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Office of Tax Policy Analysis

ANNUAL STATISTICAL REPORT

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Taxable Sales and Purchases

County and Industry Data for March 2002—February 2003

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Introduction

Article 29 of the Tax Law authorizes counties, cities and some school districts to impose a local sales tax as a complement to the statewide tax. This report presents statistical information on taxable sales and purchases subject to the county and New York City (NYC) sales tax. Taxable sales include nearly all retail sales of tangible personal property and certain services. Taxable purchases represent the value of tangible personal property or services purchased for use in business operations (which would otherwise be subject to tax) on which no sales tax was previously paid.

This report presents county taxable sales and purchases subject to the county sales tax. For the most part, the tangible property and services that are taxed by counties are also taxed by New York State. This data is reported in separate statistical tables as the state tax base in order to provide a more accurate measure of the State's taxable sales and a more consistent comparison of the taxable sales trends of counties. However, counties also tax some tangible property and services that are exempt from the state sales tax such as residential energy sales and local clothing taxable sales. The taxation of these items varies by county. The taxable sales of these items are presented in a separate table of the local tax base. During the reporting period, the following items are exempt from the state sales tax, and are in the local sales tax base for certain counties:

- Clothing and footwear costing less than $110;
- Consumer utility and fuel taxes for residential energy;
- Fuel and utility services and farming services (New York City only);
- Other NYC services (parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, interior decorating and design services);
- Sales to a Qualified Empire Zone Enterprise (QEZE) eligible for exemption; and
- Consumer's utility tax for telephone services, telephone answering services, and telegraph services.

Unless separately stated, the statistical tables and figures in this publication are based on both the state and local tax bases.

Data presented herein are derived from vendor and purchaser information reported on New York State sales tax returns. The report displays the data for all counties combined statewide, New York City, all counties outside the City, and each county separately. This publication presents (1) five year annual trends, (2) state and local tax base trends by industry for the two most recent annual selling periods, and (3) county trends by region. Data for the March 2001 through February 2002 selling period are revised from the last report. Data for the March 2002 through February 2003 selling period are preliminary and will be revised in our next report.

On March 1, 2000, the State's permanent sales and use tax exemption on clothing items and footwear costing less than $110 went into effect. This exemption does not apply to any locally imposed sales and use taxes unless the county or city imposing those taxes elected to provide for it. As of March 1, 2002, sixteen counties and New York City had elected to exempt locally imposed sales and use taxes. Appendix D shows the counties that elected to exempt the locally imposed sales and use taxes and the rates imposed by those counties not electing to exempt local sales tax.

On May 15, 2000, Chapter 63 of the Laws of 2000 was enacted. This legislation amended the Tax Law to provide certain tax benefits under the new "Empire Zones Program Act" which is applicable to the New York State and local sales and compensating use taxes, as well as to certain other taxes. Beginning March 1, 2001, certain purchases and uses of tangible personal property and services by a Qualified Empire Zone Enterprise (QEZE) are exempt from the New York State four percent sales and use tax. These exemptions do not apply to any locally imposed sales and use taxes unless the county, city, or school district imposing those taxes elects to provide the exemptions.

Annual Sales and Purchases

Table 1 summarizes annual sales and purchases subject to use tax for the state and local tax base for all New York counties during the past five years. With the exception of the March 2001-February 2002 selling period, annual sales have grown each year when compared with sales reported for the previous year. Preliminary data for March 2002 through February 2003 indicate that reported sales increased by $5.1 billion to $219.6 billion, which is a 2.4 percent increase from the previous year.

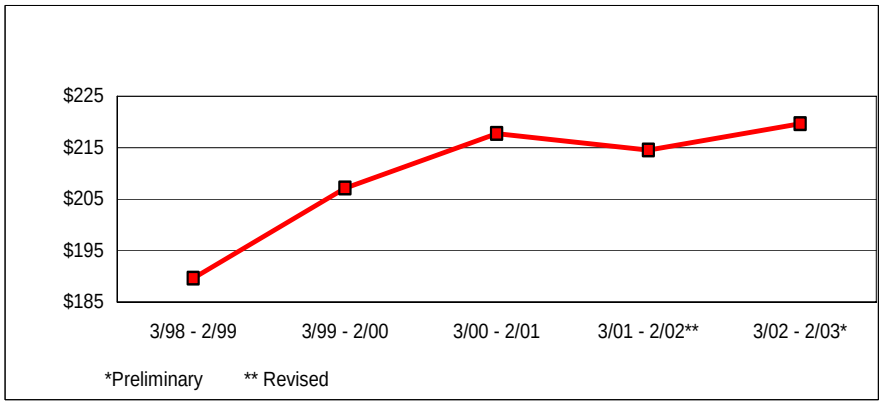
Table 1: Statewide Combined Annual State ane Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$189,655,494	$7,681,069	4.42
3/99 - 2/00	207,152,430	17,496,936	9.23
3/00 - 2/01	217,750,656	10,598,226	5.12
3/01 - 2/02**	214,511,354	(3,239,302)	(1.49)
3/02 - 2/03*	219,648,817	5,137,463	2.39

* Preliminary
** Revised

Figure 1 depicts that the March 2002-February 2003 selling period resumed the upward trend of annual sales that had occurred during the March 1998 through February 2001 selling periods. The decrease in taxable sales and purchases in the March 2001-February 2002 selling period was directly related to the impact of the national recession, the decline in financial markets and the World Trade Center disaster. Even with this one-year decline, annual sales have increased 15.8 percent from the March 1998-February 2003 reporting periods.

Figure 1: Statewide Five-Year Trend
(In Billions)



Industry Analysis

Table 2 provides a look at statewide annual total taxable sales and purchases by industry for the state tax base. Taxable sales and purchases for the March 2002 through February 2003 annual selling period reached $201 billion. This amount exceeded the total reported for the previous year's comparable twelve-month selling period by 1.7 percent ($3.5 billion).

Statewide, six of the major industries realized year-over-year growth for the latest annual selling period. There were no significant increases, but modest increases were noted in the retail trade (3.6 percent), information (0.1 percent), administrative/support services (0.5 percent), health care (3.5 percent), accommodation and food services (3.2 percent), and other services (2.7 percent) industries. The largest decreases in industry sales occurred in the manufacturing (-4.5 percent) and the professional, scientific, and technical (-9.7 percent) industries.

Retail sales accounted for 48.2 percent of the taxable sales and purchases in the state tax base, contributing $96.8 billion to the statewide total. During this most recent selling period, retail sales rose 3.6 percent from the previous year. Gains were realized in all sectors of the retail trade industry with the exception of sporting goods, hobby, book and music stores (- 0.9 percent). Percentage growth for the remaining sectors ranged from 1.0 percent in the food and beverage sector to 6.4 percent in the nonstore retail sector.

Table 2: Statewide Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$7,481,918	$7,264,232	(2.91)
Construction	4,496,170	4,495,756	(0.01)
Manufacturing	5,336,939	5,096,886	(4.50)
Wholesale Trade	16,983,071	16,602,558	(2.24)
Retail Trade Total	93,368,505	96,773,547	3.65
Motor Vehicles and Parts	24,907,570	26,042,616	4.56
Furniture and Home Furnishings	5,074,304	5,226,201	2.99
Electronics and Appliances	5,377,031	5,460,651	1.56
Building Materials and Garden Equipment	9,532,223	9,998,490	4.89
Food and Beverage	9,532,610	9,626,743	0.99
Health and Personal Care	3,379,821	3,450,280	2.08
Gasoline Stations	7,101,992	7,463,037	5.08
Clothing (excluding local sales)	4,915,264	5,045,338	2.65
Sporting Goods, Hobby, Book and Music Stores	4,008,866	3,974,229	(0.86)
General Merchandise	11,062,242	11,641,322	5.23
Miscellaneous Retail	5,777,126	5,971,711	3.37
Nonstore Retail	2,699,456	2,872,929	6.43
Information	15,739,280	15,747,564	0.05
Professional,Scientific, and Technical	4,709,711	4,253,090	(9.70)
Administrative/Support Services	6,598,848	6,634,385	0.54
Health Care	235,666	243,987	3.53
Arts, Entertainment, and Recreation	2,439,366	2,427,310	(0.49)
Accommodation and Food Services	23,087,697	23,827,598	3.20
Food Services	17,651,930	18,180,033	2.99
Accommodation	5,435,767	5,646,772	3.88
Other Services Total	6,045,586	6,205,952	2.65
Repair and Maintenance	3,858,356	3,937,941	2.06
Personal and Laundry Services	1,591,677	1,707,882	7.30
All Other Services	595,553	560,129	(5.95)
Ag., Mining, Trans., FIRE, Educ., Govt.	10,567,486	10,357,638	(1.99)
Unclassified by Industry	369,254	982,602	166.10
Grand Total	**$197,459,497**	**$200,913,103**	**1.75**

* Preliminary
** Revised

Figure 2: Statewide Industry Shares for the State Tax Base in the 3/02-2/03 Selling Period

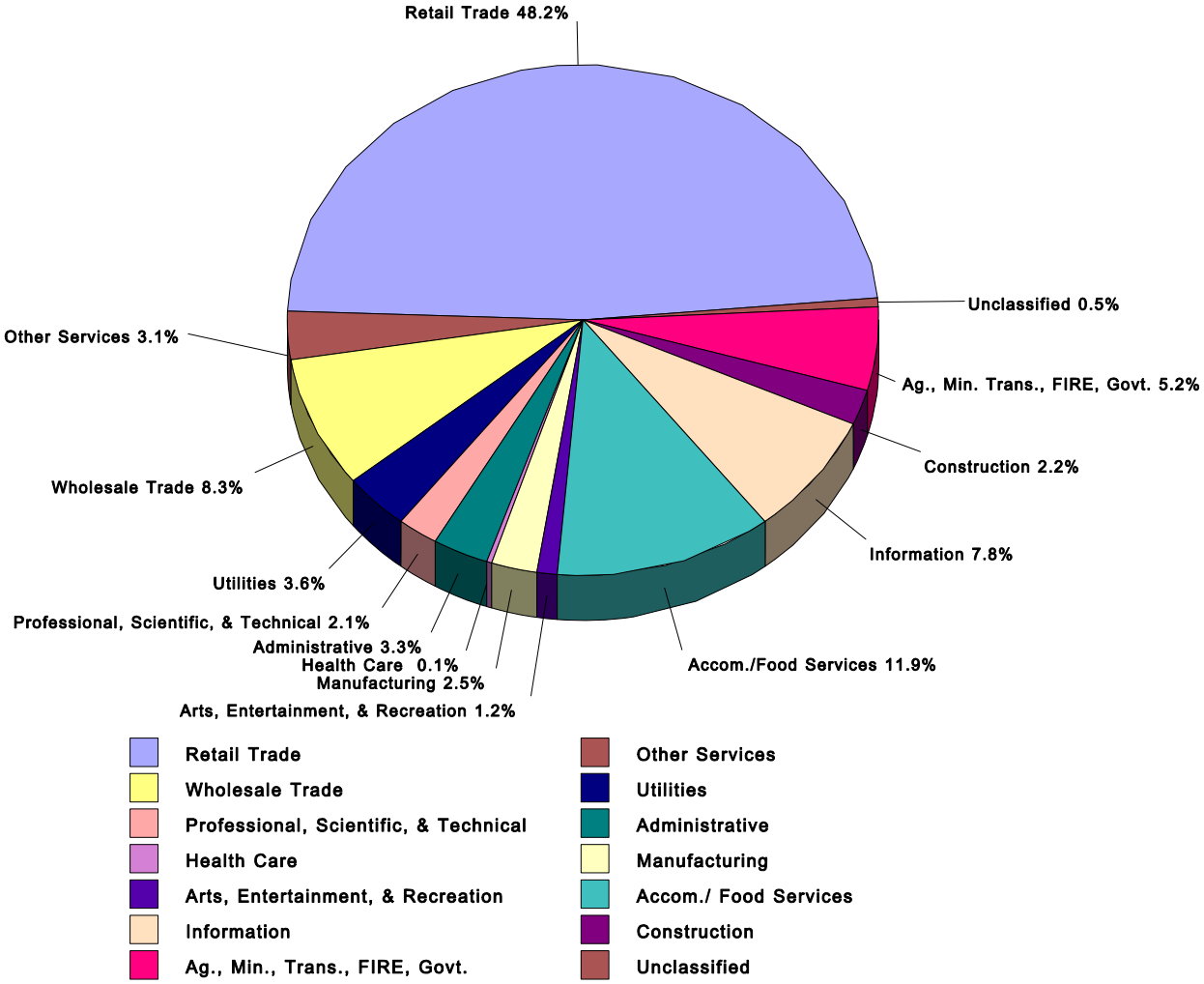


Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the state tax base in the latest selling period. Retail trade and accommodation and food services continue to be the two largest sources of State taxable sales and purchases. Combined, they contribute 60.1 percent of the State total.

Table 3 provides a look at the statewide annual industry totals for the local tax base portion of taxable sales and purchases. These are taxes imposed only at the county or New York City level and are exempt from state tax. Taxable sales and purchases for the March 2002 through February 2003 selling period increased by 9.9 percent over the previous reporting period. Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy, coupled with the taxable sales and purchases realized by the clothing sector, contributed 89.1 percent to the statewide local tax base.

Table 3: Statewide Annual Local Tax Base Industry Totals
(In Thousands)

	Selling Period		
Industry	**3/01 - 2/02 ****	**3/02 - 2/03 ***	**Percent Change**
Utilities - residential energy only	$7,583,983	$8,876,618	17.04
Clothing - local sales only	7,620,846	7,809,145	2.47
Fuel and utility services; farm services (NYC only)	864,052	917,635	6.20
Other NYC Services 1/	802,409	858,677	7.01
Telephone services	212	253	19.67
Sales to Qualified Empire Zone Enterprises (QEZEs)	180,354	273,385	51.58
Grand Total	**$17,051,857**	**$18,735,713**	**9.87**

* Preliminary

** Revised

1/ Includes parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services, miscellaneous personal services, protective and detective services, interior decorating and design services.

County Trends by Region

All, but seven, of the State's counties showed year-over-year gains in taxable sales and purchases. Figure 3 provides a glimpse of county sales activity trends by region. As shown, year-over-year gains were widely dispersed throughout the State.

Table 4 indicates that two counties surpassed ten percent growth in total taxable sales and purchases for the March 2002 through February 2003 period as compared with the previous year. Putnam County (10.4 percent) experienced the most growth in taxable sales and purchases, followed by Saratoga County (10.2 percent).

Increases in the information (25.8 percent) and retail trade (11.8 percent) industries were responsible for 89.6 percent of Putnam County's reported $82.9 million gain in taxable sales and purchases. While an increase in the taxable sales of wireless telecommunication carriers was the stimulus for the increase noted in the information sector, growth in retail sales was the real impetus for Putnam County's realized gains in taxable sales and purchases. In retail trade, gains were reported in all sectors with the exception of general merchandise (-15.0 percent) and miscellaneous retail (-2.9 percent). Much of the gain in retail trade was due to increased building materials and garden equipment sales brought about by the opening of a new retail home center.

Saratoga County was the only county to realize gains in all of its major industry groups, with the most notable percentage increases reported for the arts, entertainment, and recreation (18.7 percent), information (15.7 percent), and health care (14.5 percent) industries. A significant gain in the retail trade (10.2 percent) industry was responsible for 61.2 percent of the total state tax base industry year-over-year growth. Much of the growth in the retail trade industry can be attributed to increases in the sales of motor vehicles and general merchandise, as well as an increase in gasoline sales.

Chemung (-2.5 percent) and Delaware (-2.3 percent) counties experienced the most significant declines of the seven counties reporting year-over-year drops. An $18.8 million decrease in the retail trade industry coupled with declines in the utilities (-15.7 percent), manufacturing (-15.3 percent) and wholesale trade (-7.6 percent) industries appear to have explained the decline in Chemung County's taxable sales and purchases. Delaware County's decline appears to be mainly attributable to an $11.7 million decrease in taxable sales and purchases in the retail trade industry, of which 98.5 percent of that decrease was reported in the motor vehicles and parts sector.

Figure 3.
Change in Taxable Sales and Purchases
March 2002 - February 2003
Compared to
March 2001 - February 2002

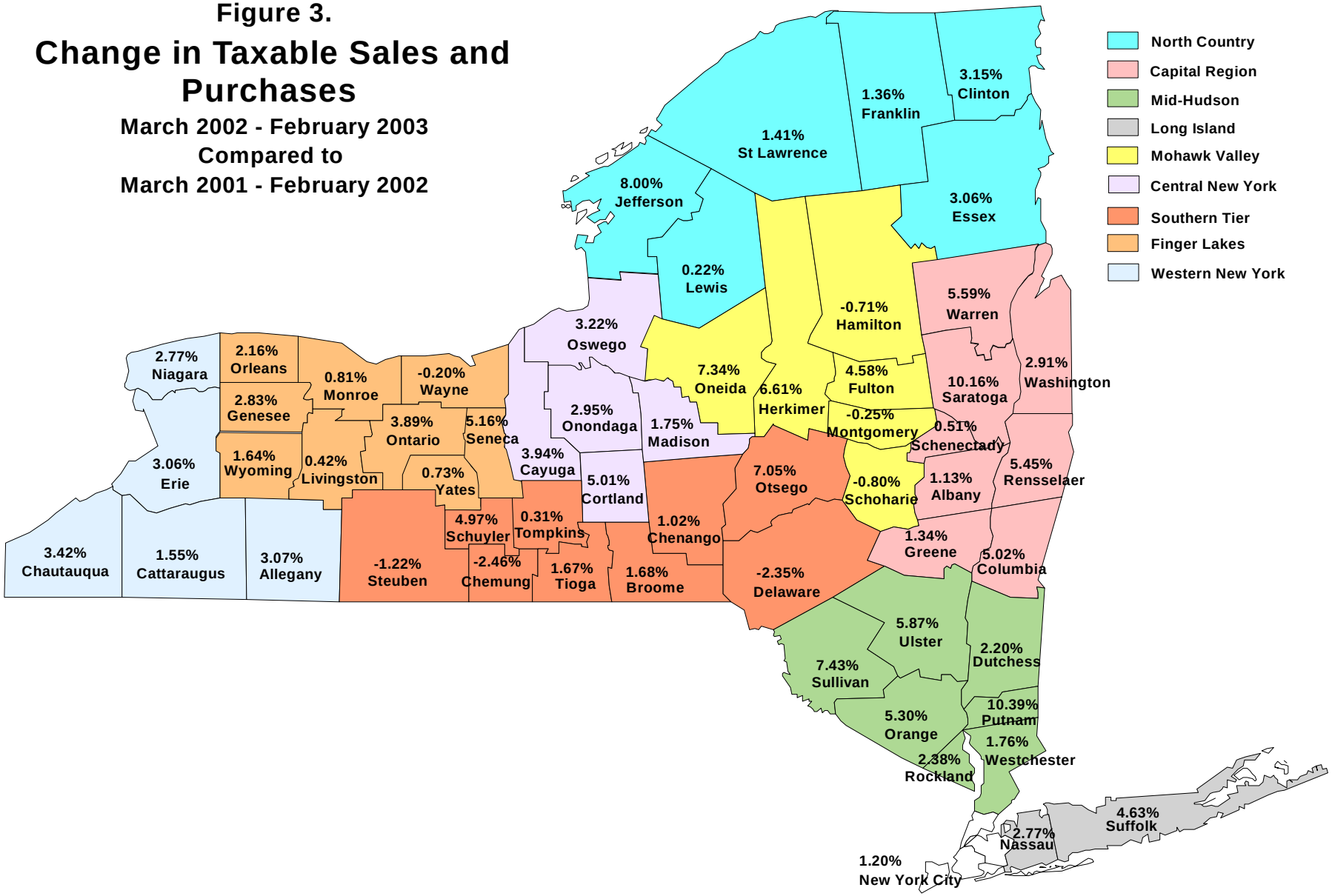


Table 4: Change in Taxable Sales & Purchases

County	March 2001 - Feb. 2002**	March 2002 - Feb. 2003*	Percent Change	County	March 2001 - Feb 2002**	March 2002 - Feb 2003*	Percent Change
Albany	4,902,302	4,957,560	1.13	Oneida	2,262,968	2,429,048	7.34
Allegany	330,018	340,142	3.07	Onondaga	6,011,524	6,188,972	2.95
Broome	2,063,480	2,098,083	1.68	Ontario	1,591,563	1,653,412	3.89
Cattaraugus	763,045	774,896	1.55	Orange	4,426,743	4,661,562	5.30
Cayuga	727,289	755,977	3.94	Orleans	258,470	264,050	2.16
Chautauqua	1,225,989	1,267,948	3.42	Oswego	1,002,480	1,034,758	3.22
Chemung	1,116,666	1,089,216	-2.46	Otsego	613,486	656,731	7.05
Chenango	383,014	386,933	1.02	Putnam	898,533	991,849	10.39
Clinton	926,795	956,007	3.15	Rensselaer	1,167,234	1,230,882	5.45
Columbia	569,835	598,447	5.02	Rockland	3,297,050	3,375,568	2.38
Cortland	457,899	480,823	5.01	St. Lawrence	991,049	1,005,026	1.41
Delaware	416,672	406,899	-2.35	Saratoga	2,374,920	2,616,129	10.16
Dutchess	3,446,903	3,522,892	2.20	Schenectady	1,766,315	1,775,279	0.51
Erie	11,009,803	11,346,327	3.06	Schoharie	272,008	269,824	-0.80
Essex	471,385	485,815	3.06	Schuyler	128,187	134,554	4.97
Franklin	371,927	376,981	1.36	Seneca	343,286	361,007	5.16
Fulton	485,955	508,202	4.58	Steuben	900,883	889,911	-1.22
Genesee	627,263	644,997	2.83	Suffolk	20,043,574	20,972,214	4.63
Greene	462,701	468,917	1.34	Sullivan	649,936	698,254	7.43
Hamilton	69,616	69,125	-0.71	Tioga	338,147	343,777	1.67
Herkimer	472,276	503,501	6.61	Tompkins	972,682	975,735	0.31
Jefferson	1,076,842	1,163,024	8.00	Ulster	1,986,568	2,103,123	5.87
Lewis	178,130	178,529	0.22	Warren	1,181,655	1,247,736	5.59
Livingston	515,910	518,082	0.42	Washington	393,718	405,177	2.91
Madison	536,725	546,111	1.75	Wayne	737,408	735,921	-0.20
Monroe	8,586,255	8,655,862	0.81	Westchester	14,443,141	14,697,322	1.76
Montgomery	477,860	476,644	-0.25	Wyoming	287,106	291,817	1.64
Nassau	19,301,031	19,835,408	2.77	Yates	175,038	176,315	0.73
Niagara	2,159,377	2,219,148	2.77	New York City	80,862,722	81,830,355	1.20

Note: Dollar data is in thousands.

