

October 2010

Taxable Sales and Purchases

*County and Industry Data for
March 2008—February 2009*

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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 included 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 part of the local sales tax base in certain counties:

- Clothing and footwear not exempt from local sales tax;
- 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, and interior decorating and design services);
- Sales to a Qualified Empire Zone Enterprise (QEZE) eligible for exemption;
- Residential consumer utility tax; and
- Qualified motor fuel sales exceeding two dollars per gallon.

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 2007 through February 2008 selling period are revised from the last report. Data for the March 2008 through February 2009 selling period are preliminary and will be revised in our next report.

Since April 1, 2006, clothing and footwear items priced under \$110 per item or pair were exempted from the four percent State sales and use tax. This exemption did not apply to any locally imposed sales and use taxes unless the county or city imposing those taxes elected to provide for it.

Effective September 1, 2007, Chapter 82 of Laws of 2007 provides that all clothing, footwear, and items used to make or repair clothing are exempt from the four percent New York City local sales and uses taxes, regardless of the cost. Prior to this date, a year-round exemption from the four percent local tax for sales of clothing, footwear and items used to make or repair exempt clothing costing less than \$110 per item or pair was enacted.

Sales in New York City of clothing and footwear costing \$110 or more per item or pair still remain subject to the four percent New York State sales and use taxes and the three-eighths percent sales and use taxes imposed by the State in the Metropolitan Commuter Transportation District.

Chapter 25 of the Laws of 2006 gave localities imposing sales tax the option of electing the clothing exemption from their local sales tax on June 1, 2006. It also allowed localities that had previously elected the exemption to repeal their election on March 1, June 1, September 1, or December 1 of each subsequent year. As of March 1, 2008, twelve 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.

Effective June 1, 2006, Chapter 35 of the Laws of 2006 amended the Tax Law to change the New York State percentage rates and use taxes (sales tax) on motor fuel and diesel motor fuel that is qualified fuel to a cents-per-gallon method. In addition, Section 1111 of the Tax Law also allowed counties and cities, including New York City, to change their percentage rate sales tax to a cents-per-gallon method, effective for sales and uses of qualified fuel occurring on or after July 1, 2006. As of March 1, 2008, only seven counties used this method. They included Chautauqua, Hamilton, Jefferson, Oneida, Onondaga, Oswego (outside the city of Oswego), and Seneca Counties.

Effective September 1, 2008, legislation was enacted that provides that nonprofit charitable, educational, and religious organizations, armed services posts, and other organizations exempt from sales tax, as described in sections 1116(a)(4), (5) and (6) of the Tax Law, are required to collect state and local sales and use tax on their retail sales of the following property and on their sales, other than for resale, of the following services:

- any lease or rental of tangible personal property;
- any utility service described in section 1105(b) of the Tax Law;
- any service to real property described in section 1105(c)(5) of the Tax Law; and
- any tangible personal property where the sale is made by remote means, such as by telephone, mail order (including email), over the Internet, or by other similar methods, provided the exempt organization makes such sales with a degree of regularity, frequency, and continuity.

Effective September 1, 2005, an exemption is granted from the New York State sales and use tax on the retail sale and installation of residential solar energy systems equipment. Purchases of the retail sale and installation of residential solar energy equipment are exempt from the four percent New York State sales and use tax rate and the three-eighths percent sales and use tax rate imposed in the Metropolitan Commuter Transportation District (MCTD). Purchases are exempt from local sales and use taxes only if the jurisdiction specifically enacts the exemption. As of September 1, 2008, twenty counties and New York City provide the exemption for residential solar energy systems equipment. The counties include Albany, Broome, Clinton, Columbia, Erie, Essex, Greene, Hamilton, Montgomery, Nassau, Oneida (outside the cities of Rome and Utica), Orange, Rensselaer, Rockland, Schuyler, Suffolk, Tompkins (outside the city of Ithaca), Warren (outside the city of Glens Falls), Westchester (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers) and Yates. For more details regarding this exemption, see TSM-M-05(11), Sales and Use Tax Exemption for Residential Solar Energy Systems Equipment at

www.tax.state.ny.us.

Since March 1, 2001, Qualified Empire Zone Enterprises (QEZE) are granted exemptions from New York sales and use taxes on purchases of certain goods and services used in an empire zone in which the QEZE has qualified for benefits. Purchases of these goods and services are exempt from the four percent New York State sales and use tax rate and the three-eighths percent rate in the MCTD. Purchases are exempt from local sales and use taxes only if the jurisdiction where the purchase occurs has elected to provide the QEZE exemptions. Local taxing jurisdictions may elect to provide or repeal the exemptions effective on March 1 of each year. As of March 1, 2008, six jurisdictions provide the QEZE exemptions. They include Allegany, Cayuga (outside the city of Auburn), Erie, Herkimer, Montgomery and Niagara Counties.

In 2008, the Tax Law was revised to create a presumption that certain sellers are vendors for sales and use tax purposes. Under the new legislation, that went into effect April 23, 2008, a seller that makes taxable sales of tangible personal property or services in New York State is presumed to be a vendor if both of the following two conditions are met:

- The seller enters into an agreement with a New York State resident under which, for a commission or other consideration, the resident representative directly or indirectly refers potential customers to the seller, whether by a link on an Internet Web site or otherwise.
- The cumulative gross receipts from sales by the seller to customers in New York State as a result of referrals to the seller by all of the seller's resident representatives under the type of contract or agreement described above total more than \$10,000 during the preceding four quarterly sales tax periods.

During the March 2008 - February 2009 selling period, there was no change to any county's local sales and use tax rate. See Appendix C for the combined State and local sales tax rates in each county effective March 1, 2008. For a complete listing of any tax rate changes, see sales tax publication PUB-718-A at www.tax.state.ny.us.

Annual Sales and Purchases

Table 1 summarizes annual taxable sales and purchases subject to use tax for the state and local tax base for all New York counties during the past five years. Annual sales had been growing each year when compared with sales reported for the previous year. However, preliminary data for March 2008 through February 2009 indicate that reported sales decreased by \$2.9 billion to \$279.7 billion, a 1.0 percent decrease from the previous year.

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

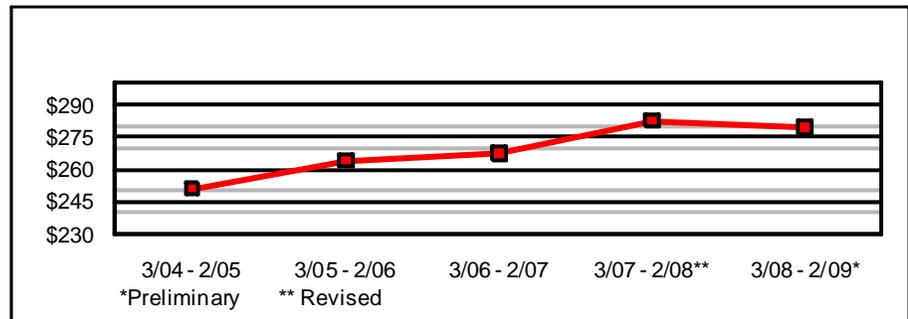
Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$251,156,798	\$15,825,893	6.72
3/05 - 2/06	264,122,178	12,965,380	5.16
3/06 - 2/07	267,266,888	3,144,710	1.19
3/07 - 2/08**	282,623,643	15,356,755	5.75
3/08 - 2/09*	279,721,455	(2,902,188)	(1.03)

* Preliminary

** Revised

Figure 1 displays that the March 2008-February 2009 selling period produced a slight downward trend of annual taxable sales and purchases from the previous annual selling period. Overall, annual sales have increased 11.4 percent from the March 2004-February 2005 reporting period.

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 2008 through February 2009 annual selling period reached \$235.7 billion. This amount was a decrease of 2.0 percent (\$4.7 billion) from the total reported for the previous year's comparable twelve-month selling period.

Statewide, seven of the thirteen major industries realized year-over-year growth for the latest annual selling period. The most significant percentage increases were in the utilities (excluding residential energy) industry (4.7 percent) and the information industry (3.0 percent).

Three major industries suffered declines of more than four percent. The manufacturing industry fell 4.4 percent followed closely by a 4.3 percent drop in the wholesale trade industry and a 4.1 percent decline of the retail trade industry. This decline seems to be largely fueled by the economic slowdown that began in 2007.

Retail sales accounted for 43.1 percent of the taxable sales and purchases in the state tax base, contributing \$101.6 billion to the statewide total. During this most recent selling period, retail sales fell by 4.1 percent from the previous year. Most of this decline was due to decreases in the clothing (excluding local sales) sector (-18.0 percent) and the motor vehicles and parts sector (-9.1 percent). Combined, these two sectors accounted for \$3.6 billion of the \$4.7 billion decline in reported taxable sales and purchases for the March 2008 - February 2009 selling period. A significant percentage gain was reported in the nonstore retail sector (17.8 percent). Other gains were realized in the gasoline (4.8 percent), health and personal care (4.4 percent), food and beverage (4.1 percent), and general merchandise (1.9 percent) sectors.

**Table 2: Statewide Annual
State Tax Base Industry Totals**

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$8,321,654	\$8,714,123	4.72
Construction	6,038,004	6,065,068	0.45
Manufacturing	6,764,991	6,464,727	(4.44)
Wholesale Trade	21,196,405	20,285,629	(4.30)
Retail Trade Total	105,961,974	101,616,187	(4.10)
Motor Vehicles and Parts	25,779,821	23,444,843	(9.06)
Furniture and Home Furnishings	6,129,401	5,739,462	(6.36)
Electronics and Appliances	5,101,083	4,735,106	(7.17)
Building Materials and Garden Equipment	12,594,129	11,847,731	(5.93)
Food and Beverage	11,084,478	11,537,300	4.09
Health and Personal Care	4,200,370	4,385,914	4.42
Gasoline Stations	2,255,247	2,364,356	4.84
Clothing (excluding local sales)	7,270,313	5,963,300	(17.98)
Sporting Goods, Hobby, Book and Music Stores	4,269,729	4,016,759	(5.92)
General Merchandise	15,683,336	15,982,296	1.91
Miscellaneous Retail	7,660,884	6,964,132	(9.09)
Nonstore Retail	3,933,183	4,634,988	17.84
Information	18,194,634	18,749,323	3.05
Professional, Scientific, and Technical	6,593,832	6,382,113	(3.21)
Administrative/Support Services	7,837,583	8,035,894	2.53
Health Care	304,548	312,775	2.70
Arts, Entertainment, and Recreation	3,164,081	3,102,863	(1.93)
Accommodation and Food Services	34,397,591	34,876,076	1.39
Food Services	25,199,493	25,696,590	1.97
Accommodation	9,198,098	9,179,487	(0.20)
Other Services Total	7,737,362	7,743,856	0.08
Repair and Maintenance	4,872,017	4,887,119	0.31
Personal and Laundry Services	2,394,513	2,379,505	(0.63)
All Other Services	470,832	477,231	1.36
Ag., Mining, Trans., FIRE, Educ., Govt.	11,601,155	11,209,491	(3.38)
Unclassified by Industry	2,299,802	2,137,123	(7.07)
Grand Total	\$240,413,617	\$235,695,249	(1.96)

* Preliminary

** Revised

Figure 2: Statewide Industry Shares for the State Tax Base in the 3/08-2/09 Selling Period

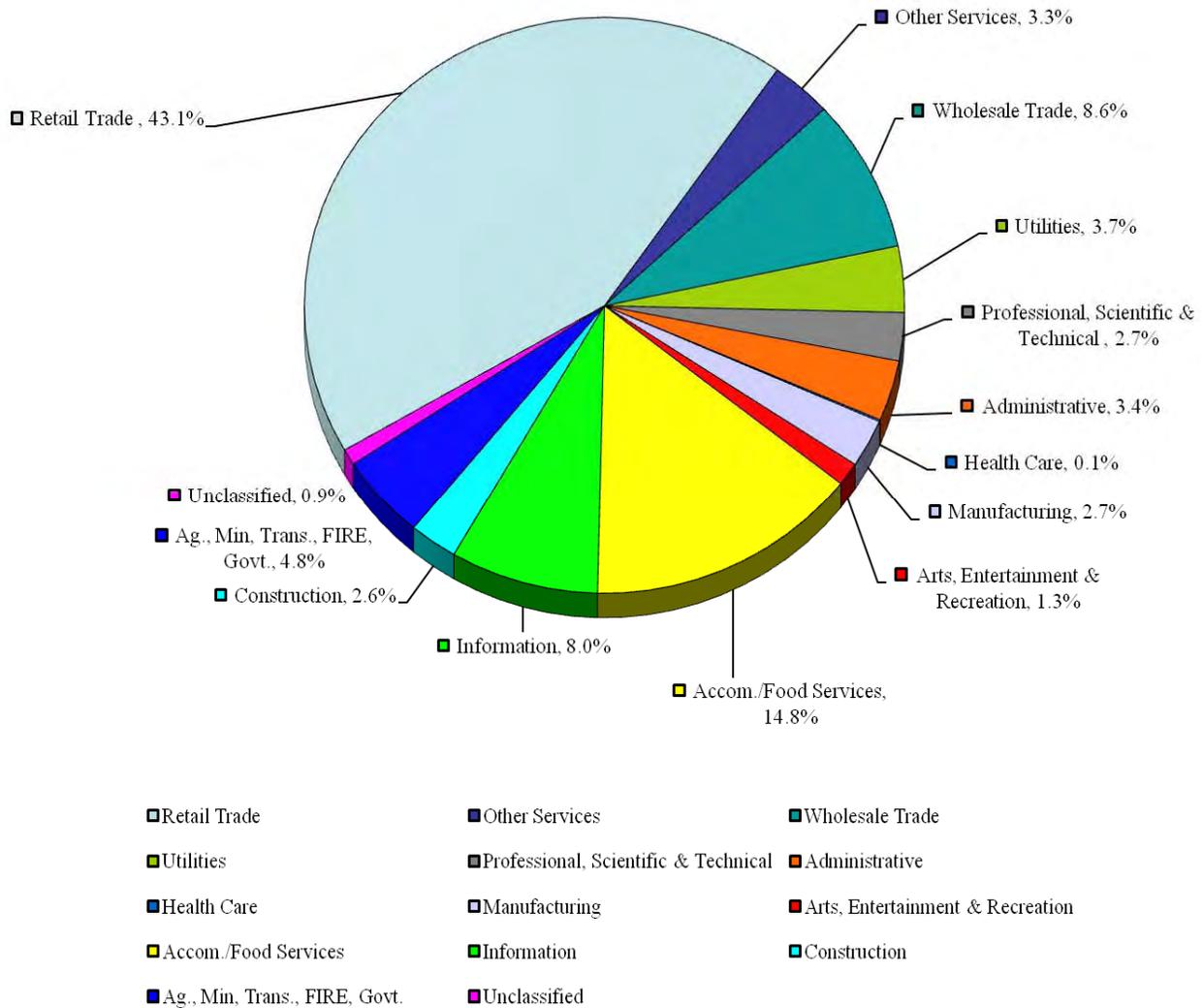


Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the state tax base in the latest selling period. Retail trade and accommodation and food services continue to be the two largest sources of State taxable sales and purchases. Combined, they contribute 57.9 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 2008 through February 2009 selling period increased by 4.3 percent from the previous reporting period. Most of this increase was due to the \$1.2 billion increase in sales of qualified motor and diesel fuel sales and the \$758 million increase in the utilities - residential energy only sector. Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy and the tax on qualified motor and diesel fuel sales contributed 70.9 percent to the statewide local tax base.

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

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$12,978,402	\$13,736,680	5.84
Clothing - local sales only	9,614,289	9,517,280	(1.01)
Fuel and utility services; farm services (NYC only)	1,239,176	1,196,167	(3.47)
Other NYC Services 1/	1,278,457	1,282,843	0.34
Qualified motor and diesel fuel sales	16,331,381	17,492,245	7.11
Residential consumer utility services	668	1,398	109.47
Sales to Qualified Empire Zone Enterprises (QEZE)s	767,652	799,593	4.16
Grand Total	\$42,210,026	\$44,026,207	4.30

* 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, and interior decorating and design services.

County Trends by Region

Most 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 only three counties surpassed five percent growth in total taxable sales and purchases for the March 2008 through February 2009 period as compared with the previous year. Cayuga County experienced an 8.5 percent growth in total sales and purchases, followed by Genesee and Schuyler Counties' 5.6 percent increases.

Cayuga's 8.5 percent growth in taxable sales and purchases is primarily due to the reported \$82 million increase in qualified motor and diesel fuel sales. This increase was brought about by a return to the imposition of the local sales tax on qualified fuel using the percentage rate method. This change from the local cents-per-gallon rate used in the March 2007-February 2008 resulted in the significant increase in year-over-year taxable sales.

Genesee County's 5.6 percent reported increase in taxable sales and purchases was primarily the result of reported gains in the taxable sales of the wholesale trade and retail trade industries. Combined, these two industries accounted for 59.8 percent of the combined annual state and local tax base growth. Within retail trade, the general merchandise sector reported the largest increase, brought on by the increased sales reported by the big box stores. Schuyler County's 5.6 percent reported growth was spread across a number of industries with the accommodations and food services (10.9 percent), agriculture, mining, transportation, FIRE (finance, insurance and real estate), education and government (40.3 percent), and the manufacturing (17.5 percent) industries reporting significant gains in reported sales. The only three industries to report losses were the retail trade industry (-3.2 percent), the arts, entertainment, and recreation industry (-4.4 percent) and the health care industry (-15.8 percent).

Twenty six counties reported declines in their total taxable sales and purchases. These declines ranged from -0.2 percent in Sullivan County to -5.3 percent in Chautauqua County and were based on lower reported taxable sales and purchases in a number of industries.

Figure 3: Change in Taxable Sales and Purchases

March 2008 - February 2009
Compared to
March 2007 - February 2008



Table 4: Change in Taxable Sales & Purchases

(In Thousands)

County	Mar. 2007 - Feb. 2008**	Mar. 2008 - Feb. 2009*	Percent Change	County	Mar. 2007 - Feb. 2008**	Mar. 2008 - Feb. 2009*	Percent Change
Albany	\$5,763,421	\$5,783,670	0.35	Oneida	\$2,697,158	\$2,704,095	0.26
Allegany	383,489	385,677	0.57	Onondaga	6,817,081	7,056,110	3.51
Broome	2,605,757	2,637,456	1.22	Ontario	2,076,037	2,067,765	-0.40
Cattaraugus	912,340	935,468	2.54	Orange	5,878,260	5,845,691	-0.55
Cayuga	886,378	962,089	8.54	Orleans	336,921	345,011	2.40
Chautauqua	1,344,734	1,273,929	-5.27	Oswego	1,077,434	1,121,888	4.13
Chemung	1,268,400	1,296,109	2.18	Otsego	830,689	812,909	-2.14
Chenango	485,978	477,406	-1.76	Putnam	1,211,221	1,173,725	-3.10
Clinton	1,127,346	1,149,620	1.98	Rensselaer	1,642,001	1,681,355	2.40
Columbia	736,975	771,334	4.66	Rockland	4,180,642	4,064,620	-2.78
Cortland	594,730	591,958	-0.47	St. Lawrence	1,283,176	1,318,543	2.76
Delaware	490,191	473,902	-3.32	Saratoga	3,400,311	3,353,637	-1.37
Dutchess	3,913,393	3,848,864	-1.65	Schenectady	2,066,490	2,108,056	2.01
Erie	13,348,618	13,537,885	1.42	Schoharie	335,742	322,029	-4.08
Essex	595,507	606,367	1.82	Schuyler	197,912	208,970	5.59
Franklin	489,522	503,875	2.93	Seneca	438,870	444,096	1.19
Fulton	595,939	584,785	-1.87	Steuben	1,116,849	1,148,922	2.87
Genesee	815,307	861,129	5.62	Suffolk	27,956,798	27,266,687	-2.47
Greene	662,326	645,277	-2.57	Sullivan	856,505	855,182	-0.15
Hamilton	80,312	79,122	-1.48	Tioga	437,326	453,199	3.63
Herkimer	622,981	606,620	-2.63	Tompkins	1,281,587	1,286,533	0.39
Jefferson	1,625,965	1,562,042	-3.93	Ulster	2,399,672	2,338,200	-2.56
Lewis	240,651	242,400	0.73	Warren	1,574,148	1,560,339	-0.88
Livingston	619,717	630,230	1.70	Washington	541,218	555,853	2.70
Madison	656,278	648,528	-1.18	Wayne	858,998	868,132	1.06
Monroe	10,009,209	9,948,719	-0.60	Westchester	18,119,063	17,586,313	-2.94
Montgomery	597,863	605,908	1.35	Wyoming	358,767	368,030	2.58
Nassau	23,401,008	22,738,037	-2.83	Yates	221,798	225,489	1.66
Niagara	2,546,677	2,604,838	2.28	New York City	115,009,946	113,586,828	-1.24

* Preliminary

** Revised

New York City

The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent 42.3 percent of all reportable state tax base taxable sales and purchases for the latest annual period. Like the State, New York City sales experienced a slight drop in total taxable sales and purchases during the latest annual reporting period. Total reported taxable sales and purchases for 2008-2009 decreased by 1.2 percent to \$113.6 billion (Table 5 and Figure 4).

