



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 almost 38 percent from \$8,233 in 1996-97 to \$11,344 in 2003-04.
- New York State had \$106.3 billion in total receipts in fiscal year 2004.
- New York State collected \$20.7 billion in personal income tax in fiscal year 2006, up approximately \$2 billion, or 10 percent from 2005.
- New York State collected \$931 million in cigarette taxes in fiscal year 2006, down approximately \$5 million, or 46 percent, from fiscal year 2005.
- New York State collected \$2.3 billion in lottery revenue on approximately \$6.6 billion of lottery sales in fiscal year 2007.
- New York State paid \$194 million in rent for approximately 12 million square feet of leased space during the 2006-07 fiscal year.
- New York State had approximately \$48.4 billion in state-related debt in fiscal year 2007, up \$9.5 billion, or approximately 24 percent, since fiscal year 2001.
- The New York State public employee retirement systems held \$142 billion in net assets as of March 31, 2006.
- New York State had approximately 162 thousand state government employees in January 2007.

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Glossary

TABLE E-1
Direct Expenditure Per Capita
of State and Local Governments
United States by State
Fiscal Years 1996-97 — 2003-04(a)

State	Expenditure Per Capita ¹					
	1996-97	1997-98	1998-99	1999-2000	2001-02(b)	2003-04(b)
United States	\$ 5,494	\$ 5,645	\$ 5,949	\$ 6,193	\$ 7,264	\$ 7,712
Alabama	4,701	4,975	5,350	5,694	6,416	6,910
Alaska	12,262	12,459	12,869	13,581	14,988	15,227
Arizona	4,774	4,750	5,036	5,319	6,102	6,284
Arkansas	4,186	4,374	4,606	4,580	5,451	5,936
California	6,108	6,194	6,507	6,912	8,578	9,057
Colorado	5,404	5,396	5,794	6,085	7,414	7,473
Connecticut	6,209	6,351	6,783	7,050	8,101	8,241
Delaware	6,022	5,966	6,483	6,572	7,585	8,339
District of Columbia	11,110	11,741	12,087	11,411	13,693	15,330
Florida	4,944	5,002	5,338	5,275	6,214	6,646
Georgia	5,092	5,057	5,272	5,316	6,390	6,552
Hawaii	6,432	6,249	6,561	6,798	7,746	7,820
Idaho	4,573	4,662	4,948	4,949	5,846	6,040
Illinois	5,177	5,400	5,712	6,017	7,037	7,506
Indiana	4,396	4,549	4,967	5,139	5,971	6,317
Iowa	4,947	5,277	5,613	5,892	6,579	6,971
Kansas	4,784	4,829	5,036	5,364	6,219	6,715
Kentucky	4,580	4,768	5,155	5,312	6,145	6,487
Louisiana	4,887	5,110	5,446	5,598	6,191	6,898
Maine	5,120	5,354	5,550	5,995	6,777	7,625
Maryland	5,117	5,151	5,402	5,778	6,718	6,930
Massachusetts	6,175	6,441	6,609	6,959	8,027	9,057
Michigan	5,322	5,547	5,779	6,183	6,991	7,676
Minnesota	6,070	6,448	6,674	7,201	8,237	8,268
Mississippi	4,649	4,804	5,164	5,405	6,076	6,705
Missouri	4,287	4,507	4,862	4,996	5,904	6,175
Montana	4,966	5,050	5,367	5,525	6,225	6,687
Nebraska	5,792	5,711	5,986	6,324	7,293	8,042
Nevada	5,769	5,593	5,993	5,617	6,989	6,936
New Hampshire	4,709	4,753	4,904	5,034	5,717	6,425
New Jersey	5,970	6,267	6,288	6,479	7,631	8,356
New Mexico	5,453	5,635	6,079	6,154	6,976	7,393
New York	8,233	8,411	8,810	9,024	10,430	11,344
North Carolina	4,961	5,165	5,515	5,732	6,440	6,621
North Dakota	5,125	5,582	5,967	6,294	6,527	7,054
Ohio	5,091	5,368	5,638	6,026	7,044	7,825
Oklahoma	4,283	4,386	4,658	4,613	6,008	5,913
Oregon	6,228	6,345	6,608	7,041	8,106	7,857
Pennsylvania	5,160	5,488	5,881	6,145	6,995	7,618
Rhode Island	5,725	5,701	6,168	6,113	7,548	8,250
South Carolina	5,003	5,181	5,445	5,841	7,005	7,254
South Dakota	4,320	4,619	4,846	4,980	5,663	5,982
Tennessee	5,117	5,272	5,587	5,627	6,440	7,086
Texas	4,633	4,720	5,005	5,258	6,228	6,447
Utah	5,339	5,547	5,807	5,841	6,952	6,901
Vermont	5,221	5,578	5,626	6,168	6,910	7,748
Virginia	4,734	4,877	5,165	5,381	6,171	6,389
Washington	6,539	6,655	6,979	7,090	8,554	8,749
West Virginia	4,929	5,047	5,196	5,526	6,598	6,724
Wisconsin	5,473	5,615	6,000	6,424	7,319	7,705
Wyoming	6,564	6,956	7,377	7,574	8,780	10,040

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 and 2002-2003 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 2005-06
(millions)

	First Quarter (Actual)	Second Quarter (Actual)	Third Quarter (Actual)	Fourth Quarter (Actual)	Total (Actual)
Opening Fund Balance ²	\$ 2,546	\$ 4,007	\$ 4,923	\$ 3,581	\$ 2,546
Taxes					
Personal Income Tax	6,113	4,896	2,745	6,946	20,700
User Taxes and Fees	2,223	2,206	2,129	2,081	8,639
Business Taxes	1,285	1,092	1,098	1,609	5,084
Other Taxes	244	249	215	173	881
Miscellaneous Receipts	418	312	605	694	2,029
Transfers from Other Funds	2,956	2,417	1,603	2,897	9,873
Total Receipts	\$ 13,239	\$ 11,172	\$ 8,395	\$ 14,400	\$ 47,206
Disbursements					
Grants to Local Governments	7,797	5,596	6,145	11,749	31,287
State Operations	2,346	2,270	2,016	1,528	8,160
General State Charges	860	1,804	675	636	3,975
Transfers to Other Funds	775	586	901	811	3,073
Total Disbursements	\$ 11,778	\$ 10,256	\$ 9,737	\$ 14,724	\$ 46,495
Excess (Deficiency) of Receipts Over Disbursements	1,461	916	-1,342	-324	711
Closing Fund Balance	\$ 4,007	\$ 4,923	\$ 3,581	\$ 3,257	\$ 3,257

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.

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 — 2003-04

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
2004	106,300	43.1	45.0	11.9

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 infor-

mation, 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 Government Tax Collections
United States by State — Fiscal Year 2006
(thousands)

State	State Taxes	State	State Taxes
United States	\$ 706,334,858		
Alabama	8,529,676	Montana	2,126,324
Alaska	2,484,422	Nebraska	3,961,093
Arizona	11,713,167	Nevada	6,152,980
Arkansas	6,959,438	New Hampshire	2,080,573
California	111,346,857	New Jersey	24,848,825
Colorado	8,522,307	New Mexico	5,110,683
Connecticut	12,131,894	New York	54,549,027
Delaware	2,860,749	North Carolina	20,602,549
Florida	37,201,518	North Dakota	1,621,912
Georgia	17,033,651	Ohio	24,636,910
Hawaii	4,918,655	Oklahoma	7,784,453
Idaho	3,142,663	Oregon	7,590,306
Illinois	28,128,749	Pennsylvania	29,050,577
Indiana	13,625,667	Rhode Island	2,741,734
Iowa	6,118,897	South Carolina	7,759,797
Kansas	6,275,075	South Dakota	1,182,027
Kentucky	9,953,098	Tennessee	10,650,350
Louisiana	9,651,457	Texas	36,591,749
Maine	3,590,334	Utah	5,459,091
Maryland	14,549,632	Vermont	2,406,661
Massachusetts	19,395,270	Virginia	17,192,007
Michigan	23,714,514	Washington	16,410,977
Minnesota	17,331,413	West Virginia	4,558,219
Mississippi	5,989,603	Wisconsin	13,795,044
Missouri	10,180,045	Wyoming	2,122,239

SOURCE: U.S. Census Bureau, *State Government Tax Collections*, ftp2.census.gov/govs/statetax/05staxss.xls (last viewed September 11, 2007).