* Preliminary

** Revised

New York City

The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent 37.3 percent of all reportable statewide taxable sales and purchases for the latest annual period. With the exception of the March 2001-February 2002 annual selling period, New York City sales had expanded continually since the mid 1990's. Reported taxable sales and purchases for 2002-2003, although modest compared to past years, increased by 1.2 percent to $81.8 billion (Table 5 and Figure 4). This increase is indicative of the economic recovery that began to take effect following the World Trade Center disaster.

Table 5: New York City Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Change from Previous Period Percent
3/98 - 2/99	$74,612,229	$5,025,321	7.22
3/99 - 2/00	81,707,488	7,095,259	9.51
3/00 - 2/01	86,029,898	4,322,410	5.29
3/01 - 2/02**	80,862,722	(5,167,177)	(6.01)
3/02 - 2/03*	81,830,355	967,634	1.20

* Preliminary
** Revised

Figure 4: Five Year Trend for New York City
(In Billions)

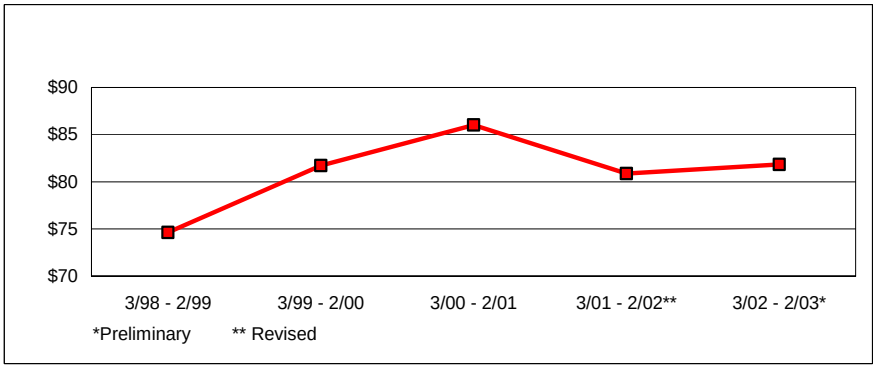


Table 6 summarizes New York City's annual total taxable sales and purchases by industry for the state tax base. For the most recent selling period ending February 2003, sales tax vendors reported $75.4 billion in New York City taxable sales and purchases, a decrease of $124.5 million or 0.2 percent from the same period one year earlier.

Table 6: New York City Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$3,830,566	$3,495,243	(8.75)
Construction	2,176,576	2,168,500	(0.37)
Manufacturing	2,042,796	1,857,815	(9.06)
Wholesale Trade	7,019,266	6,701,853	(4.52)
Retail Trade Total	25,579,502	26,209,712	2.46
Motor Vehicles and Parts	4,319,793	4,427,146	2.49
Furniture and Home Furnishings	1,817,359	1,822,558	0.29
Electronics and Appliances	2,337,835	2,279,482	(2.50)
Building Materials and Garden Equipment	2,036,107	2,171,578	6.65
Food and Beverage	2,613,842	2,699,943	3.29
Health and Personal Care	1,532,731	1,572,878	2.62
Gasoline Stations	1,132,723	1,113,587	(1.69)
Clothing (excluding local sales)	2,622,176	2,676,244	2.06
Sporting Goods, Hobby, Book and Music Stores	1,472,374	1,408,986	(4.31)
General Merchandise	2,462,851	2,607,322	5.87
Miscellaneous Retail	2,304,732	2,414,130	4.75
Nonstore Retail	926,980	1,015,858	9.59
Information	8,088,239	7,952,574	(1.68)
Professional,Scientific, and Technical	3,122,210	2,793,275	(10.54)
Administrative/Support Services	3,358,309	3,428,985	2.10
Health Care	83,250	83,793	0.65
Arts, Entertainment, and Recreation	786,805	735,240	(6.55)
Accommodation and Food Services	11,726,256	12,144,089	3.56
Food Services	8,159,223	8,413,505	3.12
Accommodation	3,567,033	3,730,584	4.59
Other Services Total	2,424,835	2,500,981	3.14
Repair and Maintenance	929,101	929,866	0.08
Personal and Laundry Services	1,185,795	1,279,322	7.89
All Other Services	309,939	291,793	(5.85)
Ag., Mining, Trans., FIRE, Educ., Govt.	5,082,258	4,833,959	(4.89)
Unclassified by Industry	169,446	459,828	171.37
Grand Total	**$75,490,313**	**$75,365,848**	**(0.16)**

* Preliminary
**Revised

For both the State and City, retail sales provide the largest share of taxable sales and purchases among the major industry sectors in the state tax base. For the most recent selling period, retail sales represent 48.2 percent of all taxable sales statewide, in contrast with 34.8 percent within the City. This disparity reflects the greater importance of taxable services in the state sales tax base in New York City.

In New York City, five industries posted a percentage increase from the previous reporting period. The largest increase, in the accommodation and food services industry (3.6 percent), appears to be indicative of the initial rebounding of the tourism trade which was detrimentally affected in the March 2001-February 2002 reporting period by the World Trade Center disaster. Other noteworthy increases occurred in the other services (3.1 percent), retail trade (2.5 percent), administrative/support services (2.1 percent), and the health care (0.7 percent) industries. Substantial declines were still evident in the professional, scientific, and technical (-10.5 percent), manufacturing (-9.1 percent) and the utilities (-8.8 percent) industries. Much of this reported drop in taxable sales and purchases can still be attributed to the direct impact of the World Trade Center disaster on New York City's economy.

Table 7 summarizes the local tax base component of New York City's taxable sales and purchases. New York City reports taxable sales for two industries not taxed by New York State or any county outside New York City. The first industry includes: 1) fuel and utility services used in the production of gas, electricity, refrigeration, and steam and 2) installation, repair, and maintenance services for property used in farming. The second industry sector includes parking services, hotel room occupancy services, and miscellaneous services (cleaning and maintenance services, credit rating and reporting services, and interior decorating and design services).

Table 7: New York City Annual Local Tax Base Industry Totals
(In Thousands)

	Selling Period		
Industry	**3/01 - 2/02 ****	**3/02 - 2/03 ***	**Percent Change**
Utilities - residential energy only	$3,668,834	$4,636,524	26.38
Fuel and utility services; farming services	864,052	917,635	6.20
Other NYC Services 1/	802,409	858,677	7.01
Sales to Qualified Empire Zone Enterprises (QEZEs)	37,113	51,672	39.23
Grand Total	**$5,372,408**	**$6,464,508**	**20.33**

* Preliminary
** Revised
1/ Includes parking services, hotel room occupancy services, cleaning and maintenance services, credit rating and reporting services miscellaneous personal services, protective and detective services, interior decorating and design services.

Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy comprise 71.7 percent of New York City's local tax base. Taxable sales for residential energy rose by 26.4 percent during the year.

New York City elected to exempt locally imposed sales and use tax on clothing when the State implemented the permanent sales and use tax clothing exemption on March 1, 2000. This sales and use tax exemption applied to clothing items and footwear costing less than $110.

Counties Outside New York City

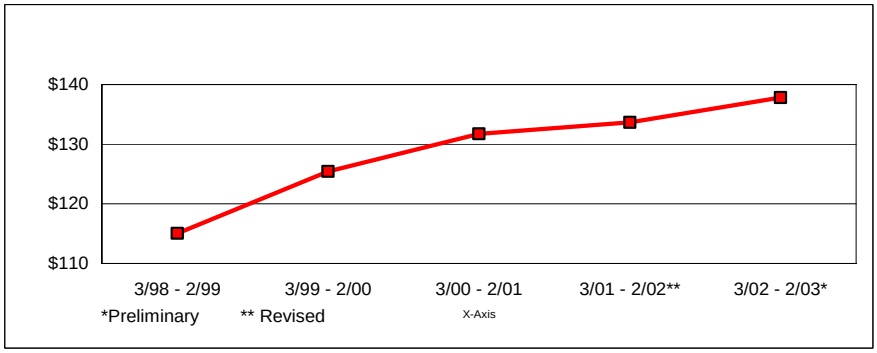
Preliminary data indicates that taxable sales and purchases in counties outside New York City reached $137.8 billion for the year ending February 2003 (Table 8). This value represents a 3.1 percent increase from the previous year and a 19.8 percent increase from sales reported four years ago. Figure 5 shows that taxable sales and purchases reported outside of New York City continued to grow during the last annual selling period.

Table 8: All Counties Outside of New York City - Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$115,043,266	$2,655,749	2.36
3/99 - 2/00	125,444,942	10,401,676	9.04
3/00 - 2/01	131,720,758	6,275,816	5.00
3/01 - 2/02**	133,648,632	1,927,874	1.46
3/02 - 2/03*	137,818,461	4,169,829	3.12

* Preliminary
** Revised

Figure 5: Five-Year Trend for Counties Outside of New York City
(In Billions)



Analysis of the state tax base industry data presented in Table 9 reveals that the health care industry reported the largest percentage gain (5.1 percent) of any major industry from the same period in the previous year. The next largest gains were reported by the retail trade industry (4.1 percent) and the utilities industry (3.2 percent). Within retail trade, sales from the gasoline stations sector saw the most significant gain (6.4 percent). The only industry to report a significant decline was the professional, scientific, and technical industry (-8.0 percent).

Table 9: All Counties Outside of New York City - Annual State Tax Base Industry Totals
(In Thousands)

Industry	3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$3,651,352	$3,768,988	3.22
Construction	2,319,595	2,327,256	0.33
Manufacturing	3,294,143	3,239,070	(1.67)
Wholesale Trade	9,963,805	9,900,705	(0.63)
Retail Trade Total	67,789,002	70,563,835	4.09
Motor Vehicles and Parts	20,587,778	21,615,470	4.99
Furniture and Home Furnishings	3,256,945	3,403,643	4.50
Electronics and Appliances	3,039,196	3,181,169	4.67
Building Materials and Garden Equipment	7,496,117	7,826,912	4.41
Food and Beverage	6,918,768	6,926,799	0.12
Health and Personal Care	1,847,091	1,877,402	1.64
Gasoline Stations	5,969,269	6,349,450	6.37
Clothing (excluding local sales)	2,293,089	2,369,094	3.31
Sporting Goods, Hobby, Book and Music Stores	2,536,492	2,565,244	1.13
General Merchandise	8,599,390	9,034,000	5.05
Miscellaneous Retail	3,472,393	3,557,581	2.45
Nonstore Retail	1,772,476	1,857,072	4.77
Information	7,651,041	7,794,989	1.88
Professional,Scientific, and Technical	1,587,502	1,459,815	(8.04)
Administrative/Support Services	3,240,539	3,205,400	(1.08)
Health Care	152,416	160,194	5.10
Arts, Entertainment, and Recreation	1,652,561	1,692,070	2.39
Accommodation and Food Services	11,361,442	11,683,509	2.83
Food Services	9,492,707	9,766,528	2.88
Accommodation	1,868,734	1,916,188	2.54
Other Services Total	3,620,751	3,704,971	2.33
Repair and Maintenance	2,929,255	3,008,075	2.69
Personal and Laundry Services	405,882	428,560	5.59
All Other Services	285,614	268,336	(6.05)
Ag., Mining, Trans., FIRE, Educ., Govt.	5,485,228	5,523,679	0.70
Unclassified by Industry	199,808	522,774	161.64
Grand Total	**$121,969,184**	**$125,547,256**	**2.93**

*Preliminary

** Revised

Table 10 provides a look at the annual industry totals for the local tax base portion of taxable sales and purchases for counties outside of New York City. Taxable sales and purchases for the March 2002 through February 2003 selling period increased by 5.1 percent, primarily due to an 8.3 percent increase in local taxable sales on residential energy and a 2.5 percent increase on clothing taxable sales. Taxable sales and purchases from the 1.5 percent sales tax on residential energy together with the local sales tax collected on clothing sales contributed 98.2 percent to the local tax base for all counties outside of New York City.

Table 10: All Counties Outside of New York City - Annual Local Tax Base Industry Totals
(In Thousands)

	Selling Period		
Industry	**3/01 - 2/02 ****	**3/02 - 2/03 ***	**Percent Change**
Utilities - residential energy only	$3,915,149	$4,240,094	8.30
Clothing - local sales only	7,620,846	7,809,145	2.47
Telephone services	212	253	19.67
Sales to Qualified Empire Zone Enterprises (QEZEs)	143,241	221,714	54.78
Grand Total	**$11,679,448**	**$12,271,206**	**5.07**

* Preliminary
** Revised

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more that three million data items reported on about 250,000 sales tax returns filed each quarter with the New York State Department of Taxation and Finance. Most of the 300,000 annual returns are filed following the year-ending sales tax quarter that closes on February 28. The report aggregates quarterly data into annual periods to dampen fluctuations caused by vendor late reporting, account reconciliation of prior period activities and amended returns.

This report provides a snapshot of a continuously changing sales tax file. File records are updated daily to reflect late and amended returns and corrected return information. A recent analysis of data corrections to the sales tax file indicates that a minimum time period of two years is necessary to generate the data to produce this report. During this period, vendors file their sales tax returns, including amended and late-filed returns. As the returns are filed, the Department has the tax return data entered onto data files, obtains any missing data, checks for data inconsistencies, corrects the data errors and processes the tax payments with the returns. Only after the Department completes this process, will the file records be ready to serve as the data base for preparing this report.

The data in this publication supersedes information included in earlier reports. Although this report includes information for a 12-month period and annual percent changes are computed, special care should be taken when using these percent changes. As noted above, sales tax data are subject to continual review. A significant part of these revisions relate to vendor over- and under- reporting.

This report generally classifies taxable sales and purchases within industrial sectors based on the vendor-reported industry or the industry code identified on the vendor registration form. These codes, from the North American Industry Classification System (NAICS), are listed with their corresponding numerical ranges in Appendix A.

Classification problems arise when vendors inadvertently misclassify or fail to identify their primary business activity. For example, a wholesaler who also conducts retail sales may not understand to classify the primary business as wholesale trade. Misclassification problems are nearly impossible to remedy. The Office of Tax Policy Analysis has been able to classify some vendors who did not classify themselves. After this effort, less than two percent of the taxable sales and purchases of vendors remain unclassified.

Some counties tax both residential and nonresidential energy sales. However, New York State and a number of counties that are listed in Appendix B do not tax residential energy sales. In an effort to present a more accurate representation of the State's taxable sales and purchases base for each county, residential energy sales, local clothing taxable sales, and any other local-based taxable sales and purchases that are exempt from state tax are no longer combined with the state taxable sales and purchases base. Instead, they are presented in a separate table for the local tax base.

Appendix C shows combined State and local sales tax rates in each county and identifies changes that occurred during the most recent reporting period. These data are presented for informational purposes.

Appendix D identifies the counties that elected to exempt the locally imposed sales and use taxes on clothing and footwear. It also provides the rates imposed by those counties not electing to exempt this local sales tax.

Data users are cautioned that industry taxable sales may represent only a portion of industry gross sales. Moreover, the percent of sales that are taxable can vary from period to period. As such, taxable sales may not directly reflect the correct level or trend of aggregate economic activity for the industry.

Albany County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$4,141,329	($61,355)	(1.46)
3/99 - 2/00	4,557,856	416,527	10.06
3/00 - 2/01	4,835,726	277,870	6.10
3/01 - 2/02**	4,902,302	66,576	1.38
3/02 - 2/03*	4,957,560	55,258	1.13

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$144,920	$144,911	(0.01)
Construction	78,116	82,716	5.89
Manufacturing	111,719	110,777	(0.84)
Wholesale Trade	425,650	426,161	0.12
Retail Trade Total	2,133,697	2,214,232	3.77
Motor Vehicles and Parts	551,215	585,407	6.20
Furniture and Home Furnishings	137,169	139,589	1.76
Electronics and Appliances	141,818	149,387	5.34
Building Materials and Garden Equipment	174,300	191,144	9.66
Food and Beverage	179,048	182,549	1.96
Health and Personal Care	59,514	59,496	(0.03)
Gasoline Stations	200,027	208,084	4.03
Clothing (excluding local sales)	81,204	81,585	0.47
Sporting Goods, Hobby, Book and Music Stores	129,713	126,093	(2.79)
General Merchandise	305,422	311,421	1.96
Miscellaneous Retail	125,514	126,377	0.69
Nonstore Retail	48,752	53,101	8.92
Information	370,169	293,918	(20.60)
Professional,Scientific, and Technical	77,023	67,429	(12.46)
Administrative/Support Services	110,432	113,328	2.62
Health Care	4,273	5,589	30.82
Arts, Entertainment, and Recreation	30,657	30,359	(0.97)
Accommodation and Food Services	496,595	512,299	3.16
Food Services	379,104	390,305	2.95
Accommodation	117,491	121,994	3.83
Other Services Total	129,593	133,394	2.93
Repair and Maintenance	94,144	96,162	2.14
Personal and Laundry Services	18,954	20,129	6.20
All Other Services	16,496	17,103	3.68
Ag., Mining, Trans., FIRE, Educ., Govt.	270,156	258,386	(4.36)
Unclassified by Industry	6,895	20,438	196.41
Grand Total	**$4,389,895**	**$4,413,937**	**0.55**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$75,604	$87,055	15.15
Clothing - local sales only	433,122	449,129	3.70
Telephone services	27	33	19.86
Sales to Qualified Empire Zone Enterprises (QEZEs)	3,654	7,406	102.69
Grand Total	**$512,407**	**$543,623**	**6.09**

* Preliminary
** Revised

Allegany County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$288,227	($11,212)	(3.74)
3/99 - 2/00	309,713	21,486	7.45
3/00 - 2/01	333,153	23,440	7.57
3/01 - 2/02**	330,018	(3,134)	(0.94)
3/02 - 2/03*	340,142	10,123	3.07

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$5,725	$6,473	13.07
Construction	6,738	6,479	(3.83)
Manufacturing	9,582	9,187	(4.12)
Wholesale Trade	20,701	23,673	14.36
Retail Trade Total	168,771	172,207	2.04
Motor Vehicles and Parts	57,837	65,887	13.92
Furniture and Home Furnishings	5,169	5,485	6.13
Electronics and Appliances	3,039	3,872	27.41
Building Materials and Garden Equipment	14,487	15,554	7.36
Food and Beverage	25,631	24,160	(5.74)
Health and Personal Care	3,595	3,460	(3.77)
Gasoline Stations	20,595	18,237	(11.45)
Clothing (excluding local sales)	1,212	1,219	0.55
Sporting Goods, Hobby, Book and Music Stores	2,085	2,276	9.17
General Merchandise	21,964	19,856	(9.60)
Miscellaneous Retail	5,878	5,262	(10.49)
Nonstore Retail	7,279	6,939	(4.67)
Information	16,893	17,743	5.03
Professional,Scientific, and Technical	1,931	2,072	7.33
Administrative/Support Services	3,879	3,873	(0.15)
Health Care	230	252	9.84
Arts, Entertainment, and Recreation	3,196	3,495	9.34
Accommodation and Food Services	28,636	28,248	(1.35)
Food Services	24,140	22,754	(5.74)
Accommodation	4,496	5,494	22.21
Other Services Total	11,058	10,893	(1.49)
Repair and Maintenance	9,196	8,947	(2.70)
Personal and Laundry Services	335	376	12.25
All Other Services	1,527	1,570	2.82
Ag., Mining, Trans., FIRE, Educ., Govt.	10,544	11,161	5.85
Unclassified by Industry	874	1,393	59.41
Grand Total	**$288,757**	**$297,150**	**2.91**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$31,391	$33,913	8.03
Clothing - local sales only	9,870	9,078	(8.02)
Grand Total	**$41,261**	**$42,991**	**4.19**

* Preliminary
** Revised

Broome County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,944,390	$51,961	2.75
3/99 - 2/00	2,077,823	133,433	6.86
3/00 - 2/01	2,087,683	9,860	0.47
3/01 - 2/02**	2,063,480	(24,203)	(1.16)
3/02 - 2/03*	2,098,083	34,604	1.68

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$68,254	$58,800	(13.85)
Construction	39,642	35,960	(9.29)
Manufacturing	39,303	37,410	(4.82)
Wholesale Trade	180,272	184,136	2.14
Retail Trade Total	1,180,892	1,238,732	4.90
Motor Vehicles and Parts	302,365	308,317	1.97
Furniture and Home Furnishings	59,711	59,136	(0.96)
Electronics and Appliances	37,934	41,101	8.35
Building Materials and Garden Equipment	114,889	126,437	10.05
Food and Beverage	94,171	95,023	0.90
Health and Personal Care	36,493	36,238	(0.70)
Gasoline Stations	155,333	168,173	8.27
Clothing (excluding local sales)	29,348	31,157	6.16
Sporting Goods, Hobby, Book and Music Stores	50,955	52,372	2.78
General Merchandise	217,980	214,553	(1.57)
Miscellaneous Retail	56,462	79,664	41.09
Nonstore Retail	25,251	26,561	5.19
Information	110,358	116,329	5.41
Professional,Scientific, and Technical	48,968	17,549	(64.16)
Administrative/Support Services	35,012	33,414	(4.56)
Health Care	1,482	1,646	11.03
Arts, Entertainment, and Recreation	10,332	10,580	2.40
Accommodation and Food Services	212,841	216,790	1.86
Food Services	184,831	188,996	2.25
Accommodation	28,010	27,795	(0.77)
Other Services Total	55,639	55,310	(0.59)
Repair and Maintenance	44,433	44,751	0.71
Personal and Laundry Services	3,818	3,667	(3.95)
All Other Services	7,388	6,892	(6.71)
Ag., Mining, Trans., FIRE, Educ., Govt.	66,830	67,361	0.79
Unclassified by Industry	2,552	6,403	150.91
Grand Total	**$2,052,378**	**$2,080,420**	**1.37**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Sales to Qualified Empire Zone Enterprises (QEZEs)	$11,102	$17,663	59.10
Grand Total	**$11,102**	**$17,663**	**59.10**

* Preliminary
** Revised

Cattaraugus County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales	Change from Previous Period Amount	Percent
3/98 - 2/99	$643,358	($21,023)	(3.16)
3/99 - 2/00	697,612	54,254	8.43
3/00 - 2/01	742,685	45,073	6.46
3/01 - 2/02**	763,045	20,360	2.74
3/02 - 2/03*	774,896	11,851	1.55

