



# 2011-2012 New York State Tax Collections

*Statistical Summaries and  
Historical Tables*



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[Appendix](#)

Effective Dates of New York State Taxes and Fees  
Administered by the Department of Taxation and  
Finance

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[Glossary](#)

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# Overview

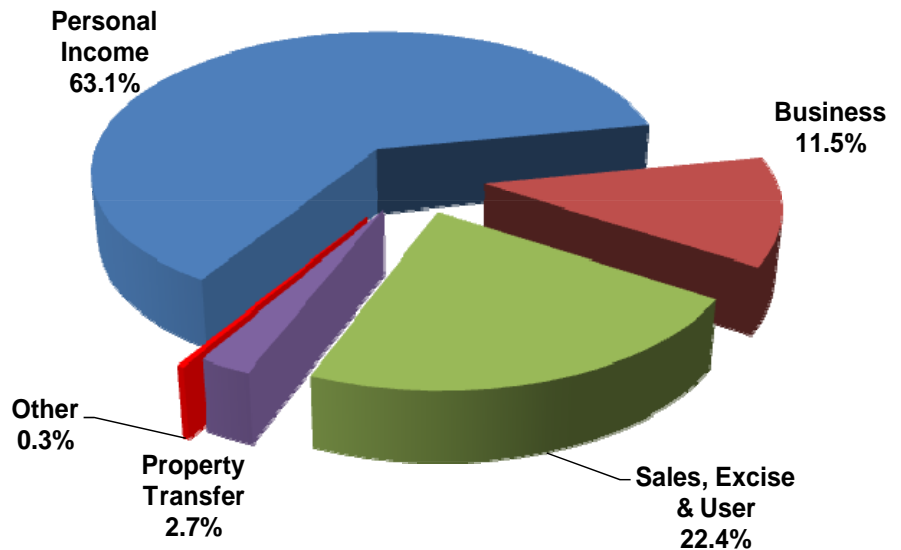
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This publication contains a series of statistical tabulations detailing taxes administered by the New York State Department of Taxation and Finance. The information presented includes revenues and selected tax structure information for the State's major taxes. It also presents data for taxes, fees and assessments imposed by other State agencies and for some locally imposed taxes that are collected by the Department. This edition presents information for New York State Fiscal Year 2011-2012 (SFY 2011-2012) and some historical statistics. SFY 2011-2012 began April 1, 2011 and ended March 31, 2012.

During SFY 2011-2012, the Department collected \$61.4 billion from State-imposed taxes and fees. The State personal income tax accounted for the largest share, \$38.8 billion. The State sales tax (\$11.2 billion), business taxes (\$7 billion), excise and user taxes (\$2.6 billion) and property transfer taxes (\$1.7 billion) contributed toward that total. Other taxes and fees totaled about \$0.2 billion. The following chart depicts the share of total revenues from these major sources.

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New York State Tax  
Collections: Fiscal Year  
2011-2012



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Several changes made to the data presented in this report beginning with the 2005-06 edition of this publication continue in this edition. Those changes included:

- The personal income tax and total Department collections were previously presented as before and after the Refund Reserve. Following the reclassification of the Refund Reserve to the General Fund group of accounts, collections before and after the Refund Reserve were removed from this report. All references to the Refund Reserve data, formerly presented in Tables 1-3, no longer appear in this publication. Historical data for the Refund Reserve, found in earlier editions, are available from the Department's World Wide Web site at [www.tax.ny.gov/research/stats/statistics/collect\\_policy\\_stat\\_reports.htm](http://www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm).
- Detailed information for hazardous waste assessments, waste tire management and recycling fees, and wireless communication service surcharges, not imposed by the Tax Law but collected by the Department, was first included in the 2007-08 edition of this report (Tables 2 and 18). Also, detail for the public safety communications surcharge, formerly imposed by the County Law on wireless communications services (Tables 2 and 6), OGS procurement fees, returnable beverage container deposits, and tax return preparer registration fees (Tables 2 and 18), and the special supplemental tax on passenger car rentals, the medallion taxicab ride tax, and the mobility tax on employer payrolls and net earnings from self-employment within the Metropolitan Transportation Commuter District (Tables 22 and 23) was first included in the 2009-10 edition of this report. Statutory imposition references and effective dates for these items are included in the Appendix. Descriptions of these items may be found in the Glossary.
- Tax rates no longer appear in Table 24 - Sales and Compensating Use Tax, State Collections and Local Tax Distributions. Over time, changes to local tax rates, differences in taxable bases, and preemption agreements between municipalities which impose a tax and the counties where they are located made it difficult to accurately assign a single tax rate responsible for the majority of the distributions to each jurisdiction during the state fiscal year. Therefore, to avoid misrepresenting the effective rate for the



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amount of sales tax revenue produced, tax rates were removed from Table 24. See Table 25 for tax rate and preemption information.

This publication is divided into seven sections containing 29 statistical tables. Section I presents State taxes and fees by major tax group. Sections II through VI contain detailed historical revenue information for the major categories presented in Section I. Where available, additional tax base information is presented. For example, Table 9 in Section III displays the amount of taxable gallons by product type for SFY 2011-2012 on which the petroleum business tax was imposed. Section VII contains local taxes collected by the Department. It also shows additional detailed information on local sales tax receipts, the city of New York and city of Yonkers personal income taxes and the regional Metropolitan Transportation Authority tax surcharge.

The Appendix summarizes the effective dates for New York's major taxes. Finally, the Glossary provides an explanation for some of the technical terms presented in the statistical tables.

For information useful in understanding and interpreting the data presented in this report, see the descriptive summaries of the taxes and discussion of recent tax legislation presented in the Office of Tax Policy Analysis' *New York State Tax Sourcebook* and *Handbook of New York State and Local Taxes*. Also see the Governor's *Executive Budget*, which is prepared by the Division of the Budget.

Tabular data presented in the publication may be obtained from the Department's World Wide Web site at [www.tax.ny.gov/research/stats/statistics/collect\\_policy\\_stat\\_reports.htm](http://www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm). Questions, other inquiries and individual data table requests may be directed by electronic mail to: [Otpa-Revenue.Reporting@tax.ny.gov](mailto:Otpa-Revenue.Reporting@tax.ny.gov).



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# Section I: New York State Taxes and Fees Summary

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**Table 1** New York State Tax Collections - Fiscal Years 1983-2012

**Table 2** New York State Taxes Collected by the Department of Taxation and Finance - Fiscal Years 2011 and 2012



**Table 1: New York State Tax Collections****Fiscal Years 1983-2012**

Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Sales, Excise and User	Property Transfers	Other Taxes and Fees
2012	\$61,404,395,618	\$38,767,826,942	\$7,046,293,133	\$13,743,083,547	\$1,688,578,990	\$158,613,007
2011	58,164,862,445	36,209,215,560	6,575,561,891	13,413,284,264	1,799,345,603	167,455,127
2010	55,106,374,218	34,751,381,665	6,605,929,926	12,195,933,770	1,358,913,819	194,215,038
2009	58,325,995,028	36,840,019,400	6,758,686,368	12,617,716,635	1,866,496,165	243,076,460
2008	58,506,545,540	36,563,948,528	7,165,335,753	12,483,435,804	2,058,766,950	235,058,506
2007	56,520,873,199	34,579,992,110	7,557,226,574	12,089,355,307	2,075,924,629	218,374,580
2006	51,606,940,789	30,812,925,119	6,248,650,944	12,535,499,625	1,795,918,467	213,946,634
2005	47,502,068,703	28,100,047,032	5,112,635,094	12,462,288,304	1,628,898,516	198,199,758
2004	42,071,898,099	24,647,225,527	4,436,463,824	11,559,267,817	1,250,161,896	178,779,036
2003	38,819,112,034	22,648,364,295	4,399,897,228	10,502,484,451	1,160,431,146	107,934,913
2002	41,536,373,511	25,573,667,756	4,656,708,249	10,118,248,304	1,143,026,295	44,722,906
2001	43,221,023,868	26,442,533,834	5,243,970,082	10,320,567,873	1,169,451,636	44,500,443
2000	39,978,131,487	23,194,280,666	5,544,609,092	9,772,951,716	1,409,723,589	56,566,423
1999	37,086,256,573	20,576,067,716	5,820,785,763	9,224,443,948	1,412,773,448	52,185,698
1998	34,466,697,429	18,289,070,099	5,957,475,493	8,879,450,323	1,284,470,485	56,231,029
1997	33,268,386,913	17,554,367,132	5,920,605,026	8,609,791,751	1,126,165,580	57,457,423
1996	32,586,859,543	17,398,595,796	5,709,784,799	8,330,926,856	1,086,847,097	60,704,995
1995	31,848,646,908	16,727,872,103	5,689,177,572	8,310,519,743	1,050,356,853	70,720,637
1994	31,731,270,396	16,502,024,352	6,229,073,291	7,862,010,220	1,054,582,023	83,580,510
1993	30,478,217,330	15,960,749,593	5,707,269,896	7,653,003,325	1,019,403,278	137,791,238
1992	28,633,338,739	14,942,580,341	5,190,949,381	7,374,501,861	1,030,726,198	94,580,957
1991	26,843,427,097	14,478,358,027	4,075,702,297	7,076,991,545	1,119,385,965	92,989,263
1990	26,984,255,546	15,289,156,414	3,378,609,123	7,125,785,027	1,097,369,979	93,335,003
1989	25,221,101,062	13,844,385,434	3,416,726,760	6,617,919,692	1,240,460,359	101,608,817
1988	24,836,303,185	13,569,287,777	3,537,482,785	6,422,049,268	1,195,450,080	112,033,275
1987	23,430,611,278	12,476,941,470	3,448,675,318	6,027,127,082	1,376,788,254	101,079,154
1986	21,520,916,297	11,582,304,829	3,162,883,026	5,697,225,281	965,116,639	113,386,522
1985	19,587,128,771	10,395,165,098	3,169,952,320	5,147,703,096	747,194,845	127,113,412
1984	17,708,191,371	9,373,945,327	2,897,424,417	4,835,770,844	475,756,760	125,294,023
1983	15,430,416,941	8,275,754,366	2,358,613,930	4,370,248,976	298,919,384	126,880,285

**Table 2: New York State Taxes Collected by the Department of Taxation and Finance  
Fiscal Years 2011 and 2012**

Tax	2011	2012	Percent Change
<b>Personal Income Tax</b>	<b>\$36,209,215,560</b>	<b>\$38,767,826,942</b>	<b>7.1</b>
<b>Business Taxes, Total</b>	<b>\$6,575,561,549</b>	<b>\$7,046,293,133</b>	<b>7.2</b>
Business Corporations Art. 9-A	2,463,748,794	2,718,582,205	10.3
<b>Corporations, Art. 9, Total</b>	<b>891,185,975</b>	<b>877,001,368</b>	<b>-1.6</b>
Foreign Corporation Licenses, Sec. 181	28,933,254	27,797,642	-3.9
Transportation, Transmission, Sec. 183	22,905,816	19,349,612	-15.5
Transportation, Transmission, Sec. 184	59,096,088	47,036,785	-20.4
Agricultural Co-operatives, Sec. 185	149,628	-253,576	-269.5
Light, Water, Power, Sec. 186	4,869,092	27,311,530	460.9
Utilities, Sec. 186-a	143,025,221	150,743,725	5.4
Telecommunications, Sec. 186-e	438,419,388	410,399,855	-6.4
Public Safety Communications Surcharge, Sec 186-f	193,787,489	194,615,796	0.4
Importers of Natural Gas, Sec. 189	0	0	NA
Corporations, Art. 13	8,468,211	5,174,016	-38.9
<b>Banks, Art. 32, Total</b>	<b>973,350,200</b>	<b>1,162,709,401</b>	<b>19.5</b>
Commercial Banks	937,546,560	1,098,156,396	17.1
Clearing House	11,327,175	-35,806,489	-416.1
Other Commercial	926,219,385	1,133,962,884	22.4
Savings Institutions (Savings Banks and Savings and Loan Associations)	35,803,640	64,553,006	80.3
Insurance, Art. 33	1,136,628,905	1,171,117,906	3.0
Direct Writings, Art. 33-A	11,739,030	11,351,777	-3.3
<b>Petroleum, Total</b>	<b>1,090,440,434</b>	<b>1,100,356,460</b>	<b>0.9</b>
Lubricating Oils, Art. 24	1,759	2,100	19.4
Oil Users, Art. 9, Sec. 182-a	0	0	NA
Petroleum Businesses, Art. 13-A	1,090,438,675	1,100,354,360	0.9
<b>Sales and Compensating Use Tax - State Share</b>	<b>\$10,856,940,409</b>	<b>\$11,168,121,899</b>	<b>2.9</b>
<b>Excise and Use Taxes and Fees, Total</b>	<b>\$2,556,343,855</b>	<b>\$2,574,961,648</b>	<b>0.7</b>
<b>Motor Fuel - N.Y.S. Total</b>	<b>516,145,002</b>	<b>501,609,794</b>	<b>-2.8</b>
Diesel	69,908,552	67,351,810	-3.7
Gasoline	446,236,449	434,257,984	-2.7
Petroleum Testing Fees	2,839,424	2,762,119	-2.7
Cigarette Tax	1,517,149,618	1,529,367,509	0.8
Tobacco Products Tax	95,859,667	102,625,863	7.1
Cigarette Retail License Fees	4,046,852	1,725,773	-57.4
Cigarette Vending Machine Stickers	189,457	22,913	-87.9
Alcoholic Beverage Tax - N.Y.S. Total	229,718,722	238,281,669	3.7
Non-Refillable Beverage Containers	0	0	NA
<b>Highway Use, Total</b>	<b>129,162,478</b>	<b>132,129,153</b>	<b>2.3</b>
Truck Mileage Tax	98,125,313	98,286,193	0.2
Vehicle Permits	2,816,024	3,320,597	17.9
Fuel Use	28,221,141	30,522,363	8.2
Hotel/Motel Room Occupancy	0	3	NA
Auto Rental	61,232,637	66,436,851	8.5
<b>Property Transfer Taxes, Total</b>	<b>\$1,799,345,603</b>	<b>\$1,688,578,990</b>	<b>-6.2</b>
Estate Tax	1,218,067,936	1,078,426,195	-11.5
Gift Tax	1,179,608	91,262	-92.3
Real Estate Transfer Tax	580,100,733	610,047,675	5.2
Real Property Transfer Gains Tax	-2,675	13,857	618.1
<b>Other Taxes and Fees, Total</b>	<b>\$167,455,127</b>	<b>\$158,613,007</b>	<b>-5.3</b>
<b>Pari-Mutuel Tax, Total</b>	<b>9,807,551</b>	<b>14,056,791</b>	<b>43.3</b>
<b>Flat Racing, Total</b>	<b>8,795,625</b>	<b>13,090,424</b>	<b>48.8</b>
Flat Racing Tax	7,355,022	10,902,624	48.2
N.Y.R.A. Franchise Fee	0	0	NA
Uncashed Tickets	1,440,603	2,187,799	51.9
<b>Harness Racing, Total</b>	<b>1,011,926</b>	<b>966,367</b>	<b>-4.5</b>
Harness Racing Tax	660,791	588,576	-10.9
Uncashed Tickets	351,134	377,792	7.6
<b>Off-Track Betting, Total</b>	<b>11,676,332</b>	<b>8,305,217</b>	<b>-28.9</b>
Commissions and Breakage	9,023,632	5,706,051	-36.8
Uncashed Tickets	2,652,700	2,599,166	-2.0
Racing Admissions Tax (includes OTB Teletheater)	351,686	354,855	0.9
Boxing & Wrestling Exhibitions Tax	360,886	412,840	14.4
Hazardous Waste Assessments	2,719,460	7,104,253	161.2
Waste Tire Management and Recycling Fees	25,052,240	23,573,063	-5.9
Wireless Communication Service Surcharges	280	0	-100.0
Returnable Beverage Container Deposits	115,218,489	103,643,145	-10.0
Tax Return Preparer Registration Fees	1,072,096	1,145,441	6.8
OGS Procurement Fees	1,196,107	17,402	-98.5
<b>TOTAL COLLECTED BY TAX DEPARTMENT</b>	<b>\$58,164,862,103</b>	<b>\$61,404,395,618</b>	<b>5.6</b>

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# Section II: New York State Personal Income Tax

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**Table 3** Components of Personal Income Tax Collections - Fiscal Years 1983-2012

**Table 4** New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1983-2012





**Table 3: Components of Personal Income Tax Collections****Fiscal Years 1983-2012**

Fiscal Year	Gross Collections					Refunds, Offsets, and Gifts 1/	State Offsets to Cities of New York and Yonkers	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections	Limited Liability Company Fees			
2012	\$31,198,971,588	\$11,628,432,941	\$2,045,826,638	\$1,085,646,513	\$71,588,895	\$6,896,695,448	\$365,944,185	\$38,767,826,942
2011	31,240,169,745	9,735,270,861	1,895,005,605	1,063,320,983	68,667,499	7,693,040,128	100,179,005	36,209,215,560
2010	29,443,180,489	9,028,060,667	1,754,513,125	1,100,413,904	67,469,021	6,704,208,131	-61,952,591	34,751,381,665
2009	27,686,157,203	12,689,974,506	2,629,671,143	949,081,545	56,219,455	6,696,249,896	474,834,556	36,840,019,400
2008	28,440,134,437	11,640,484,227	2,116,130,133	922,831,593	50,973,474	6,127,370,695	479,234,639	36,563,948,528
2007	26,802,005,019	10,354,960,289	2,023,536,343	831,713,576	78,036,100	4,988,294,186	521,965,031	34,579,992,110
2006	24,760,644,302	9,158,106,997	1,778,608,465	775,962,912	70,754,993	5,265,154,146	465,998,403	30,812,925,119
2005	23,374,413,925	7,061,602,921	1,565,032,085	702,436,548	64,104,202	4,310,532,398	357,010,252	28,100,047,032
2004	21,985,657,770	5,159,148,319	1,241,692,106	631,405,372	71,419,830	4,180,805,549	261,292,321	24,647,225,527
2003	19,959,388,350	4,854,813,928	1,307,111,253	796,688,622	26,517,388	4,008,639,491	287,515,755	22,648,364,295
2002	20,261,325,030	6,352,872,620	1,849,435,981	601,045,263	24,868,947	3,290,640,550	225,239,536	25,573,667,756
2001	20,955,093,052	6,873,968,448	1,662,751,218	558,484,572	21,267,794	3,459,642,803	169,388,447	26,442,533,834
2000	18,460,534,313	5,875,275,406	1,371,232,856	511,835,076	16,679,984	2,716,539,057	324,737,911	23,194,280,666
1999	16,520,651,172	5,182,393,827	1,189,558,096	466,164,612	12,304,811	2,495,393,984	299,610,818	20,576,067,716
1998	15,284,538,902	4,420,380,440	948,875,123	426,532,051	7,676,911	2,520,762,645	278,170,684	18,289,070,099
1997	14,899,560,199	3,856,265,759	885,246,457	593,312,831	3,925,463	2,494,897,019	189,046,558	17,554,367,132
1996	15,283,175,085	3,258,724,639	797,955,367	517,021,778	764,414	2,307,067,522	151,977,964	17,398,595,796
1995	14,789,788,085	2,995,343,779	709,232,362	533,670,232	40,235	2,108,285,769	191,916,821	16,727,872,103
1994	14,283,172,247	3,227,786,630	672,503,786	543,939,067	...	2,057,521,222	167,856,156	16,502,024,352
1993	13,532,147,274	3,223,396,184	806,929,950	511,941,290	...	1,976,598,370	137,066,735	15,960,749,593
1992	12,634,693,441	2,923,842,345	924,964,091	544,620,628	...	1,972,302,411	113,237,753	14,942,580,341
1991	12,165,236,185	3,133,565,469	918,596,658	492,516,282	...	2,145,945,512	85,611,055	14,478,358,027
1990	11,921,027,114	3,616,329,990	1,181,407,355	438,062,344	...	1,816,129,189	51,541,200	15,289,156,414
1989	11,164,700,218	3,513,887,661	997,564,759	447,642,263	...	2,214,753,907	64,655,560	13,844,385,434
1988	10,707,490,050	3,489,657,057	1,403,364,321	400,677,335	...	2,389,566,046	42,334,940	13,569,287,777
1987	10,576,320,542	2,985,773,849	911,473,775	365,893,787	...	2,333,095,658	29,424,825	12,476,941,470
1986	9,905,518,108	2,369,390,123	897,090,037	356,407,547	...	1,917,671,101	28,429,885	11,582,304,829
1985	9,237,684,976	1,947,872,234	783,746,945	283,147,550	...	1,829,809,494	27,477,113	10,395,165,098
1984	8,357,387,078	1,639,894,580	627,284,184	224,645,094	...	1,440,955,949	34,309,660	9,373,945,327
1983	7,455,083,937	1,481,917,051	648,276,227	228,981,419	...	1,519,948,538	18,555,730	8,275,754,366

1/ Includes tax refunds, minor offsets and voluntary contributions to the following funds: Return a Gift to Wildlife, Breast Cancer Research and Education, Missing and Exploited Children Clearinghouse, Lake Placid Olympic Training Center, Gift for Alzheimer's Disease Assistance, Prostate Cancer Research, World Trade Center Memorial Fund, and Volunteer Firefighting and EMS Recruitment and Retention Fund.

