



Section E

State Government Finances and Employment

General Expenditure Per Capita
of State and Local Governments

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TABLE E-1
Direct Expenditure Per Capita
of State and Local Governments
United States by State
Fiscal Years 1994-95 — 1999-2000(a)

State	Expenditure Per Capita ¹					
	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
United States	\$ 5,129	\$ 5,254	\$ 5,494	\$ 5,645	\$ 5,949	\$ 6,193
Alabama	4,339	4,517	4,701	4,975	5,350	5,694
Alaska	11,752	11,710	12,262	12,459	12,869	13,581
Arizona	4,476	4,523	4,774	4,750	5,036	5,319
Arkansas	3,599	3,848	4,186	4,374	4,606	4,580
California	5,684	5,811	6,108	6,194	6,507	6,912
Colorado	4,951	5,021	5,404	5,396	5,794	6,085
Connecticut	5,953	6,047	6,209	6,351	6,783	7,050
Delaware	5,410	5,817	6,022	5,966	6,483	6,572
District of Columbia	10,695	10,714	11,110	11,741	12,087	11,411
Florida	4,612	4,763	4,944	5,002	5,338	5,275
Georgia	4,636	4,778	5,092	5,057	5,272	5,316
Hawaii	6,445	6,383	6,432	6,249	6,561	6,798
Idaho	4,176	4,267	4,573	4,662	4,948	4,949
Illinois	4,883	5,044	5,177	5,400	5,712	6,017
Indiana	4,023	4,152	4,396	4,549	4,967	5,139
Iowa	4,656	4,709	4,947	5,277	5,613	5,892
Kansas	4,551	4,749	4,784	4,829	5,036	5,364
Kentucky	4,051	4,288	4,580	4,768	5,155	5,312
Louisiana	4,790	4,753	4,887	5,110	5,446	5,598
Maine	4,675	4,826	5,120	5,354	5,550	5,995
Maryland	4,772	4,872	5,117	5,151	5,402	5,778
Massachusetts	5,862	5,984	6,175	6,441	6,609	6,959
Michigan	4,962	5,108	5,322	5,547	5,779	6,183
Minnesota	5,859	5,988	6,070	6,448	6,674	7,201
Mississippi	3,988	4,312	4,649	4,804	5,164	5,405
Missouri	3,780	4,033	4,287	4,507	4,862	4,996
Montana	4,603	4,777	4,966	5,050	5,367	5,525
Nebraska	5,272	5,434	5,792	5,711	5,986	6,324
Nevada	4,922	4,957	5,769	5,593	5,993	5,617
New Hampshire	4,315	4,468	4,709	4,753	4,904	5,034
New Jersey	6,172	6,131	5,970	6,267	6,288	6,479
New Mexico	4,822	5,019	5,453	5,635	6,079	6,154
New York	7,850	7,937	8,233	8,411	8,810	9,024
North Carolina	4,456	4,640	4,961	5,165	5,515	5,732
North Dakota	4,712	4,593	5,125	5,582	5,967	6,294
Ohio	4,752	4,926	5,091	5,368	5,638	6,026
Oklahoma	4,019	4,098	4,283	4,386	4,658	4,613
Oregon	5,423	5,761	6,228	6,345	6,608	7,041
Pennsylvania	4,925	4,996	5,160	5,488	5,881	6,145
Rhode Island	5,737	5,618	5,725	5,701	6,168	6,113
South Carolina	4,617	4,829	5,003	5,181	5,445	5,841
South Dakota	4,181	4,211	4,320	4,619	4,846	4,980
Tennessee	4,627	4,842	5,117	5,272	5,587	5,627
Texas	4,223	4,365	4,633	4,720	5,005	5,258
Utah	4,756	4,941	5,339	5,547	5,807	5,841
Vermont	4,760	4,912	5,221	5,578	5,626	6,168
Virginia	4,213	4,349	4,734	4,877	5,165	5,381
Washington	6,307	6,250	6,539	6,655	6,979	7,090
West Virginia	4,470	4,620	4,929	5,047	5,196	5,526
Wisconsin	5,038	5,157	5,473	5,615	6,000	6,424
Wyoming	6,126	6,323	6,564	6,956	7,377	7,574

a For most states the fiscal year ends June 30. In Texas, it ends on August 31; in Alabama, Michigan and District of Columbia, on September 30; and in New York State, on March 31.

1 Includes expenditures for education, highways, public welfare, health and hospitals, police protection, fire protection, natural resources,

sanitation, financial administration, general control and interest on general debt as well as miscellaneous lesser functions.

SOURCE: United States Department of Commerce, Bureau of the Census; material compiled by Empire State Development.

TABLE E-2
General Fund Cash Flow, Actual¹
New York State — Fiscal Year 2001-02
(millions)

	First Quarter (Actual)	Second Quarter (Actual)	Third Quarter (Actual)	Fourth Quarter (Actual)	Total (Actual)
Opening Fund Balance	\$ 1,098	\$ 6,130	\$ 5,542	\$ 5,189	\$ 1,110a
Taxes					
Personal Income Tax	11,398	4,789	4,771	4,896	25,854
User Taxes and Fees	1,823	1,619	1,884	1,772	7,098
Business Taxes	997	800	851	968	3,616
Other Taxes	207	151	227	218	803
Miscellaneous Receipts	345	413	459	408	1,625
Transfers from Other Funds	549	468	629	502	2,148
Total Receipts	\$ 15,319	\$ 8,240	\$ 8,821	8,764	\$ 41,144
Disbursements					
Grants to Local Governments	6,386	4,973	6,086	10,390	27,835
State Operations	2,386	2,358	1,745	1,350	7,839
General State Charges	727	752	544	627	2,650
Debt Service	—	—	—	—	—
Transfers to Other Funds	788	745	799	566	2,898
Total Disbursements	\$ 10,287	\$ 8,828	\$ 9,174	12,933	\$ 41,222
Excess (Deficiency) of Receipts Over Disbursements	5,032	-588	-353	-4,169	-78
Closing Fund Balance	\$ 6,130	\$ 5,542	\$ 5,189	\$ 1,032a	\$ 1,032a

— Represents zero.

a The balance reflects a \$12 million year-end reclassification by the State Comptroller of the Fringe Benefit Escrow Fund from the Agency Group Fund to the General Fund.

1 The General Fund is the principal operating fund of the State. All State income not required by law to be deposited in designated other funds must be deposited in the General Fund, including almost all (84%) of State tax receipts.

SOURCE: New York State Division of the Budget.

TABLE E-3
Relative Contribution to State Government Receipts by Source
New York State
Fiscal Years 1972-73 — 1999-2000

Fiscal Year Ended	Total Receipts ¹ (millions)	Taxes	Intergovernmental Revenues	Current Charges and Miscellaneous ²
1973	\$ 13,806	59.2%	31.7%	9.1%
1974	13,324	61.6	26.9	11.5
1975	14,858	60.2	28.0	11.8
1976	17,254 ^a	56.7	32.8	10.5
1977	18,806	57.1	31.3	11.6
1978	19,687	55.5	32.3	12.2
1979	21,251	54.7	33.3	12.0
1980	23,027	55.2	32.0	12.8
1981	24,820	56.1	30.3	13.6
1982	26,513	58.2	31.2	10.6
1983	27,895	58.0	30.8	11.2
1984	34,094 ^r	55.2 ^r	34.0 ^b	10.8
1985	37,432	55.3	32.3	12.4
1986	40,932	55.6	32.4	12.0
1987	44,600	55.3	32.9	11.8
1988	46,262	56.6	31.5	11.9
1989	48,461	54.8	32.6	12.6
1990	52,441 ^r	54.6	32.7	12.7
1991	54,935	51.5	35.0	13.5
1992	60,412	49.8	36.7	13.5
1993	62,986	49.7	37.5	12.8
1994	66,587	49.3	38.6	11.9
1995	69,875	49.1	38.5	12.4
1996	71,219	48.0	38.8	13.2
1997	75,383	46.3	40.4	13.3
1998	80,720	44.8	41.9	13.3
1999 ^r	80,042	48.4	39.3	12.3
2000	84,765	52.1	40.6	13.1

r Revised.

a Beginning in 1975-76, includes receipts of Municipal Assistance Corporation (MAC). MAC receipts from the State Sales Tax for the benefit of New York City are included as Intergovernmental Revenues (local government contributions) by the U.S. Department of Commerce.

b Increase is a result of State takeover of certain Medicaid Programs.

1 Includes total receipts of the State and certain receipts of authorities related to programs considered by the U.S. Department of Commerce

to be State-related. Because of the inclusion of this authority information, the numbers do not reconcile with other tables showing State receipts.

2 Includes user fees such as tuition, hospital fees and park fees. Also includes miscellaneous receipts such as fines, rental and interest income.

SOURCE: U.S. Department of Commerce; material compiled by New York State Division of the Budget.

TABLE E-4

**General Fund Receipts from Selected Taxes and Fees Deposited to the Department of Audit and Control
New York State — Selected Fiscal Years 1919-20 — 2000-01**
(thousands)

Fiscal Year Ended(a)	Alcoholic Beverage Control License Fees	Alcoholic Beverage Tax	Bank Tax	Cigarette and Tobacco Taxes	Corporation and Utilities Taxes	Corporation Franchise Tax	Estate Tax
1920					\$ 16,001(g)	\$ 31,461(h)	\$ 21,260(i)
1925					25,311	37,923	23,585(i-1)
1930			\$ 8,929(d)		35,131(g-1)	53,152	50,395
1935	\$ 19,325(b)	\$ 17,811(c)	2,767		24,605	21,736(h-1)	29,669(i-2)
1940	20,919	34,365	4,263	\$ 20,437(f)	47,311(g-2)	34,428	27,956
1945	17,894	41,846	7,639	23,456	45,385	131,311(h-2)	27,908
1950	23,566	45,018	10,551(d)	56,389(f-1, f-2)	66,027	154,157(h-3)	22,375
1951	24,442	52,827	13,415	58,621	72,478	136,777	32,426
1952	23,811	46,252	14,559	59,830	80,844	182,535	27,893
1953	23,918	46,861	17,290	61,194	87,712	185,222	30,044
1954	24,054	29,196	20,912(d-1)	59,940	93,288	162,940	29,250
1955	24,048	49,230	22,300	58,337	96,031	165,310	27,996
1956	24,144	51,487	28,575	59,906	102,400	164,410	53,694
1957	23,999	55,001	25,573	61,374	113,235	192,662	51,942
1958	23,890	52,897	31,654	63,529	116,981	200,618	47,120
1959	23,964	55,383	34,006	67,422	122,253	189,542	39,630
1960	24,225	57,190	42,778	111,932(f-3)	130,092	182,055	71,611
1961	23,853	58,384	32,481	119,431	134,312	208,847	87,512
1962	23,849	60,765	47,795	123,511	139,800	218,364	81,748
1963	23,678	61,594	70,329(d-2)	133,985(f-4)	140,524	315,602(h-4)	91,299
1964	56,254(b-1)	61,329	66,604	122,982	146,082	324,788(h-5)	111,097(i-3)
1965	63,014	63,170	64,557	127,035	153,731	403,612(h-6)	106,463(i-4)
1966	64,278	66,227	47,016(d-3)	216,251(f)	161,880	301,796	132,125
1967	65,061	68,167	39,907	218,453	171,909	357,149	116,029
1968	66,579	71,665	52,415(d-4)	226,318	179,730	313,716	119,695
1969	50,191(b-2)	93,413(b-2)	77,497(d-4)	257,773(f-1, f-5)	228,922(g-3)	465,841(h-7)	149,426
1970	33,183(b-2)	112,623(b-2)	86,249(d-5)	256,564	247,527(g-4)	529,338	127,935
1971	32,887	116,797	75,347	262,611	272,664	433,798(h-8)	130,104
1972	32,961	122,336(c-1)	111,173(d-4)	273,284(f-5)	333,620(g-5)	601,453(h-7)	177,286
1973	32,878	154,795(c-1)	107,529(d-6)	322,786(f-5)	373,172	694,123	152,829
1974	32,593	155,537	103,172	328,543	391,718	706,302	136,874
1975	32,790	154,573	139,960	330,470	332,120(g-6)	763,460	137,129
1976	33,112	153,856	190,866(d-7)	337,466	392,810	877,296(h-9)	136,467
1977	36,413(b-3)	150,234	177,946	334,173	447,508(g-7)	1,042,508(h-10)	173,947
1978	34,975	150,590	198,853(d-8)	335,098	450,206	1,086,530(h-11)	150,578
1979	34,331	149,689	168,652(d-9)	327,947	479,916	1,005,393(h-12)	148,390
1980	34,440	149,678	181,933	332,079	535,624	1,014,275	119,466(i-5)
1981	34,293	148,169	234,454	336,153	635,199	1,094,281	136,453
1982	33,388	147,000	222,084(d-10)	338,173	782,738	1,136,964(h-13)	140,167
1983	34,257	142,291	176,389	332,562	778,668	1,044,082	276,308(i-6)
1984	62,875(b-4)	171,568(c-2)	172,392	438,070(f-6)	928,878(g-8)	1,200,662	253,779
1985	31,788	171,407	169,853	433,769	928,655	1,455,013	234,504
1986	31,030	160,210	247,761(d-11)	425,093	887,953(g-9)	1,526,027(h-14)	317,576
1987	33,547	156,385	379,614	406,872	855,682	1,565,350	374,144
1988	29,196	149,068	407,000	400,932	893,592	1,562,301(h-15)	437,168
1989	29,803	144,315	432,032	383,512	912,628	1,420,577	472,803
1990	33,312	190,423(c-3)	425,083(d-12)	541,018(f-7)	962,308	1,276,278(h-16)	492,653
1991	27,934	236,146(c-4)	330,700(d-13)	606,342(f-8)	1,228,838(g-10)	1,516,366(h-17)	630,831(i-7)
1992	29,811	235,003	565,819	596,159	1,428,901(g-11)	1,671,185	666,389(i-8)
1993	32,678	228,971	670,482	555,087	1,544,311	1,690,951	602,436
1994	27,685	218,242	850,734	707,618(f-9)	1,592,208	1,948,062	720,242
1995	30,581	209,036(c-5)	547,952(d-14)	726,496	1,504,589(g-12)	2,011,798(h-18)	695,595(i-9)
1996	30,975	197,788(c-6)	634,663(d-15)	693,416	1,567,252(g-13)	1,820,586(h-19)	678,698(i-10)
1997	28,331	193,083(c-7)	639,937(d-16)	667,032	1,576,839(g-14)	2,066,695(h-20)	791,559
1998	30,533	177,009(c-8)	707,324(d-17)	675,503	1,503,914(g-15)	2,081,163(h-21)	919,361
1999	29,092(b-5)	182,771(c-9)	544,058	666,581	1,488,829	2,049,844(h-22)	946,445(i-11)
2000	22,951(b-5)r	177,038(c-9)	525,509	643,159(f-10)	1,418,286(g-16)	1,938,616(h-23)	975,172
2001	31,353	179,157	498,654(d-18)	1,020,302(f-11)	927,222(g-17)	3,199,483(h-24)	758,523(i-12)

(Continued on the following page)

TABLE E-4 (continued)

