



# 2001-2002 New York State Tax Collections

*Statistical summaries and  
historical tables*

---

# Contents

---

## Overview

---

Section I - New York State Taxes and Fees Summary	<b>Table 1:</b>	New York State Tax Collections - Fiscal Years 1973-2002	5
	<b>Table 2:</b>	New York State Taxes Collected by the Department of Taxation and Finance - Fiscal Years 2001 and 2002	6
Section II - New York State Personal Income Tax	<b>Table 3:</b>	Components of Personal Income Tax Collections - Fiscal Years 1973-2002	9
	<b>Table 4:</b>	New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1983-2002	10
Section III - New York State Corporation and Business Taxes	<b>Table 5:</b>	New York State Corporation and Business Taxes - Fiscal Years 1973-2002	13
	<b>Table 6:</b>	Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1973-2002	14
	<b>Table 7:</b>	Bank Tax Collections by Type of Bank - Fiscal Years 1973-2002	15
	<b>Table 8:</b>	Petroleum Tax Collections - Fiscal Years 1981-2002	16
	<b>Table 9:</b>	Article 13-A Petroleum Business Tax, Taxable Gallons by Type of Fuel - Fiscal Years 1992-2002	17
Section IV - New York State Sales and Compensating Use, Excise and User Taxes and Fees	<b>Table 10:</b>	New York State Sales and Compensating Use, Excise and User Taxes and Fees - Fiscal Years 1973-2002	21
	<b>Table 11:</b>	Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1975-2002	22
	<b>Table 12:</b>	Alcoholic Beverage Tax Collections by Type - Fiscal Years 1993-2002	24
	<b>Table 13:</b>	Cigarette, Tobacco Products, Cigarette License and Sticker Collections - Fiscal Years 1973-2002	26
	<b>Table 14:</b>	Highway Use Tax Collections - Fiscal Years 1973-2002	27

---

Section V - New York State Property Transfer Taxes	<b>Table 15:</b>	New York State Property Transfer Taxes - Fiscal Years 1973-2002	31
	<b>Table 16:</b>	Estate Tax Collections by County - Fiscal Year 2002	32
	<b>Table 17:</b>	Real Estate Transfer Tax Collections by County - Fiscal Year 2002	33
Section VI - New York State Other Taxes and Fees	<b>Table 18:</b>	New York State Other Taxes and Fees - Fiscal Years 1973-2002	37
	<b>Table 19:</b>	Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1973-2002	38
	<b>Table 20:</b>	Off-Track Betting Revenues by Regional Corporation - Racing Seasons 1972-2001	39
	<b>Table 21:</b>	Pari-Mutuel and Racing Tax Collections - 2001 Racing Season	40
Section VII - Local Taxes Collected by New York State	<b>Table 22:</b>	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1973-2002	43
	<b>Table 23:</b>	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2001 and 2002	44
	<b>Table 24:</b>	Sales and Compensating Use Tax, State Collections and Local Taxes Distributed - State Fiscal Year 2002	45
	<b>Table 25:</b>	New York State and Local General Sales and Compensating Use Tax Rates as of September 2002	50
	<b>Table 26:</b>	Mortgage Tax Collections by County - State Fiscal Year 2002	54
	<b>Table 27:</b>	MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1983-2002	56
	<b>Table 28:</b>	Components of City of New York Personal Income Tax Collections - State Fiscal Years 1976-2002	58
	<b>Table 29:</b>	Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1985-2002	59

---

Appendix

Effective Dates of Major New York State Taxes

A-1

---

Glossary

1

---

# Overview

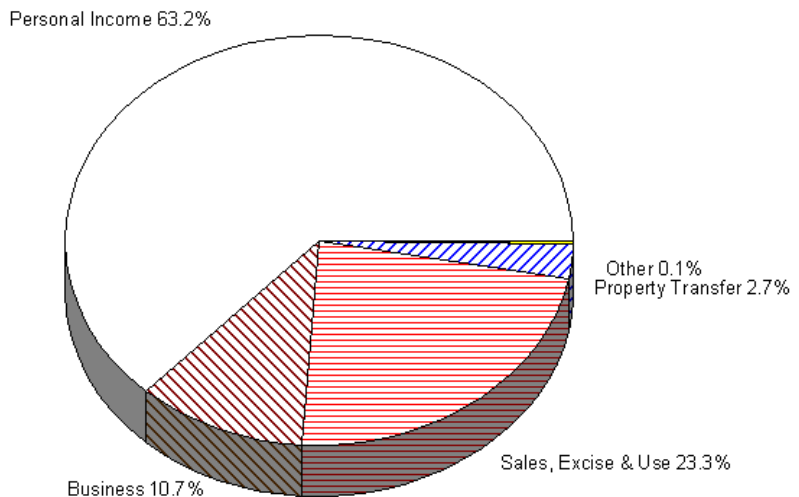
---

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 2001-2002 (SFY 2001-2002) and some historical statistics. SFY 2001-2002 began April 1, 2001 and ended March 31, 2002.

During SFY 2001-2002, the Department collected nearly \$43.4 billion from State-imposed taxes. The State personal income tax accounted for the largest share, over \$27.4 billion. The State sales tax (over \$8.2 billion), business taxes (nearly \$4.7 billion), excise and user taxes (nearly \$1.9 billion) and property transfer taxes (\$1.1 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 - 2001-2002



---

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 2001-2002 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*, *Handbook of New York State and Local Taxes* and *Summary of Tax Provisions* publications, or the Governor's *Executive Budget*, prepared by the Division of the Budget. This knowledge is important for understanding and properly interpreting the data presented in this report.

Tabular data presented in the publication may be obtained from the Department's World Wide Web site at [www.tax.state.ny.us](http://www.tax.state.ny.us). Questions, other inquiries and individual data table requests may be directed by electronic mail to: [Otpa-Revenue\\_Reporting@tax.state.ny.us](mailto: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 1973-2002

**Table 2** New York State Taxes Collected by the Department of Taxation and Finance - Fiscal Years 2001 and 2002





**Table 1: New York State Tax Collections**

Fiscal Years 1973-2002						
Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Sales, Excise and User	Property Transfers	Other Taxes and Fees
2002	\$43,370,339,957	\$27,413,649,936	\$4,656,708,249	\$10,118,248,304	\$1,143,026,295	\$38,707,172
2001	43,664,205,694	26,892,084,122	5,243,970,082	10,320,567,873	1,169,451,636	38,131,982
2000	38,306,238,399	21,533,217,882	5,544,609,092	9,772,951,716	1,409,723,589	45,736,119
1999	37,165,396,956	20,662,375,214	5,820,785,763	9,224,443,948	1,412,773,448	45,018,583
1998	33,927,730,471	17,758,697,181	5,957,475,493	8,879,450,323	1,284,470,485	47,636,989
1997	32,076,909,740	16,370,887,332	5,920,605,026	8,609,791,751	1,126,165,580	49,460,050
1996	32,178,839,324	16,998,212,766	5,709,784,799	8,330,926,856	1,086,847,097	53,067,806
1995	32,704,550,205	17,589,489,166	5,689,177,572	8,310,519,743	1,050,356,853	65,006,870
1994	31,254,356,521	16,033,524,352	6,229,073,291	7,862,010,220	1,054,582,023	75,166,635
1993	29,826,321,068	15,318,849,593	5,707,269,896	7,653,003,325	1,019,403,278	127,794,976
1992	28,594,999,541	14,913,380,341	5,190,949,381	7,374,501,861	1,030,726,198	85,441,759
1991	26,887,360,839	14,527,036,203	4,075,702,297	7,076,991,545	1,119,385,965	88,244,829
1990	26,930,157,402	15,240,467,249	3,378,609,123	7,125,785,027	1,097,369,979	87,926,024
1989	25,213,562,059	13,844,385,434	3,416,726,760	6,617,919,692	1,240,460,359	94,069,814
1988	25,182,394,770	13,920,987,777	3,537,482,785	6,422,049,268	1,195,450,080	106,424,860
1987	23,187,310,467	12,238,241,470	3,448,675,318	6,027,127,082	1,376,788,254	96,478,343
1986	21,415,263,342	11,482,304,829	3,162,883,026	5,697,225,281	965,116,639	107,733,567
1985	19,578,724,771	10,391,165,098	3,169,952,320	5,147,703,096	747,194,845	122,709,412
1984	17,748,502,371	9,417,345,327	2,897,424,417	4,835,770,844	475,756,760	122,205,023
1983	15,379,890,941	8,226,854,366	2,358,613,930	4,370,248,976	298,919,384	125,254,285
1982	14,821,737,930	8,039,565,754	2,379,137,786	4,121,541,201	161,457,269	120,035,920
1981	13,205,379,822	6,615,459,035	2,338,379,288	3,951,090,603	155,975,892	144,475,004
1980	12,039,580,808	5,961,874,855	1,963,501,765	3,852,462,435	138,297,809	123,443,944
1979	10,703,128,569	4,893,867,378	1,895,651,007	3,620,715,352	166,300,752	126,594,080
1978	10,218,884,002	4,476,245,099	1,990,037,870	3,455,552,460	172,557,855	124,490,718
1977	10,070,544,200	4,526,975,197	1,900,885,623	3,255,198,948	207,864,273	179,620,159
1976	9,208,225,840	4,012,807,841	1,693,836,154	3,160,065,693	154,460,660	187,055,492
1975	8,559,133,749	3,753,584,356	1,443,959,281	3,024,123,638	153,611,323	183,855,151
1974	7,705,252,330	3,351,993,059	1,144,706,832	2,883,158,335	153,865,222	171,528,882
1973	7,236,908,479	3,065,229,570	1,125,880,912	2,711,827,269	173,046,598	160,924,130

