



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

- Per capita expenditures by New York State and its local governments has increased 31 percent from \$7,937 in 1995-96 to \$10,430 in 2001-02.
- New York State had \$92.9 billion in total receipts in fiscal year 2002.
- New York State collected \$15.8 billion in personal income tax in fiscal year 2004, down approximately \$1 billion, or 6 percent, from fiscal year 2003.
- New York State collected \$969 million in cigarette taxes in fiscal year 2004, up approximately \$321 million, or approximately 50 percent, from fiscal year 2000.
- New York State collected \$1.9 billion in lottery revenue on approximately \$5.9 billion of lottery sales in fiscal year 2004.
- New York State paid \$212 million in rent for approximately 15 million square feet of leased space in 2003.
- New York State had approximately \$46 billion in state-related debt in fiscal year 2005, up \$7.7 billion, or approximately 20 percent, since fiscal year 2000.
- The New York State public employee retirement systems held \$121 billion in net assets as of March 31, 2004.
- New York had approximately 159 thousand state government employees in January 2004.

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Glossary

TABLE E-1
Direct Expenditure Per Capita
of State and Local Governments
United States by State
Fiscal Years 1995-96 — 2001-02(a)

| State | Expenditure Per Capita ¹ | | | | | |
|----------------------|-------------------------------------|----------|----------|----------|-----------|----------|
| | 1995-96 | 1996-97 | 1997-98 | 1998-99 | 1999-2000 | 2001-02b |
| United States | \$ 5,254 | \$ 5,494 | \$ 5,645 | \$ 5,949 | \$ 6,193 | \$ 7,264 |
| Alabama | 4,517 | 4,701 | 4,975 | 5,350 | 5,694 | 6,416 |
| Alaska | 11,710 | 12,262 | 12,459 | 12,869 | 13,581 | 14,988 |
| Arizona | 4,523 | 4,774 | 4,750 | 5,036 | 5,319 | 6,102 |
| Arkansas | 3,848 | 4,186 | 4,374 | 4,606 | 4,580 | 5,451 |
| California | 5,811 | 6,108 | 6,194 | 6,507 | 6,912 | 8,578 |
| Colorado | 5,021 | 5,404 | 5,396 | 5,794 | 6,085 | 7,414 |
| Connecticut | 6,047 | 6,209 | 6,351 | 6,783 | 7,050 | 8,101 |
| Delaware | 5,817 | 6,022 | 5,966 | 6,483 | 6,572 | 7,585 |
| District of Columbia | 10,714 | 11,110 | 11,741 | 12,087 | 11,411 | 13,693 |
| Florida | 4,763 | 4,944 | 5,002 | 5,338 | 5,275 | 6,214 |
| Georgia | 4,778 | 5,092 | 5,057 | 5,272 | 5,316 | 6,390 |
| Hawaii | 6,383 | 6,432 | 6,249 | 6,561 | 6,798 | 7,746 |
| Idaho | 4,267 | 4,573 | 4,662 | 4,948 | 4,949 | 5,846 |
| Illinois | 5,044 | 5,177 | 5,400 | 5,712 | 6,017 | 7,037 |
| Indiana | 4,152 | 4,396 | 4,549 | 4,967 | 5,139 | 5,971 |
| Iowa | 4,709 | 4,947 | 5,277 | 5,613 | 5,892 | 6,579 |
| Kansas | 4,749 | 4,784 | 4,829 | 5,036 | 5,364 | 6,219 |
| Kentucky | 4,288 | 4,580 | 4,768 | 5,155 | 5,312 | 6,145 |
| Louisiana | 4,753 | 4,887 | 5,110 | 5,446 | 5,598 | 6,191 |
| Maine | 4,826 | 5,120 | 5,354 | 5,550 | 5,995 | 6,777 |
| Maryland | 4,872 | 5,117 | 5,151 | 5,402 | 5,778 | 6,718 |
| Massachusetts | 5,984 | 6,175 | 6,441 | 6,609 | 6,959 | 8,027 |
| Michigan | 5,108 | 5,322 | 5,547 | 5,779 | 6,183 | 6,991 |
| Minnesota | 5,988 | 6,070 | 6,448 | 6,674 | 7,201 | 8,237 |
| Mississippi | 4,312 | 4,649 | 4,804 | 5,164 | 5,405 | 6,076 |
| Missouri | 4,033 | 4,287 | 4,507 | 4,862 | 4,996 | 5,904 |
| Montana | 4,777 | 4,966 | 5,050 | 5,367 | 5,525 | 6,225 |
| Nebraska | 5,434 | 5,792 | 5,711 | 5,986 | 6,324 | 7,293 |
| Nevada | 4,957 | 5,769 | 5,593 | 5,993 | 5,617 | 6,989 |
| New Hampshire | 4,468 | 4,709 | 4,753 | 4,904 | 5,034 | 5,717 |
| New Jersey | 6,131 | 5,970 | 6,267 | 6,288 | 6,479 | 7,631 |
| New Mexico | 5,019 | 5,453 | 5,635 | 6,079 | 6,154 | 6,976 |
| New York | 7,937 | 8,233 | 8,411 | 8,810 | 9,024 | 10,430 |
| North Carolina | 4,640 | 4,961 | 5,165 | 5,515 | 5,732 | 6,440 |
| North Dakota | 4,593 | 5,125 | 5,582 | 5,967 | 6,294 | 6,527 |
| Ohio | 4,926 | 5,091 | 5,368 | 5,638 | 6,026 | 7,044 |
| Oklahoma | 4,098 | 4,283 | 4,386 | 4,658 | 4,613 | 6,008 |
| Oregon | 5,761 | 6,228 | 6,345 | 6,608 | 7,041 | 8,106 |
| Pennsylvania | 4,996 | 5,160 | 5,488 | 5,881 | 6,145 | 6,995 |
| Rhode Island | 5,618 | 5,725 | 5,701 | 6,168 | 6,113 | 7,548 |
| South Carolina | 4,829 | 5,003 | 5,181 | 5,445 | 5,841 | 7,005 |
| South Dakota | 4,211 | 4,320 | 4,619 | 4,846 | 4,980 | 5,663 |
| Tennessee | 4,842 | 5,117 | 5,272 | 5,587 | 5,627 | 6,440 |
| Texas | 4,365 | 4,633 | 4,720 | 5,005 | 5,258 | 6,228 |
| Utah | 4,941 | 5,339 | 5,547 | 5,807 | 5,841 | 6,952 |
| Vermont | 4,912 | 5,221 | 5,578 | 5,626 | 6,168 | 6,910 |
| Virginia | 4,349 | 4,734 | 4,877 | 5,165 | 5,381 | 6,171 |
| Washington | 6,250 | 6,539 | 6,655 | 6,979 | 7,090 | 8,554 |
| West Virginia | 4,620 | 4,929 | 5,047 | 5,196 | 5,526 | 6,598 |
| Wisconsin | 5,157 | 5,473 | 5,615 | 6,000 | 6,424 | 7,319 |
| Wyoming | 6,323 | 6,564 | 6,956 | 7,377 | 7,574 | 8,780 |

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.

b State level data for 2000-2001 are not available.

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 2003-04
(millions)

| | First Quarter (Actual) | Second Quarter (Actual) | Third Quarter (Actual) | Fourth Quarter (Actual) | Total (Actual) |
|---|------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------|
| Opening Fund Balance | \$ 815 | \$ 1,989 | \$ 2,559 | \$ 2,947 | \$ 815 |
| Taxes | | | | | |
| Personal Income Tax | 4,600 | 4,131 | 2,550 | 4,493 | 15,774 |
| User Taxes and Fees | 1,820 | 2,107 | 2,057 | 1,995 | 7,979 |
| Business Taxes | 651 | 887 | 758 | 1,117 | 3,413 |
| Other Taxes | 175 | 223 | 224 | 146 | 768 |
| Tobacco Bond Proceeds | 2,202 | — | 1,998 | — | 4,200 |
| Miscellaneous Receipts | 241 | 362 | 596 | 527 | 1,726 |
| Federal Grants | 323 | — | 322 | — | 645 |
| Transfers from Other Funds | 1,965 | 1,962 | 1,455 | 2,440 | 7,822 |
| Total Receipts | \$ 11,977 | \$ 9,672 | \$ 9,960 | \$ 10,718 | \$ 42,327 |
| Disbursements | | | | | |
| Grants to Local Governments | 7,492 | 5,260 | 6,430 | 10,064 | 29,246 |
| State Operations | 2,190 | 2,085 | 1,802 | 1,016 | 7,093 |
| General State Charges | 546 | 1,241 | 728 | 732 | 3,247 |
| Debt Service | — | — | — | — | — |
| Transfers to Other Funds | 575 | 516 | 612 | 776 | 2,479 |
| Total Disbursements | \$ 10,803 | \$ 9,102 | \$ 9,572 | \$ 12,588 | \$ 42,065 |
| Excess (Deficiency) of Receipts Over Disbursements | 1,174 | 570 | 388 | -1,870 | 262 |
| Closing Fund Balance | \$ 1,989 | \$ 2,559 | \$ 2,947 | \$ 1,077 | \$ 1,077 |

— 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 — 2001-02

| 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 |
| 2002 | 92,897 | 46.6 | 40.6 | 12.8 |

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 the New York State Division of the Budget.

TABLE E-4
State Taxes
United States by State — Fiscal Year 2003
(thousands)

| State | State Taxes | State | State Taxes |
|---------------|----------------|----------------|-------------|
| United States | \$ 548,990,867 | | |
| Alabama | 6,416,351 | Montana | 1,487,019 |
| Alaska | 1,120,133 | Nebraska | 3,347,700 |
| Arizona | 8,691,761 | Nevada | 4,129,137 |
| Arkansas | 5,145,554 | New Hampshire | 1,959,211 |
| California | 79,198,255 | New Jersey | 19,936,266 |
| Colorado | 6,636,190 | New Mexico | 3,607,156 |
| Connecticut | 9,508,645 | New York | 42,253,291 |
| Delaware | 2,116,458 | North Carolina | 15,848,650 |
| Florida | 26,993,487 | North Dakota | 1,177,727 |
| Georgia | 13,411,632 | Ohio | 20,651,597 |
| Hawaii | 3,569,824 | Oklahoma | 5,905,884 |
| Idaho | 2,344,344 | Oregon | 5,701,691 |
| Illinois | 22,211,693 | Pennsylvania | 23,187,302 |
| Indiana | 11,216,456 | Rhode Island | 2,256,654 |
| Iowa | 4,922,455 | South Carolina | 6,353,115 |
| Kansas | 5,008,411 | South Dakota | 1,012,955 |
| Kentucky | 8,318,707 | Tennessee | 8,811,612 |
| Louisiana | 7,449,507 | Texas | 29,098,584 |
| Maine | 2,697,275 | Utah | 3,954,815 |
| Maryland | 10,980,324 | Vermont | 1,558,712 |
| Massachusetts | 15,608,027 | Virginia | 12,969,177 |
| Michigan | 22,748,159 | Washington | 12,960,220 |
| Minnesota | 13,981,287 | West Virginia | 3,593,993 |
| Mississippi | 4,999,144 | Wisconsin | 12,089,770 |
| Missouri | 8,627,396 | Wyoming | 1,217,154 |

SOURCE: U.S. Census Bureau, *State Government Tax Collections*,
www.census.gov/govs/www/statetax.html (last viewed September 6, 2005).

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 — 2003-04**
(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 |
| 2004 | 46,017 | 191,357(c-11) | 285,946 | 419,244 | 714,993 | 1,481,823 | 736,001 |

(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 — 2003-04**
(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) | 29,457 | 16,790,883(o-28) | 8,434,104(p-16) | |
| 2004 | (j-7) | 930,151 | —(l-15) | 81,583(m-17) | 27,489 | 15,773,614(o-29) | 9,507,878(p-17) | |

(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 — 2003-04
(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 12.5 cents per gallon.
- (c-11) Effective September 1, 2003, the tax rate on beer with at least 0.5 percent alcohol was reduced from 12.5 cents per gallon to 11 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.