**Table 4: New York State Personal Income Tax Voluntary Contributions**  
**Fiscal Years 1983-2012**

Fiscal Year	Return a Gift to Wildlife		Lake Placid Olympic Training Center Fund		Breast Cancer Research and Education Fund		Missing & Exploited Children Clearinghouse Fund		Alzheimer's Disease Fund		Prostate Cancer Research Fund		World Trade Center Memorial Fund		Volunteer Firefighting & EMS Recruitment & Retention Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2012	29,435	\$405,830	10,832	\$32,198	28,632	\$488,878	22,037	\$278,045	21,114	\$280,078	18,908	\$211,428	14,909	\$169,109	15,028	\$205,123
2011	30,862	420,888	11,674	34,464	30,207	474,371	22,591	261,921	22,338	283,730	19,840	205,856	15,432	166,817	5,837	73,760
2010	34,076	448,596	12,916	37,044	34,886	534,391	25,006	288,380	24,747	296,758	22,642	229,338	16,404	164,017	...	...
2009	39,827	524,483	13,838	39,898	40,362	618,387	27,204	286,028	28,082	341,568	26,377	276,532	18,331	199,257	...	...
2008	32,048	445,469	10,719	32,509	32,247	501,375	20,498	214,763	21,875	277,688	20,631	211,209	15,115	182,015	...	...
2007	37,117	475,763	12,803	50,234	37,340	531,587	24,146	243,483	24,861	277,628	23,590	240,607	18,201	213,736	...	...
2006	39,793	499,100	15,240	64,402	40,879	558,930	26,358	245,734	27,324	296,278	25,706	251,565	6,119	58,971	...	...
2005	39,510	482,819	18,455	62,074	41,135	549,153	26,593	259,595	28,108	305,217	5,160	38,111	...	...	...	...
2004	43,492	503,527	19,772	62,289	44,668	518,440	28,968	261,717	29,673	297,141	...	...	...	...	...	...
2003	44,900	519,947	19,440	62,740	47,714	551,018	29,138	253,576	29,812	290,416	...	...	...	...	...	...
2002	48,672	517,547	20,312	63,768	53,844	581,224	31,334	257,091	30,901	284,895	...	...	...	...	...	...
2001	55,868	567,586	22,104	64,030	60,790	635,809	40,544	361,977	11,103	82,117	...	...	...	...	...	...
2000	63,901	625,074	22,822	68,587	68,611	647,381	50,883	429,754	...	...	...	...	...	...	...	...
1999	60,629	564,250	22,905	68,577	58,349	493,746	45,203	345,924	...	...	...	...	...	...	...	...
1998	82,637	727,729	40,058	118,482	90,898	737,021	18,175	117,953	...	...	...	...	...	...	...	...
1997	112,842	1,015,732	9,288	24,624	13,547	89,369	...	...	...	...	...	...	...	...	...	...
1996	122,148	1,112,730	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1995	118,991	1,059,476	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1994	131,575	1,169,476	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1993	160,623	1,375,998	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1992	182,285	1,522,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1991	217,907	1,817,144	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1990	206,580	1,708,144	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1989	246,538	1,834,534	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1988	312,508	1,787,733	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1987	343,453	1,775,418	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1986	340,854	1,680,559	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1985	335,644	1,692,087	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1984	344,732	1,715,124	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1983	83,189	331,925	...	...	...	...	...	...	...	...	...	...	...	...	...	...

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# Section III: New York State Corporation and Business Taxes

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**Table 5** New York State Corporation and Business Taxes - Fiscal Years 1983-2012

**Table 6** Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1983-2012

**Table 7** Bank Tax Collections by Type of Bank - Fiscal Years 1983-2012

**Table 8** Petroleum Tax Collections - Fiscal Years 1983-2012

**Table 9** Article 13-A Petroleum Business Tax, Taxable Gallons by Type of Fuel - Fiscal Years 1992-2012



**Table 5: New York State Corporation and Business Taxes****Fiscal Years 1983-2012**

Fiscal Year	Business Corporations Arts. 9-A & 13	Corporations and Utilities Article 9	Banks	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses 3/
2012	\$2,723,756,221	\$877,001,368	\$1,162,709,401	\$1,182,469,683	\$1,100,356,460	\$0
2011	2,472,217,005	891,185,975	973,350,200	1,148,367,935	1,090,440,775	0
2010	2,144,540,068	914,180,505	1,173,263,065	1,270,400,168	1,103,546,119	0
2009	2,754,989,208	819,066,923	1,061,546,043	1,016,519,264	1,106,564,930	0
2008	3,445,977,721	677,652,388	880,001,086	1,006,367,546	1,155,337,012	0
2007	3,676,486,436	710,337,496	1,023,992,889	1,056,103,771	1,090,305,982	0
2006	2,664,784,193	681,403,810	841,801,141	914,967,149	1,145,694,651	0
2005	1,857,739,274	696,680,872	586,695,996	886,461,087	1,085,057,865	0
2004	1,481,877,771	771,311,608	285,949,624	844,946,050	1,052,378,772	0
2003	1,407,314,638	928,049,371	409,044,722	632,612,630	1,022,875,868	0
2002	1,514,982,214	1,051,209,792	495,762,142	592,273,235	1,002,480,867	0
2001	2,335,501,333	881,713,348	505,476,390	550,182,265	971,096,746	0
2000	1,938,615,891	1,485,692,169	525,509,443	589,860,870	1,004,930,719	0
1999	2,049,843,003	1,545,944,404	544,058,277	646,765,114	1,034,174,965	0
1998	2,081,162,932	1,575,327,215	707,323,587	615,038,655	978,623,103	0
1997	2,066,695,013	1,625,474,631	639,937,891	620,668,402	967,829,089	0
1996	1,820,586,116	1,575,376,822	634,663,073	671,419,539	1,007,739,250	0
1995	2,011,797,761	1,578,764,751	547,951,680	502,564,437	1,048,098,944	0
1994	1,948,061,911	1,665,119,183	850,734,348	619,312,612	1,145,845,238	0
1993	1,690,939,540	1,607,787,107	670,482,253	565,308,196	1,172,752,800	0
1992	1,671,185,226	1,484,394,604	565,819,270	540,738,537	928,811,743	0
1991	1,516,366,069	1,290,833,446	330,700,009	446,841,070	490,961,703	0
1990	1,292,576,635	1,029,293,642	425,082,656	415,076,423	216,579,767	0
1989	1,403,728,921	977,323,891	431,921,720	402,482,323	202,394,371	-1,124,466
1988	1,562,301,123	959,433,913	406,999,822	382,585,342	227,280,794	-1,118,209
1987	1,565,350,208	935,126,238	379,613,840	363,129,117	206,731,188	-1,275,273
1986	1,453,527,074	946,002,929	247,760,631	279,676,901	236,956,759	-1,041,268
1985	1,527,512,346	982,872,452	169,852,899	230,843,213	258,991,967	-120,557
1984	1,200,681,141	979,231,565	172,391,787	187,469,550	358,933,331	-1,282,957
1983	1,097,372,004	837,653,132	176,389,008	188,402,692	75,970,288	-17,173,194

1/ Includes Articles 33 and 33-A.

2/ Includes Petroleum Business taxes, Lubricating Oils tax (repealed in September, 1994), expired sections of Article 9, and negotiated settlements.

3/ Chapter 69 of the Laws of 1978 provided for the phase-out and repeal of Article 23 of the Tax Law. The tax rate was zero for 1981 and no tax was imposed on or after December 31, 1981.

**Table 6: Article 9 - Corporation and Utilities Tax Collections****Fiscal Years 1983-2012**

Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e *	Section 186-f	Section 189
2012	\$877,001,368	\$27,797,642 a/	\$19,349,612	\$47,036,785	-\$253,576	\$27,311,530 b/	\$150,743,725	\$410,399,855	\$194,615,796	\$0 d/
2011	891,185,975	28,933,254 a/	22,905,816	59,096,088	149,628	4,869,092 b/	143,025,221	438,419,388	193,787,489	0 d/
2010	914,180,505	25,244,032 a/	29,072,429	69,131,961	-252,648	26,665,954 b/	149,950,197	517,204,938	95,113,582	2,050,060 d/
2009	742,771,758	21,390,462 a/	26,118,071	63,586,794	-396,650	22,198,064 b/	111,611,713	487,174,412	---	11,088,892 d/
2008	677,652,388	23,737,924 a/	14,510,356	60,920,233	-494,792	37,809,565 b/	98,714,198	441,475,940	---	978,962 d/
2007	710,337,496	26,645,279 a/	14,468,493	71,020,797	36,716	33,079,971 b/	88,789,909	476,346,199	---	-49,868 d/
2006	681,403,810	28,106,715 a/	25,212,873	66,785,763	85,410	12,394,639 b/	60,798,121	487,993,259	---	27,030 d/
2005	696,680,872	28,376,802 a/	22,861,596	57,821,309	118,738	16,760,277 b/	134,878,230	432,540,962	---	3,322,960 d/
2004	771,311,608	27,662,147 a/	23,233,482	48,468,167	89,652	2,439,753 b/	195,191,556	466,477,856	---	7,748,995 d/
2003	928,049,371	25,997,793 a/	18,665,148	70,208,166	35,139	550,206 b/	360,175,334	435,834,702	---	16,582,883 d/
2002	1,051,209,792	24,060,636 a/	19,347,130	84,299,081	131,446	-4,093,091 b/	412,416,452	502,537,105	---	12,511,033 d/
2001	881,713,348	27,827,858 a/	32,572,233	68,764,262	233,194	-49,787,633	363,091,760	424,527,903	---	14,483,772 d/
2000	1,485,692,169	24,640,073 a/	29,724,235	90,260,310	95,121	189,435,929	540,785,924	585,583,365	---	25,167,213
1999	1,545,944,404	25,147,172 a/	35,734,411	84,601,555	109,527	190,153,009	615,255,351	567,584,601	---	27,358,779
1998	1,575,327,215	23,729,286 a/	36,646,614	106,830,534	163,090	196,339,730	682,994,256	504,278,439	---	24,345,266
1997	1,625,474,631	37,758,824 a/	30,958,539	81,670,023	213,744	188,269,387	311,789,944 c/	945,505,829 c/	---	29,308,343
1996	1,575,376,822	4,357,158	55,181,922	131,366,585	57,132	202,732,637	981,140,799 c/	175,168,027 c/	---	25,372,562
1995	1,578,764,751	5,355,480	46,307,434	158,219,786	231,368	217,379,810	1,130,525,853	---	---	20,745,020
1994	1,665,119,183	3,958,095	49,640,726	160,804,880	115,139	202,007,953	1,234,799,970	---	---	13,792,421
1993	1,607,787,107	2,766,023	32,800,613	156,073,750	94,331	214,746,984	1,189,909,523	---	---	11,395,882
1992	1,484,394,604	3,428,189	31,502,168	134,751,952	123,124	176,322,861	1,132,065,533	---	---	6,200,778
1991	1,290,833,446	3,044,079	57,802,308	148,622,308	202,535	190,080,576	891,081,640	---	---	---
1990	1,029,293,642	2,651,528	41,489,312	67,366,446	50,687	180,643,928	737,091,741	---	---	---
1989	977,323,891	2,268,418	34,013,473	75,379,386	78,838	155,890,322	709,693,454	---	---	---
1988	959,433,913	1,651,853	44,432,516	67,441,157	128,508	148,450,713	697,329,166	---	---	---
1987	935,126,238	1,026,112	57,409,174	64,194,900	-539,581	135,350,899	677,684,734	---	---	---
1986	946,002,929	2,365,519	87,036,405	47,558,244	228,920	180,620,967	628,192,874	---	---	---
1985	982,872,452	734,004	51,218,723	98,812,938	16,386	169,025,485	663,064,916	---	---	---
1984	979,231,565	1,049,629	49,678,540	83,164,128	161,050	165,248,365	679,929,853	---	---	---
1983	837,653,132	1,422,869	44,073,590	88,698,243	10,679	161,265,369	542,182,382	---	---	---

\* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Section 181 includes foreign corporation maintenance and licensing fees formerly reported under Article 9-A of the Tax Law.

b/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with continuing statutory authority.

c/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

d/ Section 189 tax was gradually phased out through rate reductions that began in 2000 and was totally eliminated beginning January 1, 2005.

KEY: Article 9 imposes franchise taxes and fees on specialized corporations and public utilities:

Section 181 - Foreign Corporation License Fees

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 185 - Agricultural Co-operatives (capital basis and dividends)

Section 186 - Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services.

Section 186-f - Public Safety Communications Surcharge

**Table 7: Bank Tax Collections by Type of Bank****Fiscal Years 1983-2012**

Fiscal Year	Commercial Banks			Savings Banks & Savings and Loan Associations	Total
	Total	Clearing House	Other Commercial		
2012 a/	\$1,098,156,396	-\$35,806,489	\$1,133,962,884	\$64,553,006	\$1,162,709,401
2011	937,546,560	11,327,175	926,219,385	35,803,640	973,350,200
2010 a/	1,144,351,348	-3,365,174	1,147,716,522	28,911,717	1,173,263,065
2009	1,027,120,826	9,557,190	1,017,563,636	34,425,217	1,061,546,043
2008	857,361,056	23,456,904	833,904,152	22,640,030	880,001,086
2007 a/	999,046,647	-60,455,012	1,059,501,659	24,946,242	1,023,992,889
2006	802,150,123	170,038,383	632,111,739	39,651,018	841,801,141
2005	577,134,938	. . .	577,134,938	9,561,058	586,695,996
2004	280,629,277	. . .	280,629,277	5,320,346	285,949,624
2003	398,414,102	. . .	398,414,102	10,630,620	409,044,722
2002	486,577,188	. . .	486,577,188	9,184,954	495,762,142
2001	495,895,982	. . .	495,895,982	9,580,407	505,476,390
2000	515,527,816	. . .	515,527,816	9,981,627	525,509,443
1999	527,485,000	. . .	527,485,000	16,573,278	544,058,277
1998	700,344,217	. . .	700,344,217	6,979,370	707,323,587
1997 b/	637,448,699	. . .	637,448,699	2,489,192	639,937,891
1996	611,513,204	. . .	611,513,204	23,149,869	634,663,073
1995	486,101,969	. . .	486,101,969	61,849,711	547,951,680
1994	784,033,220	. . .	784,033,220	66,701,127	850,734,348
1993	569,241,110	. . .	569,241,110	101,241,143	670,482,253
1992	498,918,490	. . .	498,918,490	66,900,780	565,819,270
1991	270,646,880	. . .	270,646,880	60,053,129	330,700,009
1990	354,592,201	. . .	354,592,201	70,490,455	425,082,656
1989	349,703,107	. . .	349,703,107	82,218,613	431,921,720
1988	297,370,077	. . .	297,370,077	109,629,745	406,999,822
1987	272,676,838	. . .	272,676,838	106,937,002	379,613,840
1986	184,605,227	. . .	184,605,227	63,155,404	247,760,631
1985	145,852,717	. . .	145,852,717	24,000,182	169,852,899
1984	143,043,199	. . .	143,043,199	29,348,588	172,391,787
1983	135,000,000	. . .	135,000,000	41,000,000	176,389,008

a/ The category for clearing house banks was introduced to distinguish them from other commercial banks with the implementation of a new returns processing system late in fiscal year 2005-06. During that time and the following fiscal year, several payments were misclassified as received from clearing house banks. During fiscal year 2006-07, accounting adjustments corrected net revenue received by bank category in fiscal year 2005-06 and early fiscal year 2006-07 by moving payments from clearing house banks to other commercial banks. These adjustments resulted in negative net collections for clearing house banks for fiscal year 2006-07. Similar situations occurred during fiscal years 2009-10 and 2011-12.

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

**Table 8: Petroleum Tax Collections****Fiscal Years 1983-2012**

Fiscal Year	Total	Article 9, Section 182 Oil Companies Gross Receipts 1/	Article 9, Section 182-a Oil Users Gross Receipts 2/	Article 9, Section 182-b Oil Companies Additional Gross Receipts 3/	Negotiated Settlements from Section 182 and Unitary Tax	Article 13-A Petroleum Businesses Gross Receipts 4/	Article 13-A Petroleum Businesses 4/ (cents per gallon)	Lubricating Oils 5/
2012	\$1,100,356,460	\$0	\$0	\$0	\$0	\$736,006	\$1,099,618,354	\$2,100
2011	1,090,440,434	0	0	0	0	-1,005	1,090,439,680	1,759
2010	1,103,546,119	0	0	0	0	1,280	1,103,541,524	3,315
2009	1,106,562,471	0	0	0	0	1,076	1,106,560,540	855
2008	1,155,337,012	0	0	0	0	8,308	1,155,327,127	1,577
2007	1,090,305,982	0	0	0	0	-555	1,090,304,340	2,197
2006	1,145,699,979	0	0	0	0	0	1,145,697,782	2,197
2005	1,085,057,865	0	0	0	0	7,422	1,085,047,955	2,488
2004	1,052,378,772	0	0	0	0	-1,206	1,052,374,237	5,741
2003	1,022,875,868	0	0	0	0	673,818	1,022,227,753	-25,702
2002	1,002,480,867	0	-79,589	0	0	125,065	1,002,431,192	4,198
2001	971,096,746	0	-1,133	0	0	61,129	971,027,157	9,593
2000	1,004,930,719	0	59,368	0	0	148,977	1,004,711,854	10,521
1999	1,034,174,965	0	1,217,548	0	0	-37,149	1,032,987,498	7,068
1998	978,623,103	0	241,375	0	0	463,787	977,859,717	58,224
1997	967,829,089	0	476,456	0	0	2,253,691	965,106,971	-8,028
1996	1,007,739,250	0	333,203	0	0	2,744,962	1,004,218,006	443,079
1995	1,048,098,944	0	-125,047	0	0	2,474,707	1,036,978,843	8,770,441
1994	1,145,845,238	0	1,272,097	0	0	6,305,146	1,123,382,409	14,885,586
1993 a/	1,172,752,800	0	370,909	0	0	-4,335,329	1,160,429,989	16,287,230
1992	928,811,743	0	49,364	0	0	-3,414,197	917,170,988	15,005,588
1991	490,961,703	0	383,190	0	0	218,868,445	265,483,452	6,226,616
1990	216,579,767	0	2,191,588	0	0	214,388,179	...	...
1989	202,394,371	0	571,304	0	17,850,000	183,973,067	...	...
1988	227,280,794	-10,565	2,871,719	-468,830	53,723,948	171,164,522	...	...
1987	206,731,188	0	3,256,444	0	48,283,303	155,191,441	...	...
1986	236,956,759	-610,400	4,853,207	0	28,030,551	204,683,401	...	...
1985	258,991,967	-5,282	-110,975	0	28,063,057	231,045,167	...	...
1984	358,933,331	750,259	17,742,273	1,827,542	179,046,752	159,566,505	...	...
1983	75,970,288	11,114,647	64,855,641	...	...	...	...	...

