



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 increased 31 percent from \$7,937 in 1995-96 to \$10,430 in 2001-02.
- New York State had \$98.8 billion in total receipts in fiscal year 2003.
- New York State collected \$18.8 billion in personal income tax in fiscal year 2005, up approximately \$3 billion, or 19 percent, from fiscal year 2004.
- New York State collected \$936 million in cigarette taxes in fiscal year 2005, up approximately \$288 million, or approximately 44 percent, from fiscal year 2000.
- New York State collected \$2.1 billion in lottery revenue on approximately \$6.3 billion of lottery sales in fiscal year 2005.
- New York State paid \$225 million in rent for approximately 14 million square feet of leased space in 2006.
- New York State had approximately \$47 billion in state-related debt in fiscal year 2006, up \$8.3 billion, or approximately 22 percent, since fiscal year 2000.
- The New York State public employee retirement systems held \$128 billion in net assets as of March 31, 2005.
- New York had approximately 160 thousand state government employees in January 2006.

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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	2001-02(b)
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 2004-05
(millions)

	First Quarter (Actual)	Second Quarter (Actual)	Third Quarter (Actual)	Fourth Quarter (Actual)	Total (Actual)
Opening Fund Balance ²	\$ 2,302	\$ 1,865	\$ 2,412	\$ 2,517	\$ 2,302
Taxes					
Personal Income Tax ²	5,097	4,454	2,805	6,425	18,781
User Taxes and Fees	2,231	2,207	2,194	2,099	8,731
Business Taxes	866	952	883	1,368	4,069
Other Taxes	197	169	181	379	926
Miscellaneous Receipts	454	510	715	538	2,217
Federal Grants	3	3	2	1	9
Transfers from Other Funds	2,054	2,716	1,649	2,712	9,131
Total Receipts	\$ 10,902	\$ 11,011	\$ 8,429	\$ 13,521	\$ 43,863
Disbursements					
Grants to Local Governments	7,515	6,182	5,016	10,780	29,493
State Operations	2,334	2,151	1,786	1,294	7,565
General State Charges	816	1,484	649	704	3,653
Debt Service	—	—	—	—	—
Transfers to Other Funds	674	647	873	714	2,908
Total Disbursements	\$ 11,339	\$ 10,464	\$ 8,324	\$ 13,492	\$ 43,619
Excess (Deficiency) of Receipts Over Disbursements	-437	547	105	29	244
Closing Fund Balance	\$ 1,865	\$ 2,412	\$ 2,517	\$ 2,546	\$ 2,546

— Represents zero.

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.

2 The opening balances and personal income tax receipts in 2004-05 have been adjusted to reflect the inclusion of the Personal Income

Tax Refund Reserve in the General Fund beginning in 2005-06 pursuant to Section 70 of State Finance Law. This change in presentation has no impact on net financial plan results.

SOURCE: New York State Division of the Budget.

TABLE E-3
Relative Contribution to State Government Receipts by Source
New York State
Fiscal Years 1972-73 — 2002-03

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
2003	98,842	42.7	44.0	13.3

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

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

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

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

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

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

TABLE E-4
State Taxes
United States by State — Fiscal Year 2005
(thousands)

State	State Taxes	State	State Taxes
United States	\$ 647,886,410		
Alabama	7,799,948	Montana	1,875,545
Alaska	1,858,311	Nebraska	3,796,551
Arizona	11,008,428	Nevada	5,010,443
Arkansas	6,552,449	New Hampshire	2,022,146
California	98,434,685	New Jersey	22,933,999
Colorado	7,648,456	New Mexico	4,471,477
Connecticut	11,584,728	New York	50,190,396
Delaware	2,725,095	North Carolina	18,639,618
Florida	33,894,971	North Dakota	1,403,293
Georgia	15,675,655	Ohio	24,006,560
Hawaii	4,434,356	Oklahoma	6,859,030
Idaho	2,934,459	Oregon	6,522,665
Illinois	26,411,689	Pennsylvania	27,262,969
Indiana	12,853,976	Rhode Island	2,628,747
Iowa	5,750,629	South Carolina	7,318,388
Kansas	5,598,700	South Dakota	1,110,035
Kentucky	9,090,882	Tennessee	10,007,292
Louisiana	8,638,674	Texas	32,784,942
Maine	3,071,161	Utah	4,686,381
Maryland	13,497,281	Vermont	2,242,902
Massachusetts	18,014,681	Virginia	15,918,847
Michigan	23,525,187	Washington	14,839,634
Minnesota	15,881,131	West Virginia	4,301,156
Mississippi	5,432,152	Wisconsin	13,452,250
Missouri	9,543,814	Wyoming	1,739,646

SOURCE: U.S. Census Bureau, *State Government Tax Collections*, ftp2.census.gov/govs/statetax/05staxss.xls (last viewed July 26, 2006).

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 — 2004-05**
(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
2005	42,365	184,887	586,691	405,751	617,168	1,857,670	898,474

(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 — 2004-05**
(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)	(I-15)	185,039(m-16)	29,646	25,853,576(o-27)	8,174,937(p-15)	
2003	(j-7)	703,961	(I-15)	66,684(m-16)	29,457	16,790,883(o-28)	8,434,104(p-16)	
2004	(j-7)	930,151	(I-15)	81,583(m-17)	27,489	15,773,614(o-29)	9,507,878(p-17)	
2005	(j-7)	1,007,272	(I-15)	3,863(m-17)	26,029	18,780,830(o-30)	10,587,347(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 — 2004-05**
(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.

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 — 2004-05**
(thousands)

<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 telecommunications 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 percent, as well as the inclusion of energy companies, previously</p>	<p>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> <p>(k-4) Rate increase on marine insurance profits.</p> <p>(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.]</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 — 2004-05
(thousands)**

(k-6) Reflects 2 1/2% surcharge.	(m-2) For chauffeurs and drivers, license fees were reduced and revised in 1936 but increased in 1937 and three-year renewals authorized.
(k-7) Reflects temporary 15% surcharge.	(m-3) Increase in passenger car registration fee.
(k-8) Reflects the application of a 2.6% flat premium tax rate to the State Insurance Fund.	(m-4) Staggered system of vehicle registration introduced.
(k-9) Reflects a net premium rate increase from 1.2% to 1.3% for property and casualty insurers.	(m-5) For chauffeurs and drivers, a four-year license renewal authorized.
(k-10) Reflects first phase of declining surcharge schedule to 12.5%.	(m-6) 50% increase in most registration and license fees.
(k-11) Reflects further declining surcharge schedule to 7.5%.	(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.
(k-12) Reflects further declining surcharge schedule to 2.5%.	(m-8) Liberty plate issuance begun.
(k-13) Temporary surcharge eliminated.	(m-9) Passenger vehicle registration fees biennialized.
(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.	(m-10) Effective August 1, 1991, 15% surcharge imposed on vehicle registration fees.
(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).	(m-11) A 25% increase in license fees went into effect on June 1, 1992.
(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.	(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.
(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.	(m-13) Effective April 1, 1996, driver's license renewal term extended from four to five years.
Motor Fuel Tax (Article 12-A):	(m-14) Effective September 1, 1997, driver's original license term extended from four to five years.
(l) Effective May 1, 1929, an excise tax was imposed on gasoline used for motor fuel.	(m-15) Effective July 1, 1998, fees on passenger vehicle registration reduced 25%.
(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.	(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 thereafter.
(l-2) Reflects increase in rates on diesel fuel.	(m-17) Effective August 20, 2004 the Driver Responsibility Program, a three-year assessment on driving record, was enacted.
(l-3) Increases in gasoline and diesel fuel taxes (with taxicabs and buses exempted) with proceeds earmarked for the State Highway Account.	(m-18) The 2003-04 Enacted Budget directed the deposit of \$59.9 million into the Dedicated Highway and Bridge Trust Fund in 2004-05 from non-registration motor vehicle fees that were previously deposited into the General Fund.
(l-4) Beginning January 1966, \$375,000 per month was earmarked for Outdoor Recreation Development Account.	Pari-mutuel Tax:
(l-5) Increase in gasoline tax from 6 cents to 7 cents per gallon.	(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).
(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.)	(n-1) Increase in tax and share of breakage imposed in 1943.
(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.	(n-2) At harness tracks, State's share of betting was changed from a flat percentage to a graduated scale.
(l-8) Effective June 1, 1985, gasoline is taxed upon importation into the State.	(n-3) Gradual increase (over four years from 1953 through 1956 and after) in State tax, while local tax rates were decreased.
(l-9) Additional one-fourth of one cent per gallon of fuel taxes was earmarked to emergency highway funds (one-eighth cent each).	(n-4) Revision in tax range applicable to harness tracks.
(l-10) Effective April 1, 1991, fuel taxes earmarked to emergency highway funds rose to five-eighths of one cent per gallon.	(n-5) Special tax relief provisions for nonprofit racing associations; extended through 1975.
(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.	(n-6) Profit-making thoroughbred tracks taxed at same rate as harness tracks; extended through 1976.
(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.)	(n-7) Increases in State share of "breakage."
(l-13) Effective January 1, 1996, the tax on diesel fuel was reduced from 10 cents to 8 cents per gallon.	(n-8) Increase in State tax at both thoroughbred and harness tracks.
(l-14) Effective April 1, 2000, the percentage of motor fuel receipts dedicated to highway construction and transit increased.	(n-9) At harness tracks, increase in State takeout and restructure of rate schedule.
(l-15) Effective April 1, 2001, the General Fund receives no Motor Fuel tax receipts.	(n-10) Off-track betting (OTB) initiated, plus changes in rates and coverages.
Motor Vehicle Fees:	(n-11) Substantial changes to taxation of OTB operations.
(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.	(n-12) Reduction in State share of "breakage" from harness racing wagers and in State's share of takeout at nonprofit race tracks.
(m-1) Temporary one-year increases in most vehicle registration fees and instructors' licenses were imposed in 1932.	(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 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.

