid Olympic Training Center, Gift for Alzheimer's Disease Assistance, and Prostate Cancer Research.

2/ See Glossary for definition of the Refund Reserve.

**Table 4: New York State Personal Income Tax Voluntary Contributions
Fiscal Years 1983-2005**

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		Prostate Cancer Research Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2005	39,510	\$482,819	18,455	\$62,074	41,135	\$549,153	26,593	\$259,595	28,108	\$305,217	5,160	\$38,111
2004	43,492	503,527	19,772	62,289	44,668	518,440	28,968	261,717	29,673	297,141	...	...
2003	44,900	519,947	19,440	62,740	47,714	551,018	29,138	253,576	29,812	290,416	...	...
2002	48,672	517,547	20,312	63,768	53,844	581,224	31,334	257,091	30,901	284,895	...	...
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 1976-2005

Table 6 Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1976-2005

Table 7 Bank Tax Collections by Type of Bank - Fiscal Years 1976-2005

Table 8 Petroleum Tax Collections - Fiscal Years 1981-2005

Table 9 Article 13-A Petroleum Business Tax, Taxable Gallons by Type of Fuel - Fiscal Years 1992-2005

Table 5: New York State Corporation and Business Taxes**Fiscal Years 1976-2005**

Fiscal Year	Business Corporations Arts. 9-A & 13	Corporations and Utilities Article 9	Banks	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses
2005	\$1,857,739,274	\$696,680,872	\$586,695,996	\$886,461,087	\$1,085,057,865	...
2004	1,481,877,771	771,311,608	285,949,624	844,946,050	1,052,378,772	...
2003	1,407,314,638	928,049,371	409,044,722	632,612,630	1,022,875,868	...
2002	1,514,982,214	1,051,209,792	495,762,142	592,273,235	1,002,480,867	...
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

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 1976-2005**

Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e *	Section 189
2005	\$696,680,872	\$28,376,802 a/	\$22,861,596	\$57,821,309	\$118,738	\$16,760,277 b/	\$134,878,230	\$432,540,962	\$3,322,960 d/
2004	771,311,608	27,662,147 a/	23,233,482	48,468,167	89,652	2,439,753 b/	195,191,556	466,477,856	7,748,995 d/
2003	928,049,371	25,997,793 a/	18,665,148	70,208,166	35,139	550,206 b/	360,175,334	435,834,702	16,582,883 d/
2002	1,051,209,792	24,060,636 a/	19,347,130	84,299,081	131,446	-4,093,091 b/	412,416,452	502,537,105	12,511,033 d/
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 d/
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 c/	945,505,829 c/	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 c/	175,168,027 c/	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	---	---

* 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/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with total-output contracts in effect on January 1, 2000 that will remain subject to the Section 186 tax until the expiration of the contracts.

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

d/ Section 189 tax is being gradually phased out through rate reductions that began in 2000 and will be totally eliminated beginning January 1, 2005.

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 1976-2005**

Fiscal Year	Commercial Banks	Savings Banks	Savings and Loan Associations	Total
2005	\$577,134,938	\$4,769,567	\$4,791,492	\$586,695,996
2004	280,629,277	1,757,750	3,562,597	285,949,624
2003	398,414,102	5,007,371	5,623,249	409,044,722
2002	486,577,188	4,557,081	4,627,873	495,762,142
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

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 1981-2005**

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/
2005	\$1,085,057,865	...	\$0	...	...	\$7,422	\$1,085,047,955	\$2,488
2004	1,052,378,772	...	0	...	...	-1,206	1,052,374,237	5,741
2003	1,022,875,868	...	0	...	...	673,818	1,022,227,753	-25,702
2002	1,002,480,867	...	-79,589	...	...	125,065	1,002,431,192	4,198
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 Gallons (000's) by Type of Fuel 1/
Fiscal Years 1992 - 2005**

Fiscal Year	Type of Fuel											
	Nonautomotive Diesel Fuel (distillate)							Residual Fuel				
	Motor Fuel	Aviation Gasoline	Automotive Diesel Fuel	Total	Utility Use 2/	Non-utility Use 2/	Non-residential Heating/Cooling	Total	Utility Production of Electricity 2/	Non-utility Use 2/, 3/	Non-residential Heating/Cooling	Kero-Jet Fuel
2005	5,714,974	3,668	932,031	139,998	0	45,078	94,920	1,402,224	0	1,349,301	52,923	188,646
2004	5,788,861	3,922	880,302	190,008	0	80,683	109,325	1,474,260	0	1,416,242	58,018	173,666
2003	5,719,216	4,127	849,770	171,832	0	65,293	106,539	1,023,517	0	961,849	61,668	185,723
2002	5,595,436	4,018	802,330	155,646	443	20,078	135,124	840,331	62,168	733,721	44,442	181,416
2001	5,483,651	5,528	886,664	185,733	1,920	183,813	b/	1,337,840	336,341	1,001,499	b/	197,246
2000	5,570,822	4,749	942,345	174,356	18,641	155,715	b/	923,993	479,999	443,994	b/	196,674
1999	5,581,397	5,542	866,910	159,979	27,554	132,425	b/	1,196,623	887,321	309,302	b/	170,618
1998	5,420,904	5,383	799,501	169,125	19,894	149,230	b/	762,274	501,058	261,215	b/	166,869
1997	5,338,948	4,546	765,439	187,901	17,067	170,834	b/	599,019	434,708	164,311	b/	175,213
1996	5,428,749	6,189	729,646	240,006	17,864	222,142	b/	904,847	691,179	213,668	b/	166,495
1995	5,273,928	6,800	700,575	229,250	18,276	210,974	b/	864,845	617,737	247,108	b/	178,888
1994	5,474,060	5,319	704,285	276,718	24,533	252,184	b/	1,444,756	1,087,501	357,256	b/	165,611
1993	5,431,801	6,459	669,864	261,970	15,296	246,675	b/	1,560,283	1,227,793	332,489	b/	169,992
1992	5,539,987	6,441	644,117	a/	a/	a/	a/	a/	a/	a/	a/	181,430

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, the non-utility category includes gallons used to generate electricity, which are 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-d utility credit, and will 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.

b/ Not applicable; new statutory category effective April 1, 2001.

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 1976-2005
Table 11	Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1976-2005
Table 12	Alcoholic Beverage Tax Collections by Type - Fiscal Years 1996-2005
Table 13	Cigarette, Tobacco Products, Cigarette License and Sticker Collections - Fiscal Years 1976-2005
Table 14	Highway Use Tax Collections - Fiscal Years 1976-2005

**Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees
Fiscal Years 1976-2005**

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/Tobacco Products 1/	Other 2/
2005	\$10,572,931,594	\$529,773,648	\$184,893,893	\$151,393,467	\$978,933,497	\$44,362,206
2004	9,652,844,192	515,530,418	191,364,128	146,621,879	1,012,629,066	40,278,133
2003	8,471,206,723	543,780,765	179,762,383	146,839,396	1,119,910,405	40,984,780
2002	8,247,755,984	489,396,235	178,153,413	148,297,789	1,014,307,039	40,337,843
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	. . .

