

# Taxable Sales and Purchases 

## County and Industry Data for March 1998-August 1998

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## Introduction

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

Data presented herein are derived from vendors' and purchasers' information reported on New York State sales tax returns. This publication presents (1) five year statewide annual trends, (2) statewide trends for the three most recent semiannual selling periods, (3) regional trends, and sales tax activity by industry for New York City and counties outside the City. Each county data table also contains semiannual sales tax information by industrial classification for the most recent 18 months. Data for the September 1997 - February 1998 six-month selling period are revised from the last report. Information for the March through August 1998 is preliminary and will be revised in our next report.

On June 1, 1998, the amount of total sales and use tax that a vendor could report on an annual return was increased to $\$ 3,000$. This resulted in a decrease in the number of quarterly filers (and consequently, a reduction in taxable sales and purchases reported) as the increased threshold now qualifies them for annual filing. Additionally, effective June 1, 1998, the annual reporting period was changed. Prior to June 1, 1998, annual returns were due by June 20, covering the twelve month period ending May 31. After March 1, 1999, the annual return will cover the period from March 1 through the end of the following February. For tax years beginning after May 31, 1998, annual filers must file a return for the short period of June 1, 1998 to February 28, 1999, on or before March 20, 1999.

Finally, the continuing economic trend toward the formation of business conglomerations has decreased the usefulness of industry data. This problem is most evidenced in the increasing values reported by unclassified industries and more specifically in the hotel industry where real property services businesses are acquiring hotels. This change has the effect of reducing the amount of taxable sales reported by hotels and increasing the other services category when, in reality, lodging activity may be stable or growing.

Annual Sales and Purchases

Table 1 summarizes annual taxable sales and purchases subject to use tax for all New York counties during the past five years. During this period, annual sales grew each year when compared with sales reported for the previous year. Revised data for March 1997 through February 1998 indicates that reported sales actually grew to $\$ 182.0$ billion, an increase of 4.41 percent from the previous year. Data for the most recent year indicates a continuation of growth in the State's economy.

Table 1: Statewide Annual Totals
(In Thousands)

|  | Taxable Sales <br> \&Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Period | $\$ 152,151,747$ | Amount | Percent |
| $3 / 93-2 / 94$ | $159,481,038$ | $\$ 5,499,214$ | 3.75 |
| $3 / 94-2 / 95$ | $165,263,235$ | $7,329,291$ | 4.82 |
| $3 / 95-2 / 96$ | $174,305,443$ | $5,782,197$ | 3.63 |
| $3 / 96-2 / 97$ | $181,974,425$ | $9,042,208$ | 5.47 |
| $3 / 97-2 / 98^{* *}$ |  | $7,668,982$ | 4.40 |
| ** Revised |  |  |  |

Figure 1 depicts the continuing upward trend of annual sales that has been underway since the March 1993 through February 1994 selling period. Aggregate annual taxable sales and purchases have grown by almost $\$ 30$ billion during the past four years.

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

** Revised
Taxable sales and purchases for the March - August 1998 semiannual selling period reached $\$ 96.9$ billion. This amount exceeds the total reported for the previous year's comparable six-month selling period by 7.9 percent ( $\$ 7.1$ billion).

Statewide, nearly all the major industries realized year-over-year growth for the latest semiannual selling period. The most significant increase was in the services category, which grew by 21.3 percent. Most of this increase is due to a 47.8 percent expansion in business services. Typical business services include: advertising, credit reporting, collection of claims, mailing, reproduction, news syndicates, computer programming, and personnel supply services. Percentage increases for the remaining major industry groups ranged from 8.9 percent for communications to 3.2 percent for agriculture, mining, transportation, FIRE, and government. For the latest semiannual selling period, only electric, gas and sanitary services reported a decrease in taxable sales of 6.8 percent because of an unseasonably warm winter and spring in 1998.

Retail sales continue to account for over half of taxable sales, contributing $\$ 51.8$ billion to the statewide total. During this most current six-month selling period, retail sales rose 5.7 percent from the same period one year earlier. Within the retail sector, furniture and building materials reported the largest increase in sales at 9.7 and 9 percent, respectively. Part of this increase in sales may be from rebuilding activity that took place after the devastation caused by the severe ice storm in January/February 1998 and the tornado and wind storms that affected the state during the following summer months. Percentage increases in eating and drinking, apparel, and auto dealers, gas stations also exceeded the gain reported for the retail industry as a whole.

Table 2: Statewide Semiannual Industry Totals (In Thousands)

|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $3 / 97-8 / 97$ | $9 / 97-2 / 98^{* *}$ | $3 / 98-8 / 98^{*}$ |
| Construction | $\$ 1,606,096$ | $\$ 1,580,960$ | $\$ 1,744,260$ |
| Manufacturing | $5,021,476$ | $4,766,939$ | $5,244,973$ |
| Communications | $4,146,469$ | $4,378,505$ | $4,517,156$ |
| Electric, Gas, Sanitary Services | $6,054,038$ | $6,765,105$ | $5,643,929$ |
| Wholesale Trade | $6,332,769$ | $6,299,355$ | $6,867,071$ |
| Retail Trade Total | $49,065,464$ | $50,791,934$ | $51,844,292$ |
| Building Materials | $3,193,258$ | $2,836,031$ | $3,480,967$ |
| General Merchandise | $7,050,354$ | $8,172,755$ | $7,274,004$ |
| Food | $3,926,968$ | $3,740,903$ | $3,987,685$ |
| Auto Dealers, Gas Stations | $11,540,236$ | $10,450,924$ | $12,309,180$ |
| Apparel | $4,482,228$ | $4,770,882$ | $4,838,452$ |
| Furniture | $3,510,376$ | $3,988,337$ | $3,850,145$ |
| Eating and Drinking | $7,019,481$ | $6,918,989$ | $7,464,357$ |
| Miscellaneous Retail | $8,342,563$ | $9,913,113$ | $8,639,502$ |
| Services Total | $14,095,041$ | $14,245,473$ | $17,103,336$ |
| Hotels | $2,437,427$ | $2,597,132$ | $2,687,524$ |
| Personal Services | 336,536 | 346,194 | 325,573 |
| Business Services | $5,369,274$ | $5,501,470$ | $7,937,199$ |
| Auto Repair, Parking | $2,855,303$ | $2,709,689$ | $2,937,369$ |
| Other Services | $3,096,501$ | $3,090,988$ | $3,215,671$ |
| Ag., Mining, Transportation, FIRE, Govt. | $2,081,635$ | $1,913,696$ | $2,148,905$ |
| Unclassified by Industry | $1,367,952$ | $1,461,518$ | $1,763,762$ |
| Grand Total | $\$ 89,770,940$ | $\$ 92,203,485$ | $\$ 96,877,684$ |

* Preliminary
** Revised

Business services grew twice as fast as total services, continuing the trend noted during the last semiannual period. Hotel services reported a taxable sales increase of 10.3 percent from the previous year.

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

Figure 2: Statewide Industry Shares


|  | Retail Trade | Sewices |
| :--- | :--- | :--- |
| Wholesale Trade | Electric, Gas, Sanitary Sewices |  |
| Manufacturing | Communications |  |
| Construction | Ag. Mining, Trans., FIRE, Govt. |  |
| Unclassified by Industry |  |  |

All but a handful of the State's counties showed year-over-year gains in taxable sales and purchases. Figure 3 provides a glimpse of regional sales activity. As shown, year-over-year gains were widely dispersed throughout the State. Taxable sales in New York City and Rockland and Putnam counties grew faster than the statewide average of 7.9 percent. Westchester and Suffolk counties reported growth just below the statewide average. Upstate, barring a few exceptions, the percent change in county taxable sales in the Western, Mid-Hudson, Adirondack and Mohawk regions lagged behind the statewide growth rate.

Figure 3
Change in Taxable Sales and Purchases
March - August 1997
Compared to
March - August 1998

Table 3 indicates that most counties experienced an increase in total taxable sales and purchases for the March though August 1998 period as compared to the same period of the previous year. Outside of New York City, Rockland and St. Lawrence counties reported double digit growth in excess of 10 percent.

Rockland county experienced the most significant growth with a taxable sales increase of 13.4 percent. Rockland's gains were broadly distributed among several industries with Retail Trade ( +19 percent) and Communications ( +15.4 percent) providing the major stimulus. Within Retail Trade, apparel (+57.9 percent) and building materials (+53.7 percent) experienced phenomenal year-over-year growth.

Agriculture, Mining, Transportation, Fire and Government (+84.2 percent) was the major impetus for St. Lawrence's increase of 10.3 percent in taxable sales. Construction ( +53.6 percent) and Electric, Gas and Sanitary Services ( +46.4 percent) also showed strong growth year over year.

Niagara county experienced the largest year-over-year decline in aggregate activity, falling by 2.4 percent. Within Niagara, taxable sales attributed to agriculture, mining, transportation, FIRE, and government services and electric, gas and sanitary services fell by 9.9 and 5.8 percent, respectively.

Table 3: Change in Taxable Sales and Purchases

| County | March 1997 August 1997 | March 1998 - <br> August 1998* | Percent Change | County | March 1997 - <br> August 1997 | March 1998 - <br> August 1998* | Percent Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Albany | \$2,075,210 | \$2,077,162 | 0.09 | Oneida | \$ 966,331 | \$ 1,016,075 | 5.15 |
| Allegany | 149,222 | 147,619 | (1.07) | Onondaga | 2,606,536 | 2,701,779 | 3.65 |
| Broome | 960,176 | 995,207 | 3.65 | Ontario | 619,379 | 651,443 | 5.18 |
| Cattaraugus | 320,909 | 322,623 | 0.53 | Orange | 1,667,743 | 1,768,772 | 6.06 |
| Cayuga | 303,882 | 316,964 | 4.30 | Orleans | 117,717 | 120,538 | 2.40 |
| Chautauqua | 601,381 | 605,193 | 0.63 | Oswego | 455,534 | 475,813 | 4.45 |
| Chemung | 491,418 | 519,916 | 5.80 | Otsego | 261,421 | 271,703 | 3.93 |
| Chenango | 171,040 | 178,172 | 4.17 | Putnam | 335,274 | 365,340 | 8.97 |
| Clinton | 386,473 | 410,075 | 6.11 | Rensselaer | 494,976 | 516,331 | 4.31 |
| Columbia | 236,716 | 257,997 | 8.99 | Rockland | 1,290,472 | 1,463,903 | 13.44 |
| Cortland | 213,111 | 219,485 | 2.99 | St. Lawrence | 440,736 | 486,105 | 10.29 |
| Delaware | 183,501 | 188,984 | 2.99 | Saratoga | 898,760 | 951,839 | 5.91 |
| Dutchess | 1,384,586 | 1,460,265 | 5.47 | Schenectady | 728,220 | 742,631 | 1.98 |
| Erie | 4,856,082 | 4,887,852 | 0.65 | Schoharie | 105,174 | 109,635 | 4.24 |
| Essex | 197,981 | 215,102 | 8.65 | Schuyler | 67,169 | 66,954 | (0.32) |
| Franklin | 158,434 | 166,118 | 4.85 | Seneca | 164,266 | 168,049 | 2.30 |
| Fulton | 194,646 | 204,192 | 4.90 | Steuben | 386,420 | 405,350 | 4.90 |
| Genesee | 281,386 | 288,861 | 2.66 | Suffolk | 8,163,482 | 8,760,828 | 7.32 |
| Greene | 183,113 | 189,064 | 3.25 | Sullivan | 312,800 | 311,257 | (0.49) |
| Hamilton | 32,093 | 32,948 | 2.66 | Tioga | 148,907 | 151,970 | 2.06 |
| Herkimer | 199,634 | 202,519 | 1.45 | Tompkins | 427,917 | 426,654 | (0.30) |
| Jefferson | 541,874 | 564,587 | 4.19 | Ulster | 766,432 | 806,096 | 5.18 |
| Lewis | 77,598 | 79,955 | 3.04 | Warren | 530,543 | 558,233 | 5.22 |
| Livingston | 224,574 | 239,215 | 6.52 | Washington | 162,806 | 176,233 | 8.25 |
| Madison | 239,351 | 243,918 | 1.91 | Wayne | 338,453 | 348,979 | 3.11 |
| Monroe | 4,026,329 | 4,069,154 | 1.06 | Westchester | 5,776,991 | 6,184,498 | 7.05 |
| Montgomery | 188,264 | 199,514 | 5.98 | Wyoming | 127,791 | 134,128 | 4.96 |
| Nassau | 7,949,269 | 8,309,925 | 4.54 | Yates | 76,867 | 80,755 | 5.06 |
| Niagara | 1,073,184 | 1,047,550 | (2.39) | New York City | \$33,430,386 | \$38,015,657 | 13.72 |