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 — 2004-05
(thousands)**

Personal Income Tax (Article 16 and Article 22):

- (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.
- (o-1) Temporary rate increase on 1931 income; extended through 1933. In 1933, an additional emergency tax (1%) imposed and extended annually through 1940.
- (o-2) New entire tax schedule adopted in 1936, and changes in capital gains liability imposed in 1939.
- (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.
- (o-4) From 1947 through 1969, annual totals include funds deposited in the War Bonus and Mental Health Bond Account.
- (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.
- (o-6) Revision of State income tax to conform to Federal law. All tax on 1960 personal income was refunded by 10%.
- (o-7) Addition of four upper-income tax brackets.
- (o-8) Numerous changes to various components, including exemptions for low-income persons and addition of another tax bracket for high incomes.
- (o-9) Surcharge suspended for 1973 and 1974 income years.
- (o-10) Reflects deferral of refund payments into subsequent State fiscal year.
- (o-11) Reflects return to normal refund payment schedule.
- (o-12) Numerous changes, including elimination of top tax bracket and initiation of a real property tax credit.
- (o-13) Reduction in maximum tax rate.
- (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.
- (o-15) Initial (transitory) impact of Federal Tax Reform Act of 1986 and State Tax Reform Act of 1987.
- (o-16) Reflects reductions in top tax rate to 8.375%, and increases in standard deduction.
- (o-17) Reflects reduction in top tax rate to 7.875%, and increases in standard deduction.
- (o-18) Reflects changes to recapture tax table benefit, withholding remittance schedules and refund reserve transactions.
- (o-19) Reflects refund reserve transactions.
- (o-20) Reflects refund reserve transactions and enactment of State earned income credit.
- (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.
- (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.
- (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.
- (o-24) Reflects refund transactions, increased State earned income tax credit (EITC), and the School Tax Credit (STAR).
- (o-25) Reflects refund reserve transactions, deposits in the STAR fund, and an increase in the child and dependent care credit.
- (o-26) Reflects refund reserve transactions, deposits in the STAR fund, an increase in the child and dependent care credit, and an increase in the State EITC.
- (o-27) Reflects refund reserve transactions, deposits in the STAR fund, an increase in the child and dependent care credit, an increase in the State EITC, a college tuition credit/deduction, and a reduction in the marriage penalty.
- (o-28) Reflects refund reserve transactions, deposits in the STAR fund and the Revenue Bond Tax 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.
- (o-29) Reflects refund reserve transactions, deposits in the STAR fund and Revenue Bond Tax 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.

- (o-30) Reflects deposits in the STAR fund and Revenue Bond Tax 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.

Sales and Use Tax (Article 28):

- (p) Effective May 1, 1933, a temporary license tax of 1% on receipts from retail sales of tangible personal property was imposed. Expired June 30, 1934. Receipts from this tax were received as follows: In 1934, \$23,156; in 1935, \$7,754; in 1936, \$164; in 1937, \$20; in 1938, \$21; and in 1939, \$10.
- (p-1) Effective August 1, 1965, the State imposed a 2% sales and compensating use tax on retail sales or use of tangible personal property. (First year's total represents seven months of collections.)
- (p-2) Tax increased to 3%.
- (p-3) Tax increased to 4% and extended to sales of prepared foods and drinks less than one dollar.
- (p-4) Monthly tax reporting imposed on large vendors.
- (p-5) Effective June 1, 1985, sales tax on gasoline pre-collected upon importation of fuel into State.
- (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-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-8) Includes Local Government Assistance Tax Fund Share of State sales and use tax.
- (p-9) Includes Local Government Assistance Tax Fund Share of State sales and use tax and enacted minor exemptions.
- (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-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-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-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-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-15) Includes Local Government Assistance Tax Fund Share of State sales and use tax.
- (p-16) Includes Local Government Assistance Tax Fund Share of State sales and use tax.
- (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, 2007.

Unincorporated Business Income Tax (Article 23):

- (q) Effective February 15, 1935, a temporary emergency tax was applied to net income of unincorporated businesses not otherwise taxed, and to capital gains and losses. (Major professions were excluded.) Annual legislation extended the tax until it was made permanent in 1947.
- (q-1) Rate reduction enacted in 1947 and extended through 1954.
- (q-2) Tax relief granted to unincorporated businesses and extended through 1959-60.
- (q-3) State tax conformed to Federal tax laws.
- (q-4) Quarterly estimated tax payments initiated.
- (q-5) Increase in tax rate.
- (q-6) Four-year phase-out of tax started, through continuing rate reductions.
- (q-7) In 1981, the unincorporated business income tax was effectively eliminated. "Market-maker" credits continued to be paid, resulting in negative receipts until 1989.

TABLE E-7
Bank Tax Collections by Type of Bank
New York State
Fiscal Years 1977-78 — 2004-05

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
2005	586,695,996	577,134,938	4,769,567	4,791,492

- 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/2004_05_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, 2001-November 30, 2002

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
All Industries	261,146	100.00%	\$ 1,277,376,750	100.00%	\$ 4,891	1,992	\$ 23,245,474
Agriculture, Forestry, Fishing and Hunting	1,146	0.44	1,202,157	0.09	1,049	3	9,822
Mining	412	0.16	1,887,507	0.15	4,581	8	18,109
Utilities	439	0.17	84,609,091	6.62	192,731	10	3,336,309
Construction	19,193	7.35	41,964,711	3.29	2,186	51	128,679
Building, Developing, and General Contracting	5,916	2.27	14,173,347	1.11	2,396	16	25,060
Heavy Construction	1,034	0.40	6,868,200	0.54	6,642	12	94,025
Special Trade Contractors	12,243	4.69	20,923,164	1.64	1,709	23	9,594
Manufacturing	15,646	5.99	211,634,501	16.57	13,526	425	2,828,880
Food Manufacturing	1,014	0.39	6,084,346	0.48	6,000	25	527,893
Beverage and Tobacco Product Manufacturing	134	0.05	35,514,340	2.78	265,032	5	28,120
Textile Mills	128	0.05	459,869	0.04	3,593	6	12,452
Textile Product Mills	194	0.07	977,254	0.08	5,037	8	9,741
Apparel Manufacturing	2,079	0.80	8,897,361	0.70	4,280	18	39,780
Leather and Allied Product Manufacturing	130	0.05	910,155	0.07	7,001	3	7,807
Wood Product Manufacturing	481	0.18	1,153,730	0.09	2,399	5	2,901
Paper Manufacturing	243	0.09	3,065,032	0.24	12,613	10	45,520
Printing and Related Support Activities	1,417	0.54	5,925,497	0.46	4,182	12	90,886
Petroleum and Coal Products Manufacturing	103	0.04	13,938,993	1.09	135,330	10	141,694
Chemical Manufacturing	739	0.28	54,520,508	4.27	73,776	49	152,874
Plastics and Rubber Products Manufacturing	473	0.18	2,798,269	0.22	5,916	11	18,331
Nonmetallic Mineral Product Manufacturing	348	0.13	4,747,252	0.37	13,642	7	10,430
Primary Metal Manufacturing	307	0.12	2,426,886	0.19	7,905	7	6,383
Fabricated Metal Product Manufacturing	1,880	0.72	8,937,496	0.70	4,754	40	459,067
Machinery Manufacturing	978	0.37	10,486,044	0.82	10,722	34	124,788
Computer and Electronic Product Manufacturing	979	0.37	12,331,659	0.97	12,596	46	286,421
Electrical Equipment, Appliance, and Component Manufacturing	753	0.29	6,960,188	0.54	9,243	32	109,582
Transportation Equipment Manufacturing	329	0.13	4,270,308	0.33	12,980	19	243,741
Furniture and Related Product Manufacturing	435	0.17	2,183,973	0.17	5,021	6	7,571
Miscellaneous Manufacturing	2,502	0.96	25,045,341	1.96	10,010	72	502,898
Wholesale Trade	25,006	9.58	113,451,550	8.88	4,537	209	596,410
Wholesale Trade (Durable)	13,340	5.11	62,357,929	4.88	4,675	110	304,448
Motor Vehicle and Motor Vehicle Parts and Supplies Wholesalers	918	0.35	16,476,764	1.29	17,949	7	17,823
Furniture and Home Furnishing Wholesalers	661	0.25	3,552,407	0.28	5,374	a	a
Lumber and Other Construction Materials Wholesalers	539	0.21	2,452,766	0.19	4,551	a	a
Professional and Commercial Equipment and Supplies Wholesalers	521	0.20	3,757,911	0.29	7,213	a	a
Metal and Mineral (except Petroleum) Wholesalers	394	0.15	1,183,759	0.09	3,004	4	4,758
Electrical Goods Wholesalers	963	0.37	3,871,004	0.30	4,020	10	31,433
Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers	660	0.25	2,636,884	0.21	3,995	7	1,247
Machinery, Equipment, and Supplies Wholesalers	1,653	0.63	6,451,251	0.51	3,903	26	42,684
Miscellaneous Durable Goods Wholesalers	6,930	2.65	21,898,688	1.71	3,160	51	198,702