New York City

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

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$98,192,112	\$8,723,264	9.75
3/05 - 2/06	105,063,952	6,871,840	7.00
3/06 - 2/07	106,714,561	1,650,609	1.57
3/07 - 2/08**	115,009,946	8,295,384	7.77
3/08 - 2/09*	113,586,828	(1,423,118)	(1.24)

* Preliminary

** Revised

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

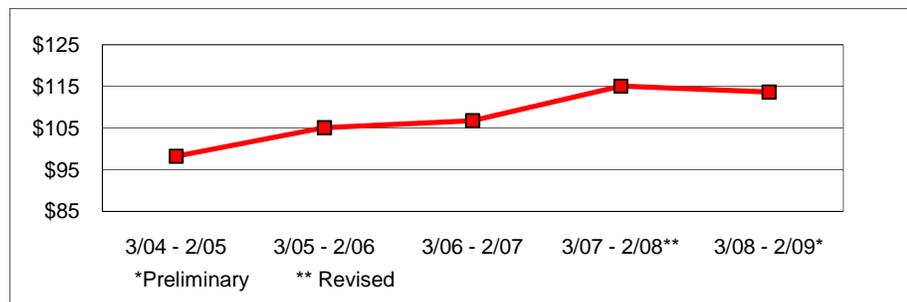


Table 6 summarizes New York City's annual total taxable sales and purchases by industry for the state tax base. For the most recent selling period ending February 2009, sales tax vendors reported \$99.8 billion in New York City taxable sales and purchases, a decrease of \$2.1 billion or 2.1 percent from the same period one year earlier.

Table 6: New York City Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$4,205,617	\$4,587,499	9.08
Construction	3,005,652	3,108,334	3.42
Manufacturing	2,803,219	2,620,258	(6.53)
Wholesale Trade	9,708,147	9,157,930	(5.67)
Retail Trade Total	33,349,119	31,365,743	(5.95)
Motor Vehicles and Parts	5,059,268	4,289,498	(15.22)
Furniture and Home Furnishings	2,325,507	2,354,218	1.23
Electronics and Appliances	2,585,749	2,521,696	(2.48)
Building Materials and Garden Equipment	3,037,854	2,888,278	(4.92)
Food and Beverage	3,580,901	3,785,720	5.72
Health and Personal Care	2,134,338	2,245,463	5.21
Gasoline Stations	159,025	172,572	8.52
Clothing (excluding local sales)	3,886,391	2,799,986	(27.95)
Sporting Goods, Hobby, Book and Music Stores	1,595,320	1,500,884	(5.92)
General Merchandise	3,643,802	3,639,079	(0.13)
Miscellaneous Retail	3,604,261	3,150,432	(12.59)
Nonstore Retail	1,736,703	2,017,917	16.19
Information	9,308,334	9,573,655	2.85
Professional, Scientific, and Technical	4,588,098	4,429,831	(3.45)
Administrative/Support Services	3,870,722	3,889,275	0.48
Health Care	101,671	104,190	2.48
Arts, Entertainment, and Recreation	1,166,548	1,221,992	4.75
Accommodation and Food Services	19,726,799	19,910,591	0.93
Food Services	12,907,416	13,085,796	1.38
Accommodation	6,819,382	6,824,795	0.08
Other Services Total	3,223,510	3,215,989	(0.23)
Repair and Maintenance	1,198,927	1,197,068	(0.16)
Personal and Laundry Services	1,713,179	1,702,506	(0.62)
All Other Services	311,405	316,415	1.61
Ag., Mining, Trans., FIRE, Educ., Govt.	5,649,863	5,563,349	(1.53)
Unclassified by Industry	1,184,876	1,024,389	(13.54)
Grand Total	\$101,892,176	\$99,773,025	(2.08)

* Preliminary

**Revised

For both the State and New York 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 43.1 percent of all taxable sales statewide, compared to 31.4 percent within New York City. In contrast, the State only had a 14.8 percent share attributable to the accommodation and food services industry, while New York City reported sales and purchases in the accommodation and food services industry totaling 20.0 percent of its total taxable sales and purchases base.

In New York City, the retail trade industry continued to post the largest drop in taxable sales and purchases from the previous reporting period. On September 1, 2007, New York City implemented a year round exemption from the local four percent sales and use tax for all clothing, footwear, and items used to make or repair clothing, no matter what the cost.

The largest dollar gains in taxable sales and purchases were reported in the utilities (excluding residential energy) industry. Rapidly rising energy prices were the impetus for the 9.1 percent increase in reported sales. Other industries reporting gains included the arts, entertainment, and recreation industry (4.8 percent), the construction industry (3.4 percent), the information industry (2.9 percent) and the health care industry (2.5 percent).

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, miscellaneous personal services, protective and detective services, and interior decorating and design services).

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

Industry	Selling Period		
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities - residential energy only	\$7,098,039	\$7,725,465	8.84
Fuel and utility services; farming services	1,239,159	1,196,164	(3.47)
Other NYC Services 1/	1,278,457	1,282,843	0.34
Qualified motor and diesel fuel sales	3,265,968	3,362,878	2.97
Sales to Qualified Empire Zone Enterprises (QEZE's)	236,147	246,453	4.36
Grand Total	\$13,117,770	\$13,813,803	5.31

* 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, and interior decorating and design services.

Taxable sales and purchases reported from the 1.5 percent sales tax on residential energy comprise 55.9 percent of New York City’s local tax base. Taxable sales for residential energy climbed by 8.9 percent during the year.

Taxable sales and purchases for the March 2008 through February 2009 selling period increased by 5.3 percent from the previous reporting period. This increase was primarily due to the \$0.6 billion (8.9 percent) increase in the utilities (residential energy only) industry taxable sales and purchases, which comprise 55.9 percent of New York City’s local tax base.

New York City has exempted all sales of clothing, footwear, and items to make or repair clothing, regardless of the cost, from its sales tax since September 1, 2007.

Counties Outside New York City

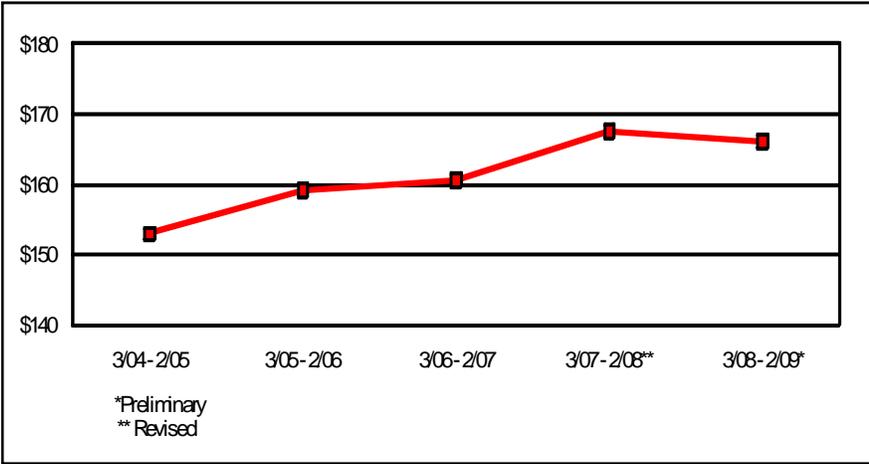
Preliminary data indicate that taxable sales and purchases in counties outside New York City was \$166.1 billion for the year ending February 2009, as shown in Table 8. This represents a 0.9 percent decrease from the previous year, reversing the trend of increases over the previous four years, as illustrated in Table 8.

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
3/04 - 2/05	\$152,964,657	\$7,102,637	4.87
3/05 - 2/06	159,058,223	6,093,566	3.98
3/06 - 2/07	160,552,301	1,494,079	0.94
3/07 - 2/08**	167,613,681	7,061,379	4.40
3/08 - 2/09*	166,134,624	(1,479,057)	(0.88)

* 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 only six major industries reported gains in their taxable sales and purchases for the selling period ending February 2009. These gains ranged from 0.3 percent in the utilities (excluding residential energy) and the other services industries to 4.5 percent in the administrative/support services industry. Of the industries reporting declines in taxable sales, the retail trade industry's 3.3 percent drop accounted for 91 percent of the \$2.6 billion decrease in the annual state base industry totals. Within retail trade, the most significant taxable sales and purchases losses were reported by the motor vehicle and parts industry which was responsible for two-thirds of the \$2.4 billion decline in retail trade taxable sales and purchases.

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

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$4,116,037	\$4,126,624	0.26
Construction	3,032,352	2,956,734	(2.49)
Manufacturing	3,961,773	3,844,469	(2.96)
Wholesale Trade	11,488,257	11,127,700	(3.14)
Retail Trade Total	72,612,856	70,250,444	(3.25)
Motor Vehicles and Parts	20,720,553	19,155,345	(7.55)
Furniture and Home Furnishings	3,803,894	3,385,244	(11.01)
Electronics and Appliances	2,515,334	2,213,410	(12.00)
Building Materials and Garden Equipment	9,556,275	8,959,452	(6.25)
Food and Beverage	7,503,577	7,751,580	3.31
Health and Personal Care	2,066,032	2,140,452	3.60
Gasoline Stations	2,096,222	2,191,785	4.56
Clothing (excluding local sales)	3,383,922	3,163,314	(6.52)
Sporting Goods, Hobby, Book and Music Stores	2,674,409	2,515,875	(5.93)
General Merchandise	12,039,534	12,343,218	2.52
Miscellaneous Retail	4,056,623	3,813,700	(5.99)
Nonstore Retail	2,196,480	2,617,071	19.15
Information	8,886,299	9,175,667	3.26
Professional, Scientific, and Technical	2,005,733	1,952,282	(2.66)
Administrative/Support Services	3,966,861	4,146,620	4.53
Health Care	202,878	208,585	2.81
Arts, Entertainment, and Recreation	1,997,532	1,880,871	(5.84)
Accommodation and Food Services	14,670,793	14,965,485	2.01
Food Services	12,292,077	12,610,793	2.59
Accommodation	2,378,716	2,354,692	(1.01)
Other Services Total	4,513,852	4,527,867	0.31
Repair and Maintenance	3,673,090	3,690,051	0.46
Personal and Laundry Services	681,334	676,999	(0.64)
All Other Services	159,428	160,816	0.87
Ag., Mining, Trans., FIRE, Educ., Govt	5,951,292	5,646,143	(5.13)
Unclassified by Industry	1,114,926	1,112,734	(0.20)
Grand Total	\$138,521,442	\$135,922,224	(1.88)

*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 2008 through February 2009 selling period increased by 3.9 percent. The \$1.1 billion increase was almost solely due to the 8.1 percent increase in qualified motor and diesel fuel sales.

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

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$5,880,363	\$6,011,215	2.23
Clothing - local sales only	9,614,289	9,517,280	(1.01)
Qualified motor and diesel fuel sales	13,065,413	14,129,367	8.14
Residential consumer utility services	668	1,398	109.47
Sales to Qualified Empire Zone Enterprises (QEZE's)	531,506	553,140	4.07
Grand Total	\$29,092,239	\$30,212,400	3.85

* Preliminary

** Revised

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items reported on about 200,000 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 the last day of February. 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 one year 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 database 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 of taxable sales and purchases.

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 (county, city, or school district) 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. 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 the 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	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$5,262,277	\$160,918	3.15
3/05 - 2/06	5,500,309	238,032	4.52
3/06 - 2/07	5,422,680	(77,629)	(1.41)
3/07 - 2/08**	5,763,421	340,740	6.28
3/08 - 2/09*	5,783,670	20,249	0.35

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$145,282	\$145,429	0.10
Construction	116,444	110,979	(4.69)
Manufacturing	145,198	137,675	(5.18)
Wholesale Trade	521,613	498,646	(4.40)
Retail Trade Total	2,242,785	2,247,405	0.21
Motor Vehicles and Parts	548,776	533,049	(2.87)
Furniture and Home Furnishings	138,015	126,060	(8.66)
Electronics and Appliances	89,330	73,781	(17.41)
Building Materials and Garden Equipment	258,422	252,075	(2.46)
Food and Beverage	202,874	207,464	2.26
Health and Personal Care	64,953	67,008	3.16
Gasoline Stations	88,567	107,453	21.32
Clothing (excluding local sales)	110,755	104,670	(5.49)
Sporting Goods, Hobby, Book and Music Stores	133,105	126,411	(5.03)
General Merchandise	418,131	431,578	3.22
Miscellaneous Retail	129,157	142,320	10.19
Nonstore Retail	60,700	75,536	24.44
Information	311,589	360,697	15.76
Professional, Scientific, and Technical	91,035	92,030	1.09
Administrative/Support Services	134,471	138,132	2.72
Health Care	8,487	9,425	11.04
Arts, Entertainment, and Recreation	28,272	27,598	(2.38)
Accommodation and Food Services	631,279	645,615	2.27
Food Services	483,907	498,838	3.09
Accommodation	147,372	146,777	(0.40)
Other Services Total	154,411	156,772	1.53
Repair and Maintenance	114,849	119,299	3.87
Personal and Laundry Services	27,789	26,587	(4.32)
All Other Services	11,773	10,886	(7.53)
Ag., Mining, Trans., FIRE, Educ., Govt.	271,309	261,688	(3.55)
Unclassified by Industry	33,106	30,171	(8.87)
Grand Total	\$4,835,280	\$4,862,262	0.56

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities - residential energy only	\$107,134	\$105,723	(1.32)
Clothing - local sales only	383,754	368,939	(3.86)
Qualified motor and diesel fuel sales	414,514	424,716	2.46
Residential consumer utility services	197	293	48.68
Sales to Qualified Empire Zone Enterprises (QEZE's)	22,541	21,737	(3.57)
Grand Total	\$928,140	\$921,408	(0.73)

* Preliminary

** Revised

Allegany County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$333,294	\$6,005	1.83
3/05 - 2/06	348,228	14,933	4.48
3/06 - 2/07	354,557	6,330	1.82
3/07 - 2/08**	383,489	28,931	8.16
3/08 - 2/09*	385,677	2,188	0.57

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$5,865	\$6,258		6.72
Construction	11,030	7,440		(32.55)
Manufacturing	10,283	8,334		(18.95)
Wholesale Trade	19,993	20,716		3.62
Retail Trade Total	149,191	147,616		(1.06)
Motor Vehicles and Parts	60,123	55,769		(7.24)
Furniture and Home Furnishings	4,495	4,291		(4.53)
Electronics and Appliances	2,911	2,760		(5.18)
Building Materials and Garden Equipment	15,328	15,889		3.66
Food and Beverage	18,687	19,929		6.65
Health and Personal Care	3,382	3,380		(0.07)
Gasoline Stations	11,231	10,788		(3.94)
Clothing (excluding local sales)	1,438	1,535		6.76
Sporting Goods, Hobby, Book and Music Stores	2,004	2,096		4.58
General Merchandise	19,285	20,278		5.15
Miscellaneous Retail	3,874	3,775		(2.54)
Nonstore Retail	6,434	7,126		10.76
Information	24,123	25,523		5.80
Professional, Scientific, and Technical	1,851	1,814		(2.01)
Administrative/Support Services	4,202	4,903		16.69
Health Care	437	206		(52.97)
Arts, Entertainment, and Recreation	1,811	1,867		3.07
Accommodation and Food Services	26,487	27,280		2.99
Food Services	23,046	23,577		2.30
Accommodation	3,441	3,703		7.62
Other Services Total	13,732	15,092		9.90
Repair and Maintenance	12,066	13,234		9.68
Personal and Laundry Services	771	939		21.80
All Other Services	895	919		2.63
Ag., Mining, Trans., FIRE, Educ., Govt.	12,641	13,805		9.21
Unclassified by Industry	2,011	1,815		(9.74)
Grand Total	\$283,655	\$282,669		(0.35)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities - residential energy only	\$48,107	\$50,693		5.37
Clothing - local sales only	7,800	7,964		2.11
Qualified motor and diesel fuel sales	43,926	44,351		0.97
Grand Total	\$99,833	\$103,008		3.18

* Preliminary

** Revised

Broome County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$2,404,610	\$168,802	7.55
3/05 - 2/06	2,525,114	120,504	5.01
3/06 - 2/07	2,523,287	(1,826)	(0.07)
3/07 - 2/08**	2,605,757	82,469	3.27
3/08 - 2/09*	2,637,456	31,700	1.22

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$107,265	\$118,094		10.10
Construction	49,037	46,746		(4.67)
Manufacturing	50,363	47,691		(5.31)
Wholesale Trade	206,575	190,462		(7.80)
Retail Trade Total	1,213,099	1,201,934		(0.92)
Motor Vehicles and Parts	317,330	300,326		(5.36)
Furniture and Home Furnishings	67,254	69,745		3.70
Electronics and Appliances	46,540	44,087		(5.27)
Building Materials and Garden Equipment	149,379	145,201		(2.80)
Food and Beverage	110,398	116,043		5.11
Health and Personal Care	38,053	38,643		1.55
Gasoline Stations	60,158	60,434		0.46
Clothing (excluding local sales)	36,964	35,107		(5.02)
Sporting Goods, Hobby, Book and Music Stores	62,089	60,689		(2.26)
General Merchandise	225,415	224,272		(0.51)
Miscellaneous Retail	67,816	69,575		2.59
Nonstore Retail	31,703	37,813		19.27
Information	129,931	137,397		5.75
Professional, Scientific, and Technical	22,813	19,106		(16.25)
Administrative/Support Services	46,688	53,134		13.81
Health Care	2,129	2,212		3.87
Arts, Entertainment, and Recreation	11,724	11,921		1.68
Accommodation and Food Services	256,957	266,559		3.74
Food Services	224,361	236,578		5.45
Accommodation	32,596	29,980		(8.02)
Other Services Total	73,170	72,501		(0.91)
Repair and Maintenance	60,489	59,865		(1.03)
Personal and Laundry Services	7,110	7,095		(0.21)
All Other Services	5,571	5,541		(0.54)
Ag., Mining, Trans., FIRE, Educ., Govt.	69,437	72,382		4.24
Unclassified by Industry	17,935	19,079		6.38
Grand Total	\$2,257,122	\$2,259,218		0.09

Annual Local Tax Base Industry Totals

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Qualified motor and diesel fuel sales	\$317,938	\$337,203		6.06
Sales to Qualified Empire Zone Enterprises (QEZE's)	30,697	41,036		33.68
Grand Total	\$348,635	\$378,239		8.49

* Preliminary

** Revised

Cattaraugus County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$815,882	\$24,218	3.06
3/05 - 2/06	835,652	19,769	2.42
3/06 - 2/07	850,810	15,158	1.81
3/07 - 2/08**	912,340	61,530	7.23
3/08 - 2/09*	935,468	23,128	2.54

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$17,242	\$16,695	(3.17)
Construction	12,771	15,423	20.77
Manufacturing	22,135	23,562	6.45
Wholesale Trade	46,323	46,914	1.28
Retail Trade Total	376,759	380,271	0.93
Motor Vehicles and Parts	119,723	111,858	(6.57)
Furniture and Home Furnishings	12,922	11,510	(10.92)
Electronics and Appliances	7,400	7,050	(4.72)
Building Materials and Garden Equipment	49,492	50,769	2.58
Food and Beverage	39,464	42,549	7.82
Health and Personal Care	7,610	8,143	6.99
Gasoline Stations	10,699	10,473	(2.11)
Clothing (excluding local sales)	5,811	5,615	(3.37)
Sporting Goods, Hobby, Book and Music Stores	8,038	8,181	1.79
General Merchandise	77,855	85,167	9.39
Miscellaneous Retail	24,025	23,727	(1.24)
Nonstore Retail	13,720	15,228	10.99
Information	48,445	49,508	2.19
Professional, Scientific, and Technical	13,948	5,668	(59.36)
Administrative/Support Services	20,191	21,732	7.63
Health Care	983	613	(37.62)
Arts, Entertainment, and Recreation	7,377	6,492	(12.00)
Accommodation and Food Services	86,829	91,515	5.40
Food Services	67,552	71,395	5.69
Accommodation	19,277	20,120	4.37
Other Services Total	30,603	31,577	3.18
Repair and Maintenance	27,093	28,024	3.44
Personal and Laundry Services	2,283	2,307	1.06
All Other Services	1,227	1,245	1.49
Ag., Mining, Trans., FIRE, Educ., Govt.	30,490	30,935	1.46
Unclassified by Industry	2,008	2,104	4.75
Grand Total	\$716,104	\$723,008	0.96

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$77,753	\$83,533	7.43
Clothing - local sales only	42,686	41,224	(3.43)
Qualified motor and diesel fuel sales	65,167	73,477	12.75
Sales to Qualified Empire Zone Enterprises (QEZE's)	10,630	14,226	33.84
Grand Total	\$196,236	\$212,460	8.27

* Preliminary

** Revised

Cayuga County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$840,335	\$57,637	7.36
3/05 - 2/06	862,075	21,740	2.59
3/06 - 2/07	851,074	(11,002)	(1.28)
3/07 - 2/08**	886,378	35,304	4.15
3/08 - 2/09*	962,089	75,711	8.54

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$16,787	\$17,690	5.38
Construction	11,563	11,671	0.93
Manufacturing	18,501	15,577	(15.80)
Wholesale Trade	47,344	45,677	(3.52)
Retail Trade Total	428,847	429,460	0.14
Motor Vehicles and Parts	126,849	116,645	(8.04)
Electronics and Appliances	7,812	13,314	70.44
Building Materials and Garden Equipment	65,283	61,132	(6.36)
Food and Beverage	36,012	40,046	11.20
Health and Personal Care	11,178	11,569	3.50
Gasoline Stations	21,577	22,444	4.02
Clothing (excluding local sales)	7,573	5,567	(26.48)
Sporting Goods, Hobby, Book and Music Stores	22,509	23,996	6.61
General Merchandise	77,486	77,879	0.51
Miscellaneous Retail	22,015	24,222	10.03
Nonstore Retail	11,962	14,329	19.79
Information	44,276	44,387	0.25
Professional, Scientific, and Technical	3,328	3,070	(7.76)
Administrative/Support Services	10,087	10,696	6.04
Health Care	821	798	(2.83)
Arts, Entertainment, and Recreation	7,633	5,688	(25.48)
Accommodation and Food Services	73,324	75,192	2.55
Food Services	64,051	65,708	2.59
Accommodation	9,273	9,485	2.28
Other Services Total	28,766	28,659	(0.37)
Repair and Maintenance	24,800	24,879	0.32
Personal and Laundry Services	2,291	2,071	(9.64)
All Other Services	1,674	1,709	2.10
Ag., Mining, Trans., FIRE, Educ., Govt.	22,738	21,226	(6.65)
Unclassified by Industry	4,707	4,299	(8.66)
Grand Total	\$718,722	\$714,091	(0.64)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$83,187	\$82,984	(0.24)
Clothing - local sales only	46,928	45,557	(2.92)
Qualified motor and diesel fuel sales /1	37,541	119,457	218.21
Grand Total	\$167,656	\$247,998	47.92

* Preliminary

** Revised

/1 - Data reported may be incomplete due to a change in the tax calculation from a tax rate to a cents-per-gallon method.