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$20,342	$21,099	3.72
Construction	9,635	8,438	(12.42)
Manufacturing	20,396	17,793	(12.76)
Wholesale Trade	37,782	38,223	1.17
Retail Trade Total	377,970	384,985	1.86
Motor Vehicles and Parts	110,579	116,662	5.50
Furniture and Home Furnishings	12,329	12,041	(2.33)
Electronics and Appliances	9,152	10,140	10.79
Building Materials and Garden Equipment	32,872	41,810	27.19
Food and Beverage	56,181	57,300	1.99
Health and Personal Care	7,567	7,755	2.48
Gasoline Stations	16,383	17,582	7.32
Clothing (excluding local sales)	4,075	4,089	0.34
Sporting Goods, Hobby, Book and Music Stores	10,929	9,592	(12.24)
General Merchandise	82,622	75,621	(8.47)
Miscellaneous Retail	24,820	21,411	(13.73)
Nonstore Retail	10,462	10,982	4.97
Information	33,946	34,327	1.12
Professional,Scientific, and Technical	19,718	15,355	(22.13)
Administrative/Support Services	10,869	9,505	(12.55)
Health Care	570	522	(8.42)
Arts, Entertainment, and Recreation	4,640	4,041	(12.92)
Accommodation and Food Services	76,017	78,463	3.22
Food Services	62,349	62,983	1.02
Accommodation	13,669	15,480	13.25
Other Services Total	24,575	27,870	13.41
Repair and Maintenance	20,363	23,677	16.28
Personal and Laundry Services	1,259	1,240	(1.51)
All Other Services	2,953	2,953	(0.03)
Ag., Mining, Trans., FIRE, Educ., Govt.	23,495	23,723	0.97
Unclassified by Industry	789	1,937	145.41
Grand Total	**$660,745**	**$666,280**	**0.84**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$55,821	$60,941	9.17
Clothing - local sales only	45,471	41,767	(8.15)
Sales to Qualified Empire Zone Enterprises (QEZEs)	1,009	5,908	485.79
Grand Total	**$102,301**	**$108,616**	**6.17**

* Preliminary
** Revised

Cayuga County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$616,077	($18,600)	(2.93)
3/99 - 2/00	682,149	66,072	10.72
3/00 - 2/01	705,340	23,191	3.40
3/01 - 2/02**	727,289	21,949	3.11
3/02 - 2/03*	755,977	28,688	3.94

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$16,481	$18,572	12.69
Construction	9,622	7,287	(24.26)
Manufacturing	15,163	12,909	(14.87)
Wholesale Trade	43,015	44,926	4.44
Retail Trade Total	401,403	422,916	5.36
Motor Vehicles and Parts	120,969	125,701	3.91
Electronics and Appliances	5,804	5,611	(3.34)
Building Materials and Garden Equipment	49,102	52,206	6.32
Food and Beverage	37,573	36,877	(1.85)
Health and Personal Care	6,440	7,436	15.47
Gasoline Stations	50,171	56,621	12.86
Clothing (excluding local sales)	3,871	3,933	1.58
Sporting Goods, Hobby, Book and Music Stores	7,225	6,895	(4.57)
General Merchandise	75,448	80,026	6.07
Miscellaneous Retail	16,155	17,172	6.29
Nonstore Retail	15,539	16,095	3.58
Information	33,194	34,677	4.47
Professional,Scientific, and Technical	3,026	3,411	12.72
Administrative/Support Services	7,305	7,296	(0.13)
Health Care	776	792	2.07
Arts, Entertainment, and Recreation	8,880	9,423	6.11
Accommodation and Food Services	52,025	53,808	3.43
Food Services	45,126	46,253	2.50
Accommodation	6,899	7,556	9.53
Other Services Total	20,322	20,781	2.26
Repair and Maintenance	16,770	17,401	3.76
Personal and Laundry Services	1,011	885	(12.40)
All Other Services	2,541	2,495	(1.81)
Ag., Mining, Trans., FIRE, Educ., Govt.	21,590	21,750	0.74
Unclassified by Industry	1,268	2,522	98.94
Grand Total	**$634,071**	**$661,072**	**4.26**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$55,854	$57,800	3.48
Clothing - local sales only	37,364	37,105	(0.69)
Grand Total	**$93,218**	**$94,905**	**1.81**

* Preliminary
** Revised

Chautauqua County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,170,810	$9,393	0.81
3/99 - 2/00	1,258,037	87,227	7.45
3/00 - 2/01	1,239,316	(18,721)	(1.49)
3/01 - 2/02**	1,225,989	(13,327)	(1.08)
3/02 - 2/03*	1,267,948	41,959	3.42

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$25,403	$30,946	21.82
Construction	20,033	19,823	(1.05)
Manufacturing	40,625	39,376	(3.07)
Wholesale Trade	80,679	83,853	3.93
Retail Trade Total	637,218	658,809	3.39
Motor Vehicles and Parts	193,679	198,397	2.44
Furniture and Home Furnishings	15,730	16,768	6.60
Electronics and Appliances	13,883	14,369	3.50
Building Materials and Garden Equipment	63,537	75,703	19.15
Food and Beverage	74,805	75,150	0.46
Health and Personal Care	12,617	13,261	5.10
Gasoline Stations	47,390	54,658	15.34
Clothing (excluding local sales)	9,107	9,453	3.79
Sporting Goods, Hobby, Book and Music Stores	12,130	12,151	0.17
General Merchandise	146,351	139,416	(4.74)
Miscellaneous Retail	32,561	32,346	(0.66)
Nonstore Retail	15,429	17,137	11.07
Information	67,000	64,992	(3.00)
Professional,Scientific, and Technical	7,325	8,024	9.55
Administrative/Support Services	21,829	20,813	(4.65)
Health Care	1,107	1,268	14.53
Arts, Entertainment, and Recreation	11,793	12,189	3.35
Accommodation and Food Services	135,371	133,542	(1.35)
Food Services	103,745	101,826	(1.85)
Accommodation	31,626	31,716	0.29
Other Services Total	35,086	36,793	4.87
Repair and Maintenance	25,939	27,487	5.97
Personal and Laundry Services	1,879	1,952	3.89
All Other Services	7,268	7,353	1.17
Ag., Mining, Trans., FIRE, Educ., Govt.	49,625	53,157	7.12
Unclassified by Industry	1,611	4,288	166.20
Grand Total	**$1,134,705**	**$1,167,871**	**2.92**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$90,096	$95,897	6.44
Sales to Qualified Empire Zone Enterprises (QEZEs)	1,188	4,179	251.89
Grand Total	**$91,284**	**$100,076**	**9.63**

* Preliminary
** Revised

Chemung County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$985,085	$379	0.04
3/99 - 2/00	1,057,633	72,548	7.36
3/00 - 2/01	1,137,364	79,731	7.54
3/01 - 2/02**	1,116,666	(20,697)	(1.82)
3/02 - 2/03*	1,089,216	(27,451)	(2.46)

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$27,034	$22,780	(15.74)
Construction	12,252	11,499	(6.15)
Manufacturing	25,922	21,958	(15.29)
Wholesale Trade	56,728	52,426	(7.58)
Retail Trade Total	597,366	578,608	(3.14)
Motor Vehicles and Parts	140,694	136,827	(2.75)
Furniture and Home Furnishings	20,272	18,629	(8.11)
Electronics and Appliances	14,325	13,721	(4.22)
Building Materials and Garden Equipment	69,625	68,087	(2.21)
Food and Beverage	74,723	72,247	(3.31)
Health and Personal Care	11,323	11,324	0.01
Gasoline Stations	40,835	43,871	7.43
Clothing (excluding local sales)	13,215	13,440	1.70
Sporting Goods, Hobby, Book and Music Stores	38,571	36,222	(6.09)
General Merchandise	130,203	122,988	(5.54)
Miscellaneous Retail	29,964	26,984	(9.95)
Nonstore Retail	13,616	14,271	4.81
Information	43,389	47,494	9.46
Professional,Scientific, and Technical	7,193	7,660	6.49
Administrative/Support Services	12,850	12,603	(1.92)
Health Care	1,923	1,866	(2.93)
Arts, Entertainment, and Recreation	6,744	8,100	20.10
Accommodation and Food Services	96,515	95,998	(0.54)
Food Services	85,057	85,703	0.76
Accommodation	11,458	10,295	(10.15)
Other Services Total	19,499	19,382	(0.60)
Repair and Maintenance	14,537	14,968	2.97
Personal and Laundry Services	2,036	1,633	(19.79)
All Other Services	2,926	2,781	(4.96)
Ag., Mining, Trans., FIRE, Educ., Govt.	32,654	31,094	(4.78)
Unclassified by Industry	1,630	3,975	143.85
Grand Total	**$941,699**	**$915,443**	**(2.79)**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$61,876	$62,904	1.66
Clothing - local sales only	104,587	103,835	(0.72)
Sales to Qualified Empire Zone Enterprises (QEZEs)	8,505	7,034	(17.30)
Grand Total	**$174,968**	**$173,773**	**(0.68)**

* Preliminary
** Revised

Chenango County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$341,724	$4,054	1.20
3/99 - 2/00	371,521	29,797	8.72
3/00 - 2/01	378,552	7,031	1.89
3/01 - 2/02**	383,014	4,462	1.18
3/02 - 2/03*	386,933	3,919	1.02

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$7,264	$6,402	(11.86)
Construction	7,771	8,449	8.73
Manufacturing	14,122	15,466	9.52
Wholesale Trade	29,986	26,895	(10.31)
Retail Trade Total	229,989	234,964	2.16
Motor Vehicles and Parts	85,151	81,389	(4.42)
Furniture and Home Furnishings	7,374	6,069	(17.69)
Electronics and Appliances	3,118	3,838	23.11
Building Materials and Garden Equipment	16,491	17,065	3.48
Food and Beverage	18,741	18,839	0.52
Health and Personal Care	4,621	4,239	(8.27)
Gasoline Stations	38,278	44,943	17.41
Clothing (excluding local sales)	1,271	1,483	16.67
Sporting Goods, Hobby, Book and Music Stores	1,769	1,671	(5.54)
General Merchandise	35,068	37,147	5.93
Miscellaneous Retail	11,231	11,081	(1.34)
Nonstore Retail	6,876	7,199	4.71
Information	23,788	22,328	(6.14)
Professional,Scientific, and Technical	2,333	2,431	4.21
Administrative/Support Services	9,324	9,290	(0.36)
Health Care	346	306	(11.57)
Arts, Entertainment, and Recreation	2,804	2,970	5.92
Accommodation and Food Services	23,986	23,393	(2.47)
Food Services	21,851	21,430	(1.93)
Accommodation	2,136	1,963	(8.07)
Other Services Total	13,362	13,642	2.09
Repair and Maintenance	11,967	12,232	2.21
Personal and Laundry Services	387	453	17.14
All Other Services	1,008	957	(5.11)
Ag., Mining, Trans., FIRE, Educ., Govt.	11,662	12,563	7.72
Unclassified by Industry	604	1,078	78.53
Grand Total	**$377,341**	**$380,177**	**0.75**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$4,936	$4,998	1.26
Sales to Qualified Empire Zone Enterprises (QEZEs)	737	1,758	138.49
Grand Total	**$5,673**	**$6,756**	**19.09**

* Preliminary
** Revised

Clinton County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$788,257	$4,897	0.63
3/99 - 2/00	849,572	61,315	7.78
3/00 - 2/01	889,314	39,742	4.68
3/01 - 2/02**	926,795	37,481	4.21
3/02 - 2/03*	956,007	29,212	3.15

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$14,215	$14,940	5.10
Construction	12,329	12,866	4.35
Manufacturing	35,033	33,210	(5.21)
Wholesale Trade	54,166	50,045	(7.61)
Retail Trade Total	517,039	539,809	4.40
Motor Vehicles and Parts	144,400	152,785	5.81
Furniture and Home Furnishings	10,193	9,500	(6.80)
Electronics and Appliances	12,703	13,756	8.29
Building Materials and Garden Equipment	58,147	70,594	21.41
Food and Beverage	46,543	47,386	1.81
Health and Personal Care	10,366	11,034	6.44
Gasoline Stations	58,969	62,178	5.44
Clothing (excluding local sales)	8,720	8,971	2.87
Sporting Goods, Hobby, Book and Music Stores	18,615	18,179	(2.34)
General Merchandise	102,617	101,287	(1.30)
Miscellaneous Retail	31,819	28,860	(9.30)
Nonstore Retail	13,947	15,279	9.55
Information	43,885	43,809	(0.17)
Professional,Scientific, and Technical	4,353	3,499	(19.62)
Administrative/Support Services	13,831	14,442	4.41
Health Care	1,146	1,156	0.94
Arts, Entertainment, and Recreation	4,055	4,202	3.61
Accommodation and Food Services	71,943	75,171	4.49
Food Services	64,178	66,860	4.18
Accommodation	7,765	8,312	7.03
Other Services Total	17,534	18,495	5.48
Repair and Maintenance	14,263	14,944	4.78
Personal and Laundry Services	1,144	1,254	9.58
All Other Services	2,128	2,296	7.93
Ag., Mining, Trans., FIRE, Educ., Govt.	29,964	30,151	0.63
Unclassified by Industry	1,486	3,634	144.51
Grand Total	**$820,979**	**$845,428**	**2.98**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$47,056	$48,725	3.55
Clothing - local sales only	57,590	59,574	3.44
Sales to Qualified Empire Zone Enterprises (QEZEs)	1,170	2,280	94.96
Grand Total	**$105,816**	**$110,579**	**4.50**

* Preliminary
** Revised

Columbia County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$496,541	$24,226	5.13
3/99 - 2/00	543,209	46,668	9.40
3/00 - 2/01	560,715	17,506	3.22
3/01 - 2/02**	569,835	9,120	1.63
3/02 - 2/03*	598,447	28,612	5.02

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$15,179	$15,594	2.74
Construction	16,183	17,137	5.90
Manufacturing	17,447	20,476	17.36
Wholesale Trade	47,255	50,765	7.43
Retail Trade Total	330,185	346,115	4.82
Motor Vehicles and Parts	105,102	111,298	5.89
Furniture and Home Furnishings	11,045	11,982	8.49
Electronics and Appliances	9,277	9,507	2.49
Building Materials and Garden Equipment	46,895	44,475	(5.16)
Food and Beverage	24,471	27,314	11.62
Health and Personal Care	4,766	4,831	1.35
Gasoline Stations	50,983	56,300	10.43
Clothing (excluding local sales)	2,157	2,194	1.75
Sporting Goods, Hobby, Book and Music Stores	4,236	4,067	(4.00)
General Merchandise	40,081	43,027	7.35
Miscellaneous Retail	19,087	17,680	(7.37)
Nonstore Retail	12,086	13,441	11.21
Information	29,917	28,877	(3.48)
Professional,Scientific, and Technical	4,417	3,650	(17.37)
Administrative/Support Services	12,740	12,993	1.99
Health Care	680	608	(10.61)
Arts, Entertainment, and Recreation	3,694	3,858	4.44
Accommodation and Food Services	34,777	35,372	1.71
Food Services	31,651	32,297	2.04
Accommodation	3,126	3,075	(1.63)
Other Services Total	21,568	22,307	3.43
Repair and Maintenance	18,781	19,746	5.14
Personal and Laundry Services	1,230	1,241	0.83
All Other Services	1,556	1,321	(15.15)
Ag., Mining, Trans., FIRE, Educ., Govt.	25,028	25,536	2.03
Unclassified by Industry	1,330	3,030	127.91
Grand Total	**$560,399**	**$586,318**	**4.63**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$9,234	$10,388	12.50
Clothing - local sales only	0	2	N/A
Telephone services	2	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZEs)	200	1,740	768.42
Grand Total	**$9,436**	**$12,130**	**28.55**

* Preliminary
** Revised
N/A - Data is only applicable to one selling period

Cortland County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$415,298	$1,361	0.33
3/99 - 2/00	451,499	36,201	8.72
3/00 - 2/01	448,335	(3,164)	(0.70)
3/01 - 2/02**	457,899	9,565	2.13
3/02 - 2/03*	480,823	22,923	5.01

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$13,507	$12,781	(5.38)
Construction	7,817	8,724	11.61
Manufacturing	14,085	13,371	(5.07)
Wholesale Trade	27,809	34,066	22.50
Retail Trade Total	255,134	262,765	2.99
Motor Vehicles and Parts	78,125	80,184	2.64
Furniture and Home Furnishings	6,091	6,498	6.69
Electronics and Appliances	5,607	5,396	(3.76)
Building Materials and Garden Equipment	20,397	21,813	6.94
Food and Beverage	24,434	26,389	8.00
Health and Personal Care	6,345	6,063	(4.45)
Gasoline Stations	39,829	44,608	12.00
Clothing (excluding local sales)	1,204	1,271	5.59
Sporting Goods, Hobby, Book and Music Stores	2,809	2,423	(13.73)
General Merchandise	52,396	50,248	(4.10)
Miscellaneous Retail	7,832	8,442	7.79
Nonstore Retail	10,065	9,429	(6.32)
Information	18,319	21,273	16.12
Professional,Scientific, and Technical	4,353	3,385	(22.23)
Administrative/Support Services	6,816	7,134	4.66
Health Care	1,310	1,252	(4.47)
Arts, Entertainment, and Recreation	6,364	5,782	(9.13)
Accommodation and Food Services	42,847	45,446	6.06
Food Services	38,038	40,450	6.34
Accommodation	4,810	4,996	3.88
Other Services Total	11,286	10,899	(3.42)
Repair and Maintenance	9,612	9,295	(3.29)
Personal and Laundry Services	740	779	5.26
All Other Services	934	825	(11.64)
Ag., Mining, Trans., FIRE, Educ., Govt.	14,635	16,043	9.62
Unclassified by Industry	563	1,413	150.91
Grand Total	**$424,845**	**$444,334**	**4.59**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$32,930	$35,336	7.30
Sales to Qualified Empire Zone Enterprises (QEZEs)	124	1,153	831.61
Grand Total	**$33,054**	**$36,489**	**10.39**

* Preliminary
** Revised

Delaware County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$360,745	$6,960	1.97
3/99 - 2/00	394,186	33,441	9.27
3/00 - 2/01	407,717	13,531	3.43
3/01 - 2/02**	416,672	8,955	2.20
3/02 - 2/03*	406,899	(9,773)	(2.35)

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$8,703	$7,517	(13.63)
Construction	8,934	8,874	(0.67)
Manufacturing	19,063	24,229	27.10
Wholesale Trade	34,461	32,326	(6.20)
Retail Trade Total	262,605	250,933	(4.44)
Motor Vehicles and Parts	108,466	96,973	(10.60)
Furniture and Home Furnishings	6,465	5,863	(9.32)
Electronics and Appliances	2,266	2,366	4.41
Building Materials and Garden Equipment	28,902	29,025	0.43
Food and Beverage	15,788	16,799	6.40
Health and Personal Care	6,878	7,803	13.44
Gasoline Stations	44,706	49,358	10.41
Clothing (excluding local sales)	729	892	22.25
Sporting Goods, Hobby, Book and Music Stores	2,018	1,990	(1.35)
General Merchandise	27,219	20,728	(23.85)
Miscellaneous Retail	11,062	10,613	(4.05)
Nonstore Retail	8,107	8,523	5.13
Information	17,192	17,841	3.78
Professional,Scientific, and Technical	2,442	1,976	(19.11)
Administrative/Support Services	6,175	5,129	(16.94)
Health Care	108	106	(1.49)
Arts, Entertainment, and Recreation	1,438	1,483	3.11
Accommodation and Food Services	27,697	26,098	(5.77)
Food Services	24,115	22,552	(6.48)
Accommodation	3,582	3,546	(1.00)
Other Services Total	13,667	13,710	0.31
Repair and Maintenance	11,198	11,307	0.98
Personal and Laundry Services	732	815	11.39
All Other Services	1,738	1,587	(8.65)
Ag., Mining, Trans., FIRE, Educ., Govt.	13,300	13,397	0.73
Unclassified by Industry	859	3,184	270.76
Grand Total	**$416,643**	**$406,802**	**(2.36)**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Services to tangible personal property used in prod.	$29	$0	N/A
Sales to Qualified Empire Zone Enterprises (QEZEs)	0	97	N/A
Grand Total	**$29**	**$97**	**232.83**

* Preliminary
** Revised
N/A - Data is only applicable to one selling period

Dutchess County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$2,825,166	$156,643	5.87
3/99 - 2/00	3,120,689	295,523	10.46
3/00 - 2/01	3,412,222	291,533	9.34
3/01 - 2/02**	3,446,903	34,681	1.02
3/02 - 2/03*	3,522,892	75,989	2.20

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$66,086	$70,716	7.01
Construction	63,898	67,920	6.29
Manufacturing	68,458	70,156	2.48
Wholesale Trade	231,622	215,719	(6.87)
Retail Trade Total	1,901,002	1,949,725	2.56
Motor Vehicles and Parts	574,273	587,603	2.32
Furniture and Home Furnishings	86,070	92,902	7.94
Electronics and Appliances	83,176	86,487	3.98
Building Materials and Garden Equipment	264,265	268,513	1.61
Food and Beverage	180,342	193,679	7.40
Health and Personal Care	44,020	45,314	2.94
Gasoline Stations	160,249	167,662	4.63
Clothing (excluding local sales)	38,657	40,166	3.90
Sporting Goods, Hobby, Book and Music Stores	75,671	73,765	(2.52)
General Merchandise	233,689	232,564	(0.48)
Miscellaneous Retail	92,228	89,285	(3.19)
Nonstore Retail	68,362	71,785	5.01
Information	195,022	192,872	(1.10)
Professional,Scientific, and Technical	36,844	31,393	(14.80)
Administrative/Support Services	73,895	75,587	2.29
Health Care	8,841	7,688	(13.04)
Arts, Entertainment, and Recreation	17,829	19,490	9.32
Accommodation and Food Services	269,199	276,731	2.80
Food Services	219,930	224,340	2.01
Accommodation	49,268	51,597	4.73
Other Services Total	97,831	101,753	4.01
Repair and Maintenance	80,611	83,800	3.96
Personal and Laundry Services	10,644	11,282	5.99
All Other Services	6,575	6,671	1.46
Ag., Mining, Trans., FIRE, Educ., Govt.	119,637	127,219	6.34
Unclassified by Industry	5,335	15,557	191.59
Grand Total	**$3,155,498**	**$3,222,527**	**2.12**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$59	$62	4.78
Clothing - local sales only	229,242	232,316	1.34
Sales to Qualified Empire Zone Enterprises (QEZEs)	62,104	67,987	9.47
Grand Total	**$291,405**	**$300,365**	**3.07**