1/ Effective October 1, 1980. Expired December 31, 1982.

2/ Effective July 1, 1981. Terminated June 30, 1983.

3/ Effective January 1, 1983. Repealed June 30, 1983.

4/ Effective July 1, 1983. Restructured September 1, 1990.

5/ Effective September 1, 1990. Repealed September 1, 1994.

a/ Collections for the Article 13-A (cents per gallon) Tax include a one-time spin up of prepayments received through the Electronic Funds Transfer (EFT) process, first effective December 1, 1992.



**Table 9: Article 13-A Petroleum Business Tax****Taxable Gallons (000's) by Type of Fuel 1/  
Fiscal Years 1992 - 2012**

Fiscal Year	Type of Fuel											Kero-Jet Fuel
	Motor Fuel	Aviation Gasoline	Non-highway Diesel Fuel (distillate)				Residual Fuel				Kero-Jet Fuel	
			Highway Diesel Fuel	Total	Utility Use 2/	Non-utility Use 2/	Non-residential Heating/Cooling	Total	Utility Production of Electricity 2/	Non-utility Use 2/, 3/		
2012	5,424,978	2,867	874,033	57,399	0	14,294	43,105	75,761	0	52,600	23,161	165,168
2011	5,620,997	2,952	888,687	71,819	0	17,170	54,649	148,543	0	114,664	33,879	149,797
2010	5,516,534	3,055	866,189	73,386	0	16,853	56,533	144,589	0	110,900	33,689	147,443
2009	5,452,897	3,153	870,762	96,237	0	29,885	66,352	397,354	0	357,123	40,231	172,625
2008	5,657,424	3,401	943,223	101,069	0	31,426	69,643	403,678	0	366,822	36,856	192,569
2007	5,558,729	3,445	931,019	109,158	0	33,987	75,171	629,365	0	589,108	40,257	172,774
2006	5,550,962	3,704	936,946	123,858	0	40,050	83,808	1,375,475	0	1,328,571	46,904	180,041
2005	5,714,974	3,668	932,031	139,998	0	45,078	94,920	1,402,224	0	1,349,301	52,923	188,646
2004	5,788,861	3,922	880,302	190,008	0	80,683	109,325	1,474,260	0	1,416,242	58,018	173,666
2003	5,719,216	4,127	849,770	171,832	0	65,293	106,539	1,023,517	0	961,849	61,668	185,723
2002	5,595,436	4,018	802,330	155,646	443	20,078	135,124	840,331	62,168	733,721	44,442	181,416
2001	5,483,651	5,528	886,664	185,733	1,920	183,813	b/	1,337,840	336,341	1,001,499	b/	197,246
2000	5,570,822	4,749	942,345	174,356	18,641	155,715	b/	923,993	479,999	443,994	b/	196,674
1999	5,581,397	5,542	866,910	159,979	27,554	132,425	b/	1,196,623	887,321	309,302	b/	170,618
1998	5,420,904	5,383	799,501	169,125	19,894	149,230	b/	762,274	501,058	261,215	b/	166,869
1997	5,338,948	4,546	765,439	187,901	17,067	170,834	b/	599,019	434,708	164,311	b/	175,213
1996	5,428,749	6,189	729,646	240,006	17,864	222,142	b/	904,847	691,179	213,668	b/	166,495
1995	5,273,928	6,800	700,575	229,250	18,276	210,974	b/	864,845	617,737	247,108	b/	178,888
1994	5,474,060	5,319	704,285	276,718	24,533	252,184	b/	1,444,756	1,087,501	357,256	b/	165,611
1993	5,431,801	6,459	669,864	261,970	15,296	246,675	b/	1,560,283	1,227,793	332,489	b/	169,992
1992	5,539,987	6,441	644,117	a/	a/	a/	a/	a/	a/	a/	a/	181,430

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed returns, related to collection periods, and are before audit adjustments and tax credits.

2/ Beginning January 1999, the non-utility category includes gallons used to generate electricity, which are not eligible for the Tax Law Section 301-d utility credit (i.e. gallons used by entities which are not subject to price regulation by the Public Service Commission). With the continuing deregulation of the State's electric sector, more gallonage used to generate electricity will no longer be eligible for the 301-d utility credit, and will be taxed as commercial gallons, and not as residual fuel or non-highway diesel fuel used in utility production of electricity.

3/ Non-utility use and utility use in production of exhaust steam.

a/ Data not available.

b/ Not applicable; new statutory category effective April 1, 2001.



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# Section IV: New York State Sales and Compensating Use, Excise and User Taxes and Fees

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<b>Table 10</b>	New York State Sales and Compensating Use, Excise and User Taxes and Fees - Fiscal Years 1983-2012
<b>Table 11</b>	Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1983-2012
<b>Table 12</b>	Alcoholic Beverage Tax Collections by Type - Fiscal Years 2003-2012
<b>Table 13</b>	Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections - Fiscal Years 1983-2012
<b>Table 14</b>	Highway Use Tax Collections - Fiscal Years 1983-2012



**Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees  
Fiscal Years 1983-2012**

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/Tobacco Products 1/	Other 2/
2012	\$11,168,121,899	\$501,609,794	\$238,281,669	\$132,129,153	\$1,633,742,059	\$69,198,973
2011	10,856,940,409	516,145,002	229,718,722	129,162,478	1,617,245,593	64,072,060
2010	9,903,588,183	506,910,634	225,572,155	137,246,610	1,364,254,372	58,361,814
2009	10,373,713,322	503,937,210	205,908,299	140,907,045	1,340,325,929	52,924,830
2008	10,578,790,344	524,934,256	204,828,357	147,955,858	976,186,562	50,740,426
2007	10,194,179,453	513,389,957	194,295,542	152,670,034	984,666,804	50,153,516
2006	10,633,673,013	530,696,736	191,681,244	160,170,334	974,167,697	45,110,601
2005	10,572,931,594	529,773,648	184,893,893	151,393,467	978,933,497	44,362,206
2004	9,652,844,192	515,530,418	191,364,128	146,621,879	1,012,629,066	40,278,133
2003	8,471,206,723	543,780,765	179,762,383	146,839,396	1,119,910,405	40,984,780
2002	8,247,755,984	489,396,235	178,153,413	148,297,789	1,014,307,039	40,337,843
2001	8,408,828,635	510,324,370	179,346,278	155,075,065	1,023,770,324	43,223,200
2000	8,214,883,064	518,773,204	177,044,094	150,224,973	671,653,015	40,373,367
1999	7,646,928,787	502,319,551	182,778,004	168,666,521	666,700,438	57,050,648
1998 a/	7,308,285,190	491,712,710	177,016,901	164,810,387	675,342,106	62,283,031
1997 a/	7,060,391,379	471,508,471	193,091,731	157,314,191	667,063,120	60,422,860
1996	6,688,967,367	501,483,130	197,798,084	170,003,839	693,485,328	79,189,107
1995	6,578,632,778	484,961,968	209,043,566	189,160,560	726,543,794	122,177,077
1994	6,117,517,422	490,283,030	217,962,571	174,244,179	707,663,414	154,339,603
1993 b/	6,041,346,276	525,249,734	229,266,039	152,245,445	554,775,712	150,120,120
1992	5,774,946,387	492,444,493	235,003,797	138,949,008	596,344,431	136,813,745
1991	5,524,082,626	505,106,866	236,145,576	115,534,698	606,215,085	89,906,694
1990	5,768,358,282	543,548,164	190,431,201	80,016,380	543,431,000	...
1989	5,524,768,913	488,729,646	144,575,616	78,746,246	381,099,271	...
1988	5,294,834,740	500,180,485	149,082,855	77,019,652	400,931,536	...
1987	4,899,714,169	495,922,469	156,400,434	68,854,607	406,235,403	...
1986	4,577,046,140	468,945,613	160,228,881	68,172,242	422,832,405	...
1985	4,066,959,116	408,760,520	171,446,275	65,775,032	434,762,153	...
1984	3,744,310,176	422,232,089	171,596,091	57,632,117	440,000,371	...
1983	3,406,466,223	436,795,975	142,337,223	53,673,336	330,976,219	...

1/ Includes Cigarette Retail License and Vending Machine Sticker Fees.

2/ Includes Hotel/Motel Room Occupancy Tax (repealed September 1, 1994), Automobile Rental Tax, Petroleum Testing Fees, and Non-refillable Beverage Container Tax (repealed October 1, 1998).

a/ Collections for Alcoholic Beverage Tax includes a one-time spinup of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1996, and repealed, April 1, 1997.

b/ Collections for Sales and Compensating Use Tax and Motor Fuel Tax include a one-time spinup of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1992.

**Table 11: Motor Fuel Tax****Net Collections and Taxable Gallons by Type of Fuel  
Fiscal Years 1983-2012**

Fiscal Year	Net Collections			Taxable Gallons (000) 1/		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
2012	\$434,257,984	\$67,351,810	\$501,609,794	5,428,338	848,253	6,276,591
2011	446,236,449	69,908,552	516,145,002	5,625,102	866,252	6,491,354
2010	441,867,017	65,043,617	506,910,634	5,519,567	849,313	6,368,880
2009	436,922,709	67,014,501	503,937,210	5,457,467	858,008	6,315,475
2008	453,858,415	71,075,841	524,934,256	5,662,484	917,031	6,579,515
2007	445,171,948	68,218,009	513,389,957	5,564,169	912,735	6,476,904
2006	461,774,490	68,922,246	530,696,736	5,556,285	913,066	6,469,351
2005	463,469,457	66,304,191	529,773,648	5,720,769	906,547	6,627,316
2004	462,847,996	52,682,421	515,530,418	5,794,807	855,072	6,649,879
2003	478,745,263	65,035,502	543,780,765	5,725,978	825,603	6,551,581
2002	430,844,878	58,551,357	489,396,235	5,602,828	775,609	6,378,437
2001	448,770,548	61,553,821	510,324,370	5,490,630	851,544	6,342,174
2000	450,716,141	68,057,063	518,773,204	5,572,647	926,622	6,499,269
1999	442,577,430	59,742,120	502,319,551	5,585,511	820,201	6,405,712
1998	437,792,075	53,920,635	491,712,710	5,426,744	757,578	6,184,322
1997	421,669,083	49,839,388	471,508,471	5,339,561	719,592	6,059,153
1996	440,921,198	60,561,933	501,483,130	5,431,975	684,822	6,116,797
1995	425,413,021	59,548,947	484,961,968	5,278,709	657,425	5,936,134
1994	426,004,782	64,278,249	490,283,030	5,473,445	656,904	6,130,349
1993 a/	465,445,471	59,804,263	525,249,734	5,438,302	626,708	6,065,010
1992	438,687,552	53,756,941	492,444,493	5,524,187	619,579	6,143,766
1991	441,384,994	63,721,872	505,106,866	5,629,056	691,572	6,320,628
1990	475,381,273	68,166,891	543,548,164	5,662,398	813,761	6,476,159
1989	427,807,248	60,922,398	488,729,646	5,690,757	657,922	6,348,679
1988	451,105,702	49,074,783	500,180,485	5,776,710	502,654	6,279,365
1987	449,792,194	46,130,275	495,922,469	5,541,737	470,780	6,012,516
1986	425,591,103	43,354,510	468,945,613	5,664,200	449,669	6,113,869
1985	366,821,088	41,939,432	408,760,520	5,870,674	445,708	6,316,382
1984	383,040,061	39,192,028	422,232,089	5,198,864	425,431	5,624,294
1983	400,672,005	36,123,970	436,795,975	5,459,424	387,233	5,846,658

1/ 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, less credits and refunds.

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



**Table 12: Alcoholic Beverage Tax Collections by Type**  
**Fiscal Years 2003-2012**

Beverage Type	GALLONS 1/				
	2003	2004	2005	2006	2007
Beer	316,901,114	334,516,704	310,543,114	326,207,413	319,270,119
<b>Liquor - Total</b>	<b>22,308,764</b>	<b>24,007,284</b>	<b>23,709,154</b>	<b>24,523,351</b>	<b>25,065,031</b>
Liquor over 24% alcohol	19,564,978	20,907,067	20,698,750	21,292,073	21,789,681
Liquor not over 24% alcohol	2,743,786	3,100,217	3,010,404	3,231,278	3,275,350
<b>Wine - Total</b>	<b>46,510,007</b>	<b>51,569,899</b>	<b>51,301,563</b>	<b>52,901,890</b>	<b>56,417,783</b>
Naturally sparkling	2,217,121	2,361,855	2,375,684	2,731,462	3,195,848
Artificially carbonated	16,548	17,516	20,580	44,951	45,203
Still	43,570,731	48,619,438	48,368,636	49,580,128	52,583,174
Cider	705,607	571,090	536,663	545,350	593,558
<b>TOTAL</b>	<b>385,719,885</b>	<b>410,093,887</b>	<b>385,553,831</b>	<b>403,632,654</b>	<b>400,752,933</b>

Beverage Type	TAX 2/				
	2003	2004	2005	2006	2007
Beer	\$39,612,639	\$39,062,577	\$34,159,743	\$35,882,815	\$35,119,713
<b>Liquor - Total</b>	<b>132,848,953</b>	<b>142,388,518</b>	<b>140,820,343</b>	<b>145,198,206</b>	<b>148,511,824</b>
Liquor over 24% alcohol	125,890,850	134,526,522	133,186,108	137,003,847	140,205,702
Liquor not over 24% alcohol	6,958,103	7,861,996	7,634,235	8,194,359	8,306,123
<b>Wine - Total</b>	<b>8,697,515</b>	<b>9,675,719</b>	<b>9,630,135</b>	<b>9,931,762</b>	<b>10,590,022</b>
Naturally sparkling	419,701	447,099	449,717	517,066	604,974
Artificially carbonated	3,132	3,316	3,896	8,509	8,557
Still	8,247,939	9,203,660	9,156,183	9,385,518	9,953,995
Cider	26,743	21,644	20,340	20,669	22,496
<b>TOTAL</b>	<b>\$181,159,107</b>	<b>\$191,126,814</b>	<b>\$184,610,220</b>	<b>\$191,012,783</b>	<b>\$194,221,559</b>

Reconciliations:

Prior period adjustments and administrative charges from N.Y. City Tax	-\$1,396,724	\$237,314	\$283,673	\$668,461	\$73,983
Floor Taxes 3/	0	0	0	0	0
<b>TOTAL NET COLLECTIONS</b>	<b>\$179,762,383</b>	<b>\$191,364,128</b>	<b>\$184,893,893</b>	<b>\$191,681,244</b>	<b>\$194,295,542</b>

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.



**Table 12: Alcoholic Beverage Tax Collections by Type (Cont'd)**  
**Fiscal Years 2003-2012**

Beverage Type	GALLONS 1/				
	2008	2009	2010	2011	2012
Beer	325,241,196	324,751,359	325,523,860	322,123,660	320,172,209
<b>Liquor - Total</b>	<b>26,640,223</b>	<b>26,785,382</b>	<b>27,491,659</b>	<b>27,930,725</b>	<b>29,233,718</b>
Liquor over 24% alcohol	23,351,775	23,492,699	24,191,597	24,613,023	25,862,592
Liquor not over 24% alcohol	3,288,448	3,292,683	3,300,062	3,317,702	3,371,126
<b>Wine - Total</b>	<b>57,932,819</b>	<b>59,650,642</b>	<b>59,737,806</b>	<b>61,145,765</b>	<b>64,464,528</b>
Naturally sparkling	2,712,841	2,638,901	2,733,927	3,086,689	3,381,107
Artificially carbonated	47,729	65,146	83,974	83,949	118,976
Still	54,600,208	56,446,887	56,225,172	57,392,533	60,214,299
Cider	572,041	499,708	694,733	582,594	750,145
<b>TOTAL</b>	<b>409,814,238</b>	<b>411,187,382</b>	<b>412,753,325</b>	<b>411,200,150</b>	<b>413,870,455</b>

Beverage Type	TAX 2/				
	2008	2009	2010	2011	2012
Beer	\$35,776,532	\$35,722,649	\$43,952,085	\$45,097,312	\$44,824,109
<b>Liquor - Total</b>	<b>158,596,335</b>	<b>159,513,852</b>	<b>164,029,625</b>	<b>166,786,019</b>	<b>174,961,853</b>
Liquor over 24% alcohol	150,256,996	151,163,774	155,660,833	158,372,493	166,412,845
Liquor not over 24% alcohol	8,339,339	8,350,078	8,368,792	8,413,526	8,549,007
<b>Wine - Total</b>	<b>10,880,076</b>	<b>11,216,211</b>	<b>16,639,152</b>	<b>18,191,032</b>	<b>19,142,745</b>
Naturally sparkling	513,541	499,544	782,672	926,007	1,014,332
Artificially carbonated	9,035	12,332	23,963	25,185	35,693
Still	10,335,819	10,685,396	15,806,187	17,217,760	18,064,290
Cider	21,680	18,939	26,330	22,080	28,431
<b>TOTAL</b>	<b>\$205,252,942</b>	<b>\$206,452,712</b>	<b>\$224,620,862</b>	<b>\$230,074,363</b>	<b>\$238,928,707</b>

Reconciliations:

Prior period adjustments and administrative charges from N.Y. City Tax	-\$424,585	-\$544,413	-\$1,329,785	-\$360,854	-\$647,406
Floor Taxes 3/	0	0	2,281,078	5,212	368
<b>TOTAL NET COLLECTIONS</b>	<b>\$204,828,357</b>	<b>\$205,908,299</b>	<b>\$225,572,155</b>	<b>\$229,718,722</b>	<b>\$238,281,669</b>

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

**Table 13: Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections**  
**Fiscal Years 1983-2012**

Fiscal Year	Cigarette Tax Collections				Net Tobacco	Net Cigarette Licenses	Net Cigarette Stickers
	Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections			
2012	\$1,542,188,004	\$4,398,222	-\$8,422,273	\$1,529,367,509	\$102,625,863	\$1,725,773	\$22,913
2011	1,486,777,972	4,303,575	34,675,220	1,517,149,618	95,859,667	4,046,852	189,457
2010	1,292,592,688	3,754,871	-1,138,193	1,287,699,624	63,632,247	12,698,360	224,141
2009	1,259,788,547	3,705,229	33,214,054	1,289,297,371	48,367,726	2,510,413	150,419
2008	930,859,134	2,789,100	-1,178,764	926,891,270	46,598,440	2,633,151	63,702
2007	941,013,637	2,815,997	-650,719	937,546,920	44,314,179	2,710,981	94,724
2006	937,371,201	2,811,395	-2,602,118	931,957,689	39,373,048	2,744,237	92,723
2005	937,305,231	2,827,030	1,804,450	936,282,651	39,665,631	2,909,587	75,628
2004	969,859,655	2,967,242	2,283,827	969,176,240	40,419,425	2,987,857	45,545
2003	1,047,688,876	3,224,592	34,550,067	1,079,014,351	37,640,804	3,126,783	128,466
2002	991,896,604	3,099,115	241,507	989,038,996	21,909,885	3,233,654	124,504
2001	988,715,349	3,165,387	14,255,800	999,805,762	20,495,983	3,337,309	131,271
2000	649,298,794	2,144,024	955,513	648,110,283	20,140,644	3,269,308	132,780
1999	648,339,489	2,133,402	-1,757,810	644,448,276	18,837,618	3,276,883	137,661
1998	657,171,054	2,166,310	-2,802,921	652,201,824	19,898,873	3,095,290	146,119
1997	649,755,879	2,184,769	384,257	647,955,367	16,241,698	2,698,920	167,136
1996	679,408,433	2,277,360	216,007	677,347,081	13,221,382	2,725,898	190,967
1995	713,459,560	2,366,804	1,078,698	712,171,454	11,621,309	2,547,929	203,101
1994	693,158,878	2,490,244	2,976,712	693,645,346	11,207,615	2,565,799	244,654
1993	549,496,469	2,652,034	-2,921,163	543,923,271	8,092,575	2,460,176	299,690
1992	585,357,325	2,790,612	2,813,015	585,379,728	8,200,122	2,401,525	363,056
1991	600,481,699	2,936,229	-1,891,105	595,654,365	7,779,066	2,350,440	431,214
1990	539,991,181	3,130,229	581,269	537,442,221	5,988,778	...	...
1989	384,232,112	3,335,646	202,805	381,099,271	...	...	...
1988	402,696,431	3,484,741	1,719,846	400,931,536	...	...	...
1987	409,144,326	3,542,212	633,289	406,235,403	...	...	...
1986	428,063,876	3,659,192	-1,572,279	422,832,405	...	...	...
1985	436,476,643	3,727,877	2,013,387	434,762,153	...	...	...
1984	445,041,161	3,822,164	-1,218,626	440,000,371	...	...	...
1983	334,252,029	3,977,781	701,971	330,976,219	...	...	...

