



Section E

State Government Finances and Employment

Information on the New York State government — including expenditures; tax revenue; fee revenue; Lottery revenue; space leasing; debt; capital projects; public retirement; and State and local employment.

Highlights

- New York State had \$91.8 billion in total receipts in fiscal year 2002.
- New York State collected \$16.8 billion in personal income tax in fiscal year 2003.
- New York State collected \$8.4 billion in sales and use tax in fiscal year 2003.
- New York State collected \$1.8 billion in lottery revenue on \$5.4 billion of lottery sales in fiscal year 2003.
- New York State paid \$209 million in rent for 14 million square feet of leased space in 2002.
- New York State had \$46.5 billion in state-related debt in fiscal year 2004.
- The New York State public retirement system held \$97 billion in assets as of March 31, 2003.
- New York State had 170 thousand employees in January 2003.

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Glossary

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 2002-03
(millions)

	First Quarter (Actual)	Second Quarter (Actual)	Third Quarter (Actual)	Fourth Quarter (Actual)	Total (Actual)
Opening Fund Balance	\$ 1,032	\$ 1,737	\$ 1,735	\$ 1,463	\$ 1,032
Taxes					
Personal Income Tax	6,755	3,762	2,148	4,126	16,791
User Taxes and Fees	1,781	1,816	1,745	1,720	7,062
Business Taxes	702	833	757	1,088	3,380
Other Taxes	210	214	159	161	744
Miscellaneous Receipts	517	338	735	502	2,092
Transfers from Other Funds	1,468	1,813	1,562	2,485	7,328
Total Receipts	\$ 11,433	\$ 8,776	\$ 7,106	\$ 10,082	\$ 37,397
Disbursements					
Grants to Local Governments	6,949	4,662	4,578	8,698	24,887
State Operations	2,234	2,432	1,880	1,132	7,678
General State Charges	690	901	514	594	2,699
Debt Service	—	—	—	—	—
Transfers to Other Funds	855	783	406	306	2,350
Total Disbursements	\$ 10,728	\$ 8,778	\$ 7,378	\$ 10,730	\$ 37,614
Excess (Deficiency) of Receipts Over Disbursements	705	-2	-272	-648	-217
Closing Fund Balance	\$ 1,737	\$ 1,735	\$ 1,463	\$ 815	\$ 815

— Represents zero.

SOURCE: New York State Division of the Budget.

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.

TABLE E-3
Relative Contribution to State Government Receipts by Source
New York State
Fiscal Years 1972-73 — 2000-01

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	49.2	38.4	12.4
2001	91,802	48.9	38.8	12.4

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 Intergovernment 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
State Taxes
United States by State — Fiscal Year 2002
(thousands)

State	State Taxes	State	State Taxes
United States	\$ 534,063,430		
Alabama	6,509,765	Montana	1,442,731
Alaska	1,089,504	Nebraska	2,992,522
Arizona	8,477,321	Nevada	3,945,329
Arkansas	5,226,050	New Hampshire	1,897,021
California	77,755,376	New Jersey	18,328,814
Colorado	6,923,171	New Mexico	3,628,055
Connecticut	9,032,787	New York	43,262,137
Delaware	2,173,600	North Carolina	15,537,366
Florida	24,815,964	North Dakota	1,117,299
Georgia	13,772,147	Ohio	20,130,415
Hawaii	3,420,671	Oklahoma	6,052,680
Idaho	2,271,075	Oregon	5,163,687
Illinois	22,460,190	Pennsylvania	22,135,537
Indiana	10,200,590	Rhode Island	2,127,609
Iowa	5,006,251	South Carolina	5,748,585
Kansas	4,808,361	South Dakota	976,596
Kentucky	7,974,690	Tennessee	7,797,681
Louisiana	7,356,936	Texas	28,662,395
Maine	2,626,830	Utah	3,925,382
Maryland	10,821,276	Vermont	1,518,479
Massachusetts	14,822,592	Virginia	12,781,149
Michigan	21,864,052	Washington	12,628,567
Minnesota	12,936,369	West Virginia	3,551,756
Mississippi	4,728,905	Wisconsin	11,813,831
Missouri	8,728,937	Wyoming	1,094,402

SOURCE: U.S. Census Bureau, *State Government Tax Collections*, <http://www.census.gov/govs/statetax/02staxrank.html> (last viewed April 1, 2004).

TABLE E-5

State Taxes by Tax to Income Ratio and Rank¹

United States by State — Selected Fiscal Years 1992-2001

State	Tax to Income Ratio					Rank				
	1992	1997	1999	2000	2001	1992	1997	1999	2000	2001
United States Average	\$ 68.09	\$ 68.64	\$ 68.12	\$ 69.52	\$ 67.52	X	X	X	X	X
Alabama	66.47	63.75	62.86	64.09	60.90	32	38	34	38	40
Alaska	133.41	109.33	52.86	80.39	76.76	1	1	46	15	19
Arizona	77.64	72.24	66.77	67.30	65.49	15	26	29	30	30
Arkansas	79.21	79.37	85.79	85.82	83.46	12	14	8	9	7
California	72.83	76.32	78.64	84.54	82.62	23	19	14	10	10
Colorado	54.05	53.84	50.29	55.29	53.91	48	48	48	46	46
Connecticut	70.75	73.44	78.76	78.86	76.02	28	22	13	18	20
Delaware	94.66	86.75	92.89	91.93	88.97	4	7	3	4	4
Florida	57.16	60.43	59.45	59.12	55.79	42	42	43	45	45
Georgia	62.93	64.50	63.16	63.45	62.83	38	36	33	39	34
Hawaii	112.69	102.69	99.41	102.13	103.85	2	2	1	1	1
Idaho	87.27	83.10	79.89	83.17	83.17	8	11	12	12	8
Illinois	56.26	58.31	58.87	60.33	58.42	44	43	44	43	43
Indiana	67.20	68.95	65.50	65.04	62.39	30	28	31	36	35
Iowa	74.49	73.67	68.77	70.55	66.75	21	21	24	25	29
Kansas	61.30	70.99	68.11	68.34	67.64	40	27	25	28	28
Kentucky	87.56	88.69	84.28	83.60	80.57	7	5	10	11	12
Louisiana	66.44	66.00	62.24	65.20	69.77	33	33	37	35	25
Maine	77.24	77.30	86.66	86.32	82.34	16	17	6	8	11
Maryland	60.30	61.43	60.47	61.67	60.42	41	41	42	42	41
Massachusetts	71.80	73.31	71.58	73.58	71.85	25	23	21	22	24
Michigan	64.54	84.93	88.38	82.07	76.93	35	8	5	14	18
Minnesota	87.88	93.89	90.25	90.71	85.97	6	4	4	5	6
Mississippi	72.21	84.14	84.06	82.26	79.87	24	10	11	13	13
Missouri	55.49	63.36	62.62	59.43	57.97	46	39	36	44	44
Montana	75.02	74.53	73.12	72.58	73.34	19	20	20	23	21
Nebraska	66.97	67.30	61.83	66.15	63.86	31	31	39	33	32
Nevada	71.55	72.76	67.36	66.23	64.26	26	25	28	32	31
New Hampshire	35.62	29.57	30.63	45.38	43.38	50	50	50	50	50
New Jersey	64.28	57.59	60.81	62.69	61.53	37	44	40	40	39
New Mexico	98.73	96.29	94.97	98.45	100.12	3	3	2	2	2
New York	74.21	65.70	66.38	67.68	68.42	22	34	30	29	27
North Carolina	79.36	77.69	75.98	76.48	72.00	11	16	16	19	23
North Dakota	76.19	80.86	75.79	79.36	77.35	18	12	17	17	17
Ohio	62.32	62.66	62.03	64.38	61.83	39	40	38	37	38
Oklahoma	78.52	78.44	73.85	75.92	77.76	13	15	19	21	15
Oregon	64.52	66.91	62.81	66.35	62.03	36	32	35	31	37
Pennsylvania	70.46	64.80	65.48	65.48	62.16	29	35	32	34	36
Rhode Island	66.17	67.57	67.89	69.91	73.31	34	30	26	26	22
South Carolina	71.48	72.83	67.80	69.75	63.76	27	24	27	27	33
South Dakota	49.99	50.22	50.10	50.50	49.72	49	49	49	49	49
Tennessee	55.43	56.67	54.17	55.19	52.94	47	46	45	47	47
Texas	56.97	54.02	51.34	50.94	50.66	43	47	47	48	48
Utah	76.78	76.81	78.01	80.22	77.47	17	18	15	16	16
Vermont	74.86	67.98	69.63	95.69	94.62	20	29	22	3	3
Virginia	55.65	57.20	60.69	61.78	59.32	45	45	41	41	42
Washington	86.61	80.39	75.53	71.83	68.81	9	13	18	24	26
West Virginia	91.32	87.65	86.09	88.25	86.94	5	6	7	7	5
Wisconsin	77.75	84.66	84.72	88.53	78.00	14	9	9	6	14
Wyoming	82.99	63.87	69.62	76.12	82.82	10	37	23	20	9

NOTE: Tax collection patterns can vary from state to state, and fluctuate from year to year. Such factors as law changes, audit activities, withholding rules, and the relationship between tax and fiscal years can skew apparent collections in any given period. Moreover, caution is warranted when comparing U.S. Census Bureau data to State tax collections data provided by individual states (including New York). The Census Bureau includes various license revenues in tax amounts even though particular states may not report these revenues in their tax collections data. Furthermore, the U.S. Census Bureau's classification scheme does not always capture ways states may choose to impose taxes on similar entities. These differences in classification can hide the fact that the states often elect different approaches to taxing similar entities or activities.