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 — 2005-06**
(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
2006	42,326	191,674	841,801	403,615	590,991	2,664,784	856,834

(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 — 2005-06**
(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)	
2006	(j-7)	986,808	(I-15)	23,707(m-17)	22,667	20,699,800(o-31)	10,592,500(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 — 2005-06**
(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 — 2005-06**
(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 taxes were 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 — 2005-06
(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 of 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 — 2005-06
(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.
- (o-31) Reflects deposits in the STAR Fund and Revenue Bond Tax Fund (RBTF), and 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 — 2005-06

Fiscal Year Ended	Total	Commercial Banks			Savings Banks & Savings and Loan Associations
		Total, Commercial Banks	Clearinghouse	Other Commercial	
1978	\$ 198,852,672	\$ 111,237,146	NA	\$ 111,237,146	\$ 87,615,526
1979	168,601,729	92,454,739	NA	92,454,739	76,146,990
1980	181,933,328	121,841,655	NA	121,841,655	60,091,673
1981	234,444,357	181,751,344	NA	181,751,344	52,693,013
1982a	222,000,000	170,000,000	NA	170,000,000	52,000,000
1983a	176,000,000	135,000,000	NA	135,000,000	41,000,000
1984	172,391,787	143,043,199	NA	143,043,199	29,348,588
1985	169,852,899	145,852,717	NA	145,852,717	24,000,182
1986b	247,760,631	184,605,227	NA	184,605,227	63,155,404
1987	379,613,840	272,676,838	NA	272,676,838	106,937,002
1988	406,999,822	297,370,077	NA	297,370,077	109,629,745
1989	431,921,720	349,703,107	NA	349,703,107	82,218,613
1990	425,082,656	354,592,201	NA	354,592,201	70,490,455
1991	330,700,009	270,646,880	NA	270,646,880	60,053,129
1992	565,819,270	498,918,490	NA	498,918,490	66,900,780
1993	670,482,253	569,241,110	NA	569,241,110	101,241,143
1994	850,734,348r	784,033,220	NA	784,033,220	66,701,127
1995	547,951,680	486,101,969	NA	486,101,969	61,849,711
1996	634,663,073	611,513,204	NA	611,513,204	23,149,869
1997c	639,937,891	637,448,699	NA	637,448,699	2,489,192
1998	707,323,587	700,344,217	NA	700,344,217	6,979,370
1999	544,058,277	527,485,000	NA	527,485,000	16,573,278
2000	525,509,443	515,527,816	NA	515,527,816	9,981,627
2001	505,476,390	495,895,982	NA	495,895,982	9,580,408
2002	495,762,142	486,577,188	NA	486,577,188	9,184,954
2003	409,044,722	398,414,102	NA	398,414,102	10,630,620
2004	285,949,624	280,629,277	NA	280,629,277	5,320,347
2005	586,695,996	577,134,938	NA	577,134,938	9,561,058
2006	841,801,141	802,150,123	170,038,383	632,111,739	39,651,018

NA Not available.

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 (last viewed March 20, 2007).

TABLE E-8

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 2002-November 30, 2003

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
All Industries	256,055	100.00%	\$ 1,106,496,652	100.00%	\$ 4,321	1,831	\$ 15,120,697
Agriculture, Forestry, Fishing and Hunting	1,206	0.47	1,481,042	0.13	1,228	3	8,882
Mining	405	0.16	1,730,870	0.16	4,274	9	48,239
Utilities	428	0.17	13,066,743	1.18	30,530	10	223,853
Construction	19,380	7.57	33,742,903	3.05	1,741	49	160,475
Construction of Buildings	5,732	2.24	9,637,017	0.87	1,681	12	41,572
Heavy and Civil Engineering Construction	1,316	0.51	6,891,479	0.62	5,237	17	108,795
Specialty Trade Contractors	12,332	4.82	17,214,407	1.56	1,396	20	10,108
Manufacturing	14,764	5.77	169,368,509	15.31	11,472	387	3,562,663
Food Manufacturing	1,039	0.41	9,785,998	0.88	9,419	24	895,766
Beverage and Tobacco Product Manufacturing	127	0.05	29,093,584	2.63	229,083	5	40,607
Textile Mills	111	0.04	559,462	0.05	5,040	6	8,327
Textile Product Mills	127	0.05	1,047,523	0.09	8,248	5	10,473
Apparel Manufacturing	1,849	0.72	6,186,180	0.56	3,346	11	37,305
Leather and Allied Product Manufacturing	122	0.05	909,468	0.08	7,455	a	a
Wood Product Manufacturing	466	0.18	1,031,820	0.09	2,214	4	3,383
Paper Manufacturing	217	0.08	1,415,238	0.13	6,522	11	17,239
Printing and Related Support Activities	1,360	0.53	3,847,823	0.35	2,829	14	54,874
Petroleum and Coal Products Manufacturing	99	0.04	7,442,331	0.67	75,175	9	22,726
Chemical Manufacturing	738	0.29	42,649,357	3.85	57,790	42	731,088
Plastics and Rubber Products Manufacturing	471	0.18	3,340,932	0.30	7,093	12	48,818
Nonmetallic Mineral Product Manufacturing	336	0.13	2,169,798	0.20	6,458	5	12,490
Primary Metal Manufacturing	311	0.12	2,186,347	0.20	7,030	8	12,458
Fabricated Metal Product Manufacturing	1,810	0.71	5,424,465	0.49	2,997	39	179,039
Machinery Manufacturing	936	0.37	8,766,805	0.79	9,366	31	320,197
Computer and Electronic Product Manufacturing	929	0.36	10,003,569	0.90	10,768	44	384,572
Electrical Equipment, Appliance, and Component Manufacturing	699	0.27	5,215,674	0.47	7,462	27	110,580
Transportation Equipment Manufacturing	337	0.13	3,723,008	0.34	11,048	19	254,937
Furniture and Related Product Manufacturing	257	0.10	1,343,130	0.12	5,226	a	a
Miscellaneous Manufacturing	2,423	0.95	23,225,997	2.10	9,586	67	407,807
Wholesale Trade	24,532	9.58	114,625,198	10.36	4,672	186	485,786
Merchant Wholesalers, Durable Goods	13,016	5.08	61,007,280	5.51	4,687	101	281,078
Motor Vehicle and Motor Vehicle Parts and Supplies Wholesalers	901	0.35	13,632,205	1.23	15,130	7	21,190
Furniture and Home Furnishing Wholesalers	691	0.27	5,236,131	0.47	7,578	a	a
Lumber and Other Construction Materials Wholesalers	538	0.21	2,041,566	0.18	3,795	5	2,223
Professional and Commercial Equipment and Supplies Wholesalers	514	0.20	4,648,646	0.42	9,044	a	a
Metal and Mineral (except Petroleum) Wholesalers	369	0.14	1,219,658	0.11	3,305	5	4,187
Electrical and Electrical Goods Wholesalers	972	0.38	3,286,558	0.30	3,381	11	42,885
Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers	625	0.24	2,722,186	0.25	4,355	5	1,158
Machinery, Equipment, and Supplies Wholesalers	1,547	0.60	5,952,022	0.54	3,847	21	33,411
Miscellaneous Durable Goods Wholesalers	6,859	2.68	22,268,308	2.01	3,247	45	175,499