**General Fund Receipts from Selected Taxes and Fees Deposited to the Department of Audit and Control
New York State — Selected Fiscal Years 1919-20 — 2000-01**
(thousands)

Fiscal Year Ended(a)	Highway Use Tax	Insurance Taxes	Motor Fuel Taxes	Motor Vehicle Fees	Pari-mutuel Tax	Personal Income Tax	Sales and Use Tax	Unincorporated Business Income Tax
1920		\$ 1,844(k)		\$ 8,863(m)		\$ 32,500(o)		
1925		1,738		25,694		32,550		
1930		2,174	\$ 24,303(l)	39,610		80,493(o-1)		
1935		1,776	50,659(l-1)	42,659(m-1)		58,741	\$ 7,754(p)	
1940		1,945(k-1)	70,941	50,273(m-2)	\$ 2,057(n)	205,753(o-2)		\$ 3,940(q)
1945		2,045	46,071	44,293	27,847(n-1)	130,004(o-3)		27,300
1950		5,382	90,095	77,021	26,572(n-2)	262,916(o-4)		15,040(q-1)
1951		5,623	97,175	80,507	28,348	247,692		16,284
1952		8,752	102,494(l-2)	86,263	33,755	296,989		20,585
1953	\$ 13,206(j)	8,454	108,328	95,015	38,502	337,044		21,118
1954	12,164	6,478	110,740	98,359	48,653(n-3)	351,067		20,651
1955	14,083	9,093	119,023	105,723	57,033(n-4)	367,466		19,655
1956	14,315	9,295	125,425	118,198	61,284(n-5)	447,329		31,138
1957	15,026	9,581	132,592	114,184	71,168	476,312		33,103
1958	15,863	10,768	140,153	117,093	74,614	513,532		31,071(q-2)
1959	14,467(j-1)	10,325	140,374	125,474	78,118	565,759		30,757
1960	16,329	12,665	215,195(l-3)	124,715	86,908	756,614(o-5)		31,515
1961	16,580	11,918	221,897	125,309	93,243	803,738(o-6)		37,771
1962	16,659(j-2)	14,337(k-2)	231,906	132,975	95,323	988,589		32,655(q-3)
1963	18,030	16,034(k-3)	244,768	130,925	110,646	1,018,704		37,336
1964	19,238	13,481	243,211	137,206	123,303(n-6)	1,136,263		30,172
1965	19,713	14,146	250,796	142,833	135,588	1,131,731		59,577(q-4)
1966	20,993	15,190	268,241(l-4)	192,521(m-3)	140,906(n-7)	1,270,879	298,437(p-1)	43,503
1967	22,735	16,394	271,308	175,362(m-4)	144,034	1,527,086	604,327	46,638
1968	22,027	17,938	287,347	195,059	142,290	1,787,896	630,912	46,138
1969	25,410(j-3)	19,160(k-4)	330,669(l-5)	202,084	151,656(n-8)	2,151,634(o-7)	689,759	66,953(q-5)
1970	29,300	21,515	370,321	211,608	158,492	2,506,435	1,012,036(p-2)	77,570
1971	29,403	24,651	380,814	217,704	169,922(n-9)	2,550,207	1,175,898	63,156
1972	31,239	34,211	403,920(l-6)	216,915	163,253(n-9)	2,516,257	1,532,795(p-3)	68,468
1973	37,031	34,599	451,558	241,021(m-5)	157,016(n-10)	3,065,230(o-8)	1,734,093	73,138
1974	37,287	29,921	478,631	237,566	164,672(n-11)	3,351,993(o-9)	1,863,241	65,023
1975	38,806	156,603(k-5)	479,318	244,461	177,363(n-12)	3,753,584(o-9)	2,000,854	64,172
1976	39,450	173,310	461,026	259,531	180,299(n-13)	4,012,808	2,148,915(p-4)	64,700
1977	40,781	170,952	491,572	255,496	172,298(n-14)	4,526,975(o-10)	2,218,162	69,036
1978	40,863(j-4)	198,117	480,779	255,586	116,382(n-15)	4,476,245(o-11)	2,412,288	65,161
1979	48,760	201,304	489,993	264,136	118,719(n-16)	4,893,867(o-12)	2,590,405	49,525(q-6)
1980	51,038	202,028	460,171	263,103	115,489	5,961,875	2,824,284	39,486
1981	51,450	191,546	436,143	263,246	135,909	6,616,459(o-13)	2,957,368	37,265
1982	58,479	185,259	430,182	274,534	111,415(n-17)	8,039,566(o-13)	3,097,272	-16,118(q-7)
1983	53,673	200,704	423,347	284,335	107,811	8,226,854	3,358,195	-17,173(q-7)
1984	57,632	213,113	396,306(l-7)	417,650(m-6)	113,132	9,417,345(o-10)	3,756,974	-1,283(q-7)
1985	65,775	251,112	383,712	445,843	113,232	10,391,165(o-11)	4,017,094	-121(q-7)
1986	68,172	305,261	440,153(l-8)	419,884(m-7)	97,676(n-18)	11,482,305(o-14)	4,565,368(p-5)	-1,041(q-7)
1987	68,855	394,654	465,492	396,648(m-8)	86,214	12,238,241(o-14)	4,849,363	-1,275(q-7)
1988	77,020	425,446	469,517	421,143	95,729	13,920,825(o-15)	5,280,734	-1,118(q-7)
1989	79,035	465,036	459,521	405,202	83,915	13,844,385(o-16)	5,513,238	-1,124(q-7)
1990	79,727	466,813(k-6)	509,667	507,175(m-9)	78,414	15,251,658(o-17)	5,729,010	
1991	115,535(j-5)	508,297(k-7)	458,948(l-9)	443,300	78,826	14,516,008	5,405,347(p-6)	
1992	138,949	560,310	417,179(l-10)	446,288(m-10)	76,770	14,913,403(o-18)	5,794,037(p-6)	
1993	152,245	606,744(k-8)	412,968(l-11)	460,302(m-11)	119,258(n-19)	15,318,825	5,990,769(p-7)	
1994	10,897(j-6)	635,849(k-9)	173,634(l-12)	449,994(m-12)	67,276	16,033,544(o-19)	6,074,403(p-8)	
1995	(j-7)	530,022(k-10)	168,968	469,866	57,345	17,589,471(o-20)	6,525,064(p-8)	
1996	(j-7)	684,958(k-11)	173,597(l-13)	464,560(m-13)	45,111(n-20)	16,998,214(o-21)	6,660,591(p-9)	
1997	(j-7)	653,482(k-12)	157,531	472,033(m-14)	41,749	16,370,887(o-22)	6,971,623(p-10)	
1998	(j-7)	640,672(k-13)	165,255	486,419(m-15)	38,541	17,758,697(o-23)	7,255,880(p-11)	
1999	(j-7)	672,712	171,148	444,155	36,922(n-21)	20,080,183(o-24)	7,590,519(p-12)	
2000	(j-7)	588,965(k-14)	179,933	401,471	36,369(n-21)r	20,338,617(o-25)	6,140,959(p-13)	
2001	(j-7)	610,625(k-15)	17,312(l-14)	571,733	35,523(n-21)	26,442,534(o-25)	8,778,982(p-14)	

(Continued on the following page)

TABLE E-4 (continued)

**General Fund Receipts from Selected Taxes and Fees Deposited to the Department of Audit and Control
New York State — Selected Fiscal Years 1919-20 — 1999-2000
(thousands)**

NOTE: Fluctuations in total income collected from individual tax sources frequently reflect legislated modifications to tax rates, fee schedules, payment dates, size of tax bases, extent of allowable deductions or credits, and other provisions.

Footnotes following this table provide some indication of these legislated modifications. For more precise details, the reader should consult the volume on State Tax Law of McKinney's Consolidated Laws of New York State or contact the State Division of the Budget, Fiscal Planning and Management Group.

SOURCE: New York State Department of Audit and Control, Annual Reports of the Comptroller; New York State Department of Taxation and Finance; Commission on Municipal Revenues and Reduction of Real Estate Taxes, Report (1943); material compiled by New York State Division of the Budget.

r Revised.

State Fiscal Year:

- (a) Prior to 1943, the State fiscal year began July 1. Starting in 1943, April 1 became the beginning of the fiscal year and remains in effect.

Alcoholic Beverage Control License Fees:

- (b) Following repeal of National Prohibition (1933), previous State licensing requirements were extended to all wines and liquors and then consolidated (1934).
 - (b-1) Reflects license fee increases and imposition of new fees.
 - (b-2) Reflects consolidation of certain fees within the Alcoholic Beverage Act.
 - (b-3) Reflects various license fee revisions.
 - (b-4) Triennialization of liquor license fees.
 - (b-5) Triennialization provisions of license fees repealed on December 1, 1998.

Alcoholic Beverage Tax:

- (c) Following repeal of National Prohibition (1933), previous State taxes were extended to all wines and liquors and then consolidated (1934). In 1936, the tax was extended to include certain kinds of cider; in 1939, tax increases on liquor were enacted.
 - (c-1) Reflects enactment of tax increases on liquor.
 - (c-2) Increase in tax rates effective May 1, 1983.
 - (c-3) Increase in tax rates effective May 1, 1989.
 - (c-4) Increase in tax rates effective June 1, 1990.
 - (c-5) Effective July 1, 1994, the tax rates on natural sparkling wine and artificially carbonated sparkling wines were reduced from 25 cents per liter and 15 cents per liter, respectively, to 5 cents per liter.
 - (c-6) Effective January 1, 1995, the tax rate on beer with at least 0.5% alcohol was reduced from 21 cents per gallon to 16 cents per gallon.
 - (c-7) Effective December 1, 1996, vendors with large annual tax liabilities were required to make accelerated monthly payments by electronic funds transfers.
 - (c-8) Electronic Funds Transfer provisions repealed on April 8, 1997.
 - (c-9) Effective January 1, 1999, the tax rate on beer with at least 0.5% alcohol was reduced from 16 cents per gallon to 13.5 cents per gallon.

Bank Tax (Articles 9-B and 32):

- (d) Effective March 31, 1927: new State franchise taxes were imposed on national banks, State banks, trust companies and financial institutions. Savings banks were taxed under the Corporation and Utilities Tax Laws until 1945. Increased receipts in 1946 reflect the revisions in taxes on savings banks.
 - (d-1) Tax extensions: (a) to cover savings and loan associations; and (b) to apply to interest or dividends credited to depositors.
 - (d-2) Reflects revisions in taxes based on net income of banks, plus acceleration of payment schedules.
 - (d-3) Reflects reduction in required levels of tax payments based on bank income, plus declaration of payment schedules.
 - (d-4) Increases in tax rates on net income, capital stock, and interest or dividends credited to depositors were enacted in 1968 and 1971.
 - (d-5) For eight and one-half months in 1969, an increase in net income tax on certain State banks was in effect; it expired in December when new Federal legislation permitted State (and local) sales and use taxes on national banks.
 - (d-6) A revenue windfall resulted from a bank tax recodification, changing the determination of initial estimated payments by mutual savings institutions; tax rates remained unchanged.
 - (d-7) Reflects increase in net income tax of banks, plus imposition of a surcharge on all bases.
 - (d-8) Reflects elimination of a deduction under the franchise tax.
 - (d-9) Reflects new (limited) credit allowance against the surcharge.

- (d-10) Completion of Federal regulatory actions enabled 1978 State legislation authorizing exemption of income derived from operation of an "International Banking Facility."
- (d-11) Collections buoyed by exceptional audit payments and initial effects of bank tax reform legislation (effective January 1, 1985) that broadened the tax base, revised the minimum tax and lowered the tax rate from 12% to 9%.
 - (d-12) Reflects 2 1/2% surcharge.
 - (d-13) Reflects temporary 15% surcharge.
 - (d-14) Reflects first phase of declining surcharge schedule (i.e., 12.5%).
 - (d-15) Reflects second phase of declining surcharge schedule (i.e., 7.5%).
 - (d-16) Reflects third phase of declining surcharge schedule (i.e., 2.5%).
 - (d-17) Temporary surcharge eliminated.
 - (d-18) Reflects a rate reduction in the entire net income tax to 8.5 percent.

Cigarette and Tobacco Taxes:

- (f) Effective July 1, 1939, the first State tax on cigarettes was imposed, at two cents per pack (of 20). Increases were enacted in 1948, 1949 and 1966 with additional revenues earmarked for War Bonus Account.
 - (f-1) From 1948 through 1968, tax revenues earmarked for the War Bonus and Mental Health Bond Account are included. In 1969, that Account was consolidated with the State's General Fund.
 - (f-2) Supplemental use tax enacted.
 - (f-3) Increase in cigarette tax, plus new tax on wholesale price of cigars and other noncigarette tobacco products (subsequently repealed July 1, 1961).
 - (f-4) Due to change in deposit procedures, thirteen months of collection were made in this fiscal year.
 - (f-5) Reflects tax rate increase.
 - (f-6) Reflects tax rate increase effective April 1, 1983.
 - (f-7) Tax increased from 21 to 33 cents per pack on May 1, 1989, and tobacco products tax imposed on July 1, 1989.
 - (f-8) Tax increased from 33 to 39 cents per pack on June 1, 1990.
 - (f-9) Tax increased from 39 to 56 cents per pack on June 1, 1993.
 - (f-10) Tax increased from 56 to 111 cents per pack on March 1, 2000.
 - (f-11) Reflects lower consumption due to March 1, 2000 tax increase.

Corporation and Utilities Taxes (Article 9):

- (g) In 1919, the following were in effect:
 - Organization tax on the value of capital stock of corporations;
 - License fee on foreign corporations doing business in New York State;
 - Franchise and gross earnings taxes on transportation and transmission companies;
 - Franchise tax on water, heat, light and power companies;
 - Tax on gross premiums of foreign fire and marine insurance companies;
 - Capital stock tax and profits tax on trust companies;
 - Tax on investment companies;
 - Tax on earnings of savings banks.
 In 1923 a tax on foreign bankers was added.
 - (g-1) New franchise taxes on real estate companies, holding companies and agricultural cooperative corporations.
 - (g-2) Revisions to taxes on insurance companies had been enacted in 1936. In 1938, an "emergency" tax on gross receipts of utilities (except operating railroads) was added.
 - (g-3) Increases in selected rates and minimum tax levels.
 - (g-4) Supplemental tax on domestic insurers.
 - (g-5) Reflects selected rate increases.
 - (g-6) Franchise tax on insurance corporations replaced tax on foreign fire and marine insurance companies.
 - (g-7) An estimated payment schedule conforming to the schedule for general business corporations, banks and insurance companies was imposed on various other taxable companies.
 - (g-8) Temporary legislation broadened base of utilities gross income tax (Section 186-a) to include New York share of interstate transmission revenues in 1983 and 1984.
 - (g-9) Rate of Section 184 tax on telecommunications companies reduced from 0.75% to 0.3%.
 - (g-10) Reflects temporary 15% surcharge in effect through 1993-94; increase in Section 184 rate on telecommunication companies to 0.75%.
 - (g-11) Reflects increase from 3.0% to 3.5% in Section 186-a rate.
 - (g-12) Reflects beginning of surcharge phaseout, effective surcharge 12.5%.
 - (g-13) Effective surcharge rate 7.5%.
 - (g-14) Effective surcharge rate 2.5%.
 - (g-15) Temporary surcharge eliminated.
 - (g-16) Reflects creation of Power for Jobs Program, a credit against section 186-a for 100% recovery from participation within the program; reduction from 0.75% in section 184 rate; reduction from 3.5%, effective October 1, 1998, for section 186-a and section 186-e rates.