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 — 2003-04
(thousands)**

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|---|---|
| <p>(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.</p> <p>(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.</p> <p>(g-9) Rate of Section 184 tax on telecommunications companies reduced from 0.75% to 0.3%.</p> <p>(g-10) Reflects temporary 15% surcharge in effect through 1993-94; increase in Section 184 rate on telecommunication companies to 0.75%.</p> <p>(g-11) Reflects increase from 3.0% to 3.5% in Section 186-a rate.</p> <p>(g-12) Reflects beginning of surcharge phaseout, effective surcharge 12.5%.</p> <p>(g-13) Effective surcharge rate 7.5%.</p> <p>(g-14) Effective surcharge rate 2.5%.</p> <p>(g-15) Temporary surcharge eliminated.</p> <p>(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.</p> <p>(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.</p> <p>(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):</p> <p>(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.</p> <p>(h-1) In 1936, an increase in net income tax rate was enacted; renewed annually through 1944.</p> <p>(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.</p> <p>(h-3) Increase in net income rates.</p> <p>(h-4) Advancement in due dates for corporate income taxes.</p> <p>(h-5) Accelerated depreciation of capitalized assets enacted.</p> <p>(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%).</p> <p>(h-7) Increases in tax rates and in minimum tax level.</p> <p>(h-8) New tax on unrelated business income imposed.</p> <p>(h-9) Tax increases plus a surcharge on all bases.</p> <p>(h-10) Increase in net income tax, plus a surcharge on the corporation's 1976 tax liability.</p> <p>(h-11) Extended surcharges for one year, but provided for a limited credit in future years.</p> <p>(h-12) Accelerated increases in investment tax and employment incentive credits and made them permanent; reflects other modifications as well.</p> <p>(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.</p> <p>(h-14) Disallowance of ACRS made permanent for out-of-State property, but allowed for property placed in service in New York State.</p> <p>(h-15) Initial effects of Federal Tax Reform Act of 1986 and State Business Tax Rate Reduction and Reform Act of 1987.</p> <p>(h-16) Reflects several changes, including increase in minimum tax rate and in dollar minimum tax and taxation of airlines.</p> <p>(h-17) Reflects imposition of temporary 15% surcharge on tax after credit; entity tax on S corporations.</p> <p>(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.</p> <p>(h-19) Reflects second phase of declining surcharge schedule (i.e., 7.5%).</p> <p>(h-20) Reflects third phase of declining surcharge schedule (i.e., 2.5%).</p> <p>(h-21) Temporary surcharge eliminated.</p> <p>(h-22) Reflects a rate reduction in the alternative minimum tax to 3.25%.</p> <p>(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%.</p> <p>(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</p> | <p>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.</p> <p>(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):</p> <p>(i) In 1919, a State property transfer tax was in effect, at varying rates, depending upon the class of the personal or corporate beneficiary.</p> <p>(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.</p> <p>(i-2) "Temporary" rate increase imposed in 1933; renewed annually until made permanent in 1947.</p> <p>(i-3) State law was brought into conformity with Federal estate tax law.</p> <p>(i-4) Elimination of discounts for prompt tax payments.</p> <p>(i-5) Elimination of tax liability on small estates.</p> <p>(i-6) Reflects late payments on 1981 and 1982 liability.</p> <p>(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.</p> <p>(i-8) Legislation enacted in 1991 increased the estimated estate tax payable within six months of the date of death from 80% to 90%.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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:</p> <p>(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.</p> <p>(j-1) Special permits and rates were provided for vehicles transporting other vehicles.</p> <p>(j-2) Optional method introduced for determining tax, based on unloaded weight and mileage.</p> <p>(j-3) Highway use tax amended for truckers paying motor fuel taxes based on mileage; fuel tax extended to buses operating on State highways.</p> <p>(j-4) Sales tax component added to fuel use tax.</p> <p>(j-5) Highway use tax was extended to Thruway mileage, and supplemental tax on off-Thruway use imposed.</p> <p>(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.</p> <p>(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):</p> <p>(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.</p> <p>(k-1) Effective June 15, 1939, the Insurance Law was completely recodified with rate and coverage revisions.</p> <p>(k-2) New tax on premiums received by "foreign" companies from title insurance.</p> <p>(k-3) Revenue "windfall" resulted from advancing due date of tax payment from April 1 to March 15.</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 — 2003-04
(thousands)**

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| <p>(k-4) Rate increase on marine insurance profits. (k-5) Prior to 1974, foreign health, fire and casualty insurance companies were also taxed under the State Corporation and Utilities Tax. Provisions were combined in 1974 into a new tax based on income and premiums. [See note g-7 above.] (k-6) Reflects 2 1/2% surcharge. (k-7) Reflects temporary 15% surcharge. (k-8) Reflects the application of a 2.6% flat premium tax rate to the State Insurance Fund. (k-9) Reflects a net premium rate increase from 1.2% to 1.3% for property and casualty insurers. (k-10) Reflects first phase of declining surcharge schedule to 12.5%. (k-11) Reflects further declining surcharge schedule to 7.5%. (k-12) Reflects further declining surcharge schedule to 2.5%. (k-13) Temporary surcharge eliminated. (k-14) Reflects a reduction if the net premium tax rate for Life/Health insurers from 0.8% to 0.7%; a reduction on the cap on tax liability from 2.6% to 2.0% for Life/Health insurers. (k-15) Reflects the continued reduction on the cap on tax liability from 2.4 percent to 2.0 percent, a reduction in the entire net income (ENI) tax rate from 8.5 percent to 7.5 percent, and the continuation of the Credit for investment in certified capital companies (CAPCO). (k-16) Reflects the continued reduction on the cap on tax liability from 2.4 percent to 2.0 percent, a reduction in the entire net income (ENI) tax rate from 8.5 to 7.5 percent, the continuation of the credit for investment in certified capital companies (CAPCO), and the creation of a 10 percent credit for the purchasing of long-term care insurance. (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 percent of premiums, or 1.5 percent of premiums. Accident & Health insurers will pay tax at a rate of 1.75 percent of premiums and all other insurers will pay at a rate of 2.0 percent of premiums.</p> <p>Motor Fuel Tax (Article 12-A): (l) Effective May 1, 1929, an excise tax was imposed on gasoline used for motor fuel. (l-1) In 1932, an additional one-cent "emergency" tax was imposed on gasoline. It was renewed annually until 1947. In 1935, another one-cent "emergency" tax was imposed and renewed annually until 1947. In 1936, the gasoline tax was extended to diesel motor fuel. In 1937, another one-cent "emergency" tax was imposed on gasoline and renewed annually until 1947. (l-2) Reflects increase in rates on diesel fuel. (l-3) Increases in gasoline and diesel fuel taxes (with taxicabs and buses exempted) with proceeds earmarked for the State Highway Account. (l-4) Beginning January 1966, \$375,000 per month was earmarked for Outdoor Recreation Development Account. (l-5) Increase in gasoline tax from 6 cents to 7 cents per gallon. (l-6) Tax on gasoline increased to 8 cents per gallon; on diesel fuel, to 10 cents per gallon, with one-fourth of the increase earmarked for Emergency Highway Reconditioning and Preservation Fund. (Earmarked moneys are not included in amounts reported on this table.) (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. (l-8) Effective June 1, 1985, gasoline is taxed upon importation into the State. (l-9) Additional one-fourth of one cent per gallon of fuel taxes was earmarked to emergency highway funds (one-eighth cent each). (l-10) Effective April 1, 1991, fuel taxes earmarked to emergency highway funds rose to five-eighths of one cent per gallon. (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. (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.) (l-13) Effective January 1, 1996, the tax on diesel fuel was reduced from 10 cents to 8 cents per gallon. (l-14) Effective April 1, 2000, the percentage of motor fuel receipts dedicated to highway construction and transit increased. (l-15) Effective April 1, 2001, the General Fund receives no Motor Fuel tax receipts.</p> | <p>Motor Vehicle Fees: (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. (m-1) Temporary one-year increases in most vehicle registration fees and instructors' licenses were imposed in 1932. (m-2) For chauffeurs and drivers, license fees were reduced and revised in 1936 but increased in 1937 and three-year renewals authorized. (m-3) Increase in passenger car registration fee. (m-4) Staggered system of vehicle registration introduced. (m-5) For chauffeurs and drivers, a four-year license renewal authorized. (m-6) 50% increase in most registration and license fees. (m-7) Effective September 1, 1985, rolled back registration fee increase for passenger vehicles and auto and agricultural trucks; daily prorated of registration fees introduced. (m-8) Liberty plate issuance begun. (m-9) Passenger vehicle registration fees biennialized. (m-10) Effective August 1, 1991, 15% surcharge imposed on vehicle registration fees. (m-11) A 25% increase in license fees went into effect on June 1, 1992. (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. (m-13) Effective April 1, 1996, driver's license renewal term extended from four to five years. (m-14) Effective September 1, 1997, driver's original license term extended from four to five years. (m-15) Effective July 1, 1998, fees on passenger vehicle registration reduced 25%. (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. (m-17) Effective August 20, 2004 the Driver Responsibility Program, a three-year assessment on driving record, was enacted.</p> <p>Pari-mutuel Tax: (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). (n-1) Increase in tax and share of breakage imposed in 1943. (n-2) At harness tracks, State's share of betting was changed from a flat percentage to a graduated scale. (n-3) Gradual increase (over four years from 1953 through 1956 and after) in State tax, while local tax rates were decreased. (n-4) Revision in tax range applicable to harness tracks. (n-5) Special tax relief provisions for nonprofit racing associations; extended through 1975. (n-6) Profit-making thoroughbred tracks taxed at same rate as harness tracks; extended through 1976. (n-7) Increases in State share of "breakage." (n-8) Increase in State tax at both thoroughbred and harness tracks. (n-9) At harness tracks, increase in State takeout and restructure of rate schedule. (n-10) Off-track betting (OTB) initiated, plus changes in rates and coverages. (n-11) Substantial changes to taxation of OTB operations. (n-12) Reduction in State share of "breakage" from harness racing wagers and in State's share of takeout at nonprofit race tracks. (n-13) Tax rate on nonprofit tracks reduced by one-half for two months (January and February) for three years (1976-1978). (n-14) Further reduction in tax rate for nonprofit racing associations. (n-15) Reduction in tax rates for harness tracks. (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. (n-17) Reduction in tax rate for harness tracks; two-year tax relief for nonprofit thoroughbred racing associations, effective July 28, 1981. (n-18) Introduction of experimental two-year reduction in takeout from harness racing association pools, effective July 1, 1985. (n-19) Includes \$47.9 million from land sale. (n-20) Reductions in tax rates on non-profit racing associations, effective June 1, 1995 through July 20, 1998. (n-21) Reductions in tax rates on non-profit racing associations, effective June 1, 1995 through June 30, 2002. (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</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 — 2003-04(a)**
(thousands)

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|---|---|
| <p>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> <p>(o-13) Reduction in maximum tax rate.</p> <p>(o-14) Initial years of three-year tax reduction. Maximum tax rates reduced to 13.5% on unearned income and 9.5% on earned income; standard deduction and personal exemption increased; and family adjustment adopted.</p> <p>(o-15) Initial (transitory) impact of Federal Tax Reform Act of 1986 and State Tax Reform Act of 1987.</p> <p>(o-16) Reflects reductions in top tax rate to 8.375%, and increases in standard deduction.</p> <p>(o-17) Reflects reduction in top tax rate to 7.875%, and increases in standard deduction.</p> <p>(o-18) Reflects changes to recapture tax table benefit, withholding remittance schedules and refund reserve transactions.</p> <p>(o-19) Reflects refund reserve transactions.</p> <p>(o-20) Reflects refund reserve transactions and enactment of State earned income credit.</p> <p>(o-21) Reflects refund transactions, increased State earned income tax credit, and start of three-year tax reduction, with changes for the 1995 tax year including a top tax rate of 7.59% and increased standard deductions.</p> <p>(o-22) Reflects refund transactions, increased State earned income tax credit, and continuation of three-year tax reduction, with changes for the 1996 tax year including a top tax rate of 7.125% and increased standard deductions.</p> <p>(o-23) Reflects refund transactions, increased State earned income tax credit, and conclusion of three-year tax reduction, with changes for the 1997 tax year including a top tax rate of 6.85% and increased standard deductions.</p> <p>(o-24) Reflects refund transactions, increased State earned income tax credit (EITC), and the School Tax Credit (STAR).</p> <p>(o-25) Reflects refund reserve transactions, deposits in the STAR fund, and an increase in the child and dependent care credit.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> | <p>(o-29) Reflects refund reserve transactions, deposits in the STAR fund and Revenue Bond Trust Fund (RBTF), an increase in the State EITC an increased college tuition credit/deduction, and a further reduction in the marriage penalty. Also includes a temporary increase in the top tax rate on upper-income taxpayers.</p> <p>Sales and Use Tax (Article 28):</p> <p>(p) Effective May 1, 1933, a temporary license tax of 1% on receipts from retail sales of tangible personal property was imposed. Expired June 30, 1934. Receipts from this tax were received as follows: In 1934, \$23,156; in 1935, \$7,754; in 1936, \$164; in 1937, \$20; in 1938, \$21; and in 1939, \$10.</p> <p>(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> <p>(p-2) Tax increased to 3%.</p> <p>(p-3) Tax increased to 4% and extended to sales of prepared foods and drinks less than one dollar.</p> <p>(p-4) Monthly tax reporting imposed on large vendors.</p> <p>(p-5) Effective June 1, 1985, sales tax on gasoline pre-collected upon importation of fuel into State.</p> <p>(p-6) Includes Local Government Assistance Tax Fund share of State sales and use tax. Also reflects elimination of March prepayment requirement in 1990-91.</p> <p>(p-7) Includes Local Government Assistance Tax Fund share of State sales and use tax. Since December 1992, vendors with large annual tax liabilities have been required to make accelerated monthly payments by electronic funds transfer.</p> <p>(p-8) Includes Local Government Assistance Tax Fund Share of State sales and use tax.</p> <p>(p-9) Includes Local Government Assistance Tax Fund Share of State sales and use tax and enacted minor exemptions.</p> <p>(p-10) Includes Local Government Assistance Tax Fund Share of State sales and use tax and one week exemption for clothing costing less than \$500; promotional material exemptions and municipal parking exemptions.</p> <p>(p-11) Includes Local Government Assistance Tax Fund Share of State sales and use tax and one week exemption for certain clothing items; enacted minor exemptions.</p> <p>(p-12) Includes Local Government Assistance Tax Fund Share of State sales and use tax and two one week exemptions for clothing and footwear costing less than \$500; enacted college textbook exemption and other minor exemptions.</p> <p>(p-13) Effective March 1, 2000, a permanent exemption for clothing and footwear less than \$110 and other minor exemptions. Includes Local Government Assistance Tax Fund Share of State sales and use tax.</p> <p>(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.</p> <p>(p-15) Includes Local Government Assistance Tax Fund Share of State sales and use tax.</p> <p>(p-16) Includes Local Government Assistance Tax Fund Share of State sales and use tax.</p> <p>(p-17) Includes imposition of a 0.25 percent surcharge from June 1, 2003 through May 31, 2005 and the temporary replacement of the permanent exemption on items of clothing and footwear priced under \$110 with two clothing exemption weeks at the same \$110 threshold, effective June 1, 2003 through May 31, 2004.</p> <p>Unincorporated Business Income Tax (Article 23):</p> <p>(q) Effective February 15, 1935, a temporary emergency tax was applied to net income of unincorporated businesses not otherwise taxed, and to capital gains and losses. (Major professions were excluded.) Annual legislation extended the tax until it was made permanent in 1947.</p> <p>(q-1) Rate reduction enacted in 1947 and extended through 1954.</p> <p>(q-2) Tax relief granted to unincorporated businesses and extended through 1959-60.</p> <p>(q-3) State tax conformed to Federal tax laws.</p> <p>(q-4) Quarterly estimated tax payments initiated.</p> <p>(q-5) Increase in tax rate.</p> <p>(q-6) Four-year phase-out of tax started, through continuing rate reductions.</p> <p>(q-7) In 1981, the unincorporated business income tax was effectively eliminated. "Market-maker" credits continued to be paid, resulting in negative receipts until 1989.</p> |
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TABLE E-7
Bank Tax Collections by Type of Bank
New York State
Fiscal Years 1977-78 — 2003-04

| 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 |
| 2004 | 285,949,624 | 280,629,277 | 1,757,750 | 3,562,597 |