* Preliminary
** Revised

Erie County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$9,519,264	($154,727)	(1.60)
3/99 - 2/00	10,403,729	884,465	9.29
3/00 - 2/01	10,999,837	596,108	5.73
3/01 - 2/02**	11,009,803	9,965	0.09
3/02 - 2/03*	11,346,327	336,524	3.06

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$280,637	$338,046	20.46
Construction	176,990	180,928	2.23
Manufacturing	283,325	266,739	(5.85)
Wholesale Trade	829,797	832,252	0.30
Retail Trade Total	5,045,253	5,306,786	5.18
Motor Vehicles and Parts	1,642,945	1,795,548	9.29
Furniture and Home Furnishings	219,715	227,044	3.34
Electronics and Appliances	236,902	249,491	5.31
Building Materials and Garden Equipment	472,543	496,106	4.99
Food and Beverage	592,555	578,843	(2.31)
Health and Personal Care	152,999	154,600	1.05
Gasoline Stations	329,900	362,283	9.82
Clothing (excluding local sales)	126,651	125,030	(1.28)
Sporting Goods, Hobby, Book and Music Stores	231,389	234,040	1.15
General Merchandise	698,614	729,746	4.46
Miscellaneous Retail	243,775	247,450	1.51
Nonstore Retail	97,265	106,604	9.60
Information	576,463	514,699	(10.71)
Professional,Scientific, and Technical	135,390	120,400	(11.07)
Administrative/Support Services	276,940	266,299	(3.84)
Health Care	14,157	15,058	6.36
Arts, Entertainment, and Recreation	132,752	126,761	(4.51)
Accommodation and Food Services	1,011,033	1,031,087	1.98
Food Services	867,901	887,927	2.31
Accommodation	143,131	143,160	0.02
Other Services Total	359,194	373,144	3.88
Repair and Maintenance	293,477	306,239	4.35
Personal and Laundry Services	41,525	43,194	4.02
All Other Services	24,191	23,711	(1.99)
Ag., Mining, Trans., FIRE, Educ., Govt.	460,155	451,545	(1.87)
Unclassified by Industry	12,291	32,720	166.22
Grand Total	**$9,594,374**	**$9,856,465**	**2.73**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$631,205	$678,026	7.42
Clothing - local sales only	784,223	811,836	3.52
Grand Total	**$1,415,428**	**$1,489,862**	**5.26**

* Preliminary
** Revised

Essex County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$400,283	$21,487	5.67
3/99 - 2/00	435,418	35,135	8.78
3/00 - 2/01	450,212	14,794	3.40
3/01 - 2/02**	471,385	21,174	4.70
3/02 - 2/03*	485,815	14,430	3.06

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$5,747	$5,102	(11.23)
Construction	9,310	8,855	(4.88)
Manufacturing	13,296	12,539	(5.69)
Wholesale Trade	24,151	21,421	(11.30)
Retail Trade Total	233,024	243,064	4.31
Motor Vehicles and Parts	66,967	70,183	4.80
Furniture and Home Furnishings	4,457	5,640	26.53
Electronics and Appliances	2,284	2,116	(7.36)
Building Materials and Garden Equipment	31,624	34,220	8.21
Food and Beverage	30,384	32,853	8.13
Health and Personal Care	4,112	4,697	14.23
Gasoline Stations	31,871	33,306	4.50
Clothing (excluding local sales)	4,160	4,339	4.31
Sporting Goods, Hobby, Book and Music Stores	7,011	7,764	10.73
General Merchandise	28,619	27,856	(2.67)
Miscellaneous Retail	11,904	10,618	(10.80)
Nonstore Retail	9,630	9,471	(1.65)
Information	16,764	16,740	(0.14)
Professional,Scientific, and Technical	3,946	3,067	(22.27)
Administrative/Support Services	5,670	5,133	(9.48)
Health Care	58	58	(0.71)
Arts, Entertainment, and Recreation	9,810	12,396	26.36
Accommodation and Food Services	97,626	103,457	5.97
Food Services	40,566	44,237	9.05
Accommodation	57,060	59,220	3.79
Other Services Total	8,586	8,970	4.48
Repair and Maintenance	4,675	4,866	4.10
Personal and Laundry Services	1,806	2,236	23.82
All Other Services	2,106	1,868	(11.28)
Ag., Mining, Trans., FIRE, Educ., Govt.	17,622	18,356	4.16
Unclassified by Industry	974	1,413	45.08
Grand Total	**$446,584**	**$460,571**	**3.13**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$113	$5	(95.58)
Clothing - local sales only	24,581	24,956	1.53
Sales to Qualified Empire Zone Enterprises (QEZEs)	107	283	165.07
Grand Total	**$24,801**	**$25,244**	**1.79**

* Preliminary
** Revised

Franklin County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$317,978	$13,058	4.28
3/99 - 2/00	343,749	25,771	8.10
3/00 - 2/01	358,048	14,299	4.16
3/01 - 2/02**	371,927	13,879	3.88
3/02 - 2/03*	376,981	5,055	1.36

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$7,636	$7,704	0.89
Construction	7,086	6,922	(2.31)
Manufacturing	4,717	4,723	0.13
Wholesale Trade	17,623	17,171	(2.57)
Retail Trade Total	214,619	215,879	0.59
Motor Vehicles and Parts	78,549	76,317	(2.84)
Furniture and Home Furnishings	5,757	6,219	8.03
Electronics and Appliances	2,284	2,425	6.15
Building Materials and Garden Equipment	22,058	23,479	6.44
Food and Beverage	26,848	27,331	1.80
Health and Personal Care	7,734	8,232	6.43
Gasoline Stations	24,246	25,187	3.88
Clothing (excluding local sales)	1,151	1,081	(6.06)
Sporting Goods, Hobby, Book and Music Stores	2,540	2,739	7.82
General Merchandise	23,326	22,803	(2.24)
Miscellaneous Retail	8,619	7,552	(12.39)
Nonstore Retail	11,507	12,513	8.74
Information	18,059	17,988	(0.40)
Professional,Scientific, and Technical	1,119	1,005	(10.21)
Administrative/Support Services	3,067	2,596	(15.35)
Health Care	700	712	1.71
Arts, Entertainment, and Recreation	2,607	2,577	(1.16)
Accommodation and Food Services	30,699	30,236	(1.51)
Food Services	22,245	20,895	(6.07)
Accommodation	8,454	9,341	10.49
Other Services Total	9,016	9,039	0.24
Repair and Maintenance	6,239	6,717	7.67
Personal and Laundry Services	1,256	862	(31.42)
All Other Services	1,521	1,460	(4.05)
Ag., Mining, Trans., FIRE, Educ., Govt.	11,248	11,677	3.82
Unclassified by Industry	704	2,124	201.72
Grand Total	**$328,901**	**$330,352**	**0.44**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$30,983	$34,546	11.50
Clothing - local sales only	12,043	12,084	0.34
Grand Total	**$43,026**	**$46,630**	**8.38**

* Preliminary
** Revised

Fulton County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$399,233	$7,246	1.85
3/99 - 2/00	454,580	55,347	13.86
3/00 - 2/01	481,626	27,046	5.95
3/01 - 2/02**	485,955	4,329	0.90
3/02 - 2/03*	508,202	22,247	4.58

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$14,312	$14,010	(2.11)
Construction	7,276	7,199	(1.05)
Manufacturing	9,413	9,669	2.72
Wholesale Trade	37,790	32,673	(13.54)
Retail Trade Total	275,100	287,368	4.46
Motor Vehicles and Parts	99,112	105,884	6.83
Furniture and Home Furnishings	7,256	7,798	7.48
Electronics and Appliances	4,141	3,740	(9.67)
Building Materials and Garden Equipment	23,865	23,339	(2.21)
Food and Beverage	26,707	25,099	(6.02)
Health and Personal Care	6,370	6,389	0.29
Gasoline Stations	35,133	37,537	6.84
Clothing (excluding local sales)	2,390	2,270	(5.00)
Sporting Goods, Hobby, Book and Music Stores	2,502	2,203	(11.96)
General Merchandise	37,038	37,881	2.27
Miscellaneous Retail	15,136	17,555	15.98
Nonstore Retail	15,450	17,673	14.39
Information	27,391	26,369	(3.73)
Professional,Scientific, and Technical	2,467	2,255	(8.60)
Administrative/Support Services	7,832	13,383	70.88
Health Care	385	398	3.35
Arts, Entertainment, and Recreation	3,004	2,863	(4.70)
Accommodation and Food Services	36,047	37,613	4.35
Food Services	32,602	33,999	4.29
Accommodation	3,445	3,614	4.92
Other Services Total	12,707	14,031	10.42
Repair and Maintenance	10,592	11,712	10.58
Personal and Laundry Services	992	1,047	5.58
All Other Services	1,123	1,272	13.23
Ag., Mining, Trans., FIRE, Educ., Govt.	11,873	13,649	14.96
Unclassified by Industry	1,179	1,757	49.09
Grand Total	**$446,776**	**$463,237**	**3.68**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$19,062	$23,864	25.19
Clothing - local sales only	19,860	20,066	1.04
Telephone services	1	0	N/A
Sales to Qualified Empire Zone Enterprises (QEZEs)	256	1,035	304.89
Grand Total	**$39,179**	**$44,965**	**14.77**

* Preliminary
** Revised
N/A - Data is only applicable to one selling period

Genesee County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$545,558	($863)	(0.16)
3/99 - 2/00	607,289	61,731	11.32
3/00 - 2/01	627,197	19,908	3.28
3/01 - 2/02**	627,263	66	0.01
3/02 - 2/03*	644,997	17,734	2.83

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$18,212	$18,929	3.94
Construction	7,359	7,186	(2.35)
Manufacturing	13,970	15,684	12.27
Wholesale Trade	42,636	42,183	(1.06)
Retail Trade Total	336,616	347,980	3.38
Motor Vehicles and Parts	102,948	105,534	2.51
Furniture and Home Furnishings	5,910	6,223	5.29
Electronics and Appliances	5,926	5,556	(6.26)
Building Materials and Garden Equipment	23,552	23,644	0.39
Food and Beverage	39,000	37,003	(5.12)
Health and Personal Care	4,361	5,332	22.27
Gasoline Stations	71,396	76,710	7.44
Clothing (excluding local sales)	2,183	2,037	(6.67)
Sporting Goods, Hobby, Book and Music Stores	5,830	5,858	0.48
General Merchandise	52,260	53,784	2.92
Miscellaneous Retail	12,468	13,893	11.42
Nonstore Retail	10,780	12,406	15.08
Information	30,580	29,534	(3.42)
Professional,Scientific, and Technical	2,945	3,096	5.12
Administrative/Support Services	7,554	7,710	2.06
Health Care	684	626	(8.58)
Arts, Entertainment, and Recreation	25,912	25,660	(0.97)
Accommodation and Food Services	59,275	57,719	(2.62)
Food Services	50,492	50,055	(0.87)
Accommodation	8,783	7,664	(12.74)
Other Services Total	19,768	20,844	5.44
Repair and Maintenance	16,055	17,052	6.21
Personal and Laundry Services	2,116	2,120	0.18
All Other Services	1,597	1,672	4.68
Ag., Mining, Trans., FIRE, Educ., Govt.	22,637	25,715	13.60
Unclassified by Industry	1,063	2,886	171.59
Grand Total	**$589,210**	**$605,752**	**2.81**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$13,020	$13,562	4.16
Clothing - local sales only	24,962	25,585	2.50
Sales to Qualified Empire Zone Enterprises (QEZEs)	72	99	37.14
Grand Total	**$38,054**	**$39,246**	**3.13**

* Preliminary
** Revised

Greene County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$373,578	$10,655	2.94
3/99 - 2/00	410,424	36,846	9.86
3/00 - 2/01	445,100	34,676	8.45
3/01 - 2/02**	462,701	17,601	3.95
3/02 - 2/03*	468,917	6,216	1.34

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$12,699	$14,643	15.31
Construction	9,006	9,099	1.03
Manufacturing	10,910	10,456	(4.17)
Wholesale Trade	27,415	29,080	6.07
Retail Trade Total	252,649	266,171	5.35
Motor Vehicles and Parts	86,605	94,153	8.72
Furniture and Home Furnishings	7,547	7,433	(1.51)
Electronics and Appliances	5,034	5,645	12.13
Building Materials and Garden Equipment	30,266	29,992	(0.91)
Food and Beverage	24,785	25,872	4.39
Health and Personal Care	6,135	6,658	8.53
Gasoline Stations	52,596	57,965	10.21
Clothing (excluding local sales)	628	675	7.54
Sporting Goods, Hobby, Book and Music Stores	2,287	2,500	9.31
General Merchandise	15,514	13,150	(15.23)
Miscellaneous Retail	11,242	11,333	0.81
Nonstore Retail	10,011	10,795	7.83
Information	20,787	22,138	6.50
Professional,Scientific, and Technical	1,298	1,828	40.82
Administrative/Support Services	8,714	8,930	2.48
Health Care	102	62	(39.19)
Arts, Entertainment, and Recreation	14,214	14,683	3.29
Accommodation and Food Services	59,364	61,098	2.92
Food Services	33,475	33,807	0.99
Accommodation	25,889	27,291	5.41
Other Services Total	12,446	12,149	(2.39)
Repair and Maintenance	10,186	9,438	(7.35)
Personal and Laundry Services	1,243	1,655	33.16
All Other Services	1,018	1,056	3.79
Ag., Mining, Trans., FIRE, Educ., Govt.	31,934	15,522	(51.39)
Unclassified by Industry	1,153	3,017	161.80
Grand Total	**$462,692**	**$468,877**	**1.34**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Sales to Qualified Empire Zone Enterprises (QEZEs)	$9	$41	342.69
Grand Total	**$9**	**$41**	**342.69**

* Preliminary
** Revised

Hamilton County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$59,820	$3,354	5.94
3/99 - 2/00	68,170	8,350	13.96
3/00 - 2/01	68,839	669	0.98
3/01 - 2/02**	69,616	777	1.13
3/02 - 2/03*	69,125	(491)	(0.71)

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$1,270	$1,157	(8.93)
Construction	2,287	2,110	(7.75)
Manufacturing	1,208	1,368	13.21
Wholesale Trade	2,492	2,309	(7.36)
Retail Trade Total	39,923	39,096	(2.07)
Motor Vehicles and Parts	14,042	12,873	(8.33)
Furniture and Home Furnishings	1,212	1,167	(3.71)
Electronics and Appliances	209	147	(29.69)
Building Materials and Garden Equipment	7,290	7,178	(1.54)
Food and Beverage	5,297	4,432	(16.33)
Health and Personal Care	25	21	(13.05)
Gasoline Stations	5,152	6,568	27.48
Clothing (excluding local sales)	93	75	(19.10)
Sporting Goods, Hobby, Book and Music Stores	1,310	1,394	6.39
General Merchandise	984	1,013	2.94
Miscellaneous Retail	2,013	1,674	(16.85)
Nonstore Retail	2,297	2,555	11.24
Information	3,428	3,393	(1.02)
Professional,Scientific, and Technical	246	190	(22.95)
Administrative/Support Services	630	722	14.58
Health Care	14	13	(5.66)
Arts, Entertainment, and Recreation	3,795	4,140	9.10
Accommodation and Food Services	9,001	9,409	4.53
Food Services	4,724	4,824	2.11
Accommodation	4,276	4,585	7.22
Other Services Total	1,781	1,956	9.81
Repair and Maintenance	1,117	1,334	19.45
Personal and Laundry Services	192	169	(11.62)
All Other Services	473	453	(4.26)
Ag., Mining, Trans., FIRE, Educ., Govt.	1,539	1,333	(13.37)
Unclassified by Industry	148	151	2.06
Grand Total	**$67,763**	**$67,347**	**(0.61)**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$1,839	$1,738	(5.52)
Sales to Qualified Empire Zone Enterprises (QEZEs)	14	40	194.57
Grand Total	**$1,853**	**$1,778**	**(4.04)**

* Preliminary
** Revised

Herkimer County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$381,009	$3,865	1.02
3/99 - 2/00	427,162	46,153	12.11
3/00 - 2/01	461,246	34,084	7.98
3/01 - 2/02**	472,276	11,031	2.39
3/02 - 2/03*	503,501	31,224	6.61

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$11,617	$12,200	5.02
Construction	9,616	10,006	4.06
Manufacturing	9,810	10,980	11.93
Wholesale Trade	19,159	21,360	11.49
Retail Trade Total	283,530	303,691	7.11
Motor Vehicles and Parts	95,431	101,542	6.40
Furniture and Home Furnishings	7,781	8,461	8.75
Electronics and Appliances	2,958	3,107	5.03
Building Materials and Garden Equipment	18,643	20,346	9.14
Food and Beverage	19,344	20,405	5.49
Health and Personal Care	9,592	9,136	(4.75)
Gasoline Stations	43,165	52,315	21.20
Clothing (excluding local sales)	1,674	1,597	(4.65)
Sporting Goods, Hobby, Book and Music Stores	2,890	2,909	0.65
General Merchandise	54,683	57,090	4.40
Miscellaneous Retail	17,659	16,658	(5.67)
Nonstore Retail	9,710	10,124	4.26
Information	25,863	29,370	13.56
Professional,Scientific, and Technical	1,648	1,533	(6.95)
Administrative/Support Services	7,374	6,756	(8.38)
Health Care	285	346	21.37
Arts, Entertainment, and Recreation	4,573	4,892	6.97
Accommodation and Food Services	49,220	50,104	1.79
Food Services	39,999	40,065	0.16
Accommodation	9,221	10,039	8.87
Other Services Total	14,714	15,122	2.77
Repair and Maintenance	11,868	12,451	4.91
Personal and Laundry Services	819	754	(7.94)
All Other Services	2,028	1,917	(5.45)
Ag., Mining, Trans., FIRE, Educ., Govt.	12,260	12,794	4.36
Unclassified by Industry	676	1,794	165.17
Grand Total	**$450,346**	**$480,947**	**6.79**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$21,930	$22,554	2.84
Grand Total	**$21,930**	**$22,554**	**2.84**

* Preliminary
** Revised

Jefferson County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,056,825	$15,958	1.53
3/99 - 2/00	1,103,143	46,318	4.38
3/00 - 2/01	1,145,120	41,977	3.81
3/01 - 2/02**	1,076,842	(68,278)	(5.96)
3/02 - 2/03*	1,163,024	86,181	8.00

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$27,254	$28,162	3.33
Construction	14,770	16,092	8.96
Manufacturing	22,582	19,986	(11.49)
Wholesale Trade	56,777	59,404	4.63
Retail Trade Total	633,740	689,311	8.77
Motor Vehicles and Parts	200,908	228,267	13.62
Furniture and Home Furnishings	17,393	17,633	1.38
Electronics and Appliances	12,237	15,397	25.82
Building Materials and Garden Equipment	71,172	76,568	7.58
Food and Beverage	58,660	63,073	7.52
Health and Personal Care	25,972	25,591	(1.47)
Gasoline Stations	58,350	65,589	12.40
Clothing (excluding local sales)	9,736	10,932	12.28
Sporting Goods, Hobby, Book and Music Stores	13,549	16,998	25.46
General Merchandise	111,247	114,733	3.13
Miscellaneous Retail	31,414	30,186	(3.91)
Nonstore Retail	23,101	24,347	5.39
Information	49,471	48,153	(2.66)
Professional,Scientific, and Technical	5,199	5,314	2.22
Administrative/Support Services	10,364	13,034	25.76
Health Care	748	965	29.14
Arts, Entertainment, and Recreation	15,019	16,544	10.15
Accommodation and Food Services	109,306	114,810	5.04
Food Services	90,752	94,622	4.26
Accommodation	18,554	20,188	8.81
Other Services Total	24,733	26,996	9.15
Repair and Maintenance	20,613	22,852	10.86
Personal and Laundry Services	1,274	1,178	(7.52)
All Other Services	2,846	2,966	4.22
Ag., Mining, Trans., FIRE, Educ., Govt.	36,318	38,348	5.59
Unclassified by Industry	1,230	6,683	443.28
Grand Total	**$1,007,510**	**$1,083,804**	**7.57**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$67,284	$73,916	9.86
Clothing - local sales only	789	32	(96.00)
Telephone services	39	3	(93.13)
Sales to Qualified Empire Zone Enterprises (QEZEs)	1,221	5,269	331.54
Grand Total	**$69,333**	**$79,220**	**14.26**

* Preliminary
** Revised

Lewis County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$156,650	$7,484	5.02
3/99 - 2/00	168,903	12,253	7.82
3/00 - 2/01	175,211	6,308	3.73
3/01 - 2/02**	178,130	2,919	1.67
3/02 - 2/03*	178,529	398	0.22

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$3,587	$3,676	2.48
Construction	4,488	4,923	9.69
Manufacturing	5,315	5,761	8.40
Wholesale Trade	12,713	12,155	(4.39)
Retail Trade Total	107,076	106,387	(0.64)
Motor Vehicles and Parts	43,539	41,618	(4.41)
Furniture and Home Furnishings	1,974	2,374	20.29
Electronics and Appliances	970	1,159	19.43
Building Materials and Garden Equipment	12,386	13,624	9.99
Food and Beverage	8,762	7,381	(15.76)
Health and Personal Care	2,778	3,040	9.45
Gasoline Stations	18,202	19,941	9.55
Clothing (excluding local sales)	287	323	12.51
Sporting Goods, Hobby, Book and Music Stores	1,421	1,124	(20.93)
General Merchandise	5,742	4,348	(24.26)
Miscellaneous Retail	2,395	2,357	(1.61)
Nonstore Retail	8,619	9,097	5.55
Information	8,506	8,234	(3.20)
Professional,Scientific, and Technical	637	799	25.36
Administrative/Support Services	2,691	2,701	0.36
Health Care	206	214	3.77
Arts, Entertainment, and Recreation	864	1,177	36.21
Accommodation and Food Services	13,636	14,341	5.17
Food Services	12,959	12,869	(0.70)
Accommodation	677	1,473	117.50
Other Services Total	4,473	4,550	1.73
Repair and Maintenance	3,415	3,573	4.62
Personal and Laundry Services	206	206	0.01
All Other Services	851	771	(9.43)
Ag., Mining, Trans., FIRE, Educ., Govt.	8,167	8,648	5.88
Unclassified by Industry	125	356	185.06
Grand Total	**$172,485**	**$173,922**	**0.83**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$5,516	$3,436	(37.72)
Sales to Qualified Empire Zone Enterprises (QEZEs)	130	1,171	803.59
Grand Total	**$5,646**	**$4,607**	**(18.40)**