(Continued on the following page)

TABLE E-8 (continued)

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 2002-November 30, 2003

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
Wholesale Trade (Nondurable)	11,266	4.40%	\$ 53,476,930	4.83%	\$ 4,747	85	\$ 204,708
Paper and Paper Product Wholesalers	436	0.17	1,502,085	0.14	3,445	a	a
Drugs and Druggists' Sundries Wholesalers	286	0.11	5,825,975	0.53	20,371	4	76,430
Apparel, Piece Goods, and Notions Wholesalers	2,966	1.16	11,620,103	1.05	3,918	18	37,695
Grocery and Related Product Wholesalers	1,756	0.69	7,815,927	0.71	4,451	13	19,380
Farm Product Raw Material Wholesalers	274	0.11	631,150	0.06	2,303	3	3,265
Chemical and Allied Products Wholesalers	452	0.18	1,571,958	0.14	3,478	8	6,321
Petroleum and Petroleum Products Wholesalers	303	0.12	5,270,726	0.48	17,395	5	4,047
Beer, Wine, and Distilled Alcoholic Beverage Wholesalers	281	0.11	3,396,800	0.31	12,088	3	8,923
Miscellaneous Nondurable Goods Wholesalers	4,512	1.76	15,842,206	1.43	3,511	29	48,271
Wholesale Electronic Markets and Agents and Brokers	250	0.10	140,988	0.01	564	—	—
Retail Trade	28,206	11.02	103,973,366	9.40	3,686	86	433,264
Motor Vehicle and Parts Dealers	2,180	0.85	5,249,046	0.47	2,408	6	3,529
Furniture and Home Furnishings Stores	1,474	0.58	1,932,322	0.17	1,311	8	22,156
Electronics and Appliance Stores	1,179	0.46	3,739,344	0.34	3,172	3	24,308
Building Material and Garden Equipment and Supplies Dealers	1,329	0.52	23,486,797	2.12	17,673	6	18,653
Food and Beverage Stores	6,993	2.73	14,834,531	1.34	2,121	9	78,336
Health and Personal Care Stores	1,849	0.72	13,120,431	1.19	7,096	a	a
Gasoline Stations	973	0.38	818,345	0.07	841	—	—
Clothing and Clothing Accessories Stores	3,877	1.51	17,324,002	1.57	4,468	22	182,301
Sporting Goods, Hobby, Book, and Music Stores	1,112	0.43	1,800,672	0.16	1,619	a	a
General Merchandise Stores	753	0.29	10,300,551	0.93	13,679	5	23,995
Miscellaneous Store Retailers	4,597	1.80	6,128,688	0.55	1,333	15	56,288
Nonstore Retailers	1,890	0.74	5,238,637	0.47	2,772	10	9,956
Transportation and Warehousing	9,247	3.61	28,734,683	2.60	3,107	37	68,388
Air Transportation	170	0.07	4,238,604	0.38	24,933	7	23,041
Rail Transportation	22	0.01	55,122	—	2,506	a	a
Water Transportation	95	0.04	473,458	0.04	4,984	5	10,856
Truck Transportation	3,610	1.41	7,274,096	0.66	2,015	12	3,498
Transit and Ground Passenger Transportation	3,024	1.18	3,220,261	0.29	1,065	9	4,373
Pipeline Transportation	17	0.01	7,142,676	0.65	420,157	a	a
Warehousing and Storage	328	0.13	942,409	0.09	2,873	4	508
Information	6,471	2.53	84,192,615	7.61	13,011	96	743,411
Publishing Industries (except internet)	1,871	0.73	28,500,391	2.58	15,233	42	437,322
Motion Picture and Sound Recording Industries	2,019	0.79	5,577,857	0.50	2,763	13	18,394
Broadcasting (except internet)	463	0.18	24,962,580	2.26	53,915	7	66,118
Internet Publishing and Broadcasting	70	0.03	100,377	0.01	1,434	—	—
Telecommunications	584	0.23	3,845,355	0.35	6,585	11	49,121
Internet Service Providers, Web Search Portals, and Data Processing Services	491	0.19	11,498,327	1.04	23,418	7	6,451
Other Information Services	973	0.38	9,707,728	0.88	9,977	16	166,005
Finance and Insurance	52,740	20.60	275,194,802	24.87	5,218	333	3,293,936
Credit Intermediation and Related Activities	1,348	0.53	12,656,822	1.14	9,389	8	10,660
Securities, Commodity Contracts, and Other Financial Investments and Related Activities	4,922	1.92	118,931,731	10.75	24,163	102	2,189,512
Insurance Carriers and Related Activities	4,208	1.64	42,154,354	3.81	10,018	39	455,383
Funds, Trusts, and Other Financial Vehicles	3,166	1.24	4,270,635	0.39	1,349	5	20,119

(Continued on the following page)

TABLE E-8 (continued)

Corporation Tax Liability by Industry
New York State — Corporate Tax Years Ending December 1, 2002-November 30, 2003

Industry	"C" Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
Real Estate and Rental and Leasing	39,096	15.27%	\$ 97,181,260	8.78%	\$ 2,486	179	\$ 618,262
Professional, Scientific, and Technical Services	27,460	10.72	97,135,822	8.78	3,537	149	931,526
Management of Companies and Enterprises	3,213	1.25	104,654,058	9.46	32,572	337	4,502,856
Administrative and Support and Waste Management and Remediation Services	7,272	2.84	19,340,673	1.75	2,660	46	282,242
Educational Services	587	0.23	2,260,162	0.20	3,850	5	3,159
Health Care and Social Assistance	10,100	3.94	14,020,734	1.27	1,388	18	60,292
Hospitals	22	0.01	12,422	—	565	—	—
Nursing and Residential Care Facilities	64	0.02	337,222	0.03	5,269	a	a
Social Assistance	498	0.19	496,049	0.04	996	a	a
Arts, Entertainment, and Recreation	5,394	2.11	10,047,180	0.91	1,863	21	63,060
Performing Arts, Spectator Sports, and Related Industries	3,563	1.39	5,495,742	0.50	1,542	7	40,188
Museums, Historical Sites, and Similar Institutions	34	0.01	71,821	—	2,112	—	—
Amusement, Gambling, and Recreation Industries	1,797	0.70	4,479,617	0.40	2,493	14	22,872
Accommodation and Food Services	10,809	4.22	16,806,699	1.52	1,555	23	176,586
Accommodation	825	0.32	6,962,627	0.63	8,440	7	16,829
Food Services and Drinking Places	9,984	3.90	9,844,072	0.89	986	16	159,757
Other Services (except Public Administration)	15,529	6.06	12,666,178	1.14	816	16	72,079
Repair and Maintenance	5,009	1.96	3,321,240	0.30	663	4	1,307
Personal and Laundry Services	9,720	3.80	7,265,284	0.66	747	12	70,772
Public Administration	17	0.01	12,254	—	721	—	—
Industry Code Not Given	18,295	7.14	3,442,161	0.31	188	—	—

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 — 2005-06

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
2006	937,371,201	2,811,395	-2,602,118	931,957,689

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 (last viewed March 21, 2007).