TABLE E-4 (continued)

**General Fund Receipts from Selected Taxes and Fees Deposited to the Department of Audit and Control
New York State — Selected Fiscal Years 1919-20 — 1999-2000
(thousands)**

- (g-17) Reflects the continued phase-out of Section 186-a and 189, the reduction of the transmission/distribution rate for residential customers, and the continuation of the Power for Jobs program.
- Corporation Franchise Tax (Article 9-A):**
- (h) In 1919, most manufacturing and mercantile corporations were subject to a State franchise tax as well as a net income tax. In 1920, a tax on apportioned capital stock was added and a minimum tax level imposed.
- (h-1) In 1936, an increase in net income tax rate was enacted; renewed annually through 1944.
- (h-2) In 1944, revision of franchise tax provisions to reflect different classes of income: business, investment and subsidiary; to allocate income in New York State under a different formula; and to place corporations on a more current basis. No change in rates.
- (h-3) Increase in net income rates.
- (h-4) Advancement in due dates for corporate income taxes.
- (h-5) Accelerated depreciation of capitalized assets enacted.
- (h-6) From 1964 through 1970, accelerated payment schedule was gradually decelerated until all four quarterly estimated payments would be equal (i.e., at 25%).
- (h-7) Increases in tax rates and in minimum tax level.
- (h-8) New tax on unrelated business income imposed.
- (h-9) Tax increases plus a surcharge on all bases.
- (h-10) Increase in net income tax, plus a surcharge on the corporation's 1976 tax liability.
- (h-11) Extended surcharges for one year, but provided for a limited credit in future years.
- (h-12) Accelerated increases in investment tax and employment incentive credits and made them permanent; reflects other modifications as well.
- (h-13) Enactment of further increases in investment and employment incentive tax credit rates and temporary disallowance of Federal accelerated cost recovery system (ACRS) of depreciation.
- (h-14) Disallowance of ACRS made permanent for out-of-State property, but allowed for property placed in service in New York State.
- (h-15) Initial effects of Federal Tax Reform Act of 1986 and State Business Tax Rate Reduction and Reform Act of 1987.
- (h-16) Reflects several changes, including increase in minimum tax rate and in dollar minimum tax and taxation of airlines.
- (h-17) Reflects imposition of temporary 15% surcharge on tax after credit; entity tax on S corporations.
- (h-18) Reflects first phase of declining surcharge schedule (i.e., 12.5%). Reflects changes to the alternative minimum tax (AMT) computation and credit usage, and a modified tax rate computation for sub-S companies.
- (h-19) Reflects second phase of declining surcharge schedule (i.e., 7.5%).
- (h-20) Reflects third phase of declining surcharge schedule (i.e., 2.5%).
- (h-21) Temporary surcharge eliminated.
- (h-22) Reflects a rate reduction in the alternative minimum tax to 3.25%.
- (h-23) Reflects a rate reduction in the entire net income tax to 8.5% and a rate reduction in the alternative minimum tax to 3.0%.
- (h-24) Reflects a rate reduction in the entire net income tax to 8.0 percent, a rate reduction in the alternative minimum tax to 2.5 percent, as well as the inclusion of energy companies, previously taxed under section 186 of Article 9, which are now taxed under Article 9-A following energy deregulation.
- Estate Tax excluding Gift Tax (Article 26):**
- (i) In 1919, a State property transfer tax was in effect, at varying rates, depending upon the class of the personal or corporate beneficiary.
- (i-1) Enactment of new Estate Tax, effective April 2, 1925. (Uniform Estate Tax established in 1930.) The following year, a new rate schedule was enacted.
- (i-2) "Temporary" rate increase imposed in 1933; renewed annually until made permanent in 1947.
- (i-3) State law was brought into conformity with Federal estate tax law.
- (i-4) Elimination of discounts for prompt tax payments.
- (i-5) Elimination of tax liability on small estates.
- (i-6) Reflects late payments on 1981 and 1982 liability.
- (i-7) Legislation enacted in 1990 modernized the administration of the estate tax, imposed a State generation-skipping transfer tax, and revised the method for computing liability.
- (i-8) Legislation enacted in 1991 increased the estimated estate tax payable within six months of the date of death from 80% to 90%.
- (i-9) Legislation enacted in 1994 provided a special estate tax credit of 5% for the first \$15 million of qualified assets for estates consisting of small business interests, and increased the maximum general credit allowed against State estate tax liability from \$2,750 to \$2,950.
- (i-10) Legislation enacted in 1995 authorized that a maximum of \$250,000 of equity in a decedent's principal residence may be deducted from the value of the New York gross estate.
- (i-11) Legislation enacted in 1997 increased the maximum general credit to \$10,000 effective October 1, 1998, and to \$30,000 effective February 1, 2000. It also deferred the payment of the tax by one month on October 1, 1998, and by an additional two months on February 1, 2000.
- (i-12) February 1, 2000, set the New York estate tax rates equal to the Federal credit for State estate taxes paid. New York also automatically conformed State law to the unified credit provisions specified in Federal law.
- Highway Use Tax:**
- (j) Effective October 1, 1951, a highway use tax was imposed on large commercial vehicles at varying rates. Mileage on State Thruway was exempted. In 1952, weight schedule was extended and new rates enacted.
- (j-1) Special permits and rates were provided for vehicles transporting other vehicles.
- (j-2) Optional method introduced for determining tax, based on unloaded weight and mileage.
- (j-3) Highway use tax amended for truckers paying motor fuel taxes based on mileage; fuel tax extended to buses operating on State highways.
- (j-4) Sales tax component added to fuel use tax.
- (j-5) Highway use tax was extended to Thruway mileage, and supplemental tax on off-Thruway use imposed.
- (j-6) Effective April 1, 1993, highway use tax receipts are earmarked to the Dedicated Highway and Bridge Trust Fund. Receipts remaining in the General Fund are audit receipts assessed prior to April 1, 1993.
- (j-7) All highway use tax receipts are now earmarked to the Dedicated Highway and Bridge Trust Fund.
- Insurance Taxes (Insurance Law and Article 33, State Tax Law):**
- (k) Effective in 1919 were taxes on gross premiums (less certain deductions) from insurance written by out-of-state ("foreign") companies on risks located within the State.
- (k-1) Effective June 15, 1939, the Insurance Law was completely recodified with rate and coverage revisions.
- (k-2) New tax on premiums received by "foreign" companies from title insurance.
- (k-3) Revenue "windfall" resulted from advancing due date of tax payment from April 1 to March 15.
- (k-4) Rate increase on marine insurance profits.
- (k-5) Prior to 1974, foreign health, fire and casualty insurance companies were also taxed under the State Corporation and Utilities Tax. Provisions were combined in 1974 into a new tax based on income and premiums. [See note g-7 above.]
- (k-6) Reflects 2 1/2% surcharge.
- (k-7) Reflects temporary 15% surcharge.
- (k-8) Reflects the application of a 2.6% flat premium tax rate to the State Insurance Fund.
- (k-9) Reflects a net premium rate increase from 1.2% to 1.3% for property and casualty insurers.
- (k-10) Reflects first phase of declining surcharge schedule to 12.5%.
- (k-11) Reflects further declining surcharge schedule to 7.5%.
- (k-12) Reflects further declining surcharge schedule to 2.5%.
- (k-13) Temporary surcharge eliminated.
- (k-14) Reflects a reduction if the net premium tax rate for Life/Health insurers from 0.8% to 0.7%; a reduction on the cap on tax liability from 2.6% to 2.0% for Life/Health insurers.
- (k-15) Reflects the continued reduction on the cap on tax liability from 2.4 percent to 2.0 percent, a reduction in the entire net income (ENI) tax rate from 8.5 percent to 7.5 percent, and the continuation of the Credit for investment in certified capital companies (CAPCO).
- Motor Fuel Tax (Article 12-A):**
- (l) Effective May 1, 1929, an excise tax was imposed on gasoline used for motor fuel.
- (l-1) In 1932, an additional one-cent "emergency" tax was imposed on gasoline. It was renewed annually until 1947. In 1935, another one-cent "emergency" tax was imposed and renewed annually until 1947. In 1936, the gasoline tax was extended to diesel motor fuel. In 1937, another one-cent "emergency" tax was imposed on gasoline and renewed annually until 1947.
- (l-2) Reflects increase in rates on diesel fuel.
- (l-3) Increases in gasoline and diesel fuel taxes (with taxicabs and buses exempted) with proceeds earmarked for the State Highway Account.
- (l-4) Beginning January 1966, \$375,000 per month was earmarked for Outdoor Recreation Development Account.
- (l-5) Increase in gasoline tax from 6 cents to 7 cents per gallon.
- (l-6) Tax on gasoline increased to 8 cents per gallon; on diesel fuel, to 10 cents per gallon, with one-fourth of the increase earmarked for

TABLE E-4 (continued)

**General Fund Receipts from Selected Taxes and Fees Deposited to the Department of Audit and Control
New York State — Selected Fiscal Years 1919-20 — 1999-2000
(thousands)**

<p>Emergency Highway Reconditioning and Preservation Fund. (Earmarked moneys are not included in amounts reported on this table.)</p> <p>(l-7) One-fourth of one cent per gallon of fuel taxes was earmarked to Emergency Highway Construction and Reconstruction Fund effective April 1, 1983.</p> <p>(l-8) Effective June 1, 1985, gasoline is taxed upon importation into the State.</p> <p>(l-9) Additional one-fourth of one cent per gallon of fuel taxes was earmarked to emergency highway funds (one-eighth cent each).</p> <p>(l-10) Effective April 1, 1991, fuel taxes earmarked to emergency highway funds rose to five-eighths of one cent per gallon.</p> <p>(l-11) On April 1, 1992, fuel taxes earmarked to emergency highway funds rose to seven-eighths of one cent per gallon. Since December 1992, large taxpayers have been required to make accelerated payments by electronic funds transfer.</p> <p>(l-12) Effective April 1, 1993, four cents of the eight cents per gallon tax imposed on gasoline is earmarked to the Dedicated Highway and Bridge Trust Fund. (Earmarked amounts are not included on this table.)</p> <p>(l-13) Effective January 1, 1996, tax on diesel fuel was reduced from 10 cents to 8 cents per gallon.</p> <p>(l-14) Effective April 1, 2000, the percentage of motor fuel receipts dedicated to highway construction and transit increased.</p> <p>Motor Vehicle Fees:</p> <p>(m) Annual vehicle registration fees and driver license fees were in effect. Passenger car registration fees varied by list price and horsepower; trucks and trailers by gross weight; buses by seating capacity.</p> <p>(m-1) Temporary one-year increases in most vehicle registration fees and instructors' licenses were imposed in 1932.</p> <p>(m-2) For chauffeurs and drivers, license fees were reduced and revised in 1936 but increased in 1937 and three-year renewals authorized.</p> <p>(m-3) Increase in passenger car registration fee.</p> <p>(m-4) Staggered system of vehicle registration introduced.</p> <p>(m-5) For chauffeurs and drivers, a four-year license renewal authorized.</p> <p>(m-6) 50% increase in most registration and license fees.</p> <p>(m-7) Effective September 1, 1985, rolled back registration fee increase for passenger vehicles and auto and agricultural trucks; daily proration of registration fees introduced.</p> <p>(m-8) Liberty plate issuance begun.</p> <p>(m-9) Passenger vehicle registration fees biennialized.</p> <p>(m-10) Effective August 1, 1991, 15% surcharge imposed on vehicle registration fees.</p> <p>(m-11) A 25% increase in license fees went into effect on June 1, 1992.</p> <p>(m-12) Effective April 1, 1993, a percentage of motor vehicle registration fees were earmarked to the Dedicated Highway and Bridge Trust Fund: 13% through 1994; 17% through March 1995; 20% through March 1998; 34% through June 1998; 34% through February 1999; and 45.5% since March 1999.</p> <p>(m-13) Effective April 1, 1996, driver's license renewal term extended from four to five years.</p> <p>(m-14) Effective September 1, 1997, driver's original license term extended from four to five years.</p> <p>(m-15) Effective July 1, 1998, fees on passenger vehicle registration reduced 25%.</p> <p>Pari-mutuel Tax:</p> <p>(n) Following a 1939 amendment to the State Constitution (effective in 1940), State law imposed a tax on betting plus a share of "breakage" (rounding on bets).</p> <p>(n-1) Increase in tax and share of breakage imposed in 1943.</p> <p>(n-2) At harness tracks, State's share of betting was changed from a flat percentage to a graduated scale.</p> <p>(n-3) Gradual increase (over four years from 1953 through 1956 and after) in State tax, while local tax rates were decreased.</p> <p>(n-4) Revision in tax range applicable to harness tracks.</p> <p>(n-5) Special tax relief provisions for nonprofit racing associations; extended through 1975.</p> <p>(n-6) Profit-making thoroughbred tracks taxed at same rate as harness tracks; extended through 1976.</p> <p>(n-7) Increases in State share of "breakage."</p> <p>(n-8) Increase in State tax at both thoroughbred and harness tracks.</p> <p>(n-9) At harness tracks, increase in State takeout and restructure of rate schedule.</p> <p>(n-10) Off-track betting (OTB) initiated, plus changes in rates and coverages.</p> <p>(n-11) Substantial changes to taxation of OTB operations.</p> <p>(n-12) Reduction in State share of "breakage" from harness racing wagers and in State's share of takeout at nonprofit race tracks.</p> <p>(n-13) Tax rate on nonprofit tracks reduced by one-half for two months (January and February) for three years (1976-1978).</p>	<p>(n-14) Further reduction in tax rate for nonprofit racing associations.</p> <p>(n-15) Reduction in tax rates for harness tracks.</p> <p>(n-16) Introduction of an experimental two-year reduction in takeout from betting pools at tracks run by nonprofit thoroughbred racing associations and in State tax, effective July 31, 1978.</p> <p>(n-17) Reduction in tax rate for harness tracks; two-year tax relief for nonprofit thoroughbred racing associations, effective July 28, 1981.</p> <p>(n-18) Introduction of experimental two-year reduction in takeout from harness racing association pools, effective July 1, 1985.</p> <p>(n-19) Includes \$47.9 million from land sale.</p> <p>(n-20) Reductions in tax rates on non-profit racing associations, effective June 1, 1995 through July 20, 1998.</p> <p>(n-21) Reductions in tax rates on non-profit racing associations, effective June 1, 1995 through June 30, 2002.</p> <p>Personal Income Tax (Article 16 and Article 22):</p> <p>(o) Effective in 1919, the State imposed a graduated tax on income, including provisions for capital gains or losses as well as personal and dependent exemptions.</p> <p>(o-1) Temporary rate increase on 1931 income; extended through 1933. In 1933, an additional emergency tax (1%) imposed and extended annually through 1940.</p> <p>(o-2) New entire tax schedule adopted in 1936, and changes in capital gains liability imposed in 1939.</p> <p>(o-3) Starting in 1941, State income taxes were reduced each year until 1956: by 25% in 1941-1944; by 50% in 1945 and 1946; by 40% in 1947; by 10% in 1948-1953; and by less than 10% in 1955 and 1956.</p> <p>(o-4) From 1947 through 1969, annual totals include funds deposited in the War Bonus and Mental Health Bond Account.</p> <p>(o-5) Tax withholding system imposed; taxes on ordinary 1958 income were forgiven; taxes on 1958 capital gains were collected. Substantive changes made to the tax rate structure and exemption provisions.</p> <p>(o-6) Revision of State income tax to conform to Federal law. All tax on 1960 personal income was refunded by 10%.</p> <p>(o-7) Addition of four upper-income tax brackets.</p> <p>(o-8) Numerous changes to various components, including exemptions for low-income persons and addition of another tax bracket for high incomes.</p> <p>(o-9) Surcharge suspended for 1973 and 1974 income years.</p> <p>(o-10) Reflects deferral of refund payments into subsequent State fiscal year.</p> <p>(o-11) Reflects return to normal refund payment schedule.</p> <p>(o-12) Numerous changes, including elimination of top tax bracket and initiation of a real property tax credit.</p> <p>(o-13) Reduction in maximum tax rate.</p> <p>(o-14) Initial years of three-year tax reduction. Maximum tax rates reduced to 13.5% on unearned income and 9.5% on earned income; standard deduction and personal exemption increased; and family adjustment adopted.</p> <p>(o-15) Initial (transitory) impact of Federal Tax Reform Act of 1986 and State Tax Reform Act of 1987.</p> <p>(o-16) Reflects reductions in top tax rate to 8.375%, and increases in standard deduction.</p> <p>(o-17) Reflects reduction in top tax rate to 7.875%, and increases in standard deduction.</p> <p>(o-18) Reflects changes to recapture tax table benefit, withholding remittance schedules and refund reserve transactions.</p> <p>(o-19) Reflects refund reserve transactions.</p> <p>(o-20) Reflects refund reserve transactions and enactment of State earned income credit.</p> <p>(o-21) Reflects refund transactions, increased State earned income tax credit, and start of three-year tax reduction, with changes for the 1995 tax year including a top tax rate of 7.59% and increased standard deductions.</p> <p>(o-22) Reflects refund transactions, increased State earned income tax credit, and continuation of three-year tax reduction, with changes for the 1996 tax year including a top tax rate of 7.125% and increased standard deductions.</p> <p>(o-23) Reflects refund transactions, increased State earned income tax credit, and conclusion of three-year tax reduction, with changes for the 1997 tax year including a top tax rate of 6.85% and increased standard deductions.</p> <p>(o-24) Reflects refund transactions, increased State earned income tax credit (EITC), and the School Tax Credit (STAR).</p> <p>(o-25) Reflects refund transactions, deposits in the STAR fund, an increase in the Child and Dependent Care credit, and an increase in the State earned income tax credit (EITC).</p> <p>Sales and Use Tax (Article 28):</p> <p>(p) Effective May 1, 1933, a temporary license tax of 1% on receipts from retail sales of tangible personal property was imposed. Expired June 30, 1934. Receipts from this tax were received as follows: In</p>
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TABLE E-4 (continued)