**Table 2: New York State Taxes Collected by the Department of Taxation and Finance  
Fiscal Years 2001 and 2002**

Tax	2001	2002	Percent Change
<b>Personal Income Tax</b>	<b>\$26,892,084,122</b>	<b>\$27,413,649,936</b>	<b>1.9</b>
<b>Business Taxes, Total</b>	<b>\$5,243,970,082</b>	<b>\$4,656,708,249</b>	<b>(11.2)</b>
Business Corporations Art. 9-A	2,313,084,521	1,504,830,824	(34.9)
<b>Corporations, Art. 9, Total</b>	<b>881,713,348</b>	<b>1,051,209,792</b>	<b>19.2</b>
Foreign Corporation Licenses, Sec. 181	27,827,858	24,060,636	(13.5)
Transportation, Transmission, Sec. 183	32,572,233	19,347,130	(40.6)
Transportation, Transmission, Sec. 184	68,764,262	84,299,081	22.6
Agricultural Co-operatives, Sec. 185	233,194	131,446	(43.6)
Light, Water, Power, Sec. 186	(49,787,633)	(4,093,091)	91.8
Utilities, Sec. 186-a	363,091,760	412,416,452	13.6
Telecommunications, Sec. 186-e	424,527,903	502,537,105	18.4
Importers of Natural Gas, Sec. 189	14,483,772	12,511,033	(13.6)
Corporations, Art. 13	22,416,812	10,151,390	(54.7)
<b>Banks, Art. 32, Total</b>	<b>505,476,390</b>	<b>495,762,142</b>	<b>(1.9)</b>
Commercial	495,895,982	486,577,188	(1.9)
Savings	5,187,727	4,557,081	(12.2)
Savings and Loan Associations	4,392,681	4,627,873	5.4
Insurance, Art. 33	547,370,448	585,444,455	7.0
Direct Writings, Art. 33-A	2,811,817	6,828,780	142.9
<b>Petroleum, Total</b>	<b>971,096,746</b>	<b>1,002,480,867</b>	<b>3.2</b>
Lubricating Oils, Art. 24	9,593	4,198	(56.2)
Oil Users, Art. 9, Sec. 182-a	(1,133)	(79,589)	(6,924.8)
Petroleum Businesses, Art. 13-A	971,088,286	1,002,556,257	3.2
<b>Sales and Compensating Use Tax - State Share</b>	<b>\$8,408,828,635</b>	<b>\$8,247,755,984</b>	<b>(1.9)</b>
<b>Excise and Use Taxes and Fees, Total</b>	<b>\$1,911,739,237</b>	<b>\$1,870,492,320</b>	<b>(2.2)</b>
<b>Motor Fuel - N.Y.S. Total</b>	<b>510,324,370</b>	<b>489,396,235</b>	<b>(4.1)</b>
Diesel	61,553,821	58,551,357	(4.9)
Gasoline	448,770,548	430,844,878	(4.0)
Petroleum Testing Fees	2,905,967	2,789,482	(4.0)
Cigarette and Tobacco Products	1,020,301,745	1,010,948,881	(0.9)
Cigarette License Fees	3,337,309	3,233,654	(3.1)
Cigarette Stickers	131,271	124,504	(5.2)
Alcoholic Beverage Tax - N.Y.S. Total	179,346,278	178,153,413	(0.7)
Non-Refillable Beverage Containers	7,226	213	(97.1)
<b>Highway Use, Total</b>	<b>155,075,065</b>	<b>148,297,789</b>	<b>(4.4)</b>
Truck Mileage Tax	122,261,219	116,542,381	(4.7)
Vehicle Permits	4,183,185	3,232,211	(22.7)
Fuel Use	28,630,662	28,523,197	(0.4)
Hotel/Motel Room Occupancy	9,846	3,409	(65.4)
Auto Rental	40,300,160	37,544,739	(6.8)
<b>Property Transfer Taxes, Total</b>	<b>\$1,169,451,636</b>	<b>\$1,143,026,295</b>	<b>(2.3)</b>
Estate Tax	717,088,317	761,392,171	6.2
Gift Tax	41,434,831	6,296,660	(84.8)
Real Estate Transfer Tax	404,744,599	370,624,821	(8.4)
Real Property Transfer Gains Tax	6,183,889	4,712,643	(23.8)
<b>Other Taxes and Fees, Total</b>	<b>\$38,131,982</b>	<b>\$38,707,172</b>	<b>1.5</b>
<b>Pari-Mutuel Tax, Total</b>	<b>16,809,667</b>	<b>13,523,999</b>	<b>(19.5)</b>
<b>Flat Racing, Total</b>	<b>15,527,481</b>	<b>12,120,395</b>	<b>(21.9)</b>
Flat Racing Tax	14,152,393	10,525,233	(25.6)
N.Y.R.A. Franchise Fee	0	0	NA
Uncashed Tickets	1,375,088	1,595,162	16.0
<b>Harness Racing, Total</b>	<b>1,282,186</b>	<b>1,403,604</b>	<b>9.5</b>
Harness Racing Tax	750,388	851,652	13.5
Uncashed Tickets	531,798	551,952	3.8
<b>Off-Track Betting, Total</b>	<b>20,621,340</b>	<b>24,509,973</b>	<b>18.9</b>
Commissions and Breakage	14,443,605	18,269,116	26.5
Uncashed Tickets	6,177,734	6,240,856	1.0
Racing Admissions Tax (includes OTB Teletheater)	288,672	285,497	(1.1)
Boxing Tax	412,304	387,704	(6.0)
<b>TOTAL COLLECTED BY TAX DEPARTMENT</b>	<b>\$43,664,205,694</b>	<b>\$43,370,339,957</b>	<b>(0.7)</b>

---

# Section II: New York State Personal Income Tax

---

**Table 3** Components of Personal Income Tax Collections - Fiscal Years 1973-2002

**Table 4** New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1983-2002



**Table 3: Components of Personal Income Tax Collections****Fiscal Years 1973-2002**

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

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 and Gift for Alzheimer's Disease Assistance.

2/ See Glossary for definition of the Refund Reserve.



---

# Section III: New York State Corporation and Business Taxes

---

**Table 5** New York State Corporation and Business Taxes - Fiscal Years 1973-2002

**Table 6** Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1973-2002

**Table 7** Bank Tax Collections by Type of Bank - Fiscal Years 1973-2002

**Table 8** Petroleum Tax Collections - Fiscal Years 1981-2002

**Table 9** Article 13-A Petroleum Business Tax, Taxable Gallons by Type of Fuel - Fiscal Years 1992-2002





**Table 5: New York State Corporation and Business Taxes****Fiscal Years 1973-2002**

Fiscal Year	Business Corporations Arts. 9-A & 13	Corporations and Utilities Article 9	Banks	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses
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	(\$1,124,466.00)
1988	1,562,301,123	959,433,913	406,999,822	382,585,342	227,280,794	(1,118,209)
1987	1,565,350,208	935,126,238	379,613,840	363,129,117	206,731,188	(1,275,273)
1986	1,453,527,074	946,002,929	247,760,631	279,676,901	236,956,759	(1,041,268)
1985	1,527,512,346	982,872,452	169,852,899	230,843,213	258,991,967	(120,557)
1984	1,200,681,141	979,231,565	172,391,787	187,469,550	358,933,331	(1,282,957)
1983	1,097,372,004	837,653,132	176,389,008	188,402,692	75,970,288	(17,173,194)
1982	1,136,963,569	789,582,250	222,084,087	176,365,800	70,259,768	(16,117,688)
1981	1,094,155,964	631,762,415	234,444,357	181,125,761	159,675,641	37,215,150
1980	1,014,274,571	533,571,515	181,933,328	194,236,207	...	39,486,144
1979	1,005,392,679	478,642,344	168,601,729	193,488,785	...	49,525,470
1978	1,086,526,922	448,846,479	198,852,672	190,651,113	...	65,160,684
1977	1,042,505,705	446,088,450	177,945,562	165,310,025	...	69,035,881
1976	877,293,282	390,253,418	190,866,352	170,723,502	...	64,699,600
1975	763,457,478	330,692,375	139,959,907	145,677,413	...	64,172,108
1974	706,295,994	270,206,204	103,182,063	NA	...	65,022,571
1973	694,118,188	251,095,523	107,529,099	NA	...	73,138,102

