

Office of Tax Policy Analysis

SIX-MONTH STATISTICAL SUMMARY AND REPORT



January 1997

Taxable Sales and Purchases

County and industry data for March 1995 - February 1996

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Introduction

This publication summarizes local sales and use tax activity in New York as reported on tax returns by vendors and purchasers. It includes a statistical table for each New York State county depicting annual taxable sales and purchases data for each of the last five years. Each county table also contains semiannual sales tax information by industrial classification for the last 18 months. Data for the six-month selling period, March 1995 through August 1995, are revised from the last report. Information for September 1995 through February 1996 is preliminary and will be revised in our next report.

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.

Annual taxable sales exceed \$165.1 billion Statewide Table 1 summarizes annual sales and purchases subject to use tax for all New York counties during the past 5 years. Taxpayers reported over \$165.1 billion in taxable sales and purchases on their returns for the period beginning in March 1995 and extending through February 1996. This value represents a 3.6 percent increase from the previous year.

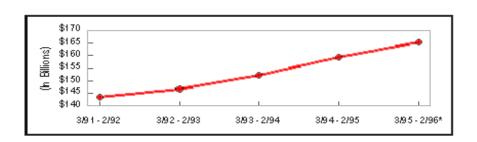
Table 1: Statewide Annual Totals (In Thousands)

		Change from Pre	vious Period
	Taxable Sales & Purchases	Amount	Period
3/91 - 2/92	\$143,492,891	\$2,029,502	-1.39
3/92 - 2/93	146,652,533	3,159,642	2.20
3/93 - 2/94	152,151,747	5,499,214	3.75
3/94 - 2/95	159,481,038	7,329,291	4.82
3/95 - 2/96*	165,275,892	5,794,854	3.63

^{*}Preliminary

As depicted in Figure 1, total taxable sales and purchases reported in the most current period continue the upward trend that began during the March 1992 through February 1993 selling period. Aggregate annual taxable sales and purchases have grown by 15 percent during the past five years.

Figure 1: 5-year Trend



*Preliminary

Industry Analysis

Taxable sales and purchases for the September 1995 through February 1996 semiannual selling period reached \$83.6 billion. This amount exceeds the total reported for the previous selling period by \$1.9 billion and represents the highest statewide semiannual total ever recorded. For the latest six-month selling period, the percentage growth in taxable sales and purchases more than doubled, from 1.1 to 2.3 percent, compared with the percent change from the prior period.

Retail trade continues to account for over half of all taxable sales, contributing \$45.5 billion to the statewide total for the latest semiannual selling period. During this period, retail trade sales rose 3.1 percent from the same period one year earlier. Within the retail sector, miscellaneous retailers reported an 8.2 percent increase in taxable sales from the previous September through February reporting period.

Table 2: Statewide Semiannual Industry Totals (In Thousands)

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95**	9/95 - 2/96*
Construction	\$1,415,023	\$1,444,359	\$1,370,858
Manufacturing	4,501,904	4,713,808	4,508,648
Communications	3,909,787	3,775,148	3,990,054
Electric & Gas	6,289,473	5,887,068	6,881,441
Wholesale Trade	5,048,031	5,009,612	4,707,355
Retail Trade Total	44,106,106	44,098,781	45,473,206
Building Materials	2,592,861	2,879,602	2,443,303
General Merchandise	7,703,194	6,685,402	8,140,978
Food	3,425,331	3,598,948	3,458,279
Auto Dealers, Gas Stations	8,598,762	10,195,676	8,793,264
Apparel	4,395,402	4,014,994	4,499,935
Furniture	3,475,603	3,269,723	3,506,000
Eating and Drinking	5,904,394	6,342,399	5,964,945
Miscellaneous Retail	8,010,559	7,112,037	8,666,502
Services Total	11,183,035	11,875,596	11,679,791
Hotels	1,648,999	1,804,467	1,786,544
Personal Services	288,643	286,493	305,788
Business Services	4,326,144	4,412,813	4,452,720
Auto Repair, Parking	2,610,617	2,759,644	2,503,824
Other Services	2,308,632	2,612,179	2,630,915
All Other Industries	4,361,527	4,899,917	4,960,250
Grand Total	\$80,814,886	\$81,704,289	\$83,571,603

Note: This table represents the sum of taxable sales and purchases for all counties imposing a sales tax, plus taxable sales and purchases in Oswego County.

Statewide year-over-year growth for the latest semiannual selling period varied by major industry. The gas, electric and sanitary services sector reported the largest percentage growth. This category includes energy sales to all commercial establishments and noncommercial sales in counties imposing a tax on residential use. The 9.4 percent increase from the previous year is primarily attributable to a harsher winter season and higher energy bills. In contrast, wholesale trade and construction reported year-over-year declines.

Concerning other major industry groups, services sales grew 4.4 percent from the previous year. Within this sector, hotels reported significant gains (8.3 percent) with taxable sales for these businesses reaching nearly \$1.8 billion during the most recent six months. Other services experienced the fastest growth over the past year, increasing by 14 percent. Sales trends for the communications and manufacturing groups

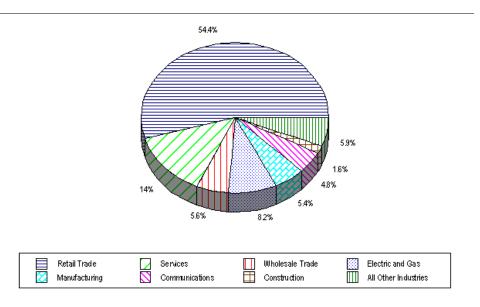
^{*}Preliminary

^{**}Revised

were generally flat. All other industries, including miscellaneous businesses and businesses with missing industry codes, grew 13.7 percent. The Office of Tax Policy Analysis (OTPA) is developing new techniques for assigning industry codes to many vendors in this broad category.

Figure 2 shows the statewide share of taxable sales and purchases contributed by major industry for the latest selling period. The distribution has remained fairly constant since the State enacted the sales tax in 1965. Retail sales and taxable services combined contribute over two-thirds of the State total.

Figure 2: Industry Shares



Regional Trends

Nearly all of the State's counties showed year-over-year growth in taxable sales and purchases. Figure 3 provides a glimpse of regional sales activity. As shown, the largest percentage year-over-year gains were reported in the Finger Lakes area. All counties in the Capital and Long Island regions reported increased sales.

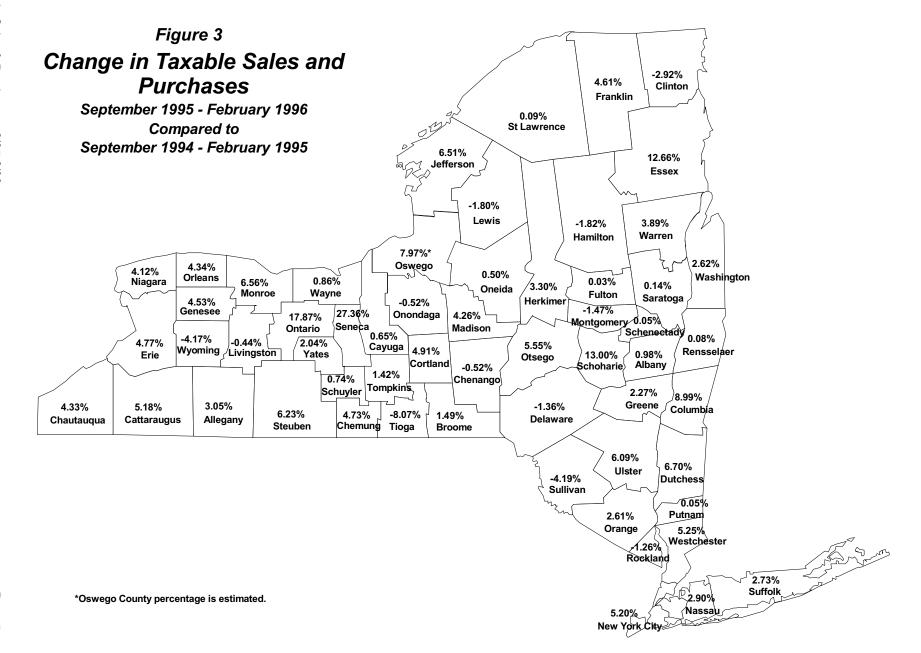


Table 3 indicates that most counties experienced an increase in total taxable sales and purchases for the September 1995 through February 1996 period as compared to the same period of the previous year. The upstate counties of Essex, Ontario, Schoharie and Seneca reported double digit percentage growth. Major industry contributors to county-level growth included manufacturing in Essex, general merchandise and apparel in Ontario, auto sales in Schoharie and a new shopping mall specializing in apparel in Seneca.

Tioga County experienced the largest year-over-year decline in aggregate activity, falling by 8 percent. Although sales tax-related activities generally fell across the board, manufacturing was hit particularly hard.

Table 3: Change in Taxable Sales and Purchases							
	Sept. 1994 -	Sept. 1995 -	Percent		Sept. 1994 -	Sept. 1995 -	Percent
County	Feb. 1995	Feb. 1996*	Change	County	Feb. 1995	Feb. 1996*	Change
Albany	\$2,043,731	\$2,063,732	0.98	Oneida	\$ 942,552	\$ 947,311	0.50
Allegany	137,178	141,361	3.05	Onondaga	2,464,710	2,451,967	-0.52
Broome	905,932	919,396	1.49	Ontario	490,360	578,011	17.87
Cattaraugus	300,699	316,277	5.18	Orange	1,470,064	1,508,402	2.61
Cayuga	271,455	273,227	0.65	Orleans	105,574	110,159	4.34
Chautauqua	520,914	543,465	4.33	Oswego	392,143 a/	423,391	7.97
Chemung	446,819	467,943	4.73	Otsego	215,640	227,601	5.55
Chenango	148,996	148,224	-0.52	Putnam	286,780	286,916	0.05
Clinton	390,812	379,387	-2.92	Rensselaer	449,558	449,915	0.08
Columbia	218,791	238,464	8.99	Rockland	1,149,676	1,135,215	-1.26
Cortland	196,490	206,137	4.91	St. Lawrence	419,370	419,758	0.09
Delaware	162,170	159,966	-1.36	Saratoga	782,617	781,534	-0.14
Dutchess	1,215,119	1,296,494	6.70	Schenectady	682,408	682,737	0.05
Erie	4,441,410	4,653,088	4.77	Schoharie	89,287	100,892	13.00
Essex	152,710	172,037	12.66	Schuyler	47,885	48,237	0.74
Franklin	141,603	148,133	4.61	Seneca	99,398	126,596	27.36
Fulton	178,246	178,292	0.03	Steuben	342,336	363,657	6.23
Genesee	222,275	232,341	4.53	Suffolk	6,974,998	7,165,401	2.73
Greene	161,182	164,841	2.27	Sullivan	257,342	246,555	-4.19
Hamilton	23,173	22,751	-1.82	Tioga	142,322	130,836	-8.07
Herkimer	175,781	181,587	3.30	Tompkins	403,845	409,561	1.42
Jefferson	449,897	479,166	6.51	Ulster	678,452	719,747	6.09
Lewis	69,900	68,645	-1.80	Warren	416,811	433,040	3.89
Livingston	192,527	191,682	-0.44	Washington	138,822	142,459	2.62
Madison	195,294	203,606	4.26	Wayne	282,139	284,554	0.86
Monroe	3,550,833	3,783,674	6.56	Westchester	5,164,425	5,435,359	5.25
Montgomery	178,767	176,144	-1.47	Wyoming	117,011	112,136	-4.17
Nassau	7,215,862	7,425,270	2.90	Yates	61,119	62,365	2.04
Niagara	956,873	996,327	4.12	New York City	29,994,816	31,555,634	5.20

Note: Dollar data is in thousands. *Preliminary data a/ Estimated

New York City

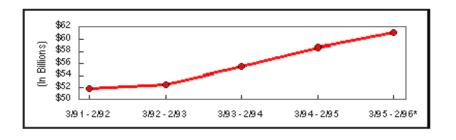
The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent nearly 38 percent of all reportable statewide taxable sales and purchases for the latest annual period. New York City taxable sales continue to grow more than the State as a whole. Year-over-year City taxable sales and purchases rose 4.2 percent, exceeding the 3.3 percent growth rate for all other State counties. Similar to the State economy, New York City sales have continuously grown over the last half-decade from \$51.9 billion in 1991-92 to nearly \$61 billion in 1995-96 (Figure 4).

Table 4: New York City Annual Totals (In Thousands)

		Change from Pro	Change from Previous Period	
Period	Taxable Sales & Purchases	Amount	Percent	
3/91 - 2/92	\$51,882,801	-\$1,905,318	-3.54	
3/92 - 2/93	52,570,093	687,292	1.32	
3/93 - 2/94	55,462,615	2,892,522	5.50	
3/94 - 2/95	58,523,293	3,060,678	5.52	
3/95 - 2/96*	60,996,779	2,473,486	4.23	

^{*}Preliminary

Figure 4: 5-year Trend



*Preliminary

Table 5 summarizes City taxable sales and purchases for the most recent six-month selling period ending February 1996. For that period, sales tax vendors reported \$31.6 billion in City taxable sales and purchases. New York City taxable sales and purchases increased 5.2 percent when compared to the September through February 1995 selling period.

For both the State and City, retail sales provide the largest share of all taxable sales and purchases. However, while retail sales represent more than half (54 percent) of all taxable sales statewide, they represent less than half (47 percent) within the City. This disparity reflects the greater

importance of taxable services to the City's sales tax base. All other industries, and electric and gas industries posted the largest percentage increases, rising 18.6 and 13.1 percent from the previous year. Retail trade reported the largest dollar growth --- nearly \$605 million. Within that sector, miscellaneous retail activity expanded at the fastest rate. The furniture stores reported the only decline within the retail trade sector.

Table 5: New York City Semiannual Industry Totals (In Thousands)

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95**	9/95 - 2/96*
Construction	\$ 603,792	\$ 587,277	\$ 572,584
Manufacturing	1,638,017	1,630,402	1,682,319
Communications	1,761,797	1,754,195	1,852,510
Electric & Gas	2,869,404	2,607,738	3,246,095
Wholesale Trade	1,870,904	1,826,993	1,750,261
Retail Trade Total	14,073,005	13,519,131	14,678,260
Building Materials	524,500	559,263	540,084
General Merchandise	2,154,562	1,906,341	2,168,213
Food	761,793	763,541	772,938
Auto Dealers, Gas Stations	1,459,468	1,688,715	1,532,993
Apparel	2,180,465	2,034,635	2,256,172
Furniture	1,425,958	1,350,136	1,410,713
Eating and Drinking	2,636,440	2,664,658	2,731,195
Miscellaneous Retail	2,929,819	2,551,842	3,265,952
Services Total	5,292,646	5,383,390	5,536,883
Hotels	1,061,707	1,031,694	1,180,208
Personal Services	115,895	122,025	128,158
Business Services	2,305,293	2,334,901	2,334,009
Auto Repair, Parking	897,907	940,519	857,296
Other Services	911,844	954,251	1,037,212
All Other Industries	1,885,251	2,132,019	2,236,722
Grand Total	\$29,994,816	\$29,441,145	\$31,555,634

^{*}Preliminary

Counties Outside New York City

Taxable sales and purchases in counties outside New York City exceeded \$104 billion for the latest reporting year (Table 6). This total represents a 3.3 percent increase from the previous year and 13.9 percent increase from five years ago. These totals include taxable sales in all counties imposing a sales tax plus an estimate of total taxable sales for Oswego County. As depicted in Figure 5, the five year trend in taxable sales and purchases reported outside of New York City is similar in direction to the New York City totals but varies less between years.