(Continued on the following page)

TABLE E-8 (continued)

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 2001-November 30, 2002

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
Wholesale Trade (Nondurable)	11,666	4.47%	\$ 51,093,621	4.00%	\$ 4,380	99	\$ 291,962
Paper and Paper Product Wholesalers	442	0.17	992,813	0.08	2,246	a	a
Drugs and Druggists' Sundries Wholesalers	314	0.12	6,082,494	0.48	19,371	5	88,435
Apparel, Piece Goods, and Notions Wholesalers	3,030	1.16	10,682,279	0.84	3,526	18	23,888
Grocery and Related Product Wholesalers	1,749	0.67	9,131,358	0.71	5,221	15	19,659
Farm Product Raw Material Wholesalers	284	0.11	512,789	0.04	1,806	3	2,564
Chemical and Allied Products Wholesalers	447	0.17	1,710,358	0.13	3,826	13	20,400
Petroleum and Petroleum Products Wholesalers	330	0.13	3,101,692	0.24	9,399	9	25,087
Beer, Wine, and Distilled Alcoholic Beverage Wholesalers	276	0.11	2,307,942	0.18	8,362	a	a
Miscellaneous Nondurable Goods Wholesalers	4,758	1.82	16,528,065	1.29	3,474	33	104,822
Retail Trade	27,715	10.61	104,242,151	8.16	3,761	82	555,355
Motor Vehicle and Parts Dealers	2,258	0.86	5,809,392	0.45	2,573	4	1,853
Furniture and Home Furnishings Stores	1,433	0.55	2,653,260	0.21	1,852	8	22,327
Electronics and Appliance Stores	1,108	0.42	3,492,037	0.27	3,152	a	a
Building Material and Garden Equipment and Supplies Dealers	1,319	0.51	19,874,752	1.56	15,068	4	17,848
Food and Beverage Stores	6,629	2.54	17,824,659	1.40	2,689	4	16,789
Health and Personal Care Stores	1,818	0.70	12,831,997	1.00	7,058	5	205,978
Gasoline Stations	972	0.37	840,203	0.07	864	a	a
Clothing and Clothing Accessories Stores	3,781	1.45	16,887,430	1.32	4,466	20	134,948
Sporting Goods, Hobby, Book, and Music Stores	1,073	0.41	1,250,856	0.10	1,166	3	24,061
General Merchandise Stores	742	0.28	8,901,329	0.70	11,996	4	10,492
Miscellaneous Store Retailers	4,701	1.80	6,447,712	0.50	1,372	14	55,228
Nonstore Retailers	1,881	0.72	7,428,524	0.58	3,949	13	37,643
Transportation and Warehousing	9,356	3.58	27,911,807	2.19	2,983	57	109,008
Air Transportation	262	0.10	5,116,738	0.40	19,530	9	54,769
Rail Transportation	23	0.01	73,225	0.01	3,184	a	a
Water Transportation	197	0.08	1,117,202	0.09	5,671	5	10,994
Truck Transportation	3,578	1.37	11,425,546	0.89	3,193	11	5,836
Transit and Ground Passenger Transportation	2,948	1.13	3,521,206	0.28	1,194	9	4,080
Pipeline Transportation	27	0.01	1,633,272	0.13	60,492	a	a
Warehousing and Storage	317	0.12	871,886	0.07	2,750	3	520
Information	7,536	2.89	86,008,944	6.73	11,413	110	1,575,440
Publishing Industries	1,955	0.75	34,827,487	2.73	17,815	47	331,176
Motion Picture and Sound Recording Industries	2,264	0.87	10,719,772	0.84	4,735	12	32,524
Broadcasting and Telecommunications	1,678	0.64	18,624,235	1.46	11,099	22	132,297
Information Services and Data Processing Services	1,634	0.63	19,703,132	1.54	12,058	27	100,952
Finance, Insurance, and Real Estate and Rental and Leasing	52,641	20.16	342,486,615	26.81	6,506	373	10,051,335
Monetary Authorities — Central Bank	21	0.01	534,709	0.04	25,462	a	a
Credit Intermediation and Related Activities	1,323	0.51	9,412,404	0.74	7,114	10	236,623
Securities, Commodity Contracts, and Other Financial Investments and Related Activities	5,099	1.95	178,929,140	14.01	35,091	128	8,663,542
Insurance Carriers and Related Activities	4,275	1.64	39,932,979	3.13	9,341	42	532,744
Funds, Trusts, and Other Financial Vehicles	3,277	1.25	3,708,254	0.29	1,132	4	17,511
Real Estate	36,829	14.10	104,534,339	8.18	2,838	161	512,547

(Continued on the following page)

TABLE E-8 (continued)

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 2001-November 30, 2002

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
Professional, Scientific, and Technical Services	28,281	10.83%	\$ 98,730,268	7.73%	\$ 3,491	191	\$ 737,176
Management of Companies and Enterprises	3,187	1.22	76,680,026	6.00	24,060	336	2,760,184
Administrative and Support and Waste Management and Remediation Services	7,294	2.79	24,747,446	1.94	3,393	47	200,309
Educational Services	1,205	0.46	3,179,623	0.25	2,639	4	3,286
Health Care and Social Assistance	10,182	3.90	14,390,880	1.13	1,413	20	55,188
Hospitals	39	0.01	36,702	—	941	—	—
Nursing and Residential Care Facilities	162	0.06	304,111	0.02	1,877	a	a
Social Assistance	428	0.16	441,906	0.03	1,032	—	—
Arts, Entertainment, and Recreation	5,317	2.04	10,682,115	0.84	2,009	20	55,813
Performing Arts, Spectator Sports, and Related Industries	3,447	1.32	5,459,695	0.43	1,584	9	34,349
Museums, Historical Sites, and Similar Institutions	29	0.01	57,598	—	1,986	—	—
Amusement, Gambling, and Recreation Industries	1,841	0.70	5,164,822	0.40	2,805	11	21,464
Accommodation and Food Services	10,567	4.05	14,643,557	1.15	1,386	28	153,717
Accommodation	809	0.31	6,686,328	0.52	8,265	6	11,069
Food Services and Drinking Places	9,758	3.74	7,957,229	0.62	815	22	142,648
Other Services (except Public Administration)	15,190	5.82	14,911,386	1.17	982	18	70,454
Repair and Maintenance	4,899	1.88	3,767,443	0.29	769	4	3,062
Personal and Laundry Services	9,324	3.57	7,398,970	0.58	794	14	67,392
Public Administration	16	0.01	9,537	—	596	—	—
Industry Code Not Given	20,817	7.97	4,002,878	0.31	192	—	—

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 — 2004-05

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
2005	937,305,231	2,827,030	1,804,450	936,282,651

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/2004_05_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	\$ 910,036,043	\$ 40,588,610	\$ 869,447,433
New York City	524,787,501	21,109,926	503,677,575
Bronx	25,079,289	713,671	24,365,618
Kings	25,696,004	1,417,200	24,278,804
New York	390,903,553	15,746,328	375,157,225
Queens	75,955,292	2,968,606	72,986,686
Richmond	7,153,364	264,121	6,889,243
Rest of State	369,947,460	11,586,759	358,360,701
Albany	12,661,913	121,445	12,540,468
Allegany	310,807	8,526	302,282
Broome	1,587,174	102,858	1,484,316
Cattaraugus	273,096	3,344	269,752
Cayuga	149,671	1,663	148,008
Chautauqua	1,115,878	11,463	1,104,416
Chemung	3,293,934	13,795	3,280,139
Chenango	96,462	—	96,462
Clinton	149,502	33,411	116,091
Columbia	1,379,357	—	1,379,357
Cortland	230,817	—	230,817
Delaware	249,944	1,461	248,483
Dutchess	6,970,553	211,036	6,759,517
Erie	10,110,215	526,973	9,583,242
Essex	402,736	21,981	380,755
Franklin	635,605	36,729	598,876
Fulton	543,797	6,040	537,757
Genesee	1,081,270	9,366	1,071,904
Greene	579,903	31,456	548,448
Hamilton	88,165	1,006	87,159
Herkimer	1,194,450	10,505	1,183,945
Jefferson	119,314	22,806	96,508
Lewis	—	7,770	-7,770
Livingston	110,100	253	109,847
Madison	494,120	17,939	476,182
Monroe	15,493,217	244,919	15,248,298
Montgomery	201,658	27,829	173,829
Nassau	80,243,946	2,370,306	77,873,639
Niagara	1,004,311	53,373	950,938
Oneida	2,875,351	189,442	2,685,909
Onondaga	3,743,823	133,136	3,610,687
Ontario	1,088,273	9,985	1,078,288
Orange	2,427,298	202,972	2,224,326
Orleans	79,200	3,174	76,026
Oswego	953,282	65,345	887,937
Otsego	980,021	1,094	978,927
Putnam	2,322,373	141,417	2,180,956
Rensselaer	1,476,845	17,302	1,459,542
Rockland	6,760,280	335,699	6,424,581
St. Lawrence	740,459	—	740,459
Saratoga	1,770,296	65,845	2,023,215
Schenectady	2,046,380	23,166	44,068
Schoharie	45,962	1,894	71,723
Schuyler	74,756	3,033	201,104
Seneca	206,342	5,238	255,892
Steuben	306,601	50,709	740,459
Suffolk	49,832,940	1,863,200	47,969,740
Sullivan	1,101,911	13,960	1,087,951
Tioga	62,084	4,685	57,399
Tompkins	1,093,484	50,855	1,042,629
Ulster	1,754,924	24,357	1,730,567
Warren	1,583,998	45,374	1,538,624
Washington	401,860	17,113	384,747
Wayne	387,054	12,661	374,392
Westchester	124,450,063	4,198,395	120,251,668
Wyoming	298,481	100,727	197,754
Yates	165,230	4,814	160,416
Unclassified	20,145,971	102,913	20,043,058
Nonresident	15,301,082	7,891,926	7,409,156