Chautauqua County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/03 - 2/04	\$1,401,282	\$47,143	3.48
3/04 - 2/05	1,423,531	22,249	1.59
3/05 - 2/06	1,354,570	(68,961)	(4.84)
3/06 - 2/07**	1,344,734	(9,836)	(0.73)
3/07 - 2/08*	1,273,929	(70,805)	(5.27)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Construction	24,006	24,573	2.36
Manufacturing	33,106	32,994	(0.34)
Wholesale Trade	78,551	80,706	2.74
Retail Trade Total	631,562	637,263	0.90
Motor Vehicles and Parts	181,727	179,619	(1.16)
Furniture and Home Furnishings	16,541	15,885	(3.97)
Electronics and Appliances	12,345	12,252	(0.75)
Building Materials and Garden Equipment	84,941	82,776	(2.55)
Food and Beverage	68,207	73,347	7.54
Health and Personal Care	14,976	16,769	11.97
Gasoline Stations	23,082	21,337	(7.56)
Clothing (excluding local sales)	12,299	12,006	(2.38)
Sporting Goods, Hobby, Book and Music Stores	11,350	11,049	(2.66)
General Merchandise	150,466	155,138	3.10
Miscellaneous Retail	32,462	31,279	(3.64)
Nonstore Retail	23,165	25,805	11.40
Information	75,630	77,172	2.04
Professional, Scientific, and Technical	8,151	6,824	(16.27)
Administrative/Support Services	24,059	26,881	11.73
Health Care	1,601	1,360	(15.01)
Arts, Entertainment, and Recreation	17,057	16,738	(1.87)
Accommodation and Food Services	154,435	158,915	2.90
Food Services	118,095	124,127	5.11
Accommodation	36,340	34,789	(4.27)
Other Services Total	42,811	44,136	3.10
Repair and Maintenance	34,324	35,141	2.38
Personal and Laundry Services	3,649	3,653	0.12
All Other Services	4,839	5,342	10.40
Ag., Mining, Trans., FIRE, Educ., Govt.	58,501	54,827	(6.28)
Unclassified by Industry	7,852	7,633	(2.80)
Grand Total	\$1,187,482	\$1,195,098	0.64

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Qualified motor and diesel fuel sales /1	48,519	45,622	(5.97)
Sales to Qualified Empire Zone Enterprises (QEZE's)	31,504	33,172	5.30
Grand Total	\$157,251	\$78,830	(49.87)

* Preliminary

** Revised

/1 - Data reported may be incomplete due to a change in the tax calculation from a tax rate to a cents-per-gallon method.

Chemung County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$1,131,610	\$39,696	3.64
3/05 - 2/06	1,155,684	24,074	2.13
3/06 - 2/07	1,194,445	38,761	3.35
3/07 - 2/08**	1,268,400	73,955	6.19
3/08 - 2/09*	1,296,109	27,709	2.18

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Construction	14,122	19,667	39.26
Manufacturing	24,008	23,730	(1.16)
Wholesale Trade	67,454	67,488	0.05
Retail Trade Total	572,232	572,239	0.00
Motor Vehicles and Parts	140,385	127,451	(9.21)
Furniture and Home Furnishings	19,473	19,162	(1.60)
Electronics and Appliances	13,573	15,588	14.85
Building Materials and Garden Equipment	69,191	65,968	(4.66)
Food and Beverage	52,887	54,681	3.39
Health and Personal Care	8,731	10,682	22.34
Gasoline Stations	20,503	21,288	3.83
Clothing (excluding local sales)	22,967	21,930	(4.51)
Sporting Goods, Hobby, Book and Music Stores	34,817	34,262	(1.59)
General Merchandise	140,831	151,154	7.33
Miscellaneous Retail	32,544	32,957	1.27
Nonstore Retail	16,330	17,114	4.80
Information	52,827	54,127	2.46
Professional, Scientific, and Technical	9,082	8,540	(5.96)
Administrative/Support Services	15,848	17,045	7.55
Health Care	1,971	2,380	20.79
Arts, Entertainment, and Recreation	5,719	5,291	(7.49)
Accommodation and Food Services	114,245	117,324	2.69
Food Services	100,186	102,468	2.28
Accommodation	14,060	14,856	5.66
Other Services Total	26,159	27,267	4.24
Repair and Maintenance	20,908	21,773	4.13
Personal and Laundry Services	4,035	4,292	6.38
All Other Services	1,216	1,203	(1.09)
Ag., Mining, Trans., FIRE, Educ., Govt.	33,620	34,907	3.83
Unclassified by Industry	8,026	10,844	35.10
Grand Total	\$976,083	\$1,001,603	2.61

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Clothing - local sales only	98,135	96,773	(1.39)
Qualified motor and diesel fuel sales	97,236	97,787	0.57
Sales to Qualified Empire Zone Enterprises (QEZE's)	18,362	20,370	10.94
Grand Total	\$292,317	\$294,506	0.75

* Preliminary

** Revised

Chenango County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$425,435	\$32,913	8.39
3/05 - 2/06	445,448	20,013	4.70
3/06 - 2/07	466,558	21,110	4.74
3/07 - 2/08**	485,978	19,421	4.16
3/08 - 2/09*	477,406	(8,572)	(1.76)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$7,267	\$8,520	17.24
Construction	9,038	11,303	25.06
Manufacturing	16,689	12,497	(25.12)
Wholesale Trade	38,615	40,117	3.89
Retail Trade Total	234,534	225,633	(3.80)
Motor Vehicles and Parts	85,995	77,583	(9.78)
Furniture and Home Furnishings	5,318	5,049	(5.05)
Electronics and Appliances	3,744	3,959	5.75
Building Materials and Garden Equipment	37,959	36,609	(3.56)
Food and Beverage	18,283	18,275	(0.04)
Health and Personal Care	4,295	3,786	(11.84)
Gasoline Stations	13,096	12,894	(1.54)
Clothing (excluding local sales)	1,470	1,632	11.06
Sporting Goods, Hobby, Book and Music Stores	1,835	1,776	(3.19)
General Merchandise	46,472	46,826	0.76
Miscellaneous Retail	9,049	9,051	0.02
Nonstore Retail	7,020	8,192	16.70
Information	28,868	28,876	0.03
Professional, Scientific, and Technical	6,275	3,389	(45.99)
Administrative/Support Services	7,531	8,346	10.82
Health Care	347	412	18.85
Arts, Entertainment, and Recreation	2,673	2,663	(0.39)
Accommodation and Food Services	26,796	27,583	2.94
Food Services	24,713	25,761	4.24
Accommodation	2,083	1,822	(12.51)
Other Services Total	14,843	15,539	4.69
Repair and Maintenance	13,726	14,233	3.69
Personal and Laundry Services	561	799	42.44
All Other Services	556	508	(8.73)
Ag., Mining, Trans., FIRE, Educ., Govt.	13,503	12,279	(9.06)
Unclassified by Industry	2,963	3,328	12.33
Grand Total	\$409,942	\$400,486	(2.31)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$6,679	\$6,757	1.16
Qualified motor and diesel fuel sales	65,429	65,845	0.64
Sales to Qualified Empire Zone Enterprises (QEZE's)	3,928	4,318	9.91
Grand Total	\$76,036	\$76,920	1.16

* Preliminary

** Revised

Clinton County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$1,010,857	\$17,348	1.75
3/05 - 2/06	1,020,108	9,251	0.92
3/06 - 2/07	1,075,679	55,571	5.45
3/07 - 2/08**	1,127,346	51,667	4.80
3/08 - 2/09*	1,149,620	22,274	1.98

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$24,764	\$25,239	1.92
Construction	21,704	23,538	8.45
Manufacturing	28,700	22,573	(21.35)
Wholesale Trade	63,156	68,649	8.70
Retail Trade Total	548,251	542,786	(1.00)
Motor Vehicles and Parts	141,676	128,717	(9.15)
Furniture and Home Furnishings	16,146	15,198	(5.87)
Electronics and Appliances	15,170	15,311	0.93
Building Materials and Garden Equipment	75,995	75,019	(1.29)
Food and Beverage	46,984	47,159	0.37
Health and Personal Care	12,461	12,995	4.28
Gasoline Stations	27,499	28,816	4.79
Clothing (excluding local sales)	13,992	14,003	0.08
Sporting Goods, Hobby, Book and Music Stores	26,167	22,526	(13.91)
General Merchandise	130,829	139,377	6.53
Miscellaneous Retail	27,207	26,038	(4.30)
Nonstore Retail	14,124	17,627	24.80
Information	47,720	50,480	5.78
Professional, Scientific, and Technical	4,698	5,657	20.39
Administrative/Support Services	15,275	16,827	10.16
Health Care	1,603	2,020	26.05
Arts, Entertainment, and Recreation	2,824	5,359	89.75
Accommodation and Food Services	99,926	103,506	3.58
Food Services	89,615	91,842	2.48
Accommodation	10,310	11,664	13.13
Other Services Total	25,716	26,054	1.31
Repair and Maintenance	21,335	21,669	1.57
Personal and Laundry Services	3,686	3,680	(0.18)
All Other Services	695	705	1.46
Ag., Mining, Trans., FIRE, Educ., Govt	40,495	40,531	0.09
Unclassified by Industry	3,697	3,619	(2.12)
Grand Total	\$928,528	\$936,836	0.89

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Clothing - local sales only	\$63,623	\$65,121	2.35
Qualified motor and diesel fuel sales	126,689	139,900	10.43
Sales to Qualified Empire Zone Enterprises (QEZE's)	8,506	7,763	(8.74)
Grand Total	\$198,818	\$212,784	7.02

* Preliminary

** Revised

Columbia County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$708,679	\$44,454	6.69
3/05 - 2/06	762,595	53,915	7.61
3/06 - 2/07	708,557	(54,037)	(7.09)
3/07 - 2/08**	736,975	28,417	4.01
3/08 - 2/09*	771,334	34,360	4.66

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$17,409	\$17,254	(0.89)
Construction	17,697	18,619	5.21
Manufacturing	24,235	29,839	23.12
Wholesale Trade	59,187	60,754	2.65
Retail Trade Total	332,340	324,053	(2.49)
Motor Vehicles and Parts	110,618	100,263	(9.36)
Furniture and Home Furnishings	15,990	14,535	(9.10)
Electronics and Appliances	6,162	6,297	2.18
Building Materials and Garden Equipment	60,149	58,662	(2.47)
Food and Beverage	37,151	39,364	5.96
Health and Personal Care	5,370	5,464	1.75
Gasoline Stations	13,714	15,601	13.76
Clothing (excluding local sales)	3,101	2,741	(11.60)
Sporting Goods, Hobby, Book and Music Stores	4,476	4,203	(6.10)
General Merchandise	38,974	40,217	3.19
Miscellaneous Retail	21,289	18,894	(11.25)
Nonstore Retail	15,347	17,812	16.06
Information	43,032	46,130	7.20
Professional, Scientific, and Technical	5,005	5,896	17.79
Administrative/Support Services	22,461	23,801	5.96
Health Care	1,016	919	(9.50)
Arts, Entertainment, and Recreation	3,870	3,799	(1.83)
Accommodation and Food Services	45,515	46,454	2.06
Food Services	42,977	44,000	2.38
Accommodation	2,538	2,453	(3.32)
Other Services Total	23,090	22,897	(0.84)
Repair and Maintenance	20,835	20,714	(0.58)
Personal and Laundry Services	1,434	1,389	(3.14)
All Other Services	821	794	(3.24)
Ag., Mining, Trans., FIRE, Educ., Govt.	29,421	29,330	(0.31)
Unclassified by Industry	5,321	4,864	(8.59)
Grand Total	\$629,598	\$634,609	0.80

Annual Local Tax Base

Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$13,988	\$21,328	52.47
Qualified motor and diesel fuel sales	91,586	113,371	23.79
Residential consumer utility services	21	46	117.70
Sales to Qualified Empire Zone Enterprises (QEZE)	1,782	1,980	11.10
Grand Total	\$107,377	\$136,725	27.33

* Preliminary

** Revised

Cortland County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$534,434	\$21,970	4.29
3/05 - 2/06	539,450	5,016	0.94
3/06 - 2/07	550,274	10,825	2.01
3/07 - 2/08**	594,730	44,456	8.08
3/08 - 2/09*	591,958	(2,772)	(0.47)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Construction	9,315	9,799	5.20
Manufacturing	14,630	13,233	(9.55)
Wholesale Trade	37,706	40,355	7.03
Retail Trade Total	236,512	230,969	(2.34)
Motor Vehicles and Parts	76,703	69,740	(9.08)
Furniture and Home Furnishings	6,304	5,768	(8.50)
Electronics and Appliances	4,617	3,943	(14.60)
Building Materials and Garden Equipment	25,982	25,462	(2.00)
Food and Beverage	27,181	29,652	9.09
Health and Personal Care	6,560	6,646	1.32
Gasoline Stations	12,977	12,449	(4.07)
Clothing (excluding local sales)	1,662	2,062	24.05
Sporting Goods, Hobby, Book and Music Stores	2,591	2,410	(7.00)
General Merchandise	48,061	48,497	0.91
Miscellaneous Retail	15,430	15,136	(1.91)
Nonstore Retail	8,444	9,204	9.01
Information	24,774	25,814	4.20
Professional, Scientific, and Technical	3,230	2,953	(8.57)
Administrative/Support Services	10,659	10,088	(5.36)
Health Care	727	846	16.34
Arts, Entertainment, and Recreation	5,862	5,971	1.85
Accommodation and Food Services	54,820	55,526	1.29
Food Services	46,709	47,861	2.47
Accommodation	8,111	7,665	(5.50)
Other Services Total	15,570	15,269	(1.93)
Repair and Maintenance	14,455	14,134	(2.22)
Personal and Laundry Services	908	887	(2.31)
All Other Services	208	248	19.57
Ag., Mining, Trans., FIRE, Educ., Govt.	13,804	12,452	(9.79)
Unclassified by Industry	1,897	2,022	6.61
Grand Total	\$442,866	\$439,658	(0.72)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Clothing - local sales only	21,680	21,621	(0.27)
Qualified motor and diesel fuel sales	73,812	72,260	(2.10)
Sales to Qualified Empire Zone Enterprises (QEZE's)	9,269	9,983	7.71
Grand Total	\$151,864	\$152,300	0.29

* Preliminary

** Revised

Delaware County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$452,613	\$21,004	4.87
3/05 - 2/06	479,129	26,516	5.86
3/06 - 2/07	498,232	19,102	3.99
3/07 - 2/08**	490,191	(8,040)	(1.61)
3/08 - 2/09*	473,902	(16,289)	(3.32)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$10,267	\$10,032	(2.29)
Construction	10,871	13,544	24.59
Manufacturing	26,812	20,568	(23.29)
Wholesale Trade	33,491	33,497	0.02
Retail Trade Total	233,571	217,758	(6.77)
Motor Vehicles and Parts	96,418	81,215	(15.77)
Furniture and Home Furnishings	6,861	5,770	(15.89)
Electronics and Appliances	2,416	2,173	(10.05)
Building Materials and Garden Equipment	35,180	35,770	1.68
Food and Beverage	20,477	21,207	3.57
Health and Personal Care	7,849	8,351	6.39
Gasoline Stations	15,748	15,642	(0.67)
Clothing (excluding local sales)	834	738	(11.57)
Sporting Goods, Hobby, Book and Music Stores	2,609	2,595	(0.52)
General Merchandise	20,126	21,808	8.36
Miscellaneous Retail	14,144	11,472	(18.89)
Nonstore Retail	10,911	11,017	0.97
Information	26,913	26,974	0.23
Professional, Scientific, and Technical	2,433	2,697	10.87
Administrative/Support Services	6,846	7,281	6.35
Health Care	101	98	(2.38)
Arts, Entertainment, and Recreation	1,324	1,237	(6.60)
Accommodation and Food Services	29,235	28,705	(1.81)
Food Services	21,850	21,571	(1.28)
Accommodation	7,385	7,134	(3.40)
Other Services Total	16,105	17,100	6.18
Repair and Maintenance	14,885	15,857	6.53
Personal and Laundry Services	909	954	5.05
All Other Services	311	288	(7.46)
Ag., Mining, Trans., FIRE, Educ., Govt	14,163	12,690	(10.40)
Unclassified by Industry	5,743	4,558	(20.64)
Grand Total	\$417,873	\$396,737	(5.06)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Qualified motor and diesel fuel sales	\$65,592	\$68,994	5.19
Sales to Qualified Empire Zone Enterprises (QEZE's)	6,726	8,171	21.48
Grand Total	\$72,318	\$77,165	6.70

* Preliminary

** Revised

Dutchess County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$3,919,737	\$282,479	7.77
3/05 - 2/06	4,027,357	107,619	2.75
3/06 - 2/07	3,837,427	(189,930)	(4.72)
3/07 - 2/08**	3,913,393	75,966	1.98
3/08 - 2/09*	3,848,864	(64,529)	(1.65)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change	
Utilities (excluding residential energy)	\$90,508	\$94,726	4.66	
Construction	91,829	80,870	(11.93)	
Manufacturing	79,601	69,377	(12.84)	
Wholesale Trade	346,088	346,578	0.14	
Retail Trade Total	1,866,790	1,758,967	(5.78)	
Motor Vehicles and Parts	525,957	468,953	(10.84)	
Furniture and Home Furnishings	90,416	80,680	(10.77)	
Electronics and Appliances	45,362	39,356	(13.24)	
Building Materials and Garden Equipment	293,880	263,366	(10.38)	
Food and Beverage	211,303	216,648	2.53	
Health and Personal Care	53,509	54,321	1.52	
Gasoline Stations	60,766	64,047	5.40	
Clothing (excluding local sales)	54,201	47,182	(12.95)	
Sporting Goods, Hobby, Book and Music Stores	72,526	67,367	(7.11)	
General Merchandise	284,130	281,966	(0.76)	
Miscellaneous Retail	108,234	100,514	(7.13)	
Nonstore Retail	66,506	74,569	12.12	
Information	229,480	281,171	22.53	
Professional, Scientific, and Technical	41,588	39,258	(5.60)	
Administrative/Support Services	109,246	111,157	1.75	
Health Care	6,354	4,190	(34.06)	
Arts, Entertainment, and Recreation	24,829	25,029	0.81	
Accommodation and Food Services	351,777	350,164	(0.46)	
Food Services	293,484	295,712	0.76	
Accommodation	58,292	54,452	(6.59)	
Other Services Total	124,542	121,489	(2.45)	
Repair and Maintenance	99,929	99,057	(0.87)	
Personal and Laundry Services	21,418	18,912	(11.70)	
All Other Services	3,195	3,519	10.15	
Ag., Mining, Trans., FIRE, Educ., Govt.	146,637	143,811	(1.93)	
Unclassified by Industry	30,638	33,397	9.00	
Grand Total	\$3,539,908	\$3,460,184	(2.25)	

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change	
Qualified motor and diesel fuel sales	\$353,542	\$367,176	3.86	
Sales to Qualified Empire Zone Enterprises (QEZE)	19,943	21,504	7.83	
Grand Total	\$373,485	\$388,680	4.07	

* Preliminary

** Revised

Erie County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$11,957,626	\$356,684	3.07
3/05 - 2/06	12,342,595	384,969	3.22
3/06 - 2/07	12,500,402	157,806	1.28
3/07 - 2/08**	13,348,618	848,216	6.79
3/08 - 2/09*	13,537,885	189,267	1.42

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$284,203	\$250,272	(11.94)
Construction	212,232	213,370	0.54
Manufacturing	321,439	315,551	(1.83)
Wholesale Trade	852,168	854,732	0.30
Retail Trade Total	5,320,102	5,390,728	1.33
Motor Vehicles and Parts	1,543,509	1,569,227	1.67
Furniture and Home Furnishings	262,637	244,838	(6.78)
Electronics and Appliances	200,277	185,151	(7.55)
Building Materials and Garden Equipment	593,467	578,555	(2.51)
Food and Beverage	584,985	644,767	10.22
Health and Personal Care	154,926	161,744	4.40
Gasoline Stations	124,021	124,436	0.33
Clothing (excluding local sales)	202,560	188,081	(7.15)
Sporting Goods, Hobby, Book and Music Stores	244,970	247,371	0.98
General Merchandise	929,944	949,734	2.13
Miscellaneous Retail	292,760	292,119	(0.22)
Nonstore Retail	186,047	204,706	10.03
Information	669,659	690,671	3.14
Professional, Scientific, and Technical	141,275	142,364	0.77
Administrative/Support Services	265,412	264,838	(0.22)
Health Care	19,312	19,341	0.15
Arts, Entertainment, and Recreation	170,063	151,751	(10.77)
Accommodation and Food Services	1,316,380	1,377,550	4.65
Food Services	1,132,419	1,184,733	4.62
Accommodation	183,960	192,817	4.81
Other Services Total	400,801	415,865	3.76
Repair and Maintenance	313,204	328,875	5.00
Personal and Laundry Services	66,994	67,174	0.27
All Other Services	20,603	19,816	(3.82)
Ag., Mining, Trans., FIRE, Educ., Govt.	562,164	519,183	(7.65)
Unclassified by Industry	70,900	73,631	3.85
Grand Total	\$10,606,108	\$10,679,846	0.70