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 1973-2002**

Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e *	Section 189
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
2001	881,713,348	27,827,858 a/	32,572,233	68,764,262	233,194	(49,787,633) b/	363,091,760	424,527,903	14,483,772
2000	1,485,692,169	24,640,073 a/	29,724,235	90,260,310	95,121	189,435,929	540,785,924	585,583,365	25,167,213
1999	1,545,944,404	25,147,172 a/	35,734,411	84,601,555	109,527	190,153,009	615,255,351	567,584,601	27,358,779
1998	1,575,327,215	23,729,286 a/	36,646,614	106,830,534	163,090	196,339,730	682,994,256	504,278,439	24,345,266
1997	1,625,474,631	37,758,824 a/	30,958,539	81,670,023	213,744	188,269,387	311,789,944 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	---	---
1975	330,692,375	734,269	24,229,486	28,369,691	80,968	50,110,429	227,167,532	---	---
1974	270,206,204	705,079	23,375,606	25,624,569	83,402	40,962,571	179,454,977	---	---
1973	251,095,523	1,070,314	21,155,588	23,742,445	74,827	36,821,017	168,231,332	---	---

\* 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.

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

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

Section 181 - Foreign Corporation License Fees

Section 183 - Transportation and Transmission Companies (capital basis)

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

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

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

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

Section 186-e - Excise Tax on Telecommunications Services

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

**Table 7: Bank Tax Collections by Type of Bank****Fiscal Years 1973-2002**

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

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 1981-2002**

Fiscal Year	Total	Article 9, Section 182 Oil Companies	Article 9, Section 182-a Oil Users	Article 9, Section 182-b Oil Companies	Negotiated Settlements from Section 182 and Unitary Tax	Article 13-A Petroleum Businesses	Article 13-A Petroleum Businesses 4/ (cents per gallon)	Lubricating Oils 5/
		Gross Receipts 1/	Gross Receipts 2/	Additional Gross Receipts 3/		Gross Receipts 4/		
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 - 2002**

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
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 1973-2002

**Table 11** Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1975-2002

**Table 12** Alcoholic Beverage Tax Collections by Type - Fiscal Years 1993-2002

**Table 13** Cigarette, Tobacco Products, Cigarette License and Sticker Collections - Fiscal Years 1973-2002

**Table 14** Highway Use Tax Collections - Fiscal Years 1973-2002





**Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees  
Fiscal Years 1973-2002**

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/Tobacco Products 1/	Other 2/
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	...
1975	2,000,853,883	499,420,341	154,573,346	38,806,420	330,469,648	...
1974	1,863,241,378	498,550,913	155,536,613	37,286,563	328,542,868	...
1973	1,734,092,759	463,121,970	154,795,415	37,031,164	322,785,961	...

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 1975-2002**

Fiscal Year	Net Collections			Taxable Gallons (000) 1/		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
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
1975	472,234,996	27,185,345	499,420,341	5,820,373	286,432	6,106,805

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

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



**Table 12: Alcoholic Beverage Tax Collections by Type****Fiscal Years 1993-2002**

GALLONS 1/					
Beverage Type	1993	1994	1995	1996	1997
Beer	342,373,170	336,103,458	326,465,791	326,568,238	316,040,521
<b>Liquor - Total</b>	<b>23,900,976</b>	<b>22,340,037</b>	<b>21,542,472</b>	<b>20,272,122</b>	<b>20,709,223</b>
Liquor over 24% alcohol	21,990,316	20,640,633	19,780,355	18,577,920	18,890,898
Liquor not over 24% alcohol	1,910,660	1,699,404	1,762,117	1,694,202	1,818,325
<b>Wine - Total</b>	<b>40,304,682</b>	<b>39,700,084</b>	<b>40,960,412</b>	<b>45,148,652</b>	<b>42,550,882</b>
Naturally sparkling	2,866,396	2,712,708	2,679,173	2,625,520	2,595,994
Artificially carbonated	45,664	38,483	43,220	25,191	25,748
Still	37,310,109	36,908,062	38,201,067	42,139,416	39,533,649
Cider	82,512	40,832	36,952	358,525	395,491
<b>TOTAL</b>	<b>406,578,828</b>	<b>398,143,579</b>	<b>388,968,675</b>	<b>391,989,012</b>	<b>379,300,626</b>

TAX 2/					
Beverage Type	1993	1994	1995	1996	1997
Beer	\$71,898,366	\$70,581,726	\$68,557,816	\$65,292,503	\$50,566,483
<b>Liquor - Total</b>	<b>146,342,366</b>	<b>137,130,137</b>	<b>131,756,970</b>	<b>123,850,471</b>	<b>126,179,370</b>
Liquor over 24% alcohol	141,513,182	132,827,633	127,291,531	119,553,559	121,567,651
Liquor not over 24% alcohol	4,829,184	4,302,503	4,465,439	4,296,912	4,611,719
<b>Wine - Total</b>	<b>9,803,457</b>	<b>9,576,260</b>	<b>8,095,471</b>	<b>8,907,531</b>	<b>8,332,828</b>
Naturally sparkling	2,712,644	2,567,199	847,102	908,415	827,324
Artificially carbonated	25,929	21,851	10,860	8,537	6,795
Still	7,061,761	6,985,665	7,231,462	7,976,991	7,483,720
Cider	3,123	1,546	6,047	13,588	14,989
<b>TOTAL</b>	<b>\$228,044,188</b>	<b>\$217,288,123</b>	<b>\$208,410,257</b>	<b>\$198,050,505</b>	<b>\$185,078,681</b>

## Reconciliations:

Prior period adjustments and administrative charges					
from N.Y. City Tax	\$1,189,140	\$673,547	\$632,791	(\$253,005)	\$8,012,927
Floor Taxes 3/	32,711	901	518	583	122
<b>TOTAL NET COLLECTIONS</b>	<b>\$229,266,039</b>	<b>\$217,962,571</b>	<b>\$209,043,566</b>	<b>\$197,798,084</b>	<b>\$193,091,731</b>

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

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

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

**Table 12: Alcoholic Beverage Tax Collections by Type (Con't)****Fiscal Years 1993-2002**

GALLONS 1/					
Beverage Type	1998	1999	2000	2001	2002
Beer	313,996,696	315,846,328	316,173,907	316,250,689	333,327,267
<b>Liquor - Total</b>	<b>20,683,532</b>	<b>20,862,168</b>	<b>20,908,902</b>	<b>21,388,139</b>	<b>21,493,901</b>
Liquor over 24% alcohol	18,691,687	18,666,560	18,526,673	18,855,662	18,808,218
Liquor not over 24% alcohol	1,991,845	2,195,608	2,382,229	2,532,478	2,685,683
<b>Wine - Total</b>	<b>43,464,026</b>	<b>43,805,286</b>	<b>44,043,016</b>	<b>45,085,823</b>	<b>45,360,339</b>
Naturally sparkling	2,543,086	2,417,958	2,781,326	2,153,354	2,183,767
Artificially carbonated	21,764	62,436	20,797	7,786	15,639
Still	40,481,289	40,781,293	40,837,634	42,230,697	42,440,379
Cider	417,887	543,599	403,258	693,985	720,553
<b>TOTAL</b>	<b>378,144,254</b>	<b>380,513,783</b>	<b>381,125,825</b>	<b>382,724,651</b>	<b>400,181,506</b>