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; www.tax.state.ny.us/collections/FY_Collections_Stat_Report/2003_04_Annual_Statistical_Report_of_NY_State_Tax_Collections.htm

TABLE E-8

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 2000-November 30, 2001

| Industry | "C" Corporations | | Total Tax ¹ | | | Subsidiary Capital Tax ² | |
|---|------------------|---------|------------------------|---------|----------|-------------------------------------|---------------|
| | Number | Share | Amount | Share | Average | Number | Amount |
| All Industries | 265,876 | 100.00% | \$ 1,579,530,919 | 100.00% | \$ 5,941 | 2,229 | \$ 16,304,022 |
| Agriculture, Forestry, Fishing and Hunting | 1,139 | 0.43 | 1,542,257 | 0.10 | 1,354 | 4 | 7,604 |
| Mining | 436 | 0.16 | 2,553,531 | 0.16 | 5,857 | 8 | 12,529 |
| Utilities | 425 | 0.16 | 45,725,385 | 2.90 | 107,589 | 13 | 354,610 |
| Construction | 18,862 | 7.09 | 48,099,269 | 3.05 | 2,550 | 60 | 103,937 |
| Building, Developing, and General Contracting | 5,845 | 2.20 | 11,432,324 | 0.72 | 1,956 | 19 | 19,576 |
| Heavy Construction | 1,031 | 0.39 | 6,029,859 | 0.38 | 5,849 | 15 | 56,988 |
| Special Trade Contractors | 11,986 | 4.51 | 30,637,086 | 1.94 | 2,556 | 26 | 27,373 |
| Manufacturing | 16,281 | 6.12 | 324,483,143 | 20.54 | 19,930 | 459 | 2,881,415 |
| Food Manufacturing | 1,062 | 0.40 | 18,149,198 | 1.15 | 17,090 | 37 | 210,521 |
| Beverage and Tobacco Product Manufacturing | 137 | 0.05 | 35,833,495 | 2.27 | 261,558 | 6 | 22,424 |
| Textile Mills | 141 | 0.05 | 821,851 | 0.05 | 5,829 | 5 | 37,228 |
| Textile Product Mills | 223 | 0.08 | 1,192,547 | 0.08 | 5,348 | 10 | 120,008 |
| Apparel Manufacturing | 2,252 | 0.85 | 7,255,818 | 0.46 | 3,222 | 21 | 94,338 |
| Leather and Allied Product Manufacturing | 156 | 0.06 | 599,005 | 0.04 | 3,840 | 3 | 7,378 |
| Wood Product Manufacturing | 504 | 0.19 | 1,806,494 | 0.11 | 3,584 | 4 | 3,098 |
| Paper Manufacturing | 256 | 0.10 | 4,951,724 | 0.31 | 19,343 | 13 | 28,310 |
| Printing and Related Support Activities | 1,485 | 0.56 | 5,947,436 | 0.38 | 4,005 | 14 | 50,444 |
| Petroleum and Coal Products Manufacturing | 101 | 0.04 | 21,063,201 | 1.33 | 208,547 | 9 | 32,171 |
| Chemical Manufacturing | 750 | 0.28 | 79,640,460 | 5.04 | 106,187 | 52 | 649,223 |
| Plastics and Rubber Products Manufacturing | 507 | 0.19 | 3,773,870 | 0.24 | 7,444 | 9 | 32,930 |
| Nonmetallic Mineral Product Manufacturing | 362 | 0.14 | 7,099,532 | 0.45 | 19,612 | 6 | 10,272 |
| Primary Metal Manufacturing | 318 | 0.12 | 2,952,004 | 0.19 | 9,283 | 8 | 8,533 |
| Fabricated Metal Product Manufacturing | 1,942 | 0.73 | 11,723,219 | 0.74 | 6,037 | 38 | 40,090 |
| Machinery Manufacturing | 1,008 | 0.38 | 15,509,525 | 0.98 | 15,386 | 35 | 118,686 |
| Computer and Electronic Product Manufacturing | 1,026 | 0.39 | 47,308,189 | 3.00 | 46,109 | 50 | 329,552 |
| Electrical Equipment, Appliance, and Component Manufacturing | 762 | 0.29 | 12,064,592 | 0.76 | 15,833 | 39 | 202,347 |
| Transportation Equipment Manufacturing | 340 | 0.13 | 6,454,882 | 0.41 | 18,985 | 18 | 408,152 |
| Furniture and Related Product Manufacturing | 405 | 0.15 | 4,310,309 | 0.27 | 10,643 | 7 | 14,049 |
| Miscellaneous Manufacturing | 2,544 | 0.96 | 36,025,792 | 2.28 | 14,161 | 75 | 461,661 |
| Wholesale Trade | 25,099 | 9.44 | 159,034,406 | 10.07 | 6,336 | 225 | 827,376 |
| Wholesale Trade (Durable) | 13,372 | 5.03 | 89,818,062 | 5.69 | 6,717 | 114 | 443,982 |
| Motor Vehicle and Motor Vehicle Parts and Supplies | | | | | | | |
| Wholesalers | 929 | 0.35 | 25,183,673 | 1.59 | 27,108 | 7 | 23,239 |
| Furniture and Home Furnishing Wholesalers | 659 | 0.25 | 2,423,319 | 0.15 | 3,677 | a | a |
| Lumber and Other Construction Materials Wholesalers | 541 | 0.20 | 2,879,665 | 0.18 | 5,323 | 4 | 2,739 |
| Professional and Commercial Equipment and Supplies | | | | | | | |
| Wholesalers | 508 | 0.19 | 2,264,108 | 0.14 | 4,457 | a | a |
| Metal and Mineral (except Petroleum) Wholesalers | 414 | 0.16 | 1,408,361 | 0.09 | 3,402 | 4 | 1,949 |
| Electrical Goods Wholesalers | 980 | 0.37 | 11,360,953 | 0.72 | 11,593 | 11 | 30,692 |
| Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers | 663 | 0.25 | 3,209,925 | 0.20 | 4,842 | 9 | 10,878 |
| Machinery, Equipment, and Supplies Wholesalers | 1,655 | 0.62 | 8,179,813 | 0.52 | 4,942 | 21 | 58,126 |
| Miscellaneous Durable Goods Wholesalers | 6,895 | 2.59 | 32,820,184 | 2.08 | 4,760 | 54 | 310,505 |

(Continued on the following page)

TABLE E-8 (continued)

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 2000-November 30, 2001

| Industry | "C" Corporations | | Total Tax ¹ | | | Subsidiary Capital Tax ² | |
|---|------------------|-------|------------------------|-------|----------|-------------------------------------|------------|
| | Number | Share | Amount | Share | Average | Number | Amount |
| Wholesale Trade (Nondurable) | 11,727 | 4.41% | \$ 69,216,344 | 4.38% | \$ 5,902 | 111 | \$ 383,394 |
| Paper and Paper Product Wholesalers | 488 | 0.18 | 3,248,176 | 0.21 | 6,656 | 4 | 6,532 |
| Drugs and Druggists' Sundries Wholesalers | 321 | 0.12 | 7,062,699 | 0.45 | 22,002 | 4 | 97,638 |
| Apparel, Piece Goods, and Notions Wholesalers | 3,168 | 1.19 | 12,793,151 | 0.81 | 4,038 | 18 | 26,448 |
| Grocery and Related Product Wholesalers | 1,742 | 0.66 | 13,779,178 | 0.87 | 7,910 | 20 | 44,587 |
| Farm Product Raw Material Wholesalers | 267 | 0.10 | 1,774,050 | 0.11 | 6,644 | 4 | 1,263 |
| Chemical and Allied Products Wholesalers | 457 | 0.17 | 2,391,386 | 0.15 | 5,233 | 10 | 18,247 |
| Petroleum and Petroleum Products Wholesalers | 337 | 0.13 | 2,752,135 | 0.17 | 8,167 | 10 | 60,706 |
| Beer, Wine, and Distilled Alcoholic Beverage Wholesalers | 281 | 0.11 | 5,446,140 | 0.34 | 19,381 | 3 | 5,847 |
| Miscellaneous Nondurable Goods Wholesalers | 4,614 | 1.74 | 19,928,001 | 1.26 | 4,319 | 38 | 122,126 |
| Retail Trade | 27,598 | 10.38 | 132,018,408 | 8.36 | 4,784 | 108 | 684,280 |
| Motor Vehicle and Parts Dealers | 2,290 | 0.86 | 5,424,449 | 0.34 | 2,369 | 11 | 27,467 |
| Furniture and Home Furnishings Stores | 1,422 | 0.53 | 3,958,720 | 0.25 | 2,784 | 6 | 19,123 |
| Electronics and Appliance Stores | 1,108 | 0.42 | 4,215,791 | 0.27 | 3,805 | a | a |
| Building Material and Garden Equipment and Supplies Dealers | 1,315 | 0.49 | 20,109,893 | 1.27 | 15,293 | 6 | 11,927 |
| Food and Beverage Stores | 6,455 | 2.43 | 18,089,075 | 1.15 | 2,802 | 8 | 23,055 |
| Health and Personal Care Stores | 1,840 | 0.69 | 13,622,440 | 0.86 | 7,404 | 5 | 116,619 |
| Gasoline Stations | 966 | 0.36 | 833,399 | 0.05 | 863 | a | a |
| Clothing and Clothing Accessories Stores | 3,769 | 1.42 | 24,445,388 | 1.55 | 6,486 | 26 | 283,697 |
| Sporting Goods, Hobby, Book, and Music Stores | 1,063 | 0.40 | 1,819,717 | 0.12 | 1,712 | 3 | 4,143 |
| General Merchandise Stores | 742 | 0.28 | 25,030,649 | 1.58 | 33,734 | 4 | 45,537 |
| Miscellaneous Store Retailers | 4,731 | 1.78 | 9,051,801 | 0.57 | 1,913 | 17 | 83,463 |
| Nonstore Retailers | 1,897 | 0.71 | 5,417,086 | 0.34 | 2,856 | 20 | 42,843 |
| Transportation and Warehousing | 9,318 | 3.50 | 32,433,668 | 2.05 | 3,481 | 62 | 138,190 |
| Air Transportation | 368 | 0.14 | 10,181,171 | 0.64 | 27,666 | 8 | 41,077 |
| Rail Transportation | 21 | 0.01 | 69,225 | 0.00 | 3,296 | a | a |
| Water Transportation | 206 | 0.08 | 1,129,070 | 0.07 | 5,481 | 4 | 3,748 |
| Truck Transportation | 3,577 | 1.35 | 7,958,424 | 0.50 | 2,225 | 19 | 30,068 |
| Transit and Ground Passenger Transportation | 2,886 | 1.09 | 4,044,521 | 0.26 | 1,401 | 6 | 3,561 |
| Pipeline Transportation | 29 | 0.01 | 1,940,564 | 0.12 | 66,916 | a | a |
| Warehousing and Storage | 326 | 0.12 | 1,347,279 | 0.09 | 4,133 | 4 | 1,765 |
| Information | 7,854 | 2.95 | 114,210,163 | 7.23 | 14,542 | 113 | 773,114 |
| Publishing Industries | 1,990 | 0.75 | 55,376,590 | 3.51 | 27,827 | 46 | 228,641 |
| Motion Picture and Sound Recording Industries | 2,380 | 0.90 | 18,713,254 | 1.18 | 7,863 | 12 | 41,480 |
| Broadcasting and Telecommunications | 1,723 | 0.65 | 21,414,922 | 1.36 | 12,429 | 23 | 289,451 |
| Information Services and Data Processing Services | 1,761 | 0.66 | 18,705,397 | 1.18 | 10,622 | 32 | 213,542 |
| Finance, Insurance, and Real Estate and Rental and Leasing | 52,647 | 19.80 | 358,489,479 | 22.70 | 6,809 | 445 | 3,178,692 |
| Monetary Authorities — Central Bank | 17 | 0.01 | 5,266,950 | 0.33 | 309,821 | a | a |
| Credit Intermediation and Related Activities | 1,296 | 0.49 | 13,263,478 | 0.84 | 10,234 | 22 | 181,551 |
| Securities, Commodity Contracts, and Other Financial Investments and Related Activities | 5,238 | 1.97 | 198,854,238 | 12.59 | 37,964 | 152 | 1,689,125 |
| Insurance Carriers and Related Activities | 4,279 | 1.61 | 23,963,802 | 1.52 | 5,600 | 52 | 531,010 |
| Funds, Trusts, and Other Financial Vehicles | 3,206 | 1.21 | 4,120,322 | 0.26 | 1,285 | a | a |
| Real Estate | 36,760 | 13.83 | 103,765,148 | 6.57 | 2,823 | 179 | 674,398 |

(Continued on the following page)

TABLE E-8 (continued)