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities - residential energy only	\$847,626	\$888,803	4.86
Clothing - local sales only	840,208	836,067	(0.49)
Qualified motor and diesel fuel sales	1,054,676	1,132,425	7.37
Residential consumer utility services	0	744	N/A
Grand Total	\$2,742,510	\$2,858,039	4.21

* Preliminary

** Revised

N/A - not applicable

Essex County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$523,139	\$24,417	4.90
3/05 - 2/06	547,549	24,409	4.67
3/06 - 2/07	567,031	19,482	3.56
3/07 - 2/08**	595,507	28,476	5.02
3/08 - 2/09*	606,367	10,860	1.82

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$7,097	\$6,547		(7.75)
Construction	13,834	13,862		0.20
Manufacturing	18,104	18,779		3.73
Wholesale Trade	25,851	27,093		4.80
Retail Trade Total	236,872	241,517		1.96
Motor Vehicles and Parts	69,269	67,755		(2.19)
Furniture and Home Furnishings	5,527	6,796		22.98
Electronics and Appliances	3,262	3,371		3.33
Building Materials and Garden Equipment	48,118	49,283		2.42
Food and Beverage	26,812	26,605		(0.77)
Health and Personal Care	7,865	8,057		2.45
Gasoline Stations	13,528	14,460		6.89
Clothing (excluding local sales)	5,950	5,918		(0.54)
Sporting Goods, Hobby, Book and Music Stores	8,336	7,756		(6.95)
General Merchandise	30,191	30,666		1.57
Miscellaneous Retail	8,088	7,665		(5.23)
Nonstore Retail	9,928	13,184		32.80
Information	23,466	24,025		2.39
Professional, Scientific, and Technical	3,530	3,805		7.78
Administrative/Support Services	8,062	8,003		(0.73)
Health Care	128	115		(10.26)
Arts, Entertainment, and Recreation	14,878	14,960		0.55
Accommodation and Food Services	121,093	124,762		3.03
Food Services	49,053	48,175		(1.79)
Accommodation	72,040	76,587		6.31
Other Services Total	12,534	11,851		(5.45)
Repair and Maintenance	8,760	8,480		(3.20)
Personal and Laundry Services	2,634	2,179		(17.27)
All Other Services	1,140	1,192		4.54
Ag., Mining, Trans., FIRE, Educ., Govt.	21,314	19,693		(7.61)
Unclassified by Industry	4,590	4,225		(7.96)
Grand Total	\$511,355	\$519,236		1.54

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Clothing - local sales only	\$25,047	\$25,033		(0.06)
Qualified motor and diesel fuel sales	57,064	60,333		5.73
Sales to Qualified Empire Zone Enterprises (QEZE's)	2,041	1,764		(13.56)
Grand Total	\$84,152	\$87,130		3.54

* Preliminary

** Revised

Franklin County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$414,628	\$21,696	5.52
3/05 - 2/06	434,694	20,065	4.84
3/06 - 2/07	469,299	34,606	7.96
3/07 - 2/08**	489,522	20,223	4.31
3/08 - 2/09*	503,875	14,352	2.93

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$8,657	\$8,294	(4.20)
Construction	11,066	10,424	(5.81)
Manufacturing	6,871	6,194	(9.86)
Wholesale Trade	20,592	22,584	9.68
Retail Trade Total	214,792	218,067	1.52
Motor Vehicles and Parts	69,634	69,170	(0.67)
Furniture and Home Furnishings	6,105	5,210	(14.66)
Electronics and Appliances	2,658	2,566	(3.47)
Building Materials and Garden Equipment	24,241	26,087	7.61
Food and Beverage	24,870	25,349	1.93
Health and Personal Care	10,213	10,244	0.30
Gasoline Stations	10,310	10,893	5.66
Clothing (excluding local sales)	1,894	2,125	12.21
Sporting Goods, Hobby, Book and Music Stores	2,974	2,663	(10.45)
General Merchandise	46,802	45,446	(2.90)
Miscellaneous Retail	7,408	8,068	8.92
Nonstore Retail	7,683	10,245	33.34
Information	23,141	23,958	3.53
Professional, Scientific, and Technical	1,669	1,630	(2.33)
Administrative/Support Services	4,090	6,960	70.17
Health Care	868	859	(1.12)
Arts, Entertainment, and Recreation	3,994	4,008	0.35
Accommodation and Food Services	40,127	40,198	0.18
Food Services	27,968	30,954	10.68
Accommodation	12,159	9,243	(23.98)
Other Services Total	11,112	11,437	2.92
Repair and Maintenance	9,686	9,712	0.26
Personal and Laundry Services	696	968	39.02
All Other Services	729	757	3.78
Ag., Mining, Trans., FIRE, Educ., Govt.	13,009	13,153	1.10
Unclassified by Industry	2,493	2,325	(6.72)
Grand Total	\$362,481	\$370,089	2.10

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$53,588	\$54,522	1.74
Clothing - local sales only	17,538	17,472	(0.38)
Qualified motor and diesel fuel sales	54,617	61,144	11.95
Sales to Qualified Empire Zone Enterprises (QEZE's)	1,298	648	(50.11)
Grand Total	\$127,041	\$133,786	5.31

* Preliminary

** Revised

Fulton County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$533,239	\$11,388	2.18
3/05 - 2/06	553,527	20,288	3.80
3/06 - 2/07	575,916	22,389	4.04
3/07 - 2/08**	595,939	20,023	3.48
3/08 - 2/09*	584,785	(11,153)	(1.87)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$14,692	\$14,435	(1.75)
Construction	10,054	9,562	(4.89)
Manufacturing	12,887	10,556	(18.09)
Wholesale Trade	32,657	30,884	(5.43)
Retail Trade Total	282,118	270,599	(4.08)
Motor Vehicles and Parts	110,537	98,429	(10.95)
Furniture and Home Furnishings	10,818	10,196	(5.75)
Electronics and Appliances	3,730	3,260	(12.61)
Building Materials and Garden Equipment	32,533	32,737	0.63
Food and Beverage	26,183	26,935	2.87
Health and Personal Care	7,270	6,486	(10.79)
Gasoline Stations	21,368	22,873	7.04
Clothing (excluding local sales)	5,800	5,966	2.86
Sporting Goods, Hobby, Book and Music Stores	3,719	3,225	(13.28)
General Merchandise	40,188	39,884	(0.76)
Miscellaneous Retail	10,767	11,406	5.94
Nonstore Retail	9,203	9,203	(0.00)
Information	29,026	29,358	1.14
Professional, Scientific, and Technical	3,647	3,370	(7.61)
Administrative/Support Services	8,738	9,075	3.86
Health Care	958	583	(39.19)
Arts, Entertainment, and Recreation	2,876	2,896	0.68
Accommodation and Food Services	45,329	47,380	4.52
Food Services	40,132	42,205	5.17
Accommodation	5,198	5,175	(0.43)
Other Services Total	16,646	16,365	(1.69)
Repair and Maintenance	14,345	13,986	(2.50)
Personal and Laundry Services	1,284	1,278	(0.48)
All Other Services	1,017	1,101	8.25
Ag., Mining, Trans., FIRE, Educ., Govt.	15,126	15,234	0.71
Unclassified by Industry	2,389	2,079	(12.97)
Grand Total	\$477,144	\$462,375	(3.10)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$24,597	\$23,758	(3.41)
Clothing - local sales only	15,184	14,460	(4.77)
Qualified motor and diesel fuel sales	72,346	79,566	9.98
Sales to Qualified Empire Zone Enterprises (QEZE's)	6,667	4,626	(30.61)
Grand Total	\$118,794	\$122,410	3.04

* Preliminary

** Revised

Genesee County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$715,089	\$55,126	8.35
3/05 - 2/06	753,487	38,397	5.37
3/06 - 2/07	761,152	7,665	1.02
3/07 - 2/08**	815,307	54,155	7.11
3/08 - 2/09*	861,129	45,822	5.62

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$19,835	\$17,414	(12.21)
Construction	8,653	9,159	5.85
Manufacturing	20,098	20,313	1.07
Wholesale Trade	45,123	56,557	25.34
Retail Trade Total	298,966	317,892	6.33
Motor Vehicles and Parts	101,801	98,142	(3.59)
Furniture and Home Furnishings	7,671	7,842	2.23
Electronics and Appliances	4,250	4,174	(1.80)
Building Materials and Garden Equipment	42,894	45,632	6.38
Food and Beverage	25,779	28,308	9.81
Health and Personal Care	6,502	6,219	(4.36)
Gasoline Stations	20,198	19,636	(2.78)
Clothing (excluding local sales)	2,705	2,751	1.68
Sporting Goods, Hobby, Book and Music Stores	5,158	6,581	27.58
General Merchandise	57,270	71,390	24.65
Miscellaneous Retail	14,040	14,874	5.94
Nonstore Retail	10,697	12,344	15.40
Information	36,356	37,853	4.12
Professional, Scientific, and Technical	3,057	2,768	(9.45)
Administrative/Support Services	11,077	12,970	17.09
Health Care	906	831	(8.28)
Arts, Entertainment, and Recreation	22,788	25,652	12.57
Accommodation and Food Services	71,792	74,108	3.23
Food Services	60,845	62,915	3.40
Accommodation	10,946	11,193	2.26
Other Services Total	23,290	23,093	(0.85)
Repair and Maintenance	21,157	20,723	(2.05)
Personal and Laundry Services	1,516	1,744	15.00
All Other Services	617	626	1.34
Ag., Mining, Trans., FIRE, Educ., Govt.	24,936	24,661	(1.10)
Unclassified by Industry	3,141	3,342	6.38
Grand Total	\$590,018	\$626,613	6.20

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities - residential energy only	\$17,229	\$17,498	1.56
Clothing - local sales only	24,579	27,979	13.83
Qualified motor and diesel fuel sales	179,764	184,389	2.57
Residential consumer utility services	122	190	56.02
Sales to Qualified Empire Zone Enterprises (OEZEs)	3,595	4,460	24.09
Grand Total	\$225,289	\$234,516	4.10

* Preliminary

** Revised

Greene County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$558,654	\$51,781	10.22
3/05 - 2/06	617,773	59,118	10.58
3/06 - 2/07	630,805	13,032	2.11
3/07 - 2/08**	662,326	31,521	5.00
3/08 - 2/09*	645,277	(17,049)	(2.57)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$20,535	\$19,298	(6.02)
Construction	15,703	15,502	(1.28)
Manufacturing	18,195	15,529	(14.65)
Wholesale Trade	36,848	33,143	(10.06)
Retail Trade Total	317,717	309,537	(2.57)
Motor Vehicles and Parts	96,291	87,061	(9.59)
Furniture and Home Furnishings	7,316	6,478	(11.45)
Electronics and Appliances	3,964	4,103	3.51
Building Materials and Garden Equipment	82,899	77,178	(6.90)
Food and Beverage	31,907	32,236	1.03
Health and Personal Care	6,410	6,114	(4.62)
Gasoline Stations	21,034	23,507	11.76
Clothing (excluding local sales)	785	900	14.54
Sporting Goods, Hobby, Book and Music Stores	2,600	2,441	(6.14)
General Merchandise	40,956	44,264	8.08
Miscellaneous Retail	9,919	10,070	1.52
Nonstore Retail	13,635	15,185	11.37
Information	34,127	34,845	2.10
Professional, Scientific, and Technical	3,551	4,270	20.25
Administrative/Support Services	13,477	13,895	3.10
Health Care	242	136	(43.67)
Arts, Entertainment, and Recreation	15,443	15,448	0.03
Accommodation and Food Services	61,503	60,230	(2.07)
Food Services	35,075	35,302	0.65
Accommodation	26,428	24,929	(5.67)
Other Services Total	16,139	16,112	(0.17)
Repair and Maintenance	14,374	14,295	(0.55)
Personal and Laundry Services	1,305	1,257	(3.73)
All Other Services	460	560	21.79
Ag., Mining, Trans., FIRE, Educ., Govt.	19,970	18,101	(9.36)
Unclassified by Industry	3,659	3,578	(2.22)
Grand Total	\$577,109	\$559,624	(3.03)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Qualified motor and diesel fuel sales	\$85,162	\$85,434	0.32
Sales to Qualified Empire Zone Enterprises (QEZE's)	55	220	298.10
Grand Total	\$85,217	\$85,654	0.51

* Preliminary

** Revised

Hamilton County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$78,562	\$5,207	7.10
3/05 - 2/06	83,125	4,564	5.81
3/06 - 2/07	82,842	(283)	(0.34)
3/07 - 2/08**	80,312	(2,531)	(3.05)
3/08 - 2/09*	79,122	(1,189)	(1.48)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$1,564	\$1,581		1.10
Construction	2,926	3,056		4.44
Manufacturing	2,281	1,580		(30.72)
Wholesale Trade	3,493	3,451		(1.21)
Retail Trade Total	38,278	36,742		(4.01)
Motor Vehicles and Parts	13,400	12,226		(8.76)
Furniture and Home Furnishings	1,478	2,091		41.48
Electronics and Appliances	288	312		8.27
Building Materials and Garden Equipment	7,827	7,849		0.27
Food and Beverage	3,406	3,261		(4.28)
Health and Personal Care	51	196		284.51
Gasoline Stations	3,911	4,144		5.96
Clothing (excluding local sales)	323	264		(18.42)
Sporting Goods, Hobby, Book and Music Stores	1,061	569		(46.34)
General Merchandise	2,847	2,802		(1.59)
Miscellaneous Retail	1,473	1,136		(22.89)
Nonstore Retail	2,213	1,893		(14.45)
Information	3,761	3,859		2.60
Professional, Scientific, and Technical	2,839	2,819		(0.72)
Administrative/Support Services	739	1,331		80.01
Health Care	10	11		12.23
Arts, Entertainment, and Recreation	4,141	4,214		1.77
Accommodation and Food Services	11,523	11,615		0.79
Food Services	6,741	6,051		(10.23)
Accommodation	4,783	5,564		16.34
Other Services Total	2,338	2,379		1.76
Repair and Maintenance	1,751	1,890		7.92
Personal and Laundry Services	536	457		(14.75)
All Other Services	50	32		(36.48)
Ag., Mining, Trans., FIRE, Educ., Govt.	2,293	2,141		(6.65)
Unclassified by Industry	521	284		(45.52)
Grand Total	\$76,707	\$75,062		(2.15)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Qualified motor and diesel fuel sales /1	\$3,466	\$4,021		15.99
Sales to Qualified Empire Zone Enterprises (QEZE's)	138	40		(71.05)
Grand Total	\$3,604	\$4,061		12.66

* Preliminary

** Revised

/1 - Data reported may be incomplete due to a change in the tax calculation from a tax rate to a cents-per-gallon method.

Herkimer County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$540,892	\$26,198	5.09
3/05 - 2/06	561,261	20,370	3.77
3/06 - 2/07	574,401	13,140	2.34
3/07 - 2/08**	622,981	48,579	8.46
3/08 - 2/09*	606,620	(16,361)	(2.63)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$13,216	\$13,294	0.60
Construction	14,257	11,659	(18.22)
Manufacturing	13,250	10,652	(19.61)
Wholesale Trade	26,356	21,495	(18.45)
Retail Trade Total	307,587	301,831	(1.87)
Motor Vehicles and Parts	112,913	103,447	(8.38)
Furniture and Home Furnishings	9,739	9,595	(1.48)
Electronics and Appliances	3,167	3,343	5.56
Building Materials and Garden Equipment	38,368	40,260	4.93
Food and Beverage	26,406	26,307	(0.37)
Health and Personal Care	9,115	9,096	(0.20)
Gasoline Stations	15,731	15,860	0.82
Clothing (excluding local sales)	1,569	1,531	(2.39)
Sporting Goods, Hobby, Book and Music Stores	5,646	5,994	6.16
General Merchandise	62,519	63,547	1.64
Miscellaneous Retail	12,844	12,203	(4.98)
Nonstore Retail	9,571	10,647	11.24
Information	37,195	37,836	1.72
Professional, Scientific, and Technical	2,019	2,424	20.02
Administrative/Support Services	8,413	8,618	2.44
Health Care	557	592	6.34
Arts, Entertainment, and Recreation	5,954	5,858	(1.61)
Accommodation and Food Services	51,928	52,786	1.65
Food Services	41,454	42,410	2.30
Accommodation	10,474	10,377	(0.92)
Other Services Total	17,864	17,869	0.03
Repair and Maintenance	15,436	14,930	(3.28)
Personal and Laundry Services	940	1,005	6.90
All Other Services	1,488	1,934	30.01
Ag., Mining, Trans., FIRE, Educ., Govt.	21,651	17,742	(18.05)
Unclassified by Industry	1,800	1,604	(10.88)
Grand Total	\$522,047	\$504,261	(3.41)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Clothing - local sales only	\$21,598	\$22,038	2.03
Qualified motor and diesel fuel sales	79,336	80,321	1.24
Grand Total	\$100,934	\$102,359	1.41

* Preliminary

** Revised

Jefferson County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$1,412,403	\$141,959	11.17
3/05 - 2/06	1,544,808	132,405	9.37
3/06 - 2/07	1,564,385	19,577	1.27
3/07 - 2/08**	1,625,965	61,580	3.94
3/08 - 2/09*	1,562,042	(63,923)	(3.93)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Construction	21,903	21,624	(1.28)
Manufacturing	31,661	27,602	(12.82)
Wholesale Trade	81,349	81,277	(0.09)
Retail Trade Total	827,815	806,427	(2.58)
Motor Vehicles and Parts	262,987	236,953	(9.90)
Furniture and Home Furnishings	29,228	26,927	(7.87)
Electronics and Appliances	15,544	16,426	5.67
Building Materials and Garden Equipment	114,368	109,507	(4.25)
Food and Beverage	47,130	48,666	3.26
Health and Personal Care	25,499	26,684	4.65
Gasoline Stations	37,124	41,769	12.51
Clothing (excluding local sales)	21,628	21,804	0.81
Sporting Goods, Hobby, Book and Music Stores	29,566	26,452	(10.53)
General Merchandise	187,820	189,626	0.96
Miscellaneous Retail	36,738	36,292	(1.21)
Nonstore Retail	20,182	25,322	25.47
Information	75,321	80,451	6.81
Professional, Scientific, and Technical	7,836	8,850	12.94
Administrative/Support Services	21,119	22,173	4.99
Health Care	1,077	1,226	13.85
Arts, Entertainment, and Recreation	13,015	11,778	(9.51)
Accommodation and Food Services	159,496	165,222	3.59
Food Services	129,885	135,704	4.48
Accommodation	29,611	29,518	(0.31)
Other Services Total	40,883	42,262	3.37
Repair and Maintenance	34,451	35,522	3.11
Personal and Laundry Services	4,159	4,365	4.94
All Other Services	2,273	2,375	4.45
Ag., Mining, Trans., FIRE, Educ., Govt.	53,226	50,658	(4.82)
Unclassified by Industry	8,462	8,144	(3.76)
Grand Total	\$1,390,794	\$1,361,382	(2.11)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Clothing - local sales only	98,699	99,916	1.23
Qualified motor and diesel fuel sales /1	67,293	64,502	(4.15)
Residential consumer utility services	16	14	(12.63)
Sales to Qualified Empire Zone Enterprises (QEZE's)	8,872	9,685	9.17
Grand Total	\$235,171	\$200,660	(14.67)

* Preliminary

** Revised

/1 - Data reported may be incomplete due to a change in the tax calculation from a tax rate to a cents-per-gallon method.