Note: Dollar data is in thousands.

* Preliminary data

The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent more than 39 percent of all reportable statewide taxable sales and purchases for the latest annual period. New York City taxable sales continue to grow faster than the State as a whole. Year-over-year City taxable sales and purchases rose 6.1 percent, exceeding the 3.4 percent combined growth rate for all other State counties. Similar to the State's economy, New York City sales have continually expanded since the early 1990's growing from $\$ 55.5$ billion in 1993-1994 to $\$ 69.6$ billion in 1997-1998 (Figure 4).

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

|  | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Period | $\$ 55,462,615$ | Amount | Percent |
| $3 / 93-2 / 94$ | $58,523,293$ | $\$ 2,892,522$ | 5.50 |
| $3 / 94-2 / 95$ | $61,107,397$ | $3,060,678$ | 5.52 |
| $3 / 95-2 / 96$ | $65,565,929$ | $2,584,104$ | 4.42 |
| $3 / 96-2 / 97$ | $69,586,908$ | $4,458,532$ | 7.30 |
| $3 / 97-2 / 98^{* *}$ |  | $4,020,979$ | 6.13 |
| $*$ Revised |  |  |  |

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

** Revised

Table 5 summarizes City taxable sales and purchases for the most recent six-month selling period ending August 1998. For that period, sales tax vendors reported $\$ 38$ billion in City taxable sales and purchases, an increase of 13.7 percent over the same period one year earlier.

For both the State and City, retail sales provide the largest share of all taxable sales and purchases. However, while retail sales represent 53.5 percent of all taxable sales statewide, they represent only 43.3 percent within the city. This disparity reflects the greater importance of taxable services to the City's sales tax base.

The service industry posted the largest percentage increase, rising 42.5 percent from the previous year. Within that industry sector, business ( +88 percent) and hotels ( +14.3 percent) continued their upward growth trend. Of the major industries, only electric, gas and sanitary services posted a year-over-year decline.

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

| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98** | 3/98-8/98* |
| Construction | \$ 667,993 | \$ 684,682 | \$ 743,854 |
| Manufacturing | 1,923,432 | 2,002,811 | 2,133,402 |
| Communications | 1,981,042 | 2,076,469 | 2,176,356 |
| Electric, Gas, Sanitary Services | 2,697,581 | 3,128,493 | 2,396,562 |
| Wholesale Trade | 2,318,988 | 2,431,963 | 2,687,567 |
| Retail Trade Total | 15,561,186 | 16,901,492 | 16,476,252 |
| Building Materials | 628,153 | 637,558 | 715,970 |
| General Merchandise | 2,029,706 | 2,234,496 | 1,990,866 |
| Food | 850,518 | 866,912 | 896,631 |
| Auto Dealers, Gas Stations | 2,029,614 | 1,931,180 | 2,114,372 |
| Apparel | 2,313,854 | 2,426,935 | 2,455,486 |
| Furniture | 1,499,147 | 1,652,448 | 1,617,690 |
| Eating and Drinking | 3,114,044 | 3,310,609 | 3,385,924 |
| Miscellaneous Retail | 3,096,150 | 3,841,354 | 3,299,313 |
| Services Total | 6,777,038 | 7,349,650 | 9,655,706 |
| Hotels | 1,542,653 | 1,875,025 | 1,762,636 |
| Personal Services | 152,068 | 156,889 | 147,359 |
| Business Services | 2,886,664 | 3,048,154 | 5,429,453 |
| Auto Repair, Parking | 984,678 | 972,035 | 1,032,411 |
| Other Services | 1,210,975 | 1,297,547 | 1,283,847 |
| Ag., Mining, Transportation, FIRE, Govt. | 878,283 | 911,326 | 900,148 |
| Unclassified by Industry | 624,843 | 669,636 | 845,810 |
| Grand Total | \$33,430,386 | \$36,156,522 | \$38,015,657 |
| * Preliminary |  |  |  |

Taxable sales and purchases in counties outside New York City reached nearly $\$ 112.4$ billion for the year ending February 1998 (Table 6). This value represents a 3.4 percent increase from the previous year and a 16.2 percent increase in sales reported over the five-year period. As depicted in Figure 5, the five-year trend in taxable sales and purchases reported outside of New York City shows a comparatively slower growth than reported for New York City.

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

|  |  | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Period | Taxable Sales <br> \& Purchases | Amount | Percent |
| $3 / 93-2 / 94$ | $\$ 96,689,132$ | $\$ 2,606,692$ | 2.77 |
| $3 / 94-2 / 95$ | $100,957,745$ | $4,268,613$ | 4.41 |
| $3 / 95-2 / 96$ | $104,155,838$ | $3,198,093$ | 3.17 |
| $3 / 96-2 / 97$ | $108,739,514$ | $4,583,676$ | 4.40 |
| $3 / 97-2 / 98^{* *}$ | $112,387,517$ | $3,648,003$ | 3.35 |
| $*$ Revised |  |  |  |

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

** Revised

Analysis of the semiannual data by industry presented in Table 7 reveals that communications and construction reported the largest gains from the same period in the previous year. Communications grew by 8.1 percent, while construction reported gains of 6.6 percent. Retail trade rose 5.6 percent, with sales from furniture, apparel, building materials and auto dealers, gas stations reporting growth of more than 7 percent. Of all major industries, only electric, gas and sanitary services reported lower sales ( -3.3 percent). Within the services sector, personal services reported a 3.4 percent decline in taxable sales.

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

| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98** | 3/98-8/98* |
| Construction | \$ 938,103 | \$ 896,278 | \$ 1,000,406 |
| Manufacturing | 3,098,044 | 2,764,128 | 3,111,571 |
| Communications | 2,165,427 | 2,302,036 | 2,340,800 |
| Electric, Gas, Sanitary Services | 3,356,457 | 3,636,612 | 3,247,367 |
| Wholesale Trade | 4,013,781 | 3,867,392 | 4,179,504 |
| Retail Trade Total | 33,504,278 | 33,890,442 | 35,368,040 |
| Building Materials | 2,565,105 | 2,198,473 | 2,764,997 |
| General Merchandise | 5,020,648 | 5,938,259 | 5,283,138 |
| Food | 3,076,450 | 2,873,991 | 3,091,054 |
| Auto Dealers, Gas Stations | 9,510,622 | 8,519,744 | 10,194,808 |
| Apparel | 2,168,374 | 2,343,947 | 2,382,966 |
| Furniture | 2,011,229 | 2,335,889 | 2,232,455 |
| Eating and Drinking | 3,905,437 | 3,608,380 | 4,078,433 |
| Miscellaneous Retail | 5,246,413 | 6,071,759 | 5,340,189 |
| Services Total | 7,318,003 | 6,895,823 | 7,447,630 |
| Hotels | 894,774 | 722,107 | 924,888 |
| Personal Services | 184,468 | 189,305 | 178,214 |
| Business Services | 2,482,610 | 2,453,316 | 2,507,746 |
| Auto Repair, Parking | 1,870,625 | 1,737,654 | 1,904,958 |
| Other Services | 1,885,526 | 1,793,441 | 1,931,824 |
| Ag., Mining, Transportation, FIRE, Govt. | 1,203,352 | 1,002,370 | 1,248,757 |
| Unclassified by Industry | 743,109 | 791,882 | 917,952 |
| Grand Total | \$56,340,554 | \$56,046,963 | \$58,862,027 |

Note: This table represents the sum of taxable sales and purchases in all counties outside of New York City imposing a sales tax.
*Preliminary
** Revised

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items reported on over some halfmillion 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 150,000 returns from taxpayers filing annual returns only. The report aggregates quarterly data into semiannual periods to dampen fluctuations caused by vendor late reporting, account reconciliation of prior period activities and amended returns. In spite of these adjustments, the data set continues to be problematic as evidenced by the wide aggregate swings in taxable sales and purchases in Clinton county.

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.

The data in this publication supersedes information included in earlier reports. 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 underreporting. 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 here.