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 2000-November 30, 2001

| Industry | "C" Corporations | | Total Tax ¹ | | | Subsidiary Capital Tax ² | |
|--|------------------|--------|------------------------|-------|----------|-------------------------------------|------------|
| | Number | Share | Amount | Share | Average | Number | Amount |
| Professional, Scientific, and Technical Services | 28,505 | 10.72% | \$ 112,474,809 | 7.12% | \$ 3,946 | 192 | \$ 753,708 |
| Management of Companies and Enterprises | 3,354 | 1.26 | 145,143,105 | 9.19 | 43,275 | 393 | 6,050,939 |
| Administrative and Support and Waste Management and Remediation Services | 6,898 | 2.59 | 30,014,217 | 1.90 | 4,351 | 47 | 121,998 |
| Educational Services | 1,211 | 0.46 | 2,292,761 | 0.15 | 1,893 | 4 | 4,790 |
| Health Care and Social Assistance | 10,206 | 3.84 | 13,110,619 | 0.83 | 1,285 | 25 | 60,532 |
| Hospitals | 48 | 0.02 | 41,869 | — | 872 | — | — |
| Nursing and Residential Care Facilities | 162 | 0.06 | 687,473 | 0.04 | 4,244 | a | a |
| Social Assistance | 416 | 0.16 | 404,490 | 0.03 | 972 | a | a |
| Arts, Entertainment, and Recreation | 5,174 | 1.95 | 17,267,723 | 1.09 | 3,337 | 19 | 57,149 |
| Performing Arts, Spectator Sports, and Related Industries | 3,311 | 1.25 | 5,390,208 | 0.34 | 1,628 | 9 | 768 |
| Museums, Historical Sites, and Similar Institutions | 28 | 0.01 | 121,945 | 0.01 | 4,355 | — | — |
| Amusement, Gambling, and Recreation Industries | 1,835 | 0.69 | 11,755,570 | 0.74 | 6,406 | 10 | 56,381 |
| Accommodation and Food Services | 10,339 | 3.89 | 19,791,195 | 1.25 | 1,914 | 28 | 156,610 |
| Accommodation | 807 | 0.30 | 11,105,226 | 0.70 | 13,761 | 10 | 25,899 |
| Food Services and Drinking Places | 9,532 | 3.59 | 8,685,969 | 0.55 | 911 | 18 | 130,711 |
| Other Services (except Public Administration) | 14,706 | 5.53 | 15,609,286 | 0.99 | 1,061 | 22 | 136,415 |
| Repair and Maintenance | 4,900 | 1.84 | 5,056,046 | 0.32 | 1,032 | 5 | 999 |
| Personal and Laundry Services | 8,863 | 3.33 | 6,801,278 | 0.43 | 767 | 17 | 135,416 |
| Public Administration | 15 | 0.01 | 9,274 | — | 618 | — | — |
| Industry Code Not Given | 25,809 | 9.71 | 5,228,221 | 0.33 | 203 | 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; www.tax.state.ny.us/stat_corp/Corporate_Tax_Statistical_Report.htm.

TABLE E-9
Cigarette Tax Collections
New York State
Fiscal Years 1977-78 — 2003-04

| 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 |
| 2004 | 969,859,655 | 2,967,242 | 2,283,827 | 969,176,240 |

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; www.tax.state.ny.us/collections/FY_Collections_Stat_Report/2003_04_Annual_Statistical_Report_of_NY_State_Tax_Collections.htm

TABLE E-10

Estate Tax Collections
New York State by County — Fiscal Year 2003-04(p)

| County | Gross Collections | Refunds | Net Collections |
|----------------|----------------------|---------------|--------------------|
| New York State | \$ 738,236,549 | \$ 27,106,045 | \$ 711,130,503 |
| New York City | 333,068,496 | 10,904,623 | 322,163,873 |
| Bronx | 4,616,373 | 233,350 | 4,383,022 |
| Kings | 25,252,351 | 1,425,505 | 23,826,846 |
| New York | 264,286,460 | 7,126,899 | 257,159,561 |
| Queens | 35,540,934 | 2,012,875 | 33,528,059 |
| Richmond | 3,372,378 | 105,994 | 3,266,383 |
| Rest of State | 388,544,697 | 11,439,342 | 377,105,357 |
| Albany | 4,030,836 | 292,551 | 3,738,285 |
| Allegany | 106,738 | 8,779 | 97,959 |
| Broome | 3,798,193 | 26,379 | 3,771,814 |
| Cattaraugus | 71,858 | 4,225 | 67,632 |
| Cayuga | 230,000 | 15,500 | 214,500 |
| Chautauqua | 358,555 | 64,236 | 294,319 |
| Chemung | 387,326 | 24,447 | 362,879 |
| Chenango | 271,592 | 1,383 | 270,209 |
| Clinton | 366,576 | 8,749 | 357,828 |
| Columbia | 2,576,913 | 173,834 | 2,403,079 |
| Cortland | 351,361 | 13,419 | 337,942 |
| Delaware | 622,283 | 50,705 | 571,578 |
| Dutchess | 2,756,627 | 304,004 | 2,452,623 |
| Erie | 15,352,740 | 288,306 | 15,064,434 |
| Essex | 2,048,867 | 100,841 | 1,948,026 |
| Franklin | 113,193 | 6,118 | 107,076 |
| Fulton | 175,154 | 267 | 174,887 |
| Genesee | 679,891 | 67,039 | 612,852 |
| Greene | 313,294 | — | 313,294 |
| Hamilton | 224,812 | — | 224,812 |
| Herkimer | 63,453 | 17,997 | 45,456 |
| Jefferson | 110,477 | 778 | 109,700 |
| Lewis | 90,751 | — | 90,751 |
| Livingston | 39,339 | — | 39,339 |
| Madison | 1,113,423 | 13,534 | 1,099,889 |
| Monroe | 19,617,338 | 293,448 | 19,323,891 |
| Montgomery | 110,908 | 14,055 | 96,853 |
| Nassau | 113,956,751 | 2,833,244 | 111,123,507 |
| Niagara | 910,196 | 4,417 | 905,779 |
| Oneida | 4,235,213 | 36,119 | 4,199,094 |
| Onondaga | 4,970,626 | 30,232 | 4,940,395 |
| Ontario | 438,293 | 15,288 | 423,006 |
| Orange | 6,667,528 | 31,527 | 6,636,001 |
| Orleans | 318,941 | — | 318,941 |
| Oswego | 45,307 | 187 | 45,120 |
| Otsego | 297,197 | — | 297,197 |
| Putnam | 4,427,132 | 158,236 | 4,268,896 |
| Rensselaer | 538,887 | 15,397 | 523,490 |
| Rockland | 13,996,375 | 135,144 | 13,861,231 |
| St. Lawrence | 406,514 | 111,687 | 294,827 |
| Saratoga | 1,163,749 | 28,586 | 1,135,163 |
| Schenectady | 3,390,558 | 851,937 | 2,538,621 |
| Schoharie | 102,231 | — | 102,231 |
| Schuyler | 282,303 | — | 282,303 |
| Seneca | 104,793 | — | 104,793 |
| Steuben | 1,779,003 | 1,680 | 1,777,322 |
| Suffolk | 44,045,399 | 2,208,699 | 41,836,700 |
| Sullivan | 777,793 | 38,724 | 739,069 |
| Tioga | — | — | — |
| Tompkins | 1,021,391 | 43,542 | 977,849 |
| Ulster | 2,175,178 | 33,244 | 2,141,934 |
| Warren | 1,144,889 | 13,641 | 1,131,248 |
| Washington | 118,047 | — | 118,047 |
| Wayne | 509,728 | 6,000 | 503,728 |
| Westchester | 57,582,464 | 2,671,894 | 54,910,569 |
| Wyoming | 623,623 | 9,167 | 614,455 |
| Yates | 149,935 | — | 149,935 |
| Unclassified | 66,382,155 | 370,156 | 66,011,999 |
| Non-Resident | 16,623,355 | 4,762,081 | 11,861,274 |

NOTE: Excludes \$25,847,756 of assessment collections, and \$260,631 of collections from the probate procedures. Detail may not add to totals due to rounding.

SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/collections/FY_Collections_Stat_Report/2003_04_Annual_Statistical_Report_of_NY_State_Tax_Collections.htm.

— Represents zero.

p Preliminary.

TABLE E-11

**Motor Fuel Tax Collections and Gallons by Type of Fuel
New York State — Fiscal Years 1977-78 — 2003-04**

| 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 | 6,143,766 | 5,524,187 | 619,579 |
| 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 |
| 2004 | 515,530,417 | 462,847,996 | 52,682,421 | 6,649,879 | 5,794,807 | 855,072 |

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.

SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/collections/FY_Collections_Stat_Report/2003_04_Annual_Statistical_Report_of_NY_State_Tax_Collections.htm.

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

TABLE E-12

**Motor Vehicle Registration Fees, Driver License Fees
and Other Fees — Collections and Net Revenue
New York State — 1975-2004**

| Year | All Fees | Motor Vehicle Registration Fees ¹ | Driver License Fees ² | All Other Fees ³ | Fees Paid to County Clerks | Refunds and Other Deductions | Net Revenue |
|-------|----------------|--|--|-----------------------------------|-------------------------------|------------------------------------|----------------|
| 1975 | \$ 287,127,730 | \$ 232,218,073 | \$ 12,195,467 | \$ 42,714,190 | \$ 7,012,225 | \$ 34,668,157 | \$ 245,447,348 |
| 1976 | 294,583,367 | 234,700,339 | 14,011,852 | 45,871,176 | 7,444,196 | 36,888,622 | 250,250,549 |
| 1977 | 296,039,677 | 240,080,925 | 11,295,135 | 44,663,617 | 7,538,384 | 38,937,613 | 249,563,680 |
| 1978 | 302,649,795 | 245,740,668 | 11,863,792 | 45,045,335 | 7,711,364 | 41,607,117 | 253,331,314 |
| 1979 | 309,230,256 | 250,234,775 | 12,018,302 | 46,977,179 | 7,756,658 | 44,459,429 | 257,014,169 |
| 1980 | 302,974,399 | 246,956,615 | 10,320,104 | 45,697,680 | 7,576,214 | 43,837,920 | 251,560,265 |
| 1981 | 306,900,790 | 248,235,499 | 10,589,310 | 48,075,981 | 7,602,964 | 46,364,305 | 252,933,521 |
| 1982 | 310,567,346 | 247,386,281 | 12,213,434 | 50,967,631 | 7,047,291 | 49,658,716 | 253,861,339 |
| 1983a | 412,659,626 | 318,500,388 | 32,650,702 | 61,508,536 | 9,437,747 | 52,451,629 | 350,770,250 |
| 1984 | 480,491,384 | 367,046,916 | 44,536,740 | 68,907,728 | 11,854,781 | 60,107,151 | 408,529,452 |
| 1985b | 473,501,977 | 347,246,014 | 48,149,282 | 78,106,681 | 10,657,021 | 69,743,324 | 393,101,632 |
| 1986 | 433,889,680 | 285,631,912 | 54,629,712 | 93,628,056 | 11,625,026 | 85,447,884 | 336,816,770 |
| 1987 | 454,132,594 | 291,150,371 | 53,183,643 | 109,798,580 | 11,441,606 | 103,309,324 | 339,381,664 |
| 1988 | 439,524,343 | 296,445,743 | 48,086,436 | 94,992,164 | 11,619,464 | 90,459,137 | 337,445,742 |
| 1989c | 556,749,150 | 380,012,406 | 49,650,282 | 127,086,462 | 17,458,130 | 124,034,433 | 415,256,587 |
| 1990c | 537,818,012 | 344,306,877 | 55,414,073 | 138,097,062 | 16,081,807 | 133,305,119 | 308,431,086 |
| 1991 | 560,916,129 | 353,965,817 | 54,444,770 | 152,505,542 | 15,422,549 | 176,582,926 | 368,910,654 |
| 1992 | 577,102,297 | 355,339,819 | 57,555,788 | 164,206,690 | 15,161,644 | 191,492,928 | 370,447,725 |
| 1993 | 631,465,709 | 383,609,084 | 67,191,070 | 180,665,555 | 15,804,434 | 192,060,028 | 423,601,247 |
| 1994 | 780,691,659 | 374,013,212 | 84,895,140 | 321,783,307 | 16,301,600 | 183,788,707 | 580,601,352 |
| 1995 | 787,731,297 | 388,865,971 | 76,551,123 | 322,314,203 | 16,721,300 | 184,515,546 | 586,494,451 |
| 1996d | 799,108,142 | 390,355,324 | 80,682,091 | 328,070,727 | 16,299,545 | 177,963,827 | 604,844,770 |
| 1997 | 838,367,802 | 406,533,998 | 94,668,078 | 337,165,726 | 19,282,032 | 184,782,325 | 634,303,445 |
| 1998f | 832,985,341 | 372,307,243 | 108,708,492 | 351,969,606 | 19,903,247 | 192,005,322 | 621,076,772 |
| 1999 | 846,401,174 | 377,714,520 | 97,997,439 | 370,689,210 | 21,569,215 | 229,022,996 | 595,808,944 |
| 2000g | 830,430,409 | 370,282,485 | 52,250,044 | 407,897,879 | 18,411,659 | 236,518,311 | 575,500,439 |
| 2001 | 948,790,733 | 385,760,499 | 101,922,033 | 461,108,201h | 22,481,657 | 242,944,070 | 683,365,006 |
| 2002r | 982,418,189 | 382,335,767 | 124,870,797 | 475,211,624 | 23,688,571 | 253,403,755 | 705,325,864 |
| 2003r | 1,056,193,515 | 404,424,817 | 159,063,075 | 492,705,623 | 26,350,618 | 261,674,869 | 768,168,028 |
| 2004 | 1,095,306,606 | 390,189,523 | 151,788,899 | 553,328,184i | 28,120,132 | 281,619,032 | 785,567,443 |

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

r Revised.

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 years to 5 years, and implementation of an 8-year license renewal cycle.

h Plate Reissuance Program and increased fee for Insurance Buy Back.

i Additional revenue due to several fee increases.