* Preliminary
** Revised

Livingston County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$443,522	($2,398)	(0.54)
3/99 - 2/00	479,401	35,879	8.09
3/00 - 2/01	498,269	18,868	3.94
3/01 - 2/02**	515,910	17,641	3.54
3/02 - 2/03*	518,082	2,172	0.42

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$12,673	$12,981	2.43
Construction	6,883	6,697	(2.71)
Manufacturing	12,852	12,030	(6.39)
Wholesale Trade	41,590	41,676	0.21
Retail Trade Total	303,523	302,629	(0.29)
Motor Vehicles and Parts	107,193	105,651	(1.44)
Furniture and Home Furnishings	7,552	8,012	6.10
Electronics and Appliances	5,364	5,323	(0.75)
Building Materials and Garden Equipment	22,481	21,734	(3.32)
Food and Beverage	58,822	58,638	(0.31)
Health and Personal Care	4,708	4,750	0.88
Gasoline Stations	28,633	30,056	4.97
Clothing (excluding local sales)	2,332	2,277	(2.38)
Sporting Goods, Hobby, Book and Music Stores	2,461	2,518	2.33
General Merchandise	39,230	38,554	(1.72)
Miscellaneous Retail	11,398	10,592	(7.07)
Nonstore Retail	13,349	14,525	8.81
Information	23,425	25,213	7.63
Professional,Scientific, and Technical	2,406	2,701	12.29
Administrative/Support Services	8,852	9,121	3.04
Health Care	272	378	38.79
Arts, Entertainment, and Recreation	3,172	2,984	(5.91)
Accommodation and Food Services	41,930	41,803	(0.30)
Food Services	39,536	39,379	(0.40)
Accommodation	2,394	2,424	1.24
Other Services Total	22,741	22,043	(3.07)
Repair and Maintenance	20,366	19,666	(3.44)
Personal and Laundry Services	944	1,033	9.38
All Other Services	1,431	1,344	(6.08)
Ag., Mining, Trans., FIRE, Educ., Govt.	17,294	19,058	10.21
Unclassified by Industry	859	2,420	181.73
Grand Total	**$498,472**	**$501,736**	**0.65**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$17,418	$16,237	(6.78)
Sales to Qualified Empire Zone Enterprises (QEZEs)	20	109	441.65
Grand Total	**$17,438**	**$16,346**	**(6.26)**

* Preliminary
** Revised

Madison County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$476,766	$16,801	3.65
3/99 - 2/00	522,116	45,350	9.51
3/00 - 2/01	545,534	23,418	4.49
3/01 - 2/02**	536,725	(8,809)	(1.61)
3/02 - 2/03*	546,111	9,386	1.75

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$11,648	$11,839	1.64
Construction	6,830	6,135	(10.17)
Manufacturing	12,366	14,628	18.29
Wholesale Trade	35,706	35,003	(1.97)
Retail Trade Total	319,722	315,675	(1.27)
Motor Vehicles and Parts	117,137	111,991	(4.39)
Furniture and Home Furnishings	11,115	11,118	0.02
Electronics and Appliances	4,716	5,274	11.84
Building Materials and Garden Equipment	23,601	23,095	(2.14)
Food and Beverage	32,430	30,987	(4.45)
Health and Personal Care	8,320	8,016	(3.65)
Gasoline Stations	31,726	35,135	10.74
Clothing (excluding local sales)	1,540	1,690	9.71
Sporting Goods, Hobby, Book and Music Stores	4,986	5,230	4.90
General Merchandise	63,560	63,000	(0.88)
Miscellaneous Retail	10,956	10,597	(3.27)
Nonstore Retail	9,634	9,540	(0.98)
Information	26,982	27,351	1.37
Professional,Scientific, and Technical	-2,934	3,991	(236.06)
Administrative/Support Services	10,238	10,460	2.17
Health Care	441	463	4.89
Arts, Entertainment, and Recreation	4,054	3,889	(4.07)
Accommodation and Food Services	50,473	50,215	(0.51)
Food Services	41,587	40,768	(1.97)
Accommodation	8,885	9,447	6.32
Other Services Total	20,298	21,199	4.44
Repair and Maintenance	18,410	19,215	4.37
Personal and Laundry Services	926	1,098	18.61
All Other Services	962	885	(7.99)
Ag., Mining, Trans., FIRE, Educ., Govt.	18,658	19,417	4.07
Unclassified by Industry	1,009	1,983	96.65
Grand Total	**$515,491**	**$522,248**	**1.31**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$7,229	$8,696	20.29
Clothing - local sales only	13,978	14,884	6.48
Sales to Qualified Empire Zone Enterprises (QEZEs)	27	283	947.13
Grand Total	**$21,234**	**$23,863**	**12.38**

* Preliminary
** Revised

Monroe County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$7,918,966	$4,316	0.05
3/99 - 2/00	8,428,630	509,664	6.44
3/00 - 2/01	8,709,414	280,784	3.33
3/01 - 2/02**	8,586,255	(123,159)	(1.41)
3/02 - 2/03*	8,655,862	69,607	0.81

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$282,619	$269,253	(4.73)
Construction	141,517	138,351	(2.24)
Manufacturing	358,306	368,809	2.93
Wholesale Trade	810,898	768,134	(5.27)
Retail Trade Total	4,138,167	4,233,799	2.31
Motor Vehicles and Parts	1,307,045	1,329,718	1.73
Furniture and Home Furnishings	183,779	185,006	0.67
Electronics and Appliances	213,731	210,397	(1.56)
Building Materials and Garden Equipment	321,893	360,175	11.89
Food and Beverage	618,088	602,126	(2.58)
Health and Personal Care	95,799	94,586	(1.27)
Gasoline Stations	308,576	327,016	5.98
Clothing (excluding local sales)	106,075	103,244	(2.67)
Sporting Goods, Hobby, Book and Music Stores	190,782	188,337	(1.28)
General Merchandise	504,426	546,314	8.30
Miscellaneous Retail	186,127	184,717	(0.76)
Nonstore Retail	101,847	102,163	0.31
Information	532,060	511,277	(3.91)
Professional,Scientific, and Technical	116,023	105,437	(9.12)
Administrative/Support Services	215,126	215,162	0.02
Health Care	29,685	30,373	2.32
Arts, Entertainment, and Recreation	77,461	80,841	4.36
Accommodation and Food Services	753,553	755,053	0.20
Food Services	638,924	643,728	0.75
Accommodation	114,629	111,325	(2.88)
Other Services Total	264,031	269,287	1.99
Repair and Maintenance	213,847	220,023	2.89
Personal and Laundry Services	34,256	34,469	0.62
All Other Services	15,928	14,795	(7.11)
Ag., Mining, Trans., FIRE, Educ., Govt.	334,012	353,494	5.83
Unclassified by Industry	9,063	21,884	141.47
Grand Total	**$8,062,522**	**$8,121,153**	**0.73**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$7,901	$6,327	(19.92)
Clothing - local sales only	515,832	528,382	2.43
Grand Total	**$523,733**	**$534,709**	**2.10**

* Preliminary
** Revised

Montgomery County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$386,901	$8,215	2.17
3/99 - 2/00	431,113	44,212	11.43
3/00 - 2/01	463,283	32,170	7.46
3/01 - 2/02**	477,860	14,577	3.15
3/02 - 2/03*	476,644	(1,216)	(0.25)

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$15,881	$11,125	(29.95)
Construction	10,188	8,421	(17.35)
Manufacturing	12,001	9,717	(19.04)
Wholesale Trade	23,837	27,079	13.60
Retail Trade Total	298,839	302,970	1.38
Motor Vehicles and Parts	105,853	98,991	(6.48)
Furniture and Home Furnishings	4,481	4,665	4.12
Electronics and Appliances	3,415	3,439	0.71
Building Materials and Garden Equipment	30,298	39,174	29.30
Food and Beverage	23,940	27,466	14.72
Health and Personal Care	5,839	5,901	1.06
Gasoline Stations	53,582	53,739	0.29
Clothing (excluding local sales)	1,439	1,496	3.94
Sporting Goods, Hobby, Book and Music Stores	2,107	2,201	4.47
General Merchandise	45,362	43,880	(3.27)
Miscellaneous Retail	9,555	8,413	(11.95)
Nonstore Retail	12,970	13,607	4.91
Information	23,050	23,086	0.15
Professional,Scientific, and Technical	2,564	2,558	(0.24)
Administrative/Support Services	6,782	7,332	8.11
Health Care	555	629	13.29
Arts, Entertainment, and Recreation	1,632	1,709	4.75
Accommodation and Food Services	32,452	32,707	0.79
Food Services	29,128	29,512	1.32
Accommodation	3,323	3,195	(3.87)
Other Services Total	11,301	11,813	4.53
Repair and Maintenance	9,355	10,129	8.27
Personal and Laundry Services	801	682	(14.79)
All Other Services	1,144	1,002	(12.45)
Ag., Mining, Trans., FIRE, Educ., Govt.	20,120	20,497	1.87
Unclassified by Industry	694	685	(1.34)
Grand Total	**$459,898**	**$460,328**	**0.09**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$53	$150	180.93
Clothing - local sales only	17,633	16,157	(8.37)
Sales to Qualified Empire Zone Enterprises (QEZEs)	276	10	(96.35)
Grand Total	**$17,962**	**$16,317**	**(9.16)**

* Preliminary
** Revised

Nassau County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$16,493,113	$290,932	1.80
3/99 - 2/00	17,812,072	1,318,959	8.00
3/00 - 2/01	18,947,234	1,135,162	6.37
3/01 - 2/02**	19,301,031	353,797	1.87
3/02 - 2/03*	19,835,408	534,378	2.77

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$530,998	$598,311	12.68
Construction	298,330	289,032	(3.12)
Manufacturing	363,349	312,008	(14.13)
Wholesale Trade	1,286,626	1,294,337	0.60
Retail Trade Total	9,550,414	9,856,083	3.20
Motor Vehicles and Parts	2,749,255	2,934,528	6.74
Furniture and Home Furnishings	690,720	700,561	1.42
Electronics and Appliances	614,755	615,913	0.19
Building Materials and Garden Equipment	893,094	917,079	2.69
Food and Beverage	885,729	862,704	(2.60)
Health and Personal Care	346,396	355,543	2.64
Gasoline Stations	600,347	619,121	3.13
Clothing (excluding local sales)	605,571	613,449	1.30
Sporting Goods, Hobby, Book and Music Stores	394,216	399,105	1.24
General Merchandise	1,026,079	1,084,682	5.71
Miscellaneous Retail	526,288	536,626	1.96
Nonstore Retail	217,965	216,773	(0.55)
Information	1,158,814	1,215,149	4.86
Professional,Scientific, and Technical	250,701	240,105	(4.23)
Administrative/Support Services	529,333	521,381	(1.50)
Health Care	22,956	25,982	13.18
Arts, Entertainment, and Recreation	319,656	338,593	5.92
Accommodation and Food Services	1,668,433	1,731,830	3.80
Food Services	1,502,045	1,566,109	4.27
Accommodation	166,388	165,721	(0.40)
Other Services Total	476,674	486,849	2.13
Repair and Maintenance	381,181	393,248	3.17
Personal and Laundry Services	59,303	62,236	4.95
All Other Services	36,190	31,365	(13.33)
Ag., Mining, Trans., FIRE, Educ., Govt.	826,558	814,127	(1.50)
Unclassified by Industry	27,468	81,097	195.24
Grand Total	**$17,310,309**	**$17,804,885**	**2.86**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$40,181	$43,733	8.84
Clothing - local sales only	1,940,827	1,985,292	2.29
Telephone services	8	4	(48.15)
Sales to Qualified Empire Zone Enterprises (QEZEs)	9,705	1,494	(84.61)
Grand Total	**$1,990,721**	**$2,030,523**	**2.00**

* Preliminary
** Revised

Niagara County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$2,003,823	($99,332)	(4.72)
3/99 - 2/00	2,157,628	153,805	7.68
3/00 - 2/01	2,187,945	30,317	1.41
3/01 - 2/02**	2,159,377	(28,568)	(1.31)
3/02 - 2/03*	2,219,148	59,771	2.77

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$55,102	$56,250	2.08
Construction	30,931	31,772	2.72
Manufacturing	67,906	61,398	(9.58)
Wholesale Trade	137,378	155,778	13.39
Retail Trade Total	1,044,600	1,083,199	3.70
Motor Vehicles and Parts	379,957	422,320	11.15
Furniture and Home Furnishings	33,281	35,691	7.24
Electronics and Appliances	26,952	29,044	7.76
Building Materials and Garden Equipment	101,977	102,120	0.14
Food and Beverage	108,407	104,025	(4.04)
Health and Personal Care	30,248	31,085	2.77
Gasoline Stations	69,528	72,550	4.35
Clothing (excluding local sales)	26,536	24,807	(6.52)
Sporting Goods, Hobby, Book and Music Stores	23,053	22,423	(2.73)
General Merchandise	172,893	165,477	(4.29)
Miscellaneous Retail	44,556	45,326	1.73
Nonstore Retail	27,210	28,330	4.12
Information	103,182	97,871	(5.15)
Professional,Scientific, and Technical	9,233	11,410	23.58
Administrative/Support Services	44,464	40,081	(9.86)
Health Care	2,056	2,493	21.26
Arts, Entertainment, and Recreation	17,966	17,964	(0.01)
Accommodation and Food Services	210,248	207,427	(1.34)
Food Services	165,991	166,129	0.08
Accommodation	44,257	41,297	(6.69)
Other Services Total	64,326	63,749	(0.90)
Repair and Maintenance	53,929	53,349	(1.07)
Personal and Laundry Services	4,301	4,124	(4.13)
All Other Services	6,096	6,276	2.95
Ag., Mining, Trans., FIRE, Educ., Govt.	67,041	63,106	(5.87)
Unclassified by Industry	3,247	8,571	163.98
Grand Total	**$1,857,680**	**$1,901,068**	**2.34**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$149,487	$165,236	10.54
Clothing - local sales only	152,208	152,836	0.41
Telephone services	2	8	240.75
Grand Total	**$301,697**	**$318,080**	**5.43**

* Preliminary
** Revised

Oneida County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,998,783	$49,222	2.52
3/99 - 2/00	2,163,045	164,262	8.22
3/00 - 2/01	2,237,931	74,886	3.46
3/01 - 2/02**	2,262,968	25,038	1.12
3/02 - 2/03*	2,429,048	166,079	7.34

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$65,465	$65,809	0.53
Construction	31,106	48,971	57.43
Manufacturing	44,450	46,295	4.15
Wholesale Trade	151,179	158,903	5.11
Retail Trade Total	1,239,046	1,313,028	5.97
Motor Vehicles and Parts	387,897	394,192	1.62
Furniture and Home Furnishings	43,784	43,998	0.49
Electronics and Appliances	38,780	48,828	25.91
Building Materials and Garden Equipment	138,799	148,025	6.65
Food and Beverage	99,503	102,596	3.11
Health and Personal Care	38,961	37,586	(3.53)
Gasoline Stations	140,414	160,376	14.22
Clothing (excluding local sales)	23,773	25,859	8.78
Sporting Goods, Hobby, Book and Music Stores	43,100	43,763	1.54
General Merchandise	185,971	213,936	15.04
Miscellaneous Retail	64,654	60,097	(7.05)
Nonstore Retail	33,410	33,772	1.08
Information	119,326	161,752	35.55
Professional,Scientific, and Technical	18,676	18,254	(2.26)
Administrative/Support Services	47,564	47,171	(0.83)
Health Care	3,381	3,819	12.95
Arts, Entertainment, and Recreation	11,448	11,837	3.40
Accommodation and Food Services	180,778	180,890	0.06
Food Services	157,855	161,141	2.08
Accommodation	22,923	19,749	(13.84)
Other Services Total	70,186	69,880	(0.44)
Repair and Maintenance	57,724	56,876	(1.47)
Personal and Laundry Services	4,279	5,323	24.40
All Other Services	8,183	7,681	(6.13)
Ag., Mining, Trans., FIRE, Educ., Govt.	75,741	74,164	(2.08)
Unclassified by Industry	2,740	8,507	210.40
Grand Total	**$2,061,086**	**$2,209,278**	**7.19**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$40,022	$45,603	13.94
Clothing - local sales only	158,691	165,350	4.20
Telephone services	83	191	130.12
Sales to Qualified Empire Zone Enterprises (QEZEs)	3,087	8,626	179.42
Grand Total	**$201,883**	**$219,770**	**8.86**

* Preliminary
** Revised

Onondaga County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$5,347,974	$180,365	3.49
3/99 - 2/00	5,744,872	396,898	7.42
3/00 - 2/01	5,957,625	212,753	3.70
3/01 - 2/02**	6,011,524	53,899	0.90
3/02 - 2/03*	6,188,972	177,448	2.95

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$227,163	$215,917	(4.95)
Construction	104,682	106,578	1.81
Manufacturing	149,914	149,451	(0.31)
Wholesale Trade	494,506	505,007	2.12
Retail Trade Total	2,935,245	3,062,504	4.34
Motor Vehicles and Parts	913,423	960,701	5.18
Furniture and Home Furnishings	128,339	128,617	0.22
Electronics and Appliances	131,197	131,634	0.33
Building Materials and Garden Equipment	244,856	256,523	4.77
Food and Beverage	347,608	346,952	(0.19)
Health and Personal Care	79,358	76,066	(4.15)
Gasoline Stations	271,179	301,104	11.04
Clothing (excluding local sales)	74,501	76,724	2.98
Sporting Goods, Hobby, Book and Music Stores	143,584	138,616	(3.46)
General Merchandise	392,704	419,431	6.81
Miscellaneous Retail	147,557	156,036	5.75
Nonstore Retail	60,939	70,098	15.03
Information	324,501	341,407	5.21
Professional,Scientific, and Technical	90,413	65,954	(27.05)
Administrative/Support Services	143,784	145,632	1.29
Health Care	9,471	8,955	(5.45)
Arts, Entertainment, and Recreation	44,719	44,778	0.13
Accommodation and Food Services	543,680	555,379	2.15
Food Services	466,147	473,854	1.65
Accommodation	77,533	81,525	5.15
Other Services Total	191,144	198,987	4.10
Repair and Maintenance	146,677	154,095	5.06
Personal and Laundry Services	31,358	31,846	1.56
All Other Services	13,109	13,046	(0.48)
Ag., Mining, Trans., FIRE, Educ., Govt.	268,050	267,004	(0.39)
Unclassified by Industry	7,401	21,534	190.97
Grand Total	**$5,534,675**	**$5,689,088**	**2.79**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$22	$140	538.86
Clothing - local sales only	469,326	473,375	0.86
Sales to Qualified Empire Zone Enterprises (QEZEs)	7,501	26,369	251.54
Grand Total	**$476,849**	**$499,884**	**4.83**

* Preliminary
** Revised

Ontario County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,304,698	$18,803	1.46
3/99 - 2/00	1,462,578	157,880	12.10
3/00 - 2/01	1,580,740	118,162	8.08
3/01 - 2/02**	1,591,563	10,823	0.68
3/02 - 2/03*	1,653,412	61,850	3.89

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$32,988	$34,350	4.13
Construction	21,545	22,571	4.76
Manufacturing	34,197	31,041	(9.23)
Wholesale Trade	84,853	81,044	(4.49)
Retail Trade Total	848,442	877,976	3.48
Motor Vehicles and Parts	199,722	208,249	4.27
Furniture and Home Furnishings	36,626	41,320	12.82
Electronics and Appliances	27,540	30,310	10.06
Building Materials and Garden Equipment	84,269	85,563	1.54
Food and Beverage	100,559	98,526	(2.02)
Health and Personal Care	14,297	15,438	7.99
Gasoline Stations	72,657	78,598	8.18
Clothing (excluding local sales)	19,811	21,452	8.28
Sporting Goods, Hobby, Book and Music Stores	37,618	37,839	0.59
General Merchandise	189,050	194,095	2.67
Miscellaneous Retail	43,988	42,873	(2.54)
Nonstore Retail	22,305	23,713	6.31
Information	55,581	58,719	5.65
Professional,Scientific, and Technical	9,107	8,736	(4.08)
Administrative/Support Services	23,848	23,697	(0.63)
Health Care	1,464	1,525	4.17
Arts, Entertainment, and Recreation	15,385	16,232	5.50
Accommodation and Food Services	130,535	130,918	0.29
Food Services	109,501	108,385	(1.02)
Accommodation	21,033	22,532	7.13
Other Services Total	37,042	39,181	5.77
Repair and Maintenance	32,100	34,625	7.86
Personal and Laundry Services	2,723	2,588	(4.95)
All Other Services	2,218	1,968	(11.29)
Ag., Mining, Trans., FIRE, Educ., Govt.	42,505	52,406	23.29
Unclassified by Industry	1,889	4,082	116.05
Grand Total	**$1,339,381**	**$1,382,478**	**3.22**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$70,609	$75,584	7.05
Clothing - local sales only	181,388	194,736	7.36
Sales to Qualified Empire Zone Enterprises (QEZEs)	185	615	231.77
Grand Total	**$252,182**	**$270,935**	**7.44**

* Preliminary
** Revised

Orange County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$3,480,364	$165,300	4.99
3/99 - 2/00	3,844,919	364,555	10.47
3/00 - 2/01	4,228,403	383,484	9.97
3/01 - 2/02**	4,426,743	198,340	4.69
3/02 - 2/03*	4,661,562	234,820	5.30