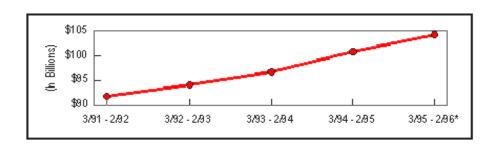
^{**}Revised

Table 6: All County Totals Outside of New York City Annual Totals (In Thousands)

		Change from Pr	revious Period	
Period	Taxable Sales & Purchases	Amount	Percent	
3/91 - 2/92	\$91,610,090	-\$124,184	-0.14	
3/92 - 2/93	94,082,440	2,472,350	2.70	
3/93 - 2/94	96,689,132	2,606,692	2.77	
3/94 - 2/95	100,957,745	4,268,613	4.41	
3/95 - 2/96*	104,279,113	3,321,368	3.29	

^{*}Preliminary

Figure 5: 5-year Trend



^{*}Preliminary

Oswego remains the only New York State county without a county-wide local sales tax. However, beginning with the March through May 1995 sales tax quarter, all vendors doing business in Oswego County (outside the cities of Fulton and Oswego) now should report the State sales tax on the newly created Oswego County line. Beginning with the March through August 1995 selling period, this publication reports taxable sales and purchases subject to use tax for the entire county (including the cities of Fulton and Oswego). We also estimated annual totals for earlier years.

Analysis of the semiannual data by industry presented in Table 7 reveals that the other services, general merchandise and all other industries reported the greatest year-over-year percentage gains. Most other major industries reported slight declines.

Table 7: All County Totals Outside of New York City -Semiannual Industry Totals (In Thousands)

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95**	9/95 - 2/96*
Construction	\$ 811,231	\$ 857,082	\$ 798,274
Manufacturing	2,863,887	3,083,406	2,826,329
Communications	2,147,990	2,020,953	2,137,544
Electric & Gas	3,420,069	3,279,330	3,635,346
Wholesale Trade	3,177,127	3,182,619	2,957,094
Retail Trade Total	30,033,101	30,579,650	30,794,946
Building Materials	2,068,361	2,320,339	1,903,219
General Merchandise	5,548,632	4,779,061	5,972,765
Food	2,663,538	2,835,407	2,685,341
Auto Dealers, Gas Stations	7,139,294	8,506,961	7,260,271
Apparel	2,214,937	1,980,359	2,243,763
Furniture	2,049,645	1,919,587	2,095,287
Eating and Drinking	3,267,954	3,677,741	3,233,750
Miscellaneous Retail	5,080,740	4,560,195	5,400,550
Services Total	5,890,389	6,492,206	6,142,908
Hotels	587,292	772,773	606,336
Personal Services	172,748	164,468	177,630
Business Services	2,020,851	2,077,912	2,118,711
Auto Repair, Parking	1,712,710	1,819,125	1,646,528
Other Services	1,396,788	1,657,928	1,593,703
All Other Industries	2,476,276	2,767,898	2,723,528
Grand Total	\$50,820,070	\$52,263,144	\$52,015,969

Note: This table represents the sum of taxable sales and purchases in all counties outside of New York City imposing a sales tax, plus taxable sales and purchases in Oswego County.

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items. These data are reported on nearly 500,000 sales tax returns filed each quarter with the New York State Department of Taxation and Finance. The year-ending sales tax quarter that closes on May 31 involves an additional 134,000 returns from taxpayers filing annual returns only. The report aggregates quarterly data into semiannual periods to reduce the fluctuation caused by vendor late reporting.

This report provides a snapshot of a continuously changing sales tax file. File records are updated daily to reflect late payments, amended returns, audit changes and missing industry identification codes. Only after nine months does the file become stable enough to serve as the data base for preparing this report.

^{*}Preliminary

^{**}Revised

This report incorporates a new statistical format that provides historical annual taxables sales information. The data in this report differ from previously released information. The Office of Tax Policy Analysis (OTPA) adjusted historical statewide totals for the previous four years to include taxable sales and purchases reported throughout Oswego County. Data reported on the new Oswego County line for the latest twelvemonth selling period serves as the basis for this adjustment. Previous reports contained taxable sales and purchases only for the cities of Fulton and Oswego which impose a local sales tax. The availability of this new information enables OTPA to quantify activity within Oswego County outside the cities of Fulton and Oswego.

The revised data in this publication for the period March through August 1995 supersede information included in the last report. Although this report includes information for a 12-month period, special care should be taken when computing an annual percent change. As noted above, sales tax data are subject to continual revision. A significant part of these revisions relates to vendor over- and under-reporting. That is, vendors filing late returns frequently combine prior and current liabilities on their most current return. The revisions are then necessary to move the data to the correct period. Therefore, caution should be taken when drawing conclusions concerning regional economic trends based solely upon the data presented herein.

This report generally classifies taxable sales and purchases within industrial sectors based on the vendor-reported code listed on each tax return. These codes are either the Principal Industry Activity (PIA) classification or the federal Standard Industrial Classification (SIC). While these two codes are fairly comparable, a more detailed classification is available only for vendors using the SIC code. Appendix A identifies the SIC/PIA classifications used in this report. Classification problems arise when vendors use PIA codes in lieu of SIC codes. More troublesome problems arise when taxpayers inadvertently misclassify their primary business activity. For example, a wholesaler who also conducts retail sales may not understand to classify the business as wholesale trade. Misclassification problems are nearly impossible to remedy.

For all counties, the electric and gas industry segment contains nonresidential energy taxable sales. However, New York State and a

number of counties, listed in Appendix B, do not tax residential energy sales. Therefore, the electric and gas tax base varies by county with some areas taxing both residential and nonresidential energy sales and others taxing nonresidential sales only. The statewide summary displayed in Table 1 merely accumulates the taxable sales and purchases for each county and does not represent total statewide energy sales.

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

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 in aggregate economic activity for the industry.

Albany County

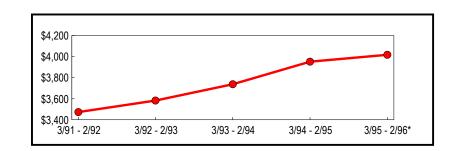
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previ	ious Period
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$3,473,602	(\$53,475)	(1.52)
3/92 - 2/93	3,583,826	110,224	3.17
3/93 - 2/94	3,738,389	154,563	4.31
3/94 - 2/95	3,953,520	215,131	5.75
3/95 - 2/96*	4,018,189	64,669	1.64

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$33,591	\$30,842	\$30,639
Manufacturing	112,161	90,941	107,240
Communications	69,202	70,581	72,577
Electric & Gas	158,807	148,632	168,835
Wholesale Trade	139,507	127,120	114,586
Retail Trade Total	1,183,555	1,119,430	1,191,568
Building Materials	73,408	79,138	67,817
General Merchandise	257,438	206,021	257,336
Food	87,970	89,533	89,716
Auto Dealers, Gas Stations	208,381	241,618	206,842
Apparel	121,768	97,958	111,751
Furniture	80,319	85,480	102,466
Eating and Drinking	134,058	144,692	134,799
Miscellaneous Retail	220,213	174,990	220,841
Services Total	260,279	280,805	259,273
Hotels	43,927	48,920	42,135
Personal Services	7,634	7,768	8,216
Business Services	86,205	87,260	90,173
Auto Repair, Parking	72,725	79,526	72,832
Other Services	49,788	57,331	62,112
All Other Industries	86,629	86,106	102,819
Grand Total	\$2,043,731	\$1,954,457	\$2,063,732

^{*} Preliminary

^{**} Revised

Allegany County

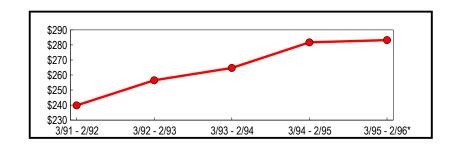
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$239,883	\$9,215	3.99
3/92 - 2/93	256,496	16,613	6.93
3/93 - 2/94	264,780	8,284	3.23
3/94 - 2/95	281,795	17,015	6.43
3/95 - 2/96*	283,209	1,414	0.50

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$3,187	\$3,433	\$3,101
Manufacturing	3,407	6,883	6,725
Communications	5,315	4,288	4,160
Electric & Gas	16,549	13,765	17,855
Wholesale Trade	16,689	15,859	14,017
Retail Trade Total	72,657	78,767	74,992
Building Materials	4,821	5,326	4,649
General Merchandise	12,214	11,299	15,090
Food	8,793	10,059	9,278
Auto Dealers, Gas Stations	23,943	30,533	23,332
Apparel	1,306	1,666	1,368
Furniture	3,406	3,053	2,972
Eating and Drinking	8,616	8,994	8,024
Miscellaneous Retail	9,558	7,837	10,279
Services Total	13,864	13,653	13,998
Hotels	1,799	1,898	1,767
Personal Services	304	231	266
Business Services	3,705	4,029	4,407
Auto Repair, Parking	4,569	4,162	4,016
Other Services	3,487	3,333	3,542
All Other Industries	5,510	5,200	6,513
Grand Total	\$137,178	\$141,848	\$141,361

^{*} Preliminary

^{**} Revised

Broome County

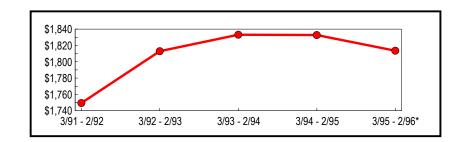
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$1,749,460	(\$26,927)	(1.52)
3/92 - 2/93	1,813,064	63,604	3.64
3/93 - 2/94	1,833,184	20,120	1.11
3/94 - 2/95	1,832,803	(381)	(0.02)
3/95 - 2/96*	1,813,543	(19,260)	(1.05)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$13,104	\$12,805	\$12,885
Manufacturing	63,472	55,955	60,291
Communications	33,380	31,461	34,408
Electric & Gas	43,979	43,382	45,239
Wholesale Trade	65,984	63,376	58,573
Retail Trade Total	564,101	551,531	563,003
Building Materials	27,961	30,285	22,724
General Merchandise	149,197	124,549	157,044
Food	51,666	54,713	54,801
Auto Dealers, Gas Stations	117,081	138,175	115,996
Apparel	36,594	30,695	28,000
Furniture	33,209	29,736	33,629
Eating and Drinking	69,669	74,498	67,168
Miscellaneous Retail	78,724	68,880	83,641
Services Total	89,587	96,371	95,262
Hotels	10,834	13,763	11,544
Personal Services	3,060	2,505	2,916
Business Services	25,344	26,472	30,743
Auto Repair, Parking	28,025	29,709	24,906
Other Services	22,324	23,922	25,153
All Other Industries	32,325	39,266	49,735
Grand Total	\$905,932	\$894,147	\$919,396

^{*} Preliminary

^{**} Revised

Cattaraugus County

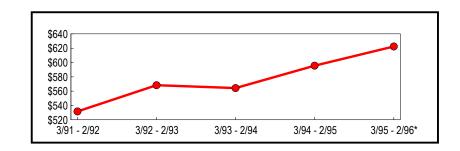
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$531,841	\$13,728	2.65
3/92 - 2/93	568,305	36,464	6.86
3/93 - 2/94	564,277	(4,028)	(0.71)
3/94 - 2/95	595,591	31,314	5.55
3/95 - 2/96*	622,489	26,898	4.52

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$5,440	\$4,928	\$3,890
Manufacturing	14,109	15,256	11,885
Communications	9,411	10,067	10,508
Electric & Gas	32,636	27,654	35,677
Wholesale Trade	19,745	18,700	17,629
Retail Trade Total	177,346	185,297	189,576
Building Materials	11,812	13,114	9,895
General Merchandise	38,763	37,258	52,999
Food	17,640	19,809	17,118
Auto Dealers, Gas Stations	42,187	54,832	43,759
Apparel	5,579	4,428	4,428
Furniture	10,031	7,951	8,541
Eating and Drinking	24,864	25,587	25,919
Miscellaneous Retail	26,470	22,318	26,917
Services Total	27,570	28,722	31,706
Hotels	3,354	1,865	4,394
Personal Services	1,083	754	1,022
Business Services	7,485	8,734	9,516
Auto Repair, Parking	7,435	8,063	7,983
Other Services	8,213	9,306	8,791
All Other Industries	14,442	15,588	15,406
Grand Total	\$300,699	\$306,212	\$316,277

^{*} Preliminary

^{**} Revised

Cayuga County

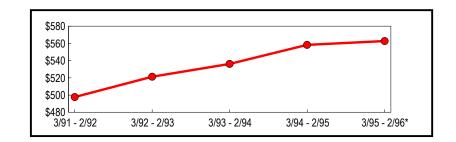
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$497,802	(\$5,811)	(1.15)
3/92 - 2/93	521,329	23,527	4.73
3/93 - 2/94	536,214	14,885	2.86
3/94 - 2/95	558,369	22,155	4.13
3/95 - 2/96*	562,725	4,356	0.78

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$3,537	\$3,166	\$3,925
Manufacturing	10,661	12,009	11,073
Communications	9,061	9,630	9,443
Electric & Gas	32,663	32,151	35,487
Wholesale Trade	24,276	25,214	24,542
Retail Trade Total	160,165	169,883	152,877
Building Materials	10,658	11,190	9,044
General Merchandise	36,305	30,970	31,768
Food	18,513	20,532	19,194
Auto Dealers, Gas Stations	42,131	54,975	39,728
Apparel	4,805	4,023	4,845
Furniture	8,434	7,676	7,847
Eating and Drinking	16,695	19,702	16,262
Miscellaneous Retail	22,624	20,815	24,189
Services Total	21,234	26,163	24,031
Hotels	2,206	3,109	2,237
Personal Services	788	511	699
Business Services	5,772	6,693	6,754
Auto Repair, Parking	7,196	8,678	8,216
Other Services	5,272	7,172	6,125
All Other Industries	9,858	11,282	11,849
Grand Total	\$271,455	\$289,498	\$273,227