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

Detail may not add to totals due to rounding.

— Represents zero.

p Preliminary.

SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/collections/fy_collections_stat_report/2004_05_annual_statistical_report_of_ny_state_tax_collections.htm.

TABLE E-11

**Motor Fuel Tax Collections and Taxable Gallons by Type of Fuel
New York State — Fiscal Years 1977-78 — 2004-05**

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	6,551,581	5,725,978	825,603
2004	515,530,417	462,847,996	52,682,421	6,649,879	5,794,807	855,072
2005	529,773,648	463,469,457	66,304,191	6,627,316	5,720,769	906,547

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

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

SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/collections/fy_collections_stat_report/2004_05_annual_statistical_report_of_ny_state_tax_collections.htm

TABLE E-12

**Motor Vehicle Registration Fees, Driver License Fees
and Other Fees — Collections and Net Revenue
New York State — 1975-2005**

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	183,888,707	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
2004r	1,095,466,138	390,189,523	151,788,899	553,487,716i	28,120,132	281,619,032	785,726,975
2005g,h	1,069,178,046	405,051,099	77,459,606	586,667,340	26,320,967	286,841,901	756,015,178

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 Renewals 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, coterminous license fee, document image fee, and license renewal 8 years.

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

SOURCE: New York State Department of Motor Vehicles, Division of 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 1960-2002**
(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
2002	5,546,591	388,109,724	72,672,331	3,682,228	311,790,267	18,132,101

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 2002**
(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	8,029,771	\$ 408,860,102	\$ 17,469,989	5,544,217	\$ 387,695,675	\$ 18,143,258	2,485,554	\$ 21,164,428
New York City	3,200,844	160,281,507	6,756,336	2,072,706	149,603,831	7,143,341	1,128,138	10,677,676
Bronx	477,818	13,566,673	322,989	270,708	11,398,183	417,927	207,110	2,168,490
Kings	914,902	31,667,442	1,023,140	562,377	28,261,415	1,155,722	352,525	3,406,028
New York	742,161	74,750,096	3,962,494	520,833	72,688,212	4,031,074	221,328	2,061,884
Queens	876,491	30,920,784	1,066,889	578,565	28,256,731	1,147,579	297,926	2,664,052
Richmond	189,472	9,376,512	380,825	140,223	8,999,290	391,039	49,249	377,222
Rest of State	4,801,483	246,723,471	10,625,158	3,448,875	236,275,468	10,910,752	1,352,608	10,448,003
Albany	133,528	5,917,588	251,647	97,132	5,649,892	258,864	36,396	267,697
Allegany	17,839	544,230	16,441	11,565	492,833	17,925	6,274	51,397
Broome	85,814	3,037,170	108,377	57,652	2,811,909	117,656	28,162	225,260
Cattaraugus	33,073	1,034,160	32,185	21,407	934,207	35,180	11,666	99,953
Cayuga	33,003	1,104,424	36,785	22,655	1,016,596	39,772	10,348	87,828
Chautauqua	55,126	1,679,684	50,723	35,365	1,512,648	55,686	19,761	167,036
Chemung	37,158	1,287,412	45,071	24,472	1,187,352	48,190	12,686	100,060
Chenango	21,082	652,319	20,053	13,635	586,958	22,188	7,447	65,361
Clinton	32,336	1,130,943	39,418	22,761	1,051,528	41,651	9,575	79,415
Columbia	27,054	1,092,097	41,115	18,757	1,020,704	42,805	8,297	71,393
Cortland	19,266	638,661	20,795	13,253	586,949	22,663	6,013	51,712
Delaware	19,318	580,816	18,325	12,043	526,057	19,996	7,275	54,759
Dutchess	120,782	6,092,980	259,919	91,419	5,882,345	264,678	29,363	210,634
Erie	403,842	15,705,384	614,593	279,869	14,817,268	642,936	123,973	888,115
Essex	16,311	531,939	17,801	10,888	490,089	18,735	5,423	41,851
Franklin	18,453	563,354	17,312	12,009	510,483	19,268	6,444	52,871
Fulton	22,963	751,200	24,901	15,450	690,668	26,738	7,513	60,532
Genesee	26,717	885,838	30,135	18,746	826,622	31,974	7,971	59,216
Greene	19,258	674,327	24,545	13,133	629,890	25,629	6,125	44,437
Hamilton	2,546	75,565	2,490	1,688	69,780	2,584	858	5,785
Herkimer	26,633	800,841	24,415	17,676	728,547	26,788	8,957	72,294
Jefferson	37,750	1,176,594	37,406	24,584	1,066,318	40,999	13,166	110,275
Lewis	10,586	305,141	8,175	6,901	272,539	9,482	3,685	32,602
Livingston	26,147	934,938	33,288	18,673	880,012	35,086	7,474	54,926
Madison	28,200	1,058,398	38,326	19,862	990,664	40,970	8,338	67,734
Monroe	326,446	13,818,178	559,020	231,953	13,099,325	581,232	94,493	718,853
Montgomery	21,907	691,107	22,265	14,482	630,838	24,465	7,425	60,269
Nassau	637,257	45,940,011	2,228,193	473,833	44,704,488	2,251,831	163,424	1,235,523
Niagara	95,306	3,302,207	119,500	65,646	3,093,628	125,489	29,660	208,579
Oneida	97,883	3,284,594	115,333	65,446	3,034,810	123,023	32,437	249,784
Onondaga	198,284	8,300,123	331,924	140,123	7,850,101	346,792	58,161	450,021
Ontario	44,601	1,787,469	69,176	32,017	1,692,116	72,014	12,584	95,353
Orange	142,267	6,910,318	265,624	105,661	6,612,792	274,821	36,606	297,527
Orleans	17,052	534,668	16,847	11,452	489,982	18,329	5,600	44,686
Oswego	49,487	1,683,173	57,799	34,136	1,563,455	61,378	15,351	119,719
Otsego	24,733	819,568	27,730	16,321	753,759	29,803	8,412	65,809
Putnam	43,268	2,704,655	118,676	34,457	2,636,764	119,469	8,811	67,891
Rensselaer	67,399	2,605,178	98,564	48,685	2,464,086	102,752	18,714	141,092
Rockland	125,157	7,657,379	314,840	93,235	7,391,813	321,365	31,922	265,567
St. Lawrence	39,622	1,258,612	40,666	25,547	1,146,447	44,430	14,075	112,166
Saratoga	93,244	4,457,369	192,103	71,189	4,304,731	195,606	22,055	152,637
Schenectady	67,990	2,760,953	110,831	48,139	2,615,002	114,892	19,851	145,952
Schoharie	12,799	421,373	14,053	8,643	389,196	15,011	4,156	32,177
Schuyler	7,849	245,728	7,821	5,141	224,453	8,416	2,708	21,275
Seneca	14,044	435,452	13,506	9,137	394,473	14,832	4,907	40,979
Steuben	40,685	1,377,367	46,734	26,571	1,264,506	50,161	14,114	112,861
Suffolk	657,029	37,568,954	1,681,019	497,635	36,346,588	1,706,742	159,394	1,222,366
Sullivan	30,267	1,066,555	36,510	19,804	979,297	39,234	10,463	87,258
Tioga	21,592	771,447	26,044	14,720	707,188	27,476	6,872	64,259
Tompkins	34,909	1,476,145	60,371	25,660	1,408,934	62,041	9,249	67,211
Ulster	76,431	2,988,100	114,972	54,196	2,823,259	119,147	22,235	164,842
Warren	29,260	1,137,800	44,458	20,180	1,070,187	46,176	9,080	67,613
Washington	25,121	803,950	24,762	16,993	735,234	26,786	8,128	68,716
Wayne	40,824	1,508,474	54,026	29,193	1,416,056	56,853	11,631	92,418
Westchester	416,693	39,273,800	1,969,959	308,574	38,398,380	1,991,521	108,119	875,419
Wyoming	17,275	575,550	18,734	12,166	532,462	20,261	5,109	43,087
Yates	10,017	301,209	8,857	6,345	268,257	9,962	3,672	32,952
New York State Unclassified ³	6,624	309,290	13,338	5,618	301,451	13,530	1,006	7,839
Residence Unknown ⁴	20,820	1,545,833	75,157	17,018	1,514,924	75,635	3,802	30,910