TAX 2/					
Beverage Type	1998	1999	2000	2001	2002
Beer	\$50,239,471	\$49,010,734	\$42,683,477	\$42,693,843	\$41,665,908
<b>Liquor - Total</b>	<b>125,337,487</b>	<b>125,692,580</b>	<b>125,265,688</b>	<b>127,763,882</b>	<b>127,847,135</b>
Liquor over 24% alcohol	120,285,679	120,123,979	119,223,770	121,340,897	121,035,582
Liquor not over 24% alcohol	5,051,807	5,568,601	6,041,918	6,422,985	6,811,553
<b>Wine - Total</b>	<b>8,501,760</b>	<b>8,542,008</b>	<b>8,629,641</b>	<b>8,698,531</b>	<b>8,477,620</b>
Naturally sparkling	816,896	788,303	878,897	677,374	413,387
Artificially carbonated	5,918	13,204	4,897	584	2,960
Still	7,663,108	7,719,899	7,730,564	7,994,271	8,033,964
Cider	15,838	20,602	15,283	26,302	27,309
<b>TOTAL</b>	<b>\$184,078,718</b>	<b>\$183,245,322</b>	<b>\$176,578,807</b>	<b>\$179,156,257</b>	<b>\$177,990,664</b>

## Reconciliations:

Prior period adjustments and administrative charges					
from N.Y. City Tax	(\$7,061,960)	(\$466,056)	\$465,287	\$190,021	\$162,749
Floor Taxes 3/	143	(1,262)	0	0	0
<b>TOTAL NET COLLECTIONS</b>	<b>\$177,016,901</b>	<b>\$182,778,004</b>	<b>\$177,044,094</b>	<b>\$179,346,278</b>	<b>\$178,153,413</b>

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

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

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

**Table 13: Cigarette, Tobacco Products, Cigarette License and Sticker Collections**  
**Fiscal Years 1973-2002**

Fiscal Year	Cigarette Tax Collections				Net Tobacco	Net	Net
	Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections		Cigarette Licenses	Cigarette Stickers
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	...	...	...
1975	334,104,469	3,725,995	91,174	330,469,648	...	...	...
1974	332,467,813	3,413,156	(511,789)	328,542,868	...	...	...
1973	326,315,186	3,332,444	(196,781)	322,785,961	...	...	...

**Table 14: Highway Use Tax Collections**

Fiscal Year	Truck Mileage Tax			Fuel Use Tax 1/	Total Collections
	Tax	Permits	Total		
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
1975	30,628,312	1,392,042	32,020,354	6,786,066	38,806,420
1974	29,599,249	1,607,518	31,206,767	6,079,796	37,286,563
1973	28,611,570	3,069,106 *	31,680,676	5,350,488	37,031,164

\* 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 1973-2002

**Table 16** Estate Tax Collections by County - Fiscal Year 2002

**Table 17** Real Estate Transfer Tax Collections by County - Fiscal Year 2002



**Table 15: New York State Property Transfer Taxes****Fiscal Years 1973-2002**

Fiscal Year	Estate	Gift 1/	Real Estate Transfer	Real Property Transfer Gains 2/
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	...
1975	137,129,245	9,031,277	7,450,801	...
1974	136,873,896	8,205,848	8,785,478	...
1973	152,828,823	11,951,819	8,265,956	...

1/ Repealed effective January 1, 2000.

2/ Repealed effective June 15, 1996.

**Table 16: Estate Tax Collections by County**

County	Fiscal Year 2002		Net
	Gross Collections	Refunds	Collections
<b>New York City, Total</b>	<b>\$380,295,216</b>	<b>\$13,331,429</b>	<b>\$366,963,787</b>
Bronx	6,749,637	855,121	5,894,517
Kings	19,239,751	1,143,268	18,096,484
New York	309,101,621	9,169,501	299,932,120
Queens	34,650,914	1,912,199	32,738,715
Richmond	10,553,292	251,340	10,301,952
Albany	5,121,399	715,194	4,406,205
Allegany	321,325	8,866	312,459
Broome	4,443,396	31,343	4,412,053
Cattaraugus	228,007	60,120	167,888
Cayuga	217,256	11	217,245
Chautauqua	1,243,823	23,193	1,220,630
Chemung	852,565	18,991	833,573
Chenango	496,856	292	496,563
Clinton	451,016	10,226	440,790
Columbia	1,107,235	33,311	1,073,924
Cortland	129,040	0	129,040
Delaware	283,995	18,533	265,463
Dutchess	35,712,630	330,868	35,381,762
Erie	17,176,117	401,525	16,774,592
Essex	97,228	77,118	20,109
Franklin	270,074	2,122	267,952
Fulton	571,182	58,455	512,727
Genesee	717,577	23,085	694,492
Greene	576,860	3,547	573,313
Hamilton	76,045	3,913	72,132
Herkimer	1,095,205	7,713	1,087,493
Jefferson	426,624	30,034	396,590
Lewis	16,127	5,606	10,521
Livingston	1,102,298	52,615	1,049,682
Madison	566,950	9,200	557,750
Monroe	34,441,135	263,107	34,178,028
Montgomery	446,414	89,358	357,056
Nassau	69,375,812	5,685,916	63,689,897
Niagara	1,035,962	109,211	926,752
Oneida	4,561,609	69,209	4,492,400
Onondaga	5,587,665	206,996	5,380,669
Ontario	2,842,735	109,161	2,733,574
Orange	4,317,281	130,120	4,187,161
Orleans	166,721	5,443	161,279
Oswego	290,106	34,967	255,139
Otsego	1,888,710	406,644	1,482,066
Putnam	6,149,939	44,770	6,105,169
Rensselaer	1,278,470	139,431	1,139,039
Rockland	5,418,744	413,634	5,005,110
St. Lawrence	1,707,556	652,411	1,055,145
Saratoga	9,856,459	164,720	9,691,739
Schenectady	11,086	0	11,086
Schoharie	7,341	0	7,341
Schuyler	142,640	47,125	95,515
Seneca	1,289,642	7,350	1,282,292
Steuben	216,218	6,579	209,639
Suffolk	40,457,166	1,161,120	39,296,045
Sullivan	792,405	8,159	784,247
Tioga	154,462	0	154,462
Tompkins	2,254,157	330,112	1,924,044
Ulster	2,010,124	83,579	1,926,544
Warren	1,830,171	65,364	1,764,807
Washington	508,980	14,360	494,620
Wayne	614,982	43,938	571,044
Westchester	73,854,031	2,227,178	71,626,853
Wyoming	268,763	856	267,907
Yates	271,356	24,543	246,813
Unclassified	6,534,275	461,224	6,073,050
Non-Resident	12,305,715	829,214	11,476,501
<b>State Total</b>	<b>\$746,484,877</b>	<b>\$29,093,109</b>	<b>\$717,391,768</b>

NOTE: Excludes \$36,133,317 of assessment collections and \$802,790 of collections from probate procedures. Data are preliminary.

**Table 17: Real Estate Transfer Tax Collections by County****Fiscal Year 2002**

County	Recording Officers' Fees	Net Amount Paid to State Tax Commission 1/	County	Recording Officers' Fees	Net Amount Paid to State Tax Commission 1/
New York City, Total	\$62,673	\$137,048,125	Niagara	6,276	1,244,179
Bronx	6,463	5,948,085	Oneida	7,675	1,126,373
Kings	17,982	20,140,947	Onondaga	13,081	3,915,726
New York	7,955	80,554,180	Ontario	4,361	1,157,265
Queens	20,153	22,487,078	Orange	10,623	7,986,963
Richmond	10,120	7,917,835	Orleans	1,606	195,893
			Oswego	4,869	1,491,436
Albany	7,971	3,150,525	Otsego	2,899	487,290
Allegany	2,785	198,627	Putnam	3,442	2,427,935
Broome	5,799	952,834	Rensselaer	4,704	1,131,560
Cattaraugus	3,743	428,694	Rockland	6,517	5,529,610
Cayuga	3,227	467,211	St. Lawrence	4,382	452,401
Chautauqua	5,694	817,594	Saratoga	8,024	3,117,174
Chemung	4,355	521,940	Schenectady	4,950	1,276,435
Chenango	2,439	233,124	Schoharie	1,905	217,126
Clinton	2,912	531,802	Schuyler	1,653	105,643
Columbia	2,895	1,045,632	Seneca	1,672	237,268
Cortland	1,956	251,046	Steuben	6,027	666,241
Delaware	3,039	442,163	Suffolk	39,621	43,566,068
Dutchess	8,237	5,159,618	Sullivan	4,486	934,401
Erie	22,749	6,729,097	Tioga	2,483	230,018
Essex	2,569	478,783	Tompkins	3,201	722,626
Franklin	2,161	267,301	Ulster	6,867	2,106,011
Fulton	2,328	289,245	Warren	3,266	1,014,524
Genesee	1,993	292,049	Washington	2,655	356,556
Greene	2,858	517,989	Wayne	3,529	637,756
Hamilton	685	113,041	Westchester	13,481	32,121,044
Herkimer	2,524	302,407	Wyoming	1,500	210,094
Jefferson	4,673	543,688	Yates	1,717	228,309
Lewis	1,543	109,856			
Livingston	2,181	407,033	<b>Total, All Counties</b>	<b>\$388,075</b>	<b>\$317,988,134</b>
Madison	2,683	456,263			
Monroe	18,997	7,583,307	Unclassified by county 2/	---	65,432,218
Montgomery	1,895	206,690			
Nassau	23,039	33,548,525	<b>Grand Total</b>	<b>\$388,075</b>	<b>\$383,420,352</b>