^{*} Preliminary

^{**} Revised

Chautauqua County

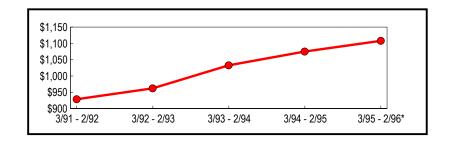
Annual Totals

(In Thousands)

	Taxable Sales	le Sales <u>Change from Previous F</u>	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$928,857	(\$1,081)	(0.12)
3/92 - 2/93	962,113	33,256	3.58
3/93 - 2/94	1,032,734	70,621	7.34
3/94 - 2/95	1,074,945	42,211	4.09
3/95 - 2/96*	1,107,918	32,973	3.07

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$12,638	\$12,430	\$10,717
Manufacturing	33,433	35,605	31,078
Communications	17,871	18,870	21,131
Electric & Gas	52,749	46,057	59,035
Wholesale Trade	37,100	39,975	36,380
Retail Trade Total	275,575	307,258	290,486
Building Materials	21,927	25,304	20,150
General Merchandise	72,234	66,619	83,806
Food	17,132	22,310	21,038
Auto Dealers, Gas Stations	69,827	91,292	72,814
Apparel	7,935	7,394	7,169
Furniture	18,511	17,508	18,064
Eating and Drinking	34,937	43,654	34,657
Miscellaneous Retail	33,072	33,177	32,788
Services Total	56,763	64,793	59,304
Hotels	5,783	10,588	5,238
Personal Services	1,488	968	1,330
Business Services	14,640	16,254	15,011
Auto Repair, Parking	13,650	15,287	14,563
Other Services	21,202	21,696	23,162
All Other Industries	34,785	39,465	35,334
Grand Total	\$520,914	\$564,453	\$543,465

^{*} Preliminary

^{**} Revised

Chemung County

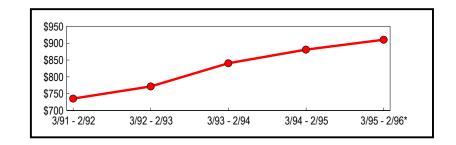
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$735,292	\$2,371	0.32
3/92 - 2/93	771,333	36,041	4.90
3/93 - 2/94	840,594	69,261	8.98
3/94 - 2/95	880,659	40,065	4.77
3/95 - 2/96*	910,145	29,486	3.35

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$4,887	\$6,152	\$5,644
Manufacturing	28,161	29,279	30,785
Communications	11,892	11,436	11,606
Electric & Gas	43,665	44,223	46,798
Wholesale Trade	25,950	28,223	27,339
Retail Trade Total	279,032	263,963	283,176
Building Materials	15,396	17,949	14,397
General Merchandise	85,311	69,672	96,101
Food	17,381	18,810	19,136
Auto Dealers, Gas Stations	51,956	61,244	50,056
Apparel	21,080	17,341	16,164
Furniture	16,258	13,262	15,423
Eating and Drinking	30,003	32,018	28,801
Miscellaneous Retail	41,647	33,667	43,098
Services Total	36,047	40,277	39,397
Hotels	3,853	4,996	3,792
Personal Services	2,146	1,601	2,045
Business Services	11,947	14,188	13,204
Auto Repair, Parking	8,882	10,200	10,150
Other Services	9,219	9,292	10,206
All Other Industries	17,185	18,649	23,198
Grand Total	\$446,819	\$442,202	\$467,943

^{*} Preliminary

^{**} Revised

Chenango County

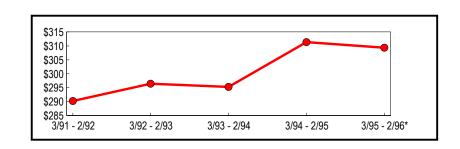
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$290,235	(\$3,634)	(1.24)
3/92 - 2/93	296,469	6,234	2.15
3/93 - 2/94	295,306	(1,163)	(0.39)
3/94 - 2/95	311,379	16,073	5.44
3/95 - 2/96*	309,327	(2,052)	(0.66)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$2,858	\$3,350	\$2,982
Manufacturing	11,524	11,566	9,982
Communications	5,692	5,725	5,599
Electric & Gas	7,087	6,891	7,277
Wholesale Trade	13,488	11,980	10,441
Retail Trade Total	90,084	99,326	89,753
Building Materials	5,804	6,752	4,509
General Merchandise	18,095	16,864	18,564
Food	5,567	6,020	5,787
Auto Dealers, Gas Stations	26,782	34,477	27,986
Apparel	1,522	1,441	1,367
Furniture	3,373	3,284	3,184
Eating and Drinking	8,454	10,256	8,468
Miscellaneous Retail	20,487	20,232	19,888
Services Total	11,414	13,301	13,176
Hotels	713	924	882
Personal Services	507	381	518
Business Services	3,326	4,189	4,492
Auto Repair, Parking	4,169	4,150	4,130
Other Services	2,699	3,657	3,154
All Other Industries	6,849	8,964	9,014
Grand Total	\$148,996	\$161,103	\$148,224

^{*} Preliminary

^{**} Revised

Clinton County

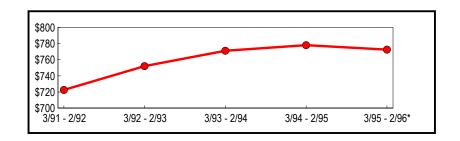
Annual Totals

(In Thousands)

	Taxable Sales	s Change from Previous Perio	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$722,612	\$16,673	2.36
3/92 - 2/93	752,169	29,557	4.09
3/93 - 2/94	771,098	18,929	2.52
3/94 - 2/95	778,146	7,048	0.91
3/95 - 2/96*	772,568	(5,578)	(0.72)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$7,520	\$8,516	\$4,719
Manufacturing	22,026	21,467	17,915
Communications	10,814	10,664	11,682
Electric & Gas	20,232	19,637	22,151
Wholesale Trade	24,730	23,759	21,042
Retail Trade Total	257,425	255,538	248,068
Building Materials	19,532	20,930	16,356
General Merchandise	68,738	62,276	70,444
Food	21,402	23,679	21,622
Auto Dealers, Gas Stations	57,246	67,412	54,506
Apparel	13,838	11,159	11,978
Furniture	9,830	8,820	9,577
Eating and Drinking	28,671	31,618	24,519
Miscellaneous Retail	38,168	29,644	39,066
Services Total	27,896	31,827	29,919
Hotels	2,151	2,975	2,469
Personal Services	976	784	871
Business Services	7,592	8,432	8,556
Auto Repair, Parking	9,799	10,091	10,045
Other Services	7,378	9,545	7,978
All Other Industries	20,169	21,773	23,891
Grand Total	\$390,812	\$393,181	\$379,387

^{*} Preliminary

^{**} Revised

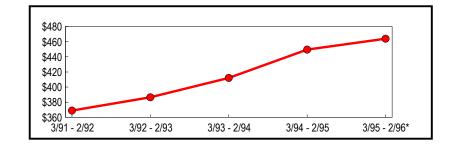
Columbia County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$369,042	(\$118)	(0.03)
3/92 - 2/93	386,547	17,505	4.74
3/93 - 2/94	412,095	25,548	6.61
3/94 - 2/95	449,631	37,536	9.11
3/95 - 2/96*	463,981	14,350	3.19

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$5,287	\$5,238	\$4,585
Manufacturing	7,302	9,243	9,138
Communications	9,410	9,708	10,021
Electric & Gas	11,898	11,127	13,217
Wholesale Trade	11,550	10,547	10,116
Retail Trade Total	139,201	142,294	132,986
Building Materials	18,028	18,147	14,725
General Merchandise	24,321	20,847	23,192
Food	15,430	17,004	15,802
Auto Dealers, Gas Stations	45,754	51,505	44,545
Apparel	2,589	2,101	2,000
Furniture	5,393	4,826	5,202
Eating and Drinking	11,556	13,807	12,134
Miscellaneous Retail	16,130	14,057	15,386
Services Total	19,126	21,713	21,175
Hotels	643	792	629
Personal Services	391	425	525
Business Services	7,316	8,060	8,562
Auto Repair, Parking	7,074	6,806	7,116
Other Services	3,702	5,630	4,343
All Other Industries	15,017	15,647	37,226
Grand Total	\$218,791	\$225,517	\$238,464

^{*} Preliminary

^{**} Revised

Cortland County

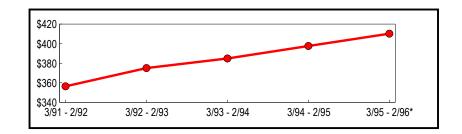
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$356,466	\$112	0.03
3/92 - 2/93	375,103	18,637	5.23
3/93 - 2/94	384,961	9,858	2.63
3/94 - 2/95	397,588	12,627	3.28
3/95 - 2/96*	410,236	12,648	3.18

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$6,612	\$6,308	\$5,113
Manufacturing	10,092	10,203	11,333
Communications	5,637	6,275	7,156
Electric & Gas	19,678	18,813	21,308
Wholesale Trade	15,811	17,204	16,109
Retail Trade Total	111,900	114,748	115,324
Building Materials	7,599	7,483	6,420
General Merchandise	27,306	23,673	30,748
Food	9,109	10,120	9,953
Auto Dealers, Gas Stations	25,182	31,573	24,733
Apparel	2,994	2,424	2,594
Furniture	4,166	4,160	3,977
Eating and Drinking	16,416	17,875	16,301
Miscellaneous Retail	19,128	17,440	20,598
Services Total	17,464	19,193	18,710
Hotels	2,091	2,967	2,296
Personal Services	553	501	500
Business Services	5,358	5,565	5,869
Auto Repair, Parking	4,997	5,353	4,920
Other Services	4,465	4,807	5,125
All Other Industries	9,296	11,355	11,084
Grand Total	\$196,490	\$204,099	\$206,137

^{*} Preliminary

^{**} Revised

Delaware County

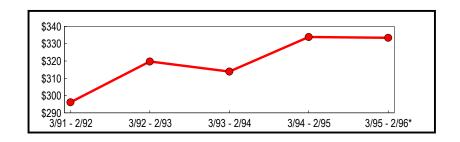
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$296,175	N/A	N/A
3/92 - 2/93	319,753	\$23,578	7.96
3/93 - 2/94	313,937	(5,816)	(1.82)
3/94 - 2/95	333,919	19,982	6.36
3/95 - 2/96*	333,508	(411)	(0.12)

N/A - No data available. County tax was imposed effective September 1990.

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$3,028	\$3,167	\$2,790
Manufacturing	8,277	8,371	7,330
Communications	4,808	4,692	5,004
Electric & Gas	5,030	5,084	5,217
Wholesale Trade	12,790	13,050	11,640
Retail Trade Total	109,054	117,200	107,883
Building Materials	9,974	11,029	8,177
General Merchandise	17,134	15,098	19,232
Food	7,305	7,723	6,886
Auto Dealers, Gas Stations	30,735	35,832	30,421
Apparel	1,246	998	1,015
Furniture	3,433	4,129	3,977
Eating and Drinking	10,434	12,099	9,367
Miscellaneous Retail	28,793	30,292	28,808
Services Total	13,736	14,934	14,008
Hotels	1,712	2,361	1,376
Personal Services	565	538	552
Business Services	3,326	3,093	4,365
Auto Repair, Parking	4,623	4,803	4,157
Other Services	3,510	4,139	3,558
All Other Industries	5,447	7,044	6,094
Grand Total	\$162,170	\$173,542	\$159,966

^{*} Preliminary

^{**} Revised

Dutchess County

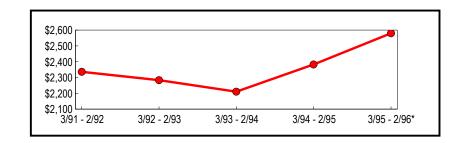
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$2,336,184	\$22,780	0.98
3/92 - 2/93	2,283,654	(52,530)	(2.25)
3/93 - 2/94	2,210,820	(72,834)	(3.19)
3/94 - 2/95	2,382,736	171,916	7.78
3/95 - 2/96*	2,580,594	197,858	8.30

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$18,246	\$19,625	\$19,051
Manufacturing	103,614	170,255	145,235
Communications	44,062	44,639	41,929
Electric & Gas	35,642	34,745	39,093
Wholesale Trade	66,175	66,456	61,272
Retail Trade Total	772,132	758,036	771,117
Building Materials	72,005	80,197	68,671
General Merchandise	152,500	125,168	157,304
Food	74,950	78,639	76,018
Auto Dealers, Gas Stations	183,165	211,551	181,841
Apparel	51,574	40,123	48,966
Furniture	32,775	30,527	31,192
Eating and Drinking	74,285	79,465	73,918
Miscellaneous Retail	130,878	112,366	133,207
Services Total	122,064	135,132	157,520
Hotels	10,487	13,479	11,728
Personal Services	4,386	4,000	4,784
Business Services	34,896	41,055	61,792
Auto Repair, Parking	40,189	41,347	42,043
Other Services	32,106	35,251	37,173
All Other Industries	53,184	55,212	61,277
Grand Total	\$1,215,119	\$1,284,100	\$1,296,494

^{*} Preliminary

^{**} Revised

Erie County

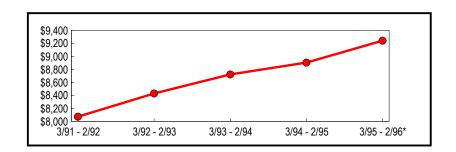
Annual Totals

(In Thousands)

	Taxable Sales	es <u>Change from Previous Perio</u>	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$8,072,666	\$82,784	1.04
3/92 - 2/93	8,428,869	356,203	4.41
3/93 - 2/94	8,722,905	294,036	3.49
3/94 - 2/95	8,904,981	182,076	2.09
3/95 - 2/96*	9,242,465	337,484	3.79

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$74,293	\$77,420	\$74,906
Manufacturing	221,665	238,005	225,160
Communications	158,157	159,139	164,585
Electric & Gas	452,325	402,160	510,212
Wholesale Trade	300,132	303,159	282,929
Retail Trade Total	2,513,927	2,604,944	2,601,724
Building Materials	170,391	186,619	159,841
General Merchandise	443,301	401,400	522,674
Food	254,142	268,271	255,257
Auto Dealers, Gas Stations	596,449	739,285	603,261
Apparel	149,429	127,237	152,765
Furniture	202,680	180,089	210,455
Eating and Drinking	323,590	357,142	322,971
Miscellaneous Retail	373,945	344,901	374,500
Services Total	515,994	581,814	565,698
Hotels	52,188	62,909	51,444
Personal Services	16,197	14,352	16,382
Business Services	167,025	176,727	187,408
Auto Repair, Parking	152,177	169,097	151,195
Other Services	128,407	158,729	159,269
All Other Industries	204,917	222,736	227,874
Grand Total	\$4,441,410	\$4,589,377	\$4,653,088