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). These codes and their corresponding numerical ranges are listed in Appendix B. While these two codes are fairly comparable, a more detailed classification is available only for vendors using the SIC code. 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, gas and sanitary services 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 most recent six-month 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)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 3,738,389$ | $\$ 154,563$ | 4.31 |
| $3 / 94-2 / 95$ | $3,953,520$ | 215,131 | 5.75 |
| $3 / 95-2 / 96$ | $4,030,436$ | 76,916 | 1.95 |
| $3 / 96-2 / 97$ | $4,165,840$ | 135,404 | 3.36 |
| $3 / 97-2 / 98^{* *}$ | $4,211,597$ | 45,757 | 1.10 |



| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 * |
| Construction | \$30,085 | \$31,523 | \$33,293 |
| Manufacturing | 106,264 | 103,485 | 118,554 |
| Communications | 72,022 | 73,446 | 75,889 |
| Electric, Gas, Sanitary Services | 155,051 | 169,795 | 111,545 |
| Wholesale Trade | 153,829 | 152,256 | 154,403 |
| Retail Trade Total | 1,136,709 | 1,219,875 | 1,174,069 |
| Building Materials | 80,962 | 59,427 | 71,590 |
| General Merchandise | 202,826 | 248,848 | 207,346 |
| Food | 91,926 | 95,557 | 94,895 |
| Auto Dealers, Gas Stations | 250,486 | 230,283 | 270,866 |
| Apparel | 92,247 | 104,648 | 100,409 |
| Furniture | 85,153 | 108,860 | 95,625 |
| Eating and Drinking | 143,635 | 141,685 | 148,765 |
| Miscellaneous Retail | 189,474 | 230,567 | 184,573 |
| Services Total | 339,459 | 298,104 | 316,266 |
| Hotels | 52,085 | 37,967 | 43,431 |
| Personal Services | 9,208 | 9,386 | 8,490 |
| Business Services | 128,143 | 106,881 | 106,240 |
| Auto Repair, Parking | 80,330 | 74,009 | 82,842 |
| Other Services | 69,693 | 69,861 | 75,263 |
| Ag., Mining, Transportation, FIRE, Govt. | 51,949 | 54,742 | 46,956 |
| Unclassified by Industry | 29,842 | 33,161 | 46,187 |
| Grand Total | \$2,075,210 | \$2,136,387 | \$2,077,162 |

[^0]
## Allegany County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | :---: | ---: |
| Amount | Percent |  |  |
| $3 / 93-2 / 94$ | $\$ 264,780$ | $\$ 8,284$ | 3.23 |
| $3 / 94-2 / 95$ | 281,795 | 17,015 | 6.43 |
| $3 / 95-2 / 96$ | 280,520 | $(1,275)$ | $(0.45)$ |
| $3 / 96-2 / 97$ | 291,594 | 11,074 | 3.95 |
| $3 / 97-2 / 98^{* *}$ | 290,401 | $(1,193)$ | $(0.41)$ |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$3,267 | \$2,741 |  | \$3,133 |
| Manufacturing | 8,711 | 7,630 |  | 7,079 |
| Communications | 4,460 | 4,755 |  | 6,879 |
| Electric, Gas, Sanitary Services | 14,773 | 17,903 |  | 13,633 |
| Wholesale Trade | 15,103 | 12,686 |  | 14,044 |
| Retail Trade Total | 83,317 | 77,668 |  | 84,341 |
| Building Materials | 5,998 | 5,661 |  | 7,209 |
| General Merchandise | 9,988 | 11,452 |  | 10,029 |
| Food | 10,777 | 9,578 |  | 10,256 |
| Auto Dealers, Gas Stations | 32,426 | 25,633 |  | 33,383 |
| Apparel | 1,159 | 1,333 |  | 1,026 |
| Furniture | 3,303 | 3,183 |  | 3,225 |
| Eating and Drinking | 9,332 | 8,708 |  | 9,897 |
| Miscellaneous Retail | 10,334 | 12,120 |  | 9,316 |
| Services Total | 14,776 | 12,961 |  | 13,271 |
| Hotels | 1,726 | 1,540 |  | 1,142 |
| Personal Services | 250 | 286 |  | 354 |
| Business Services | 4,159 | 4,155 |  | 4,198 |
| Auto Repair, Parking | 4,687 | 3,617 |  | 3,816 |
| Other Services | 3,954 | 3,363 |  | 3,761 |
| Ag., Mining, Transportation, FIRE, Govt. | 2,666 | 1,973 |  | 2,710 |
| Unclassified by Industry | 2,149 | 2,862 |  | 2,529 |
| Grand Total | \$149,222 | \$141,179 |  | \$147,619 |

* Preliminary
** Revised


## Broome County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount |  |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 1,833,184$ | $\$ 20,120$ | Percent |




[^1]** Revised

## Cattaraugus County

## Annual Totals

(In Thousands)

Five-Year Trend
(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount |  |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 564,277$ | $(\$ 4,028)$ | Percent |
| $3 / 94-2 / 95$ | 595,591 | 31,314 | $(0.71)$ |
| $3 / 95-2 / 96$ | 620,924 | 25,333 | 5.55 |
| $3 / 96-2 / 97$ | 637,596 | 16,672 | 4.25 |
| $3 / 97-2 / 98^{* *}$ | 645,205 | 7,609 | 2.69 |




[^2]
## Cayuga County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

## Semiannual Industry Totals

(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount |  |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 536,214$ | $\$ 14,885$ | Percent |



| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 * |
| Construction | \$4,510 | \$3,983 | \$3,709 |
| Manufacturing | 12,998 | 11,589 | 12,768 |
| Communications | 9,851 | 10,392 | 12,639 |
| Electric, Gas, Sanitary Services | 32,623 | 33,656 | 29,518 |
| Wholesale Trade | 35,379 | 31,783 | 32,413 |
| Retail Trade Total | 174,353 | 170,379 | 190,333 |
| Building Materials | 11,013 | 15,276 | 21,797 |
| General Merchandise | 29,172 | 32,415 | 29,477 |
| Food | 21,219 | 19,048 | 20,971 |
| Auto Dealers, Gas Stations | 54,356 | 44,371 | 58,403 |
| Apparel | 3,891 | 3,898 | 4,047 |
| Furniture | 8,012 | 8,364 | 7,726 |
| Eating and Drinking | 20,514 | 17,780 | 22,567 |
| Miscellaneous Retail | 26,176 | 29,227 | 25,345 |
| Services Total | 28,001 | 25,981 | 29,031 |
| Hotels | 3,172 | 2,346 | 3,283 |
| Personal Services | 456 | 766 | 602 |
| Business Services | 7,756 | 7,754 | 7,976 |
| Auto Repair, Parking | 8,765 | 8,213 | 9,153 |
| Other Services | 7,852 | 6,902 | 8,017 |
| Ag., Mining, Transportation, FIRE, Govt. | 4,055 | 3,675 | 4,095 |
| Unclassified by Industry | 2,112 | 1,952 | 2,458 |
| Grand Total | \$303,882 | \$293,390 | \$316,964 |

* Preliminary
** Revised


## Chautauqua County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 } { } ^ { * }}$| Construction | $\mathbf{\$ 1 2 , 1 9 6}$ | $\mathbf{\$ 1 1 , 1 7 3}$ | $\mathbf{\$ 1 2 , 1 7 0}$ |
| :--- | ---: | ---: | ---: |
| Manufacturing | 35,450 | 35,263 | 37,024 |
| Communications | 21,645 | 20,636 | 21,764 |
| Electric, Gas, Sanitary Services | 52,090 | 61,302 | 47,067 |
| Wholesale Trade | 61,830 | 51,856 | 55,338 |
| Retail Trade Total | 328,171 | 307,255 | 343,523 |
| Building Materials | 25,565 | 19,704 | 24,893 |
| General Merchandise | 75,134 | 84,636 | 84,160 |
| Food | 26,430 | 22,738 | 25,420 |
| Auto Dealers, Gas Stations | 97,307 | 80,692 | 100,181 |
| Apparel | 6,329 | 6,182 | 6,697 |
| Furniture | 16,014 | 17,759 | 16,917 |
| Eating and Drinking | 46,048 | 38,171 | 49,176 |
| Miscellaneous Retail | 35,344 | 37,373 | 36,079 |
| Services Total | 67,839 | 60,144 | 68,101 |
| Hotels | 8,368 | 3,712 | 8,870 |
| Personal Services | 1,089 | 1,325 | 1,045 |
| Business Services | 17,009 | 15,724 | 16,401 |
| Auto Repair, Parking | 15,929 | 14,947 | 16,259 |
| Other Services | 25,444 | 24,436 | 25,526 |
| Ag., Mining, Transportation, FIRE, Govt. | 15,946 | 12,047 | 14,597 |
| Unclassified by Industry | 6,214 | 4,777 | 5,609 |
| Grand Total | $\mathbf{\$ 6 0 1 , 3 8 1}$ | $\mathbf{\$ 5 6 4 , 4 5 3}$ | $\$ 605,193$ |
| * Preliminary |  |  |  |
| * Revised |  |  |  |

## Chemung County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 840,594$ | $\$ 69,261$ | 8.98 |
| $3 / 94-2 / 95$ | 880,659 | 40,065 | 4.77 |
| $3 / 95-2 / 96$ | 909,210 | 28,551 | 3.24 |
| $3 / 96-2 / 97$ | 931,949 | 22,739 | 2.50 |
| $3 / 97-2 / 98^{* *}$ | 984,569 | 52,620 | 5.65 |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 } { } ^ { * }}$| Construction | $\$ 5,509$ | $\$ 5,424$ | $\$ 6,026$ |
| :--- | ---: | ---: | ---: |
| Manufacturing | 51,397 | 29,594 | 49,802 |
| Communications | 11,715 | 12,548 | 13,979 |
| Electric, Gas, Sanitary Services | 45,250 | 45,214 | 39,780 |
| Wholesale Trade | 33,201 | 31,053 | 34,084 |
| Retail Trade Total | $\mathbf{2 8 6 , 7 2 9}$ | 313,513 | 320,019 |
| Building Materials | 15,481 | 21,114 | 29,946 |
| General Merchandise | 77,803 | 96,537 | 82,573 |
| Food | 33,269 | 28,019 | 31,903 |
| Auto Dealers, Gas Stations | 61,463 | 53,876 | 71,527 |
| Apparel | 13,625 | 14,942 | 14,389 |
| Furniture | 11,814 | 14,348 | 12,743 |
| Eating and Drinking | 31,578 | 31,553 | 32,735 |
| Miscellaneous Retail | 41,696 | 53,124 | 44,203 |
| Services Total | 44,491 | 43,059 | 43,174 |
| Hotels | 5,393 | 3,979 | 4,810 |
| Personal Services | 1,321 | 1,401 | 1,236 |
| Business Services | 16,685 | 16,210 | 14,966 |
| Auto Repair, Parking | 11,098 | 11,122 | 11,870 |
| Other Services | 9,994 | 10,347 | 10,292 |
| Ag., Mining, Transportation, FIRE, Govt. | 7,016 | 6,280 | 7,329 |
| Unclassified by Industry | 6,110 | 6,466 | 5,723 |
| Grand Total | $\mathbf{\$ 4 9 1 , 4 1 8}$ | $\$ 493, \mathbf{1 5 1}$ | $\$ 519,916$ |
|  |  |  |  |

* Preliminary
** Revised


## Chenango County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | :---: | :---: |
| Amount |  |  |  |$\left.] \begin{array}{l}\text { Percent }\end{array}\right]$




* Preliminary
** Revised


## Clinton County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals (In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount |  |  |  |$\left.\quad \begin{array}{l}\text { Percent }\end{array}\right]$



| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 * |
| Construction | \$4,416 | \$4,596 | \$5,901 |
| Manufacturing | 21,277 | 22,575 | 24,201 |
| Communications | 11,964 | 12,400 | 12,856 |
| Electric, Gas, Sanitary Services | 19,835 | 23,544 | 22,972 |
| Wholesale Trade | 30,306 | 31,460 | 31,365 |
| Retail Trade Total | 245,913 | 248,794 | 255,661 |
| Building Materials | 16,335 | 13,334 | 16,970 |
| General Merchandise | 60,509 | 70,036 | 63,118 |
| Food | 23,747 | 22,179 | 22,949 |
| Auto Dealers, Gas Stations | 65,733 | 55,641 | 72,868 |
| Apparel | 9,551 | 8,974 | 8,260 |
| Furniture | 8,587 | 9,776 | 10,068 |
| Eating and Drinking | 28,345 | 26,408 | 30,147 |
| Miscellaneous Retail | 33,106 | 42,446 | 31,281 |
| Services Total | 34,865 | 35,086 | 38,151 |
| Hotels | 3,946 | 3,433 | 4,380 |
| Personal Services | 1,143 | 1,207 | 1,222 |
| Business Services | 9,869 | 11,798 | 10,994 |
| Auto Repair, Parking | 11,275 | 10,574 | 11,997 |
| Other Services | 8,632 | 8,074 | 9,558 |
| Ag., Mining, Transportation, FIRE, Govt. | 11,355 | 12,548 | 12,953 |
| Unclassified by Industry | 6,542 | 6,278 | 6,015 |
| Grand Total | \$386,473 | \$397,281 | \$410,075 |