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 2002**
(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	5,546,591	\$ 388,109,724	\$ 72,672,331	\$ 3,682,228	\$ 311,790,267	\$ 19,052,853	\$ 920,752	\$ 18,132,101	4.672%
Less than \$ 5,000	102,324	362,251	306,258	14	91,081	3,594	53	3,541	0.977
5,000 — 9,999	218,572	1,729,657	1,033,042	1,154	695,462	27,716	3,652	24,064	1.391
10,000 — 14,999	345,019	4,325,556	2,498,726	10,009	1,816,821	72,734	16,527	56,207	1.299
15,000 — 19,999	369,956	6,502,443	3,291,602	40,976	3,169,865	130,307	20,291	110,016	1.692
20,000 — 24,999	402,879	9,093,183	3,912,854	119,008	5,061,321	220,949	32,423	188,526	2.073
25,000 — 29,999	453,859	12,485,699	4,683,734	257,720	7,544,245	343,899	38,958	304,941	2.442
30,000 — 34,999	426,031	13,832,969	4,660,070	288,722	8,884,177	426,112	24,245	401,868	2.905
35,000 — 39,999	382,020	14,309,782	4,348,875	266,478	9,694,429	482,881	21,144	461,737	3.227
40,000 — 44,999	331,574	14,066,176	3,926,962	240,802	9,898,412	507,985	19,383	488,602	3.474
45,000 — 49,999	285,508	13,536,935	3,569,455	217,354	9,750,126	511,254	17,762	493,492	3.646
50,000 — 54,999	243,504	12,757,919	3,206,732	208,723	9,342,464	497,602	13,944	483,658	3.791
55,000 — 59,999	213,841	12,281,030	2,881,820	178,052	9,221,159	500,094	14,349	485,745	3.955
60,000 — 64,999	191,399	11,957,017	2,749,625	179,285	9,028,107	495,586	12,413	483,173	4.041
65,000 — 74,999	326,836	22,841,397	4,931,445	316,323	17,593,628	988,624	23,852	964,772	4.224
75,000 — 99,999	524,624	45,183,734	8,697,405	557,083	35,929,246	2,094,750	51,921	2,042,829	4.521
100,000 — 149,999	401,126	48,071,890	7,854,765	439,651	39,777,474	2,549,911	74,363	2,475,547	5.150
150,000 — 199,999	131,634	22,486,740	3,092,074	146,031	19,248,634	1,318,466	47,527	1,270,939	5.652
200,000 — 499,999	145,008	42,468,910	3,769,182	157,198	38,542,531	2,640,091	122,395	2,517,696	5.928
500,000 — 999,999	31,250	21,307,431	928,350	34,865	20,344,215	1,393,563	89,093	1,304,470	6.122
1,000,000 — 4,999,999	17,651	33,096,277	1,117,663	20,400	31,958,214	2,189,129	150,031	2,039,098	6.161
5,000,000 — 9,999,999	1,307	8,889,338	310,677	1,630	8,577,031	587,526	42,331	545,195	6.133
10,000,000 — and over	669	16,523,391	901,015	751	15,621,625	1,070,081	84,096	985,985	5.967

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

1 Includes the following credits: Resident, accumulation distribution, solar electric generating equipment, difibrillator, residential fuel oil tank, green buildings, low-income housing, long-term care insurance premiums, qualified Empire zone enterprise (QEZE) tax reduction, 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, industrial or manufacturing business credit for corporation and utilities taxes, QEZE credit for real property taxes, investment for new businesses, EDZ investment and EDZ employment incentive for new businesses, EDZ wage for new businesses, and ZEA wage for new businesses, qualified emerging technology employment 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 — 2001 and 2002**

Activity	2001	2002	Change	
			Amount	Percent
--- Major Items (thousands) ---				
Total Number of Returns ¹	8,050	8,029	-21	-0.3%
Number of Taxable Returns	5,714	5,547	-167	-2.9
Number of Nontaxable Returns	2,337	2,483	146	6.2
--- Millions of Dollars ---				
Total Federal Adjusted Gross Income	\$ 424,574	\$ 404,883	\$ -19,691	-4.6%
Total Taxable Income	329,668	311,790	-17,878	0.0
Total New York Adjusted Gross Income	405,866	388,110	-17,756	-4.4
Total Deductions Used	72,547	72,672	125	0.2
Total Value of Exemptions Used	3,650	3,682	32	0.9
Total Tax Liability	19,421	18,132	-1,289	-6.6
--- Dollars ---				
Average Tax Liability	\$ 3,399	\$ 3,269	\$ -282	-3.8%

NOTE: The aggregate data presented are computed values obtained by applying weights to variables compiled from a sample study of tax returns. Some variables in the sample study are subtotals and totals of other variables. Summed amounts may not necessarily agree with totals captured from returns and are subject to specific tolerances. Rounding differences in the data arise from the weighting and aggregating processes applied to these variables. Additional differences result from publishing data that are rounded to the nearest million. Therefore, data users are cautioned when summing rounded, aggregated values found in this table.

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 22, 2006).

TABLE E-17

New York State Earned Income Tax Credit 1994-2005

	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
2005b								
Married Filing Joint								
Families With One Child	34.00%	\$ 7,830	\$ 2,662	30.00%	\$ 799	\$ 16,370	15.98%	\$ 33,030
Families With Two or More Children	40.00	11,000	4,400	30.00	1,320	16,370	21.06	37,263
Workers Without Children ¹	7.65	5,220	399	30.00	120	8,530	7.65	13,750
All Other Taxpayers								
Families With One Child	34.00%	\$ 7,830	\$ 2,662	30.00%	\$ 799	\$ 14,370	15.98%	\$ 31,030
Families With Two or More Children	40.00	11,000	4,400	30.00	1,320	14,370	21.06	35,263
Workers Without Children ¹	7.65	5,220	399	30.00	120	6,530	7.65	11,750

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

- a The credit is reduced by the amount of household credit used.
b Beginning in tax year 2002, married taxpayers filing jointly and all other taxpayers have different earnings for the start of the phase-out and income cut-offs.

1 Must be over age 24 and under age 65.

SOURCE: New York State Department of Taxation and Finance, Earned Income Tax Credit: Analysis of Credit Claims for 2003; www.tax.state.ny.us/stat_pit/earned_income_tax_credit_analysis_of_credit_claims.htm.

TABLE E-18

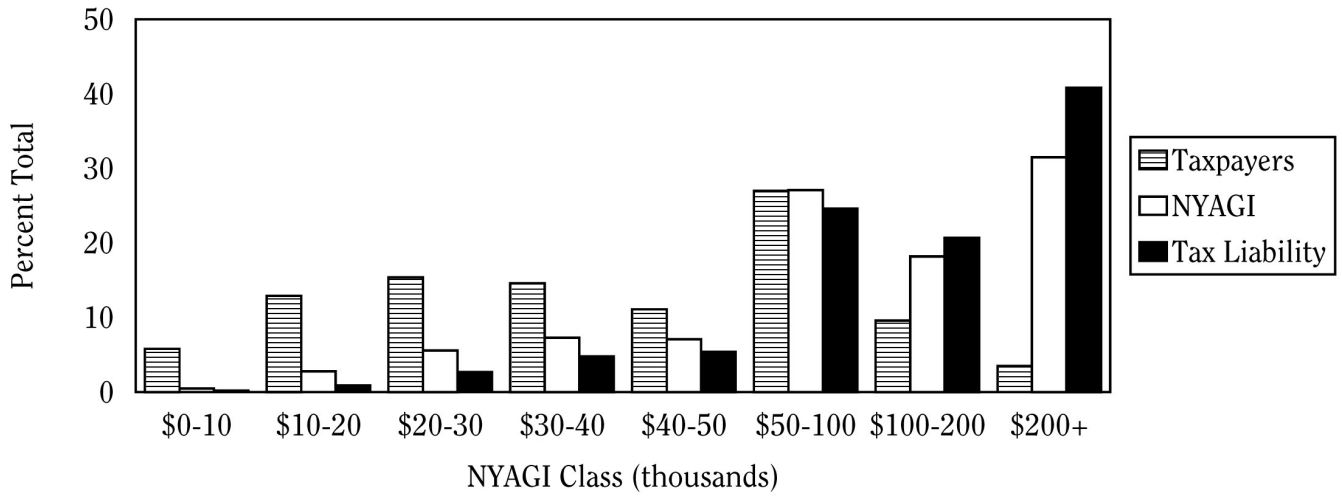
**New York State Earned Income Tax Credit Claims by
Place of Residence — 2003 Tax Year**