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 spinup 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**Net Collections and Taxable Gallons by Type of Fuel
Fiscal Years 1976-2005**

Fiscal Year	Net Collections			Taxable Gallons (000) 1/		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
2005	\$463,469,457	\$66,304,191	\$529,773,648	5,720,769	906,547	6,627,316
2004	462,847,996	52,682,421	515,530,418	5,794,807	855,072	6,649,879
2003	478,745,263	65,035,502	543,780,765	5,725,978	825,603	6,551,581
2002	430,844,878	58,551,357	489,396,235	5,602,828	775,609	6,378,437
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

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 spin up 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 1996-2005**

GALLONS 1/					
Beverage Type	1996	1997	1998	1999	2000
Beer	326,568,238	316,040,521	313,996,696	315,846,328	316,173,907
Liquor - Total	20,272,122	20,709,223	20,683,532	20,862,168	20,908,902
Liquor over 24% alcohol	18,577,920	18,890,898	18,691,687	18,666,560	18,526,673
Liquor not over 24% alcohol	1,694,202	1,818,325	1,991,845	2,195,608	2,382,229
Wine - Total	45,148,652	42,550,882	43,464,026	43,805,286	44,043,016
Naturally sparkling	2,625,520	2,595,994	2,543,086	2,417,958	2,781,326
Artificially carbonated	25,191	25,748	21,764	62,436	20,797
Still	42,139,416	39,533,649	40,481,289	40,781,293	40,837,634
Cider	358,525	395,491	417,887	543,599	403,258
TOTAL	391,989,012	379,300,626	378,144,254	380,513,783	381,125,825

TAX 2/					
Beverage Type	1996	1997	1998	1999	2000
Beer	\$65,292,503	\$50,566,483	\$50,239,471	\$49,010,734	\$42,683,477
Liquor - Total	123,850,471	126,179,370	125,337,487	125,692,580	125,265,688
Liquor over 24% alcohol	119,553,559	121,567,651	120,285,679	120,123,979	119,223,770
Liquor not over 24% alcohol	4,296,912	4,611,719	5,051,807	5,568,601	6,041,918
Wine - Total	8,907,531	8,332,828	8,501,760	8,542,008	8,629,641
Naturally sparkling	908,415	827,324	816,896	788,303	878,897
Artificially carbonated	8,537	6,795	5,918	13,204	4,897
Still	7,976,991	7,483,720	7,663,108	7,719,899	7,730,564
Cider	13,588	14,989	15,838	20,602	15,283
TOTAL	\$198,050,505	\$185,078,681	\$184,078,718	\$183,245,322	\$176,578,807
Reconciliations:					
Prior period adjustments					
and administrative charges					
from N.Y. City Tax	-\$253,005	\$8,012,927	-\$7,061,960	-\$466,056	\$465,287
Floor Taxes 3/	583	122	143	-1,262	0
TOTAL NET COLLECTIONS	\$197,798,084	\$193,091,731	\$177,016,901	\$182,778,004	\$177,044,094

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.

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 (Cont'd)
Fiscal Years 1996-2005

GALLONS 1/					
Beverage Type	2001	2002	2003	2004	2005
Beer	316,250,689	333,327,267	316,901,114	334,516,704	310,543,114
Liquor - Total	21,388,139	21,493,901	22,308,764	24,007,284	23,709,154
Liquor over 24% alcohol	18,855,662	18,808,218	19,564,978	20,907,067	20,698,750
Liquor not over 24% alcohol	2,532,478	2,685,683	2,743,786	3,100,217	3,010,404
Wine - Total	45,085,823	45,360,339	46,510,007	51,569,899	51,301,563
Naturally sparkling	2,153,354	2,183,767	2,217,121	2,361,855	2,375,684
Artificially carbonated	7,786	15,639	16,548	17,516	20,580
Still	42,230,697	42,440,379	43,570,731	48,619,438	48,368,636
Cider	693,985	720,553	705,607	571,090	536,663
TOTAL	382,724,651	400,181,506	385,719,885	410,093,887	410,093,887

TAX 2/					
Beverage Type	2001	2002	2003	2004	2005
Beer	\$42,693,843	\$41,665,908	\$39,612,639	\$39,062,577	\$34,159,743
Liquor - Total	127,763,882	127,847,135	132,848,953	142,388,518	140,820,343
Liquor over 24% alcohol	121,340,897	121,035,582	125,890,850	134,526,522	133,186,108
Liquor not over 24% alcohol	6,422,985	6,811,553	6,958,103	7,861,996	7,634,235
Wine - Total	8,698,531	8,477,620	8,697,515	9,675,719	9,630,135
Naturally sparkling	677,374	413,387	419,701	447,099	449,717
Artificially carbonated	584	2,960	3,132	3,316	3,896
Still	7,994,271	8,033,964	8,247,939	9,203,660	9,156,183
Cider	26,302	27,309	26,743	21,644	20,340
TOTAL	\$179,156,257	\$177,990,664	\$181,159,107	\$191,126,814	\$184,610,220

Reconciliations:

Prior period adjustments and administrative charges					
from N.Y. City Tax	\$190,021	\$162,749	-\$1,396,724	\$237,314	\$283,672
Floor Taxes 3/	0	0	0	0	0
TOTAL NET COLLECTIONS	\$179,346,278	\$178,153,413	\$179,762,383	\$191,364,128	\$184,893,893

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.

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 1976-2005

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			
2005	\$937,305,231	\$2,827,030	\$1,804,450	\$936,282,651	\$39,665,631	\$2,909,587	\$75,628
2004	969,859,655	2,967,242	2,283,827	969,176,240	40,419,425	2,987,857	45,545
2003	1,047,688,876	3,224,592	34,550,067	1,079,014,351	37,640,804	3,126,783	128,466
2002	991,896,604	3,099,115	241,507	989,038,996	21,909,885	3,233,654	124,504
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	...	...	...

Table 14: Highway Use Tax Collections**Fiscal Years 1976-2005**

Fiscal Year	Truck Mileage Tax			Fuel Use Tax 1/	Total Collections
	Tax	Permits	Total		
2005	\$115,412,992	\$3,748,878	\$119,161,870	\$32,231,597	\$151,393,467
2004	113,243,832	4,170,791	117,414,623	29,207,257	146,621,879
2003	113,398,285	6,702,614 *	120,100,899	26,738,496	146,839,396
2002	116,542,381	3,232,211	119,774,592	28,523,197	148,297,789
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

* 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 1976-2005

Table 16 Estate Tax Collections by County - Fiscal Year 2005

Table 17 Real Estate Transfer Tax Collections by County - Fiscal Year 2005

Table 15: New York State Property Transfer Taxes**Fiscal Years 1976-2005**

Fiscal Year	Estate	Gift 1/	Real Estate Transfer	Real Property Transfer Gains 2/
2005	\$895,289,667	\$3,192,592	\$729,740,514	\$675,742
2004	732,294,754	3,709,425	510,442,500	3,715,217
2003	700,967,464	7,043,434	447,560,166	4,860,083
2002	761,392,171	6,296,660	370,624,821	4,712,643
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	...