* Preliminary
** Revised


## Columbia County

## Annual Totals

(In Thousands)

Five-Year Trend
(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$5,554 | \$5,099 |  | \$5,575 |
| Manufacturing | 7,203 | 9,307 |  | 9,773 |
| Communications | 12,067 | 12,633 |  | 14,480 |
| Electric, Gas, Sanitary Services | 12,063 | 12,427 |  | 12,379 |
| Wholesale Trade | 16,371 | 17,096 |  | 18,093 |
| Retail Trade Total | 149,457 | 143,894 |  | 161,029 |
| Building Materials | 19,639 | 16,015 |  | 20,100 |
| General Merchandise | 21,324 | 24,323 |  | 22,653 |
| Food | 17,299 | 16,470 |  | 17,781 |
| Auto Dealers, Gas Stations | 52,323 | 48,698 |  | 59,164 |
| Apparel | 1,819 | 1,803 |  | 1,809 |
| Furniture | 6,211 | 6,094 |  | 7,026 |
| Eating and Drinking | 15,850 | 13,210 |  | 16,245 |
| Miscellaneous Retail | 14,992 | 17,281 |  | 16,251 |
| Services Total | 25,416 | 23,210 |  | 25,895 |
| Hotels | 1,483 | 1,239 |  | 1,558 |
| Personal Services | 556 | 740 |  | 600 |
| Business Services | 8,477 | 8,588 |  | 9,407 |
| Auto Repair, Parking | 7,876 | 7,962 |  | 8,552 |
| Other Services | 7,024 | 4,681 |  | 5,778 |
| Ag., Mining, Transportation, FIRE, Govt. | 6,655 | 7,106 |  | 7,942 |
| Unclassified by Industry | 1,930 | 2,042 |  | 2,831 |
| Grand Total | \$236,716 | \$232,814 |  | \$257,997 |

[^3]
## Cortland County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals (In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount |  |  |  |$\left.\quad \begin{array}{l}\text { Percent }\end{array}\right]$



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$5,177 | \$4,568 |  | \$5,193 |
| Manufacturing | 11,011 | 8,690 |  | 10,305 |
| Communications | 6,091 | 6,094 |  | 5,950 |
| Electric, Gas, Sanitary Services | 19,869 | 20,685 |  | 18,492 |
| Wholesale Trade | 21,621 | 20,426 |  | 24,158 |
| Retail Trade Total | 123,142 | 118,615 |  | 127,402 |
| Building Materials | 9,091 | 7,118 |  | 8,341 |
| General Merchandise | 23,781 | 27,530 |  | 25,582 |
| Food | 11,532 | 10,667 |  | 11,000 |
| Auto Dealers, Gas Stations | 35,882 | 28,669 |  | 37,125 |
| Apparel | 2,112 | 2,321 |  | 2,096 |
| Furniture | 4,235 | 5,562 |  | 5,015 |
| Eating and Drinking | 18,125 | 16,658 |  | 20,497 |
| Miscellaneous Retail | 18,384 | 20,090 |  | 17,746 |
| Services Total | 20,117 | 19,644 |  | 21,674 |
| Hotels | 3,057 | 2,189 |  | 2,849 |
| Personal Services | 554 | 593 |  | 467 |
| Business Services | 5,651 | 6,167 |  | 6,169 |
| Auto Repair, Parking | 5,647 | 5,346 |  | 6,436 |
| Other Services | 5,208 | 5,349 |  | 5,753 |
| Ag., Mining, Transportation, FIRE, Govt. | 3,421 | 2,793 |  | 3,692 |
| Unclassified by Industry | 2,662 | 1,901 |  | 2,619 |
| Grand Total | \$213,111 | \$203,416 |  | \$219,485 |

* Preliminary
** Revised


## Delaware County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |



Semiannual Industry Totals
(In Thousands)

| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 |
| Construction | \$3,826 | \$3,857 | \$3,589 |
| Manufacturing | 9,988 | 8,788 | 9,087 |
| Communications | 6,024 | 6,004 | 5,946 |
| Electric, Gas, Sanitary Services | 4,897 | 4,753 | 5,024 |
| Wholesale Trade | 13,617 | 12,146 | 14,529 |
| Retail Trade Total | 121,799 | 113,659 | 125,590 |
| Building Materials | 13,073 | 10,108 | 12,962 |
| General Merchandise | 14,044 | 15,474 | 14,853 |
| Food | 9,682 | 8,579 | 9,377 |
| Auto Dealers, Gas Stations | 39,735 | 38,384 | 45,731 |
| Apparel | 751 | 752 | 709 |
| Furniture | 3,549 | 3,657 | 3,887 |
| Eating and Drinking | 11,236 | 9,605 | 11,155 |
| Miscellaneous Retail | 29,729 | 27,100 | 26,916 |
| Services Total | 17,637 | 17,226 | 18,191 |
| Hotels | 2,263 | 1,553 | 2,094 |
| Personal Services | 542 | 627 | 510 |
| Business Services | 5,000 | 5,844 | 6,064 |
| Auto Repair, Parking | 5,178 | 5,197 | 5,647 |
| Other Services | 4,654 | 4,005 | 3,876 |
| Ag., Mining, Transportation, FIRE, Govt. | 4,472 | 3,771 | 5,296 |
| Unclassified by Industry | 1,241 | 1,371 | 1,732 |
| Grand Total | \$183,501 | \$171,575 | \$188,984 |

## Dutchess County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

## Semiannual Industry Totals

(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |
| $3 / 93-2 / 94$ | $\$ 2,210,820$ | $(\$ 72,834)$ | $(3.19)$ |
| $3 / 94-2 / 95$ | $2,382,736$ | 171,916 | 7.78 |
| $3 / 95-2 / 96$ | $2,577,208$ | 194,472 | 8.16 |
| $3 / 96-2 / 97$ | $2,722,295$ | 145,087 | 5.63 |
| $3 / 97-2 / 98^{* *}$ | $2,668,807$ | $(53,488)$ | $(1.96)$ |




* Preliminary
** Revised


## Erie County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$86,568 | \$76,776 |  | \$88,377 |
| Manufacturing | 249,888 | 241,951 |  | 243,364 |
| Communications | 170,151 | 174,458 |  | 187,112 |
| Electric, Gas, Sanitary Services | 433,863 | 514,616 |  | 418,379 |
| Wholesale Trade | 357,191 | 346,102 |  | 366,082 |
| Retail Trade Total | 2,781,352 | 2,759,936 |  | 2,798,303 |
| Building Materials | 191,795 | 149,717 |  | 193,006 |
| General Merchandise | 427,601 | 518,297 |  | 451,851 |
| Food | 280,219 | 268,292 |  | 256,091 |
| Auto Dealers, Gas Stations | 825,316 | 672,983 |  | 802,921 |
| Apparel | 135,041 | 145,222 |  | 137,561 |
| Furniture | 175,145 | 221,577 |  | 200,259 |
| Eating and Drinking | 369,402 | 353,263 |  | 378,900 |
| Miscellaneous Retail | 376,833 | 430,585 |  | 377,714 |
| Services Total | 638,972 | 619,523 |  | 648,206 |
| Hotels | 67,737 | 62,860 |  | 74,113 |
| Personal Services | 14,459 | 16,757 |  | 14,248 |
| Business Services | 207,789 | 209,508 |  | 208,161 |
| Auto Repair, Parking | 172,353 | 156,144 |  | 176,356 |
| Other Services | 176,634 | 174,254 |  | 175,328 |
| Ag., Mining, Transportation, FIRE, Govt. | 92,346 | 71,893 |  | 84,324 |
| Unclassified by Industry | 45,751 | 47,184 |  | 53,705 |
| Grand Total | \$4,856,082 | \$4,852,439 |  | \$4,887,852 |

[^4]
## Essex County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount |  |  |  |$\left.\quad \begin{array}{l}\text { Percent }\end{array}\right]$



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$3,075 | \$3,039 |  | \$5,542 |
| Manufacturing | 16,422 | 21,451 |  | 20,835 |
| Communications | 5,723 | 6,435 |  | 5,982 |
| Electric, Gas, Sanitary Services | 2,940 | 2,839 |  | 2,922 |
| Wholesale Trade | 11,945 | 10,627 |  | 11,560 |
| Retail Trade Total | 109,988 | 95,163 |  | 118,639 |
| Building Materials | 9,888 | 8,684 |  | 12,190 |
| General Merchandise | 9,758 | 10,482 |  | 11,537 |
| Food | 15,732 | 12,457 |  | 15,939 |
| Auto Dealers, Gas Stations | 34,046 | 27,310 |  | 35,675 |
| Apparel | 3,626 | 3,207 |  | 3,593 |
| Furniture | 1,126 | 1,208 |  | 1,436 |
| Eating and Drinking | 19,088 | 15,254 |  | 21,404 |
| Miscellaneous Retail | 16,724 | 16,561 |  | 16,865 |
| Services Total | 35,712 | 30,563 |  | 35,462 |
| Hotels | 20,413 | 17,077 |  | 18,962 |
| Personal Services | 610 | 595 |  | 592 |
| Business Services | 3,836 | 4,102 |  | 4,386 |
| Auto Repair, Parking | 3,609 | 3,213 |  | 4,814 |
| Other Services | 7,244 | 5,576 |  | 6,708 |
| Ag., Mining, Transportation, FIRE, Govt. | 6,831 | 4,562 |  | 7,551 |
| Unclassified by Industry | 5,345 | 5,366 |  | 6,609 |
| Grand Total | \$197,981 | \$180,045 |  | \$215,102 |