County	Number	Amount	Average Credit
New York State	1,348,071	\$ 681,471	\$ 506
New York City			
Bronx	164,032	91,997	561
Kings	251,143	135,329	539
New York	133,040	65,481	492
Queens	182,266	89,547	491
Richmond	21,463	10,435	486
Rest of State			
Albany	15,857	7,704	486
Allegany	3,211	1,606	500
Broome	12,449	6,012	483
Cattaraugus	6,012	3,046	507
Cayuga	5,111	2,557	500
Chautauqua	9,800	4,967	507
Chemung	6,294	3,166	503
Chenango	3,996	2,017	505
Clinton	4,701	2,293	488
Columbia	3,732	1,754	470
Cortland	3,201	1,560	487
Delaware	3,291	1,577	479
Dutchess	11,056	5,059	458
Erie	54,926	27,785	506
Essex	2,371	1,126	475
Franklin	3,666	1,876	512
Fulton	4,197	2,047	488
Genesee	3,574	1,704	477
Greene	2,817	1,293	459
Hamilton	304	136	448
Herkimer	4,444	2,241	504
Jefferson	7,070	3,654	517
Lewis	1,843	918	498
Livingston	3,395	1,611	474
Madison	4,130	1,992	482
Monroe	44,675	22,757	509
Montgomery	3,815	1,886	494
Nassau	53,058	24,584	463
Niagara	13,504	6,595	488
Oneida	15,562	7,871	506
Onondaga	27,437	13,859	505
Ontario	5,357	2,536	473
Orange	18,111	9,780	540
Orleans	2,874	1,470	511
Oswego	8,525	4,279	502
Otsego	3,821	1,844	483
Putnam	2,273	933	411
Rensselaer	8,511	4,148	487
Rockland	12,679	6,883	543
St. Lawrence	7,173	3,629	506
Saratoga	8,775	4,109	468
Schenectady	9,326	4,733	507
Schoharie	1,980	954	482
Schuyler	1,354	649	480
Seneca	2,183	1,070	490
Steuben	7,156	3,590	502
Suffolk	64,748	29,982	463
Sullivan	5,672	2,867	505
Tioga	3,234	1,548	479
Tompkins	4,068	1,765	434
Ulster	10,011	4,668	466
Warren	4,089	1,995	488
Washington	4,097	1,976	482
Wayne	5,882	2,907	494
Westchester	39,431	18,950	481
Wyoming	2,210	1,051	476
Yates	1,636	827	506
All Other ¹	11,452	2,286	200

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 2003*; www.tax.state.ny.us/stat_pit/earned_income_tax_credit_analysis_of_credit_claims.htm.

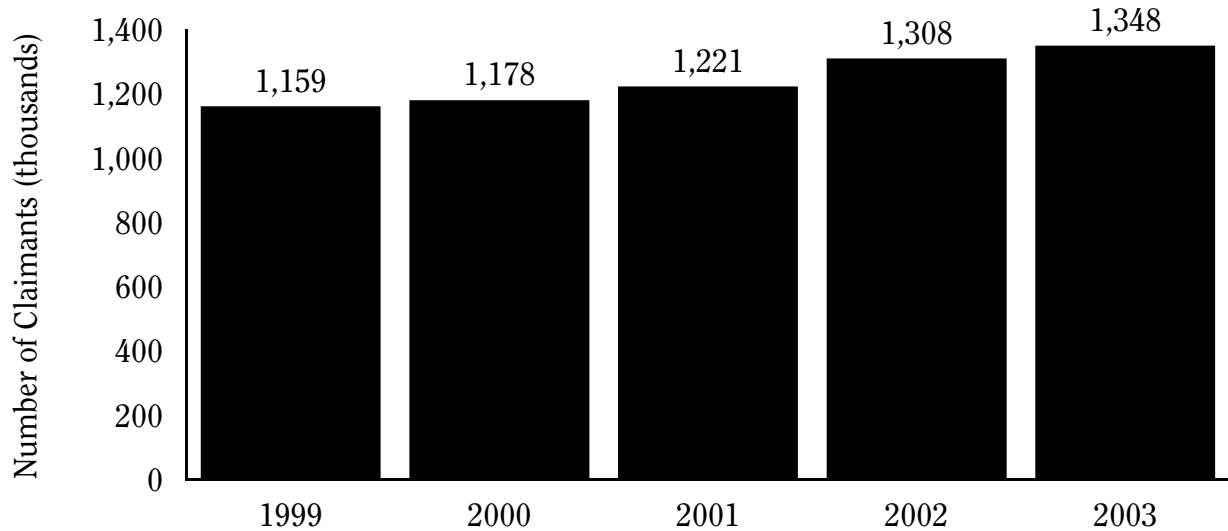
FIGURE E-1
Percent of Resident Taxpayers, NYAGI¹ and Tax Liability
by NYAGI Class in 2002



¹ New York Adjusted Gross Income.

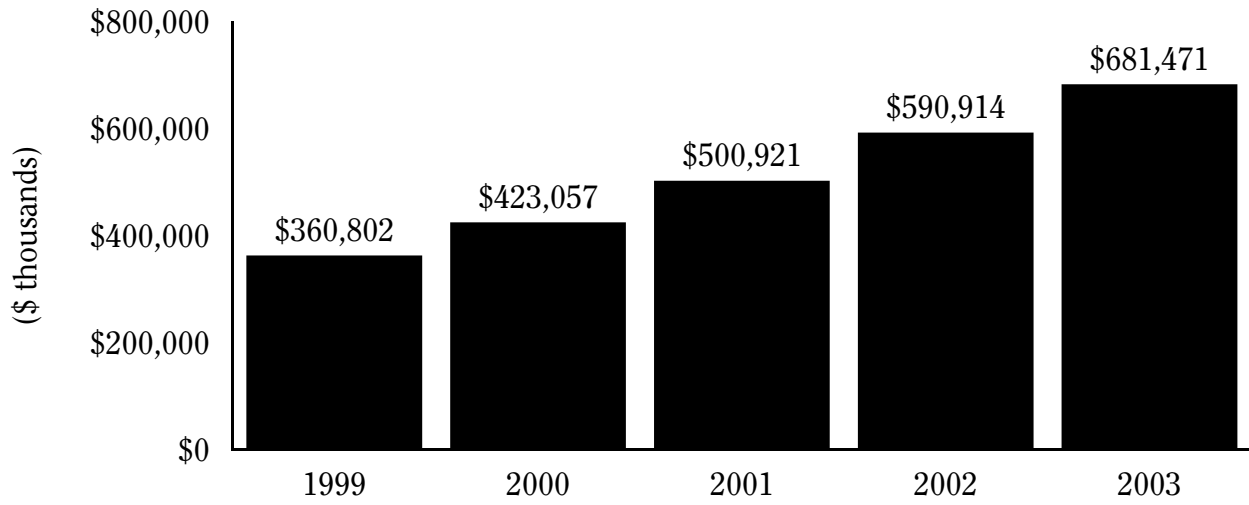
SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/pdf/stats/stat_pit/analysis_of_2002_personal_income_tax_returns.pdf (last viewed February 22, 2006).

FIGURE E-2
Total New York State Earned Income Tax Credit Claimants
1999-2003



SOURCE: Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2003*.

FIGURE E-3
Total New York State Earned Income Tax Credit Claimed
1999-2003



SOURCE: Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2003*.

TABLE E-19

**Sales and Use Tax Rates and Distributions
and Other Locally Imposed Taxes
New York State — Fiscal Year 2004-05**

Type of Tax	Taxing Jurisdiction	Tax Rate	Net Distribution ¹		Tax Rate	Net Distribution ¹
Sales and Compensating Use Tax						
	ALL TAXING JURISDICTIONS	X	\$ 21,273,568,590			
	New York State	4.25%	10,572,931,594			
	Local Governments		10,700,636,996			
	New York City	4.125%	175,569,380			
	Municipal Assistance Corp. Metropolitan Commuter Transportation District ²	4.125%	4,079,096,741			
		0.25%	428,512,909			
	All Other Localities	X	6,017,457,966			
	Sales and Use Tax	[See following sections for rates]	5,975,377,366			
	Counties		5,768,111,321			
	Cities ³		207,266,045			
	Special Local Taxes on Selected Commodities and Services		42,080,601			
	Consumer Utility Tax	[See following sections for rates]	33,991,410			
	Cities		1,293,234			
	City School Districts		32,698,176			
	Other Special Local Taxes on Selected Commodities and Services	[See following sections for rates]	8,089,190			
Sales and Compensating Use Tax (continued)						
	Counties That Impose:	X	\$ 5,768,111,321			
	Albany	4.00%	211,357,427	Monroe	4.00%	\$ 375,061,604
	Allegany	4.00	13,784,203	Montgomery	4.00	20,741,680
	Broome	4.00	99,542,311	Nassau	4.25	944,591,591
	Cattaraugus	4.00	29,055,002	Niagara	4.00	85,559,092
	Cayuga	4.00	26,856,947	Oneida	4.00	88,558,544
	Chautauqua	3.00	43,722,085	Onondaga	4.00	229,274,074
	Chemung	4.00	46,798,986	Ontario	3.00	50,131,350
	Chenango	4.00	15,841,577	Orange	3.75	188,432,789
	Clinton	3.75	37,152,045	Orleans	4.00	11,314,768
	Columbia	4.00	28,893,247	Oswego	4.00	23,339,947
				Otsego	4.00	29,489,797
	Cortland	4.00	22,043,590	Putnam	3.00	36,881,153
	Delaware	3.00	18,538,926	Rensselaer	4.00	58,016,855
	Dutchess	3.75	149,140,685	Rockland	3.625	149,002,922
	Erie	4.00	480,087,345	St. Lawrence	3.00	33,181,720
	Essex	3.75	18,191,981	Saratoga	3.00	85,770,625
	Franklin	3.00	12,518,842	Schenectady	4.00	76,218,356
	Fulton	3.00	12,149,333	Schoharie	4.00	11,371,875
	Genesee	4.00	28,269,530	Schuyler	4.00	7,652,876
	Greene	4.00	22,783,017	Seneca	4.00	15,199,449
	Hamilton	3.00	2,467,852	Steuben	4.00	34,233,398
	Herkimer	4.00	21,950,836	Suffolk	4.25	1,088,306,092
	Jefferson	3.75	45,414,288	Sullivan	3.50	30,147,600
	Lewis	3.75	6,589,913	Tioga	4.00	15,761,620
	Livingston	4.00	22,083,135	Tompkins	4.00	39,278,006
	Madison	4.00	18,522,982	Ulster	4.00	91,441,546
				Warren	3.00	40,128,632
				Washington	3.00	14,481,800
				Wayne	4.00	30,685,104
				Westchester	3.00	409,221,175
				Wyoming	4.00	12,940,786
				Yates	4.00	7,938,408