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

SOURCE: New York State Department of Motor Vehicles, Division of 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 1960-2001**
(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 |
| 2001 | 5,713,665 | 405,865,778 | 72,547,431 | 3,650,344 | 329,668,003 | 19,420,912 |

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; www.tax.state.ny.us/stat_pit/Analysis_of_Personal_Income_Tax_Returns.htm

TABLE E-14

**Personal Income Tax Liability, Reported Income and Taxable Status of Returns Filed
New York State by County of Residence — Income Year 2001**
(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 | 8,037,071 | \$ 424,894,887 | \$ 18,829,167 | 5,699,461 | \$ 405,734,367 | \$ 19,402,042 | 2,337,610 | \$ 19,160,520 |
| New York City | 3,202,216 | 170,127,639 | 7,528,323 | 2,136,671 | 160,375,678 | 7,874,933 | 1,065,545 | 9,751,961 |
| Bronx | 475,515 | 13,372,545 | 327,541 | 277,703 | 11,384,356 | 416,430 | 197,812 | 1,988,189 |
| Kings | 915,872 | 31,845,251 | 1,075,785 | 581,248 | 28,724,463 | 1,191,963 | 334,624 | 3,120,787 |
| New York | 742,306 | 84,451,495 | 4,631,562 | 535,676 | 82,571,058 | 4,694,811 | 206,630 | 1,880,437 |
| Queens | 880,485 | 31,083,505 | 1,102,126 | 599,455 | 28,650,266 | 1,172,118 | 281,030 | 2,433,239 |
| Richmond | 188,038 | 9,374,845 | 391,308 | 142,589 | 9,045,535 | 399,612 | 45,449 | 329,309 |
| Rest of State | 4,806,455 | 252,994,383 | 11,217,710 | 3,539,983 | 243,632,952 | 11,443,039 | 1,266,472 | 9,361,431 |
| Albany | 133,118 | 5,854,963 | 253,217 | 98,955 | 5,623,001 | 258,918 | 34,163 | 231,961 |
| Allegany | 17,745 | 536,943 | 16,631 | 11,743 | 488,405 | 17,869 | 6,002 | 48,538 |
| Broome | 87,100 | 3,078,276 | 117,443 | 60,754 | 2,893,625 | 121,578 | 26,346 | 184,651 |
| Cattaraugus | 33,304 | 1,005,044 | 31,614 | 22,104 | 914,388 | 33,934 | 11,200 | 90,656 |
| Cayuga | 32,912 | 1,093,746 | 37,231 | 23,174 | 1,013,140 | 39,748 | 9,738 | 80,606 |
| Chautauqua | 55,706 | 1,712,125 | 54,421 | 37,052 | 1,560,445 | 58,472 | 18,654 | 151,681 |
| Chemung | 37,603 | 1,355,816 | 50,426 | 25,776 | 1,264,418 | 52,871 | 11,827 | 91,398 |
| Chenango | 21,154 | 654,817 | 20,826 | 14,191 | 596,431 | 22,659 | 6,963 | 58,386 |
| Clinton | 32,063 | 1,114,954 | 39,610 | 23,081 | 1,041,620 | 41,372 | 8,982 | 73,334 |
| Columbia | 26,980 | 1,100,598 | 42,626 | 19,332 | 1,037,359 | 44,091 | 7,648 | 63,239 |
| Cortland | 19,318 | 640,636 | 21,857 | 13,675 | 594,806 | 23,241 | 5,643 | 45,830 |
| Delaware | 19,322 | 577,826 | 18,573 | 12,402 | 525,981 | 19,955 | 6,920 | 51,845 |
| Dutchess | 119,796 | 6,139,183 | 267,580 | 92,665 | 5,950,972 | 271,469 | 27,131 | 188,210 |
| Erie | 406,584 | 15,779,459 | 630,325 | 289,292 | 14,969,620 | 653,423 | 117,292 | 809,839 |
| Essex | 16,191 | 527,488 | 18,131 | 11,120 | 491,178 | 18,912 | 5,071 | 36,310 |
| Franklin | 18,432 | 557,838 | 17,537 | 12,253 | 507,914 | 19,167 | 6,179 | 49,923 |
| Fulton | 22,981 | 736,352 | 25,125 | 15,788 | 680,068 | 26,537 | 7,193 | 56,284 |
| Genesee | 26,824 | 897,770 | 31,512 | 19,345 | 843,833 | 33,058 | 7,479 | 53,937 |
| Greene | 19,123 | 660,723 | 24,361 | 13,385 | 621,281 | 25,242 | 5,738 | 39,442 |
| Hamilton | 2,531 | 73,560 | 2,446 | 1,718 | 68,418 | 2,514 | 813 | 5,142 |
| Herkimer | 26,797 | 802,715 | 25,101 | 18,331 | 735,633 | 27,078 | 8,466 | 67,082 |
| Jefferson | 37,319 | 1,157,455 | 37,827 | 25,056 | 1,060,817 | 40,582 | 12,263 | 96,638 |
| Lewis | 10,518 | 309,081 | 8,755 | 7,092 | 278,605 | 9,830 | 3,426 | 30,476 |
| Livingston | 26,406 | 941,491 | 34,216 | 19,239 | 889,675 | 35,788 | 7,167 | 51,816 |
| Madison | 28,230 | 1,068,500 | 40,161 | 20,369 | 1,007,532 | 42,154 | 7,861 | 60,968 |
| Monroe | 330,062 | 14,254,895 | 596,503 | 241,790 | 13,611,070 | 613,940 | 88,272 | 643,825 |
| Montgomery | 21,893 | 688,779 | 22,788 | 14,785 | 630,510 | 24,588 | 7,108 | 58,269 |
| Nassau | 640,076 | 47,447,501 | 2,354,853 | 487,701 | 46,345,059 | 2,373,619 | 152,375 | 1,102,442 |
| Niagara | 95,280 | 3,273,205 | 120,406 | 67,362 | 3,081,339 | 125,347 | 27,918 | 191,866 |
| Oneida | 98,278 | 3,316,510 | 120,404 | 67,741 | 3,093,463 | 126,353 | 30,537 | 223,047 |
| Onondaga | 199,010 | 8,330,696 | 343,502 | 144,588 | 7,939,742 | 354,663 | 54,422 | 390,953 |
| Ontario | 44,898 | 1,829,734 | 72,764 | 33,249 | 1,744,450 | 75,118 | 11,649 | 85,284 |
| Orange | 139,641 | 6,755,343 | 265,876 | 105,432 | 6,491,208 | 273,186 | 34,209 | 264,135 |
| Orleans | 17,145 | 540,645 | 17,677 | 11,977 | 500,132 | 18,875 | 5,168 | 40,513 |
| Oswego | 49,453 | 1,661,357 | 57,892 | 34,879 | 1,553,222 | 60,820 | 14,574 | 108,134 |
| Otsego | 24,572 | 812,722 | 28,266 | 16,640 | 751,896 | 29,936 | 7,932 | 60,826 |
| Putnam | 43,040 | 2,754,789 | 122,988 | 34,901 | 2,686,300 | 123,547 | 8,139 | 68,490 |
| Rensselaer | 67,226 | 2,565,755 | 98,238 | 49,645 | 2,437,323 | 101,649 | 17,581 | 128,431 |
| Rockland | 125,498 | 7,765,130 | 329,104 | 95,660 | 7,529,801 | 333,905 | 29,838 | 235,329 |
| St. Lawrence | 39,779 | 1,250,353 | 41,102 | 26,355 | 1,145,593 | 44,262 | 13,424 | 104,760 |
| Saratoga | 92,202 | 4,301,251 | 186,063 | 71,873 | 4,167,098 | 188,845 | 20,329 | 134,153 |
| Schenectady | 67,686 | 2,748,686 | 112,710 | 49,079 | 2,618,533 | 115,722 | 18,607 | 130,153 |
| Schoharie | 12,737 | 421,551 | 14,465 | 8,912 | 392,318 | 15,224 | 3,825 | 29,233 |
| Schuyler | 7,872 | 248,784 | 8,180 | 5,428 | 230,393 | 8,670 | 2,444 | 18,391 |
| Seneca | 14,029 | 437,759 | 14,286 | 9,495 | 401,696 | 15,292 | 4,534 | 36,064 |
| Steuben | 41,528 | 1,579,800 | 60,767 | 28,324 | 1,475,883 | 63,500 | 13,204 | 103,917 |
| Suffolk | 651,624 | 37,966,618 | 1,733,834 | 503,327 | 36,889,111 | 1,754,167 | 148,297 | 1,077,507 |
| Sullivan | 29,807 | 1,012,966 | 35,443 | 19,869 | 933,585 | 37,659 | 9,938 | 79,380 |
| Tioga | 21,714 | 784,186 | 27,254 | 15,447 | 725,378 | 28,400 | 6,267 | 58,809 |
| Tompkins | 34,758 | 1,493,756 | 62,816 | 26,178 | 1,430,514 | 64,225 | 8,580 | 63,243 |
| Ulster | 75,884 | 2,974,422 | 117,288 | 54,718 | 2,823,968 | 120,618 | 21,166 | 150,453 |
| Warren | 29,188 | 1,104,464 | 43,083 | 20,612 | 1,044,194 | 44,501 | 8,576 | 60,270 |
| Washington | 24,926 | 780,430 | 24,272 | 17,266 | 718,076 | 25,948 | 7,660 | 62,355 |
| Wayne | 41,601 | 1,556,551 | 57,673 | 30,643 | 1,472,659 | 60,025 | 10,958 | 83,892 |
| Westchester | 419,491 | 43,078,539 | 2,231,360 | 319,020 | 42,301,860 | 2,249,360 | 100,471 | 776,679 |
| Wyoming | 17,471 | 564,017 | 18,146 | 12,579 | 522,143 | 19,593 | 4,892 | 41,875 |
| Yates | 10,029 | 315,829 | 10,155 | 6,616 | 285,271 | 11,023 | 3,413 | 30,559 |
| New York State Unclassified ³ | 7,103 | 333,786 | 14,541 | 5,664 | 322,241 | 14,906 | 1,439 | 11,546 |
| Residence Unknown ⁴ | 21,297 | 1,439,078 | 68,594 | 17,143 | 1,403,495 | 69,164 | 4,154 | 35,582 |

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

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

2 Includes refundable tax credits.

3 Resident returns that could not be classified by county.

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

SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/stat_pit/Analysis_of_State_Personal_Income_Tax>Returns_by_Place_of_Residence.htm.

TABLE E-15

**Full Year Resident Taxable Returns
by New York Adjusted Gross Income Class
New York State — Income Year 2001**
(dollar amounts in thousands)

| Total Income Class | Taxpayers | New York Adjusted Gross Income | New York Deductions | Dependent Exemptions | Taxable Income | Tax Before Credits | Tax Credits ¹ | Tax After Credits | Tax Liability as a Percent of Total NYAGI ^{1,2} |
|-----------------------|-----------|--------------------------------|---------------------|----------------------|----------------|--------------------|--------------------------|-------------------|--|
| All Income Classes | 5,713,665 | \$ 405,865,778 | \$ 72,547,431 | \$ 3,650,344 | \$ 329,668,003 | \$ 20,240,322 | \$ 819,410 | \$ 19,420,912 | 4.785% |
| Less than \$ 5,000 | 128,054 | 512,207 | 383,496 | — | 128,711 | 5,090 | 7 | 5,083 | 0.992 |
| 5,000 — 9,999 | 235,449 | 1,842,303 | 1,105,436 | 223 | 736,644 | 29,355 | 3,991 | 25,364 | 1.377 |
| 10,000 — 14,999 | 376,279 | 4,696,519 | 2,736,615 | 12,601 | 1,947,303 | 77,937 | 15,909 | 62,028 | 1.321 |
| 15,000 — 19,999 | 397,703 | 6,946,745 | 3,552,699 | 50,361 | 3,343,684 | 137,261 | 20,222 | 117,039 | 1.685 |
| 20,000 — 24,999 | 449,193 | 10,117,435 | 4,298,179 | 150,502 | 5,668,754 | 246,812 | 34,841 | 211,971 | 2.095 |
| 25,000 — 29,999 | 472,239 | 12,993,272 | 4,834,138 | 278,533 | 7,880,601 | 359,495 | 30,518 | 328,977 | 2.532 |
| 30,000 — 34,999 | 437,654 | 14,198,345 | 4,690,545 | 274,637 | 9,233,162 | 443,441 | 17,679 | 425,762 | 2.999 |
| 35,000 — 39,999 | 384,276 | 14,397,784 | 4,241,193 | 257,998 | 9,898,594 | 493,795 | 16,721 | 477,074 | 3.314 |
| 40,000 — 44,999 | 332,237 | 14,093,265 | 3,829,141 | 226,591 | 10,037,533 | 515,966 | 15,631 | 500,335 | 3.550 |
| 45,000 — 49,999 | 282,834 | 13,420,966 | 3,390,512 | 209,228 | 9,821,226 | 516,100 | 14,737 | 501,363 | 3.736 |
| 50,000 — 54,999 | 245,313 | 12,859,818 | 3,101,947 | 192,219 | 9,565,651 | 510,051 | 12,681 | 497,371 | 3.868 |
| 55,000 — 59,999 | 216,646 | 12,443,129 | 2,847,701 | 181,056 | 9,414,372 | 511,658 | 11,925 | 499,733 | 4.016 |
| 60,000 — 64,999 | 193,387 | 12,071,045 | 2,718,962 | 178,201 | 9,173,882 | 503,900 | 8,706 | 495,194 | 4.102 |
| 65,000 — 74,999 | 321,005 | 22,382,757 | 4,613,777 | 311,205 | 17,457,775 | 983,063 | 16,384 | 966,678 | 4.319 |
| 75,000 — 99,999 | 514,433 | 44,311,311 | 8,245,599 | 549,730 | 35,515,982 | 2,073,415 | 42,450 | 2,030,965 | 4.583 |
| 100,000 — 149,999 | 396,545 | 47,643,906 | 7,498,991 | 427,747 | 39,717,168 | 2,549,451 | 62,467 | 2,486,984 | 5.220 |
| 150,000 — 199,999 | 129,175 | 22,147,518 | 2,884,461 | 138,171 | 19,124,886 | 1,309,991 | 39,289 | 1,270,702 | 5.737 |
| 200,000 — 499,999 | 147,055 | 43,376,981 | 3,704,249 | 152,918 | 39,519,815 | 2,707,033 | 107,456 | 2,599,577 | 5.993 |
| 500,000 — 999,999 | 32,380 | 22,121,550 | 949,314 | 34,595 | 21,137,642 | 1,447,913 | 79,633 | 1,368,280 | 6.185 |
| 1,000,000 — 4,999,999 | 19,275 | 36,310,827 | 1,218,169 | 20,896 | 35,071,762 | 2,402,406 | 141,372 | 2,261,035 | 6.227 |
| 5,000,000 — 9,999,999 | 1,572 | 10,778,816 | 331,922 | 1,847 | 10,445,047 | 715,485 | 35,646 | 679,839 | 6.307 |
| 10,000,000 — and over | 962 | 26,199,279 | 1,370,387 | 1,083 | 24,827,809 | 1,700,704 | 91,146 | 1,609,558 | 6.144 |

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; www.tax.state.ny.us/stat_pit/Analysis_of_Personal_Income_Tax_Returns.htm.