1/ Includes a total of \$37,723 interest reported by forty-three localities. Net amount is before refunds of \$55,110 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 1973-2002

**Table 19** Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1973-2002

**Table 20** Off-Track Betting Revenues by Regional Corporation - Racing Seasons 1972-2001

**Table 21** Pari-Mutuel and Racing Tax Collections - 2001 Racing Season





**Table 18: New York State Other Taxes and Fees****Fiscal Years 1973-2002**

Fiscal Year	Pari-Mutuel Taxes & Fees	Off-Track Betting Revenues 1/	Racing Admissions Tax	Boxing & Wrestling Tax
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
1975	163,573,423	19,179,437	820,505	281,786
1974	156,159,107	13,363,299	1,812,706	193,770
1973	152,575,209	5,048,736	3,093,751	206,434

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

**Table 19: Pari-Mutuel Taxes and Fees Collections****Fiscal Years 1973-2002**

Fiscal Year	Flat Racing				Harness Racing			
	Total, All Types	Total	Tax (Commissions & Breakage)	Uncashed Tickets	New York Racing Association Fees	Total	Tax (Commissions & Breakage)	Uncashed Tickets
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
1975	163,573,423	77,134,520	76,405,091	460,429	269,000	86,438,903	85,833,388	605,515
1974	156,159,107	74,506,270	73,857,241	389,029	260,000	81,652,837	81,108,332	544,505
1973	152,575,209	69,869,871	69,163,063	456,808	250,000	82,705,338	82,174,794	530,544
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 1972-2001**

Racing Season	Total, All Regions	City of New York	Nassau	Suffolk	Catskill	Capital District	Western	Schenectady
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
1974	18,236,026	17,696,412	---	---	---	---	228,811	310,803
1973	12,907,695	12,744,398	---	---	---	---	---	163,297
1972	4,391,979	4,372,754	---	---	---	---	---	19,225

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

**Table 21: Pari-Mutuel and Racing Tax Collections****2001 Racing Season**

Pari-Mutuel Collections								
	Days	Attendance	Commissions	Breakage 1/	Uncashed Tickets	N.Y.R.A. Franchise Fee	Total 2/, 3/	Racing Admissions Tax 2/
<b>Flat Racing-Total</b>	<b>422</b>	<b>2,542,614</b>	<b>\$8,720,545</b>	<b>\$762,440</b>	<b>\$1,325,097</b>	<b>\$0</b>	<b>\$10,808,082</b>	<b>\$232,989</b>
<b>New York Racing Assn.</b>	<b>257</b>	<b>2,334,933</b>	<b>8,346,690</b>	<b>704,188</b>	<b>1,209,935</b>	- - -	<b>10,260,813</b>	<b>228,168</b>
Aqueduct	134	638,303	3,492,574	294,659	506,283	- - -	4,293,516	32,689
Belmont	87	684,961	2,743,613	231,472	397,714	- - -	3,372,799	60,277
Saratoga	36	1,011,669	2,110,503	178,057	305,938	- - -	2,594,498	135,202
Finger Lakes	165	207,681	373,855	58,252	115,162	- - -	547,269	4,821
<b>Harness Racing-Total</b>	<b>811</b>	<b>487,848</b>	<b>2,509,364</b>	<b>371,276</b>	<b>563,448</b>	- - -	<b>3,444,088</b>	<b>12,766</b>
Batavia Downs	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Buffalo	127	87,022	183,330	38,436	65,768	- - -	287,534	0
Monticello	209	60,134	179,628	30,857	64,539	- - -	275,024	862
Saratoga	134	95,623	326,287	54,912	93,368	- - -	474,567	2,515
Syracuse Fair	5	6,414	4,679	1,941	1,915	- - -	8,535	0
Vernon Downs	84	71,378	254,740	38,246	63,736	- - -	356,722	1,882
Yonkers	252	167,277	1,560,700	206,884	274,122	- - -	2,041,706	7,507
<b>Grand Total</b>	<b>1,233</b>	<b>3,030,462</b>	<b>\$11,229,909</b>	<b>\$1,133,716</b>	<b>\$1,888,545</b>	- - -	<b>\$14,252,170</b>	<b>\$245,755</b>

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

2/ Figures do not include revenue from simulcasting. Simulcasting produced additional commissions and breakage of \$4,710,632.

3/ Figures do not include simulcast credits of \$589,959.

N/A Not available

NOTE: Excludes State revenues from Off-Track Betting, in State fiscal year ended March 31, 2002, as follows:

Commissions and Breakage	\$18,269,116
Uncashed Off-Track Betting Tickets	6,240,856

---

# Section VII: Local Taxes Collected by New York State

---

- Table 22** Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1973-2002
- Table 23** Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2001 and 2002
- Table 24** Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2002
- Table 25** New York State and Local General Sales and Compensating Use Tax Rates as of September 2002
- Table 26** Mortgage Tax Collections by County - State Fiscal Year 2002
- Table 27** MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1983-2002
- Table 28** Components of City of New York Personal Income Tax Collections - State Fiscal Years 1976-2002
- Table 29** Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1985-2002



**Table 22: Local Taxes Collected by the Department of Taxation and Finance  
State Fiscal Years 1973-2002**

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
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
1975	1,444,668,012	48,060,800	...	166,183,234	...	...	...	10,419,436
1974	1,213,181,096	59,525,313	...	203,185,176	...	...	...	11,489,972
1973	1,109,116,252	62,119,164	...	272,335,517	...	...	...	10,428,192

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

2/ Amount paid to county treasurers.

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

4/ The tax is rebated at the following rates:

Beginning October 1, 1979: 30%

Beginning October 1, 1980: 60%

Beginning October 1, 1981: 100%

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

**Table 23: Local Taxes Collected by the Department of Taxation and Finance  
State Fiscal Years 2001 and 2002**

Tax	2001	2002	Percent Change
Sales and Use Taxes,			
includes M.A.C. 1/	\$8,979,484,902	\$8,773,367,299	(2.3)
Mortgage Recording Tax			
(Amount Paid to County Treasurers Only)	673,932,283	859,526,426	27.5
Mass Transit Authority (M.T.A.) Surcharge			
(Articles 9-A, 9, 32 and 33)	563,267,114	483,327,676	(14.2)
Stock Transfer Tax			
(All eligible for rebate; all proceeds to New York City)	7,631,765,383	6,682,575,506	(12.4)
New York City			
Alcoholic Beverage Tax	21,533,729	21,610,935	0.4
Personal Income Tax	5,567,959,406	5,114,230,060	(8.1)
Motor Fuel Tax	0	0	NA
Yonkers Personal Income Tax	13,295,786	10,513,710	(20.9)
<b>Total Local Taxes</b>	<b>\$23,451,238,603</b>	<b>\$21,945,151,612</b>	<b>(6.4)</b>

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



**Table 24: Sales and Compensating Use Tax**

<b>State Collections and Local Tax Distributions State Fiscal Year 2002</b>		
Taxing Jurisdiction	Tax Rate	Net Distribution
<b>New York State</b>	4%	\$8,247,755,984
<b>Local, Total</b>		<b>\$8,910,648,327</b>
New York City	4%	162,383,106
Municipal Assistance Corp.	4%	3,400,421,482
Metropolitan Commuter Transportation District 1/	0.25%	378,620,926
<b>All Other Localities, Total</b>	--	<b>\$4,969,222,814</b>
<b>Sales and Use Tax, Total</b>		<b>\$4,928,952,191</b>
Counties		4,750,219,686
Cities 2/		178,732,505
<b>Special Local Taxes on Selected Commodities and Services, Total</b>		<b>\$40,270,622</b>
<b>Consumer Utility Tax, Total</b>		<b>\$31,953,768</b>
Cities		1,116,890
City School Districts		30,836,878
<b>Other Special Local Taxes on Selected Commodities and Services, Total</b>		<b>\$8,316,854</b>
<b>Total, All Taxing Jurisdictions</b>	--	<b>\$17,158,404,311</b>

## NOTES:

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

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

See Table 25 for further rate information.