**General Fund Receipts from Selected Taxes and Fees Deposited to the Department of Audit and Control
New York State — Selected Fiscal Years 1919-20 — 1999-2000
(thousands)**

<p>(p-1) 1934, \$23,156; in 1935, \$7,754; in 1936, \$164; in 1937, \$20; in 1938, \$21; and in 1939, \$10. Effective August 1, 1965, the State imposed a 2% sales and compensating use tax on retail sales or use of tangible personal property. (First year's total represents seven months of collections.)</p> <p>(p-2) Tax increased to 3%.</p> <p>(p-3) Tax increased to 4% and extended to sales of prepared foods and drinks less than one dollar.</p> <p>(p-4) Monthly tax reporting imposed on large vendors.</p> <p>(p-5) Effective June 1, 1985, sales tax on gasoline pre-collected upon importation of fuel into State.</p> <p>(p-6) Includes Local Government Assistance Tax Fund share of State sales and use tax. Also reflects elimination of March prepayment requirement in 1990-91.</p> <p>(p-7) Includes Local Government Assistance Tax Fund share of State sales and use tax. Since December 1992, vendors with large annual tax liabilities have been required to make accelerated monthly payments by electronic funds transfer.</p> <p>(p-8) Includes Local Government Assistance Tax Fund Share of State sales and use tax.</p> <p>(p-9) Includes Local Government Assistance Tax Fund Share of State sales and use tax and enacted minor exemptions.</p> <p>(p-10) Includes Local Government Assistance Tax Fund Share of State sales and use tax and one week exemption for clothing costing less than \$500; promotional material exemptions and municipal parking exemptions.</p> <p>(p-11) Includes Local Government Assistance Tax Fund Share of State sales and use tax and one week exemption for certain clothing items; enacted minor exemptions.</p>	<p>(p-12) Includes Local Government Assistance Tax Fund Share of State sales and use tax and two one week exemptions for clothing and footwear costing less than \$500; enacted college textbook exemption and other minor exemptions.</p> <p>(p-13) Effective March 1, 2000, a permanent exemption for clothing and footwear less than \$110 and other minor exemptions.</p> <p>(p-14) Effective March 1, 2000, a permanent exemption for clothing and footwear less than \$110 and other minor exemptions.</p> <p>Unincorporated Business Income Tax (Article 23):</p> <p>(q) Effective February 15, 1935, a temporary emergency tax was applied to net income of unincorporated businesses not otherwise taxed, and to capital gains and losses. (Major professions were excluded.) Annual legislation extended the tax until it was made permanent in 1947.</p> <p>(q-1) Rate reduction enacted in 1947 and extended through 1954.</p> <p>(q-2) Tax relief granted to unincorporated businesses and extended through 1959-60.</p> <p>(q-3) State tax conformed to Federal tax laws.</p> <p>(q-4) Quarterly estimated tax payments initiated.</p> <p>(q-5) Increase in tax rate.</p> <p>(q-6) Four-year phase-out of tax started, through continuing rate reductions.</p> <p>(q-7) In 1981, the unincorporated business income tax was effectively eliminated. "Market-maker" credits continued to be paid, resulting in negative receipts until 1989.</p>
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TABLE E-5

**Bank Tax Collections by Type of Bank
New York State
Fiscal Years 1977-78 — 2001-02**

Fiscal Year Ended	Total	Commercial Banks	Savings Banks	Savings and Loan Associations
1978	\$ 198,852,672	\$ 111,237,146	\$ 70,429,078	\$ 17,186,448
1979	168,601,729	92,454,739	58,459,723	17,687,267
1980	181,933,328	121,841,655	46,488,867	13,602,806
1981	234,444,357	181,751,344	41,578,894	11,114,119
1982a	222,000,000	170,000,000	41,000,000	11,000,000
1983a	176,000,000	135,000,000	32,000,000	9,000,000
1984	172,391,787	143,043,199	21,869,075	7,479,513
1985	169,852,899	145,852,717	18,133,566	5,866,616
1986b	247,760,631	184,605,227	51,584,393	11,571,011
1987	379,613,840	272,676,838	87,195,357	19,741,645
1988	406,999,822	297,370,077	88,825,471	20,804,274
1989	431,921,720	349,703,107	66,640,900	15,577,713
1990	425,082,656	354,592,201	56,481,596	14,008,859
1991	330,700,009	270,646,880	50,960,724	9,092,405
1992	565,819,270	498,918,490	54,431,682	12,469,098
1993	670,482,253	569,241,110	86,103,705	15,137,438
1994	850,734,348 ^r	784,033,220	45,861,034	20,840,093
1995	547,951,680	486,101,969	50,964,761	10,884,951
1996	634,663,073	611,513,204	24,455,738	-1,305,869
1997c	639,937,891	637,448,699	-3,003,481	5,492,673
1998	707,323,587	700,344,217	1,183,430	5,795,940
1999	544,058,277	527,485,000	11,706,723	4,866,554
2000	525,509,443	515,527,816	4,795,596	5,186,031
2001	505,476,390	495,895,982	5,187,727	4,392,681
2002	495,762,142	486,577,188	4,557,081	4,627,873

r Revised.

a Totals are actual; details by type of bank are estimated due to identification considerations for current and prior periods.

b First year of revised Bank Tax Law featuring reduced net income rate, new alternative tax computations and revised allocation provisions.

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

SOURCE: New York State Department of Taxation and Finance.

TABLE E-6

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 1998-November 30, 1999

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
All Industries	259,080	100.00%	\$ 1,432,711,335	100.00%	\$ 5,530	2,380	\$ 27,042,726
Agriculture, Forestry, Fishing and Hunting	1,122	0.43	1,919,663	0.13	1,711	a	a
Mining	424	0.16	4,068,206	0.28	9,595	8	30,329
Utilities	275	0.11	8,127,331	0.57	29,554	4	598,780
Construction	17,423	6.72	37,618,838	2.63	2,159	70	160,471
Building, Developing, and General Contracting	5,209	2.01	10,648,080	0.74	2,044	19	29,954
Heavy Construction	990	0.38	6,140,739	0.43	6,203	20	47,320
Special Trade Contractors	11,200	4.32	20,823,512	1.45	1,859	31	83,197
Manufacturing	17,057	6.58	309,013,540	21.57	18,117	472	1,961,635
Food Manufacturing	1,141	0.44	24,540,249	1.71	21,508	29	188,560
Beverage and Tobacco Product Manufacturing	132	0.05	20,283,833	1.42	153,665	4	7,668
Textile Mills	152	0.06	1,376,255	0.10	9,054	9	43,062
Textile Product Mills	332	0.14	2,131,966	0.15	6,422	10	17,779
Apparel Manufacturing	2,568	0.99	8,242,668	0.58	3,210	26	16,817
Leather and Allied Product Manufacturing	171	0.07	1,089,535	0.08	6,372	3	4,345
Wood Product Manufacturing	443	0.17	2,484,233	0.17	5,608	3	2,507
Paper Manufacturing	272	0.10	6,138,828	0.43	22,569	18	59,039
Printing and Related Support Activities	1,586	0.61	11,279,112	0.79	7,112	19	70,598
Petroleum and Coal Products Manufacturing	104	0.04	4,851,922	0.34	46,653	12	54,954
Chemical Manufacturing	798	0.31	49,064,916	3.42	61,485	51	424,751
Plastics and Rubber Products Manufacturing	501	0.19	5,621,171	0.39	11,220	11	12,242
Nonmetallic Mineral Product Manufacturing	378	0.15	10,369,244	0.72	27,432	9	17,470
Primary Metal Manufacturing	317	0.12	4,725,212	0.33	14,906	10	27,233
Fabricated Metal Product Manufacturing	2,095	0.84	15,645,204	1.09	7,468	41	31,097
Machinery Manufacturing	1,035	0.40	26,637,869	1.86	25,737	32	99,607
Computer and Electronic Product Manufacturing	1,005	0.39	43,965,540	3.07	43,747	47	136,433
Electrical Equipment, Appliance, and Component Manufacturing	761	0.29	13,812,819	0.96	18,151	39	260,344
Transportation Equipment Manufacturing	388	0.15	9,213,038	0.64	23,745	26	317,280
Furniture and Related Product Manufacturing	460	0.18	6,791,969	0.47	14,765	9	25,663
Miscellaneous Manufacturing	2,414	0.93	40,745,707	2.84	16,879	64	144,186
Wholesale Trade	25,763	9.94	148,450,923	10.36	5,762	249	658,900
Wholesale Trade (Durable)	13,270	5.12	80,051,857	5.59	6,033	136	284,812
Motor Vehicle and Motor Vehicle Parts and Supplies Wholesalers	968	0.37	18,192,625	1.27	18,794	12	98,762
Furniture and Home Furnishing Wholesalers	655	0.25	2,062,254	0.14	3,148	a	a
Lumber and Other Construction Materials Wholesalers	587	0.23	3,711,723	0.26	6,323	7	3,796
Professional and Commercial Equipment and Supplies Wholesalers	522	0.20	2,630,896	0.18	5,040	5	10,991
Metal and Mineral (except Petroleum) Wholesalers	491	0.19	2,853,927	0.20	5,812	8	4,150
Electrical Goods Wholesalers	1,088	0.42	8,148,308	0.57	7,489	16	35,674
Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers	722	0.28	3,723,468	0.26	5,157	7	4,396
Machinery, Equipment, and Supplies Wholesalers	1,617	0.62	9,142,895	0.64	5,654	23	26,111
Miscellaneous Durable Goods Wholesalers	5,940	2.29	29,238,781	2.04	4,922	55	98,847
Wholesale Trade (Nondurable)	12,483	4.82%	68,397,172	4.77%	\$ 5,479	113	374,088
Paper and Paper Product Wholesalers	510	0.20	2,535,144	0.18	4,971	6	19,500
Drugs and Druggists' Sundries Wholesalers	329	0.13	3,507,436	0.24	10,661	8	51,714
Apparel, Piece Goods, and Notions Wholesalers	3,444	1.33	16,860,582	1.18	4,896	22	58,716
Grocery and Related Product Wholesalers	1,743	0.67	12,367,111	0.86	7,095	18	106,719
Farm Product Raw Material Wholesalers	310	0.12	970,201	0.07	3,130	7	2,410
Chemical and Allied Products Wholesalers	510	0.20	2,473,736	0.17	4,850	10	6,187
Petroleum and Petroleum Products Wholesalers	422	0.16	2,268,826	0.16	5,376	8	10,947
Beer, Wine, and Distilled Alcoholic Beverage Wholesalers	315	0.12	3,625,367	0.25	11,509	3	4,743
Miscellaneous Nondurable Goods Wholesalers	4,550	1.76	23,630,327	1.65	5,193	311	113,152

(Continued on the following page)

TABLE E-6 (continued)