TABLE E-10

Estate Tax Collections
New York State by County — Fiscal Year 2005-06(p)

County	Gross Collections	Refunds	Net Collections
New York State	\$ 876,079,176	\$ 35,531,197	\$ 840,547,979
New York City	391,589,421	17,326,820	374,262,602
Bronx	9,959,250	340,209	9,619,041
Kings	25,901,169	1,261,458	24,639,712
New York	313,378,929	13,691,929	299,687,000
Queens	37,094,835	1,834,236	35,260,599
Richmond	5,255,238	198,988	5,056,250
Rest of State	460,063,940	15,777,475	444,286,462
Albany	6,630,955	262,490	6,368,465
Allegany	326,622	20,887	305,735
Broome	2,556,377	94,882	2,461,495
Cattaraugus	736,409	8,624	727,785
Cayuga	233,567	—	233,567
Chautauqua	643,018	—	643,018
Chemung	740,223	13,359	726,865
Chenango	1,011,266	—	1,011,266
Clinton	249,126	4,950	244,176
Columbia	348,898	2,454	346,443
Cortland	233,875	3,456	230,419
Delaware	681,021	2,448	678,573
Dutchess	52,490,895	848,979	51,641,917
Erie	20,895,146	367,835	20,527,310
Essex	463,110	24,799	438,311
Franklin	351,187	124,091	227,096
Fulton	759,450	52,538	706,912
Genesee	128,496	48,868	79,628
Greene	521,187	17,485	503,702
Hamilton	17,462	10,000	7,462
Herkimer	1,389,927	377,808	1,012,119
Jefferson	2,078,384	12,380	2,066,004
Lewis	239,193	—	239,193
Livingston	138,549	1,901	136,648
Madison	1,026,044	93,134	932,909
Monroe	19,482,545	489,282	18,993,263
Montgomery	195,601	—	195,601
Nassau	105,663,664	6,041,269	99,622,395
Niagara	1,423,674	83,181	1,340,493
Oneida	1,233,619	30,190	1,203,430
Onondaga	6,349,754	99,782	6,249,971
Ontario	655,383	54,276	601,106
Orange	4,207,985	54,533	4,153,452
Orleans	112,807	3,840	108,967
Oswego	64,400	17,375	47,025
Otsego	1,033,344	9,602	1,023,742
Putnam	847,922	113,321	734,601
Rensselaer	1,011,494	27,274	984,219
Rockland	5,673,369	905,602	4,767,767
St. Lawrence	740,752	33,454	336,185
Saratoga	513,464	177,278	1,606,403
Schenectady	1,646,156	39,753	4,636,253
Schoharie	4,636,253	—	375,029
Schuyler	377,671	2,642	6,906
Seneca	12,601	5,695	168,813
Steuben	168,813	—	707,298
Suffolk	60,581,957	1,578,101	59,003,856
Sullivan	1,466,966	28,867	1,438,099
Tioga	25,293	—	25,293
Tompkins	4,223,411	25,716	4,197,695
Ulster	2,742,796	60,017	2,682,779
Warren	1,613,748	81,346	1,532,402
Washington	7,761	9,632	-1,871
Wayne	608,767	1,929	606,838
Westchester	88,061,542	2,857,372	85,204,170
Wyoming	139,052	9,642	129,411
Yates	46,290	—	46,290
Unclassified	49,604,699	543,136	49,061,563
Non-Resident	24,425,814	2,426,900	21,998,914

NOTE: Excludes \$35,925,161 of assessment collections, and \$102,131 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 (Last viewed March 21, 2007).

TABLE E-11

**Motor Fuel Tax Collections and Taxable Gallons by Type of Fuel
New York State — Fiscal Years 1977-78 — 2005-06**

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
2006	530,696,736	461,774,490	68,922,246	6,469,351	5,556,285	913,066

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

SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/collections/fy_collections_stat_report/2004_05_annual_statistical_report_of_ny_state_tax_collections.htm (last viewed March 21, 2007).

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

TABLE E-12

**Motor Vehicle Registration Fees, Driver License Fees
and Other Fees — Collections and Net Revenue
New York State — 1975-2006**

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
2006i	1,227,643,830	386,950,488	61,298,456	779,394,886	31,648,442	269,459,287	1,047,761,215

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 License revenue is down due to the low volume of renewals because of the change in the cycle. Other revenue has increased due to an increase in the Title Fee (as of October 2005) and the growth in Driver Responsibility Assessment..

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 1960-2003**
(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
2003	5,435,328	398,847,993	73,218,143	3,566,238	322,123,314	19,788,312

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 (last viewed March 21, 2007).