Lewis County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$188,624	\$10,847	6.10
3/05 - 2/06	221,484	32,860	17.42
3/06 - 2/07	232,235	10,752	4.85
3/07 - 2/08**	240,651	8,415	3.62
3/08 - 2/09*	242,400	1,749	0.73

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$6,411	\$6,143	(4.18)
Construction	9,008	11,594	28.72
Manufacturing	8,466	6,856	(19.01)
Wholesale Trade	17,163	17,316	0.89
Retail Trade Total	107,941	107,748	(0.18)
Motor Vehicles and Parts	44,812	41,354	(7.72)
Furniture and Home Furnishings	2,565	2,001	(22.02)
Electronics and Appliances	1,505	1,373	(8.75)
Building Materials and Garden Equipment	15,230	15,974	4.88
Food and Beverage	5,187	4,660	(10.17)
Health and Personal Care	2,081	2,012	(3.36)
Gasoline Stations	8,546	9,528	11.48
Clothing (excluding local sales)	394	410	4.13
Sporting Goods, Hobby, Book and Music Stores	509	425	(16.42)
General Merchandise	20,501	22,563	10.06
Miscellaneous Retail	2,513	2,677	6.52
Nonstore Retail	4,097	4,772	16.49
Information	12,476	12,903	3.42
Professional, Scientific, and Technical	1,231	1,407	14.36
Administrative/Support Services	3,044	3,547	16.54
Health Care	234	239	2.08
Arts, Entertainment, and Recreation	1,066	1,055	(0.99)
Accommodation and Food Services	16,486	17,125	3.87
Food Services	14,320	14,835	3.60
Accommodation	2,167	2,290	5.68
Other Services Total	8,278	8,913	7.67
Repair and Maintenance	7,487	8,069	7.77
Personal and Laundry Services	164	212	29.25
All Other Services	627	633	0.90
Ag., Mining, Trans., FIRE, Educ., Govt.	5,478	4,640	(15.29)
Unclassified by Industry	1,195	1,322	10.63
Grand Total	\$198,476	\$200,809	1.18

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Clothing - local sales only	\$4,620	\$4,718	2.14
Qualified motor and diesel fuel sales	34,880	34,287	(1.70)
Sales to Qualified Empire Zone Enterprises (QEZE's)	2,675	2,585	(3.38)
Grand Total	\$42,175	\$41,590	(1.39)

* Preliminary

** Revised

Livingston County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$544,054	\$23,506	4.52
3/05 - 2/06	573,912	29,857	5.49
3/06 - 2/07	583,838	9,926	1.73
3/07 - 2/08**	619,717	35,879	6.15
3/08 - 2/09*	630,230	10,513	1.70

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$12,919	\$12,758	(1.24)
Construction	9,659	9,685	0.27
Manufacturing	13,571	13,815	1.79
Wholesale Trade	41,852	39,276	(6.15)
Retail Trade Total	269,271	277,424	3.03
Motor Vehicles and Parts	99,863	98,909	(0.96)
Furniture and Home Furnishings	7,147	6,663	(6.77)
Electronics and Appliances	4,595	4,401	(4.22)
Building Materials and Garden Equipment	25,841	25,382	(1.78)
Food and Beverage	30,087	32,686	8.64
Health and Personal Care	5,403	5,556	2.83
Gasoline Stations	16,737	17,103	2.19
Clothing (excluding local sales)	3,056	3,457	13.12
Sporting Goods, Hobby, Book and Music Stores	2,227	2,345	5.27
General Merchandise	54,000	56,497	4.62
Miscellaneous Retail	9,364	9,382	0.19
Nonstore Retail	10,952	15,044	37.36
Information	30,884	31,500	1.99
Professional, Scientific, and Technical	3,061	3,291	7.52
Administrative/Support Services	12,153	13,831	13.81
Health Care	542	521	(3.87)
Arts, Entertainment, and Recreation	1,863	1,844	(1.04)
Accommodation and Food Services	52,554	55,014	4.68
Food Services	49,306	51,813	5.08
Accommodation	3,248	3,201	(1.45)
Other Services Total	23,211	21,733	(6.36)
Repair and Maintenance	21,601	20,127	(6.82)
Personal and Laundry Services	499	487	(2.43)
All Other Services	1,110	1,119	0.81
Ag., Mining, Trans., FIRE, Educ., Govt.	22,422	21,174	(5.56)
Unclassified by Industry	1,746	2,315	32.56
Grand Total	\$495,708	\$504,181	1.71

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Clothing - local sales only	\$16,142	\$16,129	(0.08)
Qualified motor and diesel fuel sales	107,659	109,341	1.56
Sales to Qualified Empire Zone Enterprises (QEZE's)	208	579	178.87
Grand Total	\$124,009	\$126,049	1.65

* Preliminary

** Revised

Madison County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$585,434	\$19,439	3.43
3/05 - 2/06	606,291	20,857	3.56
3/06 - 2/07	631,122	24,831	4.10
3/07 - 2/08**	656,278	25,156	3.99
3/08 - 2/09*	648,528	(7,750)	(1.18)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$13,941	\$15,404	10.49
Construction	8,638	9,382	8.61
Manufacturing	16,824	16,786	(0.23)
Wholesale Trade	47,350	43,530	(8.07)
Retail Trade Total	318,590	312,312	(1.97)
Motor Vehicles and Parts	115,141	110,972	(3.62)
Furniture and Home Furnishings	10,385	9,637	(7.20)
Electronics and Appliances	5,664	6,208	9.60
Building Materials and Garden Equipment	49,811	47,212	(5.22)
Food and Beverage	30,758	31,672	2.97
Health and Personal Care	9,949	9,492	(4.59)
Gasoline Stations	9,819	9,894	0.77
Clothing (excluding local sales)	2,278	1,640	(27.98)
Sporting Goods, Hobby, Book and Music Stores	5,182	4,847	(6.45)
General Merchandise	60,903	59,976	(1.52)
Miscellaneous Retail	9,448	9,035	(4.37)
Nonstore Retail	9,253	11,726	26.72
Information	39,472	40,307	2.12
Professional, Scientific, and Technical	4,360	4,371	0.24
Administrative/Support Services	13,305	11,965	(10.07)
Health Care	678	642	(5.31)
Arts, Entertainment, and Recreation	3,748	3,911	4.35
Accommodation and Food Services	58,040	58,379	0.58
Food Services	46,563	47,943	2.96
Accommodation	11,477	10,436	(9.07)
Other Services Total	22,865	21,241	(7.11)
Repair and Maintenance	20,408	18,704	(8.35)
Personal and Laundry Services	2,002	1,923	(3.97)
All Other Services	455	614	34.85
Ag., Mining, Trans., FIRE, Educ., Govt.	19,010	19,741	3.85
Unclassified by Industry	2,605	2,707	3.92
Grand Total	\$569,427	\$560,677	(1.54)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$11,353	\$12,562	10.65
Clothing - local sales only	13,364	14,490	8.43
Qualified motor and diesel fuel sales	57,071	57,530	0.80
Sales to Qualified Empire Zone Enterprises (QEZE's)	5,063	3,269	(35.43)
Grand Total	\$86,851	\$87,851	1.15

* Preliminary

** Revised

Monroe County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$9,144,478	\$214,131	2.40
3/05 - 2/06	9,386,651	242,173	2.65
3/06 - 2/07	9,410,800	24,150	0.26
3/07 - 2/08**	10,009,209	598,408	6.36
3/08 - 2/09*	9,948,719	(60,489)	(0.60)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$230,874	\$243,177	5.33
Construction	189,474	180,474	(4.75)
Manufacturing	394,208	380,028	(3.60)
Wholesale Trade	797,288	769,835	(3.44)
Retail Trade Total	4,304,640	4,199,729	(2.44)
Motor Vehicles and Parts	1,292,115	1,240,501	(3.99)
Furniture and Home Furnishings	216,365	200,905	(7.15)
Electronics and Appliances	180,957	132,532	(26.76)
Building Materials and Garden Equipment	466,961	455,340	(2.49)
Food and Beverage	564,417	559,586	(0.86)
Health and Personal Care	94,700	95,883	1.25
Gasoline Stations	126,527	128,280	1.39
Clothing (excluding local sales)	130,464	119,180	(8.65)
Sporting Goods, Hobby, Book and Music Stores	190,141	180,187	(5.23)
General Merchandise	697,849	721,073	3.33
Miscellaneous Retail	220,455	219,078	(0.62)
Nonstore Retail	123,689	147,184	19.00
Information	574,874	577,699	0.49
Professional, Scientific, and Technical	130,225	120,249	(7.66)
Administrative/Support Services	266,342	285,851	7.33
Health Care	30,637	32,069	4.68
Arts, Entertainment, and Recreation	87,406	88,699	1.48
Accommodation and Food Services	942,083	958,798	1.77
Food Services	793,099	814,694	2.72
Accommodation	148,984	144,104	(3.28)
Other Services Total	288,695	285,522	(1.10)
Repair and Maintenance	235,414	231,902	(1.49)
Personal and Laundry Services	43,103	43,216	0.26
All Other Services	10,177	10,404	2.23
Ag., Mining, Trans., FIRE, Educ., Govt.	363,158	351,967	(3.08)
Unclassified by Industry	44,798	52,457	17.09
Grand Total	\$8,644,703	\$8,526,554	(1.37)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Clothing - local sales only	\$491,713	\$489,912	(0.37)
Qualified motor and diesel fuel sales	825,252	887,655	7.56
Sales to Qualified Empire Zone Enterprises (QEZE's)	47,541	44,598	(6.19)
Grand Total	\$1,364,506	\$1,422,165	4.23

* Preliminary

** Revised

Montgomery County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$515,149	\$29,498	6.07
3/05 - 2/06	564,181	49,032	9.52
3/06 - 2/07	591,670	27,489	4.87
3/07 - 2/08**	597,863	6,193	1.05
3/08 - 2/09*	605,908	8,045	1.35

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Construction	9,288	9,596	3.32
Manufacturing	14,398	15,441	7.24
Wholesale Trade	30,886	29,962	(2.99)
Retail Trade Total	279,216	279,445	0.08
Motor Vehicles and Parts	91,618	83,983	(8.33)
Furniture and Home Furnishings	5,199	7,014	34.90
Electronics and Appliances	3,243	3,291	1.51
Building Materials and Garden Equipment	58,608	52,805	(9.90)
Food and Beverage	28,503	29,205	2.46
Health and Personal Care	6,472	7,038	8.75
Gasoline Stations	21,116	22,144	4.87
Clothing (excluding local sales)	1,666	1,617	(2.91)
Sporting Goods, Hobby, Book and Music Stores	3,110	2,903	(6.66)
General Merchandise	43,932	51,975	18.31
Miscellaneous Retail	8,759	9,166	4.65
Nonstore Retail	6,990	8,303	18.78
Information	27,838	27,937	0.36
Professional, Scientific, and Technical	3,037	2,820	(7.13)
Administrative/Support Services	10,504	9,203	(12.39)
Health Care	766	828	8.11
Arts, Entertainment, and Recreation	953	877	(8.00)
Accommodation and Food Services	35,236	35,499	0.75
Food Services	32,860	33,617	2.31
Accommodation	2,376	1,881	(20.81)
Other Services Total	12,287	12,679	3.19
Repair and Maintenance	10,490	10,482	(0.08)
Personal and Laundry Services	860	1,176	36.71
All Other Services	937	1,020	8.94
Ag., Mining, Trans., FIRE, Educ., Govt.	20,466	19,366	(5.37)
Unclassified by Industry	1,286	1,360	5.82
Grand Total	\$458,552	\$457,565	(0.22)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Clothing - local sales only	13,916	15,332	10.18
Qualified motor and diesel fuel sales	125,318	132,920	6.07
Grand Total	\$139,311	\$148,342	6.48

* Preliminary

** Revised

Nassau County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$21,622,424	\$800,370	3.84
3/05 - 2/06	22,369,382	746,958	3.45
3/06 - 2/07	22,703,293	333,911	1.49
3/07 - 2/08**	23,401,008	697,714	3.07
3/08 - 2/09*	22,738,037	(662,971)	(2.83)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$647,772	\$634,780	(2.01)
Construction	366,721	344,304	(6.11)
Manufacturing	385,326	362,596	(5.90)
Wholesale Trade	1,526,024	1,458,300	(4.44)
Retail Trade Total	10,610,163	10,143,250	(4.40)
Motor Vehicles and Parts	2,858,086	2,597,675	(9.11)
Furniture and Home Furnishings	796,607	671,571	(15.70)
Electronics and Appliances	524,060	465,768	(11.12)
Building Materials and Garden Equipment	1,094,599	1,010,825	(7.65)
Food and Beverage	1,031,326	1,071,620	3.91
Health and Personal Care	392,716	406,919	3.62
Gasoline Stations	124,161	128,130	3.20
Clothing (excluding local sales)	822,218	750,078	(8.77)
Sporting Goods, Hobby, Book and Music Stores	397,453	368,979	(7.16)
General Merchandise	1,644,328	1,755,430	6.76
Miscellaneous Retail	667,071	588,326	(11.80)
Nonstore Retail	257,537	327,927	27.33
Information	1,343,887	1,381,433	2.79
Professional, Scientific, and Technical	326,106	333,077	2.14
Administrative/Support Services	609,388	651,661	6.94
Health Care	32,057	36,537	13.98
Arts, Entertainment, and Recreation	398,188	359,610	(9.69)
Accommodation and Food Services	2,074,782	2,082,563	0.38
Food Services	1,885,348	1,911,618	1.39
Accommodation	189,434	170,945	(9.76)
Other Services Total	565,512	569,642	0.73
Repair and Maintenance	461,055	465,239	0.91
Personal and Laundry Services	96,350	97,215	0.90
All Other Services	8,108	7,189	(11.33)
Ag., Mining, Trans., FIRE, Educ., Govt.	849,618	757,345	(10.86)
Unclassified by Industry	174,335	164,684	(5.54)
Grand Total	\$19,909,879	\$19,279,783	(3.16)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$65,938	\$66,671	1.11
Clothing - local sales only	1,885,636	1,841,676	(2.33)
Qualified motor and diesel fuel sales	1,537,821	1,547,087	0.60
Residential consumer utility services	18	0	(99.54)
Sales to Qualified Empire Zone Enterprises (QEZE)	1,716	2,820	64.28
Grand Total	\$3,491,129	\$3,458,254	(0.94)

* Preliminary

** Revised

Niagara County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$2,267,222	\$59,332	2.69
3/05 - 2/06	2,325,447	58,225	2.57
3/06 - 2/07	2,368,952	43,505	1.87
3/07 - 2/08**	2,546,677	177,725	7.50
3/08 - 2/09*	2,604,838	58,161	2.28

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$53,923	\$54,224	0.56
Construction	39,673	40,851	2.97
Manufacturing	79,704	76,618	(3.87)
Wholesale Trade	137,904	136,154	(1.27)
Retail Trade Total	1,039,833	1,057,933	1.74
Motor Vehicles and Parts	358,313	358,650	0.09
Furniture and Home Furnishings	37,067	36,075	(2.68)
Electronics and Appliances	21,043	21,080	0.18
Building Materials and Garden Equipment	112,339	113,222	0.79
Food and Beverage	106,319	117,808	10.81
Health and Personal Care	31,168	32,184	3.26
Gasoline Stations	26,584	25,128	(5.48)
Clothing (excluding local sales)	53,770	57,049	6.10
Sporting Goods, Hobby, Book and Music Stores	12,128	11,390	(6.09)
General Merchandise	189,362	192,383	1.60
Miscellaneous Retail	51,333	49,958	(2.68)
Nonstore Retail	40,407	43,006	6.43
Information	125,721	130,098	3.48
Professional, Scientific, and Technical	16,615	15,174	(8.68)
Administrative/Support Services	42,864	43,615	1.75
Health Care	2,934	2,675	(8.81)
Arts, Entertainment, and Recreation	17,254	16,320	(5.41)
Accommodation and Food Services	225,851	235,940	4.47
Food Services	177,174	185,388	4.64
Accommodation	48,676	50,552	3.85
Other Services Total	72,947	76,404	4.74
Repair and Maintenance	63,510	65,441	3.04
Personal and Laundry Services	5,406	6,716	24.23
All Other Services	4,031	4,247	5.37
Ag., Mining, Trans., FIRE, Educ., Govt.	82,280	82,735	0.55
Unclassified by Industry	12,788	12,431	(2.80)
Grand Total	\$1,950,290	\$1,981,171	1.58

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling Period		Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$210,346	\$214,021	1.75
Clothing - local sales only	189,412	196,893	3.95
Qualified motor and diesel fuel sales	196,621	212,746	8.20
Residential consumer utility services	8	7	(11.11)
Grand Total	\$596,387	\$623,667	4.57

* Preliminary

** Revised

Oneida County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$2,607,687	\$141,581	5.74
3/05 - 2/06	2,595,562	(12,125)	(0.46)
3/06 - 2/07	2,616,882	21,319	0.82
3/07 - 2/08**	2,697,158	80,276	3.07
3/08 - 2/09*	2,704,095	6,938	0.26

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	
	3/07 - 2/08	**	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$65,257		\$63,294	(3.01)
Construction	37,077		36,281	(2.15)
Manufacturing	58,322		65,820	12.86
Wholesale Trade	160,825		160,384	(0.27)
Retail Trade Total	1,317,952		1,296,674	(1.61)
Motor Vehicles and Parts	394,160		365,366	(7.31)
Furniture and Home Furnishings	50,927		49,242	(3.31)
Electronics and Appliances	30,468		27,823	(8.68)
Building Materials and Garden Equipment	184,021		172,788	(6.10)
Food and Beverage	105,055		112,774	7.35
Health and Personal Care	36,358		36,089	(0.74)
Gasoline Stations	54,523		56,621	3.85
Clothing (excluding local sales)	35,351		32,577	(7.84)
Sporting Goods, Hobby, Book and Music Stores	51,741		53,353	3.11
General Merchandise	274,631		279,235	1.68
Miscellaneous Retail	66,929		69,011	3.11
Nonstore Retail	33,789		41,794	23.69
Information	141,609		142,039	0.30
Professional, Scientific, and Technical	21,568		24,020	11.37
Administrative/Support Services	51,540		63,597	23.39
Health Care	4,344		4,292	(1.19)
Arts, Entertainment, and Recreation	11,049		10,784	(2.39)
Accommodation and Food Services	223,262		233,964	4.79
Food Services	198,992		207,534	4.29
Accommodation	24,270		26,430	8.90
Other Services Total	80,362		81,314	1.19
Repair and Maintenance	67,846		68,461	0.91
Personal and Laundry Services	6,922		7,060	2.00
All Other Services	5,594		5,793	3.56
Ag., Mining, Trans., FIRE, Educ., Govt.	75,553		69,491	(8.02)
Unclassified by Industry	13,182		13,572	2.96
Grand Total	\$2,261,901		\$2,265,528	0.16

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	
	3/07 - 2/08	**	3/08 - 2/09 *	Percent Change
Utilities - residential energy only	\$50,105		\$45,453	(9.29)
Clothing - local sales only	163,210		164,617	0.86
Qualified motor and diesel fuel sales /1	174,938		191,207	9.30
Residential consumer utility services	184		0	(100.00)
Sales to Qualified Empire Zone Enterprises (QEZE's)	46,820		37,291	(20.35)
Grand Total	\$435,257		\$438,568	0.76

* Preliminary

** Revised

/1 - Data reported may be incomplete due to a change in the tax calculation from a tax rate to a cents-per-gallon method.

Onondaga County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$6,629,983	\$267,874	4.21
3/05 - 2/06	6,818,338	188,355	2.84
3/06 - 2/07	6,713,569	(104,769)	(1.54)
3/07 - 2/08**	6,817,081	103,511	1.54
3/08 - 2/09*	7,056,110	239,029	3.51

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$166,889	\$163,031	(2.31)
Construction	135,201	134,201	(0.74)
Manufacturing	193,512	203,667	5.25
Wholesale Trade	563,160	538,047	(4.46)
Retail Trade Total	3,034,439	2,958,322	(2.51)
Motor Vehicles and Parts	912,895	854,615	(6.38)
Furniture and Home Furnishings	159,778	152,799	(4.37)
Electronics and Appliances	71,728	56,470	(21.27)
Building Materials and Garden Equipment	343,050	335,775	(2.12)
Food and Beverage	326,681	330,847	1.28
Health and Personal Care	75,207	76,099	1.19
Gasoline Stations	101,555	103,061	1.48
Clothing (excluding local sales)	110,834	101,091	(8.79)
Sporting Goods, Hobby, Book and Music Stores	141,293	129,362	(8.44)
General Merchandise	546,153	557,333	2.05
Miscellaneous Retail	168,466	162,737	(3.40)
Nonstore Retail	76,798	98,133	27.78
Information	373,743	387,282	3.62
Professional, Scientific, and Technical	79,592	65,256	(18.01)
Administrative/Support Services	167,173	179,127	7.15
Health Care	12,140	13,900	14.50
Arts, Entertainment, and Recreation	47,379	48,939	3.29
Accommodation and Food Services	695,466	709,868	2.07
Food Services	578,409	592,897	2.50
Accommodation	117,057	116,970	(0.07)
Other Services Total	242,510	245,103	1.07
Repair and Maintenance	175,885	182,059	3.51
Personal and Laundry Services	56,453	52,895	(6.30)
All Other Services	10,173	10,149	(0.24)
Ag., Mining, Trans., FIRE, Educ., Govt.	270,750	257,925	(4.74)
Unclassified by Industry	43,501	47,196	8.49
Grand Total	\$6,025,455	\$5,951,864	(1.22)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Clothing - local sales only	\$426,377	\$416,858	(2.23)
Qualified motor and diesel fuel sales	261,398	583,673	123.29
Sales to Qualified Empire Zone Enterprises (QEZE's)	103,851	103,715	(0.13)
Grand Total	\$791,626	\$1,104,246	39.49

* Preliminary

** Revised

Ontario County

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

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$1,815,809	\$103,127	6.02
3/05 - 2/06	1,868,917	53,109	2.92
3/06 - 2/07	1,911,114	42,197	2.26
3/07 - 2/08**	2,076,037	164,923	8.63
3/08 - 2/09*	2,067,765	(8,272)	(0.40)

Annual State Tax Base Industry Totals (In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$39,443	\$40,343		2.28
Construction	28,547	29,062		1.80
Manufacturing	39,419	38,730		(1.75)
Wholesale Trade	108,476	110,960		2.29
Retail Trade Total	895,226	873,861		(2.39)
Motor Vehicles and Parts	213,157	208,812		(2.04)
Furniture and Home Furnishings	55,171	48,312		(12.43)
Electronics and Appliances	33,493	29,503		(11.91)
Building Materials and Garden Equipment	134,186	122,546		(8.67)
Food and Beverage	73,302	79,358		8.26
Health and Personal Care	18,457	19,733		6.91
Gasoline Stations	26,045	27,738		6.50
Clothing (excluding local sales)	35,550	32,673		(8.09)
Sporting Goods, Hobby, Book and Music Stores	34,156	32,519		(4.79)
General Merchandise	197,980	198,052		0.04
Miscellaneous Retail	51,196	49,427		(3.45)
Nonstore Retail	22,533	25,188		11.78
Information	71,824	75,626		5.29
Professional, Scientific, and Technical	14,774	16,069		8.77
Administrative/Support Services	43,055	44,779		4.00
Health Care	3,299	2,628		(20.35)
Arts, Entertainment, and Recreation	17,553	17,153		(2.28)
Accommodation and Food Services	179,862	183,324		1.93
Food Services	148,281	151,259		2.01
Accommodation	31,581	32,065		1.53
Other Services Total	48,520	48,882		0.75
Repair and Maintenance	42,429	42,887		1.08
Personal and Laundry Services	4,984	5,071		1.74
All Other Services	1,107	924		(16.53)
Ag., Mining, Trans., FIRE, Educ., Govt.	54,284	51,695		(4.77)
Unclassified by Industry	7,068	8,866		25.44
Grand Total	\$1,551,350	\$1,541,978		(0.60)

Annual Local Tax Base Industry Totals (In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities - residential energy only	\$138,730	\$139,322		0.43
Clothing - local sales only	171,455	168,612		(1.66)
Qualified motor and diesel fuel sales	207,893	211,419		1.70
Sales to Qualified Empire Zone Enterprises (QEZE's)	6,609	6,434		(2.64)
Grand Total	\$524,687	\$525,787		0.21