^{*} Preliminary

^{**} Revised

Essex County

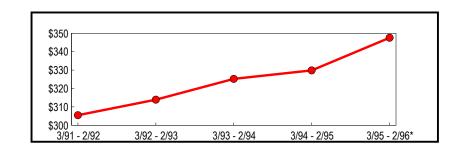
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$305,559	(\$13,459)	(4.22)
3/92 - 2/93	313,954	8,395	2.75
3/93 - 2/94	325,302	11,348	3.61
3/94 - 2/95	329,872	4,570	1.40
3/95 - 2/96*	347,615	17,743	5.38

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$3,432	\$2,848	\$3,158
Manufacturing	13,171	13,156	20,491
Communications	5,146	5,319	5,254
Electric & Gas	3,279	3,198	3,539
Wholesale Trade	6,565	6,017	6,260
Retail Trade Total	85,550	100,481	87,264
Building Materials	7,585	9,238	7,187
General Merchandise	10,554	10,072	10,443
Food	11,293	14,327	12,028
Auto Dealers, Gas Stations	23,212	29,012	24,319
Apparel	3,649	3,256	2,851
Furniture	1,512	1,351	1,223
Eating and Drinking	13,922	18,531	14,536
Miscellaneous Retail	13,823	14,694	14,677
Services Total	25,410	30,908	29,569
Hotels	14,767	16,585	15,398
Personal Services	334	391	475
Business Services	3,138	3,906	5,337
Auto Repair, Parking	2,858	3,432	3,777
Other Services	4,313	6,594	4,582
All Other Industries	10,157	13,651	16,502
Grand Total	\$152,710	\$175,578	\$172,037

^{*} Preliminary

^{**} Revised

Franklin County

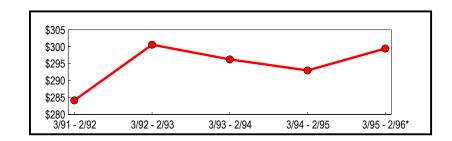
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$284,190	(\$1,525)	(0.53)
3/92 - 2/93	300,644	16,454	5.79
3/93 - 2/94	296,284	(4,360)	(1.45)
3/94 - 2/95	293,010	(3,274)	(1.11)
3/95 - 2/96*	299,494	6,484	2.21

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$3,246	\$3,870	\$3,540
Manufacturing	4,050	4,301	4,472
Communications	4,308	4,539	4,580
Electric & Gas	12,065	11,334	11,913
Wholesale Trade	5,955	6,223	5,715
Retail Trade Total	88,529	95,242	92,549
Building Materials	8,252	9,577	7,523
General Merchandise	15,089	13,179	18,085
Food	8,829	10,436	9,377
Auto Dealers, Gas Stations	24,893	31,963	26,214
Apparel	2,153	1,632	2,012
Furniture	3,106	3,051	3,090
Eating and Drinking	9,717	11,559	8,596
Miscellaneous Retail	16,490	13,845	17,652
Services Total	12,532	15,343	13,262
Hotels	2,157	3,263	2,427
Personal Services	439	450	481
Business Services	2,315	2,705	2,693
Auto Repair, Parking	3,301	4,524	3,340
Other Services	4,320	4,401	4,321
All Other Industries	10,918	10,509	12,102
Grand Total	\$141,603	\$151,361	\$148,133

^{*} Preliminary

^{**} Revised

Fulton County

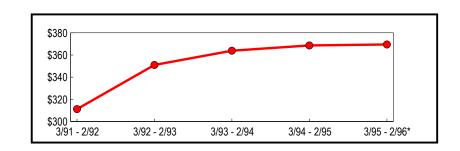
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$311,222	(\$8,025)	(2.51)
3/92 - 2/93	351,116	39,894	12.82
3/93 - 2/94	363,830	12,714	3.62
3/94 - 2/95	368,692	4,862	1.34
3/95 - 2/96*	369,487	795	0.22

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$2,600	\$2,329	\$2,162
Manufacturing	5,745	8,817	6,153
Communications	6,592	7,026	7,064
Electric & Gas	15,076	13,961	16,929
Wholesale Trade	10,316	10,679	10,360
Retail Trade Total	113,960	123,372	111,370
Building Materials	11,289	11,768	9,627
General Merchandise	23,934	21,985	23,239
Food	13,048	14,909	14,077
Auto Dealers, Gas Stations	32,105	38,925	31,943
Apparel	2,115	2,155	1,929
Furniture	3,980	4,008	3,603
Eating and Drinking	11,581	13,478	11,039
Miscellaneous Retail	15,908	16,144	15,913
Services Total	15,623	15,762	15,627
Hotels	1,210	1,463	1,145
Personal Services	377	273	371
Business Services	4,494	4,125	4,319
Auto Repair, Parking	5,319	5,815	5,762
Other Services	4,223	4,086	4,030
All Other Industries	8,334	9,249	8,627
Grand Total	\$178,246	\$191,195	\$178,292

^{*} Preliminary

^{**} Revised

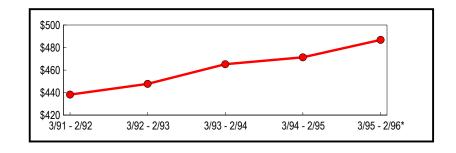
Genesee County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$438,268	(\$1,132)	(0.26)
3/92 - 2/93	447,751	9,483	2.16
3/93 - 2/94	465,258	17,507	3.91
3/94 - 2/95	471,315	6,057	1.30
3/95 - 2/96*	486,917	15,602	3.31

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$2,648	\$2,901	\$2,572
Manufacturing	15,788	17,451	13,129
Communications	7,485	8,289	8,232
Electric & Gas	16,009	14,270	16,637
Wholesale Trade	19,003	19,919	17,525
Retail Trade Total	131,450	144,790	140,803
Building Materials	8,273	8,715	7,346
General Merchandise	21,279	19,672	30,856
Food	15,889	16,422	15,623
Auto Dealers, Gas Stations	45,499	58,508	45,865
Apparel	2,307	1,817	1,877
Furniture	7,625	6,798	6,801
Eating and Drinking	17,705	20,135	17,928
Miscellaneous Retail	12,873	12,723	14,507
Services Total	21,690	36,904	24,555
Hotels	3,028	4,590	3,063
Personal Services	1,382	1,277	1,574
Business Services	6,169	7,230	7,402
Auto Repair, Parking	5,139	5,692	5,686
Other Services	5,972	18,115	6,830
All Other Industries	8,202	10,052	8,888
Grand Total	\$222,275	\$254,576	\$232,341

^{*} Preliminary

^{**} Revised

Greene County

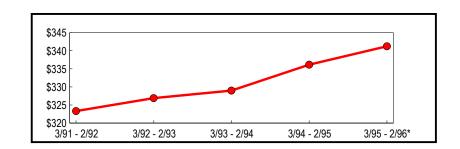
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$323,330	(\$9,720)	(2.92)
3/92 - 2/93	326,934	3,604	1.11
3/93 - 2/94	329,002	2,068	0.63
3/94 - 2/95	336,184	7,182	2.18
3/95 - 2/96*	341,254	5,070	1.51

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$2,203	\$2,566	\$2,261
Manufacturing	6,027	7,211	6,647
Communications	6,179	6,099	6,157
Electric & Gas	7,086	6,216	7,728
Wholesale Trade	8,404	9,399	8,232
Retail Trade Total	95,408	97,768	93,097
Building Materials	9,206	10,291	8,141
General Merchandise	10,838	9,432	8,992
Food	10,345	10,953	9,908
Auto Dealers, Gas Stations	29,538	35,409	32,055
Apparel	602	529	448
Furniture	2,617	2,679	2,380
Eating and Drinking	14,843	14,340	14,402
Miscellaneous Retail	17,419	14,135	16,771
Services Total	25,527	33,106	26,306
Hotels	8,592	14,242	7,990
Personal Services	542	356	584
Business Services	3,405	4,021	4,202
Auto Repair, Parking	6,380	6,596	5,951
Other Services	6,608	7,891	7,579
All Other Industries	10,348	14,048	14,413
Grand Total	\$161,182	\$176,413	\$164,841

^{*} Preliminary

^{**} Revised

Hamilton County

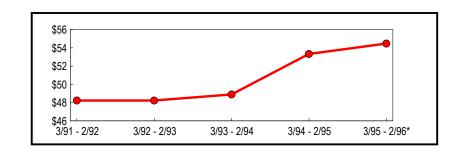
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$48,233	(\$749)	(1.53)
3/92 - 2/93	48,236	3	0.01
3/93 - 2/94	48,891	655	1.36
3/94 - 2/95	53,335	4,444	9.09
3/95 - 2/96*	54,468	1,133	2.12

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$781	\$670	\$877
Manufacturing	831	1,189	878
Communications	1,071	1,055	1,177
Electric & Gas	969	1,411	967
Wholesale Trade	1,276	1,499	982
Retail Trade Total	13,510	17,108	13,075
Building Materials	2,790	2,627	2,397
General Merchandise	1,216	2,053	1,193
Food	1,990	3,247	2,002
Auto Dealers, Gas Stations	3,769	3,666	3,735
Apparel	37	50	23
Furniture	195	296	201
Eating and Drinking	1,698	2,822	1,781
Miscellaneous Retail	1,815	2,347	1,743
Services Total	3,405	5,963	3,562
Hotels	1,127	2,849	1,156
Personal Services	35	29	43
Business Services	868	833	683
Auto Repair, Parking	506	542	640
Other Services	869	1,710	1,040
All Other Industries	1,330	2,822	1,233
Grand Total	\$23,173	\$31,717	\$22,751

^{*} Preliminary

^{**} Revised

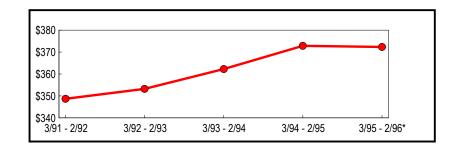
Herkimer County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$348,711	\$4,706	1.37
3/92 - 2/93	353,236	4,525	1.30
3/93 - 2/94	362,306	9,070	2.57
3/94 - 2/95	372,892	10,586	2.92
3/95 - 2/96*	372,336	(556)	(0.15)

Five-Year Trend (In Millions)



Semiannual Industry Totals

	Selling Period		
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$3,477	\$3,344	\$3,295
Manufacturing	9,535	9,391	8,320
Communications	7,010	8,043	9,370
Electric & Gas	7,444	6,610	7,370
Wholesale Trade	15,298	15,710	13,382
Retail Trade Total	102,523	112,527	107,064
Building Materials	7,663	8,378	6,543
General Merchandise	15,041	13,405	19,523
Food	6,376	7,711	6,509
Auto Dealers, Gas Stations	31,108	38,357	33,169
Apparel	1,694	1,767	1,539
Furniture	4,817	4,184	4,381
Eating and Drinking	16,536	19,315	16,448
Miscellaneous Retail	19,288	19,410	18,952
Services Total	17,483	21,400	18,857
Hotels	3,653	3,845	3,944
Personal Services	671	640	632
Business Services	4,007	4,231	4,378
Auto Repair, Parking	5,061	5,643	5,026
Other Services	4,091	7,041	4,877
All Other Industries	13,011	13,724	13,929
Grand Total	\$175,781	\$190,749	\$181,587

^{*} Preliminary

^{**} Revised

Jefferson County

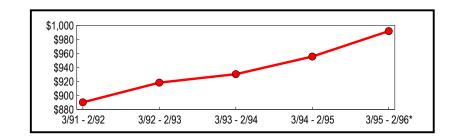
Annual Totals

(In Thousands)

	Taxable Sales	s <u>Change from Previous Perio</u>	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$890,144	(\$7,254)	(0.81)
3/92 - 2/93	918,324	28,180	3.17
3/93 - 2/94	930,510	12,186	1.33
3/94 - 2/95	955,601	25,091	2.70
3/95 - 2/96*	991,950	36,349	3.80

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$6,268	\$6,764	\$6,669
Manufacturing	19,414	21,968	21,653
Communications	14,953	17,509	16,479
Electric & Gas	39,604	37,719	44,825
Wholesale Trade	21,991	25,306	22,518
Retail Trade Total	293,176	330,418	303,474
Building Materials	18,573	23,936	18,140
General Merchandise	77,189	70,078	80,197
Food	17,381	20,813	17,232
Auto Dealers, Gas Stations	87,039	112,940	93,526
Apparel	13,423	11,690	12,692
Furniture	14,276	13,189	13,551
Eating and Drinking	29,883	41,458	30,059
Miscellaneous Retail	35,412	36,314	38,077
Services Total	36,207	48,250	38,677
Hotels	5,779	11,399	4,954
Personal Services	1,708	1,511	1,630
Business Services	10,259	12,534	12,303
Auto Repair, Parking	9,562	10,987	9,982
Other Services	8,899	11,819	9,808
All Other Industries	18,284	24,850	24,871
Grand Total	\$449,897	\$512,784	\$479,166

^{*} Preliminary

^{**} Revised

Lewis County

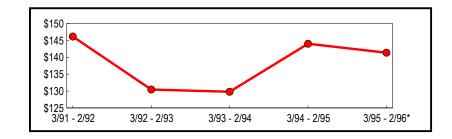
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$146,131	\$27,775	23.47
3/92 - 2/93	130,489	(15,642)	(10.70)
3/93 - 2/94	129,797	(692)	(0.53)
3/94 - 2/95	144,004	14,207	10.95
3/95 - 2/96*	141,338	(2,666)	(1.85)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$3,958	\$3,914	\$3,152
Manufacturing	5,855	4,086	4,022
Communications	2,376	2,392	2,346
Electric & Gas	3,364	4,090	3,667
Wholesale Trade	3,808	3,992	3,970
Retail Trade Total	39,985	44,674	41,682
Building Materials	1,995	2,772	2,304
General Merchandise	5,016	4,220	4,934
Food	3,868	4,892	4,442
Auto Dealers, Gas Stations	13,840	17,636	14,615
Apparel	564	581	736
Furniture	843	682	824
Eating and Drinking	4,940	5,135	4,831
Miscellaneous Retail	8,919	8,756	8,996
Services Total	4,949	5,246	5,237
Hotels	562	498	534
Personal Services	73	59	83
Business Services	1,730	1,389	1,356
Auto Repair, Parking	1,484	1,849	1,901
Other Services	1,100	1,451	1,363
All Other Industries	5,605	4,299	4,569
Grand Total	\$69,900	\$72,693	\$68,645