TABLE E-14

**Personal Income Tax Liability, Reported Income, and Taxable Status of Returns Filed
New York State by County of Residence — Income Year 2003**
(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	8,026,346	\$ 422,172,247	\$ 18,947,008	5,443,369	\$ 399,100,305	\$ 19,804,137	2,582,977	\$ 23,071,943
New York City	3,213,581	167,222,302	7,471,561	2,029,279	155,503,274	7,970,764	1,184,302	11,719,027
Bronx	478,071	13,632,258	290,311	259,532	11,197,603	415,476	218,539	2,434,656
Kings	914,197	32,245,929	1,039,415	546,339	28,494,983	1,207,892	367,858	3,750,946
New York	751,114	80,643,097	4,684,477	520,259	78,454,837	4,773,245	230,855	2,188,260
Queens	881,055	31,198,380	1,062,132	565,080	28,264,910	1,165,940	315,975	2,933,470
Richmond	189,144	9,502,637	395,227	138,069	9,090,941	408,211	51,075	411,696
Rest of State	4,797,011	253,493,693	11,391,606	3,402,876	242,177,998	11,748,809	1,394,135	11,315,695
Albany	133,922	6,158,020	269,533	96,228	5,881,438	278,922	37,694	276,582
Allegany	17,635	543,217	16,224	11,179	489,437	17,980	6,456	53,780
Broome	84,784	3,064,472	108,034	55,911	2,816,817	120,602	28,873	247,655
Cattaraugus	33,186	1,038,917	31,948	21,209	931,551	35,374	11,977	107,366
Cayuga	33,000	1,126,361	37,521	22,405	1,032,483	41,112	10,595	93,877
Chautauqua	54,758	1,703,941	52,328	34,718	1,531,603	58,111	20,040	172,338
Chemung	36,447	1,271,649	44,520	23,618	1,171,797	48,114	12,829	99,852
Chenango	21,014	662,952	20,465	13,453	596,716	22,894	7,561	66,236
Clinton	32,688	1,164,757	40,841	22,741	1,078,253	43,434	9,947	86,503
Columbia	27,220	1,141,523	45,012	18,646	1,062,612	46,975	8,574	78,911
Cortland	19,459	666,069	22,096	13,269	612,233	24,423	6,190	53,835
Delaware	19,454	610,999	20,206	12,086	555,138	22,065	7,368	55,861
Dutchess	121,000	6,218,915	270,788	90,714	5,991,023	276,670	30,286	227,891
Erie	401,555	16,090,176	644,626	275,647	15,151,707	680,925	125,908	938,469
Essex	16,293	553,797	19,345	10,806	511,699	20,445	5,487	42,097
Franklin	18,525	569,520	17,414	11,861	514,044	19,627	6,664	55,477
Fulton	22,917	776,835	26,350	15,292	710,244	28,583	7,625	66,591
Genesee	26,427	890,111	30,412	18,230	828,930	32,550	8,197	61,181
Greene	19,614	694,964	25,750	13,088	645,650	26,998	6,526	49,314
Hamilton	2,557	77,831	2,637	1,645	71,802	2,758	912	6,028
Herkimer	26,501	840,378	26,884	17,491	766,375	29,597	9,010	74,003
Jefferson	37,786	1,218,196	39,589	24,307	1,102,067	43,876	13,479	116,130
Lewis	10,506	314,849	8,774	6,739	281,734	10,196	3,767	33,115
Livingston	26,230	946,535	33,776	18,446	886,760	35,839	7,784	59,775
Madison	28,196	1,055,724	38,205	19,606	981,692	40,982	8,590	74,031
Monroe	323,449	14,244,434	596,937	226,200	13,474,393	624,549	97,249	770,041
Montgomery	21,766	686,394	21,723	14,186	622,544	24,227	7,580	63,850
Nassau	631,973	46,710,676	2,398,519	464,446	45,356,014	2,430,406	167,527	1,354,662
Niagara	95,022	3,351,497	122,150	64,698	3,130,962	129,224	30,324	220,535
Oneida	97,611	3,330,280	116,792	64,469	3,053,757	126,169	33,142	276,524
Onondaga	197,459	8,420,305	335,153	138,093	7,891,557	356,102	59,366	528,747
Ontario	44,955	1,880,488	75,406	31,919	1,778,854	78,695	13,036	101,634
Orange	144,733	7,169,462	279,358	106,034	6,838,003	290,872	38,699	331,458
Orleans	17,100	541,264	16,965	11,283	493,575	18,683	5,817	47,689
Oswego	49,295	1,695,446	57,915	33,258	1,567,539	62,286	16,037	127,907
Otsego	24,828	856,539	30,417	16,245	787,343	32,734	8,583	69,196
Putnam	43,348	2,784,848	126,800	34,098	2,718,130	127,866	9,250	66,718
Rensselaer	67,844	2,669,276	101,858	48,556	2,516,290	107,053	19,288	152,986
Rockland	125,221	7,830,152	335,640	91,765	7,535,829	344,317	33,456	294,324
St. Lawrence	39,269	1,265,415	41,195	25,111	1,152,371	45,370	14,158	113,044
Saratoga	94,204	4,720,167	209,994	71,262	4,556,631	214,447	22,942	163,536
Schenectady	67,980	2,803,344	113,903	47,330	2,641,342	119,265	20,650	162,002
Schoharie	12,897	432,381	14,256	8,650	398,531	15,362	4,247	33,850
Schuyler	7,814	242,590	7,451	5,066	220,148	8,208	2,748	22,442
Seneca	14,171	452,619	14,289	9,137	410,183	15,866	5,034	42,435
Steuben	40,175	1,382,154	47,170	25,601	1,262,623	51,237	14,574	119,531
Suffolk	661,791	39,006,264	1,817,031	494,776	37,654,498	1,850,613	167,015	1,351,766
Sullivan	30,501	1,119,896	39,185	19,885	1,025,402	42,469	10,616	94,494
Tioga	21,474	777,193	26,488	14,335	709,692	28,141	7,139	67,501
Tompkins	35,168	1,553,294	66,239	25,758	1,480,865	68,267	9,410	72,429
Ulster	76,924	3,079,175	120,899	53,640	2,900,377	125,869	23,284	178,798
Warren	29,506	1,172,340	47,043	20,286	1,102,860	49,038	9,220	69,480
Washington	25,183	816,287	25,100	16,904	747,025	27,472	8,279	69,262
Wayne	40,645	1,507,463	53,131	28,604	1,405,604	56,518	12,041	101,859
Westchester	415,979	40,721,425	2,212,489	303,875	39,751,651	2,238,500	112,104	969,774
Wyoming	17,063	566,123	17,888	11,864	521,577	19,750	5,199	44,546
Yates	9,989	303,797	8,944	6,207	268,020	10,180	3,782	35,776
New York State Unclassified ³	3,041	118,604	5,047	2,189	113,152	5,182	852	5,452
Residence Unknown ⁴	12,713	1,337,649	78,794	9,025	1,305,880	79,382	3,688	31,769

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 (last viewed March 21, 2007).

TABLE E-15

**Full Year Resident Taxable Returns
by New York Adjusted Gross Income Class
New York State — Income Year 2003
(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	5,435,328	\$ 398,847,993	\$ 73,218,143	\$ 3,566,238	\$ 322,123,314	\$ 20,842,756	\$ 1,054,443	\$ 19,788,312	4.961%	
Less than \$	5,000	106,594	369,087	328,144	16	99,813	3,944	3,920	1.062	
\$ 5,000 —	9,999	193,791	1,507,582	888,880	461	618,242	24,634	21,611	1.433	
10,000 —	14,999	323,280	4,043,405	2,323,175	12,407	1,707,824	68,404	14,926	1.323	
15,000 —	19,999	354,219	6,208,991	3,130,846	38,509	3,039,636	124,914	20,645	1.679	
20,000 —	24,999	375,762	8,462,879	3,625,713	95,615	4,741,552	207,373	30,389	2.091	
25,000 —	29,999	419,205	11,543,960	4,352,294	211,497	6,980,169	319,493	34,477	2.469	
30,000 —	34,999	411,292	13,348,070	4,563,001	259,215	8,525,854	408,617	28,568	3.247	
35,000 —	39,999	375,099	14,054,083	4,303,727	247,233	9,503,940	474,764	24,815	3.202	
40,000 —	44,999	327,600	13,881,571	3,927,747	241,439	9,712,385	499,082	24,259	3.421	
45,000 —	49,999	282,979	13,415,547	3,581,334	205,905	9,628,307	506,564	22,774	3.606	
50,000 —	54,999	242,402	12,710,657	3,199,248	185,161	9,326,249	499,917	18,409	3.788	
55,000 —	59,999	213,633	12,258,735	2,991,628	186,979	9,080,127	490,561	16,959	3.863	
60,000 —	64,999	189,124	11,803,403	2,730,013	168,800	8,904,591	491,054	14,459	4.038	
65,000 —	74,999	324,162	22,623,271	4,995,094	311,336	17,316,842	973,257	25,003	4.191	
75,000 —	99,999	534,467	46,059,089	9,062,171	556,985	36,439,932	2,125,891	56,885	2,069,007	4.492
100,000 —	149,999	420,437	50,441,202	8,484,326	467,951	41,488,925	2,665,521	81,812	2,583,709	5.122
150,000 —	199,999	138,298	23,569,247	3,261,788	150,321	20,157,138	1,426,096	52,009	1,374,088	5.830
200,000 —	499,999	150,117	43,768,458	3,982,028	164,432	39,621,998	2,969,999	138,455	2,831,544	6.469
500,000 —	999,999	32,179	22,030,340	956,863	37,553	21,035,924	1,619,750	99,468	1,520,282	6.901
1,000,000 —	4,999,999	18,416	34,513,947	1,138,740	21,693	33,353,514	2,568,211	180,968	2,387,243	6.917
5,000,000 —	9,999,999	1,410	9,742,713	340,265	1,698	9,400,750	723,857	51,047	672,810	6.906
10,000,000 —	and over	863	22,491,756	1,051,121	1,031	21,439,604	1,650,849	115,069	1,535,780	6.828

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, defibrillator, 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 (last viewed March 21, 2007).