1/ Repealed effective January 1, 2000.

2/ Repealed effective June 15, 1996.

Table 16: Estate Tax Collections by County

County	Fiscal Year 2005		Net Collections
	Gross Collections	Refunds	
New York City, Total	\$524,787,501	\$21,109,926	\$503,677,575
Bronx	25,079,289	713,671	24,365,618
Kings	25,696,004	1,417,200	24,278,804
New York	390,903,553	15,746,328	375,157,225
Queens	75,955,292	2,968,606	72,986,686
Richmond	7,153,364	264,121	6,889,243
Albany	12,661,913	121,445	12,540,468
Allegany	310,807	8,526	302,282
Broome	1,587,174	102,858	1,484,316
Cattaraugus	273,096	3,344	269,752
Cayuga	149,671	1,663	148,008
Chautauqua	1,115,878	11,463	1,104,416
Chemung	3,293,934	13,795	3,280,139
Chenango	96,462	0	96,462
Clinton	149,502	33,411	116,091
Columbia	1,379,357	0	1,379,357
Cortland	230,817	0	230,817
Delaware	249,944	1,461	248,483
Dutchess	6,970,553	211,036	6,759,517
Erie	10,110,215	526,973	9,583,242
Essex	402,736	21,981	380,755
Franklin	635,605	36,729	598,876
Fulton	543,797	6,040	537,757
Genesee	1,081,270	9,366	1,071,904
Greene	579,903	31,456	548,448
Hamilton	88,165	1,006	87,159
Herkimer	1,194,450	10,505	1,183,945
Jefferson	119,314	22,806	96,508
Lewis	0	7,770	-7,770
Livingston	110,100	253	109,847
Madison	494,120	17,939	476,182
Monroe	15,493,217	244,919	15,248,298
Montgomery	201,658	27,829	173,829
Nassau	80,243,946	2,370,306	77,873,639
Niagara	1,004,311	53,373	950,938
Oneida	2,875,351	189,442	2,685,909
Onondaga	3,743,823	133,136	3,610,687
Ontario	1,088,273	9,985	1,078,288
Orange	2,427,298	202,972	2,224,326
Orleans	79,200	3,174	76,026
Oswego	953,282	65,345	887,937
Otsego	980,021	1,094	978,927
Putnam	2,322,373	141,417	2,180,956
Rensselaer	1,476,845	17,302	1,459,542
Rockland	6,760,280	335,699	6,424,581
St. Lawrence	740,459	0	1,704,451
Saratoga	1,770,296	65,845	2,023,215
Schenectady	2,046,380	23,166	44,068
Schoharie	45,962	1,894	71,723
Schuyler	74,756	3,033	201,104
Seneca	206,342	5,238	255,892
Steuben	306,601	50,709	740,459
Suffolk	49,832,940	1,863,200	47,969,740
Sullivan	1,101,911	13,960	1,087,951
Tioga	62,084	4,685	57,399
Tompkins	1,093,484	50,855	1,042,629
Ulster	1,754,924	24,357	1,730,567
Warren	1,583,998	45,374	1,538,624
Washington	401,860	17,113	384,747
Wayne	387,054	12,661	374,392
Westchester	124,450,063	4,198,395	120,251,668
Wyoming	298,481	100,727	197,754
Yates	165,230	4,814	160,416
Unclassified	20,145,971	102,913	20,043,058
Non-Resident	15,301,082	7,891,926	7,409,156
State Total	\$910,036,043	\$40,588,610	\$869,447,433

NOTE: Excludes \$31,967,954 of assessment collections and \$294,408 of collections from probate procedures. Data are preliminary.

Table 17: Real Estate Transfer Tax Collections by County
Fiscal Year 2005

County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/	County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/
New York City, Total	\$109,423	\$328,293,770	Niagara	6,889	1,720,532
Bronx	10,356	15,392,014	Oneida	9,243	1,753,993
Kings	31,937	57,966,416	Onondaga	13,971	5,724,680
New York	17,189	183,772,862	Ontario	4,589	1,607,713
Queens	36,635	55,243,815	Orange	11,486	10,256,801
Richmond	13,306	15,918,662	Orleans	1,556	257,510
			Oswego	5,193	806,924
Albany	9,169	5,245,276	Otsego	3,179	724,344
Allegany	2,653	252,497	Putnam	3,396	3,898,417
Broome	6,398	1,509,229	Rensselaer	5,762	1,973,595
Cattaraugus	3,944	585,652	Rockland	7,082	8,985,938
Cayuga	3,775	626,415	St. Lawrence	4,718	608,069
Chautauqua	5,723	1,205,747	Saratoga	8,955	4,859,081
Chemung	5,019	608,060	Schenectady	6,075	1,968,093
Chenango	2,711	375,623	Schoharie	2,039	352,747
Clinton	3,322	824,206	Schuyler	1,294	131,862
Columbia	3,177	1,853,078	Seneca	1,514	269,210
Cortland	1,907	419,589	Steuben	6,654	734,644
Delaware	3,635	755,766	Suffolk	41,172	92,621,184
Dutchess	9,090	9,663,139	Sullivan	6,138	2,157,153
Erie	24,126	15,228,529	Tioga	2,585	313,319
Essex	2,835	1,047,705	Tompkins	3,170	1,075,504
Franklin	2,291	536,206	Ulster	7,246	3,784,435
Fulton	2,702	466,065	Warren	3,985	1,970,256
Genesee	1,928	425,283	Washington	3,228	790,072
Greene	3,495	1,217,780	Wayne	3,559	1,061,640
Hamilton	742	201,842	Westchester	19,819	74,819,568
Herkimer	2,991	623,035	Wyoming	1,758	254,814
Jefferson	5,301	1,024,751	Yates	1,873	335,629
Lewis	1,651	191,642			
Livingston	2,407	548,223	Total, All Counties	\$473,068	\$665,961,043
Madison	3,136	727,139			
Monroe	20,783	9,788,658	Unclassified by county 2/	- - -	114,712,665
Montgomery	2,328	383,353			
Nassau	28,281	55,515,058	Grand Total	\$473,068	\$780,673,708