**Table 14: Highway Use Tax Collections****Fiscal Years 1983-2012**

Fiscal Year	Truck Mileage Tax			Fuel Use Tax 2/	Total Collections
	Tax	Permits/Certificates of Registration 1/	Total		
2012	\$98,286,193	\$3,320,597	\$101,606,790	\$30,522,363	\$132,129,153
2011	98,125,313	2,816,024	100,941,337	28,221,141	129,162,478
2010	99,123,081	9,539,060 *	108,662,141	28,584,469	137,246,610
2009	106,235,194	2,168,191	108,403,386	32,503,659	140,907,045
2008	111,910,588	2,354,508	114,265,096	33,690,763	147,955,858
2007	111,980,750	4,485,930	116,466,680	36,203,355	152,670,034
2006	116,068,946	7,192,699 *	123,261,645	36,908,688	160,170,334
2005	115,412,992	3,748,878	119,161,870	32,231,597	151,393,467
2004	113,243,832	4,170,791	117,414,623	29,207,257	146,621,879
2003	113,398,285	6,702,614 *	120,100,899	26,738,496	146,839,396
2002	116,542,381	3,232,211	119,774,592	28,523,197	148,297,789
2001	122,261,219	4,183,185	126,444,403	28,630,662	155,075,065
2000	119,131,766	7,415,727 *	126,547,493	23,677,480	150,224,973
1999	140,370,698	3,830,729	144,201,427	24,465,094	168,666,521
1998	136,002,761	3,787,673	139,790,434	25,019,953	164,810,387
1997	133,054,966	6,151,522 *	139,206,488	18,107,703	157,314,191
1996	140,305,365	3,624,024	143,929,388	26,074,451	170,003,839
1995	153,059,612	4,166,117	157,225,730	31,934,830	189,160,560
1994	139,702,198	6,021,240 *	145,723,438	28,520,741	174,244,179
1993	124,256,705	2,837,592	127,094,297	25,151,147	152,245,445
1992	112,506,556	3,297,762	115,804,318	23,144,690	138,949,008
1991	87,503,078	5,509,510 *	93,012,588	22,522,110	115,534,698
1990	58,477,093	3,269,660	61,746,753	18,269,627	80,016,380
1989	56,889,907	3,500,357	60,390,264	18,355,982	78,746,246
1988	51,753,489	5,499,983 *	57,253,472	19,766,180	77,019,652
1987	46,407,101	2,829,405	49,236,506	19,618,101	68,854,607
1986	43,380,644	3,207,647	46,588,291	21,583,951	68,172,242
1985	41,106,715	4,892,812 *	45,999,527	19,775,505	65,775,032
1984	37,788,356	2,125,979	39,914,335	17,717,782	57,632,117
1983	35,527,961	1,826,363	37,354,324	16,319,012	53,673,336

\* Reflects permit/certificate of registration renewal collections.

1/ Beginning July 1, 2007, provisions requiring permits, tags, plates and stickers for motor vehicles subject to the highway use tax were replaced with a certificate of registration requirement.

2/ Includes Articles 21 and 21-A (IFTA), beginning April 1996.



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# Section V: New York State Property Transfer Taxes

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- Table 15** New York State Property Transfer Taxes - Fiscal Years 1983-2012
- Table 16** Estate Tax Collections by County - Fiscal Year 2012
- Table 17** Real Estate Transfer Tax Collections by County - Fiscal Year 2012



**Table 15: New York State Property Transfer Taxes****Fiscal Years 1983-2012**

Fiscal Year	Estate	Gift 1/	Real Estate Transfer	Real Property Transfer Gains 2/
2012	\$1,078,426,195	\$91,262	\$610,047,675	\$13,857
2011	1,218,067,936	1,179,608	580,100,733	-2,675
2010	863,975,206	2,402,083	493,049,478	-512,948
2009	1,162,591,665	2,655,213	701,163,664	85,623
2008	1,036,651,793	879,335	1,020,669,027	566,795
2007	1,063,341,531	-9,957,809	1,022,094,345	446,561
2006	854,836,117	1,998,214	938,144,770	939,367
2005	895,289,667	3,192,592	729,740,514	675,742
2004	732,294,754	3,709,425	510,442,500	3,715,217
2003	700,967,464	7,043,434	447,560,166	4,860,083
2002	761,392,171	6,296,660	370,624,821	4,712,643
2001	717,088,317	41,434,831	404,744,599	6,183,889
2000	975,172,135	79,497,183	340,230,022	14,824,249
1999	946,445,440	125,019,036	312,369,375	28,939,597
1998	919,361,137	102,846,765	229,631,947	32,630,635
1997	791,558,612	97,764,227	194,487,907	42,354,835
1996	678,698,495	120,627,799	181,611,530	105,909,273
1995	695,594,570	63,781,953	187,412,271	103,568,059
1994	720,241,557	79,162,639	162,556,227	92,621,600
1993	602,436,114	70,088,091	149,553,272	197,325,800
1992	666,389,299	81,249,700	140,167,102	142,920,098
1991	630,831,166	79,091,066	153,835,833	255,627,900
1990	492,653,485	32,943,687	175,794,552	395,978,255
1989	472,803,259	39,176,261	185,996,482	542,484,357
1988	437,168,454	22,658,779	186,396,706	549,226,141
1987	374,144,277	18,543,125	191,719,318	792,381,534
1986	317,575,739	10,889,135	140,408,622	496,243,143
1985	234,504,334	6,557,143	111,831,561	394,301,807
1984	253,778,618	5,360,873	58,284,875	158,332,394
1983	276,308,223	7,545,627	15,065,534	...

1/ Repealed effective January 1, 2000.

2/ Repealed effective June 15, 1996.

**Table 16: Estate Tax Collections by County**

County	Fiscal Year 2012		Net Collections
	Gross Collections	Refunds	
<b>New York City, Total</b>	<b>\$534,870,533</b>	<b>\$36,724,839</b>	<b>\$498,145,694</b>
Bronx	8,914,322	921,895	7,992,428
Kings	47,820,099	2,339,457	45,480,643
New York	393,937,253	27,868,246	366,069,007
Queens	75,038,682	4,943,129	70,095,553
Richmond	9,160,177	652,112	8,508,064
Albany	6,893,540	859,449	6,034,091
Allegany	46,996	19,621	27,375
Broome	2,650,803	33,771	2,617,031
Cattaraugus	208,286	3,057	205,229
Cayuga	760,542	18,017	742,525
Chautauqua	2,893,360	68,085	2,825,275
Chemung	868,092	114,233	753,859
Chenango	382,517	0	382,517
Clinton	1,221,672	18,060	1,203,613
Columbia	2,010,265	73,453	1,936,813
Cortland	71,787	29,802	41,985
Delaware	602,780	1,381	601,399
Dutchess	8,652,745	421,799	8,230,946
Erie	15,445,286	868,486	14,576,800
Essex	870,174	107,584	762,590
Franklin	276,303	34,893	241,410
Fulton	305,491	3,270	302,221
Genesee	234,292	21,791	212,501
Greene	658,056	11,071	646,985
Hamilton	128,193	0	128,193
Herkimer	1,513,972	124,728	1,389,244
Jefferson	996,253	508,666	487,587
Lewis	257,470	0	257,470
Livingston	888,599	0	888,599
Madison	894,582	0	894,582
Monroe	31,374,833	711,185	30,663,647
Montgomery	361,266	234	361,032
Nassau	150,145,832	9,174,242	140,971,590
Niagara	3,463,954	249,523	3,214,431
Oneida	5,603,998	240,113	5,363,885
Onondaga	9,300,587	331,804	8,968,783
Ontario	2,149,646	66,077	2,083,569
Orange	7,087,753	165,471	6,922,282
Orleans	1,252,239	73,993	1,178,246
Oswego	1,396,207	75,389	1,320,818
Otsego	1,654,229	151,337	1,502,892
Putnam	11,814,525	116,705	11,697,821
Rensselaer	1,255,244	139,814	1,115,430
Rockland	9,632,824	188,695	9,444,130
St. Lawrence	584,584	0	584,584
Saratoga	2,543,758	186,186	2,357,572
Schenectady	2,792,443	82,967	2,709,476
Schoharie	333,586	6,424	327,162
Schuyler	378,593	21,476	357,117
Seneca	1,405,637	37,385	1,368,252
Steuben	878,406	353,663	524,743
Suffolk	70,349,165	3,727,021	66,622,144
Sullivan	1,429,120	89,378	1,339,742
Tioga	711,938	53,355	658,582
Tompkins	4,658,138	355,202	4,302,936
Ulster	4,718,380	95,510	4,622,870
Warren	1,919,243	35,088	1,884,156
Washington	597,201	359	596,842
Wayne	689,377	33,142	656,235
Westchester	112,403,012	6,224,052	106,178,959
Wyoming	101,557	0	101,557
Yates	604,124	5,370	598,754
Unclassified	71,846,396	1,408,263	70,438,133
Non-Resident	18,519,128	3,582,511	14,936,617
<b>State Total</b>	<b>\$1,118,559,511</b>	<b>\$68,047,989</b>	<b>\$1,050,511,522</b>

NOTE: Excludes \$26,618,434 of assessment collections and \$88,745 of collections from probate procedures.



**Table 17: Real Estate Transfer Tax Collections by County****Fiscal Year 2012**

County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/	County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/
New York City, Total	\$65,372	\$400,033,741	Niagara	4,951	1,325,621
Bronx	5,414	8,982,491	Oneida	5,068	1,163,202
Kings	17,642	51,905,605	Onondaga	9,132	3,960,288
New York	18,092	301,048,849	Ontario	3,048	1,549,157
Queens	18,532	31,784,821	Orange	5,584	3,591,467
Richmond	5,693	6,311,975	Orleans	1,054	213,228
			Oswego	3,284	641,697
Albany	5,526	2,937,636	Otsego	1,891	449,472
Allegany	1,862	187,820	Putnam	1,646	1,470,651
Broome	4,705	1,112,695	Rensselaer	3,191	1,429,954
Cattaraugus	3,082	515,614	Rockland	4,203	4,385,540
Cayuga	2,413	500,659	St. Lawrence	3,610	572,073
Chautauqua	5,207	881,036	Saratoga	5,315	3,211,833
Chemung	3,075	678,387	Schenectady	3,153	1,185,998
Chenango	1,776	306,064	Schoharie	1,068	232,038
Clinton	2,167	582,477	Schuyler	860	162,905
Columbia	1,543	981,668	Seneca	1,219	244,055
Cortland	1,434	301,115	Steuben	3,669	694,198
Delaware	1,914	365,830	Suffolk	21,729	57,077,579
Dutchess	4,968	3,727,282	Sullivan	2,856	869,963
Erie	16,289	6,870,694	Tioga	1,722	261,023
Essex	1,609	535,576	Tompkins	2,132	897,069
Franklin	1,457	462,715	Ulster	3,960	2,027,840
Fulton	1,593	312,602	Warren	2,250	1,210,974
Genesee	1,341	262,896	Washington	1,864	439,503
Greene	1,729	659,188	Wayne	2,448	581,117
Hamilton	525	107,513	Westchester	9,881	37,909,237
Herkimer	1,799	353,918	Wyoming	1,224	210,582
Jefferson	4,407	984,472	Yates	1,151	331,695
Lewis	1,344	170,768			
Livingston	1,534	379,082	<b>Total, All Counties</b>	<b>\$284,180</b>	<b>\$592,794,013</b>
Madison	2,088	490,866			
Monroe	13,328	6,681,766	Unclassified by county 2/	---	37,589,054
Montgomery	1,315	202,415			
Nassau	15,617	32,907,557	<b>Grand Total</b>	<b>\$284,180</b>	<b>\$630,383,067</b>

1/ Includes a total of \$13,148 interest reported by thirty-six localities. Net amount is before refunds of \$719,073 paid but not allocated to localities.

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

NOTE: Data are estimated based on currently available information.



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# Section VI: New York State Other Taxes and Fees

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<b>Table 18</b>	New York State Other Taxes and Fees - Fiscal Years 1983-2012
<b>Table 19</b>	Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1983-2012
<b>Table 20</b>	Off-Track Betting Revenues by Regional Corporation - Racing Seasons 1982-2011
<b>Table 21</b>	Pari-Mutuel and Racing Tax Collections - 2011 Racing Season



**Table 18: New York State Other Taxes and Fees****Fiscal Years 1983-2012**

Fiscal Year	Pari-Mutuel Taxes & Fees	Off-Track Betting Revenues 1/	Racing Admissions Tax	Boxing & Wrestling Exhibitions Tax	Hazardous Waste Assessments 2/	Waste Tire Management and Recycling Fees 2/	Wireless Communication Services Surcharges 3/	Returnable Beverage Container Deposits 2/	Tax Return Preparer Registration Fees	OGS Procurement Fees 4/
2012	\$14,056,791	\$8,305,217	\$354,855	\$412,840	\$7,104,253	\$23,573,063	\$0	\$103,643,145	\$1,145,441	\$17,402
2011	9,807,551	11,676,332	351,686	360,886	2,719,460	25,052,240	280	115,218,489	1,072,096	1,196,107
2010	8,112,164	14,360,074	340,222	350,185	1,786,259	22,264,071	97,373,003	47,537,947	1,345,869	745,245
2009	10,341,998	17,596,715	369,100	404,318	1,472,519	23,774,883	190,679,820	...	...	-1,562,893
2008	9,732,835	21,141,916	370,033	581,387	1,605,908	26,756,399	174,870,027	...	...	...
2007	8,166,787	19,920,113	364,485	307,317	-1,870,333	25,640,250	165,845,961	...	...	...
2006	6,560,885	22,306,909	556,081	473,616	5,270,640	26,728,990	152,049,512	...	...	...
2005	11,770,530	19,733,976	378,779	352,143	2,337,493	26,472,681	137,154,156	...	...	...
2004	12,851,306	23,215,767	344,374	225,578	2,373,894	9,829,914	129,938,203	...	...	...
2003	13,579,232	24,543,658	319,163	259,431	3,311,987	...	65,921,442	...	...	...
2002	13,523,999	24,509,973	285,497	387,704	6,015,734	...	...	...	...	...
2001	16,809,667	20,621,340	288,672	412,304	6,368,461	...	...	...	...	...
2000	19,842,096	24,356,609	299,123	1,238,290	10,830,304	...	...	...	...	...
1999	21,323,912	23,000,263	294,196	400,212	7,167,115	...	...	...	...	...
1998	22,381,265	24,306,669	310,235	638,821	8,594,040	...	...	...	...	...
1997	23,463,470	25,493,000	271,992	231,588	7,997,373	...	...	...	...	...
1996	27,149,313	25,426,667	309,964	181,861	7,637,189	...	...	...	...	...
1995	39,441,649	24,931,090	357,259	276,873	5,713,767	...	...	...	...	...
1994	43,672,756	30,832,507	398,786	262,586	8,413,875	...	...	...	...	...
1993	94,565,065	32,488,731	404,948	336,231	9,996,262	...	...	...	...	...
1992	50,034,696	34,710,859	437,747	258,458	9,139,198	...	...	...	...	...
1991	52,169,497	35,320,067	477,561	277,704	4,744,434	...	...	...	...	...
1990	51,240,392	35,872,504	471,235	341,893	5,408,979	...	...	...	...	...
1989	56,850,025	36,349,266	467,686	402,837	7,539,003	...	...	...	...	...
1988	68,950,805	36,505,747	553,233	415,075	5,608,415	...	...	...	...	...
1987	59,988,263	35,367,843	536,661	585,576	4,600,811	...	...	...	...	...
1986	73,037,170	33,476,718	561,425	658,254	5,652,955	...	...	...	...	...
1985	88,601,193	32,990,926	612,957	504,336	4,404,000	...	...	...	...	...
1984	87,268,187	33,851,199	620,251	465,386	3,089,000	...	...	...	...	...
1983	82,891,997	41,410,227	676,387	275,674	1,626,000	...	...	...	...	...

1/ Includes state commissions, state share of breakage and uncashed tickets.

2/ Imposed by the Environmental Conservation Law.

3/ Imposed by section 309 of the County Law. Repealed, Chapter 56, Laws of 2009.

4/ Imposed by the State Finance Law. Repealed, chapter 56, Laws of 2010.