* Preliminary
** Revised


## Franklin County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

## Semiannual Industry Totals

(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$3,679 | \$3,245 |  | \$4,078 |
| Manufacturing | 5,425 | 3,627 |  | 4,502 |
| Communications | 4,809 | 5,034 |  | 5,100 |
| Electric, Gas, Sanitary Services | 11,671 | 11,657 |  | 12,399 |
| Wholesale Trade | 8,361 | 8,914 |  | 11,745 |
| Retail Trade Total | 100,892 | 90,680 |  | 102,604 |
| Building Materials | 10,445 | 9,067 |  | 11,347 |
| General Merchandise | 12,600 | 13,407 |  | 13,332 |
| Food | 12,503 | 9,729 |  | 10,962 |
| Auto Dealers, Gas Stations | 33,171 | 25,379 |  | 35,978 |
| Apparel | 1,715 | 2,035 |  | 1,807 |
| Furniture | 3,317 | 3,077 |  | 3,611 |
| Eating and Drinking | 9,794 | 8,496 |  | 10,116 |
| Miscellaneous Retail | 17,347 | 19,490 |  | 15,451 |
| Services Total | 15,605 | 15,506 |  | 17,356 |
| Hotels | 3,657 | 3,017 |  | 4,121 |
| Personal Services | 384 | 437 |  | 388 |
| Business Services | 3,293 | 3,230 |  | 4,134 |
| Auto Repair, Parking | 4,236 | 3,878 |  | 3,982 |
| Other Services | 4,035 | 4,944 |  | 4,731 |
| Ag., Mining, Transportation, FIRE, Govt. | 3,396 | 3,616 |  | 3,763 |
| Unclassified by Industry | 4,596 | 5,076 |  | 4,571 |
| Grand Total | \$158,434 | \$147,355 |  | \$166,118 |

[^5]
## Fulton County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$3,533 | \$2,650 |  | \$2,590 |
| Manufacturing | 6,484 | 6,250 |  | 6,406 |
| Communications | 7,415 | 8,957 |  | 8,278 |
| Electric, Gas, Sanitary Services | 14,370 | 16,350 |  | 16,989 |
| Wholesale Trade | 17,478 | 18,228 |  | 17,250 |
| Retail Trade Total | 122,787 | 117,395 |  | 130,317 |
| Building Materials | 10,838 | 9,084 |  | 10,688 |
| General Merchandise | 19,971 | 22,785 |  | 21,451 |
| Food | 15,674 | 14,232 |  | 16,110 |
| Auto Dealers, Gas Stations | 41,371 | 38,054 |  | 44,710 |
| Apparel | 1,714 | 1,577 |  | 1,740 |
| Furniture | 3,542 | 3,559 |  | 3,799 |
| Eating and Drinking | 13,079 | 11,503 |  | 14,193 |
| Miscellaneous Retail | 16,598 | 16,601 |  | 17,626 |
| Services Total | 18,852 | 18,130 |  | 18,431 |
| Hotels | 1,476 | 1,220 |  | 1,581 |
| Personal Services | 295 | 329 |  | 204 |
| Business Services | 5,610 | 5,883 |  | 6,021 |
| Auto Repair, Parking | 6,935 | 6,255 |  | 5,924 |
| Other Services | 4,536 | 4,443 |  | 4,701 |
| Ag., Mining, Transportation, FIRE, Govt. | 1,935 | 1,332 |  | 2,050 |
| Unclassified by Industry | 1,792 | 1,997 |  | 1,881 |
| Grand Total | \$194,646 | \$191,289 |  | \$204,192 |

## Genesee County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |
| $3 / 93-2 / 94$ | $\$ 465,258$ | $\$ 17,507$ | 3.91 |
| $3 / 94-2 / 95$ | 471,315 | 6,057 | 1.30 |
| $3 / 95-2 / 96$ | 481,611 | 10,296 | 2.18 |
| $3 / 96-2 / 97$ | 505,046 | 23,435 | 4.87 |
| $3 / 97-2 / 98^{* *}$ | 530,414 | 25,368 | 5.02 |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7} \mathbf{- \mathbf { 2 / 9 8 }}{ }^{* *}$ | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 }}{ }^{*}$ |
| Construction | $\$ 3,545$ | $\$ 3,516$ | $\$ 4,068$ |
| Manufacturing | 13,015 | 12,321 | 13,349 |
| Communications | 10,334 | 10,932 | 13,125 |
| Electric, Gas, Sanitary Services | 14,585 | 16,776 | 15,033 |
| Wholesale Trade | 21,324 | 18,898 | 26,151 |
| Retail Trade Total | 164,633 | 156,162 | 167,872 |
| Building Materials | 10,025 | 8,241 | 10,290 |
| General Merchandise | 23,545 | 27,049 | 24,793 |
| Food | 17,630 | 15,075 | 15,683 |
| Auto Dealers, Gas Stations | 64,147 | 57,022 | 68,220 |
| Apparel | 2,024 | 2,136 | 2,169 |
| Furniture | 5,781 | 6,388 | 6,029 |
| Eating and Drinking | 21,868 | 19,805 | 22,227 |
| Miscellaneous Retail | 19,613 | 20,446 | 18,461 |
| Services Total | 48,070 | 25,478 | 43,920 |
| Hotels | 4,847 | 2,611 | 3,417 |
| Personal Services | 1,135 | 1,138 | 746 |
| Business Services | 8,155 | 8,209 | 7,450 |
| Auto Repair, Parking | 6,663 | 6,634 | 7,078 |
| Other Services | 27,270 | 6,886 | 25,229 |
| Ag., Mining, Transportation, FIRE, Govt. | 3,693 | 2,973 | 3,429 |
| Unclassified by Industry | $\mathbf{2 , 1 8 7}$ | $\mathbf{1 , 9 7 2}$ | $\mathbf{1 , 9 1 4}$ |
| Grand Total | $\mathbf{\$ 2 8 1 , 3 8 6}$ | $\mathbf{\$ 2 4 9 , 0 2 8}$ | $\mathbf{\$ 2 8 8 , 8 6 1}$ |

[^6]
## Greene County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 }}{ }^{\boldsymbol{*}}$.

## Hamilton County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount |  |  |  |$\left.\quad \begin{array}{l}\text { Percent }\end{array}\right]$



| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 * |
| Construction | \$823 | \$1,047 | \$1,000 |
| Manufacturing | 1,058 | 961 | 1,171 |
| Communications | 1,229 | 1,396 | 1,252 |
| Electric, Gas, Sanitary Services | 724 | 1,108 | 661 |
| Wholesale Trade | 1,629 | 1,350 | 1,448 |
| Retail Trade Total | 19,698 | 14,401 | 20,807 |
| Building Materials | 2,935 | 2,271 | 2,555 |
| General Merchandise | 2,136 | 1,117 | 2,139 |
| Food | 3,246 | 2,068 | 3,315 |
| Auto Dealers, Gas Stations | 4,463 | 4,237 | 5,598 |
| Apparel | 34 | 29 | 38 |
| Furniture | 394 | 274 | 503 |
| Eating and Drinking | 3,359 | 2,044 | 3,262 |
| Miscellaneous Retail | 3,131 | 2,361 | 3,397 |
| Services Total | 5,863 | 3,238 | 5,690 |
| Hotels | 2,653 | 1,023 | 2,366 |
| Personal Services | 52 | 31 | 33 |
| Business Services | 423 | 451 | 484 |
| Auto Repair, Parking | 786 | 644 | 665 |
| Other Services | 1,949 | 1,089 | 2,142 |
| Ag., Mining, Transportation, FIRE, Govt. | 559 | 403 | 620 |
| Unclassified by Industry | 510 | 444 | 299 |
| Grand Total | \$32,093 | \$24,348 | \$32,948 |

[^7]
## Herkimer County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 362,306$ | $\$ 9,070$ | 2.57 |
| $3 / 94-2 / 95$ | 372,892 | 10,586 | 2.92 |
| $3 / 95-2 / 96$ | 367,371 | $(5,521)$ | $(1.48)$ |
| $3 / 96-2 / 97$ | 372,803 | 5,432 | 1.48 |
| $3 / 97-2 / 98^{* *}$ | 377,796 | 4,993 | 1.34 |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 }}{ }^{*}$.

[^8]
## Jefferson County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals (In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 }}{ }^{\boldsymbol{*}}$.

* Preliminary
** Revised


## Lewis County

## Annual Totals

(In Thousands)

Five-Year Trend
(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | $\begin{array}{c}\text { Change from Previous Period } \\ \text { Amount }\end{array}$ |  |
| :--- | ---: | :---: | :---: |
| $3 / 93-2 / 94$ | $\$ 129,797$ | $(\$ 692)$ | Percent |$]$



| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 |
| Construction | \$3,985 | \$3,388 | \$3,916 |
| Manufacturing | 4,541 | 4,589 | 5,198 |
| Communications | 2,408 | 2,765 | 2,877 |
| Electric, Gas, Sanitary Services | 2,118 | 1,839 | 2,357 |
| Wholesale Trade | 8,408 | 7,459 | 7,680 |
| Retail Trade Total | 47,765 | 43,090 | 48,750 |
| Building Materials | 3,525 | 2,664 | 3,472 |
| General Merchandise | 4,036 | 4,716 | 4,243 |
| Food | 4,745 | 4,015 | 4,402 |
| Auto Dealers, Gas Stations | 19,379 | 14,947 | 20,410 |
| Apparel | 408 | 266 | 95 |
| Furniture | 941 | 1,569 | 1,432 |
| Eating and Drinking | 5,343 | 4,852 | 5,348 |
| Miscellaneous Retail | 9,388 | 10,061 | 9,348 |
| Services Total | 6,635 | 6,486 | 7,192 |
| Hotels | 462 | 486 | 406 |
| Personal Services | 58 | 98 | 78 |
| Business Services | 1,751 | 1,899 | 2,231 |
| Auto Repair, Parking | 2,552 | 2,057 | 2,510 |
| Other Services | 1,812 | 1,946 | 1,967 |
| Ag., Mining, Transportation, FIRE, Govt. | 1,132 | 1,190 | 1,197 |
| Unclassified by Industry | 606 | 869 | 788 |
| Grand Total | \$77,598 | \$71,675 | \$79,955 |

## Livingston County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



## Semiannual Industry Totals

(In Thousands)

| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$6,813 | \$5,750 |  | \$7,628 |
| Manufacturing | 8,735 | 9,706 |  | 9,602 |
| Communications | 7,226 | 17,283 |  | 11,449 |
| Electric, Gas, Sanitary Services | 7,587 | 10,016 |  | 9,338 |
| Wholesale Trade | 16,211 | 15,276 |  | 16,135 |
| Retail Trade Total | 152,866 | 141,851 |  | 157,508 |
| Building Materials | 8,198 | 6,478 |  | 8,561 |
| General Merchandise | 19,070 | 21,419 |  | 20,279 |
| Food | 20,613 | 19,087 |  | 20,398 |
| Auto Dealers, Gas Stations | 64,291 | 54,414 |  | 67,119 |
| Apparel | 2,631 | 2,329 |  | 2,402 |
| Furniture | 4,057 | 3,933 |  | 4,169 |
| Eating and Drinking | 18,179 | 15,460 |  | 18,490 |
| Miscellaneous Retail | 15,827 | 18,731 |  | 16,090 |
| Services Total | 18,894 | 18,547 |  | 20,199 |
| Hotels | 1,140 | 817 |  | 1,167 |
| Personal Services | 792 | 769 |  | 516 |
| Business Services | 5,160 | 5,385 |  | 5,414 |
| Auto Repair, Parking | 6,120 | 6,504 |  | 7,382 |
| Other Services | 5,682 | 5,072 |  | 5,720 |
| Ag., Mining, Transportation, FIRE, Govt. | 5,281 | 3,973 |  | 6,452 |
| Unclassified by Industry | 961 | 838 |  | 904 |
| Grand Total | \$224,574 | \$223,240 |  | \$239,215 |