^{*} Preliminary

^{**} Revised

Livingston County

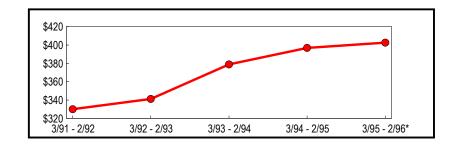
Annual Totals

(In Thousands)

	Taxable Sales Change from Prev		ious Period
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$330,019	(\$1,197)	(0.36)
3/92 - 2/93	341,280	11,261	3.41
3/93 - 2/94	378,950	37,670	11.04
3/94 - 2/95	396,812	17,862	4.71
3/95 - 2/96*	402,567	5,755	1.45

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$5,820	\$6,745	\$5,415
Manufacturing	8,241	8,527	8,321
Communications	7,503	7,545	7,601
Electric & Gas	7,771	7,784	7,640
Wholesale Trade	19,260	20,539	17,289
Retail Trade Total	119,858	131,785	119,765
Building Materials	7,139	7,849	6,212
General Merchandise	20,572	18,525	19,829
Food	15,700	17,297	14,861
Auto Dealers, Gas Stations	41,940	53,204	43,568
Apparel	2,169	2,038	2,217
Furniture	4,063	3,788	3,720
Eating and Drinking	14,047	16,544	13,980
Miscellaneous Retail	14,228	12,540	15,378
Services Total	15,682	17,307	16,656
Hotels	947	1,080	960
Personal Services	764	699	821
Business Services	3,791	4,288	3,983
Auto Repair, Parking	6,159	6,400	6,441
Other Services	4,021	4,840	4,451
All Other Industries	8,392	10,653	8,995
Grand Total	\$192,527	\$210,885	\$191,682

^{*} Preliminary

^{**} Revised

Madison County

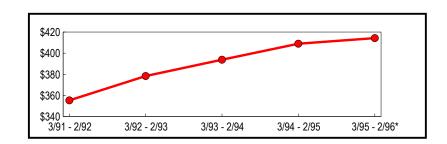
Annual Totals

(In Thousands)

	Taxable Sales	Taxable Sales Change from Previous	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$355,302	(\$14,713)	(3.98)
3/92 - 2/93	378,321	23,019	6.48
3/93 - 2/94	393,839	15,518	4.10
3/94 - 2/95	409,070	15,231	3.87
3/95 - 2/96*	414,343	5,273	1.29

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$3,054	\$3,001	\$3,078
Manufacturing	9,027	10,494	10,573
Communications	7,407	8,474	8,896
Electric & Gas	10,039	9,250	10,124
Wholesale Trade	14,071	15,192	14,177
Retail Trade Total	114,036	121,466	111,470
Building Materials	7,643	8,950	6,796
General Merchandise	20,306	16,631	19,021
Food	12,365	13,991	12,897
Auto Dealers, Gas Stations	31,770	39,041	32,039
Apparel	3,099	2,524	2,613
Furniture	5,150	5,257	5,530
Eating and Drinking	16,979	19,248	15,837
Miscellaneous Retail	16,724	15,824	16,737
Services Total	24,163	26,709	25,844
Hotels	2,254	2,965	2,989
Personal Services	536	415	528
Business Services	5,992	5,951	6,359
Auto Repair, Parking	7,653	9,319	7,749
Other Services	7,728	8,059	8,219
All Other Industries	13,497	16,151	19,444
Grand Total	\$195,294	\$210,737	\$203,606

^{*} Preliminary

^{**} Revised

Monroe County

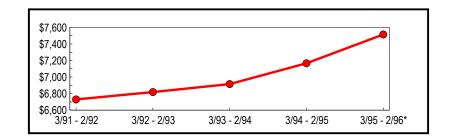
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$6,730,104	\$262,462	4.06
3/92 - 2/93	6,818,418	88,314	1.31
3/93 - 2/94	6,914,875	96,457	1.41
3/94 - 2/95	7,166,546	251,671	3.64
3/95 - 2/96*	7,514,323	347,777	4.85

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$56,302	\$59,069	\$54,607
Manufacturing	389,768	370,842	429,962
Communications	165,725	174,467	192,787
Electric & Gas	133,835	128,922	136,725
Wholesale Trade	231,464	256,211	211,923
Retail Trade Total	2,015,111	2,111,900	2,113,509
Building Materials	75,559	87,429	72,024
General Merchandise	338,796	308,487	379,657
Food	269,771	277,515	261,576
Auto Dealers, Gas Stations	486,903	620,476	500,856
Apparel	132,186	112,645	128,345
Furniture	165,122	163,358	187,656
Eating and Drinking	226,929	247,821	234,025
Miscellaneous Retail	319,845	294,169	349,370
Services Total	422,435	479,957	496,739
Hotels	38,337	48,332	44,574
Personal Services	13,488	12,224	14,617
Business Services	158,241	174,268	200,217
Auto Repair, Parking	114,482	127,464	119,867
Other Services	97,887	117,669	117,464
All Other Industries	136,193	149,281	147,422
Grand Total	\$3,550,833	\$3,730,649	\$3,783,674

^{*} Preliminary

^{**} Revised

Montgomery County

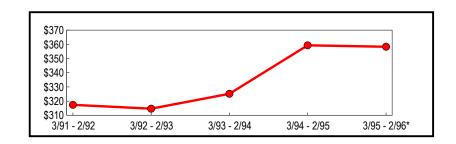
Annual Totals

(In Thousands)

	Taxable Sales Change from Previo		ious Period
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$317,360	\$6,560	2.11
3/92 - 2/93	314,677	(2,683)	(0.85)
3/93 - 2/94	325,126	10,449	3.32
3/94 - 2/95	359,369	34,243	10.53
3/95 - 2/96*	358,362	(1,007)	(0.28)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$3,698	\$3,483	\$2,894
Manufacturing	7,207	7,284	6,169
Communications	6,218	6,469	6,270
Electric & Gas	6,288	5,900	6,547
Wholesale Trade	15,632	16,403	14,010
Retail Trade Total	117,466	117,636	114,170
Building Materials	7,223	7,125	5,657
General Merchandise	30,972	23,811	31,522
Food	12,070	13,576	12,621
Auto Dealers, Gas Stations	33,895	39,853	33,857
Apparel	1,207	1,244	929
Furniture	2,795	3,157	2,976
Eating and Drinking	10,433	11,980	9,574
Miscellaneous Retail	18,871	16,890	17,034
Services Total	13,893	16,057	16,133
Hotels	1,354	1,957	1,507
Personal Services	361	258	313
Business Services	3,641	4,405	4,475
Auto Repair, Parking	5,067	5,656	5,958
Other Services	3,470	3,781	3,880
All Other Industries	8,365	8,986	9,951
Grand Total	\$178,767	\$182,218	\$176,144

^{*} Preliminary

^{**} Revised

Nassau County

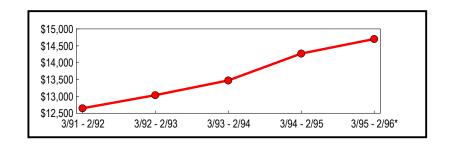
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$12,651,760	(\$199,953)	(1.56)
3/92 - 2/93	13,037,208	385,448	3.05
3/93 - 2/94	13,475,234	438,026	3.36
3/94 - 2/95	14,271,808	796,574	5.91
3/95 - 2/96*	14,701,843	430,035	3.01

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$86,285	\$95,377	\$93,839
Manufacturing	268,052	301,096	275,328
Communications	330,365	327,801	354,639
Electric & Gas	289,571	305,552	301,625
Wholesale Trade	405,146	408,160	414,919
Retail Trade Total	4,584,350	4,471,198	4,685,478
Building Materials	279,189	311,697	271,478
General Merchandise	868,724	727,823	881,471
Food	291,173	294,370	287,873
Auto Dealers, Gas Stations	958,501	1,076,605	965,767
Apparel	512,399	451,804	522,957
Furniture	406,079	376,176	417,828
Eating and Drinking	478,829	522,400	489,331
Miscellaneous Retail	789,456	710,323	848,773
Services Total	883,489	950,388	894,754
Hotels	41,137	44,355	41,121
Personal Services	28,324	29,625	26,064
Business Services	314,190	327,297	330,216
Auto Repair, Parking	277,041	280,231	240,532
Other Services	222,797	268,880	256,821
All Other Industries	368,604	417,001	404,688
Grand Total	\$7,215,862	\$7,276,573	\$7,425,270

^{*} Preliminary

^{**} Revised

Niagara County

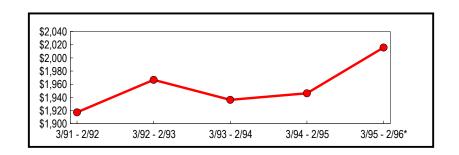
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$1,917,480	\$7,311	0.38
3/92 - 2/93	1,966,809	49,329	2.57
3/93 - 2/94	1,936,341	(30,468)	(1.55)
3/94 - 2/95	1,946,228	9,887	0.51
3/95 - 2/96*	2,015,873	69,645	3.58

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$22,017	\$24,433	\$19,390
Manufacturing	85,301	85,243	81,715
Communications	29,038	30,318	32,001
Electric & Gas	95,763	89,161	109,506
Wholesale Trade	56,610	56,896	53,574
Retail Trade Total	536,840	573,713	564,812
Building Materials	34,389	43,703	31,959
General Merchandise	112,948	95,799	129,073
Food	47,688	50,648	46,206
Auto Dealers, Gas Stations	124,060	167,535	133,442
Apparel	41,933	40,456	44,438
Furniture	29,961	26,103	30,075
Eating and Drinking	66,110	77,413	65,340
Miscellaneous Retail	79,751	72,056	84,279
Services Total	95,317	116,520	98,039
Hotels	14,972	24,553	15,513
Personal Services	2,876	2,237	2,688
Business Services	27,574	31,979	27,370
Auto Repair, Parking	26,991	30,412	26,273
Other Services	22,904	27,339	26,195
All Other Industries	35,987	43,262	37,290
Grand Total	\$956,873	\$1,019,546	\$996,327

^{*} Preliminary

^{**} Revised

Oneida County

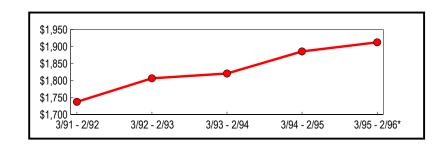
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$1,737,346	\$18,961	1.10
3/92 - 2/93	1,806,449	69,103	3.98
3/93 - 2/94	1,820,838	14,389	0.80
3/94 - 2/95	1,885,840	65,002	3.57
3/95 - 2/96*	1,912,375	26,535	1.41

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$12,392	\$12,580	\$10,456
Manufacturing	38,913	44,934	40,141
Communications	36,094	35,667	37,828
Electric & Gas	57,593	51,276	61,188
Wholesale Trade	75,129	74,070	70,531
Retail Trade Total	581,198	593,410	581,849
Building Materials	35,848	37,915	30,273
General Merchandise	134,195	122,189	154,093
Food	42,158	44,946	42,164
Auto Dealers, Gas Stations	135,155	167,223	130,737
Apparel	31,578	26,002	28,018
Furniture	31,949	29,590	28,965
Eating and Drinking	65,697	75,534	64,169
Miscellaneous Retail	104,618	90,011	103,430
Services Total	92,735	108,962	101,969
Hotels	8,584	11,382	9,086
Personal Services	3,114	2,963	3,476
Business Services	32,474	35,957	38,443
Auto Repair, Parking	26,910	29,717	28,147
Other Services	21,653	28,943	22,817
All Other Industries	48,498	44,165	43,349
Grand Total	\$942,552	\$965,064	\$947,311

^{*} Preliminary

^{**} Revised

Onondaga County

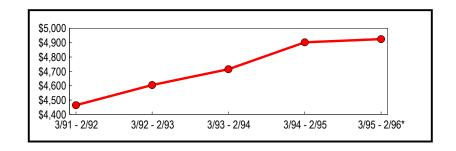
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$4,463,760	(\$71,126)	(1.57)
3/92 - 2/93	4,604,980	141,220	3.16
3/93 - 2/94	4,715,364	110,384	2.40
3/94 - 2/95	4,902,213	186,849	3.96
3/95 - 2/96*	4,924,371	22,158	0.45

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$45,012	\$46,376	\$45,525
Manufacturing	132,833	144,756	137,017
Communications	93,178	94,484	102,305
Electric & Gas	132,578	118,292	130,319
Wholesale Trade	178,455	173,125	151,386
Retail Trade Total	1,414,956	1,427,188	1,420,962
Building Materials	90,794	100,275	81,113
General Merchandise	268,541	229,959	286,994
Food	113,775	124,333	120,123
Auto Dealers, Gas Stations	325,073	404,566	326,275
Apparel	104,672	85,014	107,017
Furniture	85,158	74,128	77,846
Eating and Drinking	165,171	178,524	159,102
Miscellaneous Retail	261,772	230,389	262,492
Services Total	314,633	324,331	323,351
Hotels	33,917	38,074	33,415
Personal Services	11,461	10,651	11,671
Business Services	102,673	102,061	106,711
Auto Repair, Parking	84,355	93,702	87,823
Other Services	82,227	79,843	83,731
All Other Industries	153,065	143,852	141,102
Grand Total	\$2,464,710	\$2,472,404	\$2,451,967

^{*} Preliminary

^{**} Revised

Ontario County

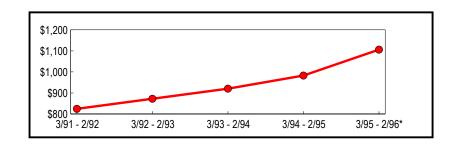
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$824,690	(\$2,677)	(0.32)
3/92 - 2/93	872,827	48,137	5.84
3/93 - 2/94	920,827	48,000	5.50
3/94 - 2/95	983,247	62,420	6.78
3/95 - 2/96*	1,106,149	122,902	12.50

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$10,989	\$13,056	\$9,954
Manufacturing	19,870	27,754	24,146
Communications	14,539	14,318	14,988
Electric & Gas	45,316	43,031	49,883
Wholesale Trade	29,317	32,942	29,530
Retail Trade Total	303,933	317,953	368,709
Building Materials	15,446	18,315	14,732
General Merchandise	78,458	73,096	121,647
Food	36,056	39,073	33,797
Auto Dealers, Gas Stations	63,982	82,606	69,147
Apparel	15,714	13,240	26,190
Furniture	16,885	15,049	15,332
Eating and Drinking	30,762	35,256	31,213
Miscellaneous Retail	46,630	41,318	56,651
Services Total	42,142	52,000	49,363
Hotels	3,708	6,121	3,899
Personal Services	1,216	1,190	1,538
Business Services	11,937	16,475	15,269
Auto Repair, Parking	10,863	12,097	11,630
Other Services	14,418	16,117	17,027
All Other Industries	24,254	27,084	31,438
Grand Total	\$490,360	\$528,138	\$578,011