1/ Includes a total of \$46,850 interest reported by forty-one localities. Net amount is before refunds of \$789,821 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 1976-2005
Table 19	Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1976-2005
Table 20	Off-Track Betting Revenues by Regional Corporation - Racing Seasons 1975-2004
Table 21	Pari-Mutuel and Racing Tax Collections - 2004 Racing Season

Table 18: New York State Other Taxes and Fees**Fiscal Years 1976-2005**

Fiscal Year	Pari-Mutuel Taxes & Fees	Off-Track Betting Revenues 1/	Racing Admissions Tax	Boxing & Wrestling Tax
2005	\$11,770,530	\$19,733,976	\$378,779	\$352,143
2004	12,851,306	23,215,767	344,374	225,578
2003	13,579,232	24,543,658	319,163	259,431
2002	13,523,999	24,509,973	285,497	387,704
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

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

Table 19: Pari-Mutuel Taxes and Fees Collections**Fiscal Years 1976-2005**

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
2005	\$11,770,530	\$10,868,849	\$9,257,129	\$1,611,720	\$0	\$901,681	\$426,111	\$475,571
2004	12,851,306	11,486,157	9,998,839	1,487,318	0	1,365,149	796,291	568,858
2003	13,579,232	12,228,990	10,559,441	1,669,549	0	1,350,242	803,245	546,997
2002	13,523,999	12,120,395	10,525,233	1,595,162	0	1,403,604	851,652	551,952
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

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 1975-2004**

Racing Season	Total, All Regions	City of New York	Nassau	Suffolk	Catskill	Capital District	Western	Schenectady
2004	\$23,125,345	\$11,256,758	\$3,268,198	\$2,379,237	\$1,705,171	\$2,490,587	\$2,025,394	---
2003	23,585,026	11,628,523	2,688,137	2,541,553	1,795,857	2,740,794	2,190,162	---
2002	24,535,516	11,882,093	2,953,493	2,524,203	1,897,769	2,882,385	2,395,573	---
2001	24,520,350	12,157,581	2,813,774	2,291,805	1,929,951	2,885,161	2,442,078	---
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

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

Table 21: Pari-Mutuel and Racing Tax Collections**2004 Racing Season**

	Pari-Mutuel Collections						N.Y.R.A. Franchise Fee	Total 2/, 3/	Racing Admissions Tax
	Days	Attendance	Commissions	Breakage 1/	Uncashed Tickets				
Flat Racing-Total	409	2,408,712	\$7,552,566	\$719,314	\$1,473,373	\$0	\$9,745,253	\$302,050	
New York Racing Assn.	252	2,172,390	6,736,189	637,654	1,631,269	- - -	9,005,112	337,029	
Aqueduct	123	461,305	2,536,039	240,064	614,140	- - -	3,390,243	126,885	
Belmont	93	670,417	2,232,632	211,343	540,665	- - -	2,984,640	111,704	
Saratoga	36	1,040,668	1,967,518	186,247	476,464	- - -	2,630,229	98,440	
Finger Lakes	157	236,322	368,339	55,107	143,267	- - -	566,713	1,716	
Harness Racing-Total	738	238,602	2,086,078	322,259	617,693	- - -	2,960,180	4,384	
Batavia Downs	2	1,837	56,965	7,394	1,491	- - -	- - -	0	
Buffalo	87	57,907	132,952	25,633	51,875	- - -	210,460	0	
Monticello	230	N/A *	136,809	26,159	70,753	- - -	233,721	0	
Saratoga	165	N/A *	382,621	81,241	189,272	- - -	653,134	262	
Syracuse Mile	3	4,154	2,477	1,031	4,138	- - -	7,646	- - -	
Vernon Downs	44	58,941	119,434	19,349	38,860	- - -	177,643	225	
Yonkers	207	115,763	1,254,820	161,452	261,304	- - -	1,677,576	3,897	
Grand Total	1,147	2,647,314	\$9,638,644	\$1,041,573	\$2,091,066	- - -	\$12,705,433	\$306,434	

* Saratoga Harness and Monticello Raceway offers free general admission and therefore does not report attendance counts. Admission is charged for box seats and season boxes, which are subject to tax.

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 include revenue from simulcasting which produced additional commissions and breakage of \$2,169,349.

3/ Figures do not include simulcast credits of \$345,869.

N/A Not available

NOTE: Excludes State revenues from Off-Track Betting, in State fiscal year ended March 31, 2005, as follows:

Commissions and Breakage	\$16,345,883
Uncashed Off-Track Betting Tickets	3,388,093

Section VII: Local Taxes Collected by New York State

Table 22	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1976-2005
Table 23	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2004 and 2005
Table 24	Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2005
Table 25	New York State and Local General Sales and Compensating Use Tax Rates as of August 2005
Table 26	Mortgage Tax Collections by County - State Fiscal Year 2005
Table 27	MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1983-2005
Table 28	Components of City of New York Personal Income Tax Collections - State Fiscal Years 1976-2005
Table 29	Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1985-2004

**Table 22: Local Taxes Collected by the Department of Taxation and Finance
State Fiscal Years 1976-2005**

Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	Stock Transfer Tax 4/	Yonkers Personal Income Tax	New York City		
						Personal Income Tax	Alcoholic Beverage Tax	1 Cent Tax on Leaded Motor Fuel
2005	\$10,795,794,534	\$1,849,614,466	\$571,373,885	\$11,549,250,124	\$10,429,004	\$6,199,262,293	\$21,960,342	\$0
2004	9,877,133,339	1,353,088,686	484,084,189	10,605,122,527	9,492,055	5,163,560,482	22,631,831	0
2003	9,131,663,433	980,137,143	509,447,146	9,288,841,525	9,235,686	4,529,149,364	21,929,482	0
2002	8,773,367,299	859,526,426	483,327,676	6,682,575,506	10,513,710	5,114,230,060	21,610,935	0
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

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 spin up 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 2004 and 2005**

Tax	2004	2005	Percent Change
Sales and Use Taxes, includes M.A.C. 1/	\$9,877,133,339	\$10,795,794,534	9.3
Mortgage Recording Tax (Amount Paid to County Treasurers Only)	1,353,088,686	1,849,614,466	36.7
Metropolitan Transportation Authority (M.T.A.) Surcharge (Articles 9-A, 9, 32 and 33)	484,084,189	571,373,885	18.0
Stock Transfer Tax (All eligible for rebate; all proceeds to New York City)	10,605,122,527	11,549,250,124	8.9
New York City			
Alcoholic Beverage Tax	22,631,831	21,960,342	-3.0
Personal Income Tax	5,163,560,482	6,199,262,293	20.1
Motor Fuel Tax	0	0	NA
Yonkers Personal Income Tax	9,492,055	10,429,004	9.9
Total Local Taxes	\$27,515,113,110	\$30,997,684,647	12.7

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 2005		
Taxing Jurisdiction	Tax Rate	Net Distribution
New York State 1/	4.25%	\$10,572,931,594
Local, Total		\$10,700,636,996
New York City 2/	4.125%	175,569,380
Municipal Assistance Corp. 2/	4.125%	4,079,096,741
Metropolitan Commuter Transportation District 3/	0.25%	428,512,909
All Other Localities, Total		\$6,017,457,966
Sales and Use Tax, Total		\$5,975,377,366
Counties		5,768,111,321
Cities 4/		207,266,045
Special Local Taxes on Selected Commodities and Services, Total		\$42,080,601
Consumer Utility Tax, Total		\$33,991,410
Cities		1,293,234
City School Districts		32,698,176
Other Special Local Taxes on Selected Commodities and Services, Total		\$8,089,190
Total, All Taxing Jurisdictions		\$21,273,568,590

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.