TABLE E-16

**Selected Tax Filing, Structure, and Taxpayer Statistics for Resident Taxpayers
New York State — 2002 and 2003**

Activity	2002	2003	Change	
			Amount	Percent
--- Major Items (thousands) ---				
Total Number of Returns ¹	8,029	8,039	9	0.1%
Number of Taxable Returns	5,547	5,435	-112	-2.0
Number of Nontaxable Returns	2,483	2,603	120	4.8
--- Millions of Dollars ---				
Total Federal Adjusted Gross Income	\$ 404,883	\$ 414,764	\$ 9,881	2.4%
Total Taxable Income	311,790	322,123	10,333	3.3
Total New York Adjusted Gross Income	388,110	398,848	10,738	2.8
Total Deductions Used	72,672	73,218	546	0.8
Total Value of Exemptions Used	3,682	3,566	-116	-3.2
Total Tax Liability	18,132	19,788	1,656	9.1
--- Dollars ---				
Average Tax Liability	\$ 3,269	\$ 3,641	\$ 372	11.4%

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 March 21, 2007).

TABLE E-17

New York State Earned Income Tax Credit 1995-2006

	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
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
2006b								
Married filing Joint ²								
Families With One Child	34.00%	\$ 8,080	\$ 2,747	30.00%	\$ 824	\$ 16,810	15.98%	\$ 32,001
Families With Two or More Children	40.00	11,340	4,536	30.00	1,361	16,810	21.06	38,348
Workers Without Children ¹	7.65	5,380	412	30.00	124	8,740	7.65	14,120
All Other Taxpayers								
Families With One Child	34.00%	\$ 8,080	\$ 2,747	30.00%	\$ 824	\$ 14,810	15.98%	\$ 32,001
Families With Two or More Children	40.00	11,340	4,536	30.00	1,361	14,810	21.06	36,348
Workers Without Children ¹	7.65	5,380	412	30.00	124	6,740	7.65	12,120

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.

2 Beginning in tax year 2004, New York City full and part-year residents may claim a New York City EITC equal to 5 percent of the Federal credit. For tax year 2004, these amounts are a maximum \$20 for workers without children, \$130 for families and 1 qualifying child, and \$215 for families with 2 or more qualifying children.

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 (last viewed March 21, 2007).

TABLE E-18

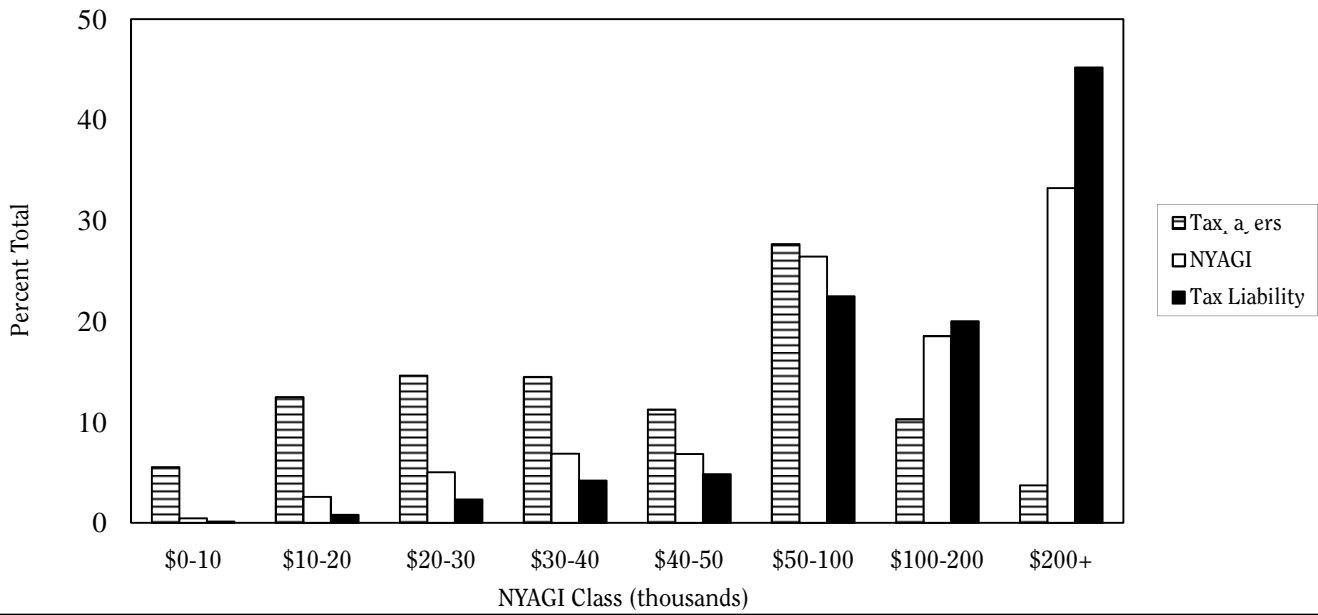
**New York State Earned Income Tax Credit Claims by
Place of Residence — 2004 Tax Year**

County	Number	Amount	Average Credit
New York State	1,336,108	\$ 662,646	\$ 496
New York City			
Bronx	157,360	86,716	551
Kings	246,765	129,082	523
New York	135,058	63,771	472
Queens	180,104	82,864	460
Richmond	22,036	10,251	465
Rest of State			
Albany	16,114	7,919	491
Allegany	3,151	1,599	507
Broome	12,581	6,147	489
Cattaraugus	5,958	3,042	511
Cayuga	5,142	2,552	496
Chautauqua	9,834	4,988	507
Chemung	6,283	3,191	508
Chenango	3,825	1,945	508
Clinton	4,788	2,317	484
Columbia	3,626	1,720	474
Cortland	3,219	1,585	492
Delaware	3,206	1,541	481
Dutchess	11,083	5,035	454
Erie	55,184	28,294	513
Essex	2,345	1,150	490
Franklin	3,577	1,825	510
Fulton	4,164	2,049	492
Genesee	3,639	1,742	479
Greene	2,779	1,300	468
Hamilton	301	131	436
Herkimer	4,465	2,271	509
Jefferson	6,928	3,659	528
Lewis	1,771	871	492
Livingston	3,356	1,587	473
Madison	4,131	2,050	496
Monroe	45,092	23,216	515
Montgomery	3,907	1,988	509
Nassau	52,489	24,133	460
Niagara	13,433	6,683	497
Oneida	15,889	8,168	514
Onondaga	27,820	14,245	512
Ontario	5,246	2,545	485
Orange	17,989	9,770	543
Orleans	2,841	1,462	515
Oswego	8,574	4,349	507
Otsego	3,678	1,793	487
Putnam	2,431	962	396
Rensselaer	8,385	4,098	489
Rockland	12,705	7,042	554
St. Lawrence	7,260	3,717	512
Saratoga	8,530	3,960	464
Schenectady	9,494	4,918	518
Schoharie	1,941	927	477
Schuyler	1,306	621	475
Seneca	2,141	1,040	486
Steuben	6,953	3,519	506
Suffolk	64,632	30,151	466
Sullivan	5,489	2,814	513
Tioga	3,174	1,513	477
Tompkins	4,178	1,810	433
Ulster	9,960	4,541	456
Warren	4,209	2,024	481
Washington	4,090	1,966	481
Wayne	5,942	3,002	505
Westchester	38,751	18,647	481
Wyoming	2,185	1,022	468
Yates	1,654	834	504
All Other ¹	10,967	1,972	180

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 2004*; www.tax.state.ny.us/stat_pit/earned_income_tax_credit_analysis_of_credit_claims.htm (last viewed March 21, 2007).