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 1998-November 30, 1999

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
Retail Trade	27,045	10.44	\$ 121,533,983	8.48	4,494	123	\$ 407,216
Motor Vehicle and Parts Dealers	2,184	0.84	5,676,035	0.40	2,599	16	19,661
Furniture and Home Furnishings Stores	1,303	0.50	4,915,580	0.34	3,773	6	18,869
Electronics and Appliance Stores	896	0.35	4,020,767	0.28	4,487	a	a
Building Material and Garden Equipment and Supplies Dealers	1,353	0.52	15,829,120	1.10	11,699	9	29,772
Food and Beverage Stores	5,702	2.20	14,855,833	1.04	2,605	13	104,195
Health and Personal Care Stores	3,124	1.21	11,710,311	0.82	3,748	10	3,777
Gasoline Stations	1,071	0.41	1,446,334	0.10	1,350	a	a
Clothing and Clothing Accessories Stores	3,821	1.47	22,632,318	1.58	5,923	26	42,040
Sporting Goods, Hobby, Book, and Music Stores	1,032	0.40	2,097,306	0.15	2,032	6	18,022
General Merchandise Stores	687	0.27	22,123,938	1.54	32,204	5	40,062
Miscellaneous Store Retailers	4,401	1.70	10,790,938	0.75	2,452	17	107,282
Nonstore Retailers	1,471	0.57	5,435,503	0.38	3,695	11	23,074
Transportation and Warehousing	9,198	3.55	37,602,508	2.62	4,088	83	99,975
Air Transportation	339	0.13	16,436,007	1.15	48,484	6	12,734
Rail Transportation	29	0.01	127,813	0.01	4,407	a	a
Water Transportation	226	0.09	530,213	0.04	2,346	11	15,492
Truck Transportation	3,476	1.34	7,123,328	0.50	2,049	17	7,942
Transit and Ground Passenger Transportation	2,708	1.05	5,024,563	0.35	1,855	16	13,447
Pipeline Transportation	22	0.01	360,285	0.03	16,377	a	a
Warehousing and Storage	274	0.11	967,242	0.07	3,530	4	672
Information	10,446	4.03	108,730,844	7.59	10,409	142	6,453,293
Publishing Industries	1,747	0.67	35,791,250	2.50	20,487	51	368,084
Motion Picture and Sound Recording Industries	6,044	2.33	31,065,782	2.17	5,140	39	5,629,037
Broadcasting and Telecommunications	1,569	0.61	26,464,639	1.85	16,867	36	408,815
Information Services and Data Processing Services	1,058	0.41	15,401,566	1.07	14,557	16	47,357
Finance, Insurance, and Real Estate and Rental and Leasing	47,410	18.30	326,652,510	22.80	6,890	447	4,742,617
Monetary Authorities — Central Bank	16	0.01	16,041	—	1,003	—	—
Credit Intermediation and Related Activities	1,210	0.47	19,344,288	1.35	15,987	23	150,651
Securities, Commodity Contracts, and Other Financial Investments and Related Activities	4,694	1.81	183,754,354	12.83	39,147	145	1,822,452
Insurance Carriers and Related Activities	4,315	1.67	23,202,447	1.62	5,377	70	2,210,419
Funds, Trusts, and Other Financial Vehicles	2,806	1.08	3,257,324	0.23	1,161	10	9,149
Real Estate	32,567	12.57	86,755,053	6.06	2,664	176	505,478
Professional, Scientific, and Technical Services	24,582	9.49%	91,082,503	6.36%	\$ 3,705	177	597,962
Management of Companies and Enterprises	3,191	1.23	114,876,276	8.02	36,000	404	10,297,506
Administrative and Support and Waste Management and Remediation Services	5,868	2.26	37,310,482	2.60	6,358	43	359,394
Educational Services	1,781	0.69	3,553,947	0.25	1,995	9	76,655
Health Care and Social Assistance	10,145	3.92	14,871,349	1.04	1,466	32	103,967
Hospitals	62	0.02	159,472	0.01	2,572	a	a
Nursing and Residential Care Facilities	164	0.06	1,869,610	0.13	11,400	a	a
Social Assistance	388	0.15	418,691	0.03	1,079	a	a
Arts, Entertainment, and Recreation	5,008	1.93	13,727,127	0.96	2,741	26	177,554
Performing Arts, Spectator Sports, and Related Industries	3,060	1.18	7,394,944	0.52	2,417	9	8,689
Museums, Historical Sites, and Similar Institutions	21	0.01	200,023	0.01	9,525	—	—
Amusement, Gambling, and Recreation Industries	1,917	0.74	6,129,621	0.43	3,198	17	168,865
Accommodation and Food Services	9,821	3.79	25,371,513	1.77	2,583	39	239,992
Accommodation	870	0.34	14,005,046	0.98	16,098	13	112,932
Food Services and Drinking Places	8,927	3.45	11,360,604	0.79	1,273	26	127,060
Other Services (except Public Administration)	13,394	5.17	16,928,047	1.18	1,264	30	47,791
Repair and Maintenance	5,278	2.04	5,068,135	0.35	960	9	2,042
Personal and Laundry Services	7,432	2.87	8,130,260	0.57	1,094	20	45,720
Public Administration	52	0.02	39,411	—	758	—	—
Industry Code Not Given	29,075	11.22	11,232,334	0.78	386	20	24,582

NOTE: Not all sub-industry categories are displayed for each major industry group. However, totals shown for each major industry group and All Industries represent the entire population of taxpayers.

— Represents zero.

a Tax Law provisions prohibit disclosure of data. However, the data are included in the appropriate totals.

1 Tax liability includes the tax on subsidiary capital. Tax liability excludes the MTA surcharge.

2 Values represent tax on subsidiary capital prior to the application of credits.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-7
Cigarette Tax Collections
New York State
Fiscal Years 1977-78 — 2001-02

Fiscal Year Ended	Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections
1978	\$ 339,233,340	\$ 4,214,948	\$ 80,034	\$ 335,098,426
1979	332,019,825	4,106,241	32,998	327,946,582
1980	336,637,093	4,108,238	-450,127	332,078,728
1981	341,463,470	4,140,923	-1,169,401	336,153,146
1982	342,933,962	4,128,293	927,257	339,732,926
1983	334,252,029	3,977,781	701,971	330,976,220
1984a	445,041,161	3,822,164	-1,218,626	440,000,371
1985	436,476,643	3,727,877	2,013,387	434,762,153
1986	428,063,876	3,659,192	-1,572,279	422,832,405
1987	409,144,326	3,542,212	633,289	406,235,403
1988	402,696,431	3,484,741	1,719,846	400,931,536
1989	384,232,112	3,335,646	202,805	381,099,271
1990b	539,974,481	3,130,229	581,269	537,357,491
1991c	600,481,699	2,936,229	-1,891,105	595,654,365
1992	585,357,325	2,790,612	2,813,015	585,379,728
1993	549,496,469	2,652,034	-2,921,163	543,923,271
1994d	693,158,878r	2,490,244	2,976,712	693,645,346
1995	713,459,560	2,366,804	1,078,698	712,171,454
1996	679,408,433	2,277,360	216,007	677,347,081
1997	649,755,879	2,184,769	384,257	647,955,367
1998	657,171,054	2,166,310	-2,802,921	652,201,824
1999	648,339,489	2,133,402	-1,757,810	644,448,276
2000f	649,298,794	2,144,024	955,513	648,110,283
2001	988,715,349	3,165,387	14,255,800	999,805,762
2002	991,896,604	3,099,115	241,507	989,038,996

r Revised.

a The Cigarette Tax was increased from 15 cents to 21 cents per pack of 20 as of April 1, 1983.

b The Cigarette Tax was increased from 21 cents to 33 cents per pack of 20 as of May 1, 1989.

c The Cigarette Tax was increased from 33 cents to 39 cents per pack of 20 as of June 1, 1990.

d The Cigarette Tax was increased from 39 cents to 56 cents per pack of 20 as of June 1, 1993.

f The Cigarette Tax was increased from 56 cents to 111 cents per pack of 20 as of March 1, 2000.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-8

Estate Tax Collections
New York State by County — Fiscal Year 2001-02(p)

County	Gross Collections	Refunds	Net Collections
New York State	\$ 746,484,877	\$ 29,093,109	\$ 717,391,768
New York City	380,295,215	13,331,429	366,963,788
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
Rest of State	353,883,947	14,932,466	338,951,480
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	—	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	—	11,086
Schoharie	7,341	—	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	—	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

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

p Preliminary.

SOURCE: New York State Department of Taxation and Finance.

— Represents zero.

TABLE E-9

**Motor Fuel Tax Collections and Gallonage by Type of Fuel
New York State — Fiscal Years 1977-78 — 2001-02**

Fiscal Year Ended	Net Collections			Net Taxable Gallons (thousands)		
	Total	Gasoline	Diesel Fuel	Total	Gasoline	Diesel Fuel
1978	\$ 496,095,094	\$ 466,111,974	\$ 29,983,120	6,329,572	6,013,317	316,255
1979	505,588,558	472,894,141	32,694,417	6,420,853	6,091,709	329,144
1980	474,798,416	441,227,553	33,570,863	5,998,828	5,658,258	340,570
1981	449,895,686	416,895,595	33,000,091	5,683,920	5,332,295	351,625
1982	443,825,252	407,603,675	36,221,577	5,633,463	5,253,194	380,269
1983	436,795,975	400,672,005	36,123,970	5,846,658	5,459,424	387,233
1984	422,232,089	383,040,061	39,192,028	5,624,294	5,198,864	425,431
1985	408,760,520	366,821,088	41,939,432	6,316,382	5,870,674	445,708
1986	468,945,613	425,591,103	43,354,510	6,113,869	5,664,200	449,669
1987	495,922,469	449,792,194	46,130,275	6,012,516	5,541,737	470,780
1988	500,180,485	451,105,702	49,074,783	6,279,365	5,776,710	502,654
1989	488,729,646	427,807,248	60,922,398	6,348,679	5,690,757	657,922
1990	543,548,164	475,381,273	68,166,891	6,476,159	5,662,398	813,761
1991	505,106,866	441,384,994	63,721,872	6,320,628	5,629,056	691,572
1992	492,444,493	438,687,552	53,756,941	6,131,801	5,499,070	632,731
1993a	525,249,734	465,445,471	59,804,263	6,065,010	5,438,302	626,708
1994	490,283,030	426,004,782	64,278,249	6,130,349	5,473,445	656,904
1995	484,961,968	425,413,021	59,548,947	5,936,134	5,278,709	657,425
1996	501,483,131	440,921,198	60,561,933	6,116,797	5,431,975	684,822
1997	471,508,471	421,669,083	49,839,388	6,059,153	5,339,561	719,592
1998	491,712,710	437,792,075	53,920,635	6,184,322	5,426,744	757,578
1999	502,319,551	442,577,430	59,742,120	6,405,712	5,585,511	820,201
2000	518,773,204	450,716,141	68,057,063	6,499,269	5,572,647	926,622
2001	510,324,370	448,770,548	61,553,821	6,342,174	5,490,630	851,544
2002	489,396,235	430,844,878	58,551,357	6,378,437	5,602,828	775,609

NOTE: 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, and 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.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-10

**Motor Vehicle Registration Fees, Driver License Fees
and Other Fees — Collections and Net Revenue
New York State — 1975-1999**

Year	All Fees	Motor Vehicle Registration Fees ¹	Driver License Fees ²	All Other Fees ³	Fees Paid to County Clerks	Refunds and Other Deductions	Net Revenue
1975	\$ 287,127,730	\$ 232,218,073	\$ 12,195,467	\$ 42,714,190	\$ 7,012,225	\$ 34,668,157	\$ 245,447,348
1976	294,583,367	234,700,339	14,011,852	45,871,176	7,444,196	36,888,622	250,250,549
1977	296,039,677	240,080,925	11,295,135	44,663,617	7,538,384	38,937,613	249,563,680
1978	302,649,795	245,740,668	11,863,792	45,045,335	7,711,364	41,607,117	253,331,314
1979	309,230,256	250,234,775	12,018,302	46,977,179	7,756,658	44,459,429	257,014,169
1980	302,974,399	246,956,615	10,320,104	45,697,680	7,576,214	43,837,920	251,560,265
1981	306,900,790	248,235,499	10,589,310	48,075,981	7,602,964	46,364,305	252,933,521
1982	310,567,346	247,386,281	12,213,434	50,967,631	7,047,291	49,658,716	253,861,339
1983a	412,659,626	318,500,388	32,650,702	61,508,536	9,437,747	52,451,629	350,770,250
1984	480,491,384	367,046,916	44,536,740	68,907,728	11,854,781	60,107,151	408,529,452
1985b	473,501,977	347,246,014	48,149,282	78,106,681	10,657,021	69,743,324	393,101,632
1986	433,889,680	285,631,912	54,629,712	93,628,056	11,625,026	85,447,884	336,816,770
1987	454,132,594	291,150,371	53,183,643	109,798,580	11,441,606	103,309,324	339,381,664
1988	439,524,343	296,445,743	48,086,436	94,992,164	11,619,464	90,459,137	337,445,742
1989c	556,749,150	380,012,406	49,650,282	127,086,462	17,458,130	124,034,433	415,256,587
1990c	537,818,012	344,306,877	55,414,073	138,097,062	16,081,807	133,305,119	308,431,086
1991	560,916,129	353,965,817	54,444,770	152,505,542	15,422,549	176,582,926	368,910,654
1992	577,102,297	355,339,819	57,555,788	164,206,690	15,161,644	191,492,928	370,447,725
1993	631,465,709	383,609,084	67,191,070	180,665,555	15,804,434	192,060,028	423,601,247
1994	780,691,659	374,013,212	84,895,140	321,783,307	16,301,600	183,788,707	580,601,352
1995	787,731,297	388,865,971	76,551,123	322,314,203	16,721,300	184,515,546	586,494,451
1996d	799,108,142	390,355,324	80,682,091	328,070,727	16,299,545	177,963,827	604,844,770
1997	838,367,802	406,533,998	94,668,078	337,165,726	19,282,032	184,782,325	634,303,445
1998f	832,985,341	372,307,243	108,708,492	351,969,606	19,903,247	192,005,322	621,076,772
1999	846,401,174	377,714,520	97,997,439	370,689,215	21,569,234	229,022,996	595,808,944

a Registration, license and other fees were increased effective May 1, 1983.

b Registration fees were reduced to the pre-May 1, 1983 levels for Standard Series, Regular Commercial, Agricultural, and Farm categories, effective September 1, 1985.

c Two-year registrations were introduced for certain vehicle classes and there were other changes.

d Driver License validity period changed from 4 to 5 years starting February 1996.

f Passenger Vehicle registration fees reduced by 25 percent effective July 1, 1998.

1 Registration Fees include: standard registration, special registration service charge, registration surcharge (repealed July 1, 1992), motorcycle for Motorcycle Fund, other registration, International Registration Plan (IRP) (New York portion), IRP (Out-of-State portion), IRP temporary authority permits, gift certificates, dealer extra, transporter extra, miscellaneous registrations, bonded vehicles, permanent fleet registration, souvenir plates, Cure plates, Council of the Arts plates, I Love New York plates, Animal Population Control plates, Olympic plates, Custom plates, World University plates, Conservation plates, Standard Registration (2nd year), Special Registration (2nd year) service charge, and other registration (2nd year).

2 License Fees include: Original motorcycle license for motorcycle fund, renewal motorcycle license for motorcycle fund, 5 year license original, 5 year license renewal, original class 1-8, renewal class 1-8, coterminous license fee, document image fee, and license renewal 8 years.