^{*} Preliminary

^{**} Revised

Orange County

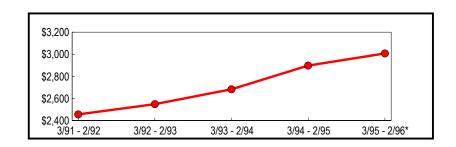
Annual Totals

(In Thousands)

	Taxable Sales	s <u>Change from Previous Perio</u>	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$2,456,253	(\$28,268)	(1.14)
3/92 - 2/93	2,549,000	92,747	3.78
3/93 - 2/94	2,683,305	134,305	5.27
3/94 - 2/95	2,897,259	213,954	7.97
3/95 - 2/96*	3,007,394	110,135	3.80

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$20,822	\$19,571	\$18,855
Manufacturing	65,765	73,163	69,191
Communications	52,062	52,227	53,230
Electric & Gas	67,331	59,067	66,627
Wholesale Trade	83,273	85,680	77,951
Retail Trade Total	953,274	961,371	976,883
Building Materials	74,165	87,849	70,830
General Merchandise	183,081	151,866	183,598
Food	101,448	104,022	101,314
Auto Dealers, Gas Stations	211,402	239,694	221,402
Apparel	128,233	121,806	137,385
Furniture	52,349	47,871	50,269
Eating and Drinking	86,855	98,578	85,028
Miscellaneous Retail	115,741	109,685	127,057
Services Total	151,077	166,010	163,861
Hotels	11,878	14,086	12,169
Personal Services	6,463	6,015	7,262
Business Services	49,780	54,098	53,728
Auto Repair, Parking	57,768	62,648	60,280
Other Services	25,188	29,163	30,422
All Other Industries	76,460	81,903	81,804
Grand Total	\$1,470,064	\$1,498,992	\$1,508,402

^{*} Preliminary

^{**} Revised

Orleans County

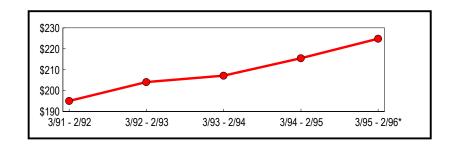
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$195,064	\$788	0.41
3/92 - 2/93	204,080	9,016	4.62
3/93 - 2/94	207,181	3,101	1.52
3/94 - 2/95	215,536	8,355	4.03
3/95 - 2/96*	224,871	9,335	4.33

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$1,624	\$1,410	\$1,500
Manufacturing	4,271	4,164	4,295
Communications	4,212	4,272	4,544
Electric & Gas	14,402	14,795	15,151
Wholesale Trade	8,415	7,528	8,133
Retail Trade Total	61,284	69,135	63,426
Building Materials	4,027	5,493	4,152
General Merchandise	7,572	6,528	7,257
Food	8,624	11,086	10,300
Auto Dealers, Gas Stations	19,068	23,131	18,351
Apparel	1,382	1,867	1,741
Furniture	1,906	1,844	1,713
Eating and Drinking	5,569	7,192	6,339
Miscellaneous Retail	13,136	11,994	13,573
Services Total	8,392	10,115	9,345
Hotels	458	571	292
Personal Services	560	434	480
Business Services	1,967	2,481	2,657
Auto Repair, Parking	3,357	3,587	3,286
Other Services	2,050	3,042	2,630
All Other Industries	2,974	3,293	3,765
Grand Total	\$105,574	\$114,712	\$110,159

^{*} Preliminary

^{**} Revised

Oswego County

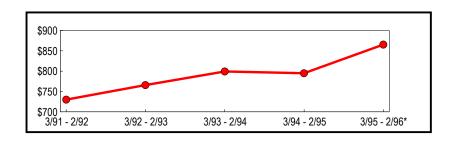
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previ	ious Period
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$730,198	(\$15,600)	(2.09)
3/92 - 2/93	766,073	35,875	4.91
3/93 - 2/94	799,546	33,473	4.37
3/94 - 2/95	795,146	(4,400)	(0.55)
3/95 - 2/96*	865,616	70,470	8.86

Note: Annual totals for the periods prior to 3/95-2/96 are estimated as complete county data is not available.

Five-Year Trend (In Millions)



Semiannual Industry Totals

(In Thousands)

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$3,949	\$7,157	\$9,588
Manufacturing	6,756	22,603	22,344
Communications	4,295	14,114	16,971
Electric & Gas	15,348	56,937	45,788
Wholesale Trade	13,768	12,226	28,443
Retail Trade Total	93,333	268,263	235,304
Building Materials	3,820	17,977	14,552
General Merchandise	21,891	36,784	41,868
Food	12,595	28,859	26,452
Auto Dealers, Gas Stations	18,663	107,524	83,955
Apparel	2,020	1,912	2,241
Furniture	3,970	7,426	7,814
Eating and Drinking	17,416	35,651	28,798
Miscellaneous Retail	12,958	32,130	29,624
Services Total	18,918	42,514	46,219
Hotels	1,811	3,113	2,614
Personal Services	442	568	641
Business Services	7,686	11,130	15,025
Auto Repair, Parking	4,323	15,500	13,261
Other Services	4,656	12,203	14,678
All Other Industries	7,026	18,411	18,734
Grand Total	\$163,393	\$442,225	\$423,391

Note: For the 9/94-2/95 selling period, these figures include the cities of Fulton and Oswego only. The most current periods include the cities of Fulton and Oswego, plus taxable sales and purchases made within the county, but outside the cities, that are subject to the State sales tax.

^{*} Preliminary

^{**} Revised

Otsego County

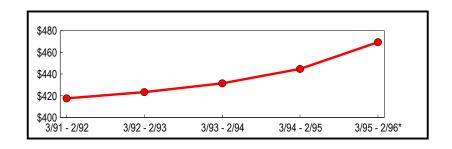
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$417,656	\$4,186	1.01
3/92 - 2/93	423,373	5,717	1.37
3/93 - 2/94	431,473	8,100	1.91
3/94 - 2/95	444,764	13,291	3.08
3/95 - 2/96*	469,387	24,623	5.54

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$3,173	\$3,317	\$2,572
Manufacturing	11,717	10,883	9,553
Communications	7,970	7,391	7,127
Electric & Gas	7,652	7,669	7,797
Wholesale Trade	20,036	18,577	14,583
Retail Trade Total	130,183	147,548	148,099
Building Materials	10,894	11,088	9,199
General Merchandise	23,153	22,198	35,755
Food	11,512	12,958	10,662
Auto Dealers, Gas Stations	29,932	39,652	32,171
Apparel	3,434	3,286	3,146
Furniture	5,133	4,961	5,733
Eating and Drinking	15,184	19,853	15,483
Miscellaneous Retail	30,941	33,552	35,950
Services Total	24,290	34,285	27,087
Hotels	4,661	10,300	5,209
Personal Services	355	491	457
Business Services	5,458	6,704	6,822
Auto Repair, Parking	6,234	6,159	6,239
Other Services	7,582	10,631	8,360
All Other Industries	10,619	12,116	10,783
Grand Total	\$215,640	\$241,786	\$227,601

^{*} Preliminary

^{**} Revised

Putnam County

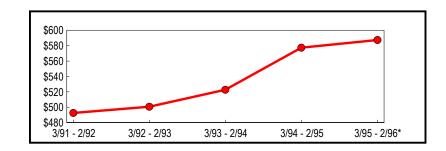
Annual Totals

(In Thousands)

	Taxable Sales	Change from Prev	ious Period
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$492,670	(\$22,978)	(4.46)
3/92 - 2/93	500,684	8,014	1.63
3/93 - 2/94	522,746	22,062	4.41
3/94 - 2/95	577,395	54,649	10.45
3/95 - 2/96*	587,487	10,092	1.75

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$5,591	\$5,938	\$5,004
Manufacturing	14,938	14,877	12,016
Communications	13,285	12,955	13,795
Electric & Gas	10,301	10,348	13,284
Wholesale Trade	20,251	20,478	18,353
Retail Trade Total	175,033	183,308	177,584
Building Materials	16,493	16,795	16,200
General Merchandise	19,913	16,997	17,266
Food	18,473	20,490	20,646
Auto Dealers, Gas Stations	66,665	75,637	66,913
Apparel	2,315	2,117	1,977
Furniture	7,285	7,059	7,136
Eating and Drinking	16,140	18,040	16,279
Miscellaneous Retail	27,749	26,173	31,167
Services Total	34,627	37,612	34,021
Hotels	716	822	743
Personal Services	785	621	793
Business Services	9,956	9,864	9,967
Auto Repair, Parking	16,883	16,406	15,557
Other Services	6,287	9,899	6,961
All Other Industries	12,754	15,055	12,859
Grand Total	\$286,780	\$300,571	\$286,916

^{*} Preliminary

^{**} Revised

Rensselaer County

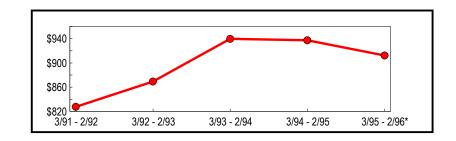
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$827,584	(\$14,825)	(1.76)
3/92 - 2/93	869,264	41,680	5.04
3/93 - 2/94	939,854	70,590	8.12
3/94 - 2/95	937,287	(2,567)	(0.27)
3/95 - 2/96*	912,335	(24,952)	(2.66)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$8,948	\$8,850	\$9,369
Manufacturing	26,799	26,960	25,661
Communications	19,887	19,619	18,890
Electric & Gas	19,605	19,269	20,639
Wholesale Trade	28,059	29,701	28,938
Retail Trade Total	276,128	285,678	270,274
Building Materials	18,956	20,752	16,842
General Merchandise	43,576	36,078	43,064
Food	41,897	43,787	42,864
Auto Dealers, Gas Stations	85,147	100,745	87,395
Apparel	4,674	3,896	3,803
Furniture	12,321	12,266	11,333
Eating and Drinking	33,812	36,888	32,454
Miscellaneous Retail	35,745	31,266	32,519
Services Total	50,544	50,998	54,540
Hotels	1,907	2,272	1,768
Personal Services	953	924	1,081
Business Services	15,404	15,042	18,022
Auto Repair, Parking	16,391	18,055	16,508
Other Services	15,889	14,705	17,161
All Other Industries	19,588	21,345	21,604
Grand Total	\$449,558	\$462,420	\$449,915

^{*} Preliminary

^{**} Revised

Rockland County

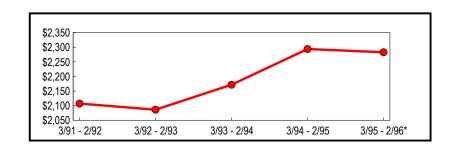
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$2,107,332	(\$33,298)	(1.56)
3/92 - 2/93	2,086,442	(20,890)	(0.99)
3/93 - 2/94	2,171,787	85,345	4.09
3/94 - 2/95	2,293,825	122,038	5.62
3/95 - 2/96*	2,282,717	(11,108)	(0.48)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$17,526	\$17,503	\$15,480
Manufacturing	71,071	56,437	63,169
Communications	53,503	49,027	52,665
Electric & Gas	58,681	59,205	51,418
Wholesale Trade	73,029	69,297	64,607
Retail Trade Total	656,478	644,170	645,994
Building Materials	38,473	42,155	32,678
General Merchandise	107,648	90,690	113,206
Food	63,393	59,282	57,536
Auto Dealers, Gas Stations	171,335	193,102	173,585
Apparel	47,661	42,174	46,452
Furniture	51,435	47,143	50,255
Eating and Drinking	82,035	83,741	74,119
Miscellaneous Retail	94,498	85,883	98,163
Services Total	150,805	164,690	155,615
Hotels	13,368	14,791	13,753
Personal Services	3,462	3,216	3,361
Business Services	57,195	67,344	60,809
Auto Repair, Parking	50,110	49,627	42,762
Other Services	26,670	29,712	34,930
All Other Industries	68,583	87,173	86,267
Grand Total	\$1,149,676	\$1,147,502	\$1,135,215

^{*} Preliminary

^{**} Revised

St. Lawrence County

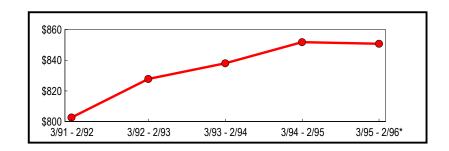
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$802,700	\$54,605	7.30
3/92 - 2/93	827,849	25,149	3.13
3/93 - 2/94	838,020	10,171	1.23
3/94 - 2/95	851,780	13,760	1.64
3/95 - 2/96*	850,788	(992)	(0.12)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$9,853	\$9,783	\$7,836
Manufacturing	27,775	25,597	28,550
Communications	14,739	12,777	12,513
Electric & Gas	31,954	30,649	34,521
Wholesale Trade	21,072	20,298	19,993
Retail Trade Total	249,988	258,028	255,396
Building Materials	19,057	21,393	16,999
General Merchandise	58,454	51,804	63,562
Food	16,463	17,484	15,932
Auto Dealers, Gas Stations	68,236	86,463	72,120
Apparel	8,952	6,577	7,773
Furniture	10,134	9,465	9,792
Eating and Drinking	26,483	28,032	24,970
Miscellaneous Retail	42,209	36,810	44,248
Services Total	31,395	35,276	35,693
Hotels	4,431	6,262	4,613
Personal Services	1,476	1,236	1,354
Business Services	7,999	9,952	9,814
Auto Repair, Parking	8,224	8,814	8,743
Other Services	9,265	9,012	11,169
All Other Industries	32,594	38,622	25,256
Grand Total	\$419,370	\$431,030	\$419,758

^{*} Preliminary

^{**} Revised

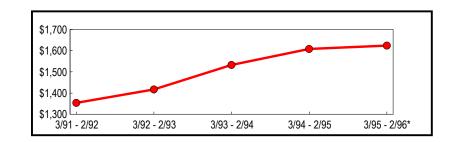
Saratoga County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$1,353,598	\$12,055	0.90
3/92 - 2/93	1,417,632	64,034	4.73
3/93 - 2/94	1,532,910	115,278	8.13
3/94 - 2/95	1,608,420	75,510	4.93
3/95 - 2/96*	1,623,864	15,444	0.96