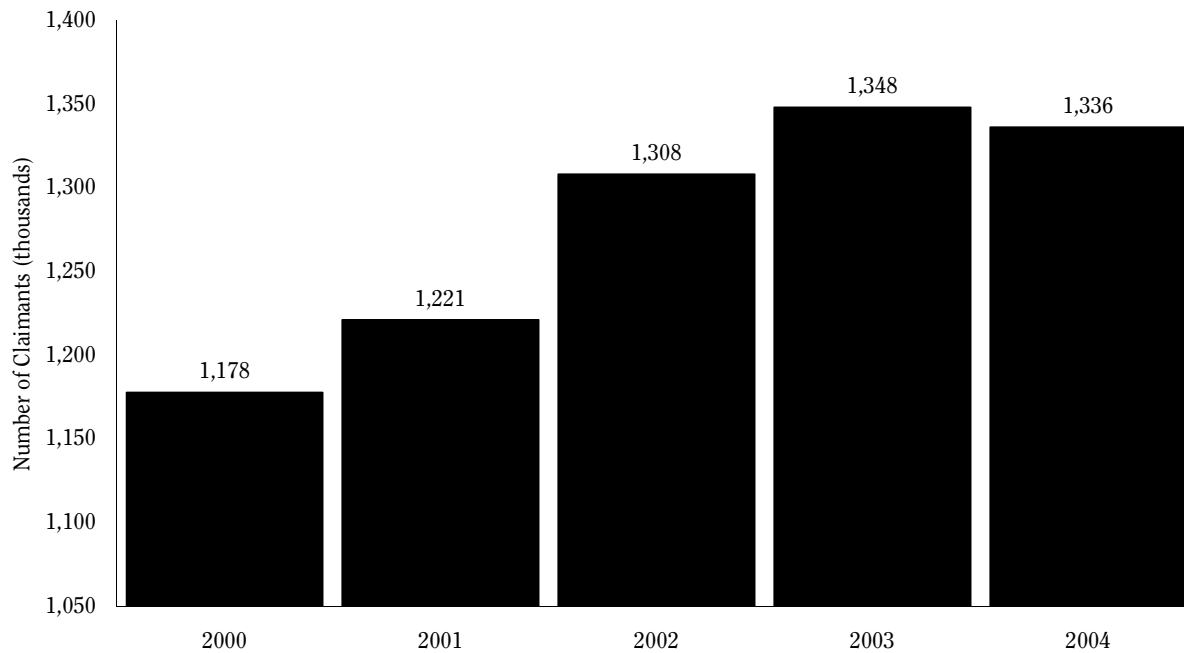
FIGURE E-1
Percent of Resident Taxpayers, NYAGI,¹ and Tax Liability
by NYAGI Class in 2002



1 New York Adjusted Gross Income.

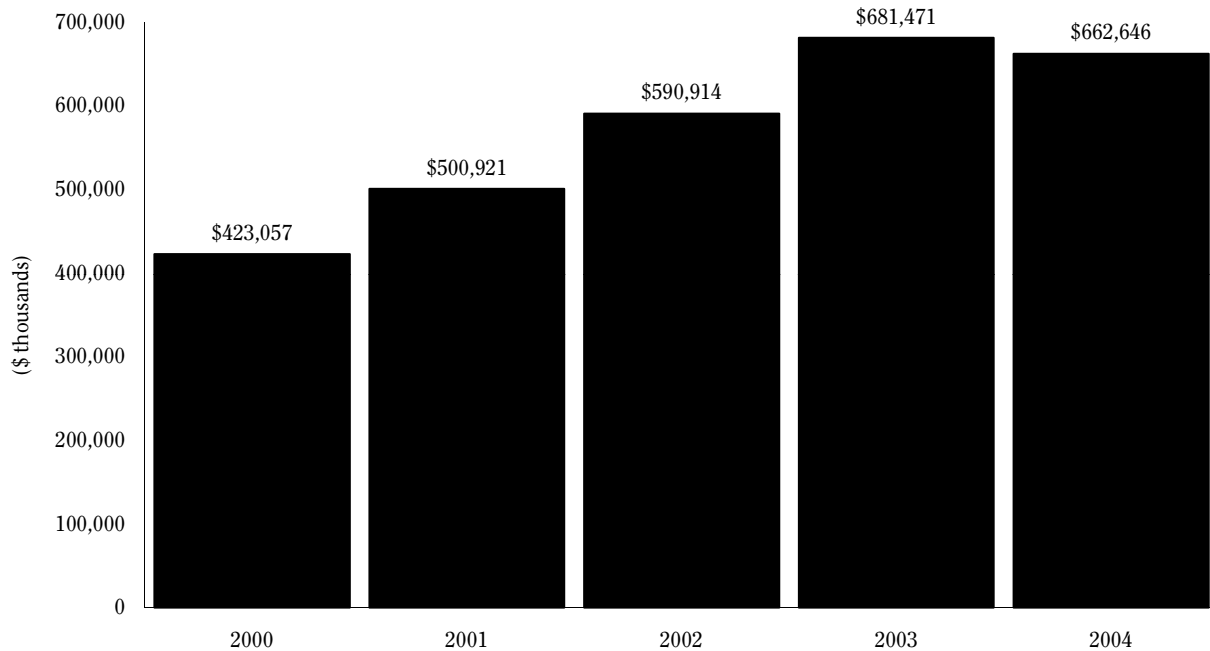
SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/pdf/stats/stat_pit/analysis_of_2002_personal_income_tax_returns.pdf (last viewed March 21, 2007).

FIGURE E-2
Total New York State Earned Income Tax Credit Claimants
2000-04



SOURCE: Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2004*.

FIGURE E-3
Total New York State Earned Income Tax Credit Claimed
2000-04



SOURCE: Department of Taxation and Finance, *Earned Income Tax Credit: Analysis of Credit Claims for 2004*.

TABLE E-19
New York City Resident Earned Income Tax Credit Claims
by Place of Residence — 2004 Tax Year

County	Number	Amount	Average Credit
New York State	735,257	\$ 65,256	\$ 89
New York City			
Bronx	155,574	15,142	97
Kings	243,880	22,460	92
New York	132,863	11,101	84
Queens	177,276	14,459	82
Richmond	21,599	1,781	82
Non-New York City Counties	3,653	282	77
All Other ¹	403	28	70

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

SOURCE: New York State Department of Taxation and Finance, *Earned Income Tax Credit Analysis of Credit Claims for 2004*; www.tax.state.ny.us/stat_pit/earned_income_tax_credit_analysis_of_credit_claims.htm (last viewed March 21, 2007).

TABLE E-20
Sales and Use Tax Distributions
and Other Locally Imposed Taxes
New York State — Fiscal Year 2005-06