3 All Other Fees include: New York City tax, New York City tax commercial, boats, snowmobiles (Dealers Only), regular surcharge, ATV, title,

lien, reflectorized plates, dealer distributed plates, junk and salvage certificate, dealer certificate of sale, dealer and transporter original, junk and salvage license, boat dealer, snowmobile dealer, vehicle safety application, repair shop original and renewal, body repair estimator license, repair shop penalty fee, auto theft storage and lien fees, certified inspector license, inspection station license, safety inspection stickers, emissions stickers, salvage vehicle inspection, auto theft penalty fees, diesel inspection stickers, reregistration standard, reregistration other, miscellaneous license, license application (reciprocity), miscellaneous boats, miscellaneous snowmobile, miscellaneous ATV, general knowledge test, non-Commercial Drivers License (CDL) common knowledge test, motorcycle knowledge test, CDL core knowledge test (no permit), CDL core knowledge test (permit), CDL endorsement test (no permit), CDL endorsement test (permit), CDL skills test, non-commercial additional road test, escort service certificate, problem driver pointer system, search fee, license suspension termination fee, over the counter license abstract, abstract with license renewal, expedited service fee, plate reissuance (keep same plate), vin and pin fee, bad check penalty fee, Private Service Bureau application, Private Service Bureau license, Private Bureau renewal, uninsured civil penalty, chemical test refusal civil penalty, license reinstatement fee, license reinstatement fee out-of-state privileges, 2nd chemical test refusal civil penalty, financial security buyback, restore license privileges out-of-state, driving school applications, driving school license, driving school branch office, driving school instructor original, driving school instructor renewal, driving school instructor application, driving school applications, nondriver ID card, conditional license, restricted use license, and nondriver ID renewal.

SOURCE: New York State Department of Motor Vehicles, Division of Research and Evaluation.

TABLE E-11

**Personal Income Tax Liability, Reported Income, Deductions and Exemptions
New York State — Selected Income Years 1960-1999**
(dollar amounts in thousands)

Income Year	Taxpayers ¹	Total Reported Income ²	Deductions	Exemptions ³	Taxable Income	Tax Liability
1960	4,742,040	\$ 32,049,364	\$ 5,134,526	\$ 6,792,966	\$ 26,913,307	\$ 683,005
1965	5,783,473	45,150,657	6,992,082	8,208,974	38,157,065	1,253,447
1970	6,653,425	65,304,304	10,500,798	9,612,906	54,802,291	2,244,922
1971	6,637,820	68,699,643	11,738,317	9,930,912	56,960,171	2,405,486
1972	6,649,074	73,473,058	13,335,531	9,967,650	60,136,684	2,882,596
1973	6,878,122	78,423,367	14,153,100	9,907,649	64,269,484	3,064,368
1974	7,010,670	83,326,317	15,099,318	9,900,529	68,225,236	3,346,670
1975	6,940,948	85,888,225	15,678,650	9,729,847	70,208,116	3,630,188
1976	7,094,502	91,291,269	16,304,045	9,676,377	74,986,578	4,049,000
1977	7,191,562	96,515,662	16,829,657	9,668,133	79,686,005	4,364,864
1978	6,874,086	103,020,263	18,665,877	9,248,803	84,354,386	4,533,751
1979	7,079,579	113,491,007	19,580,816	9,948,964	93,910,191	5,290,852
1980	7,340,387	127,018,662	21,774,537	10,947,610	105,244,126	6,113,473
1981	7,540,214	140,034,764	24,466,553	11,044,752	115,568,211	6,835,422
1982	7,381,965	145,785,225	25,212,993	11,435,229	120,572,232	7,318,762
1983	7,466,692	157,705,673	26,786,685	11,491,339	130,918,989	8,280,967
1984	7,746,329	173,441,986	29,853,478	11,701,137	143,588,508	9,406,435
1985	7,577,048	183,091,663	33,323,933	12,063,668	137,704,062	9,689,029
1986	7,392,546	200,919,403	37,326,975	11,533,614	152,058,854	11,001,950
1987	6,111,986	225,332,278	39,828,477	11,150,373	174,353,424	11,929,911
1988	5,712,052	232,110,021	46,378,907	3,967,930	181,763,186	12,090,246
1989	5,799,566	242,262,212	52,217,943	3,909,618	186,135,431	11,829,172
1990	5,788,045	248,219,047	53,512,756	4,044,265	190,662,026	12,138,937
1991	5,607,495	240,347,454	52,057,249	3,829,407	184,460,800	11,840,749
1992	5,562,265	255,866,289	52,060,633	3,966,035	199,839,622	13,016,667
1993	5,525,201	257,656,645	51,969,338	4,017,634	201,669,674	13,142,729
1994	5,345,624	259,698,578	51,137,361	3,828,610	204,732,607	13,379,169
1995	5,314,889	274,712,238	55,417,444	3,720,775	215,574,345	14,029,702
1996	5,189,216	294,749,950	59,761,169	3,598,585	231,390,196	14,377,166
1997	5,292,934	323,103,135	63,417,515	3,549,329	256,136,514	14,795,237
1998	5,514,576	352,854,072	65,460,571	3,586,541	283,807,184	16,555,931
1999	5,594,717	382,503,676	67,843,983	3,595,006	311,064,893	18,296,978

1 Taxable returns only. As of 1988, this is resident returns only.

2 Total income is New York Adjusted Gross Income.

3 As of 1988 exemptions are for dependents only.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-12

**Personal Income Tax Liability, Reported Income and Taxable Status of Returns Filed
New York State by County of Residence
Income Year 1999
(dollar amounts in thousands)**

	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI ¹	Tax Liability ²	Number	Total NYAGI ¹	Tax Liability ²	Number	Total NYAGI ¹
New York State	7,773,997	\$ 399,550,077	\$ 17,944,165	5,590,020	\$ 382,661,210	\$ 18,320,138	2,183,977	\$ 16,888,867
New York City	3,032,107	157,067,798	7,086,886	2,061,236	148,712,995	7,304,900	970,871	8,354,805
Bronx	427,443	11,701,984	319,143	258,205	10,128,899	370,378	169,238	1,573,086
Kings	853,382	28,369,452	982,974	545,716	25,679,173	1,057,909	307,666	2,690,279
New York	737,735	80,303,119	4,418,244	548,424	78,652,685	4,457,995	189,311	1,650,435
Queens	839,792	28,512,126	1,025,496	576,408	26,346,419	1,072,636	263,384	2,165,707
Richmond	173,755	8,181,117	341,029	132,483	7,905,819	345,982	41,272	275,298
Rest of State	4,725,287	241,121,827	10,788,938	3,517,765	232,627,821	10,946,386	1,207,522	8,494,007
Albany	131,324	5,589,640	242,369	97,837	5,372,730	246,341	33,487	216,910
Allegany	17,465	503,187	15,418	11,631	458,073	16,381	5,834	45,115
Broome	85,492	2,999,895	115,437	60,146	2,828,457	118,526	25,346	171,438
Cattaraugus	32,748	977,931	31,649	21,857	894,686	33,428	10,891	83,245
Cayuga	32,386	1,042,141	35,448	23,000	968,701	37,255	9,386	73,440
Chautauqua	55,500	1,683,702	54,666	37,188	1,538,788	57,665	18,312	144,914
Chemung	37,163	1,288,103	47,977	25,776	1,206,737	49,563	11,387	81,366
Chenango	20,634	651,086	21,772	13,883	597,039	23,182	6,751	54,047
Clinton	31,044	1,044,670	37,560	21,981	977,731	38,979	9,063	66,939
Columbia	26,382	1,051,653	40,550	18,941	993,302	41,664	7,441	58,352
Cortland	19,114	601,623	20,177	13,400	556,868	21,261	5,714	44,755
Delaware	19,195	570,873	18,862	12,331	519,887	19,914	6,864	50,985
Dutchess	115,968	5,552,033	239,933	89,473	5,383,351	242,654	26,495	168,683
Erie	404,228	15,584,611	634,316	290,206	14,840,612	649,481	114,022	743,999
Essex	15,855	507,405	17,845	10,766	471,753	18,428	5,089	35,652
Franklin	18,079	514,623	15,827	11,864	466,326	17,191	6,215	48,298
Fulton	22,949	704,503	23,902	15,725	650,963	25,015	7,224	53,540
Genesee	26,686	879,584	31,089	19,493	826,485	32,234	7,193	53,099
Greene	18,869	628,311	22,939	13,108	589,677	23,649	5,761	38,634
Hamilton	2,534	73,356	2,505	1,683	68,006	2,569	851	5,350
Herkimer	26,706	769,293	24,098	18,151	702,804	25,704	8,555	66,488
Jefferson	36,832	1,137,195	38,374	24,797	1,045,412	40,439	12,035	91,784
Lewis	10,489	300,013	8,558	7,061	269,794	9,394	3,428	30,219
Livingston	26,129	931,226	34,631	19,272	882,508	35,744	6,857	48,718
Madison	28,024	1,015,612	37,928	20,383	956,334	39,401	7,641	59,278
Monroe	327,511	14,455,102	625,645	244,629	13,887,841	637,165	82,882	567,261
Montgomery	21,622	643,378	21,232	14,584	590,275	22,567	7,038	53,104
Nassau	633,761	46,416,947	2,336,405	493,794	45,448,587	2,348,611	139,967	968,360
Niagara	94,877	3,212,760	119,638	67,415	3,033,455	123,322	27,462	179,305
Oneida	97,323	3,246,643	120,209	67,477	3,036,268	124,538	29,846	210,375
Onondaga	196,858	8,128,012	340,083	144,825	7,769,866	347,775	52,033	358,146
Ontario	44,234	1,801,275	73,347	33,261	1,723,058	75,017	10,973	78,217
Orange	133,889	6,126,554	241,962	101,322	5,890,520	247,233	32,567	236,034
Orleans	17,064	524,691	17,326	11,986	486,781	18,253	5,078	37,911
Oswego	48,638	1,662,030	58,933	34,682	1,562,550	61,099	13,956	99,480
Otsego	24,127	808,970	29,364	16,329	749,943	30,708	7,798	59,028
Putnam	42,059	2,544,556	113,044	34,336	2,500,170	113,448	7,723	44,386
Rensselaer	66,261	2,415,095	91,776	48,958	2,294,598	94,145	17,303	120,497
Rockland	123,703	7,465,905	322,012	96,467	7,270,929	325,270	27,236	194,976
St. Lawrence	39,591	1,212,740	40,367	26,271	1,114,407	42,783	13,320	98,333
Saratoga	88,920	3,969,074	169,909	69,029	3,840,114	172,077	19,891	128,960
Schenectady	66,068	2,652,539	110,285	48,171	2,532,278	112,485	17,897	120,261
Schoharie	12,454	392,216	13,201	8,683	364,456	13,784	3,771	27,760
Schuyler	7,571	228,318	7,469	5,191	211,302	7,831	2,380	17,016
Seneca	13,762	427,068	14,316	9,426	392,983	15,111	4,336	34,085
Steuben	40,373	1,412,006	52,205	27,461	1,316,435	54,287	12,912	95,570
Suffolk	630,322	35,273,424	1,617,568	492,503	34,333,064	1,631,786	137,819	940,360
Sullivan	28,801	987,095	35,554	19,208	902,455	37,110	9,593	84,640
Tioga	21,435	749,034	26,144	15,231	695,033	27,020	6,204	54,001
Tompkins	34,056	1,420,132	59,376	25,869	1,362,764	60,483	8,187	57,367
Ulster	73,737	2,817,305	112,197	53,488	2,681,112	114,564	20,249	136,193
Warren	28,438	1,046,896	41,319	20,030	989,679	42,334	8,408	57,217
Washington	24,206	742,372	23,172	16,728	681,879	24,418	7,478	60,493
Wayne	40,846	1,479,026	54,645	30,396	1,401,360	56,366	10,450	77,665
Westchester	413,950	39,382,029	2,056,902	321,082	38,688,633	2,067,433	92,868	693,395
Wyoming	17,223	575,074	19,785	12,424	534,930	20,935	4,799	40,143
Yates	9,812	301,292	9,718	6,556	273,072	10,366	3,256	28,220
New York State Unclassified ³	3,547	125,120	4,947	2,298	116,969	5,090	1,249	8,151
Residence Unknown ⁴	13,056	1,235,333	63,395	8,721	1,203,427	63,762	4,335	31,906

NOTE: Details may not add to totals due to rounding.

3 Resident returns that could not be classified by county.

1 New York Adjusted Gross Income on resident tax forms IT-100, 200, and 201.

4 Includes resident (IT 100, IT 200 and IT 201) tax returns with an out-of-state address.

2 Includes refundable tax credits.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-13

**Full Year Resident Taxable Returns
by New York Adjusted Gross Income Class
New York State
Income Year 1999
(dollar amounts in thousands)**

Total Income Class	Taxpayers	New York Adjusted Gross Income	New York Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Credits ¹	Tax After Credits	Tax Liability as a Percent of Total NYAGI ^{1,2}
All Income Classes	5,594,717	\$ 382,503,676	\$ 67,843,983	\$ 3,595,006	\$ 311,064,893	\$ 19,011,302	\$ 714,324	\$ 18,296,978	4.783%
Less than \$ 5,000	135,277	536,270	405,830	—	130,442	5,158	3	5,155	0.961
\$ 5,000– 9,999	250,392	1,979,536	1,199,679	857	779,002	31,047	4,223	26,824	1.355
10,000– 14,999	386,930	4,842,286	2,878,110	17,443	1,946,747	77,920	15,237	62,683	1.294
15,000– 19,999	431,072	7,540,103	3,818,558	69,393	3,652,166	149,840	23,362	126,478	1.677
20,000– 24,999	473,909	10,686,362	4,557,103	211,676	5,917,599	256,808	35,237	221,571	2.073
25,000– 29,999	481,916	13,221,642	4,881,716	307,454	8,032,487	364,463	26,280	338,183	2.558
30,000– 34,999	431,475	14,007,459	4,510,814	287,606	9,209,049	440,565	15,061	425,504	3.038
35,000– 39,999	372,027	13,957,834	4,000,827	252,457	9,704,560	483,150	12,932	470,218	3.369
40,000– 44,999	315,844	13,414,844	3,546,343	212,159	9,656,353	493,334	9,634	483,700	3.606
45,000– 49,999	270,252	12,823,113	3,232,489	219,082	9,371,553	487,877	8,099	479,778	3.742
50,000– 54,999	236,981	12,422,682	2,909,749	187,344	9,325,599	495,577	7,900	487,677	3.926
55,000– 59,999	211,836	12,182,490	2,728,671	191,084	9,262,744	498,822	7,081	491,741	4.036
60,000– 64,999	185,278	11,552,915	2,479,564	175,386	8,897,975	486,290	6,725	479,565	4.151
65,000– 74,999	298,638	20,843,058	4,138,309	288,207	16,416,560	923,602	15,339	908,263	4.358
75,000– 99,999	465,912	40,059,299	7,079,352	487,238	32,492,737	1,896,424	35,018	1,861,406	4.647
100,000– 149,999	347,109	41,448,060	6,249,299	379,154	34,819,624	2,231,270	55,952	2,175,318	5.248
150,000– 199,999	112,001	19,189,473	2,354,278	116,892	16,718,308	1,145,148	32,616	1,112,532	5.798
200,000– 499,999	135,763	39,826,019	3,228,991	139,058	36,457,973	2,497,303	91,538	2,405,765	6.041
500,000– 999,999	31,058	21,142,088	849,308	31,259	20,261,522	1,387,899	67,690	1,320,209	6.244
1,000,000– 4,999,999	18,423	35,007,274	1,127,567	18,449	33,861,258	2,319,487	116,774	2,202,713	6.292
5,000,000– 9,999,999	1,594	10,943,531	346,955	1,605	10,594,972	725,755	39,310	686,445	6.273
10,000,000– and over	1,031	24,877,338	1,320,470	1,203	23,555,665	1,613,563	88,312	1,525,251	6.131

NOTE: Detailed figures do not necessarily add to totals due to rounding and various processing factors.