**Table 19: Pari-Mutuel Taxes and Fees Collections****Fiscal Years 1983-2012**

Fiscal Year	Flat Racing				New York Racing Association Fees	Harness Racing		
	Total, All Types	Total	Tax (Commissions & Breakage)	Uncashed Tickets 1/		Total	Tax (Commissions & Breakage)	Uncashed Tickets 1/
2012	\$14,056,791	\$13,090,424	\$10,902,624	\$2,187,799	\$0	\$966,367	\$588,576	\$377,792
2011	9,807,551	8,795,625	7,355,022	1,440,603	0	1,011,926	660,791	351,134
2010	8,112,164	7,074,248	6,710,290	363,958	0	1,037,916	669,117	368,799
2009	10,341,998	9,105,200	7,602,117	1,503,083	0	1,236,798	588,950	647,848
2008	9,732,835	8,397,068	8,286,845	110,224	0	1,335,766	672,203	663,563
2007	8,166,787	7,350,592	7,152,192	198,400	0	816,195	450,154	366,041
2006	6,560,885	5,867,372	5,736,159	131,214	0	693,513	258,129	435,385
2005	11,770,530	10,868,849	9,257,129	1,611,720	0	901,681	426,111	475,571
2004	12,851,306	11,486,157	9,998,839	1,487,318	0	1,365,149	796,291	568,858
2003	13,579,232	12,228,990	10,559,441	1,669,549	0	1,350,242	803,245	546,997
2002	13,523,999	12,120,395	10,525,233	1,595,162	0	1,403,604	851,652	551,952
2001	16,809,667	15,527,481	14,152,393	1,375,088	0	1,282,186	750,388	531,798
2000	19,842,096	18,454,978	17,218,607	1,236,372	0	1,387,118	794,324	592,794
1999	21,323,912	19,830,365	18,643,213	1,187,152	0	1,493,547	923,351	570,196
1998	22,381,265	20,827,551	19,329,143	1,322,408	176,000	1,553,714	1,013,436	540,278
1997	23,463,470	21,723,759	20,417,526	1,174,233	132,000	1,739,710	1,075,835	663,875
1996	27,149,313	25,204,118	23,984,922	1,219,196	0	1,945,195	1,219,508	725,687
1995	39,441,649	35,480,652	34,306,005	1,142,172	32,475	3,960,997	2,817,028	1,143,968
1994	43,672,756	39,670,293	37,984,916	1,478,899	206,478	4,002,463	3,629,456	373,006
1993	94,565,065	89,393,040	39,731,688	1,761,094	47,900,258	5,172,025	4,726,527	445,499
1992	50,034,696	44,587,602	43,093,441	1,494,161	0	5,447,094	5,042,574	404,520
1991	52,169,497	46,008,625	43,602,832	1,605,793	800,000	6,160,872	5,594,069	566,803
1990	51,240,392	44,679,518	43,173,187	1,506,331	0	6,560,874	6,101,342	459,532
1989	56,850,025	47,702,528	44,523,065	1,487,463	1,692,000	9,147,497	8,634,110	513,387
1988	68,950,805	51,786,269	46,781,883	1,625,082	3,379,304	17,124,536	16,485,889	638,647
1987	59,988,263	49,580,361	45,676,802	1,525,136	2,378,423	10,316,008	9,698,571	617,437
1986	73,037,170	55,692,771	46,909,392	1,439,725	7,343,654	17,344,399	16,739,927	604,472
1985	88,601,193	59,007,556	45,249,205	1,263,988	12,494,363	29,593,637	28,963,212	630,425
1984	87,268,187	55,108,700	47,216,039	1,099,328	6,793,333	32,159,487	31,636,202	523,285
1983	82,891,997	47,561,913	38,535,841	2,105,511	6,920,561	35,330,084	34,094,419	1,235,665
Quarter Horse Racing								
Fiscal Year	Total	Tax (Commissions & Breakage)	Uncashed Tickets					
1988	\$40,000	\$9,000	\$31,000					
1987	91,894	91,894	0					

**Table 20: Off-Track Betting Revenues by Regional Corporation****Racing Seasons 1982-2011**

Racing Season	Total, All Regions	City of New York 1/	Nassau	Suffolk	Catskill	Capital District	Western
2011 a/	\$8,696,610	\$0	\$2,569,889	\$1,506,082	\$1,196,274	\$1,871,359	\$1,553,006
2010 a/	14,389,513	5,620,105	2,299,316	1,653,463	1,243,240	2,000,597	1,572,792
2009 a/	18,389,887	8,669,965	2,667,793	1,835,068	1,309,264	2,170,041	1,737,756
2008 a/	20,508,813	9,566,361	3,189,755	2,102,020	1,555,257	2,281,630	1,813,790
2007 a/	20,976,572	10,549,112	2,752,692	2,043,169	1,419,814	2,310,613	1,901,172
2006 a/	20,475,649	9,830,210	2,909,935	2,079,017	1,575,987	2,190,565	1,889,935
2005 a/	22,874,543	10,953,945	3,322,671	2,317,915	1,794,359	2,498,190	1,987,463
2004	23,125,345	11,256,758	3,268,198	2,379,237	1,705,171	2,490,587	2,025,394
2003	23,585,026	11,628,523	2,688,137	2,541,553	1,795,857	2,740,794	2,190,162
2002	24,535,516	11,882,093	2,953,493	2,524,203	1,897,769	2,882,385	2,395,573
2001	24,520,350	12,157,581	2,813,774	2,291,805	1,929,951	2,885,161	2,442,078
2000	24,325,789	12,114,634	2,793,891	2,152,901	1,856,190	2,942,516	2,465,657
1999	24,086,116	11,735,661	2,767,670	2,207,550	1,851,426	2,883,793	2,640,016
1998	22,638,804	10,787,410	2,616,884	1,947,800	1,970,656	2,851,010	2,465,044
1997	20,061,342	9,961,717	2,384,882	1,824,453	1,404,258	2,431,904	2,054,128
1996	25,882,000	12,624,000	3,034,000	2,126,000	1,888,000	3,306,000	2,904,000
1995	24,739,000	12,022,000	2,532,000	2,152,000	1,915,000	3,216,000	2,902,000
1994	25,810,000	12,333,000	2,739,000	2,294,000	2,073,000	3,368,000	3,003,000
1993	31,590,000	15,018,000	3,405,000	3,325,000	2,322,000	4,092,000	3,428,000
1992	33,250,000	16,418,000	3,464,000	3,357,000	2,367,000	4,214,000	3,430,000
1991	34,277,000	17,075,000	3,615,000	3,453,000	2,310,000	4,354,000	3,470,000
1990	35,609,820	17,761,052	3,867,017	3,641,766	2,270,964	4,399,967	3,669,054
1989	35,690,026	17,768,650	3,756,572	3,795,546	2,498,829	4,282,458	3,587,971
1988	36,526,507	18,966,763	3,567,990	3,686,219	2,518,000	4,192,978	3,594,557
1987	35,429,518	18,743,679	3,791,681	3,343,863	3,190,769	3,726,414	2,633,112
1986	35,829,231	20,320,500	3,336,502	3,242,485	2,224,498	3,583,273	3,121,973
1985	32,168,231	17,982,778	3,239,303	2,892,974	2,145,352	3,035,865	2,871,959
1984	32,351,280	18,197,080	3,308,514	2,888,009	2,056,463	2,855,046	3,046,168
1983	32,347,118	18,488,031	3,377,598	2,838,312	1,905,079	2,683,399	3,054,699
1982	32,235,094	18,815,762	3,311,637	2,755,751	1,812,925	2,451,587	3,087,432

NOTE: Includes state commissions, state share of breakage and uncashed tickets.

1/ Ceased operations on 12/7/2010. 2010 data are through 9/30/2010.

a/ Excludes Off-Track Betting pari-mutuel credits:

Racing Season	Amount of Credits
2011	Not Available
2010	Not Available
2009	197,262
2008	169,778
2007	233,731
2006	254,417
2005	333,972

**Table 21: Pari-Mutuel and Racing Tax Collections****2011 Racing Season**

	Pari-Mutuel Collections						N.Y.R.A. Franchise Fee	Total 4/, 5/	Racing Admissions Tax 1/
	Days	Attendance 1/	Commissions	Breakage 2/	Uncashed Tickets 3/				
<b>Flat Racing-Total</b>	<b>400</b>	<b>1,938,300</b>	<b>\$7,640,051</b>	<b>\$1,026,731</b>	<b>\$2,026,367</b>	<b>\$0</b>	<b>\$10,693,149</b>	<b>\$339,596</b>	
<b>New York Racing Assn.</b>	<b>240</b>	<b>1,809,865</b>	<b>7,366,489</b>	<b>988,700</b>	<b>1,924,528</b>	<b>- - -</b>	<b>10,279,717</b>	<b>339,011</b>	
Aqueduct	110	472,311	3,037,514	407,683	793,564	- - -	4,238,761	139,789	
Belmont	91	465,782	2,679,862	359,680	700,126	- - -	3,739,668	123,329	
Saratoga	39	871,772	1,649,113	221,337	430,838	- - -	2,301,288	75,893	
Finger Lakes	160	128,435	273,562	38,031	101,839	- - -	413,432	585	
<b>Harness Racing-Total</b>	<b>928</b>	<b>390,086</b>	<b>2,254,636</b>	<b>324,054</b>	<b>915,652</b>	<b>- - -</b>	<b>3,265,905</b>	<b>4,311</b>	
Batavia Downs	72	180,995	77,780	10,414	27,108	- - -	115,302	2	
Buffalo	91	- - -	115,336	16,664	54,379	- - -	186,379	- - -	
Monticello	206	- - -	97,807	14,022	40,125	- - -	151,954	- - -	
Saratoga	171	- - -	417,342	60,638	239,618	- - -	717,598	235	
Syracuse Mile 6/	- - -	- - -	- - -	- - -	- - -	- - -	0	- - -	
Tioga Downs	58	77,583	71,002	8,526	31,514	- - -	111,042	- - -	
Vernon Downs	90	94,014	155,599	18,795	54,043	- - -	- - -	452	
Yonkers	240	37,494	1,319,770	194,995	468,865	- - -	1,983,630	3,622	
<b>Grand Total</b>	<b>1,328</b>	<b>2,328,386</b>	<b>\$9,894,687</b>	<b>\$1,350,785</b>	<b>\$2,942,019</b>	<b>- - -</b>	<b>\$13,959,054</b>	<b>\$343,907</b>	

1/ Harness racing facilities offer free general admission for pari-mutuel racing, simulcast wagering, and other gaming activities. Some may track attendance for any or all of these activities, while others do not. Some facilities charge admission for box seats and season boxes, where available, that is subject to the admissions tax.

2/ Breakage represents the odd cents over any multiple of ten which would otherwise be payable to patrons holding winning two dollar tickets.

3/ Uncashed tickets are winning mutuel tickets purchased during the 2011 racing season and not cashed by ticket holders by December 31, 2011.

4/ Figures include revenue from simulcasting which produced additional commissions and breakage of \$6,367,121.

5/ Figures do not include simulcast credits.

6/ There no longer is a Syracuse Mile meet. Any high profile races formerly part of the Syracuse Mile meet are now held at Tioga Downs.

NOTE: Excludes State revenues from Off-Track Betting, in State fiscal year ended March 31, 2012, as follows:

Commissions and Breakage	\$5,706,051
Uncashed Off-Track Betting Tickets	2,599,166



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# Section VII: Local Taxes Collected by New York State

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<b>Table 22</b>	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1983-2012
<b>Table 23</b>	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2011 and 2012
<b>Table 24</b>	Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2012
<b>Table 25</b>	New York State and Local General Sales and Compensating Use Tax Rates as of November 2011
<b>Table 26</b>	Mortgage Tax Collections by County - State Fiscal Year 2012
<b>Table 27</b>	MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1983-2012
<b>Table 28</b>	Components of City of New York Personal Income Tax Collections - State Fiscal Years 1983-2012
<b>Table 29</b>	Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1985-2012



**Table 22: Local Taxes Collected by the Department of Taxation and Finance  
State Fiscal Years 1983-2012**

Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	MTA Auto Rental	MCTD Mobility Tax	MCTD Medallion Taxicab Rides	Stock Transfer Tax 4/	Yonkers Personal Income Tax	New York City		
									Personal Income Tax	Alcoholic Beverage Tax	1 Cent Tax on Leaded Motor Fuel
2012	\$13,728,199,323	\$745,655,587	\$951,459,246	\$39,563,648	\$1,398,051,669	\$86,849,451	\$14,459,838,462	\$34,859,663	\$8,116,455,150	\$23,409,345	\$0
2011	13,135,791,486	670,433,033	827,753,140	35,003,968	1,382,059,070	81,141,381	13,837,479,182	26,196,864	7,024,338,947	23,606,212	0
2010	12,029,998,452	647,026,492	885,778,731	24,502,309	1,251,249,983	12,835,440	14,471,463,684	26,396,717	6,586,210,459	23,644,992	0
2009	12,364,108,414	946,593,118	851,842,650	...	...	...	15,991,810,068	32,648,187	8,311,727,175	23,350,749	0
2008	12,544,717,000	1,970,285,582	982,507,474	...	...	...	16,313,860,949	29,801,389	8,237,774,026	22,745,653	0
2007	11,853,347,578	2,338,182,261	962,304,241	...	...	...	13,419,216,071	31,458,276	7,905,566,069	23,520,992	0
2006	11,623,101,651	2,257,612,966	766,218,469	...	...	...	11,593,533,764	15,558,273	6,945,236,727	22,730,618	0
2005	10,795,794,534	1,849,614,466	571,373,885	...	...	...	11,549,250,124	10,429,004	6,199,262,293	21,960,342	0
2004	9,877,133,339	1,353,088,686	484,084,189	...	...	...	10,605,122,527	9,492,055	5,163,560,482	22,631,831	0
2003	9,131,663,433	980,137,143	509,447,146	...	...	...	9,288,841,525	9,235,686	4,529,149,364	21,929,482	0
2002	8,773,367,299	859,526,426	483,327,676	...	...	...	6,682,575,506	10,513,710	5,114,230,060	21,610,935	0
2001	8,979,484,902	673,932,283	563,267,114	...	...	...	7,631,765,383	13,295,786	5,567,959,406	21,533,729	0
2000	8,399,323,403	693,759,223	586,806,747	...	...	...	7,494,935,815	21,611,618	5,638,883,347	21,308,643	0
1999	7,800,423,602	665,430,851	547,005,180	...	...	...	6,782,443,468	23,882,389	5,488,299,956	19,346,531	0
1998	7,468,341,106	416,859,269	600,671,798	...	...	...	5,572,567,976	22,046,358	4,881,050,596	21,845,272	0
1997	7,203,206,441	337,141,945	560,232,356	...	...	...	4,104,580,775	23,235,909	4,220,683,090	20,371,691	1,956
1996	6,845,251,849	282,240,657	523,039,298	...	...	...	3,595,094,985	22,735,763	3,730,418,074	22,246,484	1,355
1995	6,650,965,639	330,251,180	432,420,866	...	...	...	3,003,612,181	23,812,281	3,592,291,403	21,129,437	10,348
1994	6,222,727,842	326,794,225	550,743,721	...	...	...	2,935,823,760	25,933,493	3,576,575,521	21,904,184	47,390
1993 a/	5,942,594,755	311,144,280	472,406,461	...	...	...	2,365,933,800	23,366,531	3,569,799,292	21,833,672	4,134
1992	5,485,236,213	260,479,670	488,135,829	...	...	...	2,210,761,060	25,827,582	3,022,661,824	22,780,462	5,876
1991	5,486,273,233	298,725,267	345,861,195	...	...	...	1,706,615,076	22,377,215	2,655,237,450	24,088,215	-4,746
1990	5,443,574,284	359,609,525	311,896,453	...	...	...	1,610,760,964	22,724,365	2,586,655,368	24,781,367	2,793
1989	5,129,956,272	454,702,568	307,548,713	...	...	...	1,375,278,554	20,748,393	2,263,429,491	25,572,289	107,017
1988	4,928,692,228	464,048,329	338,324,047	...	...	...	1,755,983,416	23,384,344	2,238,543,856	26,023,420	382,300
1987	4,574,810,374	497,587,070	329,646,124	...	...	...	1,527,383,132	17,445,655	2,000,192,121	27,090,311	936,162
1986	4,293,535,288	328,483,765	342,395,794	...	...	...	1,232,497,287	31,194,946	1,799,167,600	27,064,433	1,492,346
1985	3,843,883,439	261,742,470	271,633,483	...	...	...	973,710,060	2,197,859	1,683,767,002	29,303,628	1,492,179
1984	3,479,868,567	207,753,963	277,181,919	...	...	...	1,023,718,768	...	1,511,856,043	29,955,925	2,417,373
1983	2,875,200,231	103,040,784	191,099,666	...	...	...	793,351,417	...	1,291,606,610	31,410,730	3,047,063

1/ Includes Municipal Assistance Corporation (MAC) and New York City through fiscal year 2009.

2/ Amount paid to county treasurers.

3/ Tax Articles 9, 9-A, 32 and 33.

4/ All receipts are eligible for 100% rebate.

a/ Collections for Local Sales and Use Taxes include a one-time spin up of prepayments received through the Electronic Funds Transfer procedure beginning December 1, 1992.

**Table 23: Local Taxes Collected by the Department of Taxation and Finance  
State Fiscal Years 2011 and 2012**

Tax	2011	2012	Percent Change
Sales and Use Taxes 1/	\$13,135,791,486	\$13,728,199,323	4.5
Mortgage Recording Tax			
(Amount Paid to County Treasurers Only)	670,433,033	745,655,587	11.2
Metropolitan Transportation Authority (M.T.A.) Surcharge			
(Articles 9-A, 9, 32 and 33)	827,753,140	951,459,246	14.9
Metropolitan Commuter Transportation District Auto Rental Tax	35,003,968	39,563,648	13.0
Metropolitan Commuter Transportation District Mobility Tax	1,382,059,070	1,398,051,669	1.2
Metropolitan Commuter Transportation District Medallion Taxicab Ride Tax	81,141,381	86,849,451	7.0
Stock Transfer Tax			
(All eligible for rebate; all proceeds to New York City)	13,837,479,182	14,459,838,462	4.5
New York City			
Alcoholic Beverage Tax	23,606,212	23,409,345	-0.8
Personal Income Tax	7,024,338,947	8,116,455,150	15.5
Motor Fuel Tax	0	0	NA
Yonkers Personal Income Tax	26,196,864	34,859,663	33.1
<b>Total Local Taxes</b>	<b>\$37,043,803,282</b>	<b>\$39,584,341,544</b>	<b>6.9</b>

1/ See also Table 24, which shows distributions rather than collections for localities.

**Table 24: Sales and Compensating Use Tax**

<b>State Collections and Local Tax Distributions</b>	
<b>State Fiscal Year 2012</b>	
Taxing Jurisdiction	Net Distribution
New York State	\$11,168,121,899
<b>Local, Total</b>	<b>\$13,736,160,422</b>
New York City	5,802,033,077
Metropolitan Commuter Transportation District 1/	747,578,272
<b>All Other Localities, Total</b>	<b>7,186,549,074</b>
<b>Sales and Use Tax, Total</b>	<b>7,057,774,557</b>
Counties	6,824,241,095
Cities 2/	233,533,462
<b>Special Local Taxes on Selected Commodities and Services, Total</b>	<b>128,774,517</b>
<b>Consumer Utility Tax, Total</b>	<b>39,966,605</b>
Cities	1,546,135
City School Districts	38,420,470
<b>Other Special Local Taxes on Selected Commodities and Services, Total</b>	<b>88,807,911</b>
<b>Total, All Taxing Jurisdictions</b>	<b>\$24,904,282,321</b>

**NOTES:**

Detailed distributions to all other localities appear on the following pages.

Net distributions are after subtracting administrative charges and are generally based on taxes collected during the preceding month.

See Table 25 for tax rate information.

1/ An additional sales and use tax imposed in the Metropolitan Commuter Transportation District including New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

2/ Includes tax distributions of \$16,367 to cities that no longer impose a tax.