X Not applicable.

1 Taxes per \$1,000 of personal income are the dollar amount of total collections divided by the personal income of the state's residents in thousands of dollars. Dividing state taxes by personal income provides some measure of taxpayers' ability to pay. However, it does not show who actually pays state taxes. It also does not provide a control for wealth differences across states. For example, if all states had identical tax structures composed only of a progressive personal income tax,

then states with higher per capita incomes would appear as higher-tax states. Additionally, this measure does not correct for the deductibility of certain taxes from federal taxes. Federal deductibility allows state taxpayers to shift a portion of the cost of the personal income tax to the federal government. The U.S. Commerce Department's definition of personal income does not include capital gains or nonresident income, each of which may go toward paying a particular state's income taxes and corporate taxes. In the case of New York State, nonresidents and part-year residents are liable for tax on taxable income derived from sources within New York. Additionally, New York State residents pay tax on capital gains realizations. As a result, the tax-to-income ratio is biased in an upward direction because it includes tax but excludes the associated income. New York residents realize a substantial fraction of national capital gains. This means the upward bias in the tax-to-income ratio is even greater for New York. Tax-to-personal income is, however, a more useful comparison than taxes per capita, because it partially adjusts for the relative wealth or poverty of different states.

SOURCE: U.S. Department of Commerce, Bureau of the Census and Economic Analysis (BEA); compiled by the New York State Department of Taxation and Finance, <http://www.tax.state.ny.us/Statistics/> (last viewed February 27, 2004).

TABLE E-6

**General Fund Receipts from Selected Taxes and Fees Deposited to the Department of Audit and Control
New York State — Selected Fiscal Years 1919-20 — 2002-03(a)**
(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	177,037(c-9)	525,509	643,159	1,418,286(g-16)	1,938,616(h-23)	975,172
2001	31,353	179,340(c-10)	505,476(d-18)	528,292(f-10)	817,398(g-17)	2,335,502(h-24)	717,088(i-12)
2002	34,244	178,146	495,746(d-19)	531,705(f-11)	972,240(g-17)	1,514,915(h-25)	761,392
2003	41,941(b-6)	179,755	409,036(d-20)	446,524	859,555(g-18)	1,407,251	700,967

(Continued on the following page)

TABLE E-6 (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 — 2002-03(a)**
(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(m-16)	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(m-16)	36,369(n-21)r	20,338,606(o-25)	8,186,803(p-13)	
2001	(j-7)	583,607(k-15)	17,312(l-14)	337,417(m-16)	29,346(n-21)	23,565,564(o-26)	8,363,466(p-14)	
2002	(j-7)	633,137(k-16)	—(l-15)	185,039(m-16)	29,646	25,853,576(o-27)	8,174,937(p-15)	
2003	(j-7)	703,961	—(l-15)	66,684(m-16)	29,456	16,790,883(o-28)	8,434,104(p-16)	

(Continued on the following page)

TABLE E-6 (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 — 2002-03(a)**
(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.

FOOTNOTES:

r Revised.

— Represents zero.

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.
- (b-6) Most rates increased August 1, 2002.

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.
- (c-10) Effective April 1, 2001, the tax rate on beer with at least 0.5% alcohol was reduced from 13.5 cents per gallon to 12 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.
- (d-19) Reflects a rate reduction in the entire net income tax to 8.0 percent.
- (d-20) Reflects a rate reduction in the entire net income tax to 7.5 percent and a rate reduction in the alternative entire net income tax to 3.0 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. Increase dedicated to HCRA.
- (f-11) Tax increased from 111 to 150 cents per pack on April 3, 2002. Increase dedicated to HCRA.

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%.

TABLE E-6 (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 — 2002-03(a)**
(thousands)

<p>(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. (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. (g-18) Reflects the continued phase-out of Section 186-a and 189, the reduction of the transmission/distribution rate for residential customers, the continuation of the Power for Jobs program, and the increased percentage of the first quarterly payment of estimated tax.</p> <p>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. (h-25) Reflects a rate reduction in the entire net income tax to 7.5 percent.</p> <p>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.</p>	<p>(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. (i-13) March 26, 2001, Federal legislation phases out the Estate tax in ten years. New York conforms to the Federal law as of 1998, the Universal exemption for New York State is capped at \$1,000,000, and New York estate tax liability is unaffected by the phase-out of the Federal credit for state death taxes.</p> <p>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.</p> <p>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% to 2.0%, a reduction in the entire net income (ENI) tax rate from 8.5% to 7.5%, and the continuation of the Credit for investment in certified capital companies (CAPCO).</p>
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TABLE E-6 (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 — 2002-03(a)**
(thousands)

<p>(k-16) Reflects the continued reduction on the cap on tax liability from 2.4% to 2.0 %, a reduction in the entire net income (ENI) tax rate from 8.5% to 7.5%, the continuation of the credit for investment in certified capital companies (CAPCO), and the creation of a 10% credit for the purchasing of long-term care insurance.</p> <p>(k-17) Reflects legislation enacted to change the structure of the insurance tax. Life insurers will pay the greatest of the 4 bases, capped at 2.0% of premiums, or 1.5% of premiums. Accident & Health insurers will pay tax at a rate of 1.75% of premiums and all other insurers will pay at a rate of 2.0% of premiums.</p> <p>Motor Fuel Tax (Article 12-A):</p> <p>(l) Effective May 1, 1929, an excise tax was imposed on gasoline used for motor fuel.</p> <p>(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.</p> <p>(l-2) Reflects increase in rates on diesel fuel.</p> <p>(l-3) Increases in gasoline and diesel fuel taxes (with taxicabs and buses exempted) with proceeds earmarked for the State Highway Account.</p> <p>(l-4) Beginning January 1966, \$375,000 per month was earmarked for Outdoor Recreation Development Account.</p> <p>(l-5) Increase in gasoline tax from 6 cents to 7 cents per gallon.</p> <p>(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 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, the 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>(l-15) Effective April 1, 2001, the General Fund receives no Motor Fuel tax receipts.</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>(m-16) Legislation enacted in 2000 earmarked additional registration fees to the Dedicated Highway and Bridge Trust Fund and the Dedicated Mass Transportation Trust Fund in 2001-02 and 2002-03.</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>(n-22) On January 29, 2003, legislation was passed that requires the racing industry to pay a regulating fee of 0.5 percent of all handle wagered on their races and/or at their facilities. The racetracks are authorized to set the takeout rate with a specified range; allowed unlimited simulcasts; and mandatory fund balances for telephone accounts are eliminated.</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>
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TABLE E-6 (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 — 2002-03(a)**
(thousands)

(o-13) Reduction in maximum tax rate.	(p-4) Monthly tax reporting imposed on large vendors.
(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-5) Effective June 1, 1985, sales tax on gasoline pre-collected upon importation of fuel into State.
(o-15) Initial (transitory) impact of Federal Tax Reform Act of 1986 and State Tax Reform Act of 1987.	(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.
(o-16) Reflects reductions in top tax rate to 8.375%, and increases in standard deduction.	(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.
(o-17) Reflects reduction in top tax rate to 7.875%, and increases in standard deduction.	(p-8) Includes Local Government Assistance Tax Fund Share of State sales and use tax.
(o-18) Reflects changes to recapture tax table benefit, withholding remittance schedules and refund reserve transactions.	(p-9) Includes Local Government Assistance Tax Fund Share of State sales and use tax and enacted minor exemptions.
(o-19) Reflects refund reserve transactions.	(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.
(o-20) Reflects refund reserve transactions and enactment of State earned income credit.	(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.
(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-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.
(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-13) Effective March 1, 2000, a permanent exemption for clothing and footwear less than \$110 and other minor exemptions. Includes Local Government Assistance Tax Fund Share of State sales and use tax.
(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-14) Effective March 1, 2000, a permanent exemption for clothing and footwear less than \$110 and other minor exemptions. Includes Local Government Assistance Tax Fund Share of State sales and use tax.
(o-24) Reflects refund transactions, increased State earned income tax credit (EITC), and the School Tax Credit (STAR).	(p-15) Includes Local Government Assistance Tax Fund Share of State sales and use tax.
(o-25) Reflects refund reserve transactions, deposits in the STAR fund, and an increase in the child and dependent care credit.	(p-16) Includes Local Government Assistance Tax Fund Share of State sales and use tax.
(o-26) Reflects refund reserve transactions, deposits in the STAR fund, an increase in the child and dependent care credit, and an increase in the State EITC.	
(o-27) Reflects refund reserve transactions, deposits in the STAR fund, an increase in the child and dependent care credit, an increase in the State EITC, a college tuition credit/deduction, and a reduction in the marriage penalty.	
(o-28) Reflects refund reserve transactions, deposits in the STAR fund and the Revenue Bond Trust Fund (RBTF), an increase in the State EITC, an increased college tuition credit/deduction, a further reduction in the marriage penalty, and a State tax amnesty program.	
Sales and Use Tax (Article 28):	
(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 1934, \$23,156; in 1935, \$7,754; in 1936, \$164; in 1937, \$20; in 1938, \$21; and in 1939, \$10.	
(p-1) 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-2) Tax increased to 3%.	
(p-3) Tax increased to 4% and extended to sales of prepared foods and drinks less than one dollar.	
	Unincorporated Business Income Tax (Article 23):
	(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.
	(q-1) Rate reduction enacted in 1947 and extended through 1954.
	(q-2) Tax relief granted to unincorporated businesses and extended through 1959-60.
	(q-3) State tax conformed to Federal tax laws.
	(q-4) Quarterly estimated tax payments initiated.
	(q-5) Increase in tax rate.
	(q-6) Four-year phase-out of tax started, through continuing rate reductions.
	(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.