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

2/ Includes tax distributions of \$68,183 to cities that no longer impose a tax.

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

<b>State Fiscal Year 2002</b>		
Taxing Jurisdiction	Tax Rate	Net Distribution
<b>Counties (57 impose tax), Total</b>		<b>\$4,750,219,686</b>
Albany	4%	198,816,194
Allegany	4%	13,632,215
Broome	4%	85,107,378
Cattaraugus	4%	33,801,853
Cayuga	4%	22,582,278
Chautauqua	3%	38,912,840
Chemung	3%	34,210,986
Chenango	3%	10,377,221
Clinton	3%	27,838,093
Columbia	4%	23,222,368
Cortland	4%	18,459,121
Delaware	2%	8,150,612
Dutchess	3%	107,801,140
Erie	4%	457,372,703
Essex	3%	14,589,699
Franklin	3%	11,015,986
Fulton	3%	10,636,186
Genesee	4%	25,387,064
Greene	4%	18,953,373
Hamilton	3%	2,259,824
Herkimer	4%	19,399,698
Jefferson	3%	33,690,979
Lewis	3%	5,322,476
Livingston	3%	15,484,349
Madison	3%	13,774,556
Monroe	4%	350,636,878
Montgomery	3%	13,890,262
Nassau	4.25%	838,763,204
Niagara	3%	59,862,341
Oneida	4%	77,318,491
Onondaga	3%	184,652,364
Ontario	3%	44,092,719
Orange	3%	133,599,143
Orleans	4%	10,523,113
Oswego	3%	18,087,089
Otsego	3%	18,461,617
Putnam	3%	27,255,652
Rensselaer	4%	49,465,140
Rockland	3%	101,678,701
St. Lawrence	3%	30,205,611
Saratoga	3%	70,969,082
Schenectady	3.5%	62,013,900
Schoharie	3%	7,740,890
Schuyler	4%	5,146,428
Seneca	3%	10,240,963
Steuben	4%	31,850,584
Suffolk	4.25%	797,383,137
Sullivan	3%	19,564,773
Tioga	3.5%	12,294,216
Tompkins	4%	32,687,301
Ulster	3.75%	77,833,483
Warren	3%	33,055,391
Washington	3%	12,052,642
Wayne	3%	22,928,320
Westchester	2.5%	328,013,646
Wyoming	4%	11,478,060
Yates	3%	5,675,354

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

<b>State Fiscal Year 2002</b>		
Taxing Jurisdiction	Tax Rate	Net Distribution
<b>Cities, Total</b>		<b>\$178,732,505</b>
<b>Cities (22 impose tax), Total</b>		<b>178,664,322</b>
Auburn	2.0%	6,553,464
Canandaigua	1.5%	2,894,586
Corning	1.5%	2,490,452
Fulton	3%	4,422,026
Geneva	1.5%	2,235,704
Glens Falls	1.5%	2,228,810
Gloversville	1.5%	1,548,751
Hornell	1.5%	1,911,028
Ithaca	1.5%	6,186,526
Johnstown	1.5%	1,888,778
Mount Vernon	2.5%	10,960,326
New Rochelle	2.5%	21,457,157
Norwich	1.5%	1,168,406
Olean	1.5%	3,837,977
Oneida	1.5%	2,680,502
Oswego	3%	7,573,129
Rome	1.5%	5,265,962
Salamanca	1.5%	492,161
Sherrill	1%	241,506
Utica	1.5%	8,588,914
White Plains	1.5%	37,728,313
Yonkers	1.5%	27,787,244
Yonkers Special	1%	18,522,599
<b>Cities No Longer Imposing Tax (10), Total</b>		<b>68,183</b>
Amsterdam	1.5%*	929
Cortland	3%*	2,299
Elmira	1.5%*	12,291
Glen Cove	1.5%*	434
Mechanicville	1.5%*	260
Ogdensburg	1.5%*	40,687
Plattsburgh	1.5%*	5,752
Saratoga Springs	1.5%*	2,220
Schenectady	2.5%*	2,895
Troy	1.5%*	416
<b>Special Local Taxes on Selected Commodities and Services, Total</b>		<b>\$40,270,622</b>
<b>Consumer Utility Tax, Total</b>		<b>31,953,768</b>
<b>Cities (2 impose tax), Total</b>		<b>1,116,890</b>
Newburgh	3%	817,228
Port Jervis	3%	299,663
<b>City School Districts (19 impose tax), Total</b>		<b>30,836,878</b>
Albany	3%	5,751,580
Batavia	3%	818,017
Cohoes	3%	531,062
Glen Cove	3%	1,055,017
Gloversville	3%	674,381
Hornell	2.5%	421,215
Hudson	3%	547,816
Johnstown	3%	467,738
Lackawanna	3%	633,530
Long Beach	3%	1,358,823
Middletown	3%	1,689,020
New Rochelle	3%	3,043,476
Niagara Falls	3%	2,534,336
Ogdensburg	3%	410,031
Schenectady	3%	2,483,677
Utica	3%	2,696,295
Watertown	3%	1,262,730
Watervliet	3%	383,852
White Plains	3%	4,074,282

\* Tax rate prior to repeal.

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

<b>State Fiscal Year 2002</b>		
Taxing Jurisdiction	Tax Rate	Net Distribution
<b>Other Special Local Taxes on Selected Commodities and Services, Total</b>		
		<b>\$8,316,854</b>
<b>Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax</b>		
Lockport	3%	1,821,632
<b>Hotel Occupancy and Restaurant Meals Tax</b>		
Long Beach	3%	662,998
<b>Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax</b>		
Niagara Falls	3%	5,832,224



**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2002**

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

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2002 (Con't)**

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Montgomery	3	12/05/1967	03/01/1968	
Nassau	2	12/09/1968	03/01/1969	
	3	11/29/1971	03/01/1972	
	4	07/16/1976	09/01/1976	
	3	07/16/1976	09/01/1977	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	4	04/25/1983	06/01/1983	
	4	09/10/1984	01/01/1985	
	3 3/4	09/10/1984	01/01/1986	
	4 1/4	07/23/1991	09/01/1991	Effective 11/30/2003, additional 1/2% tax will expire.
Niagara	3	12/03/1968	03/01/1969	
Oneida	3	10/27/1982	12/01/1982	Effective 11/30/2003, 3% tax will expire.
	4	08/03/1992	09/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Onondaga	2	09/11/1967	12/01/1967	
	3	10/11/1968	12/01/1968	
Ontario	2	05/26/1967	09/01/1967	
	3	03/12/1970	06/01/1970	
Orange	1	09/10/1982	12/01/1982	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	2	10/26/1983	12/01/1983	
	3	12/13/1991	03/01/1992	
Orleans	2	11/30/1967	03/01/1968	
	3	06/04/1970	09/01/1970	
	4	05/01/1993	06/01/1993	Effective 11/30/2003, additional 1% tax will expire.
Oswego	3	04/11/1996	03/01/1997	
Otsego	2	12/07/1967	03/01/1968	
	3	10/16/1991	12/01/1991	
Putnam	1	02/10/1977	06/01/1977	
	2	10/14/1980	03/01/1981	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	2 1/2	10/17/1983	12/01/1983	
	2	05/05/1987	09/01/1987	
	3	11/01/1988	03/01/1989	
Rensselaer	2	07/24/1968	12/01/1968	
	3	10/27/1982	12/01/1982	
	4	07/25/1994	09/01/1994	Effective 11/30/2003, additional 1% tax will expire.
Rockland	2	12/20/1983	03/01/1984	
	2 1/2	11/27/1990	03/01/1991	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	3	07/19/1991	09/01/1991	Effective 3/1/2004, the tax rate will revert to 2 1/2%.
	3 5/8	02/14/2002	03/01/2002	Effective 11/30/2003, 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.
Schoharie	2	01/20/1984	06/01/1984	
	3	12/17/1991	03/01/1992	
Schuyler	3	11/27/1967	03/01/1968	
	4	12/14/1999	03/01/2000	Effective 11/30/2003, additional 1% tax will expire.
Seneca	1	01/12/1982	03/01/1982	
	3	07/13/1982	09/01/1982	
Steuben	2	11/27/1967	03/01/1968	
	3	11/22/1971	03/01/1972	
	4	10/26/1992	12/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Suffolk	2	12/02/1968	03/01/1969	
	3	02/08/1972	09/01/1972	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	3 1/4	09/12/1984	12/01/1984	Effective 12/31/2013, additional 1/4% tax will expire.
	3 3/4	07/31/1991	09/01/1991	
	4 1/4	08/06/1992	09/01/1992	
	4	11/16/1995	01/01/1996	Effective 5/31/2001, additional 3/4% tax expired.
	4 1/4	05/08/2001	06/01/2001	Effective 11/30/2003, additional 1% tax will expire.
Sullivan	2	12/20/1967	03/01/1968	
	3	01/06/1975	03/01/1975	