**State Fiscal Year 2012**

Taxing Jurisdiction	Net Distribution
<b>Counties (57 impose tax), Total</b>	<b>\$6,824,241,095</b>
Albany	230,109,161
Allegany	19,006,106
Broome	120,170,740
Cattaraugus	33,034,244
Cayuga	32,507,229
Chautauqua	52,678,057
Chemung	60,990,377
Chenango	19,990,237
Clinton	49,968,003
Columbia	31,975,541
Cortland	26,734,552
Delaware	19,586,827
Dutchess	162,979,791
Erie	681,308,582
Essex	24,262,962
Franklin	20,292,244
Fulton	17,384,999
Genesee	35,174,838
Greene	26,810,917
Hamilton	2,550,279
Herkimer	27,625,941
Jefferson	69,061,634
Lewis	9,836,885
Livingston	28,135,806
Madison	23,341,700
Monroe	425,417,363
Montgomery	25,658,332
Nassau	1,031,191,139
Niagara	110,000,229
Oneida	125,368,977
Onondaga	306,430,508
Ontario	72,813,799
Orange	240,233,827
Orleans	14,862,779
Oswego	40,546,820
Otsego	33,860,059
Putnam	50,205,034
Rensselaer	75,157,952
Rockland	171,411,525
St. Lawrence	41,475,842
Saratoga	100,345,349
Schenectady	89,733,878
Schoharie	15,113,115
Schuyler	10,019,542
Seneca	21,126,106
Steuben	46,462,628
Suffolk	1,170,619,167
Sullivan	33,131,934
Tioga	19,341,386
Tompkins	45,435,269
Ulster	101,644,060
Warren	46,718,382
Washington	17,321,680
Wayne	38,561,236
Westchester	453,205,209
Wyoming	15,468,215
Yates	9,842,104

**State Fiscal Year 2012**

Taxing Jurisdiction	Net Distribution
<b>Cities, Total</b>	<b>\$233,533,462</b>
<b>Cities (20 impose tax), Total</b>	<b>233,517,095</b>
Auburn	8,001,301
Corning	2,715,011
Glens Falls	2,555,374
Gloversville	2,281,912
Hornell	2,580,829
Ithaca	10,012,590
Johnstown	3,288,489
Mount Vernon	16,919,013
New Rochelle	23,841,786
Norwich	1,374,343
Olean	3,929,120
Oneida	4,290,216
Oswego	12,108,072
Rome	6,360,406
Salamanca	584,844
Saratoga Springs	9,415,826
Utica	9,075,196
White Plains	51,618,181
Yonkers	37,538,875
Yonkers Special	25,025,711
<b>Cities No Longer Imposing Tax (11), Total</b>	<b>16,367</b>
Amsterdam	768
Batavia	601
Canandaigua	3,466
Cortland	146
Elmira	2,711
Geneva	3,324
Mechanicville	90
Ogdensburg	967
Schenectady	513
Sherrill	3,422
Troy	359
<b>Special Local Taxes on Selected Commodities and Services, Total</b>	<b>128,774,517</b>
<b>Consumer Utility Tax, Total</b>	<b>39,966,605</b>
<b>Cities (2 impose tax), Total</b>	<b>1,546,135</b>
Newburgh	1,106,188
Port Jervis	439,947
<b>City School Districts (24 impose tax), Total</b>	<b>38,420,470</b>
Albany	4,899,619
Batavia	788,886
Cohoes	617,880
Glen Cove	1,324,175
Gloversville	801,725
Hornell	311,802
Hudson	644,322
Johnstown	546,690
Lackawanna	662,008
Long Beach	2,012,957
Middletown	1,694,282
Mt. Vernon	2,477,768
New Rochelle	3,476,722
Newburgh	2,151,164
Niagara Falls	2,261,048
Ogdensburg	468,495
Peekskill	746,068
Rensselaer	369,266
Schenectady	2,600,792
Troy	1,328,210
Utica	2,371,057
Watertown	1,321,280
Watervliet	464,167
White Plains	4,080,086

**Table 24: Sales and Compensating Use Tax (Cont'd)**

<b>State Fiscal Year 2012</b>	
Taxing Jurisdiction	Net Distribution
<b>Other Special Local Taxes on Selected Commodities and Services, Total</b>	<b>\$88,807,911</b>
<b>Hotel Occupancy Tax</b>	
Convention Center Development Corporation 3/	39,240,270
<b>Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax</b>	
Lockport	2,454,761
<b>Hotel Occupancy and Restaurant Meals Tax</b>	
Long Beach	1,743,750
<b>Passenger Car Rental Tax</b>	
Metropolitan Transportation Authority Aid Trust Account	39,046,643
<b>Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax</b>	
Niagara Falls	6,322,487

3/ 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.





**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of November 2011**

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
New York State	2	04/14/1965	08/01/1965	
	3	03/29/1969	04/01/1969	
	4	04/02/1971	06/01/1971	
	4 1/4	05/15/2003	06/01/2003	
	4	05/15/2003	06/01/2005	Effective 05/31/2005, additional 1/4% expired.
<b>Counties</b>				
Albany	2	12/11/1967	03/01/1968	
	3	12/15/1969	03/01/1970	
	4	07/31/1992	09/01/1992	Effective 11/30/2013, additional 1% tax will expire.
Allegany	2	11/16/1967	03/01/1968	
	3	10/14/1975	03/01/1976	
	4	10/14/1986	12/01/1986	
	4 1/2	09/13/2004	12/01/2004	Effective 11/30/2013, additional 1 1/2% tax will expire.
Broome	2	07/13/1965	08/01/1965	
	3	02/19/1974	06/01/1974	
	4	02/03/1994	03/01/1994	Effective 11/30/2013, additional 1% tax will expire.
Cattaraugus	3	11/21/1967	03/01/1968	
	4	12/30/1985	03/01/1986	Effective 11/30/2013, additional 1% tax will expire.
Cayuga	3	03/19/1968	06/01/1968	
	4	07/28/1992	09/01/1992	Effective 11/30/2013, additional 1% tax will expire.
Chautauqua	3	05/10/1968	09/01/1968	
	4 1/4	02/04/2005	03/01/2005	
	4	06/28/2006	09/01/2006	
	3 3/4	08/22/2007	12/01/2007	Effective 11/30/2010, additional 3/4% tax expired.
	3 1/2	08/25/2010	12/01/2010	Effective 12/01/2010, an additional 1/2% tax replaced the expired additional 3/4% tax. Effective 11/30/2013, additional 1/2% tax will expire.
Chemung	2	07/12/1965	08/01/1965	
	3	12/12/1967	03/01/1968	
	4	08/12/2002	12/01/2002	Effective 11/30/2013, additional 1% tax will expire.
Chenango	2	12/02/1968	03/01/1969	
	3	09/23/1991	12/01/1991	
	4	07/15/2002	09/01/2002	Effective 11/30/2013, additional 1% tax will expire.
Clinton	3	11/24/1967	03/01/1968	
	3 3/4	04/28/2004	06/01/2004	
	4	08/22/2007	12/01/2007	Effective 11/30/2013, additional 1% tax will expire.
Columbia	2	11/29/1971	03/01/1972	
	3	12/08/1982	03/01/1983	
	4	01/28/1995	03/01/1995	Effective 11/30/2013, additional 1% tax will expire.
Cortland	3	11/24/1967	03/01/1968	
	4	08/05/1992	09/01/1992	Effective 11/30/2013, additional 1% tax will expire.
Delaware	2	06/13/1990	09/01/1990	
	3	11/14/2001	03/01/2002	
	4	10/08/2003	12/01/2003	Effective 11/30/2013, additional 1% tax will expire.
Dutchess	1	12/09/1975	03/01/1976	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	3	12/11/1989	03/01/1990	
	3 3/4	02/28/2003	06/01/2003	Effective 11/30/2013, additional 3/4% tax will expire.
Erie	2	07/27/1965	08/01/1965	
	3	11/30/1971	03/01/1972	
	4	12/10/1984	03/01/1985	
	4	12/18/1986	01/01/1987	
	3	---	01/01/1988	
	4	01/07/1988	01/10/1988	Effective 11/30/2013, additional 1% tax will expire.
	4 1/4	06/23/2005	07/01/2005	Effective 01/14/2006, additional 1/4% tax expired.
4 3/4	01/10/2006	01/15/2006	Effective 11/30/2013, additional 3/4% tax will expire.	
Essex	3	12/04/1967	03/01/1968	
	3 3/4	07/19/2004	09/01/2004	Effective 11/30/2013, additional 3/4% tax will expire.
Franklin	2	08/22/1967	12/01/1967	
	3	05/29/1968	09/01/1968	
	4	05/01/2006	06/01/2006	Effective 11/30/2013, additional 1% tax will expire.
Fulton	3	12/11/1967	03/01/1968	
	4	08/08/2005	12/01/2005	Effective 11/30/2013, additional 1% tax will expire.
Genesee	2	06/25/1965	01/01/1966	
	3	11/26/1980	03/01/1981	
	4	06/22/1994	09/01/1994	Effective 11/30/2013, additional 1% tax will expire.
Greene	2	03/22/1968	06/01/1968	
	3	02/01/1977	06/01/1977	
	4	02/04/1993	03/01/1993	Effective 11/30/2013, additional 1% tax will expire.

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of November 2011 (Cont'd)**

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Hamilton	3	01/04/1968	06/01/1968	
Herkimer	3	12/14/1987	03/01/1988	
	4	07/05/1994	09/01/1994	
	4 1/4	09/12/2007	12/01/2007	Effective 11/30/2013, additional 1 1/4% tax will expire.
Jefferson	2	07/12/1965	08/01/1965	
	3	11/14/1967	03/01/1968	
	3 3/4	07/27/2004	09/01/2004	Effective 11/30/2013, additional 3/4% tax will expire.
Lewis	2	08/24/1981	12/01/1981	
	3	01/06/1987	03/01/1987	
	3 3/4	04/30/2004	06/01/2004	Effective 11/30/2013, additional 3/4% tax will expire.
Livingston	3	11/30/1967	03/01/1968	
	4	04/01/2003	06/01/2003	Effective 11/30/2013, additional 1% tax will expire.
Madison	2	12/15/1967	03/01/1968	
	3	08/28/1984	12/01/1984	
	4	04/01/2004	06/01/2004	Effective 11/30/2013, additional 1% tax will expire.
Monroe	3	07/20/1965	08/01/1965	
	3 1/2	08/03/1992	09/01/1992	
	4	02/10/1993	03/01/1993	Effective 12/1/93, additional 1% tax replaced additional 1/2% plus 1/2% combined tax, which expired 11/30/1993.
	4	02/10/1993	12/01/1993	Effective 11/30/2013, additional 1% tax will expire.
Montgomery	3	12/05/1967	03/01/1968	
	4	04/22/2003	06/01/2003	Effective 11/30/2013, additional 1% tax will expire.
Nassau	2	12/09/1968	03/01/1969	
	3	11/29/1971	03/01/1972	
	4	07/16/1976	09/01/1976	
	3	07/16/1976	09/01/1977	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	4	04/25/1983	06/01/1983	
	4	09/10/1984	01/01/1985	
	3 3/4	09/10/1984	01/01/1986	
	4 1/4	07/23/1991	09/01/1991	Effective 11/30/2013, additional 1 1/4% tax will expire.
Niagara	3	12/03/1968	03/01/1969	
	4	01/22/2003	03/01/2003	Effective 11/30/2013, additional 1% tax will expire.
Oneida	3	10/27/1982	12/01/1982	Effective 11/30/2005, 3% tax will expire.
	4	08/03/1992	09/01/1992	
	5 1/2	02/03/2005	03/01/2005	
	5	05/30/2006	09/01/2006	
	4 3/4	08/15/2007	12/01/2007	Effective 11/30/2013, additional 1 3/4% tax will expire.
Onondaga	2	09/11/1967	12/01/1967	
	3	10/11/1968	12/01/1968	
	4	07/15/2004	09/01/2004	Effective 11/30/2013, additional 1% tax will expire.
Ontario	2	05/26/1967	09/01/1967	
	3	03/12/1970	06/01/1970	
	3 1/8	06/01/2006	09/01/2006	
	3 1/2	07/16/2009	09/01/2009	Effective 11/30/2013, additional 1/8% and 3/8% tax will expire.
Orange	1	09/10/1982	12/01/1982	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	2	10/26/1983	12/01/1983	
	3	12/13/1991	03/01/1992	
	3 3/4	04/02/2004	06/01/2004	Effective 11/30/2013, additional 3/4% tax will expire.
Orleans	2	11/30/1967	03/01/1968	
	3	06/04/1970	09/01/1970	
	4	05/01/1993	06/01/1993	Effective 11/30/2013, additional 1% tax will expire.
Oswego	3	04/11/1996	03/01/1997	
	4	06/24/2004	09/01/2004	Effective 11/30/2013, additional 1% tax will expire.
Otsego	2	12/07/1967	03/01/1968	
	3	10/16/1991	12/01/1991	
	4	09/03/2003	12/01/2003	Effective 11/30/2013, additional 1% tax will expire.
Putnam	1	02/10/1977	06/01/1977	
	2	10/14/1980	03/01/1981	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	2 1/2	10/17/1983	12/01/1983	
	2	05/05/1987	09/01/1987	
	3	11/01/1988	03/01/1989	
	3 1/2	07/15/2005	09/01/2005	
	4	07/20/2007	09/01/2007	Effective 11/30/2013, additional 1% tax will expire.

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of November 2011 (Cont'd)**

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
Rensselaer	2	07/24/1968	12/01/1968	
	3	10/27/1982	12/01/1982	
	4	07/25/1994	09/01/1994	Effective 11/30/2013, additional 1% tax will expire.
Rockland	2	12/20/1983	03/01/1984	
	2 1/2	11/27/1990	03/01/1991	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	3	07/19/1991	09/01/1991	
	3 5/8	02/14/2002	03/01/2002	
	4	02/14/2007	03/01/2007	Effective 11/30/2013, additional 1% tax will expire.
St. Lawrence	3	11/13/1967	03/01/1968	
Saratoga	3	04/22/1982	06/01/1982	
Schenectady	1/2	09/29/1988	12/01/1988	
	3	01/24/1989	03/01/1989	
	3 1/2	07/14/1998	09/01/1998	Effective 8/31/2028, additional 1/2% tax will expire.
	4	04/28/2003	06/01/2003	Effective 11/30/2013, additional 1/2% tax will expire.
Schoharie	2	01/20/1984	06/01/1984	
	3	12/17/1991	03/01/1992	
	4	03/12/2004	06/01/2004	Effective 11/30/2013, additional 1% tax will expire.
	4	11/27/1967	03/01/1968	
Schuyler	4	12/14/1999	03/01/2000	Effective 11/30/2013, additional 1% tax will expire.
	3	01/12/1982	03/01/1982	
Seneca	3	07/13/1982	09/01/1982	
	4	08/13/2002	12/01/2002	Effective 11/30/2013, additional 1% tax will expire.
	2	11/27/1967	03/01/1968	
Steuben	3	11/22/1971	03/01/1972	
	4	10/26/1992	12/01/1992	Effective 11/30/2013, additional 1% tax will expire.
	2	12/02/1968	03/01/1969	
Suffolk	3	02/08/1972	09/01/1972	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	3 1/4	09/12/1984	12/01/1984	Effective 12/31/2013, additional 1/4% tax will expire.
	3 3/4	07/31/1991	09/01/1991	
	4 1/4	08/06/1992	09/01/1992	
	4	11/16/1995	01/01/1996	
	4 1/4	05/08/2001	06/01/2001	Effective 11/30/2013, additional 1% tax will expire.
Sullivan	2	12/20/1967	03/01/1968	
	3	01/06/1975	03/01/1975	
	3 1/2	05/09/2003	06/01/2003	
	4	05/21/2007	06/01/2007	Effective 11/30/2013, additional 1% tax will expire.
Tioga	2	05/27/1968	09/01/1968	
	3	05/14/1984	09/01/1984	
	3 1/2	01/10/1994	03/01/1994	
	4	09/19/2003	12/01/2003	Effective 11/30/2013, additional 1% tax will expire.
Tompkins	3	11/28/1966	03/01/1967	
	4	09/01/1992	12/01/1992	Effective 11/30/2013, additional 1% tax will expire.
Ulster	1	02/13/1969	06/01/1969	
	3	12/09/1976	03/01/1977	
	3 3/4	08/12/1993	12/01/1993	
	4	07/30/2002	09/01/2002	Effective 11/30/2013, additional 1% tax will expire.
Warren	3	11/27/1967	03/01/1968	
Washington	3	02/25/1970	09/01/1970	
Wayne	2	11/15/1967	03/01/1968	
	3	02/20/1968	06/01/1968	
	4	11/18/2003	03/01/2004	Effective 11/30/2013, additional 1% tax will expire.
Westchester	1	12/22/1971	09/01/1972	Enacted 7/11/81 and effective on or after 9/1/81, an additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD). Enacted 4/12/2005 and effective 6/1/2005, the additional tax imposed for the benefit of the MCTD increased to 3/8%.
	1 1/2	12/28/1981	06/01/1982	
	2 1/2	07/22/1991	10/15/1991	
	3	02/24/2004	03/01/2004	
Wyoming	3	11/25/1980	03/01/1981	
	4	10/13/1992	12/01/1992	Effective 11/30/2013, additional 1% tax will expire.
Yates	3	11/20/1967	03/01/1968	
	4	07/30/2003	09/01/2003	Effective 11/30/2013, the additional 1% tax will expire.