TABLE E-7
Bank Tax Collections by Type of Bank
New York State
Fiscal Years 1977-78 — 2002-03

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	850,734,348r	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
2003	409,044,722	398,414,102	5,007,371	5,623,249

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-8

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 1999-November 30, 2000

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
All Industries	259,961	100.00%	\$ 1,615,193,148	100.00%	\$ 6,213	2,315	\$ 29,395,846
Agriculture, Forestry, Fishing and Hunting	1,149	0.44	1,662,980	0.10	1,447	3	6,104
Mining	421	0.16	3,663,376	0.23	8,702	10	37,959
Utilities	318	0.12	8,502,601	0.53	26,738	7	345,029
Construction	18,613	7.16	43,481,967	2.69	2,336	61	104,953
Building, Developing, and General Contracting	5,744	2.21	10,944,826	0.68	1,905	18	28,317
Heavy Construction	1,038	0.40	8,513,794	0.53	8,202	15	60,667
Special Trade Contractors	11,831	4.55	24,023,347	1.49	2,031	28	15,969
Manufacturing	17,073	6.57	320,396,168	19.84	18,765	469	2,243,715
Food Manufacturing	1,115	0.43	24,301,894	1.50	21,795	29	160,114
Beverage and Tobacco Product Manufacturing	144	0.06	43,275,435	2.68	300,524	5	8,710
Textile Mills	157	0.06	1,196,882	0.07	7,623	10	51,814
Textile Product Mills	263	0.10	1,929,447	0.12	7,336	8	43,341
Apparel Manufacturing	2,526	0.97	10,094,660	0.62	3,996	24	45,908
Leather and Allied Product Manufacturing	173	0.07	1,079,355	0.07	6,239	5	8,905
Wood Product Manufacturing	487	0.19	2,145,973	0.13	4,407	5	2,929
Paper Manufacturing	271	0.10	5,563,099	0.34	20,528	18	53,286
Printing and Related Support Activities	1,559	0.60	11,008,315	0.68	7,061	17	82,419
Petroleum and Coal Products Manufacturing	90	0.03	2,595,832	0.16	28,843	10	60,904
Chemical Manufacturing	802	0.31	43,382,577	2.69	54,093	55	375,559
Plastics and Rubber Products Manufacturing	530	0.20	3,967,837	0.25	7,486	8	11,937
Nonmetallic Mineral Product Manufacturing	377	0.15	11,466,632	0.71	30,415	5	10,655
Primary Metal Manufacturing	328	0.13	4,668,707	0.29	14,234	9	29,654
Fabricated Metal Product Manufacturing	2,037	0.78	15,216,984	0.94	7,470	37	106,451
Machinery Manufacturing	1,033	0.40	12,441,722	0.77	12,044	34	318,077
Computer and Electronic Product Manufacturing	1,062	0.41	55,952,705	3.46	52,686	44	186,885
Electrical Equipment, Appliance, and Component Manufacturing	796	0.31	14,335,566	0.89	18,010	41	211,690
Transportation Equipment Manufacturing	371	0.14	12,276,704	0.76	33,091	27	283,254
Furniture and Related Product Manufacturing	437	0.17	4,847,945	0.30	11,094	9	25,143
Miscellaneous Manufacturing	2,515	0.97	38,647,897	2.39	15,367	69	166,080
Wholesale Trade	25,894	9.96	156,002,567	9.66	6,025	236	623,046
Wholesale Trade (Durable)	13,771	5.30	91,195,577	5.65	6,622	129	252,789
Motor Vehicle and Motor Vehicle Parts and Supplies Wholesalers	1,002	0.39	22,073,529	1.37	22,029	9	40,496
Furniture and Home Furnishing Wholesalers	675	0.26	2,562,567	0.16	3,796	3	8,934
Lumber and Other Construction Materials Wholesalers	599	0.23	4,483,222	0.28	7,485	5	1,582
Professional and Commercial Equipment and Supplies Wholesalers	551	0.21	2,282,048	0.14	4,142	5	1,844
Metal and Mineral (except Petroleum) Wholesalers	466	0.18	2,658,418	0.16	5,705	4	1,972
Electrical Goods Wholesalers	1,089	0.42	9,064,337	0.56	8,324	14	32,751
Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers	718	0.28	3,707,234	0.23	5,163	5	282
Machinery, Equipment, and Supplies Wholesalers	1,673	0.64	8,770,020	0.54	5,242	26	40,643
Miscellaneous Durable Goods Wholesalers	6,689	2.57	35,386,401	2.19	5,290	57	123,197
Wholesale Trade (Nondurable)	12,123	4.66	64,806,990	4.01	5,346	107	370,257
Paper and Paper Product Wholesalers	475	0.18	2,213,011	0.14	4,659	3	13,077
Drugs and Druggists' Sundries Wholesalers	343	0.13	4,656,340	0.29	13,575	3	54,227
Apparel, Piece Goods, and Notions Wholesalers	3,277	1.26	12,791,520	0.79	3,903	21	45,387
Grocery and Related Product Wholesalers	1,709	0.66	12,239,257	0.76	7,162	18	128,843
Farm Product Raw Material Wholesalers	302	0.12	800,402	0.05	2,650	5	2,035
Chemical and Allied Products Wholesalers	505	0.19	2,889,746	0.18	5,722	11	5,312
Petroleum and Petroleum Products Wholesalers	392	0.15	2,100,928	0.13	5,360	9	18,689
Beer, Wine, and Distilled Alcoholic Beverage Wholesalers	316	0.12	6,780,119	0.42	21,456	3	5,322
Miscellaneous Nondurable Goods Wholesalers	4,640	1.78	20,263,940	1.25	4,367	34	97,365

(Continued on the following page)

TABLE E-8 (continued)

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 1999-November 30, 2000

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
Retail Trade	27,930	10.74%	\$ 138,757,969	8.59%	\$ 4,968	123	\$ 548,376
Motor Vehicle and Parts Dealers	2,305	0.89	5,737,892	0.36	2,489	12	15,602
Furniture and Home Furnishings Stores	1,402	0.54	4,642,694	0.29	3,311	8	23,578
Electronics and Appliance Stores	1,007	0.39	3,517,390	0.22	3,493	—	—
Building Material and Garden Equipment and Supplies Dealers	1,351	0.52	20,734,344	1.28	15,347	8	34,607
Food and Beverage Stores	6,208	2.39	18,328,946	1.13	2,952	12	102,762
Health and Personal Care Stores	2,330	0.90	12,875,807	0.80	5,526	8	5,600
Gasoline Stations	1,049	0.40	1,401,090	0.09	1,336	a	a
Clothing and Clothing Accessories Stores	3,873	1.49	27,836,217	1.72	7,187	28	84,876
Sporting Goods, Hobby, Book, and Music Stores	1,109	0.43	1,814,920	0.11	1,637	4	17,687
General Merchandise Stores	730	0.28	27,119,661	1.68	37,150	6	86,721
Miscellaneous Store Retailers	4,748	1.83	9,089,171	0.56	1,914	19	88,249
Nonstore Retailers	1,818	0.70	5,659,837	0.35	3,113	17	58,636
Transportation and Warehousing	9,341	3.59	39,073,966	2.42	4,183	72	5,441,648
Air Transportation	349	0.13	14,548,916	0.90	41,687	8	32,749
Rail Transportation	17	0.01	86,182	0.01	5,070	a	a
Water Transportation	224	0.09	764,867	0.05	3,415	6	11,476
Truck Transportation	3,566	1.37	6,436,137	0.40	1,805	17	11,778
Transit and Ground Passenger Transportation	2,835	1.09	3,783,142	0.23	1,334	9	4,756
Pipeline Transportation	11	—	277,286	0.02	25,208	—	—
Warehousing and Storage	309	0.12	6,884,523	0.43	22,280	5	5,322,856
Information	9,399	3.62	128,506,746	7.96	13,672	129	1,030,112
Publishing Industries	2,012	0.77	46,682,687	2.89	23,202	52	345,386
Motion Picture and Sound Recording Industries	4,109	1.58	28,904,658	1.79	7,034	18	224,727
Broadcasting and Telecommunications	1,777	0.68	33,256,101	2.06	18,715	34	284,204
Information Services and Data Processing Services	1,501	0.58	19,663,300	1.22	13,100	25	175,795
Finance, Insurance, and Real Estate and Rental and Leasing	50,941	19.60	400,416,890	24.79	8,064	441	8,262,170
Monetary Authorities — Central Bank	17	0.01	649,089	0.04	38,182	a	a
Credit Intermediation and Related Activities	1,297	0.50	13,148,078	0.81	10,137	19	108,151
Securities, Commodity Contracts, and Other Financial Investments and Related Activities	5,128	1.97	260,550,826	16.13	50,809	157	2,961,953
Insurance Carriers and Related Activities	4,373	1.68	25,050,099	1.55	5,728	49	2,335,589
Funds, Trusts, and Other Financial Vehicles	3,158	1.21	4,273,756	0.26	1,353	7	1,531,534
Real Estate	36,968	14.22	96,745,042	5.99	2,617	181	634,606
Professional, Scientific, and Technical Services	27,331	10.51	105,165,347	6.51	3,848	190	634,617
Management of Companies and Enterprises	3,371	1.30	136,840,712	8.47	40,594	410	9,355,219
Administrative and Support and Waste Management and Remediation Services	6,499	2.50	32,789,565	2.03	5,045	53	96,418
Educational Services	1,426	0.55	2,586,923	0.16	1,814	4	3,641
Health Care and Social Assistance	10,342	3.98	14,986,954	0.93	1,449	27	113,646
Hospitals	55	0.02	140,528	0.01	2,555	a	a
Nursing and Residential Care Facilities	160	0.06	715,732	0.04	4,473	a	a
Social Assistance	409	0.16	394,359	0.02	964	a	a
Arts, Entertainment, and Recreation	5,217	2.01	13,913,256	0.86	2,667	23	274,543
Performing Arts, Spectator Sports, and Related Industries	3,232	1.24	4,556,620	0.28	1,410	7	6,439
Museums, Historical Sites, and Similar Institutions	33	0.01	33,195	—	1,006	—	—
Amusement, Gambling, and Recreation Industries	1,952	0.75	9,323,441	0.58	4,776	16	268,104
Accommodation and Food Services	10,409	4.00	22,635,452	1.40	2,175	30	191,493
Accommodation	860	0.33	10,580,567	0.66	12,303	9	52,387
Food Services and Drinking Places	9,547	3.67	12,054,685	0.75	1,263	21	139,106
Other Services (except Public Administration)	14,514	5.58	16,017,641	0.99	1,104	26	82,857
Repair and Maintenance	5,225	2.01	4,856,265	0.30	929	4	2,505
Personal and Laundry Services	8,518	3.28	6,697,285	0.41	786	21	80,320
Public Administration	31	0.01	19,294	—	622	—	—
Industry Code Not Given	17,836	6.86	4,021,892	0.25	225	a	a