Type of Tax	Taxing Jurisdiction	Net Distribution ¹		Net Distribution ¹
Sales and Compensating Use Tax				
	ALL TAXING JURISDICTIONS	\$ 22,188,462,164		
	New York State	10,633,673,013		
	Local Governments	11,554,789,151		
	New York City	187,978,649		
	Municipal Assistance Corp.	4,304,968,874		
	Metropolitan Commuter Transportation District ²	603,551,772		
	All Other Localities	6,458,289,856		
	Sales and Use Tax	6,390,022,361		
	Counties	6,170,454,317		
	Cities ³	219,568,044		
	Special Local Taxes on Selected Commodities and Services	68,267,494		
	Consumer Utility Tax	39,159,340		
	Cities	1,480,440		
	City School Districts	37,678,900		
	Other Special Local Taxes on Selected Commodities and Services	29,108,155		
Type of Tax		Net Distribution ¹	Taxing Jurisdiction	Net Distribution ¹
Sales and Compensating Use Tax (continued)				
	Counties That Impose:	\$ 6,170,454,317		
	Albany	220,176,011	Monroe	\$ 389,800,637
	Allegany	16,117,359	Montgomery	22,587,623
	Broome	103,068,826	Nassau	962,068,841
	Cattaraugus	29,876,772	Niagara	87,478,903
	Cayuga	28,345,695	Oneida	127,115,257
	Chautauqua	62,458,354	Onondaga	278,124,677
	Chemung	47,644,519	Ontario	52,018,753
	Chenango	16,951,533	Orange	216,573,184
	Clinton	39,976,299	Orleans	11,681,019
	Columbia	31,062,563	Oswego	27,457,314
	Cortland	22,144,364	Otsego	31,841,420
	Delaware	19,585,864	Putnam	39,390,197
	Dutchess	156,104,179	Rensselaer	63,394,007
	Erie	525,288,038	Rockland	156,826,182
	Essex	20,939,488	St. Lawrence	35,557,883
	Franklin	12,866,165	Saratoga	90,604,340
	Fulton	12,849,969	Schenectady	78,464,014
	Genesee	30,113,445	Schoharie	12,925,862
	Greene	25,788,545	Schuyler	7,858,149
	Hamilton	2,474,125	Seneca	17,407,570
	Herkimer	23,308,520	Steuben	37,752,491
	Jefferson	57,273,334	Suffolk	1,132,189,698
	Lewis	8,240,403	Sullivan	32,109,288
	Livingston	23,748,716	Tioga	16,548,231
	Madison	21,912,305	Tompkins	40,486,886
			Ulster	95,837,660
			Warren	41,681,800
			Washington	15,194,504
			Wayne	32,915,881
			Westchester	436,092,578
			Wyoming	13,918,776
			Yates	8,235,302

(Continued on the following page)

TABLE E-20 (continued)

**Sales and Use Tax Distributions
and Other Locally Imposed Taxes
New York State — Fiscal Year 2005-06**

Taxing Jurisdiction	Net Distribution ¹	Taxing Jurisdiction	Net Distribution ¹
Total Cities:	\$ 219,568,044		
Cities that impose:	\$ 219,553,078		
Auburn	\$ 7,297,814	Cities that no longer impose	\$ 14,966
Canandaigua	3,166,975	Amsterdam	\$ 359
Corning	2,100,141	Batavia	3,261
Fulton	6,173,797	Cortland	1,108
Geneva	2,172,168	Elmira	2,059
Glens Falls	2,658,778	Glen Cove	34
Gloversville	1,904,700	Mechanicville	436
Hornell	2,309,928	Ogdensburg	2,642
Ithaca	8,007,849	Plattsburgh	2,274
Johnstown	2,126,775	Schenectady	2,793
Mount Vernon	16,244,055		
New Rochelle	23,509,026		
Norwich	1,280,853		
Olean	3,692,967		
Oneida	3,580,164		
Oswego	11,699,250		
Rome	6,060,994		
Salamanca	559,481		
Saratoga Springs	7,804,761		
Sherrill	198,110		
Utica	8,525,160		
White Plains	41,330,173		
Yonkers	34,289,751		
Yonkers Special ⁴	22,859,407		

Type of Tax	Taxing Jurisdiction	Net Distribution ¹	Taxing Jurisdiction	Net Distribution ¹
Total Special Local Taxes on Selected Commodities and Services		\$ 68,267,494		
Consumer Utility Tax		\$ 39,159,340		
Cities		\$ 1,480,440		
Newburgh		1,125,301		
Port Jervis		355,139		
City School Districts		\$ 37,678,900		
Albany		5,876,898	Middletown	\$ 1,806,095
Batavia		1,070,530	New Rochelle	3,863,247
Cohoes		627,228	Niagara Falls	2,651,736
Glen Cove		1,469,266	Ogdensburg	530,583
Gloversville		917,968	Rensselaer	322,482
Hornell		560,161	Schenectady	2,976,075
Hudson		639,010	Troy	918,463
Johnstown		555,911	Utica	2,978,063
Lackawanna		732,956	Watertown	1,410,580
Long Beach		2,077,269	Watervliet	487,524
			White Plains	5,206,856
Other Special Local Taxes on Selected Commodities and Services		\$ 29,108,155		
Hotel Occupancy Tax				
Convention Center Development Corporation ⁵		20,489,627		
Admissions, Club Dues, Food, Drink, Amusements, and Utilities Services Tax	City of Lockport	2,142,918		
Hotel Occupancy and Restaurant Meals Tax	City of Long Beach	1,002,617		
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax, and Utilities Services Tax	City of Niagara Falls	5,472,993		

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 \$14,966 to cities that no longer impose a tax.

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

5 A hotel unit tax in the amount of \$1.50 per unit per day imposed on every occupancy of unit in a hotel within New York City.

SOURCE: New York State Department of Taxation and Finance; www.tax.state.ny.us/statistics/stat_fy_collections.htm (last viewed March 21, 2007).

TABLE E-21
Real Estate Transfer Tax Collections
New York State by County — Fiscal Year 2005-06(e)

County	Recording Officers' Fees	Net Amount Paid to State Tax Commission ¹
New York State	\$ 471,341	\$ 901,660,280
New York City	121,256	474,267,823
Bronx	10,939	18,538,076
Kings	29,379	74,612,186
New York	32,632	296,861,281
Queens	34,598	66,739,230
Richmond	13,709	17,517,051
Rest of State	350,085	338,249,041
Albany	8,966	5,711,267
Allegany	2,868	252,916
Broome	7,196	1,891,918
Cattaraugus	3,834	685,618
Cayuga	3,537	695,407
Chautauqua	5,961	1,246,849
Chemung	3,975	736,063
Chenango	2,730	470,858
Clinton	3,337	754,927
Columbia	2,886	1,947,533
Cortland	1,990	500,789
Delaware	3,388	905,137
Dutchess	8,302	9,997,165
Erie	23,638	9,653,152
Essex	2,703	1,194,535
Franklin	2,519	494,669
Fulton	2,712	535,251
Genesee	1,948	436,668
Greene	3,677	1,613,372
Hamilton	720	650,421
Herkimer	3,024	605,989
Jefferson	5,437	1,544,437
Lewis	1,847	232,270
Livingston	2,410	524,648
Madison	3,160	797,048
Monroe	20,947	10,556,697
Montgomery	2,302	425,220
Nassau	26,893	52,313,002
Niagara	7,044	2,265,007
Oneida	8,861	1,865,373
Onondaga	14,089	6,793,488
Ontario	4,339	1,798,726
Orange	10,245	10,467,178
Orleans	1,640	262,912
Oswego	5,432	1,029,482
Otsego	2,939	883,262
Putnam	3,269	3,781,986
Rensselaer	6,007	2,366,758
Rockland	6,679	10,035,410
St. Lawrence	4,964	698,570
Saratoga	8,781	6,173,093
Schenectady	5,989	2,373,914
Schoharie	2,046	449,178
Schuyler	1,294	166,277
Seneca	1,487	316,327
Steuben	5,589	798,579
Suffolk	38,443	97,765,894
Sullivan	5,286	2,253,247
Tioga	2,662	391,416
Tompkins	3,081	1,183,238
Ulster	6,975	4,409,269
Warren	3,825	2,338,154
Washington	3,230	1,043,156
Wayne	3,839	864,706
Westchester	16,166	67,436,352
Wyoming	1,511	293,219
Yates	1,467	371,045
Unclassified by county ²	—	89,143,416

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

— Represents zero.

e Estimated.

1 Includes a total of \$114,503 interest reported by 41 localities. Net amount is before refunds of \$574,798 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 (last viewed March 21, 2007).