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2002 (Con't)**

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Tioga	2	05/27/1968	09/01/1968	
	3	05/14/1984	09/01/1984	
	3 1/2	01/10/1994	03/01/1994	Effective 11/30/2003, additional 1% tax will expire.
Tompkins	3	11/28/1966	03/01/1967	
	4	09/01/1992	12/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Ulster	1	02/13/1969	06/01/1969	
	3	12/09/1976	03/01/1977	
	3 3/4	08/12/1993	12/01/1993	Effective 11/30/2003, additional tax will expire.
Warren	4	07/30/2002	09/01/2002	Effective 11/30/2003, additional 1% tax will expire.
	3	11/27/1967	03/01/1968	
Washington	3	02/25/1970	09/01/1970	
Wayne	2	11/15/1967	03/01/1968	
	3	02/20/1968	06/01/1968	
Westchester	1	12/22/1971	09/01/1972	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District.
	1 1/2	12/28/1981	06/01/1982	
	2 1/2	07/22/1991	10/15/1991	
Wyoming	3	11/25/1980	03/01/1981	
	4	10/13/1992	12/01/1992	Effective 11/30/2003, additional 1% tax will expire.
Yates	3	11/20/1967	03/01/1968	
<b>Cities</b>				
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%. The city may not preempt any of the additional tax the county is presently allowed to impose.
	—	Repealed 03/01/2000		
Canandaigua	1	07/13/1965	08/01/1965	
	1 1/2	07/13/1967	03/01/1968	City preempted the county tax; within city, county tax rate is 1 1/2%.
Corning	1 1/2	08/05/1974	12/01/1974	City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Cortland	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%.
Geneva	1	06/14/1967	09/01/1967	
	1 1/2	06/14/1967	03/01/1968	City preempted the county tax; within city, county tax rate is 1 1/2%.
Glen Cove	1 1/2	10/09/1979	03/01/1980	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. City preempted the county tax. Within city, the county tax rate is 2 1/2%. 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.
	2	06/28/1983	03/01/1984	
	—	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.
	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; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%.
	2 1/2	08/28/1984	12/01/1984	Additional 1% tax rate is not subject to preemption.



**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of September 2002 (Con't)**

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Newburgh	1	10/27/1986	12/01/1986	
	—	Repealed 03/01/1988		
New Rochelle	2	05/04/1976	09/01/1976	Additional tax rate of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%.
	3	07/27/1993	09/01/1993	Additional 1% tax rate is not subject to preemption; will expire on 12/31/2003.
New York City (general sales and use)	3	07/22/1965	08/01/1965	
	4	06/27/1974	07/01/1974	Additional tax rate of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81.
New York City (general sales and use - MAC)	4		07/01/1975	
(parking tax)	6		07/01/1975	
New York City (specialized services)	4		09/01/1975	
Norwich	1 1/2	06/27/1989	03/01/1990	City preempted the county tax; within city, county tax rate is 1 1/2%.
Ogdensburg	1 1/2	06/13/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%.
	—	Repealed 12/01/2000		
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%.
Oswego	2	11/27/1967	03/01/1968	
	3	01/10/1972	03/01/1972	County may not preempt any of the city's tax. City tax rate is 3%.
Plattsburgh	2	07/15/1965	08/01/1965	County preempted 1/2%.
	—	Repealed 03/01/1993		
Poughkeepsie	1	07/07/1965	08/01/1965	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81.
	2	01/09/1969	03/01/1969	
	—	Repealed 03/01/1990		
Rome	1 1/2	10/22/1980	12/01/1980	Within city, county tax rate is 1 1/2%.
	1 3/4	06/27/1990	09/01/1990	1/4% to expire on 8/31/2000. The city may not preempt any of the additional tax the county is presently allowed to impose. Additional rate expired 9/1/2000.
	1 1/2			
Salamanca	1 1/2	05/27/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Saratoga Springs	1	02/03/1969	06/01/1969	
	2	08/03/1970	12/01/1970	
	3	07/28/1980	09/01/1980	County preempted 1 1/2%.
	—	Repealed 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	Repealed 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 rate of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%.
		07/28/1993	09/01/1993	Additional 1/2% tax is not subject to preemption; will expire on 8/31/2003. (City tax rate is 2% for that period)
Yonkers	1	12/30/1967	06/01/1968	
	2	12/10/1968	03/01/1969	
	3	01/03/1970	03/01/1970	County preempted 1%.
	4	11/25/1975	01/01/1976	Within city; county rate is 1 1/2%. Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District; enacted 7/11/81, effective on and after 9/1/81. County preempted 1/2%. 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 2002  
(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/
<b>New York City, Total</b>	<b>124,960</b>	<b>\$694,176,930</b>	<b>\$72,810,730</b>	<b>\$32,139,568</b>	<b>\$43,667,938</b>	<b>\$544,708,477 a/</b>
Bronx	11,507	43,780,911	4,829,155	1,644,787	3,367,199	33,939,770
Kings	36,772	143,003,635	16,150,430	3,552,330	13,224,896	110,075,979
New York	11,653	301,923,129	28,398,145	23,608,010	5,761,015	243,305,741
Queens	45,667	154,437,899	17,602,554	2,730,789	15,686,504	118,418,051
Richmond	19,361	51,031,357	5,830,446	603,652	5,628,324	38,968,935
Albany	14,571	11,772,196	2,689,419	2,758,827	...	6,013,086
Allegany	1,941	701,252	...	224,570	...	476,382
Broome	9,482	4,703,219	...	961,366	...	3,590,846 b/
Cattaraugus	3,744	1,725,354	379,529	417,927	...	904,289
Cayuga	3,679	2,650,214	595,811	656,985	...	1,369,943
Chautauqua	6,903	2,952,180	...	951,394	...	1,982,977
Chemung	4,338	1,750,781	...	491,644	...	1,158,548
Chenango	1,985	720,417	...	221,759	...	498,657
Clinton	3,900	1,832,591	...	576,750	...	1,204,170
Columbia	3,474	2,312,946	...	738,141	...	1,573,977
Cortland	2,169	808,771	...	253,788	...	531,683
Delaware	2,251	975,066	...	311,949	...	661,944
Dutchess	20,013	18,339,095	4,338,984	375,625	3,941,401	9,480,459
Erie	51,630	30,286,048	6,755,733	957,576	6,677,067	15,595,696
Essex	2,080	1,448,968	338,523	352,414	...	743,031
Franklin	2,044	794,379	...	236,110	...	524,397
Fulton	2,490	1,008,927	...	318,502	...	689,065
Genesee	3,241	1,668,185	370,410	411,657	...	886,080
Greene	2,541	1,306,146	...	417,057	...	881,281
Hamilton	403	211,415	...	65,939	...	145,476
Herkimer	2,681	1,052,588	...	326,310	...	703,344
Jefferson	4,371	1,901,409	...	565,705	...	1,175,264
Lewis	1,155	409,252	...	127,436	...	266,816
Livingston	3,215	1,928,920	424,474	441,883	...	991,319
Madison	3,755	1,805,953	...	579,274	...	1,213,260
Monroe	41,073	29,067,548	6,656,878	6,432,803	...	15,135,138

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:	\$393,574,150
Bronx:	23,846,596
Kings:	76,467,084
New York:	185,625,910
Queens:	81,219,656
Richmond:	26,414,903

b/ Includes Broome County local tax: \$1,166,640

c/ Includes city of Yonkers local tax: \$3,375,400

**Table 26: Mortgage Tax Collections by County (Con't)****State Fiscal Year 2002****(ALL PROCEEDS RECEIVED BY LOCALITIES)**