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-9
Cigarette Tax Collections
New York State
Fiscal Years 1977-78 — 2002-03

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
2003g	1,047,688,876	3,224,592	34,550,067	1,079,014,351

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.

g The Cigarette Tax was increased from 111 cents to 150 cents per pack of 20 as of April 3, 2002.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-10
Estate Tax Collections
New York State by County — Fiscal Year 2002-03(p)

County	Gross Collections	Refunds	Net Collections
New York State	\$ 701,827,218	\$ 30,765,753	\$ 671,061,465
New York City	324,806,558	14,382,020	310,424,538
Bronx	7,243,072	536,476	6,706,596
Kings	19,211,418	1,862,220	17,349,198
New York	256,794,986	10,366,921	246,428,065
Queens	37,650,923	1,234,110	36,416,813
Richmond	3,906,158	382,293	3,523,865
Rest of State	360,923,847	15,564,348	345,359,499
Albany	6,284,547	438,029	5,846,518
Allegany	285,816	39,081	246,734
Broome	1,768,998	20,243	1,748,755
Cattaraugus	548,039	14,438	533,601
Cayuga	131,272	50,606	80,665
Chautauqua	740,612	57,307	683,305
Chemung	695,829	39,324	656,505
Chenango	130,543	6,258	124,285
Clinton	267,279	20,027	247,251
Columbia	343,971	6,478	337,493
Cortland	400,848	3,163	397,686
Delaware	1,034,140	5,390	1,028,750
Dutchess	4,860,369	93,645	4,766,724
Erie	9,358,574	712,702	8,645,872
Essex	1,456,285	—	1,456,285
Franklin	261,725	9,176	252,549
Fulton	402,748	50,814	351,933
Genesee	107,526	156	107,370
Greene	284,568	5,516	279,052
Hamilton	211,906	6,805	205,101
Herkimer	193,098	5,246	187,852
Jefferson	923,250	56,358	866,892
Lewis	—	74	-74
Livingston	893,747	40,495	853,253
Madison	909,363	30,876	878,487
Monroe	12,009,492	505,098	11,504,394
Montgomery	669,010	46,034	622,976
Nassau	106,383,152	6,544,470	99,838,682
Niagara	2,177,662	45,109	2,132,554
Oneida	3,794,484	147,354	3,647,130
Onondaga	2,784,783	171,060	2,613,723
Ontario	728,959	25,737	703,222
Orange	3,356,599	156,081	3,200,518
Orleans	90,712	1,393	89,318
Oswego	384,005	53,828	330,177
Otsego	300,045	26,710	273,335
Putnam	3,056,649	32,818	3,023,832
Rensselaer	1,721,409	178,562	1,542,847
Rockland	2,635,793	91,345	2,544,448
St. Lawrence	1,008,755	46,328	962,427
Saratoga	4,577,008	55,140	4,521,868
Schenectady	263,327	25,484	237,843
Schoharie	69,415	—	69,415
Schuyler	106,421	51,339	55,082
Seneca	628,898	15,557	613,341
Steuben	460,694	30,562	430,132
Suffolk	37,587,317	1,252,502	36,334,815
Sullivan	2,018,419	21,799	1,996,620
Tioga	34,600	1,970	32,630
Tompkins	1,553,823	110,595	1,443,228
Ulster	1,619,918	161,798	1,458,120
Warren	614,814	33,365	581,449
Washington	239,162	9,250	229,912
Wayne	478,210	12,340	465,869
Westchester	125,184,035	3,566,058	121,617,977
Wyoming	14,535	55,985	-41,450
Yates	152,564	6,208	146,356
Unclassified	11,724,124	370,263	11,353,862
Non-Resident	16,096,813	819,385	15,277,428

NOTE: Excludes \$32,070,854 of assessment collections, and \$1,159,493 of collections from the probate procedures.

Detail may not add to totals due to rounding.

— Represents zero.

p Preliminary.

SOURCE: New York State Department of Taxation and Finance.

TABLE E-11

**Motor Fuel Tax Collections and Gallonage by Type of Fuel
New York State — Fiscal Years 1977-78 — 2002-03**

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
2003	543,780,765	478,745,263	65,035,502	6,505,824	5,725,978	779,846

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-12

**Motor Vehicle Registration Fees, Driver License Fees
and Other Fees — Collections and Net Revenue
New York State — 1975-2003**

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	846,401,169	377,714,520	97,997,439	370,689,210	21,569,215	229,022,996	595,808,958
2000g	830,430,409	370,282,485	52,250,044	407,897,879	18,411,659	236,518,311	575,500,439
2001h	948,790,733	385,760,499	101,922,033	461,108,201	22,481,657	242,944,070	683,365,006
2002p	976,825,300	378,672,606	124,875,232	473,277,463	23,688,571	253,314,663	699,822,067
2003p	1,053,521,458	401,635,263	159,069,369	492,816,826	26,350,618	258,199,302	768,971,538

p Preliminary.

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.

g License Renewal reduced due to a previous change in the renewal term from 4 year to 5 years, and implementation of an 8 year license renewal cycle.

h All Other Fees reflects Plate Reissuance and Increased Fee for Insurance Buy Back.

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, coterminal license fee, document image fee, and license renewal 8 years.

3 All Other Fees include: New York City tax, New York State 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 Fiscal Management; provided by the New York State Office of the State Comptroller.

TABLE E-13

**Personal Income Tax Liability, Reported Income, Deductions and Exemptions
New York State — Selected Income Years 1960-2000**
(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
2000	5,845,350	437,158,884	72,217,373	3,688,894	361,252,824	21,514,276