— Represents zero.

1 Includes the following credits: resident, accumulation distribution, solar electric generating equipment, investment, financial services industry investment, economic development zone (EDZ) investment tax and EDZ employment incentive, financial services industry EDZ investment tax and EDZ employment incentive, EDZ wage tax, zone

equivalent area (ZEA) wage tax, EDZ capital tax, special additional mortgage recording tax, solar and wind energy, employment of persons with disabilities, alternative fuels, farmers' school tax, investment for new businesses, EDZ investment and EDZ employment incentive for new businesses, EDZ wage for new businesses, and ZEA wage for new businesses.

2 New York Adjusted Gross Income.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-14
New York State Earned Income Tax Credit
1994-2002

	Federal Credit Rate	Maximum Creditable Earnings	Federal Maximum Credit	State Credit Rate	State Maximum Rate	Earnings for Start of Phase-Out	Phase- Out Rate	Income Cut-Off
1994								
Families With One Child	26.30%	\$ 7,750	\$ 2,038	7.50%	\$ 153	\$ 11,000	15.98%	\$ 23,760
Families With Two or More Children	30.00	8,425	2,528	7.50	190	11,000	17.68	25,300
Workers Without Children ¹	7.65	4,000	306	7.50	23	5,000	7.65	9,000
1995								
Families With One Child	34.00%	\$ 6,160	\$ 2,094	10.00%	\$ 209	\$ 11,290	15.98%	\$ 24,396
Families With Two or More Children	36.00	8,640	3,110	10.00	311	11,290	20.22	26,673
Workers Without Children ¹	7.65	4,100	314	10.00	31	5,130	7.65	9,230
1996a								
Families With One Child	34.00%	\$ 6,330	\$ 2,152	20.00%	\$ 430	\$ 11,610	15.98%	\$ 25,078
Families With Two or More Children	40.00	8,890	3,556	20.00	711	11,610	21.06	28,495
Workers Without Children ¹	7.65	4,220	323	20.00	65	5,280	7.65	9,500
1997a								
Families With One Child	34.00%	\$ 6,500	\$ 2,210	20.00%	\$ 442	\$ 11,930	15.98%	\$ 25,760
Families With Two or More Children	40.00	9,140	3,656	20.00	731	11,930	21.06	29,290
Workers Without Children ¹	7.65	4,340	332	20.00	66	5,430	7.65	9,770
1998a								
Families With One Child	34.00%	\$ 6,680	\$ 2,271	20.00%	\$ 454	\$ 12,260	15.98%	\$ 26,473
Families With Two or More Children	40.00	9,390	3,756	20.00	751	12,260	21.06	30,095
Workers Without Children ¹	7.65	4,460	341	20.00	68	5,570	7.65	10,030
1999a								
Families With One Child	34.00%	\$ 6,800	\$ 2,312	20.00%	\$ 462	\$ 12,460	15.98%	\$ 26,928
Families With Two or More Children	40.00	9,540	3,816	20.00	763	12,460	21.06	30,580
Workers Without Children ¹	7.65	4,530	347	20.00	69	5,670	7.65	10,200
2000a								
Families With One Child	34.00%	\$ 6,920	\$ 2,353	22.50%	\$ 529	\$ 12,690	15.98%	\$ 27,413
Families With Two or More Children	40.00	9,720	3,888	22.50	875	12,690	21.06	31,152
Workers Without Children ¹	7.65	4,610	353	22.50	79	5,770	7.65	10,380
2001a								
Families With One Child	34.00%	\$ 7,140	\$ 2,428	25.00%	\$ 607	\$ 13,090	15.98%	\$ 28,281
Families With Two or More Children	40.00	10,020	4,008	25.00	1,002	13,090	21.06	32,121
Workers Without Children ¹	7.65	4,760	364	25.00	91	5,950	7.65	10,710
2002b								
Families With One Child	34.00%	\$ 7,370	\$ 2,506	27.50%	\$ 689	\$ 14,520	15.98%	\$ 30,201
Families With Two or More Children	40.00	10,350	4,140	27.50	1,139	14,520	21.06	34,178
Workers Without Children ¹	7.65	4,910	376	27.50	103	7,150	7.65	12,060
All Other Taxpayers								
Families With One Child	34.00%	\$ 7,370	\$ 2,506	27.50%	\$ 689	\$ 13,520	15.98%	\$ 29,201
Families With Two or More Children	40.00	10,350	4,140	27.50	1,139	13,520	21.06	33,178
Workers Without Children ¹	7.65	4,910	376	27.50	103	6,150	7.65	11,060

NOTE: Credit is refundable to residents, but nonrefundable to nonresidents. Phase-out based on greater of earnings or modified FAGI (federal adjusted gross income).

¹ Must be over age 24 and under age 65.

SOURCE: New York State Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2000*.

a The credit is reduced by the amount of household credit used.

b Beginning in tax year 2002, married taxpayers filing jointly and all other taxpayers have different earnings for the start of the phase-out and income cut-offs.

TABLE E-15

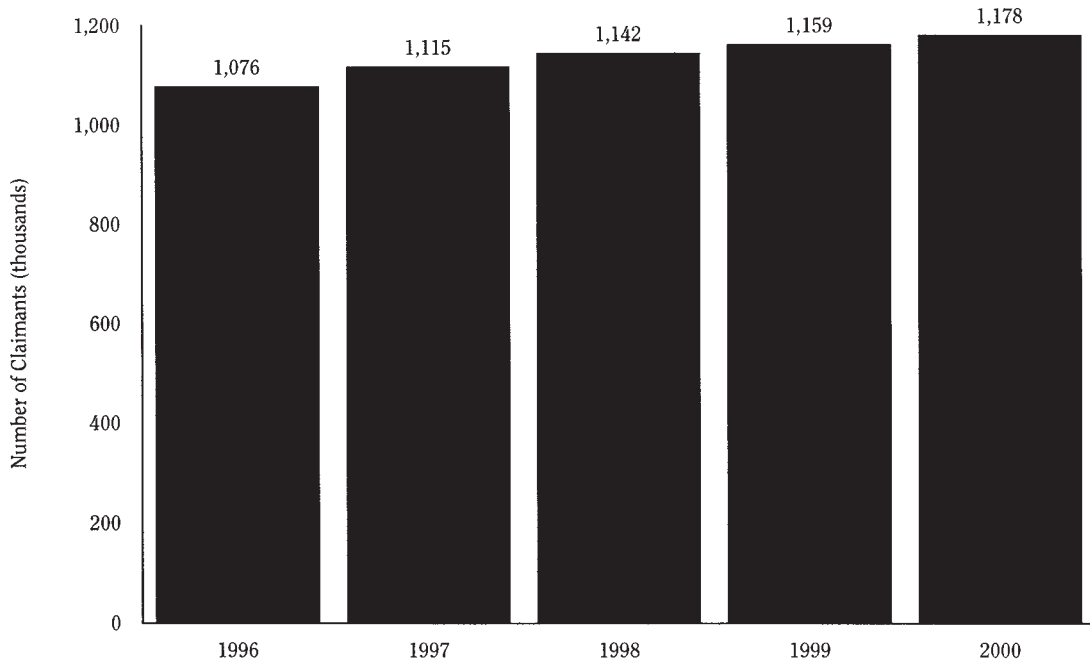
**New York State Earned Income Tax Credit Claims by
Place of Residence — 2000 Tax Year**

County	Number	Amount	Average Credit
New York State	1,177,630	\$ 423,057	\$ 359
New York City			
Bronx	151,412	60,529	400
Kings	224,946	85,541	380
New York	120,154	43,783	364
Queens	159,614	56,013	351
Richmond	17,042	5,865	344
Rest of State			
Albany	13,557	4,541	335
Allegany	2,862	1,007	352
Broome	10,797	3,662	339
Cattaraugus	5,172	1,829	354
Cayuga	4,543	1,571	346
Chautauqua	8,476	2,966	350
Chemung	5,487	1,890	344
Chenango	3,431	1,219	355
Clinton	4,259	1,480	348
Columbia	3,189	1,063	333
Cortland	2,791	943	338
Delaware	2,992	1,013	339
Dutchess	9,160	3,035	331
Erie	48,195	16,902	351
Essex	2,053	710	346
Franklin	3,207	1,138	355
Fulton	3,774	1,282	340
Genesee	2,954	964	326
Greene	2,420	792	327
Hamilton	266	74	278
Herkimer	3,888	1,397	359
Jefferson	6,050	2,177	360
Lewis	1,543	521	338
Livingston	2,830	935	330
Madison	3,544	1,173	331
Monroe	38,626	13,641	353
Montgomery	3,222	1,143	355
Nassau	42,672	14,009	328
Niagara	11,551	3,961	343
Oneida	13,114	4,565	348
Onondaga	23,864	8,356	350
Ontario	4,409	1,487	337
Orange	15,078	5,633	374
Orleans	2,499	872	349
Oswego	7,214	2,541	352
Otsego	3,401	1,167	343
Putnam	1,654	480	290
Rensselaer	7,399	2,484	336
Rockland	10,213	3,940	386
St. Lawrence	6,622	2,343	354
Saratoga	7,302	2,390	327
Schenectady	7,529	2,646	351
Schoharie	1,729	597	346
Schuyler	1,156	390	338
Seneca	1,880	637	339
Steuben	6,081	2,117	348
Suffolk	51,785	16,919	327
Sullivan	4,782	1,736	363
Tioga	2,709	897	331
Tompkins	3,427	1,069	312
Ulster	8,430	2,756	327
Warren	3,681	1,263	343
Washington	3,564	1,203	338
Wayne	4,875	1,701	349
Westchester	34,248	11,639	340
Wyoming	1,914	630	329
Yates	1,418	468	330
All Other ¹	8,974	1,362	152

¹ Includes nonresidents and part-year residents who move out of New York. Part-year residents who move into New York are classified by the county into which they moved.

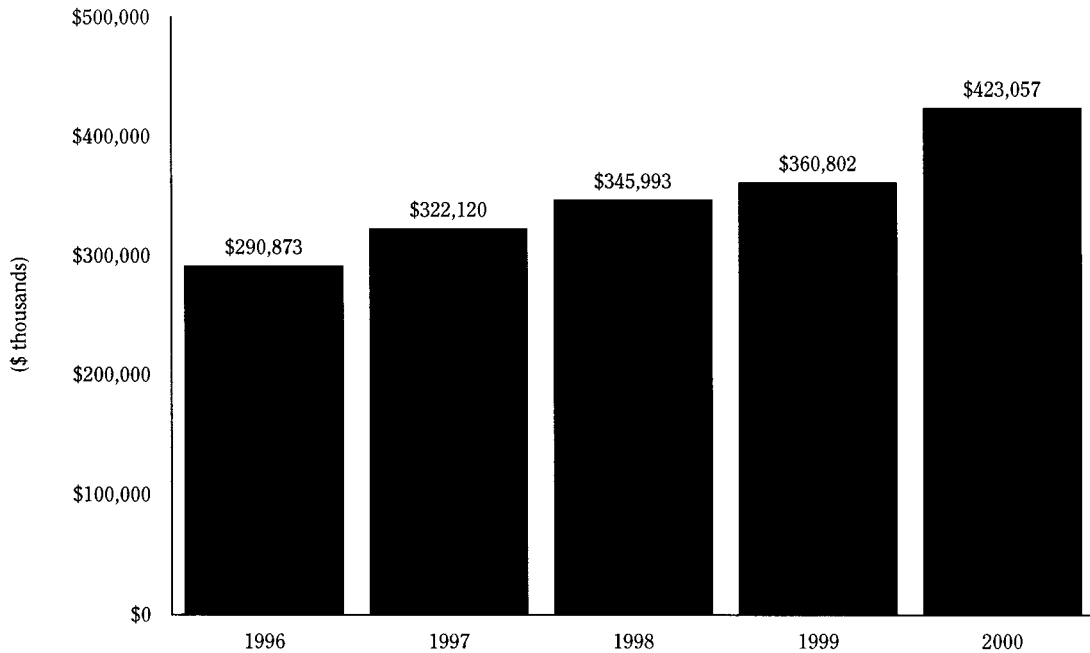
SOURCE: New York State Department Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2000*.

FIGURE E-1
Total New York State Earned Income Tax Credits Claimants
1996-2000



SOURCE: Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 1998*.

FIGURE E-2
Total New York State Earned Income Tax Credit Claimed
1996-2000



SOURCE: Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 1998*.

TABLE E-16

**Sales and Use Tax Rates and Distributions
and Other Locally Imposed Taxes
New York State — Fiscal Year 2001-02**

Type of Tax	Taxing Jurisdiction	Tax Rate	Net Distribution ¹		Tax Rate	Net Distribution ¹
Sales and Compensating Use Tax						
	ALL TAXING JURISDICTIONS	X	\$ 17,158,404,311			
	New York State	4.0%	8,247,755,984			
	Local Governments		8,910,648,327			
	New York City	4.0%	162,383,106			
	Municipal Assistance Corp.	4.0%	3,400,421,482			
	Metropolitan Commuter Transportation District ²	0.25%	378,620,926			
	All Other Localities	X	4,969,222,814			
	Sales and Use Tax	[See following sections for rates]	4,928,952,191			
	Counties		4,750,219,686			
	Cities ³		178,732,505			
	Special Local Taxes on Selected Commodities and Services		40,270,622			
	Consumer Utility Tax	[See following sections for rates]	31,953,768			
	Cities		1,116,890			
	City School Districts		30,836,878			
	Other Special Local Taxes on Selected Commodities and Services	[See following sections for rates]	8,316,854			
Type of Tax	Taxing Jurisdiction	Tax Rate	Net Distribution ¹	Taxing Jurisdiction	Tax Rate	Net Distribution ¹
Sales and Compensating Use Tax (continued)						
	Counties That Impose:	X	\$ 4,750,219,686			
	Albany	4.00%	198,816,194	Monroe	4.00%	\$ 350,636,878
	Allegany	4.00	13,632,215	Montgomery	3.00	13,890,262
	Broome	4.00	85,107,378	Nassau	4.25	838,763,204
	Cattaraugus	4.00	33,801,853	Niagara	3.00	59,862,341
	Cayuga	4.00	22,582,278	Oneida	4.00	77,318,491
	Chautauqua	3.00	38,912,840	Onondaga	3.00	184,652,364
	Chemung	3.00	34,210,986	Ontario	3.00	44,092,719
	Chenango	3.00	10,377,221	Orange	3.00	133,599,143
	Clinton	3.00	27,838,093	Orleans	4.00	10,523,113
	Columbia	4.00	23,222,368	Oswego	3.00	18,087,089
	Cortland	4.00	18,459,121	Otsego	3.00	18,461,617
	Delaware	2.00	8,150,612	Putnam	3.00	27,255,652
	Dutchess	3.00	107,801,140	Rensselaer	4.00	49,465,140
	Erie	4.00	457,372,703	Rockland	3.00	101,678,701
	Essex	3.00	14,589,699	St. Lawrence	3.00	30,205,611
	Franklin	3.00	11,015,986	Saratoga	3.00	70,969,082
	Fulton	3.00	10,636,186	Schenectady	3.50	62,013,900
	Genesee	4.00	25,387,064	Schoharie	3.00	7,740,890
	Greene	4.00	18,953,373	Schuyler	4.00	5,146,428
	Hamilton	3.00	2,259,824	Seneca	3.00	10,240,963
	Herkimer	4.00	19,399,698	Steuben	4.00	31,850,584
	Jefferson	3.00	33,690,979	Suffolk	4.25	797,383,137
	Lewis	3.00	5,322,476	Sullivan	3.00	19,564,773
	Livingston	3.00	15,484,349	Tioga	3.50	12,294,216
	Madison	3.00	13,774,556	Tompkins	4.00	32,687,301
				Ulster	3.75	77,833,483
				Warren	3.00	33,055,391
				Washington	3.00	12,052,642
				Wayne	3.00	22,928,320
				Westchester	2.50	328,013,646
				Wyoming	4.00	11,478,060
				Yates	3.00	5,675,354