TABLE E-16

**Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers
New York State — 2000 and 2001**

| Activity | 2000 | 2001 | Change | |
|--------------------------------------|------------|------------|------------|---------|
| | | | Amount | Percent |
| --- Major Items (thousands) --- | | | | |
| Total Number of Returns ¹ | 8,141 | 8,050 | -91 | -1.1% |
| Number of Taxable Returns | 5,845 | 5,714 | -131 | -2.2 |
| Number of Nontaxable Returns | 2,296 | 2,337 | 41 | 1.8 |
| --- Millions of Dollars --- | | | | |
| Total Federal Adjusted Gross Income | \$ 457,140 | \$ 424,574 | \$ -32,566 | -7.1% |
| Total Taxable Income | 361,253 | 329,669 | -31,584 | -8.4 |
| Total New York Adjusted Gross Income | 437,159 | 405,866 | -31,293 | -7.2 |
| Total Deductions Used | 72,217 | 72,547 | 330 | 0.5 |
| Total Value of Exemptions Used | 3,689 | 3,650 | -39 | -1.1 |
| Total Tax Liability | 21,514 | 19,421 | -2,093 | -9.7 |
| --- Dollars --- | | | | |
| Average Tax Liability | \$ 3,681 | \$ 3,399 | \$ -282 | -7.7% |

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; www.tax.state.ny.us/stat_pit/Analysis_of_Personal_Income_Tax_Returns.htm. (last viewed February 2, 2005).

TABLE E-17

New York State Earned Income Tax Credit 1994-2004

| | 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 | | | | | | | | |
| Married Filing Joint | | | | | | | | |
| 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 | | | | | | | | |
| Married Filing Joint | | | | | | | | |
| 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 |
| 2004b | | | | | | | | |
| Married Filing Joint | | | | | | | | |
| Families With One Child | 34.00% | \$ 7,660 | \$ 2,604 | 30.00% | \$ 781 | \$ 15,040 | 15.98% | \$ 31,338 |
| Families With Two or More Children | 40.00 | 10,750 | 4,300 | 30.00 | 1,290 | 15,040 | 21.06 | 35,458 |
| Workers Without Children ¹ | 7.65 | 5,100 | 390 | 30.00 | 117 | 7,390 | 7.65 | 12,490 |
| All Other Taxpayers | | | | | | | | |
| Families With One Child | 34.00% | \$ 7,660 | \$ 2,604 | 30.00% | \$ 781 | \$ 14,040 | 15.98% | \$ 30,338 |
| Families With Two or More Children | 40.00 | 10,750 | 4,300 | 30.00 | 1,290 | 14,040 | 21.06 | 34,458 |
| Workers Without Children ¹ | 7.65 | 5,100 | 390 | 30.00 | 117 | 6,390 | 7.65 | 11,490 |

NOTE: Credit is refundable to residents, but nonrefundable to non-residents. 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 2002*; www.tax.state.ny.us/stat_pit/Earned_Income_Tax_Credit_Analysis_of_Credit_Claims.htm

TABLE E-18

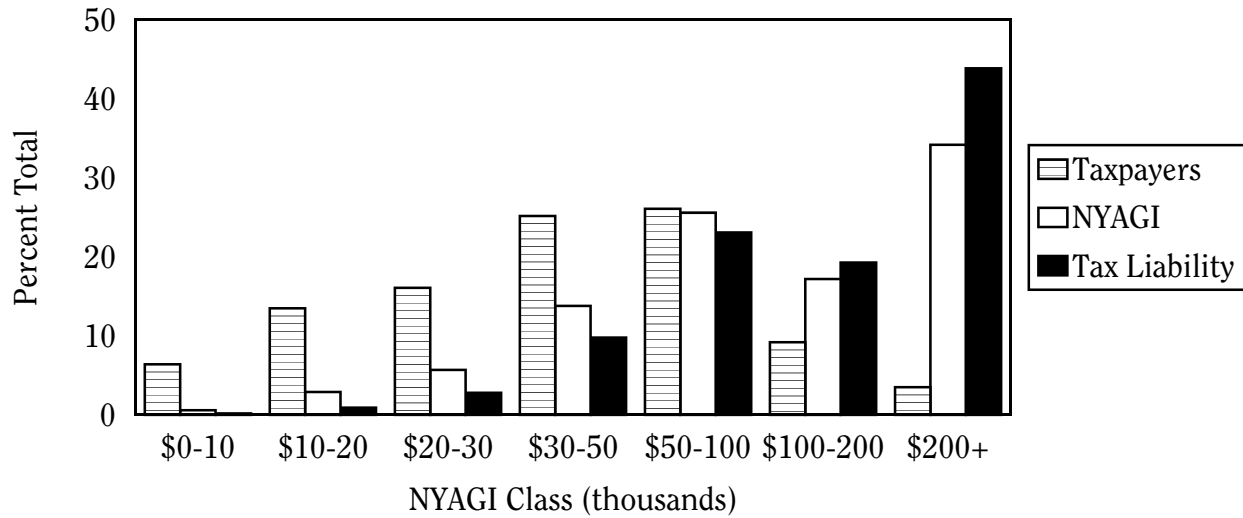
**New York State Earned Income Tax Credit Claims by
Place of Residence — 2002 Tax Year**

| County | Number | Amount | Average Credit |
|------------------------|-----------|------------|----------------|
| New York State | 1,308,021 | \$ 590,914 | \$ 452 |
| New York City | | | |
| Bronx | 157,673 | 77,925 | 494 |
| Kings | 245,262 | 118,139 | 482 |
| New York | 128,220 | 56,642 | 442 |
| Queens | 174,167 | 76,391 | 439 |
| Richmond | 20,705 | 8,963 | 433 |
| Rest of State | | | |
| Albany | 15,310 | 6,628 | 433 |
| Allegany | 3,115 | 1,418 | 455 |
| Broome | 12,249 | 5,369 | 438 |
| Cattaraugus | 5,858 | 2,687 | 459 |
| Cayuga | 5,048 | 2,258 | 447 |
| Chautauqua | 9,705 | 4,370 | 450 |
| Chemung | 6,236 | 2,820 | 452 |
| Chenango | 3,944 | 1,802 | 457 |
| Clinton | 4,591 | 2,066 | 450 |
| Columbia | 3,559 | 1,563 | 439 |
| Cortland | 3,202 | 1,403 | 438 |
| Delaware | 3,237 | 1,426 | 441 |
| Dutchess | 10,836 | 4,496 | 415 |
| Erie | 54,200 | 24,538 | 453 |
| Essex | 2,333 | 1,004 | 430 |
| Franklin | 3,537 | 1,628 | 460 |
| Fulton | 4,163 | 1,806 | 434 |
| Genesee | 3,425 | 1,477 | 431 |
| Greene | 2,747 | 1,163 | 423 |
| Hamilton | 283 | 109 | 385 |
| Herkimer | 4,361 | 2,002 | 459 |
| Jefferson | 6,990 | 3,207 | 459 |
| Lewis | 1,780 | 794 | 446 |
| Livingston | 3,278 | 1,394 | 425 |
| Madison | 4,018 | 1,734 | 432 |
| Monroe | 43,917 | 20,031 | 456 |
| Montgomery | 3,696 | 1,649 | 446 |
| Nassau | 51,226 | 21,087 | 412 |
| Niagara | 13,057 | 5,811 | 445 |
| Oneida | 15,207 | 6,872 | 452 |
| Onondaga | 27,094 | 12,287 | 453 |
| Ontario | 5,197 | 2,236 | 430 |
| Orange | 17,478 | 8,472 | 485 |
| Orleans | 2,827 | 1,301 | 460 |
| Oswego | 8,311 | 3,779 | 455 |
| Otsego | 3,755 | 1,696 | 452 |
| Putnam | 2,143 | 779 | 364 |
| Rensselaer | 8,327 | 3,607 | 433 |
| Rockland | 12,007 | 5,869 | 489 |
| St. Lawrence | 7,218 | 3,352 | 464 |
| Saratoga | 8,499 | 3,548 | 417 |
| Schenectady | 8,679 | 3,985 | 459 |
| Schoharie | 1,958 | 851 | 435 |
| Schuyler | 1,327 | 574 | 433 |
| Seneca | 2,175 | 958 | 440 |
| Steuben | 6,899 | 3,146 | 456 |
| Suffolk | 62,462 | 25,795 | 413 |
| Sullivan | 5,514 | 2,548 | 462 |
| Tioga | 3,098 | 1,367 | 441 |
| Tompkins | 3,958 | 1,541 | 389 |
| Ulster | 9,668 | 4,109 | 425 |
| Warren | 4,058 | 1,813 | 447 |
| Washington | 4,093 | 1,789 | 437 |
| Wayne | 5,688 | 2,547 | 448 |
| Westchester | 38,012 | 16,311 | 429 |
| Wyoming | 2,227 | 926 | 416 |
| Yates | 1,648 | 716 | 434 |
| All Other ¹ | 12,566 | 2,340 | 186 |

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 2002*; www.tax.state.ny.us/stat_pit/Earned_Income_Tax_Credit_Analysis_of_Credit_Claims.htm.

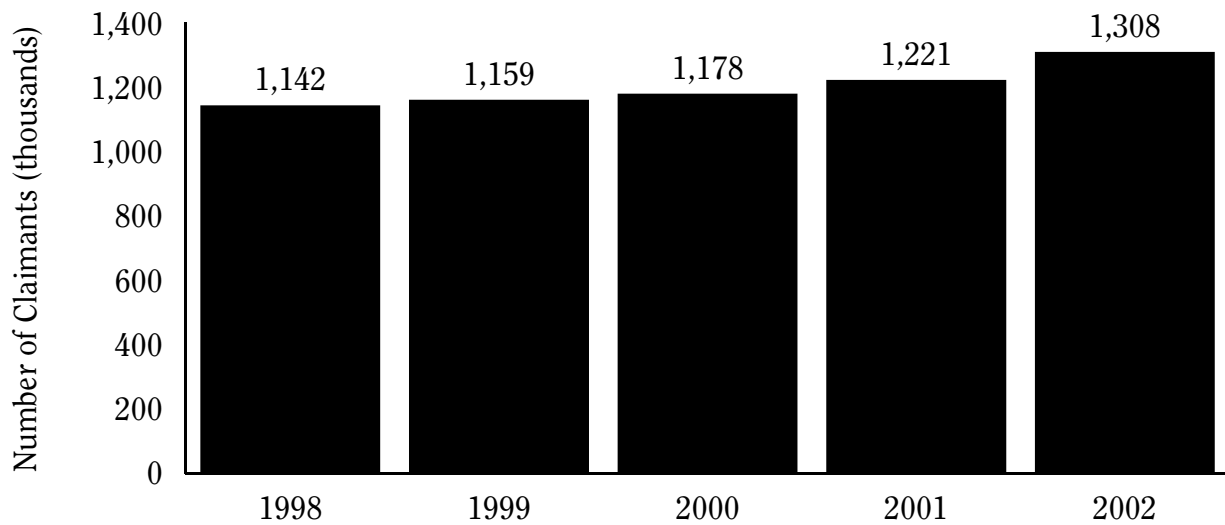
FIGURE E-1
Percent of Resident Taxpayers, NYAGI¹ and Tax Liability
by NYAGI Class in 2001



¹ New York Adjusted Gross Income.

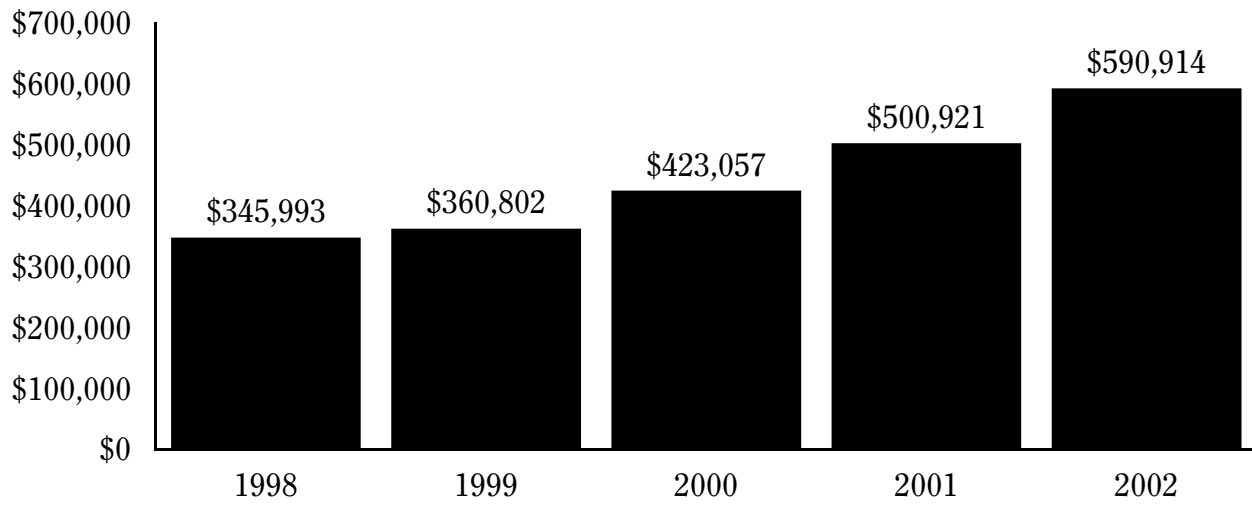
SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/pdf/stats/stat_pit/analysis_of_2001_personal_income_tax_returns.pdf (last viewed February 27, 2004).