Tax rates indicated are those in effect for the majority of the state fiscal year.

A locality that imposed a new rate on or after October 1, 2004 is indicated by an asterisk. See Table 25 for further rate information.

1/ 4.25% tax rate effective June 1, 2003.

2/ 4.125% tax rate effective June 4, 2003.

3/ 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.

4/ Includes tax distributions of \$20,485 to cities that no longer impose a tax.

Table 24: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2005		
Taxing Jurisdiction	Tax Rate	Net Distribution
Counties (57 impose tax), Total		\$5,768,111,321
Albany	4%	211,357,427
Allegany *	4%	13,784,203
Broome	4%	99,542,311
Cattaraugus	4%	29,055,002
Cayuga	4%	26,856,947
Chautauqua *	3%	43,722,085
Chemung	4%	46,798,986
Chenango	4%	15,841,577
Clinton	3.75%	37,152,045
Columbia	4%	28,893,247
Cortland	4%	22,043,590
Delaware	4%	18,538,926
Dutchess	3.75%	149,140,685
Erie	4%	480,087,345
Essex	3.75%	18,191,981
Franklin	3%	12,518,842
Fulton	3%	12,149,333
Genesee	4%	28,269,530
Greene	4%	22,783,017
Hamilton	3%	2,467,852
Herkimer	4%	21,950,836
Jefferson	3.75%	45,414,288
Lewis	3.75%	6,589,913
Livingston	4%	22,083,135
Madison	4%	18,522,982
Monroe	4%	375,061,604
Montgomery	4%	20,741,680
Nassau	4.25%	944,591,591
Niagara	4%	85,559,092
Oneida *	4%	88,558,544
Onondaga	4%	229,274,074
Ontario	3%	50,131,350
Orange	3.75%	188,432,789
Orleans	4%	11,314,768
Oswego	4%	23,339,947
Otsego	4%	29,489,797
Putnam	3%	36,881,153
Rensselaer	4%	58,016,855
Rockland	3.625%	149,002,922
St. Lawrence	3%	33,181,720
Saratoga	3%	85,770,625
Schenectady	4%	76,218,356
Schoharie	4%	11,371,875
Schuyler	4%	7,652,876
Seneca	4%	15,199,449
Steuben	4%	34,233,398
Suffolk	4.25%	1,088,306,092
Sullivan	3.5%	30,147,600
Tioga	4%	15,761,620
Tompkins	4%	39,278,006
Ulster	4%	91,441,546
Warren	3%	40,128,632
Washington	3%	14,481,800
Wayne	4%	30,685,104
Westchester	3%	409,221,175
Wyoming	4%	12,940,786
Yates	4%	7,938,408

* See Table 25 for new tax rate imposed on or after October 1, 2004.

Table 24: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2005		
Taxing Jurisdiction	Tax Rate	Net Distribution
Cities, Total		\$207,266,045
Cities (23 impose tax), Total		207,245,560
Auburn	2.0%	7,068,498
Canandaigua	1.5%	3,212,512
Corning	1.5%	1,914,340
Fulton	3%	6,208,419
Geneva	1.5%	2,072,164
Glens Falls	1.5%	2,481,632
Gloversville	1.5%	1,822,477
Hornell	1.5%	2,122,412
Ithaca	1.5%	6,794,272
Johnstown	1.5%	1,882,478
Mount Vernon	2.5%	13,643,100
New Rochelle	2.5%	22,697,946
Norwich	1.5%	1,240,341
Olean	1.5%	3,568,077
Oneida	2%	3,283,161
Oswego	4%	9,245,102
Rome	1.5%	5,880,250
Salamanca	1.5%	522,533
Saratoga Springs	1.5%	7,623,301
Sherrill	1%	220,601
Utica	1.5%	8,462,457
White Plains	1.5%	40,895,035
Yonkers	1.5%	32,631,679
Yonkers Special	1%	21,752,774
Cities No Longer Imposing Tax (10), Total		20,485
Amsterdam	1.5%**	385
Batavia	1.5%**	5,909
Cortland	3%**	1,655
Elmira	1.5%**	2,215
Glen Cove	1.5%**	325
Mechanicville	1.5%**	663
Ogdensburg	1.5%**	4,519
Plattsburgh	1.5%**	392
Schenectady	2.5%**	3,369
Troy	1.5%**	1,053
Special Local Taxes on Selected		
Commodities and Services, Total		42,080,601
Consumer Utility Tax, Total		33,991,410
Cities (2 impose tax), Total		1,293,234
Newburgh	3%	977,019
Port Jervis	3%	316,216
City School Districts (20 impose tax), Total		32,698,176
Albany	3%	5,099,606
Batavia	3%	852,939
Cohoes	3%	597,917
Glen Cove	3%	1,394,422
Gloversville	3%	728,545
Hornell	3%	394,304
Hudson	3%	587,338
Johnstown	3%	520,204
Lackawanna	3%	634,423
Long Beach	3%	1,857,516
Middletown	3%	1,635,085
New Rochelle	3%	3,246,295
Niagara Falls	3%	2,416,896
Ogdensburg	3%	455,724
Rensselaer	3%	171,701
Schenectady	3%	2,744,197
Troy	2%	787,733
Utica	3%	2,730,872
Watertown	3%	1,312,850
Watervliet	3%	481,613
White Plains	3%	4,047,995

** Tax rate prior to repeal.

Table 24: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2005		
Taxing Jurisdiction	Tax Rate	Net Distribution
Other Special Local Taxes on Selected Commodities and Services, Total		
		\$8,089,190
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax		
Lockport	3%	1,889,596
Hotel Occupancy and Restaurant Meals Tax		
Long Beach	3%	910,489
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax		
Niagara Falls	3%	5,289,105

Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of August 2005

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	
	4 1/4	05/15/2003	06/01/2003	Effective 05/31/2005, additional 1/4% tax will expire.
	4	05/15/2003	06/01/2005	
Counties				
Albany	2	12/11/1967	03/01/1968	
	3	12/15/1969	03/01/1970	
	4	07/31/1992	09/01/1992	Effective 11/30/2005, 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 11/30/2005, additional 1% tax will expire.
	4 1/2	09/13/2004	12/01/2004	Effective 11/30/2005, additional 1/2% 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 11/30/2005, additional 1% tax will expire.
Cattaraugus	3	11/21/1967	03/01/1968	
	4	12/30/1985	03/01/1986	Effective 11/30/2005, additional 1% tax will expire.
Cayuga	3	03/19/1968	06/01/1968	
	4	07/28/1992	09/01/1992	Effective 11/30/2005, additional 1% tax will expire.
Chautauqua	3	05/10/1968	09/01/1968	
	4 1/4	02/04/2005	03/01/2005	Effective 02/28/2006, additional 1 1/4% tax will expire.
Chemung	2	07/12/1965	08/01/1965	
	3	12/12/1967	03/01/1968	
	4	08/12/2002	12/01/2002	Effective 11/30/2005, additional 1% tax will expire.
Chenango	2	12/02/1968	03/01/1969	
	3	09/23/1991	12/01/1991	
	4	07/15/2002	09/01/2002	Effective 11/30/2005, additional 1% tax will expire.
Clinton	3	11/24/1967	03/01/1968	
	3 3/4	04/28/2004	06/01/2004	Effective 11/30/2005, additional 3/4% tax will expire.
Columbia	2	11/29/1971	03/01/1972	
	3	12/08/1982	03/01/1983	
	4	01/28/1995	03/01/1995	Effective 11/30/2005, additional 1% tax will expire.
Cortland	3	11/24/1967	03/01/1968	
	4	08/05/1992	09/01/1992	Effective 11/30/2005, additional 1% tax will expire.
Delaware	2	06/13/1990	09/01/1990	
	3	11/14/2001	03/01/2002	
	4	10/08/2003	12/01/2003	Effective 11/30/2005, additional 1% tax will expire.
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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	3	12/11/1989	03/01/1990	
	3 3/4	02/28/2003	06/01/2003	Effective 11/30/2005, additional 3/4% tax will expire.
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 1/4	01/07/1988	01/10/1988	Effective 2/28/2006, additional 1% tax will expire.
Essex	3	12/04/1967	03/01/1968	
	3 3/4	07/19/2004	09/01/2004	Effective 11/30/2005, additional 3/4% tax will expire.
Franklin	2	08/22/1967	12/01/1967	
	3	05/29/1968	09/01/1968	
Fullton	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 11/30/2005, 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 11/30/2005, 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 11/30/2005, additional 1% tax will expire.

Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of August 2005 (Cont'd)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Jefferson	2	07/12/1965	08/01/1965	
	3	11/14/1967	03/01/1968	
	3 3/4	07/27/2004	09/01/2004	Effective 11/30/2005, additional 3/4% tax will expire.
Lewis	2	08/24/1981	12/01/1981	
	3	01/06/1987	03/01/1987	
	3 3/4	04/30/2004	06/01/2004	Effective 11/30/2005, additional 3/4% tax will expire.
Livingston	3	11/30/1967	03/01/1968	
	4	04/01/2003	06/01/2003	Effective 11/30/2005, additional 1% tax will expire.
Madison	2	12/15/1967	03/01/1968	
	3	08/28/1984	12/01/1984	
	4	04/01/2004	06/01/2004	Effective 11/30/2005, additional 1% tax will expire.
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 11/30/2005, additional 1% tax will expire.
Montgomery	3	12/05/1967	03/01/1968	
	4	04/22/2003	06/01/2003	Effective 11/30/2005, additional 1% tax will expire.
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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	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 11/30/2005, additional 1/2% tax will expire.
Niagara	3	12/03/1968	03/01/1969	
	4	01/22/2003	03/01/2003	Effective 11/30/2005, additional 1% tax will expire.
Oneida	3	10/27/1982	12/01/1982	Effective 11/30/2005, 3% tax will expire.
	4	08/03/1992	09/01/1992	Effective 11/30/2005, additional 1% tax will expire.
	5 1/2	02/03/2005	03/01/2005	Effective 11/30/2007, additional 1 1/2% tax will expire.
Onondaga	2	09/11/1967	12/01/1967	
	3	10/11/1968	12/01/1968	
	4	07/15/2004	09/01/2004	Effective 11/30/2005, additional 1% tax will expire.
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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	2	10/26/1983	12/01/1983	
	3	12/13/1991	03/01/1992	
	3 3/4	04/02/2004	06/01/2004	Effective 11/30/2005, additional 3/4% tax will expire.
Orleans	2	11/30/1967	03/01/1968	
	3	06/04/1970	09/01/1970	
	4	05/01/1993	06/01/1993	Effective 11/30/2005, additional 1% tax will expire.
Oswego	3	04/11/1996	03/01/1997	
	4	06/24/2004	09/01/2004	Effective 11/30/2005, additional 1% tax will expire.
Otsego	2	12/07/1967	03/01/1968	
	3	10/16/1991	12/01/1991	
	4	09/03/2003	12/01/2003	Effective 11/30/2005, additional 1% tax will expire.
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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	2 1/2	10/17/1983	12/01/1983	
	2	05/05/1987	09/01/1987	
	3	11/01/1988	03/01/1989	
Rensselaer	3 1/2	07/15/2005	09/01/2005	Effective 11/30/07, additional 1/2% tax will expire.
	2	07/24/1968	12/01/1968	
	3	10/27/1982	12/01/1982	
	4	07/25/1994	09/01/1994	Effective 11/30/2005, additional 1% tax will expire.

Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of August 2005 (Cont'd)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	3	07/19/1991	09/01/1991	Effective 3/1/2007, the tax rate will revert to 2 1/2%.
	3 5/8	02/14/2002	03/01/2002	Effective 11/30/2005, additional 5/8% tax will expire.
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.
	4	04/28/2003	06/01/2003	Effective 11/30/2005, additional 1/2% tax will expire.
Schoharie	2	01/20/1984	06/01/1984	
	3	12/17/1991	03/01/1992	
	4	03/12/2004	06/01/2004	Effective 11/30/2005, additional 1% tax will expire.
Schuyler	3	11/27/1967	03/01/1968	
	4	12/14/1999	03/01/2000	Effective 11/30/2005, additional 1% tax will expire.
Seneca	1	01/12/1982	03/01/1982	
	3	07/13/1982	09/01/1982	
	4	08/13/2002	12/01/2002	Effective 11/30/2005, additional 1% tax will expire.
Steuben	2	11/27/1967	03/01/1968	
	3	11/22/1971	03/01/1972	
	4	10/26/1992	12/01/1992	Effective 11/30/2005, 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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	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 expired.
	4 1/4	05/08/2001	06/01/2001	Effective 11/30/2005, additional 1% tax will expire.
Sullivan	2	12/20/1967	03/01/1968	
	3	01/06/1975	03/01/1975	
	3 1/2	05/09/2003	06/01/2003	Effective 11/30/2005, additional 1/2% tax will expire.
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 11/30/2005, additional 1/2% tax will expire.
	4	09/19/2003	12/01/2003	Effective 11/30/2005, additional 1% tax will expire.
Tompkins	3	11/28/1966	03/01/1967	
	4	09/01/1992	12/01/1992	Effective 11/30/2005, 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	
	4	07/30/2002	09/01/2002	Effective 11/30/2005, 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	
	4	11/18/2003	03/01/2004	Effective 11/30/2005, additional 1% tax will expire.
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 (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	1 1/2	12/28/1981	06/01/1982	
	2 1/2	07/22/1991	10/15/1991	
	3	02/24/2004	03/01/2004	
Wyoming	3	11/25/1980	03/01/1981	
	4	10/13/1992	12/01/1992	Effective 11/30/2005, additional 1% tax will expire.
Yates	3	11/20/1967	03/01/1968	
	4	07/30/2003	09/01/2003	Effective 11/30/2005, the additional 1% tax will expire.

Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of August 2005 (Cont'd)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
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 06/01/1994		
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%.
	---	Repealed 03/01/2000		The city may not preempt any of the additional tax the county is presently allowed to impose.
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	3	06/12/1990	03/01/1991	City preempted the county tax; within city, county tax rate is 1 1/2%.
				County law gave the city preemption of the county 1% additional tax. (Effective from 9/1/1992 to the date of repeal; within the city, the city tax rate is 2%, and the county tax rate is 2%)
	---	Repealed 03/01/1995		
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 03/01/1993		
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%.
	4	02/28/2003	06/01/2003	County may not preempt any of the city's tax. City tax rate is 4%.
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 (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.
	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 03/01/1988		
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 06/01/1985		
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 (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.
				County preempted 1/2%.
	2 1/2	08/28/1984	12/01/1984	Additional 1% tax rate is not subject to preemption.
Newburgh	1	10/27/1986	12/01/1986	
	---	Repealed 03/01/1988		
New Rochelle	2	05/04/1976	09/01/1976	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.
				County preempted 1/2%.
	3	07/27/1993	09/01/1993	Additional 1% tax rate is not subject to preemption; will expire on 12/31/2005.
New York City (general sales and use)	3	07/22/1965	08/01/1965	
	4	06/27/1974	07/01/1974	
New York City (general sales and use - MAC)	4		07/01/1975	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.
	4 1/8	06/04/2003	06/04/2003	Effective 05/31/2005, additional 1/8% tax will expire.
	4	06/04/2003	06/01/2005	
(parking tax)	6		07/01/1975	

Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of August 2005 (Cont'd)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
New York City (specialized services)	4		09/01/1975	
	4 1/8	06/04/2003	09/01/2003	Effective 05/31/2005, additional 1/8% tax will expire.
	4	06/04/2003	06/01/2005	
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 12/01/2000		
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%.
	2	04/20/2004	06/01/2004	City preempted 2% of the county tax.
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%.
	4	06/29/2004	09/01/2004	County may not preempt any of the city's tax. City tax rate is 4%.
	---	Repealed 03/01/1993		
Plattsburgh	2	07/15/1965	08/01/1965	County preempted 1/2%.
	---	Repealed 03/01/1993		
	1	07/07/1965	08/01/1965	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81.
Poughkeepsie	2	01/09/1969	03/01/1969	
	---	Repealed 03/01/1990		
	1 1/2	10/22/1980	12/01/1980	Within city, county tax rate is 1 1/2%.
Rome	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.		
	1 1/2	Additional rate expired 9/1/2000.		
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 06/01/1985		
	3	12/18/2001	06/01/2002	Within city, county tax rate is 1 1/2%.
Schenectady	3	10/28/1982	03/01/1983	
	2 1/2	12/05/1983	03/01/1984	
	---	Repealed 03/01/1989		
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%.
	0	10/27/1982	12/01/1982	
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 of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.
		07/28/1993	09/01/1993	Additional 1/2% tax is not subject to preemption; will expire on 8/31/2005. (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 (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.		
	County preempted 1/2%. Additional 1% tax rate is not subject to preemption.			

NOTE: Many cities and all counties (excluding the 5 counties that comprise New York City) impose a local tax rate of up to 3%. Some cities and counties received legislative authorization to impose an additional tax, so that the total local tax rate exceeds 3%.

Table 26: Mortgage Tax Collections by County**State Fiscal Year 2005
(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	253,977	\$1,602,167,143	\$171,856,069	\$65,061,455	\$113,235,970	\$1,250,264,916 a/
Bronx	24,228	126,247,492	13,804,973	4,911,283	9,298,977	98,141,385
Kings	75,826	422,837,772	46,845,368	14,689,750	33,708,072	327,576,553
New York	20,916	495,201,395	47,392,746	35,454,965	13,948,299	396,782,556
Queens	95,335	428,445,978	48,909,966	8,500,663	42,084,916	328,938,493
Richmond	37,672	129,434,506	14,903,016	1,504,793	14,195,706	98,825,929
Albany	18,819	18,966,943	4,395,074	4,540,168	...	9,617,757
Allegany	1,777	879,121	192,895	211,226	...	455,736
Broome	8,711	5,458,907	...	1,089,468	...	4,125,769 b/
Cattaraugus	3,424	2,006,510	438,211	464,657	...	1,018,233
Cayuga	3,915	2,418,509	522,168	569,258	...	1,207,995
Chautauqua	5,871	3,781,505	863,363	912,588	...	1,932,126
Chemung	3,921	1,737,428	...	476,630	...	1,095,799
Chenango	2,380	1,047,824	...	326,492	...	721,332
Clinton	4,182	3,281,964	752,484	784,880	...	1,642,510
Columbia	4,526	5,020,718	...	1,308,959	...	3,711,758 c/
Cortland	2,343	1,194,227	...	376,122	...	781,689
Delaware	2,933	1,892,020	193,734	548,746	...	1,149,239
Dutchess	30,491	38,444,850	9,233,113	1,088,941	8,133,743	19,687,858
Erie	45,232	34,401,125	7,816,239	1,738,545	6,837,134	17,607,418
Essex	3,490	2,404,278	570,050	583,470	...	1,230,647
Franklin	2,020	1,102,729	...	337,612	...	731,507
Fulton	2,839	1,523,389	121,358	442,076	...	958,596
Genesee	2,977	1,959,724	412,390	444,102	...	1,023,232 d/
Greene	3,782	2,825,382	...	913,657	...	1,904,541
Hamilton	450	320,429	...	103,072	...	217,357
Herkimer	2,949	1,429,161	...	433,099	...	948,282
Jefferson	4,986	2,721,287	...	826,962	...	1,733,885
Lewis	1,268	570,078	...	151,694	...	402,326 e/
Livingston	3,337	2,055,067	476,527	485,415	...	1,095,592
Madison	3,734	2,151,792	...	689,774	...	1,450,018
Monroe	42,393	32,001,193	7,394,726	7,094,541	...	16,669,167