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-14

**Personal Income Tax Liability, Reported Income and Taxable Status of Returns Filed
New York State by County of Residence
Income Year 2000
(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	8,123,044	\$ 455,401,993	\$ 20,997,359	5,848,812	\$ 437,195,137	\$ 21,490,949	2,274,232	\$ 18,206,856
New York City	3,237,796	186,014,892	8,635,785	2,189,188	176,665,671	8,939,418	1,048,608	9,349,221
Bronx	476,409	13,199,855	338,449	279,752	11,296,987	417,760	196,657	1,902,868
Kings	922,058	32,105,687	1,119,178	590,091	29,100,279	1,220,527	331,967	3,005,408
New York	761,759	100,091,205	5,651,711	563,179	98,313,013	5,705,955	198,580	1,778,191
Queens	891,673	31,456,520	1,141,707	614,000	29,100,771	1,203,390	277,673	2,355,749
Richmond	185,897	9,161,626	384,740	142,166	8,854,621	391,786	43,731	307,005
Rest of State	4,868,512	267,615,497	12,265,252	3,648,454	258,799,969	12,454,576	1,220,058	8,815,528
Albany	134,920	6,055,523	267,037	101,795	5,833,497	271,775	33,125	222,026
Allegany	17,879	530,807	16,594	12,011	484,947	17,688	5,868	45,860
Broome	87,856	3,198,993	125,659	62,779	3,023,552	129,271	25,077	175,442
Cattaraugus	33,478	1,053,781	35,421	22,704	969,986	37,461	10,774	83,795
Cayuga	33,224	1,108,587	38,540	23,775	1,034,287	40,607	9,449	74,300
Chautauqua	56,610	1,769,364	58,248	38,356	1,622,934	61,868	18,254	146,430
Chemung	38,049	1,439,493	56,688	26,636	1,356,174	58,624	11,413	83,319
Chenango	21,281	681,598	23,077	14,404	626,019	24,670	6,877	55,579
Clinton	31,938	1,098,491	39,576	22,911	1,031,586	41,191	9,027	66,905
Columbia	27,039	1,109,752	43,539	19,651	1,050,342	44,793	7,388	59,411
Cortland	19,519	646,344	22,450	13,963	601,924	23,659	5,556	44,420
Delaware	19,619	588,915	19,364	12,733	536,964	20,656	6,886	51,951
Dutchess	120,008	6,192,232	275,573	93,706	6,015,668	278,806	26,302	176,564
Erie	414,151	16,851,028	704,214	299,331	16,072,142	722,613	114,820	778,885
Essex	16,240	554,334	20,301	11,163	518,019	21,013	5,077	36,315
Franklin	18,563	574,230	18,993	12,411	525,981	20,530	6,152	48,250
Fulton	23,462	750,509	25,956	16,225	695,753	27,286	7,237	54,756
Genesee	27,230	906,510	32,232	19,969	853,466	33,553	7,261	53,044
Greene	19,314	683,735	26,008	13,686	644,747	26,821	5,628	38,987
Hamilton	2,570	75,124	2,557	1,751	69,809	2,620	819	5,316
Herkimer	27,103	816,425	26,406	18,682	751,140	28,222	8,421	65,285
Jefferson	37,613	1,177,868	39,801	25,454	1,083,318	42,275	12,159	94,551
Lewis	10,667	313,643	9,242	7,264	284,450	10,200	3,403	29,192
Livingston	26,683	975,456	36,807	19,720	925,074	38,127	6,963	50,382
Madison	28,481	1,076,941	40,893	20,874	1,018,204	42,748	7,607	58,736
Monroe	336,617	15,181,810	659,653	251,631	14,570,177	673,774	84,986	611,633
Montgomery	21,961	677,500	22,708	14,997	622,837	24,265	6,964	54,663
Nassau	651,920	52,449,438	2,693,252	508,904	51,461,951	2,708,774	143,016	987,487
Niagara	96,860	3,364,424	126,330	69,300	3,175,729	130,660	27,560	188,695
Oneida	99,407	3,409,807	126,852	69,639	3,191,734	131,993	29,768	218,074
Onondaga	202,185	8,601,804	362,435	149,517	8,228,641	371,589	52,668	373,163
Ontario	45,379	1,876,015	76,442	34,129	1,793,852	78,365	11,250	82,163
Orange	140,111	6,703,579	267,297	106,503	6,455,220	273,573	33,608	248,359
Orleans	17,359	575,271	20,177	12,233	536,017	21,199	5,126	39,253
Oswego	49,756	1,668,470	59,141	35,614	1,566,409	61,667	14,142	102,061
Otsego	24,736	838,927	30,529	17,016	781,088	32,092	7,720	57,838
Putnam	43,612	2,829,625	128,908	35,837	2,759,115	129,381	7,775	70,510
Rensselaer	68,070	2,619,482	102,837	50,868	2,496,673	105,600	17,202	122,810
Rockland	128,345	8,214,100	360,136	99,927	8,000,198	364,241	28,418	213,902
St. Lawrence	40,344	1,271,211	42,953	27,045	1,170,287	45,719	13,299	100,924
Saratoga	91,967	4,313,856	188,927	72,486	4,184,497	191,378	19,481	129,359
Schenectady	67,760	2,817,930	118,435	49,973	2,694,019	121,091	17,787	123,910
Schoharie	12,876	415,572	14,169	9,047	386,511	14,898	3,829	29,061
Schuyler	7,794	241,014	7,908	5,422	223,181	8,334	2,372	17,833
Seneca	14,176	500,205	18,314	9,712	465,038	19,281	4,464	35,167
Steuben	41,772	1,880,208	80,910	28,973	1,783,016	83,282	12,799	97,192
Suffolk	655,821	39,203,688	1,836,916	514,971	38,200,762	1,854,261	140,850	1,002,925
Sullivan	29,890	1,046,918	37,328	20,131	972,629	39,301	9,759	74,289
Tioga	21,742	787,575	28,058	15,605	733,874	29,058	6,137	53,701
Tompkins	35,038	1,585,530	68,998	26,919	1,527,753	70,240	8,119	57,778
Ulster	76,187	3,101,735	124,175	55,871	2,960,558	126,974	20,316	141,177
Warren	29,333	1,121,885	44,731	21,077	1,064,000	46,013	8,256	57,885
Washington	25,063	795,428	25,568	17,522	734,875	27,079	7,541	60,553
Wayne	41,674	1,563,049	58,884	31,157	1,483,309	60,884	10,517	79,740
Westchester	429,671	46,825,366	2,496,595	334,962	46,110,676	2,510,002	94,709	714,690
Wyoming	17,509	584,668	19,899	12,749	544,198	21,117	4,760	40,470
Yates	10,080	319,722	10,610	6,763	291,162	11,415	3,317	28,560
New York State Unclassified ³	3,659	152,308	6,639	2,380	144,006	6,816	1,279	8,301
Residence Unknown ⁴	13,077	1,619,297	89,683	8,790	1,585,491	90,138	4,287	33,806

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-15

**Full Year Resident Taxable Returns
by New York Adjusted Gross Income Class
New York State
Income Year 2000
(dollar amounts in thousands)**

Total Income Class	Taxpayers	Income	New York Adjusted Gross Deductions	New York Exemptions	Dependent Income	Taxable Credits	Tax Before Credits ¹	Tax Credits	Tax After NYAGI ²	Tax Liability as a Percent of Total
All Income Classes		5,845,350	\$ 437,158,884	\$ 72,217,373	\$ 3,688,894	\$ 361,252,824	\$ 22,370,924	\$ 856,648	\$ 21,514,276	4.921%
Less than \$	5,000	136,763	534,415	409,792	—	124,628	4,925	10	4,915	0.920
\$	5,000 — 9,999	258,821	1,991,721	1,167,616	1,121	822,991	32,799	3,708	29,091	1.461
	10,000 — 14,999	399,393	5,005,927	2,912,171	14,073	2,079,691	83,305	15,188	68,117	1.361
	15,000 — 19,999	425,467	7,432,583	3,748,615	62,551	3,621,433	148,909	21,338	127,571	1.716
	20,000 — 24,999	471,143	10,611,022	4,516,033	187,108	5,907,889	256,693	33,470	223,223	2.104
	25,000 — 29,999	495,994	13,648,833	4,992,401	301,549	8,354,896	380,395	29,001	351,394	2.575
	30,000 — 34,999	443,910	14,404,997	4,590,218	287,493	9,527,299	460,332	18,797	441,535	3.065
	35,000 — 39,999	385,098	14,424,045	4,207,537	268,391	9,948,128	494,144	18,822	475,322	3.295
	40,000 — 44,999	328,492	13,940,364	3,667,439	231,342	10,041,598	518,482	18,055	500,427	3.590
	45,000 — 49,999	283,470	13,447,997	3,318,727	202,345	9,926,936	523,383	15,098	508,285	3.780
	50,000 — 54,999	246,955	12,952,615	3,014,908	209,843	9,727,876	518,335	16,196	502,139	3.877
	55,000 — 59,999	219,331	12,589,213	2,809,705	166,035	9,613,482	521,844	11,021	510,823	4.058
	60,000 — 64,999	193,917	12,117,413	2,556,634	171,475	9,389,314	518,821	9,268	509,552	4.205
	65,000 — 74,999	316,981	22,149,089	4,404,376	299,841	17,444,887	982,158	16,484	965,674	4.360
	75,000 — 99,999	504,042	43,444,780	7,720,524	520,797	35,203,491	2,059,921	36,072	2,023,848	4.658
	100,000 — 149,999	389,717	46,645,772	7,047,122	418,793	39,179,873	2,513,468	52,000	2,461,468	5.277
	150,000 — 199,999	128,955	22,058,554	2,680,251	132,121	19,246,185	1,318,300	37,753	1,280,546	5.805
	200,000 — 499,999	155,064	45,533,860	3,720,211	152,953	41,660,698	2,853,680	104,056	2,749,624	6.039
	500,000 — 999,999	35,810	24,532,098	962,316	34,519	23,535,264	1,612,148	75,581	1,536,567	6.263
	1,000,000 — 4,999,999	22,503	43,065,153	1,280,196	22,683	41,762,274	2,860,705	155,604	2,705,101	6.281
	5,000,000 — 9,999,999	2,111	14,500,940	419,199	2,320	14,079,422	964,439	50,352	914,087	6.304
	10,000,000 — and over	1,411	42,127,495	2,071,382	1,543	40,054,570	2,743,737	118,773	2,624,964	6.231

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-16

**Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers
New York State — 1999 and 2000**

Activity	1999	2000	Change	
			Amount	Percent
--- Major Items (thousands) ---				
Total Number of Returns ¹	7,771	8,141	\$ 370	4.8%
Number of Taxable Returns	5,595	5,845	250	4.5
Number of Nontaxable Returns	2,176	2,296	120	5.5
--- Millions of Dollars ---				
Total Federal Adjusted Gross Income	\$ 398,684	\$ 457,140	\$ 58,456	14.7%
Total Taxable Income	311,065	361,253	50,188	16.1
Total New York Adjusted Gross Income	382,504	437,159	54,655	14.3
Total Deductions Used	67,844	72,217	4,373	6.4
Total Value of Exemptions Used	3,595	3,689	94	2.6
Total Tax Liability	18,297	21,514	3,217	17.6
--- Dollars ---				
Average Tax Liability	\$ 3,270	\$ 3,681	\$ 411	12.6%

1 Includes nontaxable resident returns. The dollar amounts in the table pertain only to taxable returns.

SOURCE: New York State Department of Taxation and Finance; http://www.tax.state.ny.us/stat_pit/Pit00/Pit00_Table_3.htm (last viewed February 27, 2004).

TABLE E-17
New York State Earned Income Tax Credit
1994-2003

	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
2003b								
Families With One Child	34.00%	\$ 7,490	\$ 2,547	30.00%	\$ 764	\$ 14,730	15.98%	\$ 30,666
Families With Two or More Children	40.00	10,510	4,204	30.00	1,261	14,730	21.06	34,692
Workers Without Children ¹	7.65	4,990	382	30.00	115	7,240	7.65	12,230
All Other Taxpayers								
Families With One Child	34.00%	\$ 7,490	\$ 2,547	30.00%	\$ 764	\$ 13,730	15.98%	\$ 29,666
Families With Two or More Children	40.00	10,510	4,204	30.00	1,261	13,730	21.06	33,692
Workers Without Children ¹	7.65	4,990	382	30.00	115	6,240	7.65	11,230

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

- 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.