* Preliminary

** Revised

Orange County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$5,304,729	\$277,847	5.53
3/05 - 2/06	5,658,542	353,814	6.67
3/06 - 2/07	5,584,807	(73,735)	(1.30)
3/07 - 2/08**	5,878,260	293,453	5.25
3/08 - 2/09*	5,845,691	(32,569)	(0.55)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Construction	77,842	79,810	2.53
Manufacturing	102,773	106,034	3.17
Wholesale Trade	372,201	344,424	(7.46)
Retail Trade Total	2,642,639	2,551,622	(3.44)
Motor Vehicles and Parts	647,578	576,751	(10.94)
Furniture and Home Furnishings	123,594	104,360	(15.56)
Electronics and Appliances	61,463	51,728	(15.84)
Building Materials and Garden Equipment	350,879	311,935	(11.10)
Food and Beverage	236,744	238,956	0.93
Health and Personal Care	60,815	63,244	3.99
Gasoline Stations	78,348	82,452	5.24
Clothing (excluding local sales)	326,020	361,714	10.95
Sporting Goods, Hobby, Book and Music Stores	105,427	100,048	(5.10)
General Merchandise	431,477	430,964	(0.12)
Miscellaneous Retail	142,372	140,700	(1.17)
Nonstore Retail	77,924	88,771	13.92
Information	292,804	301,971	3.13
Professional, Scientific, and Technical	37,724	39,429	4.52
Administrative/Support Services	98,555	108,048	9.63
Health Care	3,298	2,638	(19.99)
Arts, Entertainment, and Recreation	30,395	30,329	(0.22)
Accommodation and Food Services	407,191	415,117	1.95
Food Services	348,207	355,789	2.18
Accommodation	58,984	59,327	0.58
Other Services Total	175,060	166,723	(4.76)
Repair and Maintenance	144,375	140,067	(2.98)
Personal and Laundry Services	28,195	24,297	(13.83)
All Other Services	2,490	2,359	(5.25)
Ag., Mining, Trans., FIRE, Educ., Govt.	202,458	190,160	(6.07)
Unclassified by Industry	50,720	50,408	(0.62)
Grand Total	\$4,639,135	\$4,536,301	(2.22)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Clothing - local sales only	646,694	683,566	5.70
Qualified motor and diesel fuel sales	534,164	559,838	4.81
Residential consumer utility services	6	8	28.36
Sales to Qualified Empire Zone Enterprises (QEZE's)	2,075	2,845	37.13
Grand Total	\$1,239,125	\$1,309,390	5.67

* Preliminary

** Revised

Orleans County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$272,177	\$5,947	2.23
3/05 - 2/06	283,692	11,515	4.23
3/06 - 2/07	316,338	32,646	11.51
3/07 - 2/08**	336,921	20,582	6.51
3/08 - 2/09*	345,011	8,090	2.40

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$9,945	\$8,541		(14.13)
Construction	5,037	4,393		(12.79)
Manufacturing	6,563	7,086		7.98
Wholesale Trade	15,085	15,299		1.42
Retail Trade Total	141,130	140,315		(0.58)
Motor Vehicles and Parts	56,152	52,257		(6.94)
Furniture and Home Furnishings	3,776	2,492		(34.00)
Electronics and Appliances	1,339	1,426		6.49
Building Materials and Garden Equipment	13,030	12,815		(1.65)
Food and Beverage	14,932	18,864		26.33
Health and Personal Care	3,824	3,679		(3.80)
Gasoline Stations	6,055	5,105		(15.70)
Clothing (excluding local sales)	1,385	1,383		(0.18)
Sporting Goods, Hobby, Book and Music Stores	2,555	2,377		(6.96)
General Merchandise	29,260	29,479		0.75
Miscellaneous Retail	3,149	3,068		(2.57)
Nonstore Retail	5,673	7,372		29.95
Information	23,448	23,397		(0.22)
Professional, Scientific, and Technical	2,130	1,299		(39.02)
Administrative/Support Services	5,660	5,666		0.12
Health Care	150	130		(13.22)
Arts, Entertainment, and Recreation	2,248	2,262		0.62
Accommodation and Food Services	19,272	18,953		(1.66)
Food Services	18,329	18,225		(0.57)
Accommodation	944	728		(22.86)
Other Services Total	10,896	11,698		7.36
Repair and Maintenance	9,837	10,523		6.98
Personal and Laundry Services	505	679		34.49
All Other Services	555	496		(10.58)
Ag., Mining, Trans., FIRE, Educ., Govt.	10,541	9,768		(7.34)
Unclassified by Industry	1,032	1,133		9.76
Grand Total	\$253,137	\$249,939		(1.26)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities - residential energy only	\$41,674	\$41,655		(0.05)
Clothing - local sales only	7,598	7,308		(3.82)
Qualified motor and diesel fuel sales	33,978	45,009		32.47
Sales to Qualified Empire Zone Enterprises (QEZE)	534	1,100		106.00
Grand Total	\$83,784	\$95,072		13.47

* Preliminary

** Revised

Oswego County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$1,103,847	\$68,278	6.59
3/05 - 2/06	1,114,273	10,426	0.94
3/06 - 2/07	1,100,973	(13,300)	(1.19)
3/07 - 2/08**	1,077,434	(23,539)	(2.14)
3/08 - 2/09*	1,121,888	44,454	4.13

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$37,168	\$40,233	8.25
Construction	15,770	16,060	1.84
Manufacturing	27,843	26,454	(4.99)
Wholesale Trade	62,905	57,565	(8.49)
Retail Trade Total	540,778	548,857	1.49
Motor Vehicles and Parts	219,131	203,478	(7.14)
Furniture and Home Furnishings	12,827	13,025	1.55
Electronics and Appliances	5,036	4,450	(11.63)
Building Materials and Garden Equipment	56,832	57,683	1.50
Food and Beverage	58,755	55,788	(5.05)
Health and Personal Care	13,298	13,932	4.77
Gasoline Stations	37,869	41,786	10.34
Clothing (excluding local sales)	3,729	3,548	(4.86)
Sporting Goods, Hobby, Book and Music Stores	7,223	7,813	8.16
General Merchandise	90,818	112,119	23.46
Miscellaneous Retail	19,474	17,039	(12.51)
Nonstore Retail	15,786	18,195	15.26
Information	60,458	63,821	5.56
Professional, Scientific, and Technical	5,032	5,211	3.56
Administrative/Support Services	15,861	19,481	22.82
Health Care	565	923	63.30
Arts, Entertainment, and Recreation	6,892	6,901	0.14
Accommodation and Food Services	94,725	96,533	1.91
Food Services	86,544	88,570	2.34
Accommodation	8,181	7,962	(2.68)
Other Services Total	42,215	42,045	(0.40)
Repair and Maintenance	37,583	36,996	(1.56)
Personal and Laundry Services	3,282	3,673	11.91
All Other Services	1,350	1,377	2.00
Ag., Mining, Trans., FIRE, Educ., Govt.	30,421	28,609	(5.96)
Unclassified by Industry	10,727	11,327	5.59
Grand Total	\$951,360	\$964,019	1.33

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$16,713	\$17,953	7.42
Clothing - local sales only	30,946	33,079	6.89
Qualified motor and diesel fuel sales /1	71,011	99,166	39.65
Sales to Qualified Empire Zone Enterprises (OEZEs)	7,404	7,670	3.60
Grand Total	\$126,074	\$157,868	25.22

* Preliminary

** Revised

/1 - Data reported may be incomplete due to a change in the tax calculation from a tax rate to a cents-per-gallon method.

Otsego County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$731,482	\$47,779	6.99
3/05 - 2/06	775,645	44,163	6.04
3/06 - 2/07	808,651	33,006	4.26
3/07 - 2/08**	830,689	22,038	2.73
3/08 - 2/09*	812,909	(17,781)	(2.14)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$20,619	\$17,167		(16.74)
Construction	8,434	8,767		3.96
Manufacturing	15,198	12,956		(14.75)
Wholesale Trade	55,334	57,069		3.14
Retail Trade Total	390,371	369,285		(5.40)
Motor Vehicles and Parts	116,836	103,432		(11.47)
Furniture and Home Furnishings	8,772	10,902		24.28
Electronics and Appliances	5,651	4,445		(21.35)
Building Materials and Garden Equipment	72,971	64,233		(11.97)
Food and Beverage	36,607	37,197		1.61
Health and Personal Care	8,924	9,146		2.49
Gasoline Stations	15,287	14,746		(3.54)
Clothing (excluding local sales)	3,749	3,435		(8.36)
Sporting Goods, Hobby, Book and Music Stores	8,061	7,496		(7.01)
General Merchandise	79,586	79,025		(0.70)
Miscellaneous Retail	23,619	23,046		(2.43)
Nonstore Retail	10,309	12,184		18.19
Information	39,104	38,473		(1.61)
Professional, Scientific, and Technical	4,740	4,934		4.08
Administrative/Support Services	10,962	11,785		7.51
Health Care	2,636	2,583		(2.01)
Arts, Entertainment, and Recreation	9,668	11,217		16.02
Accommodation and Food Services	93,102	92,745		(0.38)
Food Services	57,649	57,176		(0.82)
Accommodation	35,453	35,569		0.33
Other Services Total	18,717	18,913		1.05
Repair and Maintenance	15,537	15,654		0.76
Personal and Laundry Services	2,344	2,461		4.98
All Other Services	836	798		(4.54)
Ag., Mining, Trans., FIRE, Educ., Govt.	21,304	21,340		0.17
Unclassified by Industry	6,551	6,588		0.56
Grand Total	\$696,739	\$673,823		(3.29)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Clothing - local sales only	\$34,855	\$34,864		0.03
Qualified motor and diesel fuel sales	98,571	103,729		5.23
Sales to Qualified Empire Zone Enterprises (QEZE's)	524	493		(5.96)
Grand Total	\$133,950	\$139,086		3.83

* Preliminary

** Revised

Putnam County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$1,149,040	\$76,559	7.14
3/05 - 2/06	1,159,981	10,941	0.95
3/06 - 2/07	1,150,533	(9,448)	(0.81)
3/07 - 2/08**	1,211,221	60,688	5.27
3/08 - 2/09*	1,173,725	(37,496)	(3.10)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$30,267	\$32,209	6.42
Construction	26,758	24,098	(9.94)
Manufacturing	28,445	36,414	28.02
Wholesale Trade	92,221	80,465	(12.75)
Retail Trade Total	518,682	484,666	(6.56)
Motor Vehicles and Parts	186,812	167,652	(10.26)
Furniture and Home Furnishings	29,311	24,789	(15.43)
Electronics and Appliances	10,017	9,070	(9.46)
Building Materials and Garden Equipment	99,800	90,907	(8.91)
Food and Beverage	73,232	73,365	0.18
Health and Personal Care	16,317	16,655	2.07
Gasoline Stations	14,948	16,214	8.47
Clothing (excluding local sales)	7,894	5,867	(25.68)
Sporting Goods, Hobby, Book and Music Stores	12,028	10,912	(9.28)
General Merchandise	20,763	20,210	(2.66)
Miscellaneous Retail	24,653	23,247	(5.70)
Nonstore Retail	22,906	25,778	12.54
Information	80,233	80,153	(0.10)
Professional, Scientific, and Technical	10,795	12,471	15.52
Administrative/Support Services	32,536	32,711	0.54
Health Care	1,497	1,290	(13.81)
Arts, Entertainment, and Recreation	14,841	14,476	(2.46)
Accommodation and Food Services	73,236	75,430	2.99
Food Services	71,074	73,744	3.76
Accommodation	2,162	1,686	(22.03)
Other Services Total	49,507	48,081	(2.88)
Repair and Maintenance	42,016	40,431	(3.77)
Personal and Laundry Services	6,471	6,889	6.45
All Other Services	1,020	761	(25.37)
Ag., Mining, Trans., FIRE, Educ., Govt.	50,035	48,224	(3.62)
Unclassified by Industry	13,122	12,296	(6.30)
Grand Total	\$1,022,175	\$982,983	(3.83)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Clothing - local sales only	\$35,336	\$34,809	(1.49)
Qualified motor and diesel fuel sales	153,647	155,896	1.46
Sales to Qualified Empire Zone Enterprises (QEZE's)	63	37	(40.64)
Grand Total	\$189,046	\$190,742	0.90

* Preliminary

** Revised

Rensselaer County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$1,449,831	\$84,790	6.21
3/05 - 2/06	1,552,484	102,653	7.08
3/06 - 2/07	1,503,949	(48,535)	(3.13)
3/07 - 2/08**	1,642,001	138,052	9.18
3/08 - 2/09*	1,681,355	39,354	2.40

Annual State Tax Base

Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$34,911	\$35,762	2.44
Construction	29,024	33,315	14.79
Manufacturing	42,147	38,395	(8.90)
Wholesale Trade	113,480	108,183	(4.67)
Retail Trade Total	724,033	720,326	(0.51)
Motor Vehicles and Parts	254,975	236,543	(7.23)
Furniture and Home Furnishings	19,728	18,009	(8.72)
Electronics and Appliances	12,537	11,135	(11.18)
Building Materials and Garden Equipment	89,215	89,215	0.00
Food and Beverage	90,493	94,377	4.29
Health and Personal Care	18,592	19,504	4.90
Gasoline Stations	52,905	57,537	8.76
Clothing (excluding local sales)	5,364	5,524	2.98
Sporting Goods, Hobby, Book and Music Stores	4,279	4,270	(0.19)
General Merchandise	124,382	126,041	1.33
Miscellaneous Retail	28,788	27,701	(3.78)
Nonstore Retail	22,776	30,469	33.78
Information	93,404	96,233	3.03
Professional, Scientific, and Technical	12,019	24,428	103.25
Administrative/Support Services	32,029	34,992	9.25
Health Care	1,090	1,198	9.94
Arts, Entertainment, and Recreation	8,868	8,473	(4.45)
Accommodation and Food Services	128,697	132,610	3.04
Food Services	117,021	120,884	3.30
Accommodation	11,676	11,725	0.42
Other Services Total	50,930	51,363	0.85
Repair and Maintenance	44,406	44,941	1.20
Personal and Laundry Services	4,002	4,001	(0.03)
All Other Services	2,522	2,422	(3.98)
Ag., Mining, Trans., FIRE, Educ., Govt.	61,261	59,802	(2.38)
Unclassified by Industry	8,301	7,124	(14.18)
Grand Total	\$1,340,193	\$1,352,204	0.90

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$39,645	\$38,754	(2.25)
Clothing - local sales only	42,708	42,551	(0.37)
Qualified motor and diesel fuel sales	211,534	238,714	12.85
Residential consumer utility services	38	42	11.86
Sales to Qualified Empire Zone Enterprises (QEZE's)	7,883	9,090	15.30
Grand Total	\$301,808	\$329,151	9.06

* Preliminary

** Revised

Rockland County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$3,960,468	\$82,717	2.13
3/05 - 2/06	4,080,779	120,311	3.04
3/06 - 2/07	4,061,304	(19,475)	(0.48)
3/07 - 2/08**	4,180,642	119,338	2.94
3/08 - 2/09*	4,064,620	(116,022)	(2.78)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$163,002	\$158,344	(2.86)
Construction	81,720	75,289	(7.87)
Manufacturing	122,873	105,796	(13.90)
Wholesale Trade	392,869	347,945	(11.43)
Retail Trade Total	1,837,620	1,745,431	(5.02)
Motor Vehicles and Parts	468,920	427,901	(8.75)
Furniture and Home Furnishings	114,307	100,076	(12.45)
Electronics and Appliances	73,782	71,865	(2.60)
Building Materials and Garden Equipment	252,831	231,800	(8.32)
Food and Beverage	189,433	194,638	2.75
Health and Personal Care	52,273	54,192	3.67
Gasoline Stations	21,843	21,745	(0.45)
Clothing (excluding local sales)	80,359	76,804	(4.42)
Sporting Goods, Hobby, Book and Music Stores	84,213	76,362	(9.32)
General Merchandise	338,294	324,747	(4.00)
Miscellaneous Retail	108,855	101,345	(6.90)
Nonstore Retail	52,510	63,956	21.80
Information	305,344	284,761	(6.74)
Professional, Scientific, and Technical	59,139	61,944	4.74
Administrative/Support Services	111,610	115,593	3.57
Health Care	2,522	2,789	10.59
Arts, Entertainment, and Recreation	27,458	27,696	0.86
Accommodation and Food Services	364,146	366,017	0.51
Food Services	308,607	316,388	2.52
Accommodation	55,538	49,628	(10.64)
Other Services Total	109,988	111,175	1.08
Repair and Maintenance	94,239	95,020	0.83
Personal and Laundry Services	14,264	14,386	0.85
All Other Services	1,485	1,770	19.14
Ag., Mining, Trans., FIRE, Educ., Govt.	150,179	146,375	(2.53)
Unclassified by Industry	34,992	34,566	(1.22)
Grand Total	\$3,763,464	\$3,583,720	(4.78)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Clothing - local sales only	\$331,855	\$321,306	(3.18)
Qualified motor and diesel fuel sales	84,939	158,926	87.11
Sales to Qualified Empire Zone Enterprises (QEZE's)	384	668	74.04
Grand Total	\$417,178	\$480,900	15.27

* Preliminary

** Revised

St. Lawrence County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$1,082,080	\$56,663	5.53
3/05 - 2/06	1,127,906	45,826	4.24
3/06 - 2/07	1,177,147	49,241	4.37
3/07 - 2/08**	1,283,176	106,029	9.01
3/08 - 2/09*	1,318,543	35,367	2.76

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$26,978	\$27,885	3.36
Construction	24,936	25,900	3.87
Manufacturing	37,897	35,984	(5.05)
Wholesale Trade	83,265	81,017	(2.70)
Retail Trade Total	580,399	601,675	3.67
Motor Vehicles and Parts	195,097	186,231	(4.54)
Furniture and Home Furnishings	10,130	11,159	10.16
Electronics and Appliances	7,892	7,951	0.75
Building Materials and Garden Equipment	87,112	91,049	4.52
Food and Beverage	49,391	48,354	(2.10)
Health and Personal Care	21,157	20,189	(4.57)
Gasoline Stations	28,776	30,521	6.06
Clothing (excluding local sales)	13,027	12,600	(3.28)
Sporting Goods, Hobby, Book and Music Stores	12,040	11,508	(4.42)
General Merchandise	113,378	136,636	20.51
Miscellaneous Retail	20,912	18,968	(9.30)
Nonstore Retail	21,487	26,510	23.38
Information	54,243	59,264	9.26
Professional, Scientific, and Technical	8,268	6,260	(24.28)
Administrative/Support Services	10,377	13,914	34.09
Health Care	793	844	6.53
Arts, Entertainment, and Recreation	3,293	3,092	(6.12)
Accommodation and Food Services	91,587	94,474	3.15
Food Services	78,254	81,176	3.73
Accommodation	13,332	13,298	(0.26)
Other Services Total	25,008	25,495	1.95
Repair and Maintenance	20,446	21,737	6.32
Personal and Laundry Services	3,126	2,259	(27.73)
All Other Services	1,436	1,498	4.33
Ag., Mining, Trans., FIRE, Educ., Govt.	39,387	37,484	(4.83)
Unclassified by Industry	4,601	4,614	0.27
Grand Total	\$991,031	\$1,017,902	2.71

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$99,344	\$100,088	0.75
Clothing - local sales only	51,287	53,513	4.34
Qualified motor and diesel fuel sales	134,554	140,865	4.69
Residential consumer utility services	8	3	(61.19)
Sales to Qualified Empire Zone Enterprises (QEZE's)	6,952	6,173	(11.22)
Grand Total	\$292,145	\$300,642	2.91

* Preliminary

** Revised

Saratoga County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$3,005,999	\$201,010	7.17
3/05 - 2/06	3,165,945	159,946	5.32
3/06 - 2/07	3,134,252	(31,693)	(1.00)
3/07 - 2/08**	3,400,311	266,059	8.49
3/08 - 2/09*	3,353,637	(46,673)	(1.37)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$63,367	\$64,556	1.88
Construction	61,813	61,892	0.13
Manufacturing	112,501	87,455	(22.26)
Wholesale Trade	202,399	198,152	(2.10)
Retail Trade Total	1,567,644	1,516,625	(3.25)
Motor Vehicles and Parts	458,606	429,487	(6.35)
Furniture and Home Furnishings	65,404	57,116	(12.67)
Electronics and Appliances	26,741	23,176	(13.33)
Building Materials and Garden Equipment	255,153	236,487	(7.32)
Food and Beverage	137,767	140,875	2.26
Health and Personal Care	32,602	33,134	1.63
Gasoline Stations	86,715	92,805	7.02
Clothing (excluding local sales)	42,261	37,322	(11.69)
Sporting Goods, Hobby, Book and Music Stores	61,671	55,031	(10.77)
General Merchandise	279,043	278,243	(0.29)
Miscellaneous Retail	81,390	81,593	0.25
Nonstore Retail	40,289	51,357	27.47
Information	137,246	139,319	1.51
Professional, Scientific, and Technical	28,010	30,251	8.00
Administrative/Support Services	81,718	81,686	(0.04)
Health Care	1,694	1,708	0.80
Arts, Entertainment, and Recreation	32,112	29,590	(7.85)
Accommodation and Food Services	346,456	355,607	2.64
Food Services	280,365	289,152	3.13
Accommodation	66,092	66,455	0.55
Other Services Total	85,532	86,116	0.68
Repair and Maintenance	72,841	73,539	0.96
Personal and Laundry Services	10,913	10,740	(1.59)
All Other Services	1,778	1,838	3.36
Ag., Mining, Trans., FIRE, Educ., Govt.	118,250	108,069	(8.61)
Unclassified by Industry	24,019	21,476	(10.59)
Grand Total	\$2,862,761	\$2,782,503	(2.80)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Clothing - local sales only	\$180,900	\$179,843	(0.58)
Qualified motor and diesel fuel sales	348,792	383,055	9.82
Sales to Qualified Empire Zone Enterprises (QEZE's)	7,858	8,236	4.82
Grand Total	\$537,550	\$571,134	6.25