FIGURE E-2
Total New York State Earned Income Tax Credit Claimants
1998-2002



SOURCE: Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2002*.

FIGURE E-3
Total New York State Earned Income Tax Credit Claimed
1998-2002



SOURCE: Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2002*.

TABLE E-19

**Sales and Use Tax Rates and Distributions
and Other Locally Imposed Taxes
New York State — Fiscal Year 2003-04**

| Type of Tax | Taxing Jurisdiction | Tax Rate | Net Distribution ¹ |
|--------------------------------|---|------------------------------------|-------------------------------|
| Sales and Compensating Use Tax | | | |
| | ALL TAXING JURISDICTIONS | X | \$ 19,315,909,910 |
| | New York State | 4.25% | 9,652,844,192 |
| | Local Governments | | 9,663,065,718 |
| | New York City | 4.0% | 165,969,922 |
| | Municipal Assistance Corp. Metropolitan Commuter Transportation District ² | 4.125% | 3,579,389,428 |
| | Metropolitan Commuter Transportation District ² | 0.25% | 392,505,225 |
| | All Other Localities | X | 5,525,201,143 |
| | Sales and Use Tax | [See following sections for rates] | 5,484,764,985 |
| | Counties | | 5,291,119,964 |
| | Cities ³ | | 193,645,021 |
| | Special Local Taxes on Selected Commodities and Services | | 40,436,159 |
| | Consumer Utility Tax | [See following sections for rates] | 32,502,085 |
| | Cities | | 1,130,388 |
| | City School Districts | | 31,371,697 |
| | Other Special Local Taxes on Selected Commodities and Services | [See following sections for rates] | 7,934,074 |

| 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 | \$ 5,291,119,964 | | | |
| | Albany | 4.00% | 206,324,561 | Monroe | 4.00% | \$ 365,673,122 |
| | Allegany | 4.00 | 14,034,063 | Montgomery | 4.00 | 19,019,092 |
| | Broome | 4.00 | 91,251,512 | Nassau | 4.25 | 819,808,478 |
| | Cattaraugus | 4.00 | 28,271,185 | Niagara | 4.00 | 83,488,121 |
| | Cayuga | 4.00 | 25,605,812 | Oneida | 4.00 | 87,864,569 |
| | Chautauqua | 3.00 | 42,751,676 | Onondaga | 3.00 | 196,559,986 |
| | Chemung | 4.00 | 44,262,852 | Ontario | 3.00 | 47,669,478 |
| | Chenango | 4.00 | 15,262,365 | Orange | 3.00 | 153,254,810 |
| | Clinton | 3.00 | 31,662,343 | Orleans | 4.00 | 11,124,498 |
| | Columbia | 4.00 | 27,224,056 | Oswego | 3.00 | 19,050,305 |
| | Cortland | 4.00 | 21,350,633 | Otsego | 3.00 | 22,361,585 |
| | Delaware | 3.00 | 14,072,761 | Putnam | 3.00 | 34,929,131 |
| | Dutchess | 3.75 | 133,426,506 | Rensselaer | 4.00 | 55,842,451 |
| | Erie | 4.00 | 486,620,763 | Rockland | 3.625 | 149,274,457 |
| | Essex | 3.00 | 15,448,603 | St. Lawrence | 3.00 | 31,971,093 |
| | Franklin | 3.00 | 11,983,561 | Saratoga | 3.00 | 79,891,902 |
| | Fulton | 3.00 | 11,644,094 | Schenectady | 4.00 | 72,718,601 |
| | Genesee | 4.00 | 26,412,746 | Schoharie | 3.00 | 8,848,982 |
| | Greene | 4.00 | 21,144,418 | Schuyler | 4.00 | 6,844,579 |
| | Hamilton | 3.00 | 2,233,584 | Seneca | 4.00 | 14,776,731 |
| | Herkimer | 4.00 | 21,629,659 | Steuben | 4.00 | 33,466,191 |
| | Jefferson | 3.00 | 38,271,757 | Suffolk | 4.25 | 1,003,148,833 |
| | Lewis | 3.00 | 5,471,044 | Sullivan | 3.50 | 25,682,194 |
| | Livingston | 4.00 | 19,559,032 | Tioga | 3.50 | 13,257,120 |
| | Madison | 3.00 | 15,061,537 | Tompkins | 4.00 | 36,860,499 |
| | | | | Ulster | 4.00 | 90,372,365 |
| | | | | Warren | 3.00 | 36,944,850 |
| | | | | Washington | 3.00 | 13,302,045 |
| | | | | Wayne | 3.00 | 23,901,992 |
| | | | | Westchester | 2.50 | 344,048,304 |
| | | | | Wyoming | 4.00 | 12,082,030 |
| | | | | Yates | 4.00 | 6,100,449 |

(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 2003-04**

| Taxing Jurisdiction | Tax Rate | Net Distribution ¹ | Taxing Jurisdiction | Tax Rate | Net Distribution ¹ |
|------------------------------|----------|-------------------------------|------------------------------|----------|-------------------------------|
| Total Cities: | X | \$ 193,645,021 | | | |
| Cities that impose: | X | \$ 193,569,829 | | | |
| Auburn | 2.0% | \$ 6,728,549 | | | |
| Canandaigua | 1.5 | 3,003,381 | Cities that no longer impose | X | \$ 75,192 |
| Corning | 1.5 | 2,053,773 | | | |
| Fulton | 3.0 | 5,730,877 | Amsterdam | 1.5%a | \$ 5,330 |
| Geneva | 1.5 | 2,161,337 | Batavia | 1.5a | 40,566 |
| Glens Falls | 1.5 | 2,561,146 | Cortland | 3.0a | 1,637 |
| Gloversville | 1.5 | 1,723,507 | Elmira | 1.5a | 2,789 |
| Hornell | 1.5 | 2,125,153 | Glen Cove | 1.5a | 5,420 |
| Ithaca | 1.5 | 6,545,576 | Ogdensburg | 1.5a | 4,672 |
| Johnstown | 1.5 | 2,025,908 | Plattsburgh | 1.5a | 2,715 |
| Mount Vernon | 2.5 | 12,080,647 | Schenectady | 2.5a | 12,000 |
| New Rochelle | 2.5 | 20,853,621 | Troy | 1.5a | 62 |
| Norwich | 1.5 | 1,164,482 | | | |
| Olean | 1.5 | 3,622,890 | | | |
| Oneida | 1.5 | 2,655,463 | | | |
| Oswego | 3.0 | 8,297,916 | | | |
| Rome | 1.5 | 5,510,881 | | | |
| Salamanca | 1.5 | 493,027 | | | |
| Saratoga Springs | 1.5 | 6,471,806 | | | |
| Sherrill | 1.0 | 253,254 | | | |
| Utica | 1.5 | 8,306,724 | | | |
| White Plains | 1.5 | 35,200,212 | | | |
| Yonkers | 1.5 | 32,399,891 | | | |
| Yonkers Special ⁴ | 1.0 | 21,599,808 | | | |

| 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 | \$ 40,436,159 | | | |
| Consumer Utility Tax | | X | \$ 32,502,085 | | | |
| | Cities | X | \$ 1,130,388 | | | |
| | Newburgh | 3.0% | 824,194 | | | |
| | Port Jervis | 3.0 | 306,194 | | | |
| | City School Districts | X | \$ 31,371,697 | | | |
| | Albany | 3.0% | 5,352,837 | Middletown | 3.0% | \$ 1,547,489 |
| | Batavia | 3.0 | 863,167 | New Rochelle | 3.0 | 3,264,065 |
| | Cohoes | 3.0 | 556,245 | Niagara Falls | 3.0 | 2,463,170 |
| | Glen Cove | 3.0 | 1,222,092 | Ogdensburg | 3.0 | 417,575 |
| | Gloversville | 3.0 | 694,094 | Schenectady | 3.0 | 2,636,829 |
| | Hornell | 2.5 | 355,620 | Troy | 2.0 | 489,566 |
| | Hudson | 3.0 | 552,827 | Utica | 3.0 | 2,560,127 |
| | Johnstown | 3.0 | 503,648 | Watertown | 3.0 | 1,217,427 |
| | Lackawanna | 3.0 | 655,212 | Watervliet | 3.0 | 417,938 |
| | Long Beach | 3.0 | 1,606,860 | White Plains | 3.0 | 3,994,909 |
| Other Special Local Taxes on Selected Commodities and Services | | X | \$ 7,934,074 | | | |
| Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax | City of Lockport | 3.0 | 1,914,130 | | | |
| Hotel Occupancy and Restaurant Meals Tax | City of Long Beach | 3.0 | 756,853 | | | |
| Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax, and Utilities Services Tax | City of Niagara Falls | 3.0 | 5,263,091 | | | |

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

X Not applicable.

— Represents zero.

a The tax was repealed.

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

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

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

3 Includes tax distribution of \$75,192 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; www.tax.state.ny.us/Statistics/Stat_FY_Collections.htm.

TABLE E-20
Real Estate Transfer Tax Collections
New York State by County — Fiscal Year 2003-04(e)

| County | Recording Officers' Fees | Net Amount Paid to State Tax Commission ¹ |
|-------------------------------------|--------------------------|--|
| New York State | \$ 423,685 | \$ 513,140,165 |
| New York City | 78,458 | 171,881,694 |
| Bronx | 8,346 | 8,093,806 |
| Kings | 21,963 | 29,880,175 |
| New York | 11,831 | 93,404,425 |
| Queens | 25,686 | 30,362,904 |
| Richmond | 10,633 | 10,140,386 |
| Rest of State | 345,227 | 249,523,021 |
| Albany | 8,915 | 3,944,585 |
| Allegany | 2,569 | 213,283 |
| Broome | 6,306 | 1,646,108 |
| Cattaraugus | 3,838 | 589,510 |
| Cayuga | 3,228 | 527,060 |
| Chautauqua | 5,709 | 1,044,167 |
| Chemung | 3,802 | 636,698 |
| Chenango | 2,514 | 336,779 |
| Clinton | 3,216 | 630,548 |
| Columbia | 3,355 | 1,359,129 |
| Cortland | 1,906 | 307,168 |
| Delaware | 3,314 | 619,537 |
| Dutchess | 8,602 | 7,124,562 |
| Erie | 23,910 | 8,370,082 |
| Essex | 2,628 | 667,839 |
| Franklin | 2,149 | 404,728 |
| Fulton | 2,561 | 378,447 |
| Genesee | 2,379 | 372,964 |
| Greene | 3,162 | 924,022 |
| Hamilton | 790 | 156,634 |
| Herkimer | 2,755 | 421,941 |
| Jefferson | 5,235 | 754,736 |
| Lewis | 1,447 | 165,657 |
| Livingston | 2,511 | 473,153 |
| Madison | 3,466 | 619,170 |
| Monroe | 20,807 | 8,310,097 |
| Montgomery | 2,186 | 306,142 |
| Nassau | 25,846 | 52,941,808 |
| Niagara | 6,811 | 1,539,955 |
| Oneida | 9,103 | 1,455,560 |
| Onondaga | 13,638 | 5,120,987 |
| Ontario | 4,412 | 1,440,315 |
| Orange | 11,171 | 9,040,824 |
| Orleans | 1,756 | 247,061 |
| Oswego | 5,089 | 698,259 |
| Otsego | 3,098 | 537,633 |
| Putnam | 4,051 | 3,710,006 |
| Rensselaer | 5,533 | 1,523,401 |
| Rockland | 7,206 | 7,979,513 |
| St. Lawrence | 4,926 | 675,451 |
| Saratoga | 8,934 | 4,122,472 |
| Schenectady | 5,939 | 1,722,650 |
| Schoharie | 2,034 | 287,987 |
| Schuyler | 1,549 | 126,806 |
| Seneca | 1,721 | 232,667 |
| Steuben | 5,502 | 749,366 |
| Suffolk | 40,780 | 72,246,612 |
| Sullivan | 5,576 | 1,487,133 |
| Tioga | 2,217 | 277,341 |
| Tompkins | 3,126 | 995,811 |
| Ulster | 7,049 | 2,967,415 |
| Warren | 3,909 | 1,522,837 |
| Washington | 3,253 | 553,145 |
| Wayne | 3,875 | 762,674 |
| Westchester | 10,513 | 32,704,978 |
| Wyoming | 1,516 | 248,384 |
| Yates | 1,834 | 299,226 |
| Unclassified by county ² | — | 91,735,450 |

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

— Represents zero.

e Estimated.

1 Includes a total of \$25,567 interest reported by 40 localities. Net amount is before refunds of \$711,500 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; www.tax.state.ny.us/Statistics/Stat_FY_Collections.htm.