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 2001*.

TABLE E-18

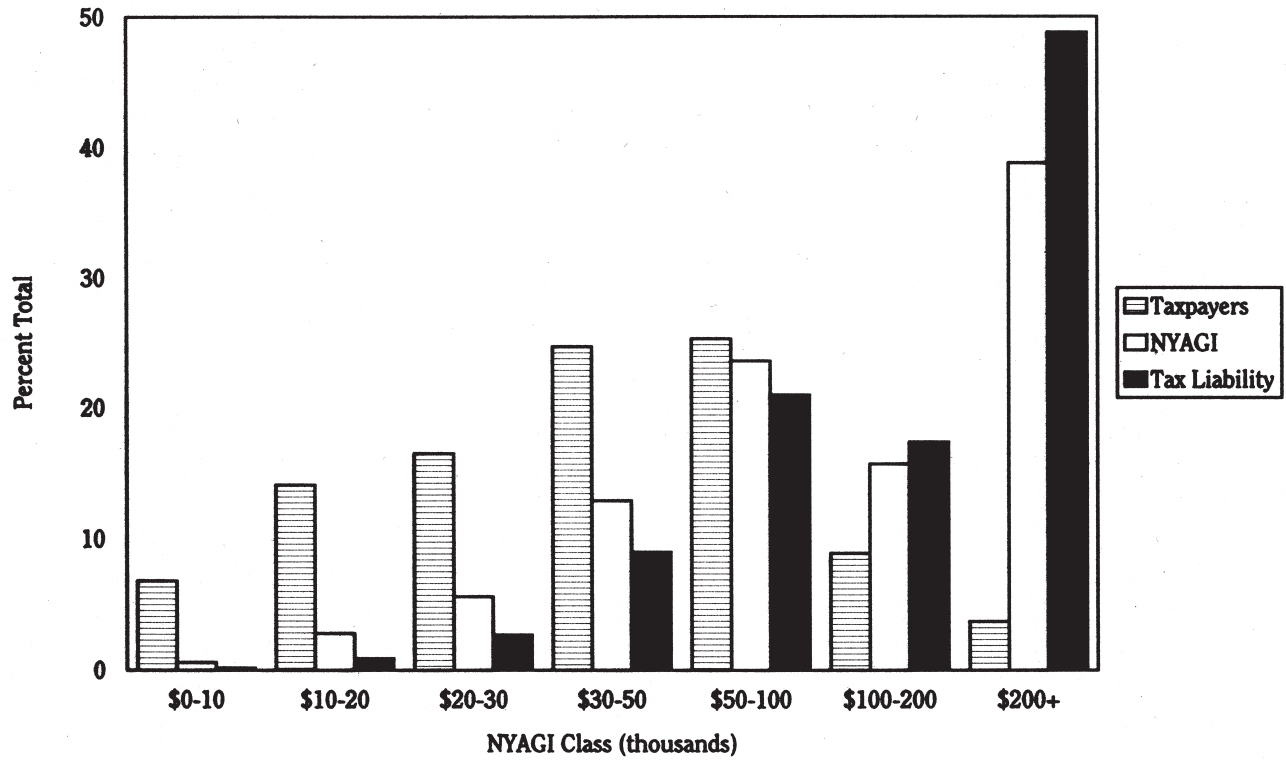
**New York State Earned Income Tax Credit Claims by
Place of Residence — 2001 Tax Year**

County	Number	Amount	Average Credit
New York State	1,220,991	\$ 500,921	\$ 410
New York City			
Bronx	156,811	72,086	460
Kings	232,706	101,556	436
New York	124,398	52,111	419
Queens	164,035	65,525	399
Richmond	18,340	7,229	394
Rest of State			
Albany	13,988	5,250	375
Allegany	2,876	1,152	400
Broome	11,100	4,297	387
Cattaraugus	5,316	2,156	406
Cayuga	4,581	1,818	397
Chautauqua	8,789	3,533	402
Chemung	5,628	2,217	394
Chenango	3,555	1,442	406
Clinton	4,219	1,664	394
Columbia	3,261	1,243	381
Cortland	2,832	1,105	390
Delaware	2,950	1,150	390
Dutchess	9,599	3,579	373
Erie	49,523	19,804	400
Essex	2,036	793	390
Franklin	3,237	1,303	402
Fulton	3,748	1,439	384
Genesee	3,071	1,166	380
Greene	2,461	921	374
Hamilton	250	79	315
Herkimer	3,950	1,585	401
Jefferson	6,086	2,475	407
Lewis	1,555	619	398
Livingston	2,936	1,107	377
Madison	3,604	1,363	378
Monroe	39,712	16,021	403
Montgomery	3,366	1,345	399
Nassau	46,179	17,036	369
Niagara	11,840	4,650	393
Oneida	13,699	5,458	398
Onondaga	24,515	9,813	400
Ontario	4,608	1,755	381
Orange	15,590	6,716	431
Orleans	2,560	1,000	390
Oswego	7,557	3,023	400
Otsego	3,429	1,305	381
Putnam	1,831	592	323
Rensselaer	7,581	2,902	383
Rockland	10,753	4,710	438
St. Lawrence	6,726	2,723	405
Saratoga	7,480	2,783	372
Schenectady	7,794	3,098	398
Schoharie	1,705	655	384
Schuyler	1,149	439	382
Seneca	1,893	737	389
Steuben	6,244	2,488	398
Suffolk	55,764	20,407	366
Sullivan	4,964	2,085	420
Tioga	2,768	1,061	383
Tompkins	3,477	1,224	352
Ulster	8,794	3,280	373
Warren	3,710	1,442	389
Washington	3,654	1,436	393
Wayne	5,170	2,048	396
Westchester	35,283	13,665	387
Wyoming	1,974	730	370
Yates	1,459	554	379
All Other ¹	10,322	1,973	191

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 2001*.

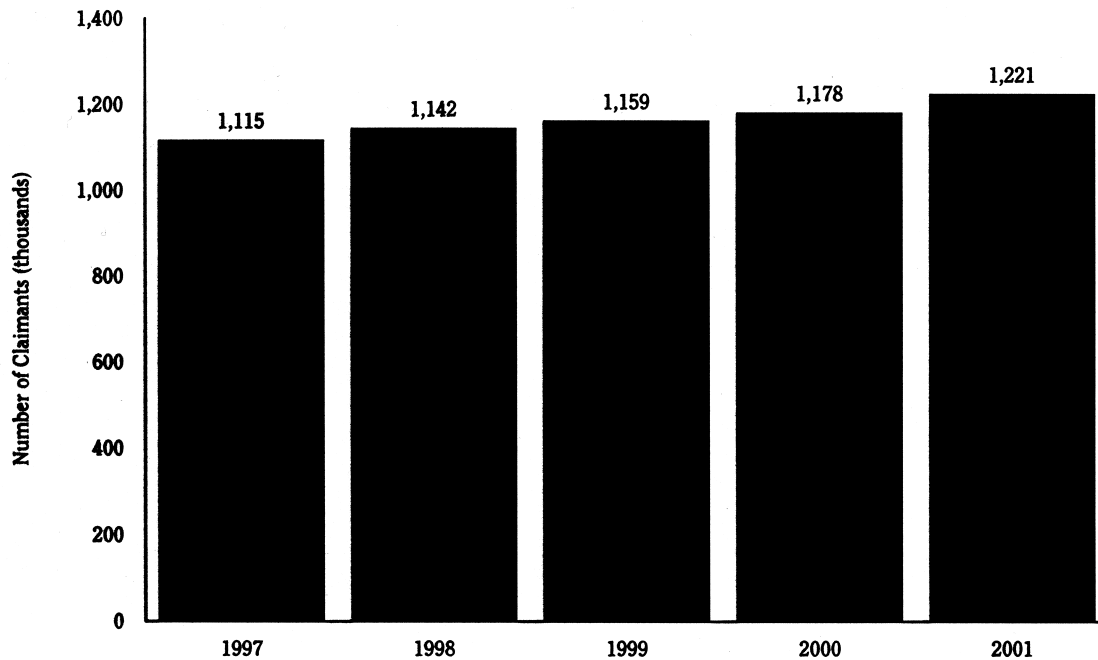
FIGURE E-1
Percent of Resident Taxpayers, NYAGI¹ and Tax Liability
by NYAGI Class in 2000



1 New York Adjusted Gross Income.

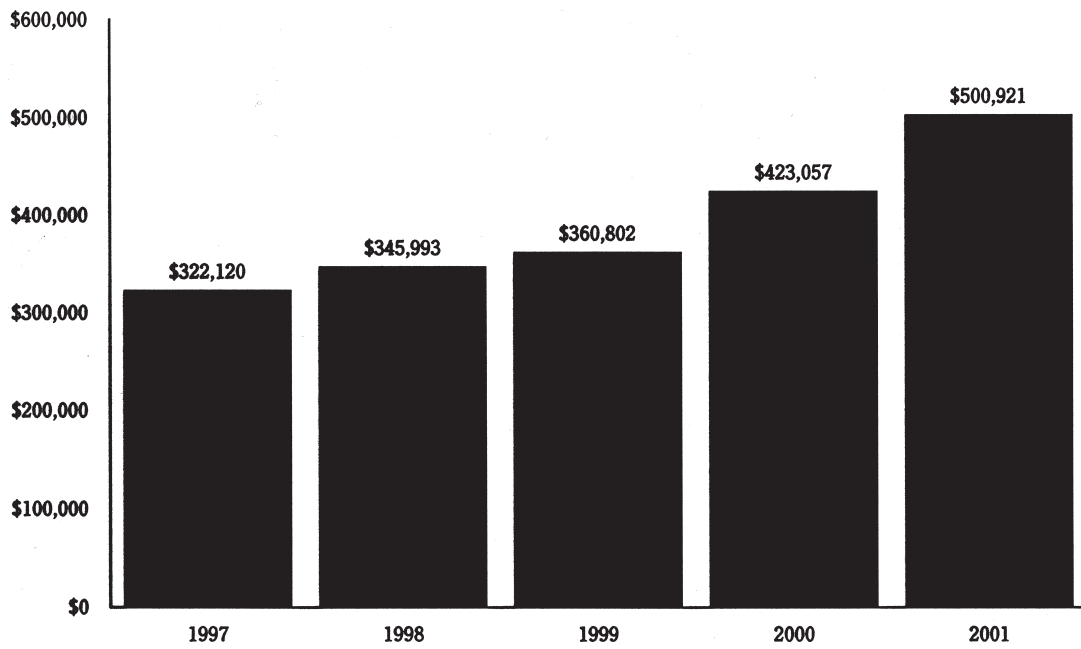
SOURCE: New York State Department of Taxation and Finance; http://www.tax.state.ny.us/stat_pit/Pit00/Pit00_Figure_1.htm (last viewed February 27, 2004).