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:	\$894,649,315
Bronx:	69,568,486
Kings:	230,967,384
New York:	299,974,990
Queens:	226,893,027
Richmond:	67,245,429
b/ Includes Broome County local tax:	\$1,376,205
c/ Includes Columbia County local tax:	\$976,143
d/ Includes Genesee County local tax:	\$70,901
e/ Includes Lewis County local tax:	\$67,590

Table 26: Mortgage Tax Collections by County (Cont'd)**State Fiscal Year 2005
(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	2,323	1,097,777	...	338,533	...	724,839
Nassau	138,641	231,712,862	55,661,710	4,242,827	53,167,837	117,193,311
Niagara	9,937	6,324,626	1,364,977	1,461,841	...	3,079,109
Oneida	10,212	5,481,373	...	1,673,449	...	3,579,404
Onondaga	27,752	20,073,238	4,563,595	4,850,291	...	10,274,197
Ontario	7,048	3,926,935	...	1,202,282	...	2,671,607
Orange	31,178	43,074,799	10,269,111	1,384,699	9,370,306	21,990,683
Orleans	2,061	1,031,139	214,921	222,169	...	515,394
Oswego	5,656	3,140,981	673,712	720,867	...	1,589,633
Otsego	3,438	1,938,841	...	611,053	...	1,315,788
Putnam	10,216	16,731,937	3,970,652	241,608	3,886,312	8,434,403
Rensselaer	10,445	7,942,586	1,818,593	1,903,154	...	4,184,832 f/
Rockland	20,781	48,939,395	9,324,172	1,111,272	8,609,841	29,465,263 g/
St. Lawrence	4,543	1,781,460	...	518,783	...	1,152,816
Saratoga	17,684	18,913,984	4,453,747	4,623,012	...	9,721,774
Schenectady	10,399	7,779,725	1,778,323	1,813,655	...	4,013,207
Schoharie	1,891	929,587	...	290,293	...	635,272
Schuyler	854	482,332	109,793	107,439	...	245,025
Seneca	1,547	912,472	206,737	225,322	128	480,285
Steuben	4,438	1,841,374	...	483,577	...	1,249,593
Suffolk	151,404	271,729,863	65,320,327	4,037,090	62,670,294	137,992,849
Sullivan	5,665	5,503,815	...	1,553,480	...	3,879,601 h/
Tioga	2,490	964,507	...	272,678	...	672,552
Tompkins	4,951	2,893,264	...	891,765	...	1,872,679
Ulster	13,925	12,757,108	0	4,012,145	...	8,600,857
Warren	5,111	5,973,299	1,420,690	1,483,969	...	3,068,632
Washington	3,836	2,625,708	599,750	651,026	...	1,369,426
Wayne	5,201	3,217,885	745,798	726,809	...	1,720,652
Westchester	95,120	208,833,754	41,531,292	3,607,805	39,252,058	123,440,633 i/, j/
Wyoming	2,072	1,162,755	229,666	253,345	...	537,359
Yates	1,406	854,213	...	246,628	...	557,507
Total, All Counties	1,078,952	\$2,714,336,897	\$409,495,965	\$137,766,472	\$305,163,625	\$1,849,614,466

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.

f/ Includes Rensselaer County local tax: \$107,984

g/ Includes Rockland County local tax: \$9,835,155

h/ Includes Sullivan County local tax: \$632,674

i/ Includes Westchester County local tax: \$27,439,307

j/ Includes city of Yonkers local tax: \$9,367,260

Table 27: MTA Surcharge on Business Taxes by Tax Type
State Fiscal Years 1983-2005

Fiscal Year	Total, All Articles	Article 9						
		Total, Article 9	Section 183	Section 184	Section 186	Section 186-a	Section 186-e *	Section 189
2005	\$571,373,885	\$129,013,405	\$1,414,537	\$13,669,027	\$2,845,016	\$17,742,167	\$93,153,423	\$189,234
2004	484,084,189	109,765,361	-152,517	14,197,321	366,724	30,096,812	64,671,856	585,165
2003	509,447,146	160,057,004	3,486,616	10,129,805	707,246	47,820,436	96,705,627	1,207,274
2002	483,327,676	162,788,157	2,696,660	12,917,301	-431,248	59,867,951	87,099,183	638,310
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)

Table 27: MTA Surcharge on Business Taxes by Tax Type (Cont'd)
State Fiscal Years 1983-2005

Fiscal Year	Article 9-A	Article 32				Article 33
		Total, Article 32	Commercial Banks	Savings Banks	Savings & Loan Associations	
2005	\$252,686,364	\$88,697,436	\$86,991,226	\$982,545	\$723,665	\$100,976,680
2004	218,154,905	55,531,964	53,771,277	919,807	840,879	100,631,960
2003	205,174,219	72,240,417	70,346,128	900,484	993,806	71,975,507
2002	187,539,894	69,802,403	68,931,262	208,577	662,564	63,197,221
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-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 1976-2005**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated	Final Payments	Delinquency Collections			
		Tax Payments					
2005	\$4,806,826,036	\$1,316,608,994	\$340,805,519	\$218,875,084	\$840,933,395	\$357,080,055	\$6,199,262,293
2004	4,430,512,545	853,130,097	203,331,716	184,986,360	769,359,381	260,959,147	5,163,560,482
2003	3,866,994,416	782,137,808	222,884,592	208,615,671	839,085,479	287,602,357	4,529,149,364
2002	3,811,637,833	1,199,311,069	449,832,405	174,075,605	747,303,093	226,676,241	5,114,230,060
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 1985-2005**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated	Final Payments	Delinquency Collections			
		Tax Payments					
2005	\$10,681,520	\$1,474,233	\$963,437	\$631,336	\$3,251,719	-\$69,803	\$10,429,004
2004	10,006,257	1,330,675	725,521	681,928	3,585,500	333,174	9,492,055
2003	9,718,520	1,305,171	769,250	1,116,081	3,586,734	-86,603	9,235,686
2002	10,502,582	1,723,876	2,279,264	998,231	3,553,538	-1,436,705	10,513,710
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 Fees	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 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 \$500,000 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 arrears enforceable by other federal and State agencies. Among these are 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 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 2004 ranging from 2.907 percent to 4.45 percent. The additional tax surcharge of 14 percent of base tax was suspended for 2004 while a temporary rate increase was in effect for certain high income taxpayers.

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 structure of the tax was similar to the nonresident tax imposed by Yonkers.

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 2004, 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.

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