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$100,687	$103,495	2.79
Construction	69,912	61,422	(12.14)
Manufacturing	92,782	88,087	(5.06)
Wholesale Trade	313,899	335,356	6.84
Retail Trade Total	2,315,906	2,462,506	6.33
Motor Vehicles and Parts	627,533	666,470	6.20
Furniture and Home Furnishings	97,032	110,528	13.91
Electronics and Appliances	86,000	90,728	5.50
Building Materials and Garden Equipment	363,375	342,087	(5.86)
Food and Beverage	146,671	181,041	23.43
Health and Personal Care	46,750	49,540	5.97
Gasoline Stations	232,670	250,315	7.58
Clothing (excluding local sales)	148,182	163,354	10.24
Sporting Goods, Hobby, Book and Music Stores	80,246	80,831	0.73
General Merchandise	312,413	338,915	8.48
Miscellaneous Retail	116,036	123,170	6.15
Nonstore Retail	59,000	65,527	11.06
Information	242,660	222,519	(8.30)
Professional,Scientific, and Technical	32,289	29,838	(7.59)
Administrative/Support Services	71,424	81,698	14.38
Health Care	3,397	3,177	(6.48)
Arts, Entertainment, and Recreation	27,849	28,730	3.16
Accommodation and Food Services	298,318	323,389	8.40
Food Services	258,043	276,189	7.03
Accommodation	40,274	47,200	17.20
Other Services Total	126,779	132,254	4.32
Repair and Maintenance	110,030	114,204	3.79
Personal and Laundry Services	10,701	12,236	14.35
All Other Services	6,049	5,813	(3.89)
Ag., Mining, Trans., FIRE, Educ., Govt.	166,346	177,563	6.74
Unclassified by Industry	5,903	19,675	233.29
Grand Total	**$3,868,152**	**$4,069,710**	**5.21**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$48,494	$50,565	4.27
Clothing - local sales only	499,372	533,740	6.88
Telephone services	17	2	(89.30)
Sales to Qualified Empire Zone Enterprises (QEZEs)	10,708	7,545	(29.54)
Grand Total	**$558,591**	**$591,852**	**5.95**

* Preliminary
** Revised

Orleans County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$231,372	($1,062)	(0.46)
3/99 - 2/00	248,804	17,432	7.53
3/00 - 2/01	251,208	2,404	0.97
3/01 - 2/02**	258,470	7,261	2.89
3/02 - 2/03*	264,050	5,580	2.16

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$6,916	$7,023	1.54
Construction	3,280	3,318	1.16
Manufacturing	4,699	5,088	8.27
Wholesale Trade	16,071	21,355	32.88
Retail Trade Total	136,188	133,001	(2.34)
Motor Vehicles and Parts	59,476	57,520	(3.29)
Furniture and Home Furnishings	2,359	3,180	34.80
Electronics and Appliances	1,425	1,378	(3.34)
Building Materials and Garden Equipment	10,875	11,106	2.13
Food and Beverage	16,645	15,930	(4.29)
Health and Personal Care	3,866	4,294	11.06
Gasoline Stations	16,027	13,864	(13.50)
Clothing (excluding local sales)	390	517	32.65
Sporting Goods, Hobby, Book and Music Stores	2,844	3,017	6.11
General Merchandise	10,715	9,132	(14.78)
Miscellaneous Retail	4,692	4,645	(1.00)
Nonstore Retail	6,874	8,419	22.47
Information	15,091	14,835	(1.70)
Professional,Scientific, and Technical	2,099	1,481	(29.40)
Administrative/Support Services	2,872	3,294	14.68
Health Care	139	122	(12.52)
Arts, Entertainment, and Recreation	2,843	2,829	(0.50)
Accommodation and Food Services	15,458	14,809	(4.20)
Food Services	14,918	14,242	(4.53)
Accommodation	540	567	5.01
Other Services Total	9,704	9,760	0.58
Repair and Maintenance	8,063	8,111	0.59
Personal and Laundry Services	399	407	1.83
All Other Services	1,241	1,243	0.14
Ag., Mining, Trans., FIRE, Educ., Govt.	7,928	8,893	12.18
Unclassified by Industry	162	254	57.05
Grand Total	**$223,450**	**$226,063**	**1.17**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$27,890	$30,307	8.67
Clothing - local sales only	7,062	7,617	7.87
Sales to Qualified Empire Zone Enterprises (QEZEs)	68	63	(7.51)
Grand Total	**$35,020**	**$37,987**	**8.47**

* Preliminary
** Revised

Oswego County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$891,502	($6,194)	(0.69)
3/99 - 2/00	994,644	103,142	11.57
3/00 - 2/01	971,861	(22,783)	(2.29)
3/01 - 2/02**	1,002,480	30,618	3.15
3/02 - 2/03*	1,034,758	32,278	3.22

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$86,755	$72,431	(16.51)
Construction	13,122	12,019	(8.41)
Manufacturing	26,994	24,847	(7.96)
Wholesale Trade	58,235	63,172	8.48
Retail Trade Total	555,772	574,263	3.33
Motor Vehicles and Parts	220,582	219,706	(0.40)
Furniture and Home Furnishings	14,088	13,925	(1.15)
Electronics and Appliances	6,465	6,426	(0.61)
Building Materials and Garden Equipment	28,923	28,643	(0.97)
Food and Beverage	64,832	63,139	(2.61)
Health and Personal Care	16,297	15,645	(4.00)
Gasoline Stations	86,308	97,191	12.61
Clothing (excluding local sales)	3,396	3,403	0.21
Sporting Goods, Hobby, Book and Music Stores	5,704	5,470	(4.10)
General Merchandise	64,040	77,815	21.51
Miscellaneous Retail	23,739	21,427	(9.74)
Nonstore Retail	21,398	21,472	0.34
Information	46,252	55,979	21.03
Professional,Scientific, and Technical	2,526	3,517	39.25
Administrative/Support Services	12,456	11,319	(9.13)
Health Care	446	354	(20.72)
Arts, Entertainment, and Recreation	8,215	7,766	(5.47)
Accommodation and Food Services	89,919	90,568	0.72
Food Services	82,714	83,412	0.84
Accommodation	7,205	7,157	(0.67)
Other Services Total	31,627	34,336	8.56
Repair and Maintenance	27,465	30,135	9.72
Personal and Laundry Services	1,885	2,126	12.80
All Other Services	2,277	2,075	(8.87)
Ag., Mining, Trans., FIRE, Educ., Govt.	30,747	33,349	8.46
Unclassified by Industry	1,842	3,542	92.27
Grand Total	**$964,909**	**$987,461**	**2.34**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$20,365	$21,920	7.63
Clothing - local sales only	16,116	21,544	33.68
Sales to Qualified Empire Zone Enterprises (QEZEs)	1,090	3,833	251.78
Grand Total	**$37,571**	**$47,297**	**25.89**

* Preliminary
** Revised

Otsego County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$518,172	$19,753	3.96
3/99 - 2/00	575,970	57,798	11.15
3/00 - 2/01	600,125	24,155	4.19
3/01 - 2/02**	613,486	13,361	2.23
3/02 - 2/03*	656,731	43,244	7.05

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$12,928	$12,712	(1.67)
Construction	6,619	6,877	3.90
Manufacturing	11,600	12,546	8.16
Wholesale Trade	43,520	49,001	12.59
Retail Trade Total	354,831	377,296	6.33
Motor Vehicles and Parts	108,193	114,419	5.75
Furniture and Home Furnishings	7,317	6,940	(5.17)
Electronics and Appliances	5,637	6,272	11.26
Building Materials and Garden Equipment	31,659	34,969	10.45
Food and Beverage	29,254	30,073	2.80
Health and Personal Care	8,028	7,897	(1.64)
Gasoline Stations	52,002	54,248	4.32
Clothing (excluding local sales)	2,898	2,600	(10.29)
Sporting Goods, Hobby, Book and Music Stores	5,801	6,152	6.05
General Merchandise	71,793	80,535	12.18
Miscellaneous Retail	23,411	23,993	2.49
Nonstore Retail	8,836	9,200	4.12
Information	22,836	33,635	47.29
Professional,Scientific, and Technical	5,911	4,854	(17.88)
Administrative/Support Services	9,254	8,059	(12.91)
Health Care	1,666	1,661	(0.28)
Arts, Entertainment, and Recreation	5,961	6,245	4.76
Accommodation and Food Services	70,250	73,259	4.28
Food Services	48,326	49,128	1.66
Accommodation	21,924	24,131	10.07
Other Services Total	14,193	14,603	2.88
Repair and Maintenance	12,091	12,116	0.21
Personal and Laundry Services	908	1,215	33.79
All Other Services	1,194	1,272	6.50
Ag., Mining, Trans., FIRE, Educ., Govt.	19,959	18,395	(7.84)
Unclassified by Industry	659	2,770	320.59
Grand Total	**$580,187**	**$621,914**	**7.19**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$33,214	$34,756	4.64
Sales to Qualified Empire Zone Enterprises (QEZEs)	86	61	(28.56)
Grand Total	**$33,300**	**$34,817**	**4.56**

* Preliminary
** Revised

Putnam County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$712,645	$35,249	5.20
3/99 - 2/00	793,478	80,833	11.34
3/00 - 2/01	846,271	52,793	6.65
3/01 - 2/02**	898,533	52,263	6.18
3/02 - 2/03*	991,849	93,315	10.39

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$19,806	$18,130	(8.46)
Construction	25,594	24,622	(3.80)
Manufacturing	27,840	26,903	(3.37)
Wholesale Trade	72,729	75,644	4.01
Retail Trade Total	505,946	565,856	11.84
Motor Vehicles and Parts	202,056	213,689	5.76
Furniture and Home Furnishings	29,033	31,296	7.80
Electronics and Appliances	8,786	10,627	20.95
Building Materials and Garden Equipment	63,000	97,205	54.29
Food and Beverage	59,344	62,272	4.93
Health and Personal Care	11,414	12,425	8.86
Gasoline Stations	54,063	58,275	7.79
Clothing (excluding local sales)	4,088	9,422	130.48
Sporting Goods, Hobby, Book and Music Stores	4,347	4,930	13.41
General Merchandise	30,564	25,992	(14.96)
Miscellaneous Retail	22,960	22,299	(2.88)
Nonstore Retail	16,291	17,425	6.96
Information	55,923	70,343	25.79
Professional,Scientific, and Technical	6,746	7,366	9.19
Administrative/Support Services	23,107	21,762	(5.82)
Health Care	1,207	1,057	(12.44)
Arts, Entertainment, and Recreation	10,916	12,544	14.91
Accommodation and Food Services	52,888	52,729	(0.30)
Food Services	50,951	50,917	(0.07)
Accommodation	1,937	1,812	(6.44)
Other Services Total	33,130	36,524	10.24
Repair and Maintenance	26,519	28,211	6.38
Personal and Laundry Services	5,126	6,856	33.76
All Other Services	1,485	1,457	(1.89)
Ag., Mining, Trans., FIRE, Educ., Govt.	43,782	46,028	5.13
Unclassified by Industry	2,437	5,482	124.92
Grand Total	**$882,051**	**$964,992**	**9.40**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$16,416	$26,833	63.45
Sales to Qualified Empire Zone Enterprises (QEZEs)	67	24	(63.75)
Grand Total	**$16,483**	**$26,857**	**62.94**

* Preliminary
** Revised

Rensselaer County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,036,767	$60,691	6.22
3/99 - 2/00	1,131,016	94,249	9.09
3/00 - 2/01	1,212,983	81,967	7.25
3/01 - 2/02**	1,167,234	(45,749)	(3.77)
3/02 - 2/03*	1,230,882	63,648	5.45

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$32,831	$33,185	1.08
Construction	20,543	23,619	14.97
Manufacturing	34,758	31,518	(9.32)
Wholesale Trade	85,946	90,845	5.70
Retail Trade Total	704,276	739,969	5.07
Motor Vehicles and Parts	248,639	264,127	6.23
Furniture and Home Furnishings	18,099	17,697	(2.22)
Electronics and Appliances	13,636	14,417	5.73
Building Materials and Garden Equipment	84,993	84,348	(0.76)
Food and Beverage	74,255	74,351	0.13
Health and Personal Care	16,290	16,041	(1.53)
Gasoline Stations	98,101	107,977	10.07
Clothing (excluding local sales)	3,552	3,304	(6.99)
Sporting Goods, Hobby, Book and Music Stores	4,200	3,662	(12.81)
General Merchandise	92,003	93,069	1.16
Miscellaneous Retail	24,476	32,443	32.55
Nonstore Retail	26,033	28,533	9.60
Information	64,197	76,314	18.87
Professional,Scientific, and Technical	8,890	10,995	23.67
Administrative/Support Services	26,834	27,416	2.17
Health Care	1,434	1,627	13.46
Arts, Entertainment, and Recreation	6,123	7,004	14.37
Accommodation and Food Services	91,783	94,576	3.04
Food Services	86,110	88,307	2.55
Accommodation	5,673	6,268	10.50
Other Services Total	38,242	40,263	5.28
Repair and Maintenance	32,008	33,582	4.92
Personal and Laundry Services	2,185	2,701	23.62
All Other Services	4,050	3,981	(1.71)
Ag., Mining, Trans., FIRE, Educ., Govt.	47,967	45,524	(5.09)
Unclassified by Industry	1,992	5,014	151.74
Grand Total	**$1,165,816**	**$1,227,868**	**5.32**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$7	$124	1,610.70
Clothing - local sales only	235	95	(59.69)
Sales to Qualified Empire Zone Enterprises (QEZEs)	1,176	2,795	137.66
Grand Total	**$1,418**	**$3,014**	**112.56**

* Preliminary
** Revised

Rockland County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$2,905,249	$268,346	10.18
3/99 - 2/00	3,196,992	291,743	10.04
3/00 - 2/01	3,172,076	(24,916)	(0.78)
3/01 - 2/02**	3,297,050	124,974	3.94
3/02 - 2/03*	3,375,568	78,518	2.38

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$114,864	$118,800	3.43
Construction	68,713	64,366	(6.33)
Manufacturing	128,864	141,351	9.69
Wholesale Trade	296,848	284,112	(4.29)
Retail Trade Total	1,708,829	1,752,213	2.54
Motor Vehicles and Parts	498,188	504,894	1.35
Furniture and Home Furnishings	85,100	88,529	4.03
Electronics and Appliances	138,774	136,137	(1.90)
Building Materials and Garden Equipment	198,247	212,304	7.09
Food and Beverage	146,508	148,569	1.41
Health and Personal Care	40,938	42,770	4.48
Gasoline Stations	90,429	88,609	(2.01)
Clothing (excluding local sales)	58,420	57,360	(1.81)
Sporting Goods, Hobby, Book and Music Stores	85,959	89,532	4.16
General Merchandise	231,179	241,356	4.40
Miscellaneous Retail	102,597	106,259	3.57
Nonstore Retail	32,490	35,892	10.47
Information	257,000	289,357	12.59
Professional,Scientific, and Technical	40,985	33,137	(19.15)
Administrative/Support Services	102,828	93,314	(9.25)
Health Care	1,618	1,624	0.36
Arts, Entertainment, and Recreation	28,774	25,570	(11.14)
Accommodation and Food Services	293,832	302,938	3.10
Food Services	247,023	253,160	2.48
Accommodation	46,809	49,779	6.34
Other Services Total	86,532	84,859	(1.93)
Repair and Maintenance	73,134	72,119	(1.39)
Personal and Laundry Services	9,270	9,147	(1.33)
All Other Services	4,128	3,593	(12.96)
Ag., Mining, Trans., FIRE, Educ., Govt.	161,561	158,958	(1.61)
Unclassified by Industry	5,802	24,715	325.98
Grand Total	**$3,297,050**	**$3,375,312**	**2.37**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$0	$49	N/A
Sales to Qualified Empire Zone Enterprises (QEZEs)	0	207	N/A
Grand Total	**$0**	**$256**	N/A

* Preliminary
** Revised
N/A - Data is only applicable to one selling period

St. Lawrence County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$945,802	$65,466	7.44
3/99 - 2/00	944,138	(1,664)	(0.18)
3/00 - 2/01	985,633	41,495	4.39
3/01 - 2/02**	991,049	5,416	0.55
3/02 - 2/03*	1,005,026	13,977	1.41

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$20,889	$25,156	20.43
Construction	26,684	20,555	(22.97)
Manufacturing	25,898	25,174	(2.80)
Wholesale Trade	52,686	52,210	(0.90)
Retail Trade Total	564,095	580,008	2.82
Motor Vehicles and Parts	178,977	185,212	3.48
Furniture and Home Furnishings	10,014	10,684	6.70
Electronics and Appliances	9,560	11,408	19.32
Building Materials and Garden Equipment	54,597	55,502	1.66
Food and Beverage	55,759	56,456	1.25
Health and Personal Care	16,659	17,053	2.36
Gasoline Stations	59,708	59,148	(0.94)
Clothing (excluding local sales)	9,291	9,791	5.38
Sporting Goods, Hobby, Book and Music Stores	9,763	10,059	3.04
General Merchandise	108,475	110,883	2.22
Miscellaneous Retail	20,690	23,482	13.50
Nonstore Retail	30,602	30,329	(0.89)
Information	45,405	42,377	(6.67)
Professional,Scientific, and Technical	3,276	3,200	(2.31)
Administrative/Support Services	9,801	6,407	(34.63)
Health Care	737	663	(9.99)
Arts, Entertainment, and Recreation	2,881	2,633	(8.62)
Accommodation and Food Services	71,228	72,157	1.30
Food Services	61,232	61,884	1.06
Accommodation	9,996	10,272	2.77
Other Services Total	19,154	19,559	2.11
Repair and Maintenance	14,600	15,158	3.82
Personal and Laundry Services	1,605	1,844	14.87
All Other Services	2,949	2,557	(13.28)
Ag., Mining, Trans., FIRE, Educ., Govt.	28,046	27,179	(3.09)
Unclassified by Industry	1,609	2,949	83.35
Grand Total	**$872,389**	**$880,227**	**0.90**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$64,818	$68,848	6.22
Clothing - local sales only	53,440	51,534	(3.57)
Telephone services	5	1	(73.90)
Sales to Qualified Empire Zone Enterprises (QEZEs)	397	4,416	1,011.20
Grand Total	**$118,660**	**$124,799**	**5.17**

* Preliminary
** Revised

Saratoga County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,836,470	$96,801	5.56
3/99 - 2/00	2,018,099	181,629	9.89
3/00 - 2/01	2,226,008	207,909	10.30
3/01 - 2/02**	2,374,920	148,912	6.69
3/02 - 2/03*	2,616,129	241,210	10.16

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$52,750	$55,163	4.57
Construction	40,013	44,190	10.44
Manufacturing	49,176	51,706	5.14
Wholesale Trade	170,476	187,821	10.17
Retail Trade Total	1,338,175	1,474,501	10.19
Motor Vehicles and Parts	430,053	463,837	7.86
Furniture and Home Furnishings	51,198	56,546	10.45
Electronics and Appliances	25,067	33,182	32.37
Building Materials and Garden Equipment	195,216	216,134	10.72
Food and Beverage	106,945	111,829	4.57
Health and Personal Care	28,664	29,699	3.61
Gasoline Stations	148,624	172,201	15.86
Clothing (excluding local sales)	23,548	24,455	3.85
Sporting Goods, Hobby, Book and Music Stores	58,559	60,349	3.06
General Merchandise	175,533	204,946	16.76
Miscellaneous Retail	58,981	64,213	8.87
Nonstore Retail	35,788	37,110	3.69
Information	101,083	117,001	15.75
Professional,Scientific, and Technical	15,836	16,310	3.00
Administrative/Support Services	51,866	58,642	13.07
Health Care	1,409	1,614	14.52
Arts, Entertainment, and Recreation	18,940	22,490	18.75
Accommodation and Food Services	232,389	255,492	9.94
Food Services	191,220	209,496	9.56
Accommodation	41,169	45,995	11.72
Other Services Total	66,118	67,328	1.83
Repair and Maintenance	54,604	56,325	3.15
Personal and Laundry Services	7,173	6,651	(7.27)
All Other Services	4,341	4,352	0.26
Ag., Mining, Trans., FIRE, Educ., Govt.	88,930	93,058	4.64
Unclassified by Industry	2,523	7,061	179.83
Grand Total	**$2,229,684**	**$2,452,377**	**9.99**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$145,019	$163,570	12.79
Sales to Qualified Empire Zone Enterprises (QEZEs)	217	182	(16.34)
Grand Total	**$145,236**	**$163,752**	**12.75**

* Preliminary
** Revised

Schenectady County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,455,332	($5,559)	(0.38)
3/99 - 2/00	1,640,425	185,093	12.72
3/00 - 2/01	1,737,028	96,603	5.89
3/01 - 2/02**	1,766,315	29,287	1.69
3/02 - 2/03*	1,775,279	8,964	0.51

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$38,243	$45,583	19.19
Construction	30,635	31,597	3.14
Manufacturing	34,518	33,772	(2.16)
Wholesale Trade	269,550	226,370	(16.02)
Retail Trade Total	815,117	854,218	4.80
Motor Vehicles and Parts	272,127	285,779	5.02
Furniture and Home Furnishings	23,398	23,459	0.26
Electronics and Appliances	24,501	23,623	(3.58)
Building Materials and Garden Equipment	87,275	91,085	4.37
Food and Beverage	79,708	79,553	(0.19)
Health and Personal Care	24,483	22,806	(6.85)
Gasoline Stations	112,231	114,123	1.69
Clothing (excluding local sales)	17,464	17,534	0.40
Sporting Goods, Hobby, Book and Music Stores	17,521	13,979	(20.21)
General Merchandise	102,126	124,900	22.30
Miscellaneous Retail	33,549	35,493	5.80
Nonstore Retail	20,735	21,884	5.54
Information	115,041	91,433	(20.52)
Professional,Scientific, and Technical	30,552	29,323	(4.02)
Administrative/Support Services	33,770	35,843	6.14
Health Care	1,704	1,424	(16.41)
Arts, Entertainment, and Recreation	6,350	7,025	10.62
Accommodation and Food Services	99,153	103,407	4.29
Food Services	94,181	94,862	0.72
Accommodation	4,972	8,544	71.83
Other Services Total	43,267	46,773	8.10
Repair and Maintenance	36,007	39,621	10.04
Personal and Laundry Services	3,491	3,459	(0.94)
All Other Services	3,768	3,694	(1.98)
Ag., Mining, Trans., FIRE, Educ., Govt.	54,333	57,163	5.21
Unclassified by Industry	2,914	4,551	56.20
Grand Total	**$1,575,147**	**$1,568,482**	**(0.42)**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$105,601	$116,115	9.96
Clothing - local sales only	79,921	84,542	5.78
Telephone services	1	5	562.22
Sales to Qualified Empire Zone Enterprises (QEZEs)	5,645	6,135	8.68
Grand Total	**$191,168**	**$206,797**	**8.18**

* Preliminary
** Revised

Schoharie County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$211,664	$8,503	4.19
3/99 - 2/00	235,173	23,509	11.11
3/00 - 2/01	248,533	13,360	5.68
3/01 - 2/02**	272,008	23,476	9.45
3/02 - 2/03*	269,824	(2,184)	(0.80)