(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 2004-05**

Taxing Jurisdiction	Tax Rate	Net Distribution ¹	Taxing Jurisdiction	Tax Rate	Net Distribution ¹
Total Cities:	X	\$ 207,266,045			
Cities that impose:	X	\$ 207,245,560			
Auburn	2.0%	\$ 7,068,498			
Canandaigua	1.5	3,212,512	Cities that no longer impose	X	\$ 20,485
Corning	1.5	1,914,340			
Fulton	3.0	6,208,419	Amsterdam	1.5% ^a	\$ 385
Geneva	1.5	2,072,164	Batavia	1.5 ^a	5,909
Glens Falls	1.5	2,481,632	Cortland	3.0 ^a	1,655
Gloversville	1.5	1,822,477	Elmira	1.5 ^a	2,215
Hornell	1.5	2,122,412	Glen Cove	1.5 ^a	325
Ithaca	1.5	6,794,272	Mechanicville	1.5 ^a	663
Johnstown	1.5	1,882,478	Ogdensburg	1.5 ^a	4,519
Mount Vernon	2.5	13,643,100	Plattsburgh	1.5 ^a	392
New Rochelle	2.5	22,697,946	Schenectady	2.5 ^a	3,369
Norwich	1.5	1,240,341	Troy	1.5 ^a	1,053
Olean	1.5	3,568,077			
Oneida	2.0	3,283,161			
Oswego	4.0	9,245,102			
Rome	1.5	5,880,250			
Salamanca	1.5	522,533			
Saratoga Springs	1.5	7,623,301			
Sherrill	1.0	220,601			
Utica	1.5	8,462,457			
White Plains	1.5	40,895,035			
Yonkers	1.5	32,631,679			
Yonkers Special ⁴	1.0	21,752,774			

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	\$ 42,080,601			
Consumer Utility Tax		X	\$ 33,991,410			
	Cities	X	\$ 1,293,234			
	Newburgh	3.0%	977,019			
	Port Jervis	3.0	316,216			
	City School Districts	X	\$ 32,698,176			
	Albany	3.0%	5,099,606	Middletown	3.0%	\$ 1,635,085
	Batavia	3.0	852,939	New Rochelle	3.0	3,246,295
	Cohoes	3.0	597,917	Niagara Falls	3.0	2,416,896
	Glen Cove	3.0	1,394,422	Ogdensburg	3.0	455,724
	Gloversville	3.0	728,545	Rensselaer	3.0	171,701
				Schenectady	3.0	2,744,197
	Hornell	2.5	394,304			
	Hudson	3.0	587,338	Troy	2.0	787,733
	Johnstown	3.0	520,204	Utica	3.0	2,730,872
	Lackawanna	3.0	634,423	Watertown	3.0	1,312,850
	Long Beach	3.0	1,857,516	Watervliet	3.0	481,613
				White Plains	3.0	4,047,995
Other Special Local Taxes on Selected Commodities and Services		X	\$ 8,089,190			
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax	City of Lockport	3.0	1,889,596			
Hotel Occupancy and Restaurant Meals Tax	City of Long Beach	3.0	910,489			
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax, and Utilities Services Tax	City of Niagara Falls	3.0	5,289,105			

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 \$20,485 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 2004-05(e)

County	Recording Officers' Fees	Net Amount Paid to State Tax Commission ¹
New York State	\$ 473,068	\$ 780,673,708
New York City	109,423	328,293,770
Bronx	10,356	15,392,014
Kings	31,937	57,966,416
New York	17,189	183,772,862
Queens	36,635	55,243,815
Richmond	13,306	15,918,662
Rest of State	363,645	337,667,274
Albany	9,169	5,245,276
Allegany	2,653	252,497
Broome	6,398	1,509,229
Cattaraugus	3,944	585,652
Cayuga	3,775	626,415
Chautauqua	5,723	1,205,747
Chemung	5,019	608,060
Chenango	2,711	375,623
Clinton	3,322	824,206
Columbia	3,177	1,853,078
Cortland	1,907	419,589
Delaware	3,635	755,766
Dutchess	9,090	9,663,139
Erie	24,126	15,228,529
Essex	2,835	1,047,705
Franklin	2,291	536,206
Fulton	2,702	466,065
Genesee	1,928	425,283
Greene	3,495	1,217,780
Hamilton	742	201,842
Herkimer	2,991	623,035
Jefferson	5,301	1,024,751
Lewis	1,651	191,642
Livingston	2,407	548,223
Madison	3,136	727,139
Monroe	20,783	9,788,658
Montgomery	2,328	383,353
Nassau	28,281	55,515,058
Niagara	6,889	1,720,532
Oneida	9,243	1,753,993
Onondaga	13,971	5,724,680
Ontario	4,589	1,607,713
Orange	11,486	10,256,801
Orleans	1,556	257,510
Oswego	5,193	806,924
Otsego	3,179	724,344
Putnam	3,396	3,898,417
Rensselaer	5,762	1,973,595
Rockland	7,082	8,985,938
St. Lawrence	4,718	608,069
Saratoga	8,955	4,859,081
Schenectady	6,075	1,968,093
Schoharie	2,039	352,747
Schuyler	1,294	131,862
Seneca	1,514	269,210
Steuben	6,654	734,644
Suffolk	41,172	92,621,184
Sullivan	6,138	2,157,153
Tioga	2,585	313,319
Tompkins	3,170	1,075,504
Ulster	7,246	3,784,435
Warren	3,985	1,970,256
Washington	3,228	790,072
Wayne	3,559	1,061,640
Westchester	19,819	74,819,568
Wyoming	1,758	254,814
Yates	1,873	335,629
Unclassified by county ²	—	114,712,665

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

— Represents zero.

e Estimated.

1 Includes a total of \$46,850 interest reported by 41 localities. Net amount is before refunds of \$789,821 paid but not allocated to localities.