[^9]
## Madison County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

## Semiannual Industry Totals

(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |




* Preliminary
** Revised


## Monroe County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

## Semiannual Industry Totals

(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |
| $3 / 93-2 / 94$ | $\$ 6,914,875$ | $\$ 96,457$ | 1.41 |
| $3 / 94-2 / 95$ | $7,166,546$ | 251,671 | 3.64 |
| $3 / 95-2 / 96$ | $7,560,908$ | 394,362 | 5.50 |
| $3 / 96-2 / 97$ | $7,712,944$ | 152,036 | 2.01 |
| $3 / 97-2 / 98^{* *}$ | $7,958,515$ | 245,571 | 3.18 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$70,102 | \$64,282 |  | \$71,008 |
| Manufacturing | 508,001 | 421,504 |  | 440,517 |
| Communications | 163,116 | 205,118 |  | 166,231 |
| Electric, Gas, Sanitary Services | 130,902 | 137,112 |  | 134,469 |
| Wholesale Trade | 266,679 | 254,874 |  | 281,734 |
| Retail Trade Total | 2,277,229 | 2,256,516 |  | 2,325,839 |
| Building Materials | 108,075 | 90,538 |  | 114,245 |
| General Merchandise | 298,325 | 350,993 |  | 306,851 |
| Food | 305,187 | 281,759 |  | 305,029 |
| Auto Dealers, Gas Stations | 666,729 | 562,969 |  | 694,465 |
| Apparel | 108,627 | 117,136 |  | 118,498 |
| Furniture | 159,174 | 195,617 |  | 181,018 |
| Eating and Drinking | 281,225 | 262,141 |  | 279,012 |
| Miscellaneous Retail | 349,887 | 395,363 |  | 326,721 |
| Services Total | 515,245 | 506,734 |  | 546,812 |
| Hotels | 49,865 | 44,913 |  | 53,788 |
| Personal Services | 14,203 | 15,726 |  | 14,141 |
| Business Services | 190,062 | 198,861 |  | 210,841 |
| Auto Repair, Parking | 134,117 | 126,199 |  | 141,460 |
| Other Services | 126,998 | 121,035 |  | 126,582 |
| Ag., Mining, Transportation, FIRE, Govt. | 65,338 | 53,845 |  | 67,248 |
| Unclassified by Industry | 29,717 | 32,201 |  | 35,296 |
| Grand Total | \$4,026,329 | \$3,932,186 |  | \$4,069,154 |

[^10]
## Montgomery County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 325,126$ | $\$ 10,449$ | 3.32 |
| $3 / 94-2 / 95$ | 359,369 | 34,243 | 10.53 |
| $3 / 95-2 / 96$ | 353,908 | $(5,461)$ | $(1.52)$ |
| $3 / 96-2 / 97$ | 364,398 | 10,490 | 2.96 |
| $3 / 97-2 / 98^{* *}$ | 373,278 | 8,880 | 2.44 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$3,531 | \$2,831 |  | \$4,459 |
| Manufacturing | 8,257 | 7,946 |  | 9,247 |
| Communications | 5,955 | 6,442 |  | 6,540 |
| Electric, Gas, Sanitary Services | 6,401 | 6,382 |  | 5,750 |
| Wholesale Trade | 20,513 | 18,351 |  | 18,951 |
| Retail Trade Total | 119,187 | 117,025 |  | 126,019 |
| Building Materials | 7,234 | 5,751 |  | 6,722 |
| General Merchandise | 24,376 | 27,814 |  | 25,655 |
| Food | 13,787 | 13,417 |  | 14,167 |
| Auto Dealers, Gas Stations | 41,690 | 37,209 |  | 46,517 |
| Apparel | 967 | 787 |  | 934 |
| Furniture | 2,991 | 3,182 |  | 3,479 |
| Eating and Drinking | 11,031 | 9,647 |  | 11,299 |
| Miscellaneous Retail | 17,111 | 19,218 |  | 17,246 |
| Services Total | 17,720 | 17,717 |  | 21,710 |
| Hotels | 2,001 | 1,438 |  | 5,231 |
| Personal Services | 308 | 378 |  | 351 |
| Business Services | 5,612 | 5,587 |  | 5,442 |
| Auto Repair, Parking | 6,046 | 6,079 |  | 6,286 |
| Other Services | 3,753 | 4,235 |  | 4,400 |
| Ag., Mining, Transportation, FIRE, Govt. | 3,469 | 5,442 |  | 3,480 |
| Unclassified by Industry | 3,231 | 2,878 |  | 3,358 |
| Grand Total | \$188,264 | \$185,014 |  | \$199,514 |

## Nassau County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 13,475,234$ | $\$ 438,026$ | 3.36 |
| $3 / 94-2 / 95$ | $14,271,808$ | 796,574 | 5.91 |
| $3 / 95-2 / 96$ | $14,733,729$ | 461,921 | 3.24 |
| $3 / 96-2 / 97$ | $15,551,258$ | 817,529 | 5.55 |
| $3 / 97-2 / 98^{* *}$ | $16,152,237$ | 600,979 | 3.86 |



| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 |
| Construction | \$113,438 | \$107,477 | \$127,316 |
| Manufacturing | 293,571 | 307,050 | 304,569 |
| Communications | 374,942 | 382,625 | 379,881 |
| Electric, Gas, Sanitary Services | 285,764 | 286,552 | 263,373 |
| Wholesale Trade | 485,634 | 477,340 | 516,912 |
| Retail Trade Total | 5,027,990 | 5,313,525 | 5,272,362 |
| Building Materials | 341,552 | 296,493 | 356,322 |
| General Merchandise | 760,987 | 914,332 | 795,656 |
| Food | 311,898 | 291,203 | 314,105 |
| Auto Dealers, Gas Stations | 1,274,186 | 1,204,664 | 1,331,045 |
| Apparel | 525,715 | 592,058 | 589,119 |
| Furniture | 395,952 | 468,411 | 434,588 |
| Eating and Drinking | 581,134 | 569,661 | 615,248 |
| Miscellaneous Retail | 836,566 | 976,703 | 836,279 |
| Services Total | 1,069,011 | 1,043,686 | 1,112,181 |
| Hotels | 75,666 | 78,545 | 83,030 |
| Personal Services | 33,078 | 31,745 | 32,803 |
| Business Services | 406,366 | 404,238 | 427,598 |
| Auto Repair, Parking | 274,258 | 250,217 | 271,748 |
| Other Services | 279,643 | 278,941 | 297,002 |
| Ag., Mining, Transportation, FIRE, Govt. | 159,907 | 138,712 | 163,325 |
| Unclassified by Industry | 139,012 | 146,001 | 170,006 |
| Grand Total | \$7,949,269 | \$8,202,968 | \$8,309,925 |

## Niagara County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount |  |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 1,936,341$ | $(\$ 30,468)$ | Percent |
| $3 / 94-2 / 95$ | $1,946,228$ | 9,887 | $(1.55)$ |
| $3 / 95-2 / 96$ | $2,010,711$ | 64,483 | 0.51 |
| $3 / 96-2 / 97$ | $2,028,259$ | 17,548 | 3.31 |
| $3 / 97-2 / 98^{* *}$ | $2,094,448$ | 66,189 | 0.87 |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 }}{ }^{\boldsymbol{*}}$.

* Preliminary
** Revised


## Oneida County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount |  |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 1,820,838$ | $\$ 14,389$ | Percent |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$12,079 | \$11,577 |  | \$13,450 |
| Manufacturing | 38,078 | 41,220 |  | 41,335 |
| Communications | 37,970 | 43,472 |  | 42,928 |
| Electric, Gas, Sanitary Services | 51,932 | 57,358 |  | 50,822 |
| Wholesale Trade | 91,083 | 87,782 |  | 92,309 |
| Retail Trade Total | 593,676 | 600,478 |  | 634,193 |
| Building Materials | 35,070 | 35,192 |  | 54,753 |
| General Merchandise | 119,004 | 138,213 |  | 116,394 |
| Food | 43,072 | 41,494 |  | 43,625 |
| Auto Dealers, Gas Stations | 175,564 | 145,532 |  | 190,689 |
| Apparel | 22,320 | 26,843 |  | 24,150 |
| Furniture | 29,189 | 33,119 |  | 31,099 |
| Eating and Drinking | 71,754 | 65,304 |  | 72,991 |
| Miscellaneous Retail | 97,703 | 114,781 |  | 100,492 |
| Services Total | 110,215 | 105,328 |  | 112,277 |
| Hotels | 11,404 | 8,616 |  | 11,508 |
| Personal Services | 3,501 | 3,868 |  | 3,242 |
| Business Services | 40,086 | 42,828 |  | 41,895 |
| Auto Repair, Parking | 27,471 | 25,668 |  | 27,759 |
| Other Services | 27,753 | 24,348 |  | 27,873 |
| Ag., Mining, Transportation, FIRE, Govt. | 15,456 | 12,839 |  | 15,479 |
| Unclassified by Industry | 15,842 | 12,879 |  | 13,282 |
| Grand Total | \$966,331 | \$972,933 |  | \$1,016,075 |

[^11]
## Onondaga County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

## Semiannual Industry Totals

(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 4,715,364$ | $\$ 110,384$ | 2.40 |
| $3 / 94-2 / 95$ | $4,902,213$ | 186,849 | 3.96 |
| $3 / 95-2 / 96$ | $4,927,355$ | 25,142 | 0.51 |
| $3 / 96-2 / 97$ | $5,042,645$ | 115,290 | 2.34 |
| $3 / 97-2 / 98^{* *}$ | $5,203,892$ | 161,247 | 3.20 |




[^12]** Revised

## Ontario County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 920,827$ | $\$ 48,000$ | 5.50 |
| $3 / 94-2 / 95$ | 983,247 | 62,420 | 6.78 |
| $3 / 95-2 / 96$ | $1,096,955$ | 113,708 | 11.56 |
| $3 / 96-2 / 97$ | $1,173,634$ | 76,679 | 6.99 |
| $3 / 97-2 / 98^{* *}$ | $1,252,556$ | 78,922 | 6.72 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$10,835 | \$9,871 |  | \$13,064 |
| Manufacturing | 31,387 | 22,094 |  | 26,570 |
| Communications | 14,586 | 22,112 |  | 17,637 |
| Electric, Gas, Sanitary Services | 46,506 | 49,414 |  | 42,802 |
| Wholesale Trade | 38,542 | 39,456 |  | 45,269 |
| Retail Trade Total | 389,437 | 407,531 |  | 416,152 |
| Building Materials | 17,896 | 17,229 |  | 20,208 |
| General Merchandise | 97,877 | 119,309 |  | 105,609 |
| Food | 40,491 | 35,839 |  | 40,707 |
| Auto Dealers, Gas Stations | 92,670 | 79,504 |  | 104,988 |
| Apparel | 24,001 | 27,671 |  | 25,836 |
| Furniture | 15,963 | 20,440 |  | 18,282 |
| Eating and Drinking | 39,506 | 37,071 |  | 42,045 |
| Miscellaneous Retail | 61,033 | 70,468 |  | 58,477 |
| Services Total | 68,253 | 65,673 |  | 66,878 |
| Hotels | 7,717 | 5,843 |  | 10,239 |
| Personal Services | 1,340 | 1,437 |  | 1,415 |
| Business Services | 23,297 | 23,657 |  | 18,659 |
| Auto Repair, Parking | 15,225 | 13,926 |  | 16,611 |
| Other Services | 20,674 | 20,810 |  | 19,954 |
| Ag., Mining, Transportation, FIRE, Govt. | 10,105 | 7,193 |  | 11,284 |
| Unclassified by Industry | 9,728 | 9,833 |  | 11,787 |
| Grand Total | \$619,379 | \$633,177 |  | \$651,443 |