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Net Amount Paid to County Treasurers 4/
Montgomery	1,872	710,541	...	213,131	...	463,005
Nassau	78,896	107,533,221	25,715,464	2,296,294	24,228,903	54,690,855
Niagara	10,548	5,822,109	1,230,255	1,383,770	...	2,900,636
Oneida	9,595	4,160,950	...	1,296,515	...	2,727,020
Onondaga	26,785	16,123,968	3,622,319	3,894,168	...	8,261,854
Ontario	7,547	3,728,077	...	1,143,773	...	2,531,564
Orange	20,579	30,315,653	7,251,836	2,858,368	4,685,484	15,459,881
Orleans	2,091	772,391	...	232,456	...	516,031
Oswego	5,851	3,271,272	720,765	775,009	...	1,691,499
Otsego	2,913	1,293,269	...	408,400	...	872,869
Putnam	7,674	10,033,159	2,368,708	269,382	2,200,979	5,095,033
Rensselaer	8,531	5,421,148	1,254,432	1,287,167	...	2,842,990
Rockland	16,942	23,350,280	5,486,910	593,658	5,198,757	11,763,017
St. Lawrence	4,573	1,778,494	...	533,363	...	1,196,944
Saratoga	13,332	11,557,989	2,681,976	2,803,780	...	5,956,900
Schenectady	7,410	5,033,911	1,134,699	1,175,481	...	2,594,169
Schoharie	1,623	681,298	...	212,413	...	464,861
Schuyler	909	358,810	...	103,046	...	237,739
Seneca	1,649	686,347	...	217,171	...	469,176
Steuben	4,807	2,083,920	...	537,964	...	1,506,240
Suffolk	100,020	140,775,361	33,536,032	2,448,699	31,808,275	71,889,883
Sullivan	3,634	2,166,596	...	734,857	...	1,419,739
Tioga	2,256	1,160,084	...	331,519	...	812,182
Tompkins	5,180	2,595,399	...	824,941	...	1,713,563
Ulster	10,185	6,321,777	...	1,951,597	...	4,275,853
Warren	3,990	3,363,221	784,025	837,430	...	1,740,891
Washington	2,923	1,522,672	341,169	373,698	...	805,779
Wayne	5,283	3,599,625	836,728	833,713	...	1,904,525
Westchester	43,270	73,226,295	16,768,280	1,528,479	15,742,997	38,612,992 c/
Wyoming	2,293	1,146,420	252,530	289,506	...	604,385
Yates	1,319	596,942	...	170,595	...	398,748
<b>Total, All Counties</b>	<b>738,569</b>	<b>\$1,289,501,948</b>	<b>\$199,346,617</b>	<b>\$84,873,298</b>	<b>\$138,151,800</b>	<b>\$859,526,426</b>

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:	\$393,574,150
Bronx:	23,846,596
Kings:	76,467,084
New York:	185,625,910
Queens:	81,219,656
Richmond:	26,414,903

b/ Includes Broome County local tax: \$1,166,640

c/ Includes city of Yonkers local tax: \$3,375,400

**Table 27: MTA Surcharge on Business Taxes by Tax Type****State Fiscal Years 1983-2002**

Fiscal Year	Total, All Articles	Article 9						
		Total, Article 9	Section 183	Section 184	Section 186	Section 186-a	Section 186-e *	Section 189
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)

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

Article 32 - Franchise Tax on Banking Corporations

Article 33 - Franchise Taxes on Insurance Companies

**Table 27: MTA Surcharge on Business Taxes by Tax Type (Con't)****State Fiscal Years 1983-2002**

Fiscal Year	Article 32						Article 33
	Article 9-A	Total, Article 32	Commercial Banks	Savings Banks	Savings & Loan Associations		
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 - Franchise Taxes on Specialized Corporations and Public Utilities

Section 183 - Transportation and Transmission Companies (capital basis)

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

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

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

Section 186-e - Excise Tax on Telecommunications Services.

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

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

Article 32 - Franchise Tax on Banking Corporations

Article 33 - Franchise Taxes on Insurance Companies

**Table 28: Components of City of New York Personal Income Tax Collections  
State Fiscal Years 1976-2002**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated	Final Payments	Delinquency Collections			
		Tax Payments					
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
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 1985-2002**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
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
<b>Business Taxes</b>		
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
<b>Excise and User Taxes and Fees</b>		
Motor Fuel	12-A	1929
Petroleum Testing Fee	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Hotel Occupancy 4/	28	1991
Beverage Containers 5/	18-A	1990
Auto Rental	28-A	1990
<b>Property Transfer Taxes</b>		
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
<b>Other Taxes and Fees</b>		
Boxing & Wrestling Exhibitions 9/	19	1987
Pari-Mutuel/OTB	10/	1940/1978

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

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

3/ Taxed under Article 9 before 1974.

4/ Repealed September 1, 1994.

5/ Repealed effective October 1, 1998.

6/ Preceded by an inheritance tax.

7/ Repealed January 1, 2000.

8/ Repealed June 15, 1996.

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

10/ Taxed under the Racing and Wagering Law.



---

# Glossary

---

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

---

## Boxing and Wrestling Exhibitions Tax

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

---

## Cigarette Tax Commissions

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

---

## Compensating Use Tax

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

---

## Delinquencies

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

---

## Electronic Fund Transfer Payment

Taxpayers liable for more than \$500,000 (\$1 million, effective September 1, 2002) 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.

---

<b>Final Payments</b>	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.
<b>Fiscal Year</b>	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.
<b>Minor Offsets</b>	Reductions made to individual income tax overpayments for taxpayers that have incurred liabilities and arrearages enforceable by other federal and State agencies. These include the Department of Family and Children's Services (past-due support payments), Higher Education Services Corporation (defaults on guaranteed student loans), State University of New York and City University of New York (defaults on national defense, national direct, health professions or nursing student loans), the Department of Taxation and Finance (outstanding liabilities for other taxes), and the Internal Revenue Service (outstanding federal liabilities).
<b>Municipal Assistance Corporation for the City of New York (MAC)</b>	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.
<b>Negotiated Settlements</b>	Collections on settlements, litigation, administrative proceedings and related disputes between New York and the oil industry concerning corporate taxation of the industry prior to the adoption of Article 13-A (a gross receipts tax from July 1, 1983 through August 31, 1990). This legislation consolidated petroleum gross receipts taxes imposed by Article 9, Sections 182-A and 182-B of the Tax Law into a single tax. The new law also repealed the disputed unitary reporting requirements for oil companies.

---

**New York City  
Alcoholic Beverage  
Taxes**

The City imposes excise taxes of 12 cents per gallon on beer and 26.4 cents per liter on liquors containing over 24 percent alcohol. The tax is administered by the State Department of Taxation and Finance.

---

**New York City  
Personal Income Tax**

The City imposes a personal income tax on residents only. The City's income tax conforms to the State's definition of taxable income and has tax rates in tax year 2001 ranging from 2.55 percent to 3.2 percent. An additional tax surcharge ranging from 5.25 percent to 12.25 percent of base tax also applies. The combined effect is a maximum top tax rate of 3.592 percent in 2001. Prior to July 1, 1999, the City also imposed a tax on nonresidents who earned wages or self-employment income in New York City. The nonresident earnings tax base was computed on gross taxable wages and net earnings from self-employment, less a \$3,000 exclusion that phased out. No exclusion was allowed on income greater than \$30,000. The tax rate applied to wages was 0.45 percent while the tax rate applied to net earnings from self-employment was 0.65 percent.

---

**New York Racing  
Association (NYRA)**

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

---

**Off-Track Betting  
(OTB)**

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

---

**Pari-Mutuel Taxes**

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

---

**Preemption**

A term used to describe rights to sales and compensating use tax revenues in overlapping taxing jurisdictions. Some municipalities within a county as well as the county may impose a local sales tax. The city and the county reach an agreement on dividing the local tax rate and revenues. For example, if county X imposes a countywide 3 percent sales and use tax, and city X also imposes a citywide 3 percent sales and use tax, and State law limits the total local sales tax rate to be 3 percent, county X will allow city X to acquire part or all of county X's sales tax rate within city X.

---

**Racing Admissions Taxes**

A 4 percent tax on racetracks and simulcast theater admissions.

---

**Racing Season**

Unless stated otherwise, a racing season is a calendar year.

---

**Refund Reserve**

A special account containing income tax revenues earmarked for paying income tax refunds. Amounts in the tables reflect the net change in the account balance between the opening balance (amounts carried in from a prior fiscal year) and the closing balance (amount carried over to the subsequent fiscal year).

---

**State to City Offsets**

Reconciliation of actual income tax liability with the estimated prior cash receipts distribution. Transfers are made between the State and the cities of New York and Yonkers.

---

<b>Stock Transfer Tax</b>	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.
<b>Uncashed Tickets</b>	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.
<b>Wildlife and Other Gifts and Contributions</b>	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.
<b>Yonkers Personal Income Taxes</b>	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 2001, 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.

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

**New York State Department of Taxation and Finance  
Office of Tax Policy Analysis  
W.A. Harriman State Campus Office  
Albany, New York 12227  
Phone (518-457-3187)**

---

**In an effort to reduce the costs of printing, please notify the producer of this document if you wish your name to be deleted from our mailing list or if your address has changed.**

---