FIGURE E-2
Total New York State Earned Income Tax Credit Claimants
1997-2001



SOURCE: New York State Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2001*.

FIGURE E-3
Total New York State Earned Income Tax Credit Claimed
1997-2001



SOURCE: New York State Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2001*.

TABLE E-19

**Sales and Use Tax Rates and Distributions
and Other Locally Imposed Taxes
New York State — Fiscal Year 2002-03**

Type of Tax	Taxing Jurisdiction	Tax Rate	Net Distribution ¹		Tax Rate	Net Distribution ¹
Sales and Compensating Use Tax						
	ALL TAXING JURISDICTIONS	X	\$ 17,368,814,023			
	New York State	4.0%	8,471,206,723			
	Local Governments		8,897,607,300			
	New York City	4.0%	150,919,336			
	Municipal Assistance Corp. Metropolitan Commuter Transportation District ²	4.0%	3,201,264,372			
	Metropolitan Commuter Transportation District ²	0.25%	381,413,720			
	All Other Localities	X	5,164,009,872			
	Sales and Use Tax		5,123,812,633			
	Counties	[See following sections for rates]	4,937,216,449			
	Cities ³		186,596,184			
	Special Local Taxes on Selected Commodities and Services		40,197,239			
	Consumer Utility Tax		32,071,615			
	Cities	[See following sections for rates]	1,057,919			
	City School Districts		31,013,696			
	Other Special Local Taxes on Selected Commodities and Services	[See following sections for rates]	8,125,624			
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	\$ 4,937,216,449			
	Albany	4.00%	204,641,757	Monroe	4.00%	\$ 358,847,567
	Allegany	4.00	13,436,023	Montgomery	3.00	15,217,798
	Broome	4.00	87,730,154	Nassau	4.25	785,844,875
	Cattaraugus	4.00	27,106,490	Niagara	3.00	59,141,720
	Cayuga	4.00	24,192,906	Oneida	4.00	84,432,787
	Chautauqua	3.00	39,084,335	Onondaga	3.00	191,994,786
	Chemung	3.00	36,220,460	Ontario	3.00	45,447,641
	Chenango	3.00	12,262,503	Orange	3.00	147,710,776
	Clinton	3.00	31,350,277	Orleans	4.00	10,909,842
	Columbia	4.00	25,143,681	Oswego	3.00	18,609,124
	Cortland	4.00	19,457,763	Otsego	3.00	20,398,921
	Delaware	3.00	12,093,375	Putnam	3.00	32,573,688
	Dutchess	3.00	111,096,092	Rensselaer	4.00	50,997,623
	Erie	4.00	456,409,027	Rockland	3.625	125,895,542
	Essex	3.00	15,656,253	St. Lawrence	3.00	30,530,773
	Franklin	3.00	11,693,455	Saratoga	3.00	76,639,645
	Fulton	3.00	11,618,998	Schenectady	3.50	66,379,401
	Genesee	4.00	26,736,212	Schoharie	3.00	8,939,660
	Greene	4.00	19,434,418	Schuyler	4.00	5,743,300
	Hamilton	3.00	2,266,525	Seneca	3.00	11,564,909
	Herkimer	4.00	21,226,423	Steuben	4.00	29,601,385
	Jefferson	3.00	33,114,007	Suffolk	4.25	904,563,946
	Lewis	3.00	5,479,316	Sullivan	3.00	22,219,832
	Livingston	3.00	16,161,540	Tioga	3.50	12,534,925
	Madison	3.00	13,633,709	Tompkins	4.00	34,373,227
				Ulster	4.00	83,409,501
				Warren	3.00	36,559,456
				Washington	3.00	13,095,175
				Wayne	3.00	21,882,769
				Westchester	2.50	336,409,147
				Wyoming	4.00	12,018,176
				Yates	3.00	5,482,837

(Continued on the following page)

TABLE E-19 (continued)

**Sales and Use Tax Rates and Distributions
and Other Locally Imposed Taxes
New York State — Fiscal Year 2002-03**

Taxing Jurisdiction	Tax Rate	Net Distribution ¹	Taxing Jurisdiction	Tax Rate	Net Distribution ¹
Total Cities:	X	\$ 186,596,184			
Cities that impose:	X	\$ 186,442,922			
Auburn	2.0%	\$ 6,968,487			
Canandaigua	1.5	2,994,924	Cities that no longer impose	X	\$ 153,262
Corning	1.5	1,906,401			
Fulton	3.0	4,538,063	Amsterdam	1.5% ^a	\$ 2,078
Geneva	1.5	1,823,915	Batavia	1.5 ^a	119,365
Glens Falls	1.5	2,521,634	Cortland	3.0 ^a	1,545
Gloversville	1.5	1,497,661	Elmira	1.5 ^a	4,960
Hornell	1.5	2,203,370	Glen Cove	1.5 ^a	270
Ithaca	1.5	6,493,836	Mechanicville	1.5 ^a	1,184
Johnstown	1.5	2,194,713	Ogdensburg	1.5 ^a	18,074
Mount Vernon	2.5	10,995,130	Plattsburgh	1.5 ^a	2,139
New Rochelle	2.5	22,635,976	Schenectady	2.5 ^a	2,493
Norwich	1.5	1,239,162	Troy	1.5 ^a	1,153
Olean	1.5	3,794,425			
Oneida	1.5	2,634,812			
Oswego	3.0	8,052,958			
Rome	1.5	5,152,852			
Salamanca	1.5	449,537			
Saratoga Springs	1.5	4,924,738			
Sherrill	1.0	210,124			
Utica	1.5	8,016,943			
White Plains	1.5	33,953,317			
Yonkers	1.5	30,744,343			
Yonkers Special ⁴	1.0	20,495,601			

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	\$ 40,197,239			
Consumer Utility Tax		X	\$ 32,071,615			
	Cities	X	\$ 1,057,919			
	Newburgh	3.0%	714,068			
	Port Jervis	3.0	343,851			
	City School Districts	X	\$ 31,013,696			
	Albany	3.0%	5,901,934			
	Batavia	3.0	862,803	Middletown	3.0%	\$ 1,594,946
	Cohoes	3.0	529,107	New Rochelle	3.0	3,031,401
	Glen Cove	3.0	1,102,663	Niagara Falls	3.0	2,606,050
	Gloversville	3.0	634,204	Ogdensburg	3.0	408,942
				Schenectady	3.0	2,530,513
	Hornell	2.5	412,177			
	Hudson	3.0	661,943	Utica	3.0	2,617,072
	Johnstown	3.0	580,447	Watertown	3.0	1,147,197
	Lackawanna	3.0	594,200	Watervliet	3.0	386,529
	Long Beach	3.0	1,496,141	White Plains	3.0	3,915,426
Other Special Local Taxes on Selected Commodities and Services		X	\$ 8,125,624			
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax	City of Lockport	3.0	1,720,462			
Hotel Occupancy and Restaurant Meals Tax	City of Long Beach	3.0	789,772			
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax, and Utilities Services Tax	City of Niagara Falls	3.0	5,615,390			

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

X Not applicable.

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 \$153,262 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-20
Real Estate Transfer Tax Collections
New York State by County — Fiscal Year 2002-03(e)

County	Recording Officers' Fees	Net Amount Paid to State Tax Commission ¹
New York State	\$ 411,660	\$ 446,982,051
New York City	69,457	145,677,474
Bronx	6,965	6,329,285
Kings	20,220	24,099,215
New York	10,604	83,715,635
Queens	19,835	21,154,190
Richmond	11,833	10,379,149
Rest of State	342,203	222,352,956
Albany	8,028	3,558,317
Allegany	2,618	204,458
Broome	6,303	1,413,748
Cattaraugus	3,638	449,572
Cayuga	3,344	461,534
Chautauqua	5,519	882,430
Chemung	3,289	459,467
Chenango	2,290	308,924
Clinton	3,133	550,277
Columbia	3,170	1,120,830
Cortland	1,665	272,653
Delaware	3,639	573,996
Dutchess	8,676	5,920,804
Erie	23,244	7,063,318
Essex	2,717	603,225
Franklin	2,361	335,341
Fulton	2,463	301,448
Genesee	2,037	344,567
Greene	2,979	706,653
Hamilton	747	162,590
Herkimer	2,679	357,399
Jefferson	4,812	680,526
Lewis	1,673	167,556
Livingston	2,434	437,282
Madison	3,141	518,043
Monroe	21,721	7,960,415
Montgomery	1,879	211,770
Nassau	24,755	43,081,900
Niagara	6,892	1,405,453
Oneida	8,851	1,296,731
Onondaga	13,537	4,389,578
Ontario	4,480	1,391,534
Orange	10,491	6,887,147
Orleans	1,784	227,465
Oswego	4,785	612,876
Otsego	2,964	513,727
Putnam	3,228	2,556,681
Rensselaer	5,412	1,362,232
Rockland	6,608	6,698,020
St. Lawrence	4,529	489,660
Saratoga	8,321	3,366,480
Schenectady	5,878	1,557,511
Schoharie	1,763	264,748
Schuyler	931	100,261
Seneca	1,355	197,683
Steuben	5,177	581,444
Suffolk	39,601	55,841,019
Sullivan	8,595	1,400,498
Tioga	2,106	276,124
Tompkins	3,075	864,875
Ulster	6,871	2,493,976
Warren	3,672	1,277,994
Washington	3,204	518,697
Wayne	3,721	808,874
Westchester	16,491	45,413,537
Wyoming	1,533	194,464
Yates	1,394	254,624
Unclassified by county ²	—	78,951,621

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

— Represents zero.

e Estimated.