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of November 2011 (Cont'd)**

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
<b>Cities</b>				
Amsterdam	1 1/2	03/15/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%.
	---	Repealed 06/01/1994		
Auburn	2	06/29/1995	03/01/1996	City preempted 2% of the county tax.
Batavia	1 1/2	07/14/1980	03/01/1981	City preempted the county tax; within city, county tax rate is 1 1/2%.
	---	Repealed 03/01/2000		The city may not preempt any of the additional tax the county is presently allowed to impose.
Canandaigua	1	07/13/1965	08/01/1965	
	1 1/2	07/13/1967	03/01/1968	City preempted the county tax; within city, county tax rate is 1 1/2%.
	---	Repealed 03/01/2006		
Corning	1 1/2	08/05/1974	12/01/1974	City preempted the county tax; within city, county tax rate is 1 1/2%.
				The city may not preempt any of the additional tax the county is presently allowed to impose.
Cortland	3	06/12/1990	03/01/1991	City preempted the county tax; within city, county tax rate is 1 1/2%.
				County law gave the city preemption of the county 1% additional tax. (Effective from 9/1/1992 to the date of repeal; within the city, the city tax rate is 2%, and the county tax rate is 2%)
	---	Repealed 03/01/1995		
Elmira	1 1/2	09/29/1971	03/01/1972	City preempted the county tax; within city, county tax rate is 1 1/2%.
	---	Repealed 03/01/1993		
Fulton	2	12/05/1967	03/01/1968	
	3	12/09/1971	03/01/1972	County may not preempt any of the city's tax. City tax rate is 3%.
	4	02/28/2003	06/01/2003	County may not preempt any of the city's tax. City tax rate is 4%. Effective 11/30/2007, the additional 1% tax will expire.
	---	Repealed 03/01/2007		
Geneva	1	06/14/1967	09/01/1967	
	1 1/2	06/14/1967	03/01/1968	City preempted the county tax; within city, county tax rate is 1 1/2%.
	---	Repealed 03/01/2006		
Glen Cove	1 1/2	10/09/1979	03/01/1980	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.
				City preempted the county tax. Within city, the county tax rate is 2 1/2%.
	2	06/28/1983	03/01/1984	City preempted the county tax. Within city, the county tax rate is 2% for the period 3/1/84 through 12/31/84.
				Effective 1/1/85, county tax rate is not subject to preemption. City rate is 1 1/2% for the period 1/1/85 to the date of repeal.
	---	Repealed 03/01/1988		
Glens Falls	1 1/2	06/19/1968	03/01/1969	City preempted the county tax; within city, county tax rate is 1 1/2%.
Gloversville	1 1/2	06/23/1987	03/01/1988	City preempted the county tax; within city, county tax rate is 1 1/2%.
	3	07/12/2005	12/01/2005	City preempted the county tax; within city, the county tax rate is 2%.
Hornell	1	04/01/1969	06/01/1969	
	1 1/2	06/23/1970	03/01/1971	City preempted the county tax; within city, county tax rate is 1 1/2%.
				The city may not preempt any of the additional tax the county is presently allowed to impose.
Ithaca	1 1/2	06/25/1969	03/01/1970	City preempted the county tax; within city, county tax rate is 1 1/2%.
				The city may not preempt any of the additional tax the county is presently allowed to impose.
Johnstown	3	06/29/1987	03/01/1988	City preempted the county tax; within city, county tax rate is 2%.
Mechanicville	2	06/10/1970	09/01/1970	County preempted 1/2%.
	---	Repealed 06/01/1985		
Mount Vernon	1	02/23/1972	06/01/1972	
	2	06/27/1974	09/01/1974	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.
				County preempted 1/2%.
	2 1/2	08/28/1984	12/01/1984	Additional 1% tax rate is not subject to preemption.
Newburgh	1	10/27/1986	12/01/1986	
	---	Repealed 03/01/1988		
New Rochelle	2	05/04/1976	09/01/1976	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.
				County preempted 1/2%.
	3	07/27/1993	09/01/1993	Additional 1% tax rate is not subject to preemption; will expire on 12/31/2013.
New York City (general sales and use)	3	07/22/1965	08/01/1965	
	4	06/27/1974	07/01/1974	
	4 1/2	07/11/2009	08/01/2009	

**Table 25: New York State and Local General Sales and Compensating Use Tax Rates as of November 2011 (Cont'd)**

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Comments
New York City (general sales and use - MAC)	4		07/01/1975	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005.  Effective 05/31/2005, additional 1/8% tax expired. The Municipal Assistance Corporation's (MAC) temporary general sales and use tax terminated 7/1/2008.
	4 1/8	06/04/2003	06/04/2003	
	4	06/04/2003	06/01/2005	
	---		07/01/2008	
(parking tax)	6		07/01/1975	The Municipal Assistance Corporation's (MAC) temporary parking tax terminated 7/1/2008.
---		07/01/2008		
New York City (specialized services)	4		09/01/1975	Effective 05/31/2005, additional 1/8% tax expired.
	4 1/8	06/04/2003	09/01/2003	
	4	06/04/2003	06/01/2005	
	4 1/2	07/11/2009	08/01/2009	
Norwich	1 1/2	06/27/1989	03/01/1990	City preempted the county tax: within city, county tax rate is 1 1/2%.
Ogdensburg	1 1/2	06/13/1968	03/01/1969	City preempted the county tax: within city, county tax rate is 1 1/2%. Repealed 12/01/2000
Olean	1 1/2	04/23/1968	03/01/1969	City preempted the county tax: within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Oneida	1	06/13/1972	12/01/1972	City preempted the county tax: within city, county tax rate is 1 1/2%. City preempted 2% of the county tax.
	1 1/2	06/13/1972	03/01/1973	
	2	04/20/2004	06/01/2004	
Oswego	2	11/27/1967	03/01/1968	County may not preempt any of the city's tax. City tax rate is 3%. County may not preempt any of the city's tax. City tax rate is 4%. Effective 11/30/2013, the additional 1% tax will expire.
	3	01/10/1972	03/01/1972	
	4	06/29/2004	09/01/2004	
	---			
Plattsburgh	2	07/15/1965	08/01/1965	County preempted 1/2%. Repealed 03/01/1993
	---			
Poughkeepsie	1	07/07/1965	08/01/1965	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81.
	2	01/09/1969	03/01/1969	
	---			
Rome	1 1/2	10/22/1980	12/01/1980	Within city, county tax rate is 1 1/2%. Additional 1/4% tax rate expired 9/1/2000. The city may not preempt any of the additional tax the county is presently allowed to impose.
	1 3/4	06/27/1990	09/01/1990	
	1 1/2			
Salamanca	1 1/2	05/27/1968	03/01/1969	City preempted the county tax: within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
Saratoga Springs	1	02/03/1969	06/01/1969	County preempted 1 1/2%. Within city, county tax rate is 1 1/2%.
	2	08/03/1970	12/01/1970	
	3	07/28/1980	09/01/1980	
	---			
	3	12/18/2001	06/01/2002	
Schenectady	3	10/28/1982	03/01/1983	Within city, county tax rate is 1 1/2%.
	2 1/2	12/05/1983	03/01/1984	
	---			
Sherrill	1	12/27/1976	06/01/1977	Within city, county tax rate is 2%. The city may not preempt any of the additional tax the county is presently allowed to impose. Repealed 09/01/2008
	---			
Troy	1	12/05/1968	03/01/1969	City preempted the county tax: within city, county tax rate is 1 1/2%.
	1 1/2	06/04/1970	03/01/1971	
	0	10/27/1982	12/01/1982	
Utica	1 1/2	04/08/1982	06/01/1982	Within city, county tax rate is 1 1/2%. The city may not preempt any of the additional tax the county is presently allowed to impose.
White Plains	2	04/30/1973	09/01/1973	Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005. Additional 1/2% tax is not subject to preemption; will expire on 8/31/2013. (City tax rate is 2% for that period) Additional 1/2% and 1/4% taxes are not subject to preemption; both will expire on 8/31/2013. (City tax rate is 2 1/4% for that period) Additional 1/4% tax is not subject to preemption and will expire on 8/31/2013. (City tax rate is 2 1/2% for that period)
	---			
	---	07/28/1993	09/01/1993	
	2 1/4	04/29/2008	06/01/2008	
	2 1/2	05/10/2010	06/01/2010	
Yonkers	1	12/30/1967	06/01/1968	County preempted 1%. Within city; county rate is 1 1/2%. Additional tax of 1/4% imposed for the benefit of the Metropolitan Commuter Transportation District (MCTD); enacted 7/11/81, effective on and after 9/1/81. Additional tax for the benefit of the MCTD increased to 3/8%; enacted 4/12/2005, effective 6/1/2005. County preempted 1/2%. Additional 1% tax rate is not subject to preemption.
	2	12/10/1968	03/01/1969	
	3	01/03/1970	03/01/1970	
	4	11/25/1975	01/01/1976	

NOTE: Many cities and all counties (excluding the 5 counties that comprise New York City) impose a local tax rate of up to 3%. Some cities and counties received legislative authorization to impose an additional tax, so that the total local tax rate exceeds 3%.



**Table 26: Mortgage Tax Collections by County****State Fiscal Year 2012  
(ALL PROCEEDS RECEIVED BY LOCALITIES)**

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Local Tax 4/	Net Amount Paid to County Treasurers 5/
<b>New York City, Total</b>	<b>76,296</b>	<b>\$677,550,993</b>	<b>\$92,876,270</b>	<b>\$44,577,390</b>	<b>\$34,842,254</b>	<b>\$344,938,128</b>	<b>\$503,946,949</b>
Bronx	5,907	36,978,637	5,166,895	2,459,162	1,867,585	18,682,066	27,479,039
Kings	22,509	148,277,132	20,584,483	7,343,113	10,398,476	74,753,331	109,865,270
New York	11,711	335,363,339	45,464,492	29,614,713	9,330,361	172,302,902	249,787,742
Queens	24,280	120,528,217	16,735,383	4,720,852	9,446,885	60,650,715	89,587,056
Richmond	11,889	36,403,668	4,925,017	439,550	3,798,948	18,549,114	27,227,843
Albany	9,882	15,811,284	3,021,971	2,617,439	...	3,224,568	9,673,446
Allegany	974	751,274	166,824	123,242	...	...	365,634
Broome	5,101	3,998,618	...	728,393	...	979,395	2,937,660
Cattaraugus	1,831	1,695,284	296,070	285,116	...	329,754	987,881
Cayuga	2,219	1,699,854	381,134	347,880	...	...	851,752
Chautauqua	3,049	2,904,145	530,555	528,218	...	590,735	1,772,196
Chemung	2,543	1,557,932	...	381,965	...	...	1,010,966
Chenango	1,213	565,668	...	161,160	...	...	404,508
Clinton	1,856	1,888,443	418,131	411,994	...	...	897,443
Columbia	2,041	2,869,099	...	495,849	...	1,149,071	2,298,732
Cortland	1,235	906,880	...	180,969	...	229,468	687,286
Delaware	1,178	877,574	214,015	199,217	...	...	464,043
Dutchess	11,869	10,767,182	2,997,538	408,108	1,753,403	...	5,308,001
Erie	29,142	25,100,904	5,866,864	1,094,754	4,914,736	...	12,783,672
Essex	1,177	1,530,307	288,471	289,809	...	309,919	928,027
Franklin	1,072	812,282	188,487	178,856	...	...	411,167
Fulton	1,272	1,028,941	249,245	225,485	...	...	552,850
Genesee	1,619	1,391,293	240,753	229,507	...	270,417	811,033
Greene	1,583	1,980,883	...	360,477	...	806,144	1,612,272
Hamilton	266	299,435	...	65,062	...	78,124	234,373
Herkimer	1,610	1,170,575	...	220,949	...	300,008	900,105
Jefferson	3,657	2,818,732	...	751,759	...	...	1,872,783
Lewis	918	644,895	...	122,377	...	169,129	507,395
Livingston	1,949	1,387,082	337,443	289,414	...	...	757,225
Madison	2,088	1,398,121	...	401,960	...	...	984,162
Monroe	25,436	22,134,547	5,266,521	4,411,238	...	...	11,616,919

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.



**Table 26: Mortgage Tax Collections by County (Cont'd)****State Fiscal Year 2012  
(ALL PROCEEDS RECEIVED BY LOCALITIES)**

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Local Tax 4/	Net Amount Paid to County Treasurers 5/
Montgomery	1,034	563,188	...	157,575	...	...	371,208
Nassau	51,986	72,252,711	20,144,282	1,618,806	14,084,210	...	34,997,132
Niagara	5,420	4,348,327	908,937	912,606	...	...	2,022,075
Oneida	6,463	4,580,324	1,035,205	812,057	...	...	2,318,690
Onondaga	17,179	14,234,480	3,399,592	2,946,245	...	...	7,420,602
Ontario	5,073	3,435,040	...	1,011,003	...	...	2,371,287
Orange	8,571	11,862,331	3,214,791	491,849	2,104,030	...	5,661,932
Orleans	1,074	595,120	118,892	101,611	...	...	275,167
Oswego	3,302	2,170,746	483,338	385,626	...	...	1,095,744
Otsego	1,475	1,037,668	...	308,403	...	...	717,265
Putnam	3,036	4,472,026	1,170,891	78,963	901,132	...	2,063,165
Rensselaer	5,940	6,699,698	1,310,472	1,133,454	...	1,406,112	4,219,772
Rockland	7,639	18,115,303	3,906,163	750,456	2,569,051	3,411,410	10,211,579
St. Lawrence	2,788	1,362,118	...	348,898	...	...	842,747
Saratoga	9,180	12,901,151	3,182,921	2,843,772	...	...	6,759,459
Schenectady	4,694	5,616,143	1,069,649	866,519	...	1,168,297	3,504,700
Schoharie	942	798,830	...	174,285	...	206,520	620,526
Schuyler	584	437,254	101,372	79,405	...	...	221,437
Seneca	956	813,233	195,667	187,650	...	...	429,916
Steuben	2,985	2,567,285	476,712	328,154	...	534,862	1,603,298
Suffolk	41,095	83,821,940	23,380,599	2,072,983	16,012,351	...	40,646,417
Sullivan	1,720	1,768,162	...	387,939	...	429,905	1,289,684
Tioga	1,454	729,193	...	173,476	...	...	469,741
Tompkins	3,451	2,442,668	...	603,191	...	...	1,612,507
Ulster	5,051	4,031,851	...	1,131,136	...	...	2,725,678
Warren	2,566	4,274,140	827,748	803,452	...	881,335	2,641,721
Washington	1,712	1,545,075	372,610	356,705	...	...	814,260
Wayne	2,915	2,647,017	506,182	414,843	...	567,219	1,701,332
Westchester	33,064	66,774,554	14,345,720	1,608,746	10,402,745	12,388,107	39,425,282 a/
Wyoming	1,026	915,593	141,542	138,367	...	110,535	429,484
Yates	888	804,308	...	157,551	...	198,197	593,300
<b>Total, All Counties</b>	<b>428,339</b>	<b>\$1,124,159,703</b>	<b>\$193,633,576</b>	<b>\$83,474,311</b>	<b>\$87,583,912</b>	<b>\$374,677,358</b>	<b>\$745,655,587</b>

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

a/ Includes city of Yonkers local tax: \$2,277,585

**Table 27: MTA Surcharge on Business Taxes by Tax Type**  
**State Fiscal Years 1983-2012**

Fiscal Year	Total, All Articles	Article 9						
		Total, Article 9	Section 183	Section 184	Section 186	Section 186-a	Section 186-e *	Section 189
2012	\$951,459,246	\$113,474,521	\$997,900	\$14,277,903	\$4,781,361 a/	\$20,608,750	\$72,808,607	\$0 c/
2011	827,753,140	115,512,373	2,388,496	7,368,115	1,179,658 a/	17,792,957	86,783,148	0 c/
2010	885,778,731	133,747,242	4,974,668	16,748,441	3,336,727 a/	18,060,032	90,307,512	319,864 c/
2009	851,842,650	119,583,735	3,061,594	15,927,536	4,696,125 a/	15,860,514	78,238,478	1,799,488 c/
2008	982,507,474	122,921,598	-1,816,874	12,447,545	4,694,135 a/	13,963,837	93,632,956	0 c/
2007	962,304,241	109,186,662	4,547,778	13,043,911	6,890,910 a/	13,138,018	71,566,045	0 c/
2006	766,218,469	149,446,232	9,474,279	41,473,933	1,796,790 a/	9,401,395	87,299,457	379 c/
2005	571,373,885	129,013,405	1,414,537	13,669,027	2,845,016 a/	17,742,167	93,153,423	189,234 c/
2004	484,084,189	109,765,361	-152,517	14,197,321	366,724 a/	30,096,812	64,671,856	585,165 c/
2003	509,447,146	160,057,004	3,486,616	10,129,805	707,246 a/	47,820,436	96,705,627	1,207,274 c/
2002	483,327,676	162,788,157	2,696,660	12,917,301	-431,248 a/	59,867,951	87,099,183	638,310 c/
2001	563,267,114	121,903,102	812,011	8,046,701	-4,692,048	40,931,996	76,339,099	465,342 c/
2000	586,806,747	203,196,939	2,866,808	8,540,260	18,334,056	96,003,622	76,730,499	721,694
1999	547,005,180	173,437,910	1,867,568	9,757,139	19,736,464	68,363,340	73,065,675	647,725
1998	600,671,798	188,864,579	4,074,141	9,750,825	25,479,532	82,923,273	66,076,334	560,474
1997	560,232,356	160,003,381	3,489,098	5,478,076	17,825,075	21,845,187 b/	110,635,157 b/	730,788
1996	523,039,298	180,324,960	3,608,231	14,134,075	26,098,996	113,734,046 b/	22,583,255 b/	166,356
1995	432,420,866	126,055,876	3,719,168	10,759,913	18,458,757	92,765,073	...	352,965
1994	550,743,721	156,193,556	3,271,635	10,392,338	23,795,166	118,516,650	...	217,767
1993	472,406,461	138,385,296	2,894,458	8,852,615	19,942,804	106,471,949	...	223,470
1992	488,135,829	134,305,927	4,466,670	9,839,098	18,478,901	101,371,022	...	150,236
1991	345,861,194	109,931,691	4,647,773	8,315,441	17,573,845	79,394,632	...	...
1990	311,896,452	107,348,837	3,924,173	8,149,818	20,043,657	75,231,189	...	...
1989	307,548,713	90,964,841	3,970,301	8,809,811	13,718,589	64,466,140	...	...
1988	338,324,048	94,705,220	6,417,671	7,554,554	15,019,854	65,713,141	...	...
1987	329,646,124	91,825,042	2,991,144	9,141,295	15,154,868	64,537,735	...	...
1986	342,395,795	109,681,895	10,944,679	7,422,433	16,441,445	74,873,338	...	...
1985	271,633,484	81,950,536	2,376,305	7,344,070	17,135,229	55,094,932	...	...
1984	277,181,917	103,392,217	5,320,566	8,356,695	14,231,699	75,483,257	...	...
1983	191,099,666	93,227,112	13,051,834	7,458,165	15,848,602	56,868,511	...	...

\* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with continuing statutory authority.

b/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

c/ Section 189 tax was gradually phased out through rate reductions that began in 2000 and was totally eliminated beginning January 1, 2005.

KEY:

Article 9 - Franchise Taxes on Specialized Corporations and Public Utilities

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 186 - Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services.

**Table 27: MTA Surcharge on Business Taxes by Tax Type (Cont'd)**  
**State Fiscal Years 1983-2012**

Fiscal Year	Article 32					Article 33
	Article 9-A	Total, Article 32	Clearing House Banks	Other Commercial Banks	Savings Banks & Savings & Loan Associations	
2012	\$452,466,061	\$228,955,967	\$571,584	\$210,890,672	\$17,493,711	\$156,562,697
2011	373,640,148	204,888,688	474,264	196,378,617	8,035,808	133,711,931
2010	366,292,292	226,014,542	1,599,764	215,203,796	9,210,982	159,724,655
2009	465,257,792	171,668,777	-7,885,055	178,679,701	874,131	95,332,346
2008	551,358,882	177,536,782	-11,832,264	186,952,480	2,416,565	130,690,212
2007	551,090,869	185,832,837	14,477,703	165,906,979	5,448,155	116,193,873
2006	388,372,596	132,472,230	38,239,049	86,905,245	7,327,935	95,927,411
2005	252,686,364	88,697,436	...	86,991,226	1,706,210	100,976,680
2004	218,154,905	55,531,964	...	53,771,277	1,760,686	100,631,960
2003	205,174,219	72,240,417	...	70,346,128	1,894,289	71,975,507
2002	187,539,894	69,802,403	...	68,931,262		63,197,221
2001	295,090,706	85,830,937	...	84,538,478		60,442,369
2000	229,150,901	85,273,360	...	83,699,336		69,185,547
1999	212,520,623	91,232,219	...	88,729,727		69,814,428
1998	240,687,370	105,160,256	...	104,350,913		65,959,592
1997	238,873,105	101,239,049	...	101,088,602		60,116,821
1996	183,798,235	94,753,998	...	92,624,453		64,162,106
1995	188,483,993	71,748,766	...	63,380,241		46,132,231
1994	213,983,231	111,595,246	...	101,546,840		68,971,688
1993	194,630,379	84,686,623	...	73,263,837		54,704,163
1992	194,473,278	90,049,130	...	78,551,039		69,307,493
1991	143,195,688	52,616,790	...	44,032,680		40,117,025
1990	136,893,442	34,880,021	...	25,949,493		32,774,152
1989	137,200,621	38,930,240	...	28,232,080		40,453,011
1988	171,344,388	36,185,703	...	25,462,543		36,088,737
1987	180,337,448	20,870,093	...	6,342,060		36,613,541
1986	151,790,019	50,945,377	...	44,063,031		29,978,504
1985	153,375,196	10,419,819	...	8,019,683		25,887,933
1984	143,173,811	11,127,341	...	8,458,229		19,488,548
1983	72,526,623	10,674,476		Breakdown Not Available		14,671,455

KEY:

- Article 9-A - Corporate Franchise Tax (income basis)
- Article 32 - Franchise Tax on Banking Corporations
- Article 33 - Franchise Taxes on Insurance Companies