* Preliminary

** Revised

Schenectady County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$1,890,660	\$38,812	2.10
3/05 - 2/06	1,961,313	70,654	3.74
3/06 - 2/07	1,932,996	(28,318)	(1.44)
3/07 - 2/08**	2,066,490	133,494	6.91
3/08 - 2/09*	2,108,056	41,566	2.01

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$38,645	\$37,687	(2.48)
Construction	34,151	35,281	3.31
Manufacturing	42,583	46,288	8.70
Wholesale Trade	166,364	187,247	12.55
Retail Trade Total	872,169	862,255	(1.14)
Motor Vehicles and Parts	280,541	265,254	(5.45)
Furniture and Home Furnishings	29,968	26,760	(10.70)
Electronics and Appliances	19,473	17,986	(7.64)
Building Materials and Garden Equipment	116,538	111,480	(4.34)
Food and Beverage	83,287	83,465	0.21
Health and Personal Care	26,412	30,605	15.88
Gasoline Stations	52,444	57,126	8.93
Clothing (excluding local sales)	22,881	20,420	(10.76)
Sporting Goods, Hobby, Book and Music Stores	18,418	17,666	(4.09)
General Merchandise	157,433	160,127	1.71
Miscellaneous Retail	41,729	40,513	(2.92)
Nonstore Retail	23,045	30,854	33.89
Information	129,687	132,397	2.09
Professional, Scientific, and Technical	30,347	36,485	20.23
Administrative/Support Services	43,916	46,159	5.11
Health Care	2,356	1,662	(29.47)
Arts, Entertainment, and Recreation	7,025	6,197	(11.79)
Accommodation and Food Services	140,808	147,927	5.06
Food Services	131,899	137,847	4.51
Accommodation	8,908	10,080	13.15
Other Services Total	52,218	52,305	0.17
Repair and Maintenance	45,966	45,678	(0.63)
Personal and Laundry Services	3,565	3,678	3.17
All Other Services	2,687	2,949	9.77
Ag., Mining, Trans., FIRE, Educ., Govt.	57,814	57,162	(1.13)
Unclassified by Industry	6,692	5,905	(11.75)
Grand Total	\$1,624,774	\$1,654,960	1.86

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities - residential energy only	\$154,813	\$152,918	(1.22)
Clothing - local sales only	85,001	82,698	(2.71)
Qualified motor and diesel fuel sales	192,998	204,298	5.85
Residential consumer utility services	35	43	22.09
Sales to Qualified Empire Zone Enterprises (QEZE's)	8,869	13,140	48.17
Grand Total	\$441,716	\$453,097	2.58

* Preliminary

** Revised

Schoharie County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$301,399	\$15,098	5.27
3/05 - 2/06	317,280	15,881	5.27
3/06 - 2/07	324,533	7,253	2.29
3/07 - 2/08**	335,742	11,209	3.45
3/08 - 2/09*	322,029	(13,713)	(4.08)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$6,346	\$5,584		(12.02)
Construction	6,369	4,840		(24.01)
Manufacturing	8,844	6,049		(31.60)
Wholesale Trade	21,696	20,530		(5.37)
Retail Trade Total	166,173	157,673		(5.11)
Motor Vehicles and Parts	57,459	50,989		(11.26)
Furniture and Home Furnishings	3,365	2,998		(10.91)
Electronics and Appliances	1,942	2,066		6.37
Building Materials and Garden Equipment	16,977	16,161		(4.80)
Food and Beverage	14,448	15,009		3.89
Health and Personal Care	1,584	1,342		(15.27)
Gasoline Stations	9,504	10,126		6.54
Clothing (excluding local sales)	590	527		(10.63)
Sporting Goods, Hobby, Book and Music Stores	1,176	1,060		(9.89)
General Merchandise	44,666	43,552		(2.49)
Miscellaneous Retail	7,768	6,616		(14.83)
Nonstore Retail	6,692	7,226		7.97
Information	17,523	17,497		(0.14)
Professional, Scientific, and Technical	1,690	2,950		74.51
Administrative/Support Services	5,207	5,243		0.69
Health Care	136	162		19.41
Arts, Entertainment, and Recreation	4,089	3,881		(5.08)
Accommodation and Food Services	21,167	21,522		1.68
Food Services	16,910	17,586		4.00
Accommodation	4,256	3,936		(7.53)
Other Services Total	11,371	10,780		(5.20)
Repair and Maintenance	9,490	9,004		(5.12)
Personal and Laundry Services	782	724		(7.39)
All Other Services	1,099	1,052		(4.32)
Ag., Mining, Trans., FIRE, Educ., Govt.	11,197	11,068		(1.16)
Unclassified by Industry	1,169	940		(19.59)
Grand Total	\$282,976	\$268,718		(5.04)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Clothing - local sales only	\$10,679	\$10,302		(3.53)
Qualified motor and diesel fuel sales	41,990	42,949		2.28
Sales to Qualified Empire Zone Enterprises (QEZE's)	97	60		(37.31)
Grand Total	\$52,766	\$53,311		1.03

* Preliminary

** Revised

Schuyler County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$180,373	\$12,991	7.76
3/05 - 2/06	195,074	14,702	8.15
3/06 - 2/07	190,573	(4,501)	(2.31)
3/07 - 2/08**	197,912	7,339	3.85
3/08 - 2/09*	208,970	11,058	5.59

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Construction	2,711	3,278	20.93
Manufacturing	6,741	7,922	17.51
Wholesale Trade	8,979	9,760	8.70
Retail Trade Total	94,237	91,226	(3.20)
Motor Vehicles and Parts	32,846	27,512	(16.24)
Furniture and Home Furnishings	1,813	1,510	(16.71)
Electronics and Appliances	512	692	35.23
Building Materials and Garden Equipment	5,572	5,732	2.86
Food and Beverage	7,116	7,437	4.51
Health and Personal Care	1,538	1,551	0.85
Gasoline Stations	5,909	6,561	11.03
Clothing (excluding local sales)	769	966	25.55
Sporting Goods, Hobby, Book and Music Stores	1,459	1,361	(6.72)
General Merchandise	30,698	31,056	1.17
Miscellaneous Retail	3,094	1,870	(39.55)
Nonstore Retail	2,911	4,978	70.98
Information	10,708	11,522	7.61
Professional, Scientific, and Technical	1,623	2,158	32.99
Administrative/Support Services	2,257	2,507	11.11
Health Care	166	140	(15.79)
Arts, Entertainment, and Recreation	10,768	10,293	(4.41)
Accommodation and Food Services	20,901	23,182	10.91
Food Services	14,923	14,929	0.04
Accommodation	5,978	8,253	38.06
Other Services Total	4,853	5,223	7.62
Repair and Maintenance	4,069	4,340	6.67
Personal and Laundry Services	318	393	23.64
All Other Services	466	490	5.02
Ag., Mining, Trans., FIRE, Educ., Govt.	3,491	4,900	40.35
Unclassified by Industry	686	904	31.79
Grand Total	\$171,801	\$176,817	2.92

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Sales to Qualified Empire Zone Enterprises (QEZE)	1,112	3,717	234.40
Grand Total	\$26,111	\$32,153	23.14

* Preliminary

** Revised

Seneca County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$381,876	\$15,181	4.14
3/05 - 2/06	418,023	36,147	9.47
3/06 - 2/07	429,933	11,910	2.85
3/07 - 2/08**	438,870	8,937	2.08
3/08 - 2/09*	444,096	5,226	1.19

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$8,611	\$8,114		(5.77)
Construction	4,402	4,722		7.25
Manufacturing	18,710	18,852		0.76
Wholesale Trade	22,784	21,944		(3.68)
Retail Trade Total	173,442	175,626		1.26
Motor Vehicles and Parts	49,354	48,242		(2.25)
Furniture and Home Furnishings	7,313	6,917		(5.41)
Electronics and Appliances	3,643	2,703		(25.80)
Building Materials and Garden Equipment	19,088	22,217		16.39
Food and Beverage	17,841	18,153		1.75
Health and Personal Care	3,420	3,795		10.98
Gasoline Stations	13,411	13,203		(1.56)
Clothing (excluding local sales)	18,891	16,725		(11.46)
Sporting Goods, Hobby, Book and Music Stores	1,679	1,601		(4.65)
General Merchandise	24,656	25,093		1.77
Miscellaneous Retail	5,885	4,997		(15.09)
Nonstore Retail	8,262	11,982		45.02
Information	19,567	19,080		(2.49)
Professional, Scientific, and Technical	2,208	1,973		(10.65)
Administrative/Support Services	6,170	7,279		17.97
Health Care	199	185		(7.07)
Arts, Entertainment, and Recreation	4,092	3,127		(23.58)
Accommodation and Food Services	32,021	33,515		4.66
Food Services	25,284	26,915		6.45
Accommodation	6,737	6,600		(2.03)
Other Services Total	9,800	10,630		8.46
Repair and Maintenance	8,656	9,476		9.47
Personal and Laundry Services	544	541		(0.66)
All Other Services	600	613		2.22
Ag., Mining, Trans., FIRE, Educ., Govt.	10,253	10,937		6.67
Unclassified by Industry	3,059	2,445		(20.06)
Grand Total	\$315,319	\$318,429		0.99

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Clothing - local sales only	\$91,350	\$95,701		4.76
Qualified motor and diesel fuel sales /1	31,862	29,552		(7.25)
Sales to Qualified Empire Zone Enterprises (QEZE's)	339	414		22.19
Grand Total	\$123,551	\$125,667		1.71

* Preliminary

** Revised

/1 - Data reported may be incomplete due to a change in the tax calculation from a tax rate to a cents-per-gallon method.

Steuben County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$966,502	\$65,660	7.29
3/05 - 2/06	1,025,993	59,491	6.16
3/06 - 2/07	1,031,716	5,723	0.56
3/07 - 2/08**	1,116,849	85,133	8.25
3/08 - 2/09*	1,148,922	32,074	2.87

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Construction	21,767	23,740	9.06
Manufacturing	34,298	38,732	12.93
Wholesale Trade	95,288	93,417	(1.96)
Retail Trade Total	483,015	483,495	0.10
Motor Vehicles and Parts	159,775	147,363	(7.77)
Furniture and Home Furnishings	13,906	14,178	1.96
Electronics and Appliances	4,717	4,904	3.96
Building Materials and Garden Equipment	70,657	69,738	(1.30)
Food and Beverage	54,491	58,482	7.33
Health and Personal Care	7,852	9,129	16.27
Gasoline Stations	28,208	28,954	2.65
Clothing (excluding local sales)	4,287	4,111	(4.10)
Sporting Goods, Hobby, Book and Music Stores	5,580	5,482	(1.75)
General Merchandise	103,172	104,670	1.45
Miscellaneous Retail	15,251	14,733	(3.40)
Nonstore Retail	15,119	21,750	43.86
Information	54,531	55,457	1.70
Professional, Scientific, and Technical	7,957	4,030	(49.35)
Administrative/Support Services	14,489	15,326	5.78
Health Care	1,413	1,364	(3.48)
Arts, Entertainment, and Recreation	10,614	10,289	(3.06)
Accommodation and Food Services	96,298	102,481	6.42
Food Services	72,917	77,148	5.80
Accommodation	23,381	25,333	8.35
Other Services Total	39,816	45,281	13.72
Repair and Maintenance	34,460	39,657	15.08
Personal and Laundry Services	2,871	3,088	7.55
All Other Services	2,485	2,536	2.05
Ag., Mining, Trans., FIRE, Educ., Govt.	37,746	41,400	9.68
Unclassified by Industry	3,878	4,562	17.65
Grand Total	\$921,045	\$940,072	2.07

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period 3/08 - 2/09 *	Percent Change
Clothing - local sales only	31,306	32,274	3.09
Qualified motor and diesel fuel sales	147,710	162,384	9.93
Sales to Qualified Empire Zone Enterprises (QEZE's)	6,210	2,684	(56.78)
Grand Total	\$195,804	\$208,850	6.66

* Preliminary

** Revised

Suffolk County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$25,423,125	\$1,763,896	7.46
3/05 - 2/06	26,603,072	1,179,947	4.64
3/06 - 2/07	27,218,825	615,754	2.31
3/07 - 2/08**	27,956,798	737,972	2.71
3/08 - 2/09*	27,266,687	(690,111)	(2.47)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$678,371	\$698,734		3.00
Construction	488,290	475,555		(2.61)
Manufacturing	644,858	612,791		(4.97)
Wholesale Trade	1,883,049	1,789,353		(4.98)
Retail Trade Total	11,710,775	11,026,944		(5.84)
Motor Vehicles and Parts	3,229,329	2,871,456		(11.08)
Furniture and Home Furnishings	621,975	563,858		(9.34)
Electronics and Appliances	532,624	453,456		(14.86)
Building Materials and Garden Equipment	1,872,824	1,685,463		(10.00)
Food and Beverage	1,294,899	1,320,656		1.99
Health and Personal Care	332,761	347,052		4.29
Gasoline Stations	184,922	191,919		3.78
Clothing (excluding local sales)	530,327	493,901		(6.87)
Sporting Goods, Hobby, Book and Music Stores	406,535	376,776		(7.32)
General Merchandise	1,744,628	1,731,304		(0.76)
Miscellaneous Retail	644,932	615,419		(4.58)
Nonstore Retail	315,019	375,685		19.26
Information	1,354,275	1,366,686		0.92
Professional, Scientific, and Technical	383,331	362,819		(5.35)
Administrative/Support Services	786,891	821,502		4.40
Health Care	20,150	19,975		(0.87)
Arts, Entertainment, and Recreation	377,677	332,225		(12.03)
Accommodation and Food Services	2,093,967	2,135,401		1.98
Food Services	1,851,447	1,889,379		2.05
Accommodation	242,520	246,022		1.44
Other Services Total	670,104	657,489		(1.88)
Repair and Maintenance	552,095	535,222		(3.06)
Personal and Laundry Services	104,750	108,706		3.78
All Other Services	13,258	13,561		2.28
Ag., Mining, Trans., FIRE, Educ., Govt.	972,836	890,982		(8.41)
Unclassified by Industry	209,562	229,602		9.56
Grand Total	\$22,274,134	\$21,420,058		(3.83)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities - residential energy only	\$2,097,955	\$2,201,135		4.92
Clothing - local sales only	1,524,281	1,508,776		(1.02)
Qualified motor and diesel fuel sales	2,046,354	2,127,443		3.96
Sales to Qualified Empire Zone Enterprises (QEZE's)	14,074	9,275		(34.10)
Grand Total	\$5,682,664	\$5,846,629		2.89

* Preliminary

** Revised

Sullivan County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$834,122	\$97,550	13.24
3/05 - 2/06	870,681	36,559	4.38
3/06 - 2/07	867,626	(3,054)	(0.35)
3/07 - 2/08**	856,505	(11,121)	(1.28)
3/08 - 2/09*	855,182	(1,324)	(0.15)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$18,610	\$19,530	4.94
Construction	17,398	16,241	(6.65)
Manufacturing	24,163	20,873	(13.62)
Wholesale Trade	54,843	54,020	(1.50)
Retail Trade Total	397,323	392,218	(1.28)
Motor Vehicles and Parts	131,282	126,619	(3.55)
Furniture and Home Furnishings	9,803	9,183	(6.32)
Electronics and Appliances	5,042	5,096	1.06
Building Materials and Garden Equipment	83,462	75,949	(9.00)
Food and Beverage	40,392	43,826	8.50
Health and Personal Care	5,635	5,324	(5.53)
Gasoline Stations	23,215	23,733	2.23
Clothing (excluding local sales)	2,573	2,491	(3.18)
Sporting Goods, Hobby, Book and Music Stores	3,096	3,161	2.11
General Merchandise	53,416	53,005	(0.77)
Miscellaneous Retail	19,029	20,363	7.01
Nonstore Retail	20,378	23,466	15.15
Information	56,076	55,282	(1.42)
Professional, Scientific, and Technical	7,705	6,982	(9.38)
Administrative/Support Services	15,893	16,046	0.97
Health Care	308	206	(32.92)
Arts, Entertainment, and Recreation	6,497	13,572	108.88
Accommodation and Food Services	66,200	66,647	0.68
Food Services	46,803	47,688	1.89
Accommodation	19,397	18,959	(2.26)
Other Services Total	27,194	26,714	(1.77)
Repair and Maintenance	24,446	23,681	(3.13)
Personal and Laundry Services	2,064	1,932	(6.41)
All Other Services	684	1,101	61.09
Ag., Mining, Trans., FIRE, Educ., Govt.	29,366	29,978	2.08
Unclassified by Industry	6,310	4,692	(25.64)
Grand Total	\$727,886	\$723,001	(0.67)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Clothing - local sales only	\$17,895	\$18,069	0.97
Qualified motor and diesel fuel sales	102,466	106,155	3.60
Sales to Qualified Empire Zone Enterprises (QEZE)	8,259	7,957	(3.66)
Grand Total	\$128,620	\$132,181	2.77

* Preliminary

** Revised

Tioga County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$386,984	\$20,703	5.65
3/05 - 2/06	409,360	22,376	5.78
3/06 - 2/07	429,282	19,922	4.87
3/07 - 2/08**	437,326	8,044	1.87
3/08 - 2/09*	453,199	15,873	3.63

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$9,877	\$8,431	(14.64)
Construction	12,355	17,666	42.99
Manufacturing	22,394	25,867	15.51
Wholesale Trade	31,160	40,888	31.22
Retail Trade Total	155,643	149,593	(3.89)
Motor Vehicles and Parts	70,029	62,385	(10.91)
Furniture and Home Furnishings	7,811	6,720	(13.96)
Electronics and Appliances	2,648	2,371	(10.43)
Building Materials and Garden Equipment	16,713	17,792	6.46
Food and Beverage	20,627	21,178	2.67
Health and Personal Care	3,383	3,293	(2.64)
Gasoline Stations	8,540	8,809	3.15
Clothing (excluding local sales)	1,019	989	(2.98)
Sporting Goods, Hobby, Book and Music Stores	1,272	1,372	7.86
General Merchandise	5,969	5,892	(1.29)
Miscellaneous Retail	10,234	10,176	(0.57)
Nonstore Retail	7,399	8,614	16.42
Information	26,186	26,985	3.05
Professional, Scientific, and Technical	3,037	2,107	(30.63)
Administrative/Support Services	6,502	7,093	9.09
Health Care	204	412	101.68
Arts, Entertainment, and Recreation	7,297	6,098	(16.44)
Accommodation and Food Services	27,361	27,982	2.27
Food Services	21,122	21,788	3.15
Accommodation	6,239	6,194	(0.72)
Other Services Total	11,191	11,244	0.47
Repair and Maintenance	9,799	9,761	(0.40)
Personal and Laundry Services	540	629	16.42
All Other Services	851	854	0.32
Ag., Mining, Trans., FIRE, Educ., Govt.	10,495	9,937	(5.32)
Unclassified by Industry	2,570	2,187	(14.90)
Grand Total	\$326,273	\$336,490	3.13

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities - residential energy only	\$50,975	\$51,300	0.64
Qualified motor and diesel fuel sales	57,887	61,042	5.45
Sales to Qualified Empire Zone Enterprises (QEZE's)	2,191	4,367	99.29
Grand Total	\$111,053	\$116,709	5.09

* Preliminary

** Revised

Tompkins County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$1,117,540	\$59,129	5.59
3/05 - 2/06	1,174,897	57,357	5.13
3/06 - 2/07	1,197,744	22,846	1.94
3/07 - 2/08**	1,281,587	83,843	7.00
3/08 - 2/09*	1,286,533	4,946	0.39

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$27,055	\$27,028		(0.10)
Construction	18,157	17,984		(0.95)
Manufacturing	29,119	25,330		(13.01)
Wholesale Trade	78,559	78,055		(0.64)
Retail Trade Total	560,119	557,413		(0.48)
Motor Vehicles and Parts	137,922	122,841		(10.93)
Furniture and Home Furnishings	18,721	18,063		(3.52)
Electronics and Appliances	14,587	14,826		1.64
Building Materials and Garden Equipment	75,200	74,564		(0.84)
Food and Beverage	72,202	77,211		6.94
Health and Personal Care	9,429	9,570		1.49
Gasoline Stations	21,419	22,977		7.28
Clothing (excluding local sales)	15,705	14,675		(6.56)
Sporting Goods, Hobby, Book and Music Stores	53,917	53,512		(0.75)
General Merchandise	91,499	91,482		(0.02)
Miscellaneous Retail	34,205	33,352		(2.49)
Nonstore Retail	15,312	24,340		58.96
Information	56,733	59,104		4.18
Professional, Scientific, and Technical	9,043	8,315		(8.05)
Administrative/Support Services	23,258	24,003		3.20
Health Care	2,209	2,272		2.83
Arts, Entertainment, and Recreation	5,186	4,886		(5.78)
Accommodation and Food Services	147,120	152,361		3.56
Food Services	111,895	117,457		4.97
Accommodation	35,225	34,904		(0.91)
Other Services Total	34,919	36,248		3.81
Repair and Maintenance	30,389	31,353		3.17
Personal and Laundry Services	4,039	4,441		9.95
All Other Services	491	453		(7.63)
Ag., Mining, Trans., FIRE, Educ., Govt.	40,475	41,320		2.09
Unclassified by Industry	5,582	4,933		(11.63)
Grand Total	\$1,037,533	\$1,039,251		0.17

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities - residential energy only	\$79,238	\$81,078		2.32
Clothing - local sales only	62,745	63,131		0.62
Qualified motor and diesel fuel sales	100,949	100,860		(0.09)
Sales to Qualified Empire Zone Enterprises (QEZE's)	1,122	2,213		97.31
Grand Total	\$244,054	\$247,282		1.32