TABLE E-21
Mortgage Tax Collections
New York State by County – Fiscal Year 2003-04

| 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 | 1,110,153 | \$ 2,057,255,620 | \$ 331,521,343 | \$ 118,614,728 | \$ 243,549,636 | \$ 1,353,088,686 |
| New York City | 207,156 | 1,081,738,499 | 119,188,848 | 44,487,927 | 77,189,005 | 839,113,114a |
| Bronx | 18,382 | 90,316,860 | 9,880,241 | 3,878,112 | 6,271,448 | 70,287,060 |
| Kings | 59,271 | 256,060,280 | 28,803,351 | 8,507,770 | 21,537,799 | 197,211,360 |
| New York | 19,918 | 360,172,086 | 33,606,722 | 25,335,708 | 9,853,179 | 289,619,170 |
| Queens | 76,690 | 282,487,764 | 32,623,140 | 5,022,316 | 28,957,054 | 215,886,027 |
| Richmond | 32,895 | 92,701,510 | 14,275,394 | 1,744,023 | 10,569,525 | 66,109,497 |
| Rest of State | 902,997 | 975,517,121 | 212,332,496 | 74,126,801 | 166,360,631 | 513,975,572 |
| Albany | 24,857 | 21,954,220 | 5,082,821 | 5,309,229 | — | 11,251,357 |
| Allegany | 1,993 | 815,169 | 75,218 | 234,197 | — | 505,454 |
| Broome | 12,127 | 6,455,909 | — | 1,212,054 | — | 5,000,154b |
| Cattaraugus | 4,073 | 2,203,913 | 482,204 | 510,354 | — | 1,131,254 |
| Cayuga | 4,497 | 2,633,390 | 565,663 | 626,116 | — | 1,320,944 |
| Chautauqua | 7,388 | 3,895,657 | 296,571 | 1,137,214 | — | 2,386,716 |
| Chemung | 4,830 | 2,183,278 | — | 596,201 | — | 1,422,079 |
| Chenango | 2,509 | 965,878 | — | 294,152 | — | 671,726 |
| Clinton | 5,029 | 3,495,164 | 822,052 | 829,561 | — | 1,743,473 |
| Columbia | 5,288 | 3,940,715 | — | 1,273,089 | — | 2,667,626 |
| Cortland | 2,829 | 1,091,690 | — | 345,784 | — | 724,848 |
| Delaware | 3,060 | 1,575,228 | — | 501,622 | — | 1,072,141 |
| Dutchess | 33,336 | 33,229,356 | 7,959,549 | 741,473 | 7,136,211 | 17,168,366 |
| Erie | 60,721 | 41,057,907 | 9,286,506 | 1,392,984 | 8,926,497 | 21,121,596 |
| Essex | 2,685 | 2,357,100 | 558,151 | 572,595 | — | 1,206,068 |
| Franklin | 2,179 | 995,983 | — | 303,330 | — | 659,042 |
| Fulton | 2,906 | 1,336,930 | — | 426,934 | — | 908,636 |
| Genesee | 3,745 | 2,204,837 | 490,538 | 534,688 | — | 1,144,611 |
| Greene | 3,857 | 2,518,060 | — | 813,672 | — | 1,696,579 |
| Hamilton | 541 | 350,724 | — | 111,432 | — | 239,292 |
| Herkimer | 3,383 | 1,524,999 | — | 469,196 | — | 1,008,025 |
| Jefferson | 5,032 | 2,434,865 | — | 727,454 | — | 1,546,903 |
| Lewis | 1,330 | 459,639 | — | 138,576 | — | 306,033 |
| Livingston | 4,183 | 2,575,423 | 590,091 | 617,501 | — | 1,359,969 |
| Madison | 4,459 | 2,329,254 | — | 744,611 | — | 1,572,456 |
| Monroe | 55,962 | 40,328,858 | 9,331,385 | 9,038,710 | — | 21,117,058 |
| Montgomery | 2,466 | 1,032,828 | — | 318,932 | — | 679,491 |
| Nassau | 136,618 | 194,778,368 | 46,814,766 | 3,154,877 | 44,783,473 | 98,928,842 |
| Niagara | 12,718 | 7,676,703 | 1,656,793 | 1,836,486 | — | 3,853,622 |
| Oneida | 12,071 | 5,962,004 | — | 1,847,423 | — | 3,905,645 |
| Onondaga | 36,749 | 22,921,838 | 5,201,654 | 5,556,745 | — | 11,805,398 |
| Ontario | 9,198 | 4,974,816 | — | 1,536,542 | — | 3,385,534 |
| Orange | 36,061 | 44,502,251 | 10,567,229 | 1,145,988 | 9,927,274 | 22,792,869 |
| Orleans | 2,323 | 1,142,621 | 205,351 | 276,230 | — | 638,039 |
| Oswego | 6,405 | 3,503,402 | 761,515 | 797,654 | — | 1,788,233 |
| Otsego | 3,590 | 1,887,040 | — | 595,263 | — | 1,279,777 |
| Putnam | 13,877 | 19,405,330 | 4,614,735 | 209,086 | 4,596,414 | 9,844,968 |
| Rensselaer | 13,096 | 8,369,643 | 1,940,805 | 2,024,368 | — | 4,368,334 |
| Rockland | 29,675 | 46,907,013 | 10,126,474 | 1,437,370 | 9,860,413 | 25,068,697c |
| St. Lawrence | 5,355 | 2,019,609 | — | 608,794 | — | 1,362,815 |
| Saratoga | 21,183 | 19,646,076 | 4,587,774 | 4,811,099 | — | 10,132,124 |
| Schenectady | 11,641 | 8,280,143 | 1,880,818 | 1,956,908 | — | 4,267,877 |
| Schoharie | 2,198 | 1,046,772 | — | 327,246 | — | 715,507 |
| Schuyler | 1,014 | 438,143 | 20,412 | 119,033 | — | 281,038 |
| Seneca | 1,947 | 911,831 | 28,661 | 278,324 | — | 604,846 |
| Steuben | 5,260 | 2,220,712 | — | 557,751 | — | 1,548,757 |
| Suffolk | 160,481 | 260,996,524 | 62,839,702 | 3,872,169 | 59,455,139 | 133,357,506 |
| Sullivan | 5,469 | 3,982,555 | — | 1,291,330 | — | 2,668,759 |

(Continued on the following page)

TABLE E-21 (continued)
Mortgage Tax Collections
New York State by County — Fiscal Year 2003-04

| County | Number of Mortgages Recorded | Distributions | | | | Net Amount Paid to County Treasurers ⁴ |
|-------------|------------------------------|-----------------|-----------------------------|-----------------------------|--------------------------------------|---|
| | | Taxes Collected | Additional Tax ¹ | Additional Tax ² | Special Assistance Fund ³ | |
| Tioga | 3,007 | 1,159,545 | — | 307,103 | — | 833,163 |
| Tompkins | 6,708 | 3,067,802 | — | 950,126 | — | 2,013,128 |
| Ulster | 15,589 | 11,984,523 | — | 3,718,934 | — | 8,123,507 |
| Warren | 5,913 | 5,526,792 | 1,298,557 | 1,374,078 | — | 2,854,158 |
| Washington | 3,941 | 2,366,039 | 536,048 | 583,526 | — | 1,244,506 |
| Wayne | 6,521 | 4,166,902 | 972,954 | 935,680 | — | 2,233,608 |
| Westchester | 64,841 | 97,465,373 | 22,446,635 | 1,611,384 | 21,675,209 | 51,175,639d |
| Wyoming | 2,612 | 1,378,001 | 290,865 | 329,857 | — | 686,054 |
| Yates | 1,671 | 881,774 | — | 253,768 | — | 580,694 |

NOTE: All payments are received by localities.

Detail may not add to total due to rounding.

— Represents zero.

| | |
|---------------------------------------|----------------|
| a Includes New York City Tax: | \$ 593,509,880 |
| Bronx: | 49,796,404 |
| Kings: | 136,866,773 |
| New York: | 216,277,052 |
| Queens: | 147,331,901 |
| Richmond: | 43,237,749 |
| b Includes Broome County local tax: | 1,658,021 |
| c Includes Rockland County local tax: | 3,597,427 |
| d Includes City of Yonkers local tax: | 4,063,820 |

- 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; www.tax.state.ny.us/Statistics/Stat_FY_Collections.htm.

TABLE E-22
Revenues from Selected Types of Licenses
Issued by the Department of State
New York State — 2002-03

| Licenses | 2002 | | 2003 | |
|--|-----------------|--------------|-----------------|--------------|
| | Licenses Issued | Revenue | Licenses Issued | Revenue |
| Athletic | 1,993 | \$ 44,895 | 802 | \$ 28,420 |
| Promoters ¹ | 23 | 19,600 | 29 | 16,150 |
| Boxers ² | 110 | 1,110 | 70 | 700 |
| Wrestlers ² | 405 | 4,050 | a | a |
| Miscellaneous ³ | 423 | 83,705 | 350 | 8,020 |
| Transfers | 36 | 1,800 | — | — |
| Permits | 996 | 9,960 | 353 | 3,550 |
| Apartment Information and Sharing (\$400) ² | 35 | \$ 14,300 | 37 | \$ 14,750 |
| Barber | 14,939 | \$ 168,346 | 15,250 | \$ 225,833 |
| Operators (\$20) ⁴ | 7,925 | X | 8,096 | X |
| Shops and Rental Areas (\$30) ⁴ | 3,943 | X | 4,034 | X |
| Temporary Permits and Apprentices (\$10) | 3,071 | X | 3,120 | X |
| Appearance Enhancement | 164,163 | \$ 1,845,467 | 170,121 | \$ 2,120,400 |
| Operators (\$20) ⁴ | 136,576 | X | 140,712 | X |
| Shops and Rental Areas (\$30) ⁴ | 22,777 | X | 23,373 | X |
| Temporary Permits (\$10) ⁵ | 4,810 | X | 6,036 | X |
| Hearing Aid Dealers (\$100) ² | 1,692 | \$ 151,661 | 1,137 | \$ 58,005 |
| Notary Public Appointments (\$20) ⁴ | 250,122 | \$ 4,057,040 | 250,550 | \$ 5,091,162 |
| Private Investigators (\$400/\$500) and Watch Guard and Patrol Agencies (\$300/\$400) ⁶ | 3,098 | \$ 784,200 | 3,265 | \$ 829,265 |
| Security Guards | 113,056 | \$ 2,524,979 | 124,205 | \$ 2,868,001 |
| Real Estate Appraisers | | | | |
| Appraiser Registry Fee (\$250) ⁶ | 4,746 | \$ 820,450 | 5,977 | \$ 869,577 |
| Real Estate ⁴ | 105,816 | \$ 5,072,964 | 115,021 | \$ 5,158,132 |
| Brokers/Branch Office (\$150) | 48,108 | X | 49,282 | X |
| Sales Persons (\$50) | 57,708 | X | 65,739 | X |
| Bedding (\$150) ⁶ | 417 | \$ 51,760 | 436 | \$ 84,218 |
| Business of Installing, Servicing or Maintaining Security and Fire Alarm System (\$200/\$185) ⁶ | 2,722 | \$ 119,870 | 2,796 | \$ 175,035 |
| Armored Car | 1,832 | \$ 43,880 | 1,949 | \$ 27,850 |
| Carrier | 29 | X | 29 | X |
| Guard | 1,803 | X | 1,920 | X |
| Central Dispatch Facilities | 96 | \$ 20,850 | 98 | \$ 20,900 |
| Telemarketers | 8 | \$ 4,000 | 16 | \$ 4,500 |

X Not applicable.

a Wrestlers are no longer required to be licensed by statute.

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 — 2001-03

| Type of Service Provided | 2001 | | 2002 | | 2003 | |
|---------------------------------------|---------|---------------|---------|---------------|---------|---------------|
| | Number | Fee Revenue | Number | Fee Revenue | Number | Fee Revenue |
| Corporation | | | | | | |
| Filing Documents | 209,394 | \$ 19,408,892 | 224,508 | \$ 21,558,740 | 232,791 | \$ 23,086,515 |
| Certified Copies | 231,411 | 2,954,184 | 236,295 | 3,065,162 | 245,565 | 3,268,947 |
| Legal Process Served | 99,216 | 3,620,430 | 98,512 | 3,090,062 | 99,653 | 2,859,653 |
| Uniform Commercial Code | | | | | | |
| Filing Financial Statements | 255,344 | 2,357,752 | 281,000 | 2,550,150 | 280,566 | 7,718,646 |
| Searches and Copies | 226,551 | 1,839,100 | 222,101 | 2,263,717 | 61,824 | 1,163,361 |
| Issuance of County Clerk Certificates | 92,838 | 928,380 | 98,234 | 982,340 | 97,430 | 974,300 |
| Registration of Trademarks | 200 | 10,000 | 250 | 12,500 | 229 | 11,450 |
| Registration of Servicemarks | 461 | 23,050 | 396 | 19,800 | 402 | 20,100 |
| Registration of Games of Chance | 3,251 | 325,100 | 3,298 | 329,800 | 3,450 | 345,000 |

SOURCE: New York State Department of State.

TABLE E-24
Revenue from Use of Selected State-Owned Facilities
New York State
Fiscal Years 2000-01 — 2003-04

| Property Location | Source of Revenue | | | | | | | |
|----------------------------------|-------------------|------------|------------|------------|--------------|--------------|--------------|--------------|
| | Facility Use | | | | Parking | | | |
| | 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2000-01 | 2001-02 | 2002-03 | 2003-04 |
| All Locations | \$ 808,919 | \$ 805,418 | \$ 843,833 | \$ 883,930 | \$ 3,865,554 | \$ 5,165,109 | \$ 5,859,998 | \$ 5,738,245 |
| Albany County | 725,231 | 731,857 | 760,363 | 728,955 | 3,733,279 | 5,029,450 | 5,718,670 | 5,590,744 |
| Broome County | | | | | | | | |
| Binghamton State Office Building | X | X | 11,020 | 23,251 | 36,179 | 36,056 | 36,491 | 37,033 |
| Jefferson County | | | | | | | | |
| Watertown State Office Building | 23,434 | 35,903 | 27,801 | 27,895 | 18,393 | 18,562 | 18,031 | 20,797 |
| New York County | | | | | | | | |
| Harlem State Office Building | 60,253 | 37,658 | 44,649 | 67,976 | 14,629 | 14,359 | 18,236 | 17,468 |
| Oneida County | | | | | | | | |
| Utica State Office Building | X | X | X | X | 5,941 | 5,960 | 5,898 | 6,292 |
| Onondaga County | | | | | | | | |
| Syracuse State Office Building | X | X | X | X | 47,187 | 47,127 | 46,134 | 47,735 |
| Suffolk County | | | | | | | | |
| Hauppauge State Office Building | X | X | X | X | 7,210 | 6,739 | 7,484 | 7,289 |
| Erie County | | | | | | | | |
| Buffalo State Office Building | X | X | X | 35,853 | 2,736 | 6,856 | 9,054 | 10,887 |

X Not applicable.

SOURCE: New York State Office of General Services.