1 Includes a total of \$32,129 interest reported by 42 localities. Net amount is before refunds of \$201,739 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-21
Mortgage Tax Collections
New York State by County – Fiscal Year 2002-03

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	883,436	\$ 1,506,497,854	\$ 244,731,672	\$ 87,689,557	\$ 183,848,513	\$ 980,137,143
New York City	141,930	736,144,874	78,138,010	29,329,226	52,388,579	573,694,597a
Bronx	12,685	52,873,765	5,816,028	2,119,618	3,891,119	41,047,000
Kings	42,719	175,937,092	19,825,857	4,577,854	16,110,107	135,423,274
New York	15,072	269,338,733	25,321,504	18,526,570	8,010,164	214,888,864
Queens	45,261	166,112,795	18,899,026	3,359,556	16,321,764	127,532,450
Richmond	26,193	71,882,489	8,275,596	745,628	8,055,425	54,803,009
Rest of State	741,506	770,352,977	166,593,659	58,360,330	131,459,934	218,382,073
Albany	16,385	14,766,155	3,419,066	3,482,317	—	7,553,958
Allegany	1,879	666,387	—	211,818	—	453,619
Broome	9,674	5,071,113	—	969,875	—	3,945,945b
Cattaraugus	3,434	1,859,190	414,993	455,797	—	964,606
Cayuga	3,919	2,110,973	468,536	518,106	170	1,097,830
Chautauqua	6,930	3,020,123	—	957,807	—	2,043,491
Chemung	4,257	1,716,646	—	477,740	—	1,137,941
Chenango	2,180	774,324	—	238,858	—	535,465
Clinton	3,902	2,179,431	240,868	602,554	—	1,274,224
Columbia	4,196	3,137,129	—	1,004,842	—	2,130,980
Cortland	2,164	892,241	—	281,414	—	587,527
Delaware	2,600	1,185,840	—	381,052	—	804,488
Dutchess	24,831	23,535,028	5,621,822	492,183	5,023,164	12,206,598
Erie	52,751	34,414,433	7,756,974	1,336,145	7,313,730	17,679,528
Essex	2,214	1,689,469	400,251	405,322	—	868,595
Franklin	1,985	805,824	—	243,464	—	528,750
Fulton	2,462	1,080,828	—	340,118	—	739,349
Genesee	3,430	1,851,672	406,651	450,305	—	959,717
Greene	2,950	1,688,970	—	539,127	—	1,142,065
Hamilton	457	298,270	—	94,989	—	203,280
Herkimer	2,667	1,148,886	—	359,213	—	767,351
Jefferson	4,406	2,161,960	—	647,426	—	1,354,093
Lewis	1,200	413,077	—	127,809	—	270,268
Livingston	3,602	2,198,526	494,307	510,488	—	1,190,672
Madison	3,809	1,958,542	—	622,718	—	1,323,825
Monroe	47,050	32,972,960	7,548,040	7,163,415	—	17,347,804
Montgomery	1,884	695,571	—	207,481	—	453,685
Nassau	105,505	145,456,291	34,865,649	2,278,185	33,641,766	74,002,922
Niagara	10,718	6,477,639	1,375,081	1,521,960	—	3,198,673
Oneida	10,333	5,130,921	—	1,596,628	—	3,336,514
Onondaga	30,421	18,637,959	4,201,493	4,519,102	—	9,585,108
Ontario	8,493	4,452,265	—	1,374,445	—	3,024,616
Orange	23,540	28,426,595	6,726,508	929,438	6,142,388	14,553,347
Orleans	2,166	806,550	—	235,421	—	547,743
Oswego	5,747	2,874,504	620,022	665,435	—	1,486,832
Otsego	2,882	1,469,702	—	468,750	—	988,952
Putnam	8,379	11,277,839	2,668,531	155,076	2,627,831	5,727,344
Rensselaer	10,621	6,610,597	1,533,537	1,563,361	—	3,477,699
Rockland	21,830	31,085,879	7,317,593	462,835	7,258,053	15,648,113
St. Lawrence	4,657	1,863,888	—	554,780	—	1,259,145
Saratoga	16,617	14,676,718	3,415,730	3,566,740	—	7,579,248
Schenectady	9,426	6,412,516	1,457,092	1,501,030	—	3,325,094
Schoharie	1,745	779,250	—	242,037	—	532,784
Schuyler	941	338,564	—	95,391	—	224,420
Seneca	1,733	796,700	—	253,783	—	542,641
Steuben	4,896	1,899,126	—	497,110	—	1,363,016
Suffolk	128,743	192,749,886	46,125,972	3,048,969	43,755,691	98,424,720
Sullivan	4,486	2,939,397	—	898,627	—	2,028,643

(Continued on the following page)

TABLE E-21 (continued)
Mortgage Tax Collections
New York State by County — Fiscal Year 2002-03

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	2,345	882,181	—	232,768	—	633,059
Tompkins	6,075	2,764,773	—	870,776	—	1,826,387
Ulster	12,211	8,522,207	—	2,644,500	—	5,783,380
Warren	4,583	4,214,444	990,236	1,043,423	—	2,179,740
Washington	3,068	1,753,373	396,663	431,275	—	923,935
Wayne	5,834	3,865,545	902,990	875,833	—	2,062,697
Westchester	72,753	117,086,760	26,990,714	2,222,396	25,697,141	61,553,193 ^c
Wyoming	2,101	1,060,965	234,340	267,759	—	558,866
Yates	1,439	746,374	—	220,114	—	498,062

NOTE: All payments are received by localities.

Detail may not add to total due to rounding.

— Represents zero.

a	Includes New York City Tax:	\$ 409,912,559
	Bronx:	28,937,478
	Kings:	94,208,217
	New York:	161,911,407
	Queens:	87,797,837
	Richmond:	37,057,620
b	Includes Broome County local tax:	1,313,173
c	Includes City of Yonkers local tax:	4,901,765
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-22
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-23
Revenues from Selected Fees Collected by the Department of State
New York State — 2000-02

Type of Service Provided	2000		2001		2002	
	Number	Fee Revenue	Number	Fee Revenue	Number	Fee Revenue
Corporation						
Filing Documents	220,103	\$ 20,094,040	209,394	\$ 19,408,892	224,508	\$ 21,558,740
Certified Copies	232,592	2,979,371	231,411	2,954,184	236,295	3,065,162
Legal Process Served	89,809	3,251,380	99,216	3,620,430	98,512	3,090,062
Uniform Commercial Code						
Filing Financial Statements	248,359	2,247,791	255,344	2,357,752	281,000	2,550,150
Searches and Copies	233,839	1,740,061	226,551	1,839,100	222,101	2,263,717
Issuance of County Clerk Certificates	93,469	934,690	92,838	928,380	98,234	982,340
Registration of Trademarks	250	12,500	200	10,000	250	12,500
Registration of Servicemarks	440	22,000	461	23,050	396	19,800
Registration of Games of Chance	3,860	386,000	3,251	325,100	3,298	329,800

SOURCE: New York State Department of State.

TABLE E-24
Revenue from Use of Selected State-Owned Facilities
New York State
Fiscal Years 1999-2000 — 2002-03

Property Location	Source of Revenue							
	Facility Use				Parking			
	1999-2000	2000-01	2001-02	2002-03	1999-2000	2000-01	2001-02	2002-03
All Locations	\$ 749,443	\$ 808,919	\$ 805,418	\$ 843,833	\$ 3,184,444	\$ 3,865,554	\$ 5,165,109	\$ 5,859,998
Albany County	688,804	725,231	731,857	760,363	3,058,795	3,733,279	5,029,450	5,718,670
Broome County								
Binghamton State Office Building	X	X	X	11,020	35,668	36,179	36,056	36,491
Jefferson County								
Watertown State Office Building	18,492	23,434	35,903	27,801	18,041	18,393	18,562	18,031
New York County								
Harlem State Office Building	42,147	60,253	37,658	44,649	13,613	14,629	14,359	18,236
Oneida County								
Utica State Office Building	X	X	X	X	5,884	5,941	5,960	5,898
Onondaga County								
Syracuse State Office Building	X	X	X	X	45,411	47,187	47,127	46,134
Suffolk County								
Hauppauge State Office Building	X	X	X	X	7,032	7,210	6,739	7,484
Erie County								
Buffalo State Office Building	X	X	X	X	X	2,736	6,856	9,054

X Not applicable.

SOURCE: New York State Office of General Services.