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$19,800	\$20,446	\$20,344
Manufacturing	30,892	35,418	31,895
Communications	28,467	28,819	28,448
Electric & Gas	26,820	26,539	26,667
Wholesale Trade	50,118	49,886	45,564
Retail Trade Total	510,713	540,451	503,267
Building Materials	50,830	51,738	42,953
General Merchandise	88,567	75,598	89,775
Food	60,984	65,812	62,283
Auto Dealers, Gas Stations	127,747	158,309	128,590
Apparel	25,066	20,366	22,562
Furniture	26,001	23,034	23,977
Eating and Drinking	55,577	76,454	54,534
Miscellaneous Retail	75,941	69,140	78,593
Services Total	76,137	92,354	83,220
Hotels	9,181	16,617	9,967
Personal Services	3,510	2,234	2,877
Business Services	22,237	24,502	24,595
Auto Repair, Parking	24,518	27,314	23,849
Other Services	16,691	21,687	21,932
All Other Industries	39,670	48,417	42,129
Grand Total	\$782,617	\$842,330	\$781,534

^{*} Preliminary

^{**} Revised

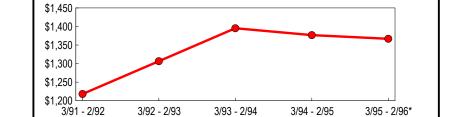
Schenectady County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$1,218,398	\$2,491	0.20
3/92 - 2/93	1,306,720	88,322	7.25
3/93 - 2/94	1,395,675	88,955	6.81
3/94 - 2/95	1,376,886	(18,789)	(1.35)
3/95 - 2/96*	1,366,961	(9,925)	(0.72)

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$12,139	\$11,286	\$11,677
Manufacturing	60,871	75,270	58,622
Communications	23,699	23,276	26,030
Electric & Gas	67,347	64,377	71,780
Wholesale Trade	40,263	36,509	36,916
Retail Trade Total	368,661	361,344	372,385
Building Materials	24,016	21,945	19,305
General Merchandise	62,007	52,478	74,272
Food	43,819	44,803	46,262
Auto Dealers, Gas Stations	97,539	114,783	95,661
Apparel	19,787	15,621	17,881
Furniture	23,523	20,776	20,742
Eating and Drinking	39,445	42,999	39,645
Miscellaneous Retail	58,525	47,939	58,617
Services Total	71,271	74,993	71,783
Hotels	3,677	4,589	3,632
Personal Services	2,433	1,900	2,276
Business Services	30,474	31,166	28,135
Auto Repair, Parking	19,763	22,041	20,310
Other Services	14,924	15,297	17,430
All Other Industries	38,157	37,169	33,544
Grand Total	\$682,408	\$684,224	\$682,737

^{*} Preliminary

^{**} Revised

Schoharie County

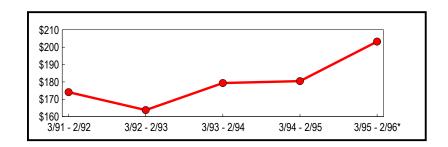
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$174,160	\$10,518	6.43
3/92 - 2/93	163,833	(10,327)	(5.93)
3/93 - 2/94	179,426	15,593	9.52
3/94 - 2/95	180,459	1,033	0.58
3/95 - 2/96*	203,230	22,771	12.62

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$2,023	\$2,179	\$1,587
Manufacturing	4,530	5,831	3,696
Communications	3,449	3,642	3,571
Electric & Gas	3,231	3,448	3,684
Wholesale Trade	7,105	7,885	6,687
Retail Trade Total	53,890	60,579	66,624
Building Materials	4,158	4,387	3,594
General Merchandise	5,997	7,755	21,108
Food	6,687	7,048	6,074
Auto Dealers, Gas Stations	17,228	21,402	17,561
Apparel	1,051	897	1,075
Furniture	1,261	1,328	1,287
Eating and Drinking	5,396	6,183	5,094
Miscellaneous Retail	12,112	11,579	10,831
Services Total	8,601	11,655	8,718
Hotels	1,138	1,803	1,052
Personal Services	320	228	270
Business Services	1,900	2,170	2,144
Auto Repair, Parking	2,519	3,319	2,824
Other Services	2,724	4,135	2,428
All Other Industries	6,458	7,119	6,325
Grand Total	\$89,287	\$102,338	\$100,892

^{*} Preliminary

^{**} Revised

Schuyler County

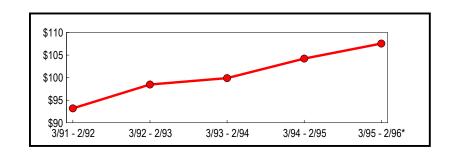
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$93,207	\$2,783	3.08
3/92 - 2/93	98,480	5,273	5.66
3/93 - 2/94	99,907	1,427	1.45
3/94 - 2/95	104,222	4,315	4.32
3/95 - 2/96*	107,555	3,333	3.20

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$1,394	\$1,102	\$1,119
Manufacturing	3,380	4,280	3,720
Communications	1,565	1,636	1,694
Electric & Gas	1,782	1,864	1,936
Wholesale Trade	2,468	3,362	2,510
Retail Trade Total	31,113	37,738	30,086
Building Materials	2,315	2,408	2,149
General Merchandise	3,390	3,051	2,598
Food	4,311	4,145	3,915
Auto Dealers, Gas Stations	10,145	13,231	10,072
Apparel	1,493	1,067	1,395
Furniture	408	323	361
Eating and Drinking	3,252	4,905	3,290
Miscellaneous Retail	5,799	8,608	6,306
Services Total	4,728	6,556	4,719
Hotels	811	1,655	763
Personal Services	96	117	97
Business Services	994	1,203	1,084
Auto Repair, Parking	1,774	2,121	1,772
Other Services	1,053	1,460	1,003
All Other Industries	1,455	2,780	2,453
Grand Total	\$47,885	\$59,318	\$48,237

^{*} Preliminary

^{**} Revised

Seneca County

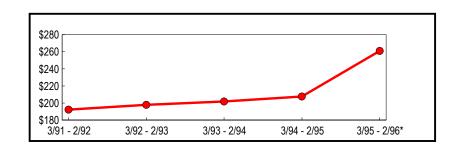
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$192,328	\$7,066	3.81
3/92 - 2/93	197,883	5,555	2.89
3/93 - 2/94	201,789	3,906	1.97
3/94 - 2/95	207,570	5,781	2.86
3/95 - 2/96*	261,001	53,431	25.74

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$1,462	\$1,546	\$1,639
Manufacturing	6,350	10,782	10,648
Communications	3,587	3,894	5,155
Electric & Gas	5,079	4,435	4,702
Wholesale Trade	7,301	9,851	6,932
Retail Trade Total	59,886	83,610	78,451
Building Materials	6,630	7,143	5,884
General Merchandise	12,587	12,000	13,374
Food	5,061	5,892	5,522
Auto Dealers, Gas Stations	18,333	23,431	19,033
Apparel	354	12,155	12,126
Furniture	2,830	3,894	4,704
Eating and Drinking	5,827	8,400	6,850
Miscellaneous Retail	8,264	10,695	10,958
Services Total	9,880	11,360	11,058
Hotels	1,801	2,535	1,726
Personal Services	246	197	199
Business Services	3,285	3,147	4,016
Auto Repair, Parking	2,151	2,616	2,283
Other Services	2,397	2,865	2,834
All Other Industries	5,853	8,927	8,011
Grand Total	\$99,398	\$134,405	\$126,596

^{*} Preliminary

^{**} Revised

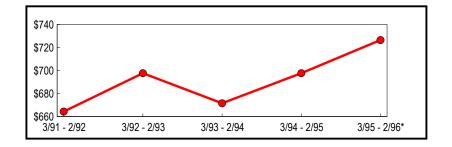
Steuben County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$664,229	\$12,746	1.96
3/92 - 2/93	697,692	33,463	5.04
3/93 - 2/94	671,489	(26,203)	(3.76)
3/94 - 2/95	697,620	26,131	3.89
3/95 - 2/96*	726,375	28,755	4.12

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$5,840	\$4,867	\$4,914
Manufacturing	36,533	35,605	43,231
Communications	12,380	12,142	12,397
Electric & Gas	15,331	14,100	15,769
Wholesale Trade	19,617	21,149	18,367
Retail Trade Total	201,567	216,710	211,739
Building Materials	22,100	24,676	19,655
General Merchandise	30,329	27,242	45,491
Food	23,931	25,293	24,543
Auto Dealers, Gas Stations	63,122	76,539	62,551
Apparel	4,184	2,766	3,076
Furniture	8,139	7,304	7,027
Eating and Drinking	24,155	27,132	23,136
Miscellaneous Retail	25,607	25,758	26,260
Services Total	35,643	41,002	41,422
Hotels	6,950	8,905	6,944
Personal Services	1,266	1,058	2,742
Business Services	11,527	12,493	14,463
Auto Repair, Parking	7,726	8,686	8,628
Other Services	8,174	9,860	8,645
All Other Industries	15,425	17,143	15,818
Grand Total	\$342,336	\$362,718	\$363,657

^{*} Preliminary

^{**} Revised

Suffolk County

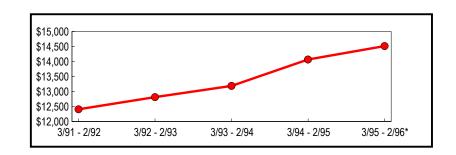
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$12,409,033	(\$232,825)	(1.84)
3/92 - 2/93	12,813,086	404,053	3.26
3/93 - 2/94	13,187,744	374,658	2.92
3/94 - 2/95	14,071,150	883,406	6.70
3/95 - 2/96*	14,514,832	443,682	3.15

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$88,227	\$102,123	\$89,594
Manufacturing	265,139	284,241	252,908
Communications	292,064	295,093	305,428
Electric & Gas	637,704	616,950	671,078
Wholesale Trade	412,222	414,058	372,069
Retail Trade Total	4,214,318	4,345,109	4,353,475
Building Materials	347,282	424,627	337,945
General Merchandise	618,434	535,274	663,556
Food	333,300	364,401	336,815
Auto Dealers, Gas Stations	1,038,686	1,201,869	1,068,625
Apparel	336,072	294,733	324,231
Furniture	317,117	294,328	315,819
Eating and Drinking	389,925	470,338	380,551
Miscellaneous Retail	833,502	759,539	925,933
Services Total	743,750	883,519	762,184
Hotels	54,702	78,376	57,669
Personal Services	17,994	18,625	20,574
Business Services	265,859	320,758	264,826
Auto Repair, Parking	236,767	254,184	221,098
Other Services	168,428	211,576	198,017
All Other Industries	321,574	408,338	358,665
Grand Total	\$6,974,998	\$7,349,431	\$7,165,401

^{*} Preliminary

^{**} Revised

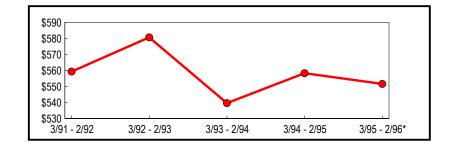
Sullivan County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$559,261	(\$22,022)	(3.79)
3/92 - 2/93	580,621	21,360	3.82
3/93 - 2/94	539,601	(41,020)	(7.06)
3/94 - 2/95	558,261	18,660	3.46
3/95 - 2/96*	551,635	(6,626)	(1.19)

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$5,348	\$5,690	\$4,632
Manufacturing	13,895	13,836	10,700
Communications	10,000	10,853	11,001
Electric & Gas	10,080	10,526	10,135
Wholesale Trade	20,011	21,234	17,893
Retail Trade Total	137,842	164,167	134,178
Building Materials	17,611	20,639	14,987
General Merchandise	16,111	14,277	11,457
Food	12,509	17,004	13,820
Auto Dealers, Gas Stations	39,412	49,054	43,142
Apparel	5,326	5,471	3,738
Furniture	4,011	4,926	4,274
Eating and Drinking	14,979	20,492	14,658
Miscellaneous Retail	27,883	32,304	28,102
Services Total	49,255	66,477	47,972
Hotels	26,659	38,438	24,845
Personal Services	611	598	420
Business Services	6,894	8,666	7,795
Auto Repair, Parking	9,344	9,431	8,880
Other Services	5,747	9,344	6,032
All Other Industries	10,911	12,297	10,044
Grand Total	\$257,342	\$305,080	\$246,555

^{*} Preliminary

^{**} Revised

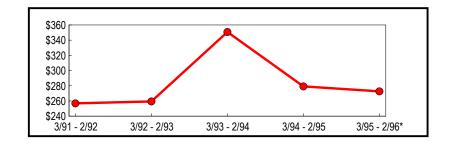
Tioga County

Annual Totals

(In Thousands)

	Taxable Sales	ales <u>Change from Previous Per</u>	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$257,007	(\$13,531)	(5.00)
3/92 - 2/93	259,480	2,473	0.96
3/93 - 2/94	350,797	91,317	35.19
3/94 - 2/95	279,304	(71,493)	(20.38)
3/95 - 2/96*	272,834	(6,470)	(2.32)

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$2,823	\$2,762	\$2,221
Manufacturing	24,377	12,606	11,311
Communications	4,587	4,602	4,720
Electric & Gas	15,968	16,448	17,796
Wholesale Trade	14,682	14,754	14,001
Retail Trade Total	64,311	70,164	62,380
Building Materials	6,957	7,130	5,167
General Merchandise	5,617	5,321	5,325
Food	4,317	5,140	4,371
Auto Dealers, Gas Stations	21,300	25,854	20,940
Apparel	738	558	688
Furniture	2,908	3,369	3,107
Eating and Drinking	6,002	7,193	5,859
Miscellaneous Retail	16,472	15,599	16,923
Services Total	9,920	13,003	11,744
Hotels	1,559	1,872	1,551
Personal Services	283	200	253
Business Services	2,826	4,665	4,174
Auto Repair, Parking	2,546	3,003	2,993
Other Services	2,706	3,263	2,773
All Other Industries	5,654	7,659	6,663
Grand Total	\$142,322	\$141,998	\$130,836

^{*} Preliminary

^{**} Revised

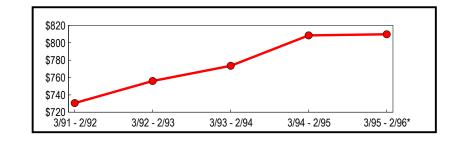
Tompkins County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$730,509	(\$10,140)	(1.37)
3/92 - 2/93	756,056	25,547	3.50
3/93 - 2/94	773,519	17,463	2.31
3/94 - 2/95	808,544	35,025	4.53
3/95 - 2/96*	809,706	1,162	0.14

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$6,416	\$6,102	\$5,339
Manufacturing	15,817	15,742	15,028
Communications	14,046	12,863	14,993
Electric & Gas	44,348	42,881	46,961
Wholesale Trade	24,380	22,186	22,375
Retail Trade Total	215,605	214,007	213,929
Building Materials	16,022	16,745	12,948
General Merchandise	42,920	37,218	46,202
Food	21,988	22,340	20,868
Auto Dealers, Gas Stations	43,720	51,497	42,907
Apparel	11,002	8,575	10,322
Furniture	12,213	11,351	11,142
Eating and Drinking	27,346	29,647	26,472
Miscellaneous Retail	40,394	36,634	43,068
Services Total	60,720	59,797	65,489
Hotels	6,083	9,090	5,907
Personal Services	1,420	1,448	2,232
Business Services	11,430	10,116	12,264
Auto Repair, Parking	12,831	13,586	12,607
Other Services	28,956	25,557	32,479
All Other Industries	22,513	26,567	25,447
Grand Total	\$403,845	\$400,145	\$409,561