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$5,531	$6,065	9.66
Construction	4,588	4,068	(11.33)
Manufacturing	4,368	5,175	18.47
Wholesale Trade	19,151	21,372	11.60
Retail Trade Total	162,913	164,757	1.13
Motor Vehicles and Parts	58,297	57,130	(2.00)
Furniture and Home Furnishings	3,301	3,394	2.83
Electronics and Appliances	1,825	2,017	10.49
Building Materials and Garden Equipment	12,842	13,933	8.50
Food and Beverage	14,848	14,771	(0.52)
Health and Personal Care	1,731	2,000	15.52
Gasoline Stations	16,963	17,984	6.02
Clothing (excluding local sales)	378	421	11.50
Sporting Goods, Hobby, Book and Music Stores	851	807	(5.12)
General Merchandise	36,913	36,694	(0.60)
Miscellaneous Retail	7,201	7,262	0.85
Nonstore Retail	7,763	8,344	7.49
Information	19,614	11,112	(43.34)
Professional,Scientific, and Technical	1,392	1,280	(8.01)
Administrative/Support Services	3,964	3,444	(13.12)
Health Care	125	183	46.72
Arts, Entertainment, and Recreation	3,774	3,755	(0.50)
Accommodation and Food Services	18,862	19,597	3.90
Food Services	14,358	14,606	1.73
Accommodation	4,504	4,991	10.81
Other Services Total	7,897	8,514	7.81
Repair and Maintenance	5,807	6,713	15.60
Personal and Laundry Services	420	602	43.27
All Other Services	1,670	1,199	(28.20)
Ag., Mining, Trans., FIRE, Educ., Govt.	9,133	9,319	2.03
Unclassified by Industry	371	804	116.53
Grand Total	**$261,682**	**$259,446**	**(0.85)**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$10,287	$10,374	0.84
Sales to Qualified Empire Zone Enterprises (QEZEs)	39	4	(88.98)
Grand Total	**$10,326**	**$10,378**	**0.50**

* Preliminary
** Revised

Schuyler County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$118,740	$1,163	0.99
3/99 - 2/00	128,632	9,892	8.33
3/00 - 2/01	126,147	(2,485)	(1.93)
3/01 - 2/02**	128,187	2,041	1.62
3/02 - 2/03*	134,554	6,367	4.97

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$3,104	$2,951	(4.91)
Construction	2,204	2,715	23.20
Manufacturing	6,425	7,574	17.89
Wholesale Trade	8,222	10,193	23.97
Retail Trade Total	70,096	71,220	1.60
Motor Vehicles and Parts	28,627	27,722	(3.16)
Furniture and Home Furnishings	1,528	1,604	4.99
Electronics and Appliances	327	372	13.82
Building Materials and Garden Equipment	6,650	6,494	(2.35)
Food and Beverage	8,090	8,224	1.66
Health and Personal Care	2,097	2,120	1.08
Gasoline Stations	12,886	13,671	6.09
Clothing (excluding local sales)	514	485	(5.64)
Sporting Goods, Hobby, Book and Music Stores	1,167	1,018	(12.81)
General Merchandise	1,725	2,870	66.39
Miscellaneous Retail	3,907	3,214	(17.74)
Nonstore Retail	2,579	3,427	32.85
Information	5,800	6,078	4.78
Professional,Scientific, and Technical	353	399	12.89
Administrative/Support Services	1,475	1,632	10.63
Health Care	106	104	(2.04)
Arts, Entertainment, and Recreation	7,856	7,695	(2.05)
Accommodation and Food Services	15,789	15,905	0.74
Food Services	11,917	11,604	(2.63)
Accommodation	3,872	4,301	11.09
Other Services Total	3,285	3,393	3.28
Repair and Maintenance	2,745	2,767	0.82
Personal and Laundry Services	226	240	6.09
All Other Services	314	385	22.69
Ag., Mining, Trans., FIRE, Educ., Govt.	3,106	4,102	32.06
Unclassified by Industry	365	558	52.63
Grand Total	**$128,187**	**$134,518**	**4.94**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Sales to Qualified Empire Zone Enterprises (QEZEs)	$1	$36	6,416.00
Grand Total	**$1**	**$36**	**6,416.00**

* Preliminary
** Revised

Seneca County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$316,625	($1,956)	(0.61)
3/99 - 2/00	337,225	20,600	6.51
3/00 - 2/01	345,723	8,498	2.52
3/01 - 2/02**	343,286	(2,437)	(0.70)
3/02 - 2/03*	361,007	17,721	5.16

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$8,421	$7,533	(10.54)
Construction	3,668	3,940	7.40
Manufacturing	15,524	15,996	3.04
Wholesale Trade	16,307	17,154	5.20
Retail Trade Total	170,114	175,327	3.06
Motor Vehicles and Parts	48,863	49,464	1.23
Furniture and Home Furnishings	10,614	9,644	(9.14)
Electronics and Appliances	3,602	4,108	14.05
Building Materials and Garden Equipment	12,545	12,977	3.45
Food and Beverage	13,941	14,241	2.15
Health and Personal Care	3,200	3,202	0.08
Gasoline Stations	26,567	30,884	16.25
Clothing (excluding local sales)	10,497	8,777	(16.39)
Sporting Goods, Hobby, Book and Music Stores	3,040	2,914	(4.13)
General Merchandise	21,090	22,481	6.60
Miscellaneous Retail	9,441	9,425	(0.18)
Nonstore Retail	6,714	7,210	7.40
Information	12,140	13,810	13.76
Professional,Scientific, and Technical	2,779	2,137	(23.10)
Administrative/Support Services	3,851	4,611	19.73
Health Care	22	50	120.85
Arts, Entertainment, and Recreation	3,512	3,830	9.08
Accommodation and Food Services	24,852	28,246	13.65
Food Services	19,841	22,588	13.84
Accommodation	5,011	5,658	12.91
Other Services Total	8,465	8,154	(3.68)
Repair and Maintenance	6,932	6,741	(2.76)
Personal and Laundry Services	319	309	(3.30)
All Other Services	1,214	1,104	(9.03)
Ag., Mining, Trans., FIRE, Educ., Govt.	9,028	11,095	22.89
Unclassified by Industry	286	566	97.54
Grand Total	**$278,971**	**$292,449**	**4.83**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$19	$38	99.42
Clothing - local sales only	64,269	68,418	6.45
Sales to Qualified Empire Zone Enterprises (QEZEs)	27	102	284.16
Grand Total	**$64,315**	**$68,558**	**6.60**

* Preliminary
** Revised

Steuben County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$763,442	($9,064)	(1.17)
3/99 - 2/00	849,027	85,585	11.21
3/00 - 2/01	883,153	34,126	4.02
3/01 - 2/02**	900,883	17,729	2.01
3/02 - 2/03*	889,911	(10,971)	(1.22)

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$20,389	$19,498	(4.37)
Construction	17,441	13,815	(20.79)
Manufacturing	30,262	26,740	(11.64)
Wholesale Trade	102,300	71,546	(30.06)
Retail Trade Total	480,898	489,814	1.85
Motor Vehicles and Parts	146,815	147,162	0.24
Furniture and Home Furnishings	16,911	14,663	(13.29)
Electronics and Appliances	3,600	3,343	(7.15)
Building Materials and Garden Equipment	49,050	47,038	(4.10)
Food and Beverage	75,613	73,967	(2.18)
Health and Personal Care	10,615	9,970	(6.07)
Gasoline Stations	50,324	56,060	11.40
Clothing (excluding local sales)	2,761	3,311	19.90
Sporting Goods, Hobby, Book and Music Stores	5,355	5,402	0.88
General Merchandise	81,672	93,723	14.76
Miscellaneous Retail	20,852	17,618	(15.51)
Nonstore Retail	17,330	17,557	1.31
Information	44,407	43,871	(1.21)
Professional,Scientific, and Technical	4,246	4,762	12.15
Administrative/Support Services	9,835	10,547	7.24
Health Care	818	940	14.95
Arts, Entertainment, and Recreation	8,952	8,517	(4.86)
Accommodation and Food Services	86,383	79,533	(7.93)
Food Services	64,403	61,051	(5.20)
Accommodation	21,980	18,482	(15.92)
Other Services Total	25,774	27,775	7.76
Repair and Maintenance	20,691	23,071	11.50
Personal and Laundry Services	1,593	1,553	(2.51)
All Other Services	3,491	3,152	(9.71)
Ag., Mining, Trans., FIRE, Educ., Govt.	26,895	29,076	8.11
Unclassified by Industry	1,268	3,064	141.58
Grand Total	**$859,868**	**$829,497**	**(3.53)**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$8,694	$9,534	9.65
Clothing - local sales only	32,293	34,555	7.01
Sales to Qualified Empire Zone Enterprises (QEZEs)	27	16,325	59,636.42
Grand Total	**$41,014**	**$60,414**	**47.30**

* Preliminary
** Revised

Suffolk County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$17,043,688	$822,677	5.07
3/99 - 2/00	18,986,898	1,943,210	11.40
3/00 - 2/01	19,245,700	258,802	1.36
3/01 - 2/02**	20,043,574	797,874	4.15
3/02 - 2/03*	20,972,214	928,640	4.63

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$476,283	$519,525	9.08
Construction	362,320	370,079	2.14
Manufacturing	481,368	463,281	(3.76)
Wholesale Trade	1,554,942	1,589,199	2.20
Retail Trade Total	10,738,060	11,305,862	5.29
Motor Vehicles and Parts	3,254,007	3,439,088	5.69
Furniture and Home Furnishings	558,089	616,930	10.54
Electronics and Appliances	549,571	589,181	7.21
Building Materials and Garden Equipment	1,509,686	1,623,166	7.52
Food and Beverage	1,130,507	1,073,386	(5.05)
Health and Personal Care	291,671	296,228	1.56
Gasoline Stations	852,637	889,206	4.29
Clothing (excluding local sales)	337,342	362,139	7.35
Sporting Goods, Hobby, Book and Music Stores	381,432	393,245	3.10
General Merchandise	1,098,453	1,237,982	12.70
Miscellaneous Retail	548,035	555,495	1.36
Nonstore Retail	226,631	229,816	1.41
Information	1,216,547	1,269,124	4.32
Professional,Scientific, and Technical	246,476	255,088	3.49
Administrative/Support Services	625,868	606,652	(3.07)
Health Care	11,949	13,601	13.83
Arts, Entertainment, and Recreation	277,779	303,365	9.21
Accommodation and Food Services	1,508,800	1,565,793	3.78
Food Services	1,305,719	1,361,234	4.25
Accommodation	203,081	204,559	0.73
Other Services Total	498,077	499,743	0.33
Repair and Maintenance	414,062	413,280	(0.19)
Personal and Laundry Services	53,339	61,050	14.46
All Other Services	30,676	25,413	(17.16)
Ag., Mining, Trans., FIRE, Educ., Govt.	873,177	897,344	2.77
Unclassified by Industry	33,592	69,888	108.05
Grand Total	**$18,905,237**	**$19,728,546**	**4.35**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$1,137,726	$1,242,017	9.17
Sales to Qualified Empire Zone Enterprises (QEZEs)	611	1,652	170.34
Grand Total	**$1,138,337**	**$1,243,669**	**9.25**

* Preliminary
** Revised

Sullivan County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$561,319	($17,267)	(2.98)
3/99 - 2/00	620,423	59,104	10.53
3/00 - 2/01	658,704	38,281	6.17
3/01 - 2/02**	649,936	(8,768)	(1.33)
3/02 - 2/03*	698,254	48,318	7.43

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$17,547	$18,542	5.67
Construction	11,184	13,232	18.32
Manufacturing	15,932	17,695	11.07
Wholesale Trade	52,787	56,438	6.92
Retail Trade Total	374,049	402,975	7.73
Motor Vehicles and Parts	129,795	153,681	18.40
Furniture and Home Furnishings	8,588	9,854	14.74
Electronics and Appliances	5,233	4,994	(4.55)
Building Materials and Garden Equipment	54,366	49,280	(9.36)
Food and Beverage	25,917	32,383	24.95
Health and Personal Care	5,228	5,471	4.65
Gasoline Stations	45,188	45,389	0.44
Clothing (excluding local sales)	1,604	1,488	(7.20)
Sporting Goods, Hobby, Book and Music Stores	2,978	2,667	(10.44)
General Merchandise	51,624	53,539	3.71
Miscellaneous Retail	20,182	20,137	(0.22)
Nonstore Retail	23,346	24,091	3.19
Information	35,862	38,267	6.71
Professional,Scientific, and Technical	3,977	4,318	8.57
Administrative/Support Services	13,594	12,318	(9.38)
Health Care	255	167	(34.70)
Arts, Entertainment, and Recreation	2,334	2,758	18.16
Accommodation and Food Services	73,618	76,424	3.81
Food Services	37,485	39,157	4.46
Accommodation	36,133	37,267	3.14
Other Services Total	20,769	20,862	0.45
Repair and Maintenance	17,179	17,446	1.56
Personal and Laundry Services	1,226	1,080	(11.91)
All Other Services	2,363	2,336	(1.18)
Ag., Mining, Trans., FIRE, Educ., Govt.	25,859	27,203	5.20
Unclassified by Industry	2,101	6,747	221.18
Grand Total	**$649,867**	**$697,946**	**7.40**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Sales to Qualified Empire Zone Enterprises (QEZEs)	$69	$308	349.23
Grand Total	**$69**	**$308**	**349.23**

* Preliminary
** Revised

Tioga County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$294,980	$6,062	2.10
3/99 - 2/00	323,084	28,104	9.53
3/00 - 2/01	329,164	6,080	1.88
3/01 - 2/02**	338,147	8,983	2.73
3/02 - 2/03*	343,777	5,630	1.67

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$6,899	$6,784	(1.67)
Construction	9,626	9,162	(4.83)
Manufacturing	19,127	25,053	30.99
Wholesale Trade	20,908	18,836	(9.91)
Retail Trade Total	167,135	171,131	2.39
Motor Vehicles and Parts	67,670	68,390	1.06
Furniture and Home Furnishings	7,430	6,406	(13.78)
Electronics and Appliances	2,780	1,869	(32.75)
Building Materials and Garden Equipment	12,490	14,406	15.34
Food and Beverage	16,976	17,118	0.84
Health and Personal Care	3,677	3,769	2.51
Gasoline Stations	29,944	32,105	7.22
Clothing (excluding local sales)	1,211	1,230	1.56
Sporting Goods, Hobby, Book and Music Stores	963	1,286	33.51
General Merchandise	3,312	3,770	13.82
Miscellaneous Retail	9,906	9,088	(8.26)
Nonstore Retail	10,776	11,694	8.52
Information	19,198	18,341	(4.47)
Professional,Scientific, and Technical	3,784	2,610	(31.02)
Administrative/Support Services	6,354	6,447	1.47
Health Care	141	98	(30.67)
Arts, Entertainment, and Recreation	2,280	1,538	(32.52)
Accommodation and Food Services	23,368	24,011	2.75
Food Services	18,962	19,036	0.39
Accommodation	4,406	4,976	12.92
Other Services Total	8,121	7,965	(1.93)
Repair and Maintenance	6,460	6,384	(1.17)
Personal and Laundry Services	457	427	(6.46)
All Other Services	1,205	1,153	(4.28)
Ag., Mining, Trans., FIRE, Educ., Govt.	12,062	11,686	(3.12)
Unclassified by Industry	812	1,136	39.89
Grand Total	**$299,817**	**$304,799**	**1.66**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$36,866	$37,651	2.13
Sales to Qualified Empire Zone Enterprises (QEZEs)	1,464	1,327	(9.30)
Grand Total	**$38,330**	**$38,978**	**1.69**

* Preliminary
** Revised

Tompkins County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$818,020	($45,181)	(5.23)
3/99 - 2/00	898,112	80,092	9.79
3/00 - 2/01	954,230	56,118	6.25
3/01 - 2/02**	972,682	18,452	1.93
3/02 - 2/03*	975,735	3,052	0.31

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$33,651	$36,765	9.25
Construction	13,251	13,548	2.24
Manufacturing	22,820	23,814	4.36
Wholesale Trade	61,037	64,110	5.03
Retail Trade Total	468,466	516,212	10.19
Motor Vehicles and Parts	130,202	133,282	2.37
Furniture and Home Furnishings	14,655	14,383	(1.85)
Electronics and Appliances	25,436	39,339	54.66
Building Materials and Garden Equipment	33,084	35,994	8.80
Food and Beverage	67,441	68,341	1.33
Health and Personal Care	12,572	12,051	(4.15)
Gasoline Stations	51,752	55,979	8.17
Clothing (excluding local sales)	13,466	16,089	19.48
Sporting Goods, Hobby, Book and Music Stores	37,464	52,773	40.86
General Merchandise	40,292	46,527	15.47
Miscellaneous Retail	32,396	31,507	(2.74)
Nonstore Retail	9,706	9,948	2.49
Information	54,046	49,895	(7.68)
Professional,Scientific, and Technical	6,418	6,208	(3.27)
Administrative/Support Services	14,657	15,010	2.41
Health Care	973	1,113	14.31
Arts, Entertainment, and Recreation	4,660	5,064	8.69
Accommodation and Food Services	109,977	108,021	(1.78)
Food Services	85,923	84,077	(2.15)
Accommodation	24,053	23,944	(0.46)
Other Services Total	29,619	28,592	(3.47)
Repair and Maintenance	24,729	24,342	(1.57)
Personal and Laundry Services	3,519	3,031	(13.88)
All Other Services	1,370	1,219	(11.00)
Ag., Mining, Trans., FIRE, Educ., Govt.	33,925	37,161	9.54
Unclassified by Industry	1,483	4,103	176.78
Grand Total	**$854,981**	**$909,616**	**6.39**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$59,201	$60,526	2.24
Clothing - local sales only	58,470	5,500	(90.59)
Sales to Qualified Empire Zone Enterprises (QEZEs)	30	93	206.23
Grand Total	**$117,701**	**$66,119**	**(43.82)**

* Preliminary
** Revised

Ulster County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,579,149	$46,672	3.05
3/99 - 2/00	1,772,292	193,143	12.23
3/00 - 2/01	1,939,833	167,541	9.45
3/01 - 2/02**	1,986,568	46,735	2.41
3/02 - 2/03*	2,103,123	116,555	5.87

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$40,389	$44,410	9.96
Construction	27,895	28,560	2.38
Manufacturing	39,640	41,771	5.38
Wholesale Trade	110,915	120,961	9.06
Retail Trade Total	1,077,237	1,115,875	3.59
Motor Vehicles and Parts	317,994	329,985	3.77
Furniture and Home Furnishings	29,181	32,649	11.88
Electronics and Appliances	70,448	71,605	1.64
Building Materials and Garden Equipment	141,009	136,706	(3.05)
Food and Beverage	73,592	87,178	18.46
Health and Personal Care	21,626	22,453	3.83
Gasoline Stations	127,785	130,732	2.31
Clothing (excluding local sales)	14,224	17,883	25.72
Sporting Goods, Hobby, Book and Music Stores	33,017	35,540	7.64
General Merchandise	151,107	150,307	(0.53)
Miscellaneous Retail	56,222	56,880	1.17
Nonstore Retail	41,031	43,956	7.13
Information	94,938	113,945	20.02
Professional,Scientific, and Technical	11,355	12,920	13.78
Administrative/Support Services	34,514	36,280	5.11
Health Care	1,880	1,788	(4.90)
Arts, Entertainment, and Recreation	8,951	9,598	7.23
Accommodation and Food Services	206,350	213,469	3.45
Food Services	120,432	126,400	4.96
Accommodation	85,917	87,069	1.34
Other Services Total	48,596	50,745	4.42
Repair and Maintenance	41,616	44,049	5.85
Personal and Laundry Services	2,659	2,605	(2.03)
All Other Services	4,322	4,092	(5.32)
Ag., Mining, Trans., FIRE, Educ., Govt.	51,799	55,891	7.90
Unclassified by Industry	3,472	8,180	135.57
Grand Total	**$1,757,932**	**$1,854,392**	**5.49**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$114,328	$127,925	11.89
Clothing - local sales only	111,033	114,950	3.53
Sales to Qualified Empire Zone Enterprises (QEZEs)	3,275	5,856	78.82
Grand Total	**$228,636**	**$248,731**	**8.79**

* Preliminary
** Revised

Warren County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$1,034,570	$24,249	2.40
3/99 - 2/00	1,126,770	92,200	8.91
3/00 - 2/01	1,158,240	31,470	2.79
3/01 - 2/02**	1,181,655	23,415	2.02
3/02 - 2/03*	1,247,736	66,081	5.59

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$31,385	$32,711	4.23
Construction	18,127	17,519	(3.35)
Manufacturing	24,279	26,933	10.93
Wholesale Trade	75,784	82,880	9.36
Retail Trade Total	577,875	611,034	5.74
Motor Vehicles and Parts	155,258	167,382	7.81
Furniture and Home Furnishings	23,980	23,495	(2.02)
Electronics and Appliances	12,473	13,924	11.64
Building Materials and Garden Equipment	78,715	86,272	9.60
Food and Beverage	60,860	64,720	6.34
Health and Personal Care	10,597	11,197	5.66
Gasoline Stations	63,841	70,303	10.12
Clothing (excluding local sales)	16,512	15,537	(5.90)
Sporting Goods, Hobby, Book and Music Stores	24,760	27,072	9.34
General Merchandise	85,818	84,534	(1.50)
Miscellaneous Retail	32,150	32,450	0.93
Nonstore Retail	12,912	14,147	9.57
Information	39,849	40,619	1.93
Professional,Scientific, and Technical	9,741	8,336	(14.42)
Administrative/Support Services	21,108	21,463	1.68
Health Care	2,057	2,116	2.90
Arts, Entertainment, and Recreation	29,986	31,302	4.39
Accommodation and Food Services	195,398	204,018	4.41
Food Services	106,079	109,907	3.61
Accommodation	89,319	94,111	5.37
Other Services Total	23,761	24,273	2.15
Repair and Maintenance	18,795	19,285	2.61
Personal and Laundry Services	2,195	2,264	3.12
All Other Services	2,771	2,725	(1.68)
Ag., Mining, Trans., FIRE, Educ., Govt.	31,808	34,684	9.04
Unclassified by Industry	1,328	2,955	122.56
Grand Total	**$1,082,485**	**$1,140,844**	**5.39**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$98,595	$106,661	8.18
Sales to Qualified Empire Zone Enterprises (QEZEs)	575	231	(59.72)
Grand Total	**$99,170**	**$106,892**	**7.79**