* Preliminary

** Revised

Ulster County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$2,325,424	\$89,405	4.00
3/05 - 2/06	2,313,834	(11,590)	(0.50)
3/06 - 2/07	2,349,910	36,076	1.56
3/07 - 2/08**	2,399,672	49,762	2.12
3/08 - 2/09*	2,338,200	(61,471)	(2.56)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$63,846	\$67,961	6.45
Construction	43,345	38,190	(11.89)
Manufacturing	51,829	45,731	(11.77)
Wholesale Trade	128,974	122,790	(4.80)
Retail Trade Total	1,113,167	1,054,676	(5.25)
Motor Vehicles and Parts	321,288	287,043	(10.66)
Furniture and Home Furnishings	40,632	34,770	(14.43)
Electronics and Appliances	18,678	16,804	(10.03)
Building Materials and Garden Equipment	170,909	157,423	(7.89)
Food and Beverage	124,591	128,816	3.39
Health and Personal Care	24,818	24,798	(0.08)
Gasoline Stations	50,925	55,149	8.29
Clothing (excluding local sales)	29,310	25,125	(14.28)
Sporting Goods, Hobby, Book and Music Stores	47,919	42,914	(10.45)
General Merchandise	177,317	171,444	(3.31)
Miscellaneous Retail	62,521	58,243	(6.84)
Nonstore Retail	44,261	52,147	17.82
Information	150,224	150,549	0.22
Professional, Scientific, and Technical	14,429	12,863	(10.85)
Administrative/Support Services	49,031	50,716	3.44
Health Care	2,456	2,347	(4.46)
Arts, Entertainment, and Recreation	12,538	12,257	(2.24)
Accommodation and Food Services	252,681	254,605	0.76
Food Services	157,521	161,733	2.67
Accommodation	95,160	92,872	(2.40)
Other Services Total	65,158	65,133	(0.04)
Repair and Maintenance	56,773	56,559	(0.38)
Personal and Laundry Services	5,579	5,726	2.62
All Other Services	2,805	2,848	1.55
Ag., Mining, Trans., FIRE, Educ., Govt.	59,966	61,847	3.14
Unclassified by Industry	15,090	16,165	7.13
Grand Total	\$2,022,734	\$1,955,829	(3.31)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Clothing - local sales only	\$108,548	\$105,771	(2.56)
Qualified motor and diesel fuel sales	259,871	268,112	3.17
Sales to Qualified Empire Zone Enterprises (QEZE's)	8,519	8,488	(0.36)
Grand Total	\$376,938	\$382,371	1.44

* Preliminary

** Revised

Warren County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$1,381,457	\$80,793	6.21
3/05 - 2/06	1,471,601	90,144	6.53
3/06 - 2/07	1,524,849	53,248	3.62
3/07 - 2/08**	1,574,148	49,299	3.23
3/08 - 2/09*	1,560,339	(13,809)	(0.88)

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$30,671	\$31,625	3.11
Construction	25,628	25,146	(1.88)
Manufacturing	37,297	27,198	(27.08)
Wholesale Trade	89,045	86,750	(2.58)
Retail Trade Total	666,571	654,214	(1.85)
Motor Vehicles and Parts	171,958	166,441	(3.21)
Furniture and Home Furnishings	24,701	21,119	(14.50)
Electronics and Appliances	14,275	13,254	(7.16)
Building Materials and Garden Equipment	122,295	110,736	(9.45)
Food and Beverage	65,060	66,282	1.88
Health and Personal Care	12,347	12,500	1.24
Gasoline Stations	35,198	37,537	6.65
Clothing (excluding local sales)	22,046	20,229	(8.24)
Sporting Goods, Hobby, Book and Music Stores	26,849	23,928	(10.88)
General Merchandise	118,857	124,862	5.05
Miscellaneous Retail	35,305	36,260	2.70
Nonstore Retail	17,680	21,066	19.15
Information	50,723	50,878	0.31
Professional, Scientific, and Technical	9,454	12,771	35.08
Administrative/Support Services	29,443	32,898	11.73
Health Care	3,148	3,426	8.84
Arts, Entertainment, and Recreation	32,242	32,912	2.08
Accommodation and Food Services	256,456	253,189	(1.27)
Food Services	139,162	140,082	0.66
Accommodation	117,294	113,107	(3.57)
Other Services Total	29,414	30,273	2.92
Repair and Maintenance	25,124	26,327	4.79
Personal and Laundry Services	3,536	3,193	(9.70)
All Other Services	755	753	(0.18)
Ag., Mining, Trans., FIRE, Educ., Govt.	41,638	42,411	1.86
Unclassified by Industry	5,611	5,081	(9.45)
Grand Total	\$1,307,342	\$1,288,771	(1.42)

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Clothing - local sales only	\$112,653	\$109,300	(2.98)
Qualified motor and diesel fuel sales	138,758	147,249	6.12
Sales to Qualified Empire Zone Enterprises (QEZE's)	15,395	15,019	(2.44)
Grand Total	\$266,806	\$271,568	1.78

* Preliminary

** Revised

Washington County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$453,817	\$31,567	7.48
3/05 - 2/06	475,259	21,443	4.72
3/06 - 2/07	487,547	12,288	2.59
3/07 - 2/08**	541,218	53,671	11.01
3/08 - 2/09*	555,853	14,635	2.70

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$10,304	\$10,227	(0.75)
Construction	34,622	29,429	(15.00)
Manufacturing	20,843	19,147	(8.14)
Wholesale Trade	36,661	56,991	55.46
Retail Trade Total	251,425	246,633	(1.91)
Motor Vehicles and Parts	107,549	99,517	(7.47)
Furniture and Home Furnishings	6,596	5,168	(21.65)
Electronics and Appliances	2,847	2,601	(8.64)
Building Materials and Garden Equipment	36,621	35,810	(2.21)
Food and Beverage	24,474	25,454	4.01
Health and Personal Care	9,295	9,581	3.08
Gasoline Stations	26,988	28,190	4.45
Clothing (excluding local sales)	621	633	1.92
Sporting Goods, Hobby, Book and Music Stores	882	1,168	32.35
General Merchandise	14,344	14,644	2.09
Miscellaneous Retail	9,520	10,615	11.50
Nonstore Retail	11,689	13,253	13.38
Information	31,636	32,173	1.70
Professional, Scientific, and Technical	2,459	1,912	(22.22)
Administrative/Support Services	15,024	15,799	5.16
Health Care	278	220	(20.72)
Arts, Entertainment, and Recreation	2,946	2,916	(1.01)
Accommodation and Food Services	27,398	28,315	3.35
Food Services	26,459	27,440	3.71
Accommodation	939	875	(6.78)
Other Services Total	13,638	13,216	(3.09)
Repair and Maintenance	11,758	11,287	(4.01)
Personal and Laundry Services	899	962	7.06
All Other Services	981	967	(1.48)
Ag., Mining, Trans., FIRE, Educ., Govt.	17,248	19,567	13.44
Unclassified by Industry	1,949	1,742	(10.64)
Grand Total	\$466,430	\$478,288	2.54

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Clothing - local sales only	\$6,875	\$6,432	(6.44)
Qualified motor and diesel fuel sales	63,352	60,719	(4.16)
Sales to Qualified Empire Zone Enterprises (QEZE's)	4,561	10,414	128.33
Grand Total	\$74,788	\$77,565	3.71

* Preliminary

** Revised

Wayne County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$771,444	\$13,281	1.75
3/05 - 2/06	778,512	7,068	0.92
3/06 - 2/07	774,827	(3,685)	(0.47)
3/07 - 2/08**	858,998	84,170	10.86
3/08 - 2/09*	868,132	9,134	1.06

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$30,642	\$31,663	3.33
Construction	14,302	12,470	(12.81)
Manufacturing	24,263	20,708	(14.65)
Wholesale Trade	58,394	56,561	(3.14)
Retail Trade Total	404,668	411,889	1.78
Motor Vehicles and Parts	160,117	147,787	(7.70)
Furniture and Home Furnishings	12,456	11,469	(7.92)
Electronics and Appliances	7,935	7,114	(10.35)
Building Materials and Garden Equipment	55,781	63,542	13.91
Food and Beverage	40,364	40,805	1.09
Health and Personal Care	11,686	11,629	(0.49)
Gasoline Stations	26,309	27,411	4.19
Clothing (excluding local sales)	1,516	1,468	(3.16)
Sporting Goods, Hobby, Book and Music Stores	2,996	3,051	1.83
General Merchandise	63,899	72,746	13.84
Miscellaneous Retail	8,339	7,820	(6.22)
Nonstore Retail	13,271	17,050	28.47
Information	54,423	53,881	(1.00)
Professional, Scientific, and Technical	5,496	6,284	14.34
Administrative/Support Services	18,644	19,312	3.58
Health Care	480	487	1.51
Arts, Entertainment, and Recreation	5,471	5,266	(3.75)
Accommodation and Food Services	51,710	54,357	5.12
Food Services	48,716	51,522	5.76
Accommodation	2,994	2,835	(5.31)
Other Services Total	30,898	33,552	8.59
Repair and Maintenance	27,236	29,839	9.56
Personal and Laundry Services	2,033	2,263	11.33
All Other Services	1,629	1,450	(10.95)
Ag., Mining, Trans., FIRE, Educ., Govt.	33,872	35,310	4.24
Unclassified by Industry	3,752	3,000	(20.05)
Grand Total	\$737,015	\$744,740	1.05

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	
	3/07 - 2/08 **	3/08 - 2/09 *	Percent Change
Qualified motor and diesel fuel sales	\$115,889	\$115,842	(0.04)
Sales to Qualified Empire Zone Enterprises (QEZE)	6,093	7,550	23.91
Grand Total	\$121,982	\$123,392	1.16

* Preliminary

** Revised

Wayne County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales & Purchases	Change from Previous Period	
		Amount	Percent
3/04 - 2/05	\$771,444	\$13,281	1.75
3/05 - 2/06	778,512	7,068	0.92
3/06 - 2/07	774,827	(3,685)	(0.47)
3/07 - 2/08**	858,998	84,170	10.86
3/08 - 2/09*	868,132	9,134	1.06

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period	
		3/08 - 2/09 *	Percent Change
Utilities (excluding residential energy)	\$30,642	\$31,663	3.33
Construction	14,302	12,470	(12.81)
Manufacturing	24,263	20,708	(14.65)
Wholesale Trade	58,394	56,561	(3.14)
Retail Trade Total	404,668	411,889	1.78
Motor Vehicles and Parts	160,117	147,787	(7.70)
Furniture and Home Furnishings	12,456	11,469	(7.92)
Electronics and Appliances	7,935	7,114	(10.35)
Building Materials and Garden Equipment	55,781	63,542	13.91
Food and Beverage	40,364	40,805	1.09
Health and Personal Care	11,686	11,629	(0.49)
Gasoline Stations	26,309	27,411	4.19
Clothing (excluding local sales)	1,516	1,468	(3.16)
Sporting Goods, Hobby, Book and Music Stores	2,996	3,051	1.83
General Merchandise	63,899	72,746	13.84
Miscellaneous Retail	8,339	7,820	(6.22)
Nonstore Retail	13,271	17,050	28.47
Information	54,423	53,881	(1.00)
Professional, Scientific, and Technical	5,496	6,284	14.34
Administrative/Support Services	18,644	19,312	3.58
Health Care	480	487	1.51
Arts, Entertainment, and Recreation	5,471	5,266	(3.75)
Accommodation and Food Services	51,710	54,357	5.12
Food Services	48,716	51,522	5.76
Accommodation	2,994	2,835	(5.31)
Other Services Total	30,898	33,552	8.59
Repair and Maintenance	27,236	29,839	9.56
Personal and Laundry Services	2,033	2,263	11.33
All Other Services	1,629	1,450	(10.95)
Ag., Mining, Trans., FIRE, Educ., Govt.	33,872	35,310	4.24
Unclassified by Industry	3,752	3,000	(20.05)
Grand Total	\$737,015	\$744,740	1.05

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling 3/07 - 2/08 **	Period	
		3/08 - 2/09 *	Percent Change
Qualified motor and diesel fuel sales	\$115,889	\$115,842	(0.04)
Sales to Qualified Empire Zone Enterprises (QEZE)	6,093	7,550	23.91
Grand Total	\$121,982	\$123,392	1.16

* Preliminary

** Revised

Wyoming County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$323,031	\$23,079	7.69
3/05 - 2/06	330,176	7,146	2.21
3/06 - 2/07	333,316	3,140	0.95
3/07 - 2/08**	358,767	25,451	7.64
3/08 - 2/09*	368,030	9,263	2.58

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Utilities (excluding residential energy)	\$5,570	\$6,162	10.63
Construction	6,539	7,393	13.05
Manufacturing	9,793	9,709	(0.86)
Wholesale Trade	29,933	30,287	1.18
Retail Trade Total	162,738	163,354	0.38
Motor Vehicles and Parts	74,990	71,972	(4.02)
Furniture and Home Furnishings	4,091	3,655	(10.67)
Electronics and Appliances	3,077	3,253	5.73
Building Materials and Garden Equipment	17,289	16,922	(2.12)
Food and Beverage	19,126	21,596	12.91
Health and Personal Care	1,754	1,723	(1.74)
Gasoline Stations	5,457	5,536	1.44
Clothing (excluding local sales)	1,252	1,121	(10.47)
Sporting Goods, Hobby, Book and Music Stores	784	916	16.80
General Merchandise	23,378	23,356	(0.09)
Miscellaneous Retail	4,860	4,724	(2.80)
Nonstore Retail	6,680	8,580	28.45
Information	22,127	22,679	2.49
Professional, Scientific, and Technical	1,914	2,038	6.46
Administrative/Support Services	6,979	5,726	(17.95)
Health Care	323	276	(14.49)
Arts, Entertainment, and Recreation	3,208	3,294	2.69
Accommodation and Food Services	23,976	25,071	4.57
Food Services	22,467	23,272	3.58
Accommodation	1,509	1,799	19.20
Other Services Total	13,497	13,191	(2.27)
Repair and Maintenance	12,247	11,913	(2.73)
Personal and Laundry Services	907	950	4.66
All Other Services	343	328	(4.22)
Ag., Mining, Trans., FIRE, Educ., Govt.	16,022	15,956	(0.41)
Unclassified by Industry	1,212	1,066	(12.06)
Grand Total	\$303,831	\$306,201	0.78

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling	Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *	
Clothing - local sales only	\$7,073	\$7,105	0.44
Qualified motor and diesel fuel sales	47,340	53,926	13.91
Sales to Qualified Empire Zone Enterprises (QEZE's)	523	798	52.65
Grand Total	\$54,936	\$61,829	12.55

* Preliminary

** Revised

Yates County

Combined Annual State and Local Tax Base Totals

(In Thousands)

Period	Taxable Sales	Change from Previous Period	
	& Purchases	Amount	Percent
3/04 - 2/05	\$190,777	\$15,215	8.67
3/05 - 2/06	198,838	8,061	4.23
3/06 - 2/07	208,206	9,369	4.71
3/07 - 2/08**	221,798	13,592	6.53
3/08 - 2/09*	225,489	3,691	1.66

Annual State Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Utilities (excluding residential energy)	\$3,162	\$3,300		4.34
Construction	5,732	5,740		0.14
Manufacturing	17,914	18,231		1.77
Wholesale Trade	13,272	11,602		(12.58)
Retail Trade Total	95,433	97,265		1.92
Motor Vehicles and Parts	33,580	33,409		(0.51)
Furniture and Home Furnishings	3,715	3,404		(8.36)
Electronics and Appliances	1,833	1,855		1.21
Building Materials and Garden Equipment	20,089	21,295		6.01
Food and Beverage	13,722	13,912		1.38
Health and Personal Care	3,314	3,660		10.44
Gasoline Stations	2,982	2,899		(2.79)
Clothing (excluding local sales)	283	675		138.21
Sporting Goods, Hobby, Book and Music Stores	857	859		0.20
General Merchandise	3,670	3,617		(1.45)
Miscellaneous Retail	6,797	6,600		(2.90)
Nonstore Retail	4,589	5,080		10.68
Information	12,559	12,594		0.28
Professional, Scientific, and Technical	720	860		19.32
Administrative/Support Services	4,233	3,944		(6.83)
Health Care	45	25		(43.90)
Arts, Entertainment, and Recreation	1,910	1,839		(3.72)
Accommodation and Food Services	21,285	20,900		(1.81)
Food Services	15,448	15,136		(2.02)
Accommodation	5,838	5,764		(1.26)
Other Services Total	11,405	12,086		5.97
Repair and Maintenance	10,681	11,306		5.85
Personal and Laundry Services	286	295		2.98
All Other Services	438	486		10.79
Ag., Mining, Trans., FIRE, Educ., Govt.	7,600	8,182		7.65
Unclassified by Industry	1,376	1,127		(18.13)
Grand Total	\$196,647	\$197,694		0.53

Annual Local Tax Base Industry Totals

(In Thousands)

Industry	Selling		Period	Percent Change
	3/07 - 2/08 **	3/08 - 2/09 *		
Clothing - local sales only	\$2,551	\$3,335		30.71
Qualified motor and diesel fuel sales	22,571	24,457		8.35
Sales to Qualified Empire Zone Enterprises (QEZE's)	29	3		(88.93)
Grand Total	\$25,151	\$27,795		10.51

* 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.	11,21,48,49,52,5 3,55,61,92	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 September 1, 2008

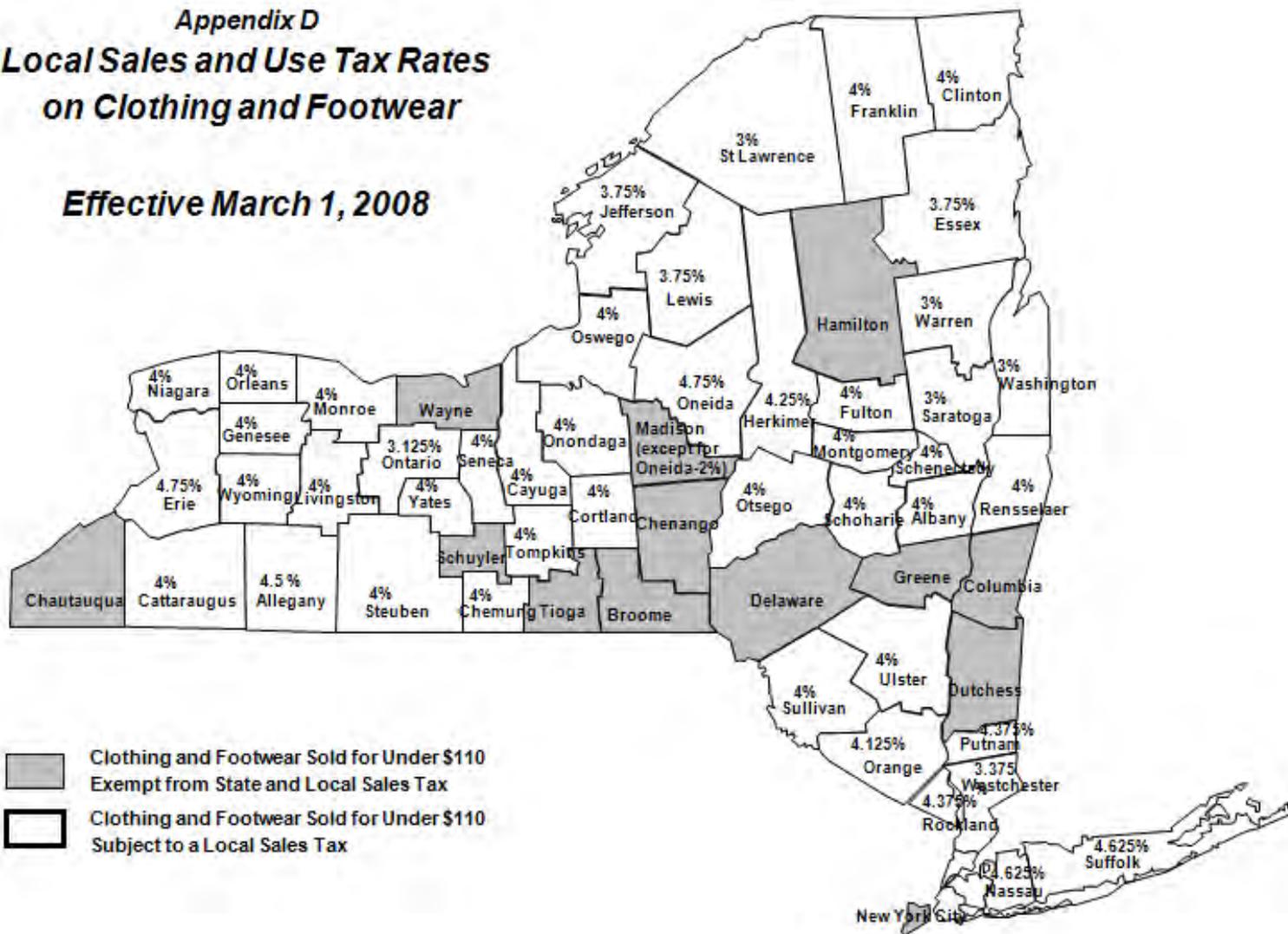
Broome	Putnam
Clinton	Rockland
Chautauqua	Saratoga
Delaware	Schoharie
Dutchess	Schuyler
Essex	Seneca
Greene	Sullivan
Hamilton	Ulster
Herkimer	Warren
Lewis	Washington
Livingston	Wayne
Monroe	Wyoming
Onondaga	Yates
Otsego	

Appendix C: Combined State and County Sales Tax Rates Effective March 1, 2008

Appendix D: Local Sales and Use Tax Rates on Clothing and Footwear Effective March 1, 2008

Appendix D
Local Sales and Use Tax Rates
on Clothing and Footwear

Effective March 1, 2008



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

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