(Continued on the following page)

TABLE E-16 (continued)

**Sales and Use Tax Rates and Distributions
and Other Locally Imposed Taxes
New York State — Fiscal Year 2001-02**

Taxing Jurisdiction	Tax Rate	Net Distribution ¹	Taxing Jurisdiction	Tax Rate	Net Distribution ¹
Total Cities:	X	\$ 178,732,505			
Cities that impose:	X	\$ 178,664,322			
Auburn	2.0%	6,553,464			
Canandaigua	1.5	2,894,586	Cities that no longer impose	X	\$ 68,183
Corning	1.5	2,490,452			
Fulton	3.0	4,422,026	Amsterdam	1.5%a	\$ 929
Geneva	1.5	2,235,704	Cortland	3.0a	2,299
			Elmira	1.5a	12,291
Glens Falls	1.5	2,228,810	Glen Cove	1.5a	434
Gloversville	1.5	1,548,751	Mechanicville	1.5a	260
Hornell	1.5	1,911,028	Ogdensburg	1.5a	40,687
Ithaca	1.5	6,186,526			
Johnstown	1.5	1,888,778	Plattsburgh	1.5a	5,752
			Saratoga Springs	1.5a	2,220
Mount Vernon	2.5	10,960,326	Schenectady	2.5a	2,895
New Rochelle	2.5	21,457,157	Troy	1.5a	416
Norwich	1.5	1,168,406			
Olean	1.5	3,837,977			
Oneida	1.5	2,680,502			
Oswego	3.0	7,573,129			
Rome	1.5	5,265,962			
Salamanca	1.5	492,161			
Sherrill	1.0	241,506			
Utica	1.5	8,588,914			
White Plains	1.5	37,728,313			
Yonkers	1.5	27,787,244			
Yonkers Special ⁴	1.0	18,522,599			

Type of Tax	Taxing Jurisdiction	Tax Rate	Net Distribution ¹	Taxing Jurisdiction	Tax Rate	Net Distribution ¹
Total Special Local Taxes on Selected Commodities and Services		X	\$ 40,270,622			
Consumer Utility Tax		X	\$ 31,953,768			
	Cities	X	\$ 1,116,890			
	Newburgh	3.0%	817,228			
	Port Jervis	3.0	299,663			
	City School Districts	X	\$ 30,836,878			
	Albany	3.0%	5,751,580			
	Batavia	3.0	818,017	Middletown	3.0%	\$ 1,689,020
	Cohoes	3.0	531,062	New Rochelle	3.0	3,043,476
	Glen Cove	3.0	1,055,017	Niagara Falls	3.0	2,534,336
	Gloversville	3.0	674,381	Ogdensburg	3.0	410,031
				Schenectady	3.0	2,483,677
	Hornell	2.5	421,215			
	Hudson	3.0	547,816	Utica	3.0	2,696,295
	Johnstown	3.0	467,738	Watertown	3.0	1,262,730
	Lackawanna	3.0	633,530	Watervliet	3.0	383,852
	Long Beach	3.0	1,358,823	White Plains	3.0	4,074,282
Other Special Local Taxes on Selected Commodities and Services		X	\$ 8,316,854			
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax	City of Lockport	3.0	1,821,632			
Hotel Occupancy and Restaurant Meals Tax	City of Long Beach	3.0	662,998			
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax, and Utilities Services Tax	City of Niagara Falls	3.0	5,832,224			

NOTE: Detail may not add to totals due to rounding.

X Not applicable.

— Represents zero.

a The tax was repealed.

1 Distributions are net after subtracting administrative charges and are generally based on taxes collected during the preceding month.

2 An additional sales and use tax is imposed in the Metropolitan Commuter Transportation District, which consists of New York City and

the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

3 Includes tax distribution of \$68,183 to cities that no longer impose a tax.

4 Yonkers Special is a dedicated fund intended to retire selected debt.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-17
Real Estate Transfer Tax Collections
New York State by County — Fiscal Year 2001-02(e)

County	Recording Officers' Fees	Net Amount Paid to State Tax Commission ¹
New York State	\$ 388,075	\$ 383,420,352
New York City	62,673	137,048,125
Bronx	6,463	5,948,085
Kings	17,982	20,140,947
New York	7,955	80,554,180
Queens	20,153	22,487,078
Richmond	10,120	7,917,835
Rest of State	325,402	180,940,009
Albany	7,971	3,150,525
Allegany	2,785	198,627
Broome	5,799	952,834
Cattaraugus	3,743	428,694
Cayuga	3,227	467,211
Chautauqua	5,694	817,594
Chemung	4,355	521,940
Chenango	2,439	233,124
Clinton	2,912	531,802
Columbia	2,895	1,045,632
Cortland	1,956	251,046
Delaware	3,039	442,163
Dutchess	8,237	5,159,618
Erie	22,749	6,729,097
Essex	2,569	478,783
Franklin	2,161	267,301
Fulton	2,328	289,245
Genesee	1,993	292,049
Greene	2,858	517,989
Hamilton	685	113,041
Herkimer	2,524	302,407
Jefferson	4,673	543,688
Lewis	1,543	109,856
Livingston	2,181	407,033
Madison	2,683	456,263
Monroe	18,997	7,583,307
Montgomery	1,895	206,690
Nassau	23,039	33,548,525
Niagara	6,276	1,244,179
Oneida	7,675	1,126,373
Onondaga	13,081	3,915,726
Ontario	4,361	1,157,265
Orange	10,623	7,986,963
Orleans	1,606	195,893
Oswego	4,869	1,491,436
Otsego	2,899	487,290
Putnam	3,442	2,427,935
Rensselaer	4,704	1,131,560
Rockland	6,517	5,529,610
St. Lawrence	4,382	452,401
Saratoga	8,024	3,117,174
Schenectady	4,950	1,276,435
Schoharie	1,905	217,126
Schuyler	1,653	105,643
Seneca	1,672	237,268
Steuben	6,027	666,241
Suffolk	39,621	43,566,068
Sullivan	4,486	934,401
Tioga	2,483	230,018
Tompkins	3,201	722,626
Ulster	6,867	2,106,011
Warren	3,266	1,014,524
Washington	2,655	356,556
Wayne	3,529	637,756
Westchester	13,481	32,121,044
Wyoming	1,500	210,094
Yates	1,717	228,309
Unclassified by county ²	—	65,432,218

NOTE: Detail may not add to totals due to rounding.

— Represents zero.

e Estimated.

1 Includes a total of \$37,723 interest reported by 43 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.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-18
Mortgage Tax Collections
New York State by County – Fiscal Year 2001-02

County	Number of Mortgages Recorded	Distributions				
		Taxes Collected	Additional Tax ¹	Additional Tax ²	Special Assistance Fund ³	Net Amount Paid to County Treasurers ⁴
New York State	738,569	\$ 1,287,375,567	\$ 199,346,617	\$ 84,873,298	\$ 136,025,418	\$ 859,526,426
New York City	124,960	692,220,479	72,810,730	32,139,568	41,711,486	544,708,477a
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	153,140,171	17,602,554	2,730,789	14,388,776	118,418,051
Richmond	19,361	50,372,633	5,830,446	603,652	4,969,600	38,968,935
Rest of State	613,609	595,155,090	126,535,889	52,733,734	94,313,933	218,382,073
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	—	3,590,846b
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
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	29,860,499	7,251,836	2,858,368	4,230,330	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	9,805,255	2,368,708	269,382	1,973,075	5,095,033
Rensselaer	8,531	5,421,148	1,254,432	1,287,167	—	2,842,990
Rockland	16,942	22,878,750	5,486,910	593,658	4,727,227	11,763,017
St. Lawrence	4,573	2,006,399	—	533,363	227,904	1,196,944
Saratoga	13,332	13,310,870	2,681,976	2,803,780	1,752,882	5,956,900
Schenectady	7,410	5,033,911	1,134,699	1,175,481	—	2,594,169
Schoharie	1,623	1,340,022	—	212,413	658,724	464,861
Schuyler	909	830,340	—	103,046	471,530	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	137,381,344	33,536,032	2,448,699	28,414,258	71,889,883
Sullivan	3,634	2,166,596	—	734,857	—	1,419,739

(Continued on the following page)

TABLE E-18 (continued)

Mortgage Tax Collections
New York State by County — Fiscal Year 2001-02

County	Number of Mortgages Recorded	Distributions				Net Amount Paid to County Treasurers ¹
		Taxes Collected	Additional Tax ¹	Additional Tax ²	Special Assistance Fund ³	
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	6,757,238	784,025	837,430	3,394,017	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	71,099,914	16,768,280	1,528,479	13,616,615	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

NOTE: All payments are received by localities.
Detail may not add to total due to rounding.

— Represents zero.

- 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
- 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 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 State Mortgage Insurance Agency.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-19
Revenues from Selected Types of Licenses
Issued by the Department of State
New York State — 2001-02

	2001		2002	
	Licenses Issued	Revenue	Licenses Issued	Revenue
Athletic	1,960	\$ 49,120	1,993	\$ 44,895
Promoters ¹	25	20,700	23	19,600
Boxers ²	125	1,250	110	1,110
Wrestlers ²	347	3,470	405	4,050
Miscellaneous ³	469	11,960	423	83,705
Transfers	45	2,250	36	1,800
Permits	949	9,490	996	9,960
Apartment Information and Sharing (\$400) ²	38	\$ 10,550	35	\$ 14,300
Barber	16,586	\$ 155,001	14,939	\$ 168,346
Operators (\$20) ⁴	8,303	X	7,925	X
Shops and Rental Areas (\$30) ⁴	3,793	X	3,943	X
Temporary Permits and Apprentices (\$10)	4,490	X	3,071	X
Appearance Enhancement	170,207	\$ 1,898,937	164,163	\$ 1,845,467
Operators (\$20) ⁴	133,315	X	136,576	X
Shops and Rental Areas (\$30) ⁴	22,523	X	22,777	X
Temporary Permits (\$10) ⁵	14,369	X	4,810	X
Hearing Aid Dealers (\$100) ²	2,008	\$ 34,670	1,692	\$ 151,661
Notary Public Appointments (\$20) ⁴	250,519	\$ 2,479,840	250,122	\$ 4,057,040
Private Investigators (\$400/\$500) and Watch Guard and Patrol Agencies (\$300/\$400) ⁶	3,059	\$ 738,950	3,098	\$ 784,200
Security Guards	102,315	\$ 2,467,002	113,056	\$ 2,524,979
Real Estate Appraisers				
Appraiser Registry Fee (\$250) ⁶	4,607	\$ 570,072	4,746	\$ 820,450
Real Estate ⁴	102,677	\$ 4,679,648	105,816	\$ 5,072,964
Brokers/Branch Office (\$150)	47,492	X	48,108	X
Sales Persons (\$50)	55,185	X	57,708	X
Bedding (\$150) ⁶	391	\$ 53,120	417	\$ 51,760
Business of Installing, Servicing or Maintaining Security and Fire Alarm System (\$200/\$185) ⁶	2,618	\$ 169,110	2,722	\$ 119,870
Armored Car	1,673	\$ 31,600	1,832	\$ 43,880
Carrier	28	X	29	X
Guard	1,645	X	1,803	X
Central Dispatch Facilities	106	\$ 20,250	96	\$ 20,850
Telemarketers	5	\$ 2,500	8	\$ 4,000

X Not applicable.

1 Licensed for one year. Fee determined by seating capacity and whether located in a first-class city, second-class city or elsewhere.

2 One year license or temporary permit.

3 One year license or temporary permit. Includes seconds, ushers, ticket takers, doormen, timekeepers, special policemen, announcers, box office employees, managers, referees, judges, matchmakers and corporation treasurers.

4 Original and renewal licenses for a two-year period.

5 Six months license.

6 Original and renewal licenses, expiring two years from date of issue.

SOURCE: New York State Department of State.

TABLE E-20
Revenues from Selected Fees Collected by the Department of State
New York State — 1999-2001

Type of Service Provided	1999		2000		2001	
	Number	Fee Revenue	Number	Fee Revenue	Number	Fee Revenue
Corporation						
Filing Documents	226,492	\$ 19,009,812	220,103	\$ 20,094,040	209,394	\$ 19,408,892
Certified Copies	231,479	3,019,379	232,592	2,979,371	231,411	2,954,184
Legal Process Served	97,145	3,550,070	89,809	3,251,380	99,216	3,620,430
Uniform Commercial Code						
Filing Financial Statements	261,933	2,342,879	248,359	2,247,791	255,344	2,357,752
Searches and Copies	261,470	1,555,492	233,839	1,740,061	226,551	1,839,100
Issuance of County Clerk Certificates	109,690	1,096,900	93,469	934,690	92,838	928,380
Registration of Trademarks	300	15,000	250	12,500	200	10,000
Registration of Servicemarks	652	32,600	440	22,000	461	23,050
Registration of Games of Chance	3,406	340,600	3,860	386,000	3,251	325,100

SOURCE: New York State Department of State.

TABLE E-21
Revenue from Use of Selected State-Owned Facilities
New York State
Fiscal Years 1998-99 — 2001-02

Property Location	Source of Revenue							
	Facility Use				Parking			
	1998-99	1999-2000	2000-01	2001-02	1998-99	1999-2000	2000-01	2001-02
All Locations	\$ 569,571	\$ 749,443	\$ 808,919	\$ 805,418	\$ 2,980,457	\$ 3,184,444	\$ 3,865,554	\$ 5,165,109
Albany County	508,502	688,804	725,231	731,857	2,850,949	3,058,795	3,733,279	5,029,450
Broome County								
Binghamton State Office Building	X	X	X	X	33,129	35,668	36,179	36,056
Jefferson County								
Watertown State Office Building	21,985	18,492	23,434	35,903	18,365	18,041	18,393	18,562
New York County								
Harlem State Office Building	39,084	42,147	60,253	37,658	16,220	13,613	14,629	14,359
Oneida County								
Utica State Office Building	X	X	X	X	5,659	5,884	5,941	5,960
Onondaga County								
Syracuse State Office Building	X	X	X	X	48,734	45,411	47,187	47,127
Suffolk County								
Hauppauge State Office Building	X	X	X	X	7,401	7,032	7,210	6,739
Erie County								
Buffalo State Office Building	X	X	X	X	X	X	2,736	6,856

X Not applicable.

SOURCE: New York State Office of General Services.