**Table 28: Components of City of New York Personal Income Tax Collections  
State Fiscal Years 1983-2012**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2012	\$6,090,090,152	\$2,236,936,353	\$309,152,787	\$285,110,521	\$1,169,622,210	\$364,787,548	\$8,116,455,150
2011	6,078,908,374	1,638,757,906	247,969,829	273,193,579	1,314,106,749	99,616,008	7,024,338,947
2010	5,632,323,724	1,840,052,179	302,964,773	247,875,391	1,376,163,948	-60,841,660	6,586,210,459
2009	5,741,229,920	2,888,319,292	435,341,676	303,684,399	1,530,352,768	473,504,656	8,311,727,175
2008	5,915,767,576	2,437,716,526	463,082,207	232,656,151	1,288,147,326	476,698,893	8,237,774,026
2007	5,461,755,592	2,081,563,879	581,791,517	235,133,911	971,459,963	516,781,132	7,905,566,069
2006	5,066,079,395	1,736,617,647	512,423,267	214,462,682	1,048,680,286	464,334,023	6,945,236,727
2005	4,806,826,036	1,316,608,994	340,805,519	218,875,084	840,933,395	357,080,055	6,199,262,293
2004	4,430,512,545	853,130,097	203,331,716	184,986,360	769,359,381	260,959,147	5,163,560,482
2003	3,866,994,416	782,137,808	222,884,592	208,615,671	839,085,479	287,602,357	4,529,149,364
2002	3,811,637,833	1,199,311,069	449,832,405	174,075,605	747,303,093	226,676,241	5,114,230,060
2001	4,217,049,142	1,355,211,563	462,026,313	174,388,074	809,367,746	168,652,060	5,567,959,406
2000	4,011,390,128	1,272,820,532	424,618,654	166,209,352	558,901,496	322,746,177	5,638,883,347
1999	3,932,564,071	1,144,210,787	418,918,148	160,021,593	465,198,479	297,783,836	5,488,299,956
1998	3,664,785,001	892,618,697	326,010,024	142,988,353	421,287,915	275,936,436	4,881,050,596
1997	3,284,173,904	742,882,658	257,051,761	168,672,337	418,502,999	186,405,428	4,220,683,090
1996	3,032,447,697	603,514,768	218,185,852	126,310,352	400,549,632	150,509,036	3,730,418,074
1995	2,873,267,630	537,896,910	218,949,587	127,839,562	356,445,362	190,783,076	3,592,291,403
1994	2,795,124,208	582,860,776	251,838,853	132,008,270	350,927,773	165,671,187	3,576,575,521
1993	2,676,862,013	581,978,879	334,573,149	130,899,075	289,976,932	135,463,108	3,569,799,292
1992	2,375,423,448	503,956,022	199,355,034	107,479,787	274,584,944	111,032,477	3,022,661,824
1991	2,112,875,008	509,709,994	159,728,545	94,130,827	304,365,992	83,159,068	2,655,237,450
1990	1,972,276,196	522,092,864	218,359,620	82,519,878	258,628,413	50,035,223	2,586,655,368
1989	1,747,177,428	499,809,623	168,110,088	86,827,044	300,985,605	62,490,913	2,263,429,491
1988	1,643,310,492	519,825,035	264,914,735	75,124,900	304,818,414	40,187,108	2,238,543,856
1987	1,590,060,652	414,945,387	183,991,584	67,673,955	286,967,083	30,487,626	2,000,192,121
1986	1,439,627,934	343,894,409	179,642,416	65,221,459	249,667,293	20,448,675	1,799,167,600
1985	1,352,381,411	316,968,369	156,169,984	53,745,948	222,800,699	27,301,989	1,683,767,002
1984	1,253,422,433	237,793,501	119,325,849	41,625,662	174,621,062	34,309,660	1,511,856,043
1983	1,076,026,039	208,931,828	120,707,520	40,319,484	172,933,991	18,555,730	1,291,606,610

NOTE: Net Collections equals total gross collections plus State to city offsets minus refunds and minor offsets.

**Table 29: Components of City of Yonkers Personal Income Tax Collections  
State Fiscal Years 1985-2012**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2012	\$32,397,409	\$3,336,971	\$1,992,761	\$800,480	\$4,824,594	\$1,156,636	\$34,859,663
2011	24,748,259	2,884,343	1,755,577	877,920	4,632,231	562,996	26,196,864
2010	25,691,535	3,219,335	1,826,560	762,195	3,991,977	-1,110,931	26,396,717
2009	23,841,068	4,879,024	5,171,243	2,888,513	5,461,560	1,329,900	32,648,187
2008	24,375,140	4,518,437	2,749,665	1,104,606	5,482,205	2,535,746	29,801,389
2007	23,381,694	3,512,392	1,576,354	1,033,943	3,230,005	5,183,898	31,458,276
2006	13,420,937	2,192,731	1,174,763	570,272	3,464,810	1,664,381	15,558,273
2005	10,681,520	1,474,233	963,437	631,336	3,251,719	-69,803	10,429,004
2004	10,006,257	1,330,675	725,521	681,928	3,585,500	333,174	9,492,055
2003	9,718,520	1,305,171	769,250	1,116,081	3,586,734	-86,603	9,235,686
2002	10,502,582	1,723,876	2,279,264	998,231	3,553,538	-1,436,705	10,513,710
2001	10,145,963	2,643,325	2,708,566	932,702	3,871,157	736,387	13,295,786
2000	15,343,324	3,262,607	3,035,909	992,621	3,014,577	1,991,734	21,611,618
1999	17,654,376	3,107,688	3,134,776	1,044,399	2,885,832	1,826,982	23,882,389
1998	17,291,896	2,590,677	2,284,660	790,895	3,146,018	2,234,248	22,046,358
1997	18,097,458	2,150,194	2,855,831	906,262	3,414,965	2,641,129	23,235,909
1996	18,901,979	2,159,089	2,691,110	733,666	3,219,010	1,468,928	22,735,763
1995	19,208,892	2,419,069	2,988,026	814,139	2,751,590	1,133,745	23,812,281
1994	19,105,792	3,793,907	2,393,379	1,123,374	2,667,928	2,184,969	25,933,493
1993	17,491,341	2,647,773	2,653,644	1,544,713	2,574,566	1,603,626	23,366,531
1992	19,031,085	2,426,492	2,480,987	2,449,654	2,765,913	2,205,277	25,827,582
1991	17,618,828	2,579,941	1,987,655	589,827	2,851,023	2,451,987	22,377,215
1990	17,400,621	3,052,801	2,492,564	625,600	2,353,198	1,505,977	22,724,365
1989	15,670,308	2,666,564	2,474,106	840,556	3,067,788	2,164,647	20,748,393
1988	15,602,978	2,824,006	4,997,523	803,968	2,991,963	2,147,832	23,384,344
1987	15,979,524	2,509,759	2,547,423	1,376,302	3,904,552	-1,062,801	17,445,655
1986	14,158,640	2,459,291	6,219,915	636,720	260,830	7,981,210	31,194,946
1985	2,022,735					175,124	2,197,859

NOTE: Net Collections equals total gross collections plus State to city offsets minus refunds and minor offsets.



# Appendix: Effective Dates of New York State Taxes and Fees Administered by the Department of Taxation and Finance

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
<b>Business Taxes</b>		
Corporation Franchise (Income Basis)	9-A	1917
Corporation & Utility	9	1886
Bank 1/, 2/	32	1940
Insurance 3/	33	1974
Direct Writings	33-A	1990
Petroleum	13-A	1983
Lubricating Oils 4/	24	1990
Sales and Compensating Use Tax	28	1965
<b>Excise and User Taxes and Fees</b>		
Motor Fuel	12-A	1929
Petroleum Testing Fees	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Hotel Occupancy 4/	28	1991
Beverage Containers 5/	18-A	1990
Auto Rental	28-A	1990
<b>Property Transfer Taxes</b>		
Estate 6/	26	1930
Gift 7/	26-A	1972
Generation-Skipping Transfer	26-B	1990
Real Property Gains 8/	31-B	1983
Real Estate Transfer	31	1968
<b>Other Taxes and Fees</b>		
Boxing & Wrestling Exhibitions 9/	19	1987
Pari-Mutuel/OTB	10/	1940/1978
Hazardous Waste Assessments	11/	1983
Waste Tire Management and Recycling Fees	11/	2003
Wireless Communication Service Surcharge	12/	2002
Returnable Beverage Container Deposits	11/	2009
Tax Return Preparer Registration Fees	1	2009
OGS Procurement Fees	13/	2008
Metropolitan Commuter Transportation District Mobility	23	2009
Metropolitan Commuter Transportation District Medallion Taxicab Rides	29-A	2009
Metropolitan Commuter Transportation District Auto Rental	28-A	2009

1/ Prior to 1940, all bank tax revenue went to local governments.

2/ Taxed under Articles 9-B and 9-C before 1973.

3/ Taxed under Article 9 before 1974.

4/ Repealed September 1, 1994.

5/ Repealed effective October 1, 1998.

6/ Preceded by an inheritance tax.

7/ Repealed January 1, 2000.

8/ Repealed June 15, 1996.

9/ Taxed by the Athletic Commission of the Department of State prior to 1987.

10/ Taxed under the Racing and Wagering Law.

11/ Imposed by the Environmental Conservation Law.

12/ Imposed by the County Law. Repealed December 1, 2009.

13/ Imposed by the New York State Finance Law. Repealed June 22, 2010.





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# Glossary

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This section explains some of the technical terms used in this report's statistical tables.

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## Boxing and Wrestling Exhibitions Tax

Effective October 1, 1999, the boxing and wrestling exhibitions tax became two separate 3 percent taxes on ticket sales and broadcasting rights for boxing and wrestling events. Each of the taxes is capped at \$50,000 per match or exhibition, with a combined maximum limitation of \$100,000 per event. Since single events of high spectator interest strongly influence the size of the tax base, the yield of the tax varies considerably from year to year.

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## Cigarette Tax Commissions

Discounts provided to cigarette agents for affixing the State's stamp or meter impression on a package of cigarettes.

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## Compensating Use Tax

The tax imposed on tangible personal property and services used within the State on which a sales tax would have been due but was not paid.

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## Delinquencies

Collections on tax assessments issued for prior tax liability periods, plus remittances with returns filed for prior tax liability periods.

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## Electronic Fund Transfer Payment

Taxpayers liable for more than \$500,000 in State and local sales and use taxes or \$5 million in prepaid sales and use taxes on motor fuel and diesel motor fuel, petroleum business taxes, or motor fuel taxes, are required to make payment of tax by electronic fund transfer or certified check. Taxpayers must pay 3/4 of the total liability for the comparable liability period of the preceding year, or the total liability for such taxes during the current period ending on the 22nd day of each month.

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Final Payments	Taxpayer remittances with final returns to satisfy tax liabilities not met by pre-payments in the form of withholding tax or estimated tax for the current tax liability period.
Fiscal Year	State and local government financial accounting periods. The State's fiscal year extends from April 1 through March 31. New York City and Yonkers have fiscal years of July 1 through June 30. Most other cities and school districts have fiscal years extending from July 1 through June 30 or use the calendar year as their fiscal year.
Hazardous Waste Assessments	Special assessment taxes levied by the Environmental Conservation Law on all facilities in New York State that generate hazardous waste, and first causes the waste to become regulated. The amount of the assessment is based on the amount of waste generated and the method of disposal. Assessments are levied on a scale ranging from \$27.00 per ton for land filling down to \$2.00 per ton for on-site incineration. The assessment is due on a quarterly basis and payable to the New York State Department of Taxation and Finance.
Metropolitan Commuter Transportation District (MCTD)	A commuter transportation district consisting of the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester. Subway, bus and commuter rail services within the district are provided by the Metropolitan Transportation Authority's (MTA) component agencies. The MTA's operating expenses are funded by various taxes imposed within the district administered by the State Department of Taxation and Finance in addition to user fare and toll revenues.
Metropolitan Commuter Transportation District (MCTD) Medallion Taxicab Ride Tax	A tax of fifty cents per taxicab ride on every ride that originates in the City of New York and terminates anywhere within the territorial boundaries of the MCTD. The tax is administered by the State Department of Taxation and Finance.

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Metropolitan Commuter Transportation District (MCTD) Mobility Tax	A tax imposed at a rate of thirty-four hundredths (.34) percent of (1) the payroll expense of every employer who engages in business within the MCTD and (2) the net earnings from self-employment of individuals that are attributable to the MCTD if such earnings attributable to the MCTD exceed ten thousand dollars for the tax year. Receipts are for the sole purpose of providing an additional stable and reliable dedicated funding source for the Metropolitan Transportation Authority and its subsidiaries and affiliates to preserve, operate and improve essential transit and transportation services in the metropolitan commuter transportation district. The tax is administered by the State Department of Taxation and Finance.
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Minor Offsets	Reductions made to individual income tax overpayments for taxpayers that have incurred liabilities and arrears enforceable by other federal and State agencies. Among these are the Department of Family and Children's Services (past-due support payments), Higher Education Services Corporation (defaults on guaranteed student loans), State University of New York and City University of New York (defaults on national defense, national direct, health professions or nursing student loans), the Department of Taxation and Finance (outstanding liabilities for other taxes), and the Internal Revenue Service (outstanding federal liabilities).
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Municipal Assistance Corporation for the City of New York (MAC)	A public entity created in 1975 to help New York City meet its fiscal obligations. MAC was authorized to impose a general sales and compensating use tax in lieu of a New York City sales tax. The MAC tax was to remain in effect until the MAC bonds were paid off. This occurred in July of 2008, so the MAC sales tax expired August 1, 2008 and the city's tax resumed on that date.
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Negotiated Settlements	Collections on settlements, litigation, administrative proceedings and corporate taxation of the industry prior to the adoption of Article 13-A (a gross receipts tax from July 1, 1983 through August 31, 1990). This legislation consolidated petroleum gross receipts taxes imposed by Article 9, Sections 182-A and 182-B of the Tax Law into a single tax. The new law also repealed the disputed unitary reporting requirements for oil companies.
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New York City Alcoholic Beverage Taxes	The City imposes excise taxes of 12 cents per gallon on beer and 26.4 cents per liter on liquors containing over 24 percent alcohol. The tax is administered by the State Department of Taxation and Finance.
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New York City  
Personal Income Tax

The City imposes a personal income tax on residents only. The City's income tax conforms to the State's definition of taxable income and has tax rates in tax year 2011 ranging from 2.907 percent to 3.876 percent, which includes an additional tax surcharge of 14 percent of base tax. The surcharge was suspended for 2005 while a temporary rate increase was in effect for certain high income taxpayers.

Prior to July 1, 1999, the City also imposed a tax on nonresidents who earned wages or self-employment income in New York City. The structure of the tax was similar to the nonresident tax imposed by Yonkers.

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New York Racing  
Association (NYRA)

A privately-owned, non-profit corporation chartered by the State to conduct thoroughbred racing at Aqueduct, Belmont and Saratoga racetracks. NYRA is operated by professional management under the direction of a Board of Trustees which serves without compensation. NYRA pays the State a franchise fee for the right to conduct races and pari-mutuel wagering.

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Off-Track Betting  
(OTB)

1970 legislation authorized New York City and other municipalities in the State to operate off-track betting systems to provide local government revenues and combat illegal bookmaking. Subsequent legislation created the State Racing and Wagering Board to regulate the seven geographic OTB regions encompassing all of New York State. Portions of the retained commissions on all wagers are distributed to racetracks, breeders funds and the State as prescribed by law. After deducting self-supporting operating expenses, OTB corporations remit the balance of these commissions and a surcharge to participating local governments.

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OGS Procurement Fees

Fees paid by contractors awarded centralized contracts for commodities, services or technology administered by the Office of General Services. The fee, one-half of one percent of the price of commodities, services or technology sold through the centralized contracts awarded, was repealed effective June 22, 2010.

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Pari-Mutuel Taxes

A tax imposed on horse racetracks and OTB operators based on commissions and breakages. Also called the State's "take" or "take out," it is the State Racing and Wagering Board determined percentage of the total wagering pool. "Breakage" is the odd cents over any multiple of 10 cents not returned to the winning bettors calculated on the basis of a \$1.00 bet.

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Preemption	A term used to describe rights to sales and compensating use tax revenues in overlapping taxing jurisdictions. Some municipalities within a county as well as the county may impose a local sales tax. The city and the county reach an agreement on dividing the local tax rate and revenues. For example, if county X imposes a countywide 3 percent sales and use tax, and city X also imposes a citywide 3 percent sales and use tax, and State law limits the total local sales tax rate to be 3 percent, county X will allow city X to acquire part or all of county X's sales tax rate within city X.
Public Safety Communications Surcharge	A surcharge imposed by Section 186-f of Article 9 of the Tax Law of \$1.20 per month on wireless communications service where the wireless communications customer's place of primary use is in New York state. The surcharge is imposed on each wireless communications device with a primary place of use in New York state and is payable on bills rendered for wireless communications services.
Racing Admissions Taxes	A 4 percent tax on racetracks and simulcast theater admissions.
Racing Season	Unless stated otherwise, a racing season is a calendar year.
Returnable Beverage Container Deposits	Payments made by registered returnable beverage container deposit initiators from special refund value accounts containing deposits imposed on containers by the Environmental Conservation Law prior to retail sales to consumers. Deposit initiators are required to establish special refund value accounts into which their initial container deposits are placed. Container deposits paid by consumers are returned upon return of the containers. Eighty percent of the excess of initiator deposits over unclaimed deposits in the refund value accounts are remitted quarterly to the Department of Taxation and Finance.
State to City Offsets	Reconciliation of actual income tax liability with the estimated prior cash receipts distribution. Transfers are made between the State and the cities of New York and Yonkers.
Stock Transfer Tax	A tax imposed on the sale or transfer of stock, agreements or memoranda of sales, certificates of interest in property or accumulations and certificates of interest in business conducted by trustees, within New York. A rebate program was enacted in October of 1979 and phased in over succeeding years so that the entire tax is now rebated.

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Uncashed Tickets	Not all winning mutuel tickets are cashed by ticket holders. The State is allowed to retain the value of winning tickets not turned in before April first of the year following the year of their purchase.
Waste Tire Management & Recycling Fees	A fee imposed by the Environmental Conservation Law of \$2.50 per new tire sold, including tires on new motor vehicles. Tire services must collect the waste tire management and recycling fee from the purchaser at the time of the sale and remit such fee to the Department of Taxation and Finance.
Wildlife and Other Gifts and Contributions	Voluntary taxpayer contributions to the State Department of Environmental Conservation's "Return a Gift to Wildlife" program, the Breast Cancer Research and Education program, the Missing and Exploited Children Clearinghouse Fund, the Lake Placid Olympic Training Facilities program, the Alzheimer's Disease Fund, the Prostate Cancer Research Fund, the World Trade Center Memorial Fund, and the Volunteer Firefighting and EMS Recruitment and Retention Fund. Personal income taxpayers may increase their final remittances or reduce their overpayments by the amount of their contribution.
Wireless Communication Service Surcharge	A surcharge imposed by the County Law of \$1.20 per month on wireless communications service where the wireless communications customer's place of primary use is in New York state. The surcharge is imposed on each wireless communications device with a primary use in New York state and is payable on bills rendered for wireless communications services provided or directly to the Department of Taxation & Finance. The surcharge was repealed from the County Law, effective September 1, 2009, and is now imposed by Section 186-f of Article 9 of the Tax Law.
Yonkers Personal Income Taxes	A personal income tax surcharge on Yonkers residents, plus a tax on nonresidents who earn wages or self-employment income in the city of Yonkers. For 2011, the resident surcharge is 15 percent of the resident's net State income tax. The nonresident earnings tax base is computed on gross taxable wages and net earnings from self-employment, less a \$3,000 exclusion that is phased out. No exclusion is allowed on income greater than \$30,000. The nonresident earnings tax rate is 0.50 percent of net earnings or self-employment income after exclusion.

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