* Preliminary
** Revised

Washington County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$336,433	$17,694	5.55
3/99 - 2/00	369,408	32,975	9.80
3/00 - 2/01	384,158	14,750	3.99
3/01 - 2/02**	393,718	9,561	2.49
3/02 - 2/03*	405,177	11,459	2.91

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$8,671	$8,729	0.67
Construction	10,773	11,594	7.62
Manufacturing	11,448	10,769	(5.93)
Wholesale Trade	28,973	29,126	0.53
Retail Trade Total	245,310	252,801	3.05
Motor Vehicles and Parts	96,084	101,680	5.82
Furniture and Home Furnishings	6,002	6,925	15.38
Electronics and Appliances	2,458	3,069	24.86
Building Materials and Garden Equipment	26,711	27,705	3.72
Food and Beverage	20,656	21,241	2.83
Health and Personal Care	7,404	7,486	1.10
Gasoline Stations	43,091	44,232	2.65
Clothing (excluding local sales)	610	358	(41.34)
Sporting Goods, Hobby, Book and Music Stores	1,312	1,100	(16.18)
General Merchandise	18,368	15,919	(13.33)
Miscellaneous Retail	10,713	10,433	(2.62)
Nonstore Retail	11,900	12,653	6.33
Information	20,243	22,530	11.30
Professional,Scientific, and Technical	1,485	1,183	(20.29)
Administrative/Support Services	9,654	10,264	6.32
Health Care	170	164	(3.18)
Arts, Entertainment, and Recreation	1,911	2,220	16.19
Accommodation and Food Services	23,210	23,282	0.31
Food Services	22,406	22,459	0.23
Accommodation	803	823	2.44
Other Services Total	10,858	10,979	1.12
Repair and Maintenance	8,869	9,220	3.96
Personal and Laundry Services	682	658	(3.47)
All Other Services	1,307	1,101	(15.73)
Ag., Mining, Trans., FIRE, Educ., Govt.	11,314	11,859	4.82
Unclassified by Industry	719	1,507	109.75
Grand Total	**$384,737**	**$397,008**	**3.19**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$8,974	$8,142	(9.27)
Sales to Qualified Empire Zone Enterprises (QEZEs)	7	27	280.81
Grand Total	**$8,981**	**$8,169**	**(9.04)**

* Preliminary
** Revised

Wayne County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$669,065	$11,497	1.75
3/99 - 2/00	719,842	50,777	7.59
3/00 - 2/01	745,481	25,639	3.56
3/01 - 2/02**	737,408	(8,073)	(1.08)
3/02 - 2/03*	735,921	(1,487)	(0.20)

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$29,199	$29,839	2.19
Construction	13,642	13,810	1.23
Manufacturing	22,991	21,451	(6.70)
Wholesale Trade	39,549	44,871	13.46
Retail Trade Total	437,226	435,955	(0.29)
Motor Vehicles and Parts	169,783	170,404	0.37
Furniture and Home Furnishings	9,500	9,136	(3.83)
Electronics and Appliances	6,365	6,187	(2.80)
Building Materials and Garden Equipment	41,884	41,476	(0.97)
Food and Beverage	52,534	53,633	2.09
Health and Personal Care	9,162	9,538	4.10
Gasoline Stations	66,822	67,478	0.98
Clothing (excluding local sales)	1,252	1,208	(3.49)
Sporting Goods, Hobby, Book and Music Stores	3,536	3,429	(3.03)
General Merchandise	48,721	46,094	(5.39)
Miscellaneous Retail	11,557	9,750	(15.63)
Nonstore Retail	16,111	17,623	9.38
Information	38,304	41,299	7.82
Professional,Scientific, and Technical	4,303	4,458	3.59
Administrative/Support Services	13,942	13,378	(4.05)
Health Care	319	424	33.21
Arts, Entertainment, and Recreation	18,017	8,414	(53.30)
Accommodation and Food Services	45,481	45,918	0.96
Food Services	43,310	43,831	1.20
Accommodation	2,171	2,087	(3.89)
Other Services Total	24,775	26,200	5.75
Repair and Maintenance	21,328	22,789	6.85
Personal and Laundry Services	1,238	1,194	(3.51)
All Other Services	2,209	2,217	0.34
Ag., Mining, Trans., FIRE, Educ., Govt.	29,077	30,256	4.06
Unclassified by Industry	898	1,955	117.59
Grand Total	**$717,723**	**$718,227**	**0.07**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$19,662	$17,643	(10.27)
Sales to Qualified Empire Zone Enterprises (QEZEs)	23	51	123.45
Grand Total	**$19,685**	**$17,694**	**(10.11)**

* Preliminary
** Revised

Westchester County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$12,272,305	$489,411	4.15
3/99 - 2/00	13,244,367	972,062	7.92
3/00 - 2/01	14,488,212	1,243,845	9.39
3/01 - 2/02**	14,443,141	(45,071)	(0.31)
3/02 - 2/03*	14,697,322	254,180	1.76

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$424,632	$384,514	(9.45)
Construction	318,412	316,757	(0.52)
Manufacturing	281,651	301,267	6.96
Wholesale Trade	1,048,177	951,151	(9.26)
Retail Trade Total	6,459,816	6,656,805	3.05
Motor Vehicles and Parts	1,763,571	1,841,561	4.42
Furniture and Home Furnishings	412,991	437,218	5.87
Electronics and Appliances	347,331	372,094	7.13
Building Materials and Garden Equipment	841,288	803,617	(4.48)
Food and Beverage	584,263	608,300	4.11
Health and Personal Care	190,537	198,478	4.17
Gasoline Stations	439,399	448,137	1.99
Clothing (excluding local sales)	414,165	427,283	3.17
Sporting Goods, Hobby, Book and Music Stores	295,296	293,833	(0.50)
General Merchandise	612,751	625,991	2.16
Miscellaneous Retail	399,386	434,421	8.77
Nonstore Retail	158,836	165,871	4.43
Information	914,688	974,289	6.52
Professional,Scientific, and Technical	268,339	246,337	(8.20)
Administrative/Support Services	445,504	436,535	(2.01)
Health Care	8,925	9,545	6.94
Arts, Entertainment, and Recreation	338,368	330,082	(2.45)
Accommodation and Food Services	1,026,553	1,066,336	3.88
Food Services	847,562	880,751	3.92
Accommodation	178,992	185,585	3.68
Other Services Total	325,320	326,307	0.30
Repair and Maintenance	244,794	242,889	(0.78)
Personal and Laundry Services	59,634	63,341	6.21
All Other Services	20,892	20,077	(3.90)
Ag., Mining, Trans., FIRE, Educ., Govt.	726,891	706,249	(2.84)
Unclassified by Industry	26,399	70,169	165.80
Grand Total	**$12,613,674**	**$12,776,342**	**1.29**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities - residential energy only	$749,039	$807,093	7.75
Clothing - local sales only	1,075,252	1,106,195	2.88
Telephone services	26	8	(68.85)
Sales to Qualified Empire Zone Enterprises (QEZEs)	5,150	7,684	49.22
Grand Total	**$1,829,467**	**$1,920,980**	**5.00**

* Preliminary
** Revised

Wyoming County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$253,247	$7,448	3.03
3/99 - 2/00	273,668	20,421	8.06
3/00 - 2/01	279,328	5,660	2.07
3/01 - 2/02**	287,106	7,778	2.78
3/02 - 2/03*	291,817	4,711	1.64

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$5,420	$6,300	16.23
Construction	4,288	4,115	(4.04)
Manufacturing	6,553	6,528	(0.38)
Wholesale Trade	24,847	25,760	3.68
Retail Trade Total	173,799	176,143	1.35
Motor Vehicles and Parts	69,317	72,821	5.06
Furniture and Home Furnishings	3,778	3,436	(9.05)
Electronics and Appliances	4,631	4,773	3.05
Building Materials and Garden Equipment	15,217	15,097	(0.79)
Food and Beverage	23,195	23,064	(0.57)
Health and Personal Care	2,637	1,791	(32.06)
Gasoline Stations	12,379	15,331	23.84
Clothing (excluding local sales)	1,651	1,654	0.18
Sporting Goods, Hobby, Book and Music Stores	453	434	(4.19)
General Merchandise	24,086	20,937	(13.08)
Miscellaneous Retail	6,566	6,197	(5.61)
Nonstore Retail	9,890	10,608	7.26
Information	14,311	14,659	2.44
Professional,Scientific, and Technical	1,286	1,514	17.71
Administrative/Support Services	3,717	3,866	4.02
Health Care	344	300	(12.97)
Arts, Entertainment, and Recreation	2,887	2,740	(5.09)
Accommodation and Food Services	18,064	18,461	2.20
Food Services	16,973	17,133	0.95
Accommodation	1,092	1,327	21.59
Other Services Total	10,720	10,558	(1.51)
Repair and Maintenance	8,586	8,876	3.38
Personal and Laundry Services	963	857	(10.98)
All Other Services	1,171	825	(29.55)
Ag., Mining, Trans., FIRE, Educ., Govt.	12,826	12,320	(3.95)
Unclassified by Industry	909	1,554	70.95
Grand Total	**$279,971**	**$284,817**	**1.73**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$7,081	$6,906	(2.47)
Sales to Qualified Empire Zone Enterprises (QEZEs)	54	94	74.26
Grand Total	**$7,135**	**$7,000**	**(1.90)**

* Preliminary
** Revised

Yates County

Combined Annual State and Local Tax Base Totals
(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period Amount	Percent
3/98 - 2/99	$152,985	$9,691	6.76
3/99 - 2/00	165,767	12,782	8.36
3/00 - 2/01	184,216	18,449	11.13
3/01 - 2/02**	175,038	(9,178)	(4.98)
3/02 - 2/03*	176,315	1,277	0.73

Annual State Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Utilities (excluding residential energy)	$2,540	$2,150	(15.37)
Construction	3,888	3,735	(3.96)
Manufacturing	13,821	14,433	4.43
Wholesale Trade	12,696	11,037	(13.07)
Retail Trade Total	94,072	95,695	1.73
Motor Vehicles and Parts	34,289	34,374	0.25
Furniture and Home Furnishings	3,361	3,336	(0.75)
Electronics and Appliances	1,769	1,601	(9.47)
Building Materials and Garden Equipment	13,844	14,956	8.03
Food and Beverage	10,536	12,993	23.32
Health and Personal Care	2,399	2,560	6.72
Gasoline Stations	9,126	8,637	(5.36)
Clothing (excluding local sales)	372	282	(24.17)
Sporting Goods, Hobby, Book and Music Stores	562	485	(13.71)
General Merchandise	6,254	4,433	(29.12)
Miscellaneous Retail	6,432	6,551	1.86
Nonstore Retail	5,130	5,487	6.96
Information	8,299	8,433	1.61
Professional,Scientific, and Technical	1,448	1,774	22.51
Administrative/Support Services	2,510	2,495	(0.60)
Health Care	164	159	(2.95)
Arts, Entertainment, and Recreation	1,972	1,866	(5.37)
Accommodation and Food Services	13,781	13,718	(0.46)
Food Services	12,073	12,045	(0.23)
Accommodation	1,708	1,672	(2.09)
Other Services Total	9,787	9,634	(1.56)
Repair and Maintenance	8,504	8,463	(0.48)
Personal and Laundry Services	179	182	1.81
All Other Services	1,104	989	(10.39)
Ag., Mining, Trans., FIRE, Educ., Govt.	5,877	6,923	17.80
Unclassified by Industry	253	1,057	317.73
Grand Total	**$171,109**	**$173,109**	**1.17**

Annual Local Tax Base Industry Totals
(In Thousands)

Industry	Selling Period 3/01 - 2/02 **	3/02 - 2/03 *	Percent Change
Clothing - local sales only	$3,916	$3,180	(18.80)
Sales to Qualified Empire Zone Enterprises (QEZEs)	13	26	106.69
Grand Total	**$3,929**	**$3,206**	**(18.40)**

* Preliminary
** Revised

Appendix A: North American Industry Classification System Code Ranges By Industry

The industry codes displayed in this report correspond to the North American Industry Classification System (NAICS) codes published by the U.S. Office of Management and Budget. Sales tax vendors are asked to identify their primary business function and identify themselves using NAICS codes. This process is voluntary and subject to the tax preparer's understanding of the classification codes.

North American Industry Classification System Code Ranges

Industry	2 Digit NAICS Code	3 - 6 Digit NAICS Code Range
Utilities	22	221-22133
Construction	23	233-23599 [1], 236-23899 [2]
Manufacturing	31-33	311-339999
Wholesale Trade	42	421-42999 [1], 423-42512 [2]
Retail Trade	44-45	
Motor Vehicles and Parts		441-44132
Furniture and Home Furnishings		442-442299
Electronics and Appliances		443-44313
Building Materials		444-44422
Food and Beverage		445-44531
Health and Personal Care		446-446199
Gasoline Stations		447-44719
Clothing		448-44832
Sporting Goods, Hobby, Book and Music Stores		451-45122
General Merchandise		452-45299
Miscellaneous Retail		453-453998
Nonstore Retail		454-45439
Information	51	511-51919
Professional, Scientific, and Technical	54	541-54199
Administrative/Support/Waste Management/Remediation	56	561-562998
Health Care and Social Assistance	62	621-62441
Arts, Entertainment, and Recreation	71	711-71399
Accommodation and Food Services	72	
Accommodation		721-7213
Food Services		722-72241
Other Services	81	
Repair and Maintenance		811-81149
Personal and Laundry Services		812-81299
All Other Services		813-81411
Ag., Mining, Trans., FIRE, Educ., Govt.	11,21,48,49,52,53,55,61,92	111-213115,481-491319, 521-53311,551-551114, 611-61171,921-92812

[1] NAICS code prior to 1/1/2002

[2] NAICS code after 1/1/2002

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax Effective March 1, 2002

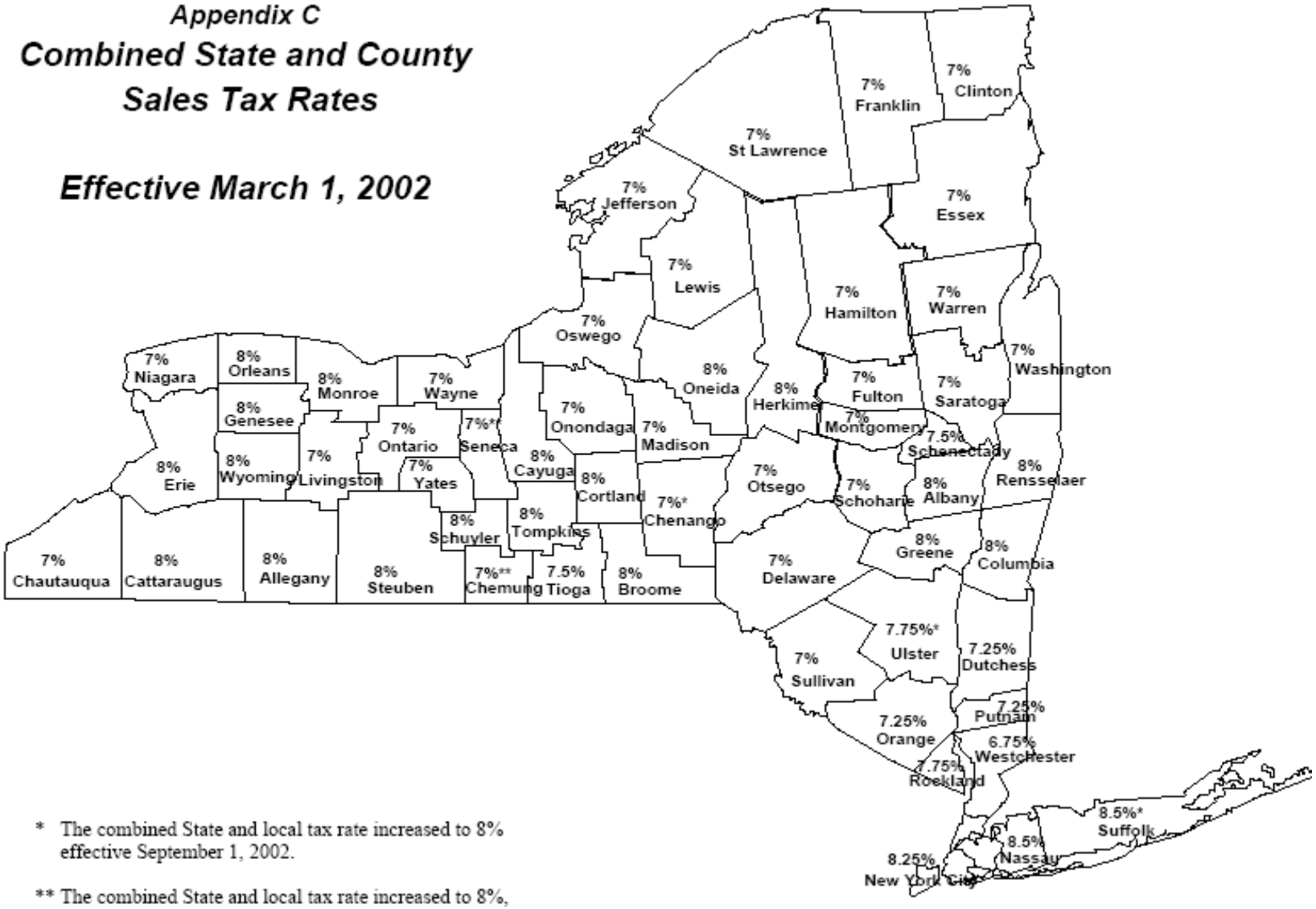
Broome	Saratoga
Delaware	Schoharie
Greene	Schuyler
Hamilton	Sullivan
Herkimer	Warren
Lewis	Washington
Livingston	Wayne
Otsego	Wyoming
Putnam	Yates
Rockland	

Appendix C: Combined State and County Sales Tax Rates Effective March 1, 2002

Appendix C

Combined State and County Sales Tax Rates

Effective March 1, 2002



* The combined State and local tax rate increased to 8% effective September 1, 2002.

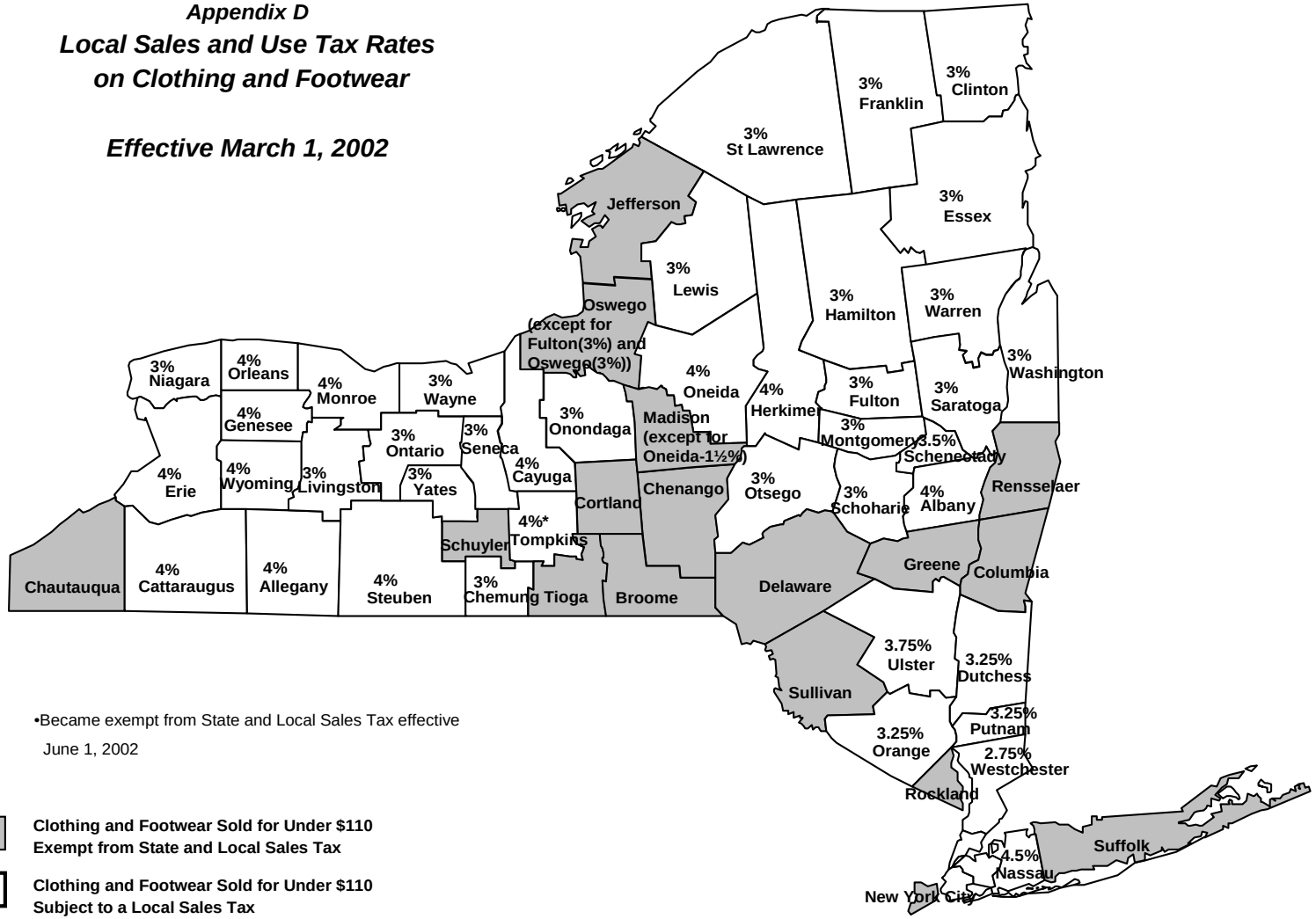
** The combined State and local tax rate increased to 8%, effective December 1, 2002.

Appendix D: Local Sales and Use Tax Rates on Clothing and Footwear Effective March 1, 2002

Appendix D

Local Sales and Use Tax Rates on Clothing and Footwear

Effective March 1, 2002



•Became exempt from State and Local Sales Tax effective June 1, 2002

Clothing and Footwear Sold for Under $110 Exempt from State and Local Sales Tax

Clothing and Footwear Sold for Under $110 Subject to a Local Sales Tax

For more information concerning the data provided in this publication, please contact:

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