[^13]
## Orange County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 2,683,305$ | $\$ 134,305$ | 5.27 |
| $3 / 94-2 / 95$ | $2,897,259$ | 213,954 | 7.97 |
| $3 / 95-2 / 96$ | $3,024,018$ | 126,759 | 4.38 |
| $3 / 96-2 / 97$ | $3,186,517$ | 162,499 | 5.37 |
| $3 / 97-2 / 98^{* *}$ | $3,307,228$ | 120,711 | 3.79 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$22,643 | \$22,529 |  | \$24,172 |
| Manufacturing | 76,473 | 20,831 |  | 74,446 |
| Communications | 52,082 | 61,012 |  | 61,774 |
| Electric, Gas, Sanitary Services | 60,783 | 63,069 |  | 61,422 |
| Wholesale Trade | 105,772 | 105,701 |  | 120,312 |
| Retail Trade Total | 1,096,490 | 1,122,325 |  | 1,163,602 |
| Building Materials | 97,100 | 93,156 |  | 115,208 |
| General Merchandise | 169,364 | 195,521 |  | 176,972 |
| Food | 113,698 | 114,291 |  | 119,150 |
| Auto Dealers, Gas Stations | 274,987 | 256,029 |  | 296,198 |
| Apparel | 157,842 | 156,329 |  | 151,235 |
| Furniture | 48,254 | 57,010 |  | 54,346 |
| Eating and Drinking | 101,109 | 94,373 |  | 108,383 |
| Miscellaneous Retail | 134,136 | 155,616 |  | 142,110 |
| Services Total | 192,861 | 180,950 |  | 192,973 |
| Hotels | 16,075 | 13,660 |  | 17,646 |
| Personal Services | 6,965 | 7,681 |  | 8,340 |
| Business Services | 65,914 | 61,856 |  | 57,907 |
| Auto Repair, Parking | 66,606 | 62,103 |  | 69,170 |
| Other Services | 37,301 | 35,650 |  | 39,910 |
| Ag., Mining, Transportation, FIRE, Govt. | 38,559 | 42,652 |  | 41,831 |
| Unclassified by Industry | 22,080 | 20,416 |  | 28,240 |
| Grand Total | \$1,667,743 | \$1,639,485 |  | \$1,768,772 |

[^14]
## Orleans County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |
| $3 / 93-2 / 94$ | $\$ 207,181$ | $\$ 3,101$ | 1.52 |
| $3 / 94-2 / 95$ | 215,536 | 8,355 | 4.03 |
| $3 / 95-2 / 96$ | 225,175 | 9,639 | 4.47 |
| $3 / 96-2 / 97$ | 231,190 | 6,015 | 2.67 |
| $3 / 97-2 / 98^{* *}$ | 232,480 | 1,290 | 0.56 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$1,414 | \$1,427 |  | \$1,543 |
| Manufacturing | 4,166 | 4,663 |  | 4,211 |
| Communications | 4,570 | 5,390 |  | 5,085 |
| Electric, Gas, Sanitary Services | 14,981 | 15,054 |  | 13,867 |
| Wholesale Trade | 7,465 | 7,307 |  | 7,896 |
| Retail Trade Total | 72,562 | 68,777 |  | 74,790 |
| Building Materials | 5,386 | 4,152 |  | 5,545 |
| General Merchandise | 6,258 | 7,693 |  | 6,782 |
| Food | 12,138 | 10,627 |  | 11,824 |
| Auto Dealers, Gas Stations | 24,882 | 21,157 |  | 27,623 |
| Apparel | 1,723 | 1,674 |  | 1,859 |
| Furniture | 1,714 | 1,646 |  | 1,590 |
| Eating and Drinking | 7,294 | 6,283 |  | 7,631 |
| Miscellaneous Retail | 13,167 | 15,545 |  | 11,936 |
| Services Total | 10,607 | 10,259 |  | 11,186 |
| Hotels | 382 | 294 |  | 483 |
| Personal Services | 355 | 456 |  | 288 |
| Business Services | 3,186 | 2,931 |  | 3,124 |
| Auto Repair, Parking | 3,282 | 3,620 |  | 3,821 |
| Other Services | 3,402 | 2,958 |  | 3,470 |
| Ag., Mining, Transportation, FIRE, Govt. | 1,489 | 1,211 |  | 1,385 |
| Unclassified by Industry | 463 | 675 |  | 575 |
| Grand Total | \$117,717 | \$114,763 |  | \$120,538 |

[^15]
## Oswego County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |

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


| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$9,838 | \$8,549 |  | \$7,223 |
| Manufacturing | 22,978 | 20,808 |  | 21,203 |
| Communications | 15,083 | 15,933 |  | 17,776 |
| Electric, Gas, Sanitary Services | 45,945 | 45,701 |  | 59,021 |
| Wholesale Trade | 38,591 | 32,554 |  | 38,030 |
| Retail Trade Total | 267,220 | 241,538 |  | 274,360 |
| Building Materials | 16,956 | 14,719 |  | 16,176 |
| General Merchandise | 40,141 | 38,827 |  | 35,409 |
| Food | 33,653 | 29,580 |  | 34,374 |
| Auto Dealers, Gas Stations | 104,400 | 88,049 |  | 114,344 |
| Apparel | 1,506 | 1,416 |  | 1,538 |
| Furniture | 7,769 | 8,469 |  | 8,345 |
| Eating and Drinking | 36,529 | 31,159 |  | 37,834 |
| Miscellaneous Retail | 26,266 | 29,319 |  | 26,340 |
| Services Total | 43,548 | 43,110 |  | 45,772 |
| Hotels | 3,089 | 2,777 |  | 3,346 |
| Personal Services | 614 | 782 |  | 644 |
| Business Services | 12,000 | 12,970 |  | 13,158 |
| Auto Repair, Parking | 14,483 | 14,218 |  | 16,231 |
| Other Services | 13,362 | 12,363 |  | 12,393 |
| Ag., Mining, Transportation, FIRE, Govt. | 5,840 | 4,699 |  | 6,388 |
| Unclassified by Industry | 6,491 | 5,313 |  | 6,040 |
| Grand Total | \$455,534 | \$418,205 |  | \$475,813 |

Note: For the 3/94-2/95 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.

[^16]Taxable Sales \& Purchases - 3/98-8/98

## Otsego County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount |  |  |  |$\left.\quad \begin{array}{l}\text { Percent }\end{array}\right]$



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$2,793 | \$2,426 |  | \$3,727 |
| Manufacturing | 9,527 | 7,728 |  | 9,400 |
| Communications | 7,142 | 7,327 |  | 7,676 |
| Electric, Gas, Sanitary Services | 7,946 | 7,792 |  | 7,171 |
| Wholesale Trade | 21,290 | 19,199 |  | 19,860 |
| Retail Trade Total | 165,036 | 155,855 |  | 172,750 |
| Building Materials | 10,476 | 9,847 |  | 11,672 |
| General Merchandise | 29,430 | 33,034 |  | 32,138 |
| Food | 14,360 | 13,723 |  | 14,709 |
| Auto Dealers, Gas Stations | 43,461 | 37,053 |  | 48,340 |
| Apparel | 3,349 | 2,994 |  | 3,519 |
| Furniture | 5,386 | 5,423 |  | 5,616 |
| Eating and Drinking | 20,395 | 16,471 |  | 20,402 |
| Miscellaneous Retail | 38,179 | 37,310 |  | 36,354 |
| Services Total | 40,216 | 29,764 |  | 41,889 |
| Hotels | 11,537 | 5,517 |  | 12,284 |
| Personal Services | 625 | 521 |  | 748 |
| Business Services | 8,683 | 8,039 |  | 8,511 |
| Auto Repair, Parking | 7,487 | 6,973 |  | 7,664 |
| Other Services | 11,884 | 8,714 |  | 12,682 |
| Ag., Mining, Transportation, FIRE, Govt. | 4,307 | 4,015 |  | 5,129 |
| Unclassified by Industry | 3,164 | 2,486 |  | 4,101 |
| Grand Total | \$261,421 | \$236,592 |  | \$271,703 |

[^17]
## Putnam County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales \& Purchases | Change from Previous Period |  |
| :---: | :---: | :---: | :---: |
|  |  | Amount | Percent |
| 3/93-2/94 | \$522,746 | \$22,062 | 4.41 |
| 3/94-2/95 | 577,395 | 54,649 | 10.45 |
| 3/95-2/96 | 587,282 | 9,887 | 1.71 |
| 3/96-2/97 | 622,980 | 35,698 | 6.08 |
| 3/97-2/98** | 673,226 | 50,246 | 8.07 |




[^18]** Revised

## Rensselaer County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 939,854$ | $\$ 70,590$ | 8.12 |
| $3 / 94-2 / 95$ | 937,287 | $(2,567)$ | $(0.27)$ |
| $3 / 95-2 / 96$ | 911,460 | $(25,827)$ | $(2.76)$ |
| $3 / 96-2 / 97$ | 951,106 | 39,646 | 4.35 |
| $3 / 97-2 / 98^{* *}$ | 971,595 | 20,489 | 2.15 |



Semiannual Industry Totals
(In Thousands)

| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$9,914 | \$9,339 |  | \$9,735 |
| Manufacturing | 27,152 | 26,801 |  | 30,088 |
| Communications | 20,206 | 20,850 |  | 20,858 |
| Electric, Gas, Sanitary Services | 18,216 | 19,710 |  | 18,814 |
| Wholesale Trade | 45,094 | 39,629 |  | 39,607 |
| Retail Trade Total | 302,907 | 296,632 |  | 325,790 |
| Building Materials | 22,018 | 16,266 |  | 21,301 |
| General Merchandise | 43,048 | 52,019 |  | 47,778 |
| Food | 46,079 | 45,206 |  | 48,524 |
| Auto Dealers, Gas Stations | 104,723 | 97,451 |  | 118,206 |
| Apparel | 3,573 | 3,387 |  | 3,611 |
| Furniture | 13,381 | 11,815 |  | 13,342 |
| Eating and Drinking | 37,802 | 34,482 |  | 38,032 |
| Miscellaneous Retail | 32,283 | 36,006 |  | 34,996 |
| Services Total | 60,665 | 55,818 |  | 60,127 |
| Hotels | 2,484 | 1,875 |  | 2,593 |
| Personal Services | 1,022 | 1,208 |  | 743 |
| Business Services | 20,642 | 16,365 |  | 18,377 |
| Auto Repair, Parking | 19,540 | 16,862 |  | 20,506 |
| Other Services | 16,977 | 19,508 |  | 17,908 |
| Ag., Mining, Transportation, FIRE, Govt. | 5,806 | 3,138 |  | 6,060 |
| Unclassified by Industry | 5,016 | 4,702 |  | 5,252 |
| Grand Total | \$494,976 | \$476,619 |  | \$516,331 |