^{*} Preliminary

^{**} Revised

Ulster County

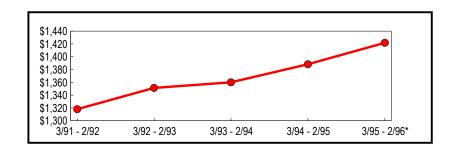
Annual Totals

(In Thousands)

	Taxable Sales	es <u>Change from Previous Pe</u>	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$1,318,189	\$75,229	6.05
3/92 - 2/93	1,351,292	33,103	2.51
3/93 - 2/94	1,360,084	8,792	0.65
3/94 - 2/95	1,388,454	28,370	2.09
3/95 - 2/96*	1,421,949	33,495	2.41

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$9,967	\$9,806	\$8,425
Manufacturing	33,210	41,244	24,679
Communications	27,939	28,711	29,683
Electric & Gas	50,057	50,166	55,308
Wholesale Trade	28,429	29,495	29,657
Retail Trade Total	411,640	410,872	443,440
Building Materials	29,118	31,301	26,025
General Merchandise	73,925	62,431	88,716
Food	47,669	51,890	49,152
Auto Dealers, Gas Stations	105,473	122,612	109,393
Apparel	18,009	15,006	16,979
Furniture	11,840	11,458	14,141
Eating and Drinking	41,774	46,410	41,004
Miscellaneous Retail	83,832	69,764	98,030
Services Total	88,706	98,717	97,641
Hotels	25,615	32,646	25,764
Personal Services	1,838	1,723	1,973
Business Services	26,984	26,599	34,857
Auto Repair, Parking	22,301	21,789	21,812
Other Services	11,968	15,960	13,235
All Other Industries	28,504	33,191	30,914
Grand Total	\$678,452	\$702,202	\$719,747

^{*} Preliminary

^{**} Revised

Warren County

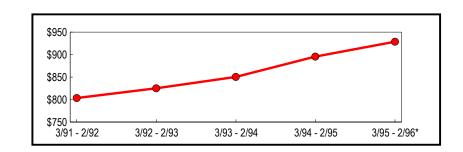
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$803,474	(\$12,721)	(1.56)
3/92 - 2/93	825,239	21,765	2.71
3/93 - 2/94	850,585	25,346	3.07
3/94 - 2/95	895,764	45,179	5.31
3/95 - 2/96*	928,691	32,927	3.68

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$7,066	\$10,891	\$9,809
Manufacturing	19,432	22,103	20,776
Communications	10,363	10,695	10,922
Electric & Gas	17,822	16,144	17,561
Wholesale Trade	30,134	31,011	28,802
Retail Trade Total	254,860	285,958	265,056
Building Materials	22,388	24,870	19,076
General Merchandise	50,590	45,479	67,414
Food	28,316	33,549	28,631
Auto Dealers, Gas Stations	50,602	60,746	50,663
Apparel	24,433	26,696	21,304
Furniture	14,130	14,324	13,352
Eating and Drinking	30,547	45,091	30,992
Miscellaneous Retail	33,854	35,203	33,624
Services Total	58,324	93,570	61,064
Hotels	18,372	41,913	19,218
Personal Services	1,183	1,070	1,139
Business Services	12,131	12,681	12,372
Auto Repair, Parking	13,554	15,003	13,175
Other Services	13,084	22,903	15,160
All Other Industries	18,810	25,279	19,050
Grand Total	\$416,811	\$495,651	\$433,040

^{*} Preliminary

^{**} Revised

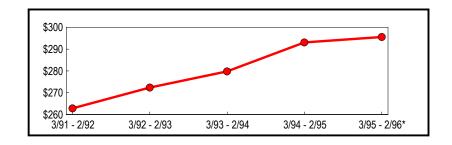
Washington County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$262,809	(\$4,829)	(1.80)
3/92 - 2/93	272,398	9,589	3.65
3/93 - 2/94	279,768	7,370	2.71
3/94 - 2/95	293,090	13,322	4.76
3/95 - 2/96*	295,526	2,436	0.83

Five-Year Trend (In Millions)



Semiannual Industry Totals

(In Thousands)

	Selling Period		
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$4,047	\$4,104	\$4,595
Manufacturing	8,383	9,261	7,475
Communications	6,312	6,314	6,166
Electric & Gas	5,144	4,634	4,612
Wholesale Trade	7,696	8,096	7,720
Retail Trade Total	87,556	97,065	88,834
Building Materials	6,210	8,241	5,524
General Merchandise	13,458	11,824	14,176
Food	14,346	15,570	13,690
Auto Dealers, Gas Stations	27,897	34,739	29,798
Apparel	649	552	627
Furniture	2,410	2,887	2,503
Eating and Drinking	7,972	9,548	8,063
Miscellaneous Retail	14,614	13,704	14,453
Services Total	11,834	14,058	13,414
Hotels	350	439	267
Personal Services	195	330	274
Business Services	3,418	3,917	4,109
Auto Repair, Parking	5,327	5,813	5,395
Other Services	2,544	3,559	3,369
All Other Industries	7,850	9,535	9,643

\$138,822

\$153,067

Grand Total

\$142,459

^{*} Preliminary

^{**} Revised

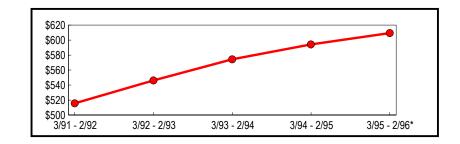
Wayne County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$515,730	\$4,496	0.88
3/92 - 2/93	546,130	30,400	5.89
3/93 - 2/94	574,387	28,257	5.17
3/94 - 2/95	594,214	19,827	3.45
3/95 - 2/96*	609,350	15,136	2.55

Five-Year Trend (In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$4,870	\$9,451	\$6,348
Manufacturing	15,267	13,840	14,453
Communications	10,466	11,619	11,846
Electric & Gas	17,596	19,051	16,838
Wholesale Trade	27,584	31,327	25,833
Retail Trade Total	164,874	187,684	162,799
Building Materials	14,641	16,936	13,187
General Merchandise	25,751	23,689	26,584
Food	26,695	30,745	26,670
Auto Dealers, Gas Stations	49,413	64,665	50,663
Apparel	1,830	1,820	1,774
Furniture	8,123	7,508	7,566
Eating and Drinking	15,960	19,615	13,644
Miscellaneous Retail	22,461	22,706	22,711
Services Total	27,025	31,412	28,978
Hotels	779	1,357	941
Personal Services	603	621	683
Business Services	9,093	10,027	9,892
Auto Repair, Parking	9,484	10,072	9,350
Other Services	7,066	9,335	8,112
All Other Industries	14,457	20,412	17,459
Grand Total	\$282,139	\$324,796	\$284,554

^{*} Preliminary

^{**} Revised

Westchester County

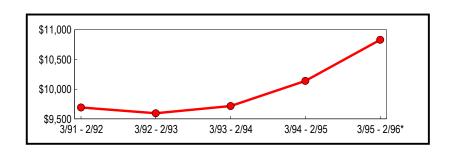
Annual Totals

(In Thousands)

	Taxable Sales & Purchases	Change from Previous Period	
Period		Amount	Percent
3/91 - 2/92	\$9,693,054	(\$81,513)	(0.83)
3/92 - 2/93	9,594,471	(98,583)	(1.02)
3/93 - 2/94	9,718,130	123,659	1.29
3/94 - 2/95	10,140,212	422,082	4.34
3/95 - 2/96*	10,831,946	691,734	6.82

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$89,727	\$97,087	\$94,505
Manufacturing	273,516	454,289	288,853
Communications	233,664	228,962	249,562
Electric & Gas	418,437	411,610	454,785
Wholesale Trade	283,261	285,868	275,977
Retail Trade Total	2,903,720	2,865,770	3,042,816
Building Materials	184,485	197,795	166,949
General Merchandise	533,039	443,389	522,438
Food	192,950	204,452	199,320
Auto Dealers, Gas Stations	639,792	715,020	656,172
Apparel	267,560	282,257	319,498
Furniture	238,859	235,888	253,106
Eating and Drinking	300,741	319,721	300,613
Miscellaneous Retail	546,294	467,248	624,720
Services Total	707,155	760,320	731,885
Hotels	59,831	69,736	68,238
Personal Services	17,040	19,646	17,407
Business Services	256,453	270,277	286,084
Auto Repair, Parking	197,814	195,575	175,986
Other Services	176,017	205,086	184,170
All Other Industries	254,945	292,681	296,976
Grand Total	\$5,164,425	\$5,396,587	\$5,435,359

^{*} Preliminary

^{**} Revised

Wyoming County

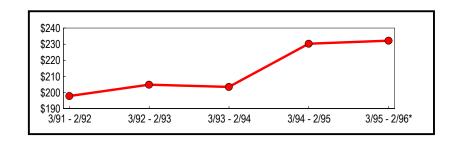
Annual Totals

(In Thousands)

	Taxable Sales	ales <u>Change from Previous I</u>		Change from Previous Period
Period	& Purchases	Amount	Percent	
3/91 - 2/92	\$197,789	(\$2,506)	(1.25)	
3/92 - 2/93	204,838	7,049	3.56	
3/93 - 2/94	203,460	(1,378)	(0.67)	
3/94 - 2/95	230,349	26,889	13.22	
3/95 - 2/96*	232,161	1,812	0.79	

Five-Year Trend

(In Millions)



Semiannual Industry Totals

		Selling Period	
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96 *
Construction	\$2,402	\$2,095	\$2,201
Manufacturing	4,771	5,258	4,117
Communications	12,258	6,367	6,095
Electric & Gas	3,573	3,421	3,693
Wholesale Trade	7,800	8,274	7,392
Retail Trade Total	72,547	78,957	72,951
Building Materials	7,417	7,989	5,959
General Merchandise	14,234	12,311	13,077
Food	8,149	9,552	10,350
Auto Dealers, Gas Stations	24,634	30,173	24,772
Apparel	343	354	331
Furniture	4,150	3,788	3,955
Eating and Drinking	6,540	7,709	6,323
Miscellaneous Retail	7,080	7,081	8,184
Services Total	10,123	10,920	10,640
Hotels	890	1,014	764
Personal Services	357	299	423
Business Services	2,255	2,906	2,920
Auto Repair, Parking	3,611	3,633	3,435
Other Services	3,010	3,068	3,098
All Other Industries	3,537	4,733	5,047
Grand Total	\$117,011	\$120,025	\$112,136

^{*} Preliminary

^{**} Revised

Yates County

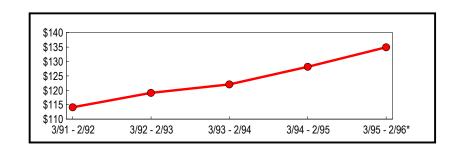
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Perio	
Period	& Purchases	Amount	Percent
3/91 - 2/92	\$114,132	\$1,257	1.11
3/92 - 2/93	119,141	5,009	4.39
3/93 - 2/94	122,081	2,940	2.47
3/94 - 2/95	128,134	6,053	4.96
3/95 - 2/96*	134,940	6,806	5.31

Five-Year Trend

(In Millions)



Semiannual Industry Totals

	Selling Period		
Industry	9/94 - 2/95	3/95 - 8/95 **	9/95 - 2/96
Construction	\$1,061	\$1,310	\$1,330
Manufacturing	5,078	5,578	5,131
Communications	2,054	2,094	2,315
Electric & Gas	2,227	2,499	2,283
Wholesale Trade	4,651	6,985	4,500
Retail Trade Total	35,937	41,120	35,941
Building Materials	4,064	4,244	3,633
General Merchandise	4,663	4,649	4,555
Food	2,185	3,122	2,427
Auto Dealers, Gas Stations	12,172	15,260	12,887
Apparel	495	398	397
Furniture	2,054	1,721	1,691
Eating and Drinking	3,975	5,029	4,053
Miscellaneous Retail	6,329	6,697	6,298
Services Total	5,922	7,182	6,724
Hotels	207	472	321
Personal Services	99	102	147
Business Services	1,500	1,598	1,569
Auto Repair, Parking	2,343	2,793	2,738
Other Services	1,773	2,217	1,949
All Other Industries	4,189	5,807	4,141
Grand Total	\$61,119	\$72,575	\$62,365

^{*} Preliminary

^{**} Revised

Appendix A: Principal Industry Activity Codes and Standard Industrial Classification Code Ranges By Industry

The industry codes displayed in this report correspond to the Standard Industrial Classification (SIC) codes published by the U.S. Office of Management and Budget and the Principal Industry Activity (PIA) codes provided by the Internal Revenue Service to taxpayers. Sales tax vendors are asked to identify their primary business function and identify themselves using SIC or PIA codes. This process is voluntary and subject to the tax preparer's understanding of the classification codes.

	2 Digit	4 Digit
Industry	SIC/PIA Code	SIC Code Range
Construction	15, 16, 17	1520-1799
Manufacturing	20-39	2010-3999
Communication	48	4810-4899
Electric and Gas	49	4910-4971
Wholesale Trade	50-51	5010-5199
Retail Trade	52-59	
Building Materials		5210-5271
General Merchandise		5310-5399
Food		5410-5499
Auto Dealers, Gas Stations		5510-5599
Apparel		5610-5699
Furniture		5710-5736
Eating and Drinking		5810-5813
Miscellaneous Retail		5910-5999
Services	70-89	
Hotels		7010-7041
Personal Services		7210-7299
Business Services		7310-7389, 7476, 7914
Auto Repair, Parking		7510-7549
Other Services		7620-8999
All Other Industries		
Transportation	40-47	4010-4789
Finance, Insurance and Real Estate	60-67	6010-6799

Note: The "All Other Industries" category also includes data for unclassified industries and those industries for which no code was provided.

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax

Broome	Onondaga
Chenango	Orange
Columbia	Otsego
Delaware	Putnam
Dutchess	Rensselaer
Essex	Rockland
Fulton	Saratoga
Genesee	Schoharie
Greene	Schuyler
Hamilton	Seneca
Herkimer	Steuben
Lewis	Sullivan
Livingston	Warren
Madison	Washington
Monroe	Wayne
Montgomery	Wyoming
Nassau	Yates
Oneida	

Appendix C: New York State and Local Sales Tax Rates by County and City Effective March 1, 1995