2 Reflects payments received directly by the Tax Department's Central Office.

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 2004-05

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	1,078,952	\$ 2,714,336,897	\$ 409,495,965	\$ 137,719,966	\$ 305,210,132	\$ 1,849,614,466
New York City	253,977	1,602,167,143	171,856,069	65,061,455	113,235,970	1,250,264,916a
Bronx	24,228	126,247,492	13,804,973	4,911,283	9,298,977	98,141,385
Kings	75,826	422,837,772	46,845,368	14,689,750	33,708,072	327,576,553
New York	20,916	495,201,395	47,392,746	35,454,965	13,948,299	396,782,556
Queens	95,335	428,445,978	48,909,966	8,500,663	42,084,916	328,938,493
Richmond	37,672	129,434,506	14,903,016	1,504,793	14,195,706	98,825,929
Rest of State	824,975	1,112,169,754	237,530,104	72,658,512	191,974,161	599,349,549
Albany	18,819	18,966,943	4,395,074	4,540,168	—	9,617,757
Allegany	1,777	879,121	192,895	211,226	—	455,736
Broome	8,711	5,458,907	—	1,089,468	—	4,125,769b
Cattaraugus	3,424	2,006,510	438,211	464,657	—	1,018,233
Cayuga	3,915	2,418,509	522,168	569,258	—	1,207,995
Chautauqua	5,871	3,781,505	863,363	912,588	—	1,932,126
Chemung	3,921	1,737,428	—	476,630	—	1,095,799
Chenango	2,380	1,047,824	—	326,492	—	721,332
Clinton	4,182	3,281,964	752,484	784,880	—	1,642,510
Columbia	4,526	5,020,718	—	1,308,959	—	3,711,758c
Cortland	2,343	1,194,227	—	376,122	—	781,689
Delaware	2,933	1,892,020	193,734	548,746	—	1,149,239
Dutchess	30,491	38,444,850	9,233,113	1,088,941	8,133,743	19,687,858
Erie	45,232	34,401,125	7,816,239	1,738,545	6,837,134	17,607,418
Essex	3,490	2,404,278	570,050	583,470	—	1,230,647
Franklin	2,020	1,102,729	—	337,612	—	731,507
Fulton	2,839	1,523,389	121,358	442,076	—	958,596
Genesee	2,977	1,959,724	412,390	444,102	—	1,023,232d
Greene	3,782	2,825,382	—	913,657	—	1,904,541
Hamilton	450	320,429	—	103,072	—	217,357
Herkimer	2,949	1,429,161	—	433,099	—	948,282
Jefferson	4,986	2,721,287	—	826,962	—	1,733,885
Lewis	1,268	570,078	—	151,694	—	402,326e
Livingston	3,337	2,055,067	476,527	485,415	—	1,095,592
Madison	3,734	2,151,792	—	689,774	—	1,450,018
Monroe	42,393	32,001,193	7,394,726	7,094,541	—	16,669,167
Montgomery	2,323	1,097,777	—	338,533	—	724,839
Nassau	138,641	231,712,862	55,661,710	4,242,827	53,167,837	117,193,311
Niagara	9,937	6,324,626	1,364,977	1,461,841	—	3,079,109
Oneida	10,212	5,481,373	—	1,673,449	—	3,579,404
Onondaga	27,752	20,073,238	4,563,595	4,850,291	—	10,274,197
Ontario	7,048	3,926,935	—	1,202,282	—	2,671,607
Orange	31,178	43,074,799	10,269,111	1,384,699	9,370,306	21,990,683
Orleans	2,061	1,031,139	214,921	222,169	—	515,394
Oswego	5,656	3,140,981	673,712	720,867	—	1,589,633
Otsego	3,438	1,938,841	—	611,053	—	1,315,788
Putnam	10,216	16,731,937	3,970,652	241,608	3,886,312	8,434,403
Rensselaer	10,445	7,942,586	1,818,593	1,903,154	—	4,184,832f
Rockland	20,781	48,939,395	9,324,172	1,111,272	8,609,841	29,465,263g
St. Lawrence	4,543	1,781,460	—	518,783	—	1,152,816
Saratoga	17,684	18,913,984	4,453,747	4,623,012	—	9,721,774
Schenectady	10,399	7,779,725	1,778,323	1,813,655	—	4,013,207
Schoharie	1,891	929,587	—	290,293	—	635,272
Schuyler	854	482,332	—	107,439	—	245,025
Seneca	1,547	912,472	206,737	225,322	128	480,285
Steuben	4,438	1,841,374	—	483,577	—	1,249,593
Suffolk	151,404	271,729,863	65,320,327	4,037,090	62,670,294	137,992,849
Sullivan	5,665	5,503,815	—	1,553,480	—	3,879,601h

(Continued on the following page)

TABLE E-21 (continued)

Mortgage Tax Collections
New York State by County — Fiscal Year 2004-05

County	Number of Mortgages Recorded	Distributions				Net Amount Paid to County Treasurers ¹
		Taxes Collected	Additional Tax ¹	Additional Tax ²	Special Assistance Fund ³	
Tioga	2,490	964,507	—	272,678	—	672,552
Tompkins	4,951	2,893,264	—	891,765	—	1,872,679
Ulster	13,925	12,757,108	—	4,012,145	—	8,600,857
Warren	5,111	5,973,299	1,420,690	1,483,969	—	3,068,632
Washington	3,836	2,625,708	599,750	604,519	46,506	1,369,426
Wayne	5,201	3,217,885	745,798	726,809	—	1,720,652
Westchester	95,120	208,833,754	41,531,292	3,607,805	39,252,058	123,440,633i,j
Wyoming	2,072	1,162,755	229,666	253,345	—	537,359
Yates	1,406	854,213	—	246,628	—	557,507

NOTE: All payments are received by localities.

Detail may not add to total due to rounding.

— Represents zero.

a Includes New York City Tax:	\$ 894,649,315
Bronx:	69,568,486
Kings:	230,967,384
New York:	299,974,990
Queens:	226,893,027
Richmond:	67,245,429
b Includes Broome County local tax:	1,376,205
c Includes Columbia County local tax:	976,143
d Includes Genesee County local tax:	70,901
e Includes Lewis County local tax:	67,590
f Includes Rensselaer County local tax:	107,984
g Includes Rockland County local tax:	9,835,155
h Includes Sullivan County local tax:	632,674
i Includes Westchester County local tax:	27,439,307
j Includes City of Yonkers local tax:	9,367,260

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 — 2003-04

Licenses	2003		2004	
	Licenses Issued	Revenue	Licenses Issued	Revenue ²
Athletic Promoters ³	802	\$ 28,420	875	\$ 26,100
Boxers ³	29	16,150	7	12,150
Wrestlers	70	700	115	1,150
Miscellaneous ⁴	a	a	a	a
Transfers	350	8,020	442	9,240
Permits (\$10) ⁵	—	—	—	—
Permits (\$20) ⁵	353	3,550	265	2,650
	X	X	46	920
Athlete Agent (\$200/\$50)	NA	NA	18	\$ 1,600
Apartment Information Vendor and Apartment Sharing Agent (\$400/\$250)	37	\$ 14,750	21	\$ 13,750
Appearance Enhancement Operators (\$20)	170,121	\$ 2,120,400	90,962	\$ 2,131,577
Shops and Rental Areas (\$30)	140,712	X	69,193	X
Temporary Permits (\$10)	23,373	X	11,165	X
	6,036	X	10,604	X
Armored Car Carrier (\$300)	1,949	\$ 27,850	782	\$ 40,375
Guard (\$50)	29	X	3	X
	1,920	X	779	X
Barber Operators (\$20)	15,250	\$ 225,833	7,333	\$ 166,222
Shops and Rental Areas (\$30)	8,096	X	3,594	X
Temporary Permits and Apprentices (\$10)	4,034	X	1,863	X
	3,120	X	1,876	X
Bedding (\$150/\$100)	436	\$ 84,218	480	\$ 72,950
Black Car Operator	NA	NA	36	\$ 25,700
Business of Installing, Servicing or Maintaining Security and Fire Alarm System (\$200/\$185/\$100)	2,796	\$ 175,035	1,639	\$ 180,185
Central Dispatch Facilities	98	\$ 20,900	NA	NA
Hearing Aid Dispenser/Business (multiple fees)	1,137	\$ 58,005	1,614	\$ 80,745
Home Inspector (\$250/\$100)	NA	NA	NA	NA
Notary Public Commission (\$60)	250,550	\$ 5,091,162	15,475	\$ 922,536
Pet Cemeteries (\$150)	NA	NA	13	\$ 1,950
Private Investigators, Watch Guard or Patrol Agency and Bail Enforcement Agents (\$300/\$400/\$500)	3,265	\$ 829,265	1,794	\$ 933,575
Real Estate Appraisers Certified Residential, Certified Commercial or Licensed General (\$300)	5,977	\$ 869,577	3,991	\$ 1,001,830
Appraiser Assistant (\$250)	X	X	2,092	X
	X	X	1,899	X
Real Estate Brokers/Branch Office (\$150)	115,021	\$ 5,158,132	60,478	\$ 6,211,231
Sales Persons (\$50)	49,282	X	20,617	X
	65,739	X	39,861	X
Security Guards (\$36/\$25)	124,205	\$ 2,868,001	68,835	\$ 2,490,747
Telemarketer Business (\$500)	16	\$ 4,500	8	\$ 4,000

— Represents zero.

X Not applicable.

NA Not available.

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

1 Includes original and renewal licenses.

2 Revenue does not necessarily reflect licenses issued due to refunds, denials, etc.

3 Promoters and Boxer licensing statistics do not include temporary permits and reflect only annual licenses issued to individuals and/or entities.

4 Includes all annual licenses issued to managers, seconds, judges, referees, matchmakers, announcers, timekeepers and gyms.

5 Permits are only one day temporary licenses which may be issued to boxers, seconds, ushers, ticket takers, doormen, timekeepers, announcers, box office employees and managers. It must be further noted that permit fees increased from \$10.00 to \$20.00 during this reporting period.

SOURCE: New York State Department of State.

TABLE E-23
Revenues from Selected Fees Collected by the Department of State
New York State — 2002-04

Type of Service Provided	2002		2003		2004	
	Number	Fee Revenue	Number	Fee Revenue	Number	Fee Revenue
Corporation						
Filing Documents	224,508	\$ 21,558,740	232,791	\$ 23,086,515	256,162	\$ 25,216,714
Certified Copies	236,295	3,065,162	245,565	3,268,947	257,111	3,457,671
Legal Process Served	98,512	3,090,062	99,653	2,859,653	104,292	2,900,015
Uniform Commercial Code						
Filing Financial Statements	281,000	2,550,150	280,566	7,718,646	277,138	8,503,565
Searches and Copies	222,101	2,263,717	61,824	1,163,361	35,106	872,945
Issuance of County Clerk Certificates	98,234	982,340	97,430	974,300	120,786	1,207,860
Registration of Trademarks	250	12,500	229	11,450	274	13,700
Registration of Servicemarks	396	19,800	402	20,100	446	22,300
Registration of Games of Chance	3,298	329,800	3,450	345,000	3,661	366,100

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.