[^19]
## Rockland County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

## Semiannual Industry Totals

(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 2,171,787$ | $\$ 85,345$ | 4.09 |
| $3 / 94-2 / 95$ | $2,293,825$ | 122,038 | 5.62 |
| $3 / 95-2 / 96$ | $2,292,531$ | $(1,294)$ | $(0.06)$ |
| $3 / 96-2 / 97$ | $2,473,065$ | 180,534 | 7.87 |
| $3 / 97-2 / 98^{* *}$ | $2,643,688$ | 170,623 | 6.90 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$26,104 | \$31,291 |  | \$26,431 |
| Manufacturing | 77,208 | 97,842 |  | 72,735 |
| Communications | 52,003 | 53,636 |  | 60,004 |
| Electric, Gas, Sanitary Services | 55,883 | 53,636 |  | 55,444 |
| Wholesale Trade | 108,316 | 109,885 |  | 108,744 |
| Retail Trade Total | 701,062 | 723,882 |  | 834,347 |
| Building Materials | 44,322 | 37,709 |  | 68,126 |
| General Merchandise | 97,160 | 117,405 |  | 129,168 |
| Food | 64,895 | 61,888 |  | 65,886 |
| Auto Dealers, Gas Stations | 220,344 | 204,300 |  | 223,883 |
| Apparel | 42,945 | 46,005 |  | 67,821 |
| Furniture | 45,897 | 51,101 |  | 57,230 |
| Eating and Drinking | 86,615 | 83,712 |  | 96,361 |
| Miscellaneous Retail | 98,884 | 121,762 |  | 125,872 |
| Services Total | 191,041 | 207,398 |  | 198,655 |
| Hotels | 16,728 | 17,299 |  | 18,780 |
| Personal Services | 3,403 | 3,535 |  | 3,739 |
| Business Services | 76,659 | 90,607 |  | 82,524 |
| Auto Repair, Parking | 48,705 | 45,679 |  | 49,815 |
| Other Services | 45,546 | 50,278 |  | 43,797 |
| Ag., Mining, Transportation, FIRE, Govt. | 37,040 | 30,313 |  | 37,436 |
| Unclassified by Industry | 41,815 | 45,333 |  | 70,107 |
| Grand Total | \$1,290,472 | \$1,353,216 |  | \$1,463,903 |

* Preliminary
** Revised


## St. Lawrence County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$7,802 | \$8,934 |  | \$11,980 |
| Manufacturing | 26,797 | 27,964 |  | 28,993 |
| Communications | 13,078 | 14,460 |  | 14,273 |
| Electric, Gas, Sanitary Services | 30,274 | 34,392 |  | 44,318 |
| Wholesale Trade | 43,853 | 39,149 |  | 41,132 |
| Retail Trade Total | 267,753 | 263,351 |  | 281,476 |
| Building Materials | 20,986 | 19,521 |  | 24,448 |
| General Merchandise | 54,426 | 65,357 |  | 57,443 |
| Food | 19,161 | 17,159 |  | 19,495 |
| Auto Dealers, Gas Stations | 91,391 | 74,209 |  | 96,257 |
| Apparel | 5,988 | 6,375 |  | 6,008 |
| Furniture | 9,058 | 9,281 |  | 9,074 |
| Eating and Drinking | 26,599 | 24,923 |  | 27,574 |
| Miscellaneous Retail | 40,144 | 46,526 |  | 41,177 |
| Services Total | 37,601 | 42,501 |  | 42,496 |
| Hotels | 6,185 | 5,892 |  | 6,251 |
| Personal Services | 1,210 | 1,288 |  | 1,236 |
| Business Services | 10,066 | 13,488 |  | 12,852 |
| Auto Repair, Parking | 9,959 | 8,699 |  | 8,962 |
| Other Services | 10,181 | 13,134 |  | 13,195 |
| Ag., Mining, Transportation, FIRE, Govt. | 9,321 | 6,606 |  | 17,172 |
| Unclassified by Industry | 4,257 | 3,759 |  | 4,265 |
| Grand Total | \$440,736 | \$441,116 |  | \$486,105 |

[^20]
## Saratoga County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals (In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount |  |  |  |$\left.\quad \begin{array}{l}\text { Percent }\end{array}\right]$



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$17,606 | \$14,910 |  | \$16,927 |
| Manufacturing | 37,647 | 36,620 |  | 37,941 |
| Communications | 29,965 | 30,397 |  | 31,857 |
| Electric, Gas, Sanitary Services | 27,529 | 27,668 |  | 28,989 |
| Wholesale Trade | 69,709 | 67,411 |  | 68,812 |
| Retail Trade Total | 574,997 | 547,235 |  | 608,426 |
| Building Materials | 58,406 | 40,999 |  | 50,302 |
| General Merchandise | 78,988 | 91,767 |  | 84,120 |
| Food | 71,648 | 67,446 |  | 69,898 |
| Auto Dealers, Gas Stations | 177,089 | 156,160 |  | 198,566 |
| Apparel | 20,299 | 22,183 |  | 23,929 |
| Furniture | 22,852 | 26,173 |  | 30,598 |
| Eating and Drinking | 71,881 | 57,274 |  | 75,550 |
| Miscellaneous Retail | 73,834 | 85,233 |  | 75,463 |
| Services Total | 112,814 | 98,357 |  | 114,034 |
| Hotels | 21,332 | 11,737 |  | 21,196 |
| Personal Services | 3,527 | 3,710 |  | 3,076 |
| Business Services | 28,104 | 28,776 |  | 30,324 |
| Auto Repair, Parking | 31,607 | 29,057 |  | 31,994 |
| Other Services | 28,244 | 25,077 |  | 27,444 |
| Ag., Mining, Transportation, FIRE, Govt. | 19,235 | 15,732 |  | 20,958 |
| Unclassified by Industry | 9,258 | 15,497 |  | 23,895 |
| Grand Total | \$898,760 | \$853,827 |  | \$951,839 |

[^21]
## Schenectady County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount |  |  |  |$\left.] \begin{array}{l}\text { Percent }\end{array}\right]$



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** |
| Construction | $\mathbf{3 1 5 , 0 8 8}$ | $\mathbf{3 1 3 , 5 9 6}$ | $\mathbf{8} / \mathbf{9 8}{ }^{*}$ |
| Manufacturing | 56,178 | 59,656 | 53,809 |
| Communications | 23,582 | 24,668 | 25,926 |
| Electric, Gas, Sanitary Services | 66,744 | 73,710 | 65,033 |
| Wholesale Trade | 49,459 | 48,757 | 49,644 |
| Retail Trade Total | 408,260 | 411,080 | 436,150 |
| Building Materials | 33,701 | 28,603 | 36,397 |
| General Merchandise | 61,353 | 74,014 | 62,412 |
| Food | 49,865 | 50,557 | 49,848 |
| Auto Dealers, Gas Stations | 129,740 | 111,840 | 141,246 |
| Apparel | 14,264 | 15,448 | 15,269 |
| Furniture | 17,059 | 19,512 | 24,139 |
| Eating and Drinking | 42,081 | 39,280 | 42,713 |
| Miscellaneous Retail | 60,197 | 71,826 | 64,126 |
| Services Total | 81,242 | 80,363 | 75,605 |
| Hotels | 4,353 | 3,603 | 4,438 |
| Personal Services | 1,949 | 2,571 | 2,229 |
| Business Services | 30,907 | 30,569 | 29,057 |
| Auto Repair, Parking | 22,954 | 21,865 | 24,091 |
| Other Services | 21,079 | 21,755 | 15,790 |
| Ag., Mining, Transportation, FIRE, Govt. | 12,442 | 9,190 | 11,930 |
| Unclassified by Industry | 15,225 | 12,680 | 14,098 |
| Grand Total | $\mathbf{\$ 7 2 8 , 2 2 0}$ | $\$ 733,700$ | $\$ 742,631$ |

[^22]
## Schoharie County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |
| $3 / 93-2 / 94$ | $\$ 179,426$ | $\$ 15,593$ | 9.52 |
| $3 / 94-2 / 95$ | 180,459 | 1,033 | 0.58 |
| $3 / 95-2 / 96$ | 202,890 | 22,431 | 12.43 |
| $3 / 96-2 / 97$ | 224,236 | 21,346 | 10.52 |
| $3 / 97-2 / 98^{* *}$ | 202,357 | $(21,879)$ | $(9.76)$ |



## Semiannual Industry Totals

(In Thousands)

| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 * |
| Construction | \$1,465 | \$1,637 | \$1,389 |
| Manufacturing | 4,150 | 2,783 | 3,476 |
| Communications | 3,459 | 3,619 | 3,753 |
| Electric, Gas, Sanitary Services | 3,272 | 3,461 | 3,326 |
| Wholesale Trade | 10,782 | 9,114 | 10,575 |
| Retail Trade Total | 66,317 | 63,959 | 71,389 |
| Building Materials | 4,647 | 3,964 | 4,844 |
| General Merchandise | 13,875 | 14,445 | 14,757 |
| Food | 7,483 | 7,412 | 7,695 |
| Auto Dealers, Gas Stations | 21,713 | 19,915 | 24,882 |
| Apparel | 812 | 693 | 1,332 |
| Furniture | 1,537 | 1,900 | 2,316 |
| Eating and Drinking | 5,347 | 4,661 | 5,766 |
| Miscellaneous Retail | 10,903 | 10,969 | 9,797 |
| Services Total | 12,433 | 9,757 | 12,416 |
| Hotels | 1,841 | 1,199 | 2,078 |
| Personal Services | 240 | 270 | 249 |
| Business Services | 2,486 | 2,676 | 2,872 |
| Auto Repair, Parking | 3,284 | 2,687 | 2,897 |
| Other Services | 4,582 | 2,925 | 4,320 |
| Ag., Mining, Transportation, FIRE, Govt. | 2,417 | 1,815 | 2,426 |
| Unclassified by Industry | 879 | 1,038 | 885 |
| Grand Total | \$105,174 | \$97,183 | \$109,635 |

## Schuyler County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)
\(\left.$$
\begin{array}{lrrr}\hline \text { Period } & \begin{array}{r}\text { Taxable Sales } \\
\text { \& Purchases }\end{array}
$$ \& \begin{array}{r}Change from Previous Period <br>

Amount\end{array} \& Percent\end{array}\right]\)| $3 / 93-2 / 94$ | $\$ 99,907$ | $\$ 1,427$ | 4.35 |
| :--- | ---: | ---: | ---: |
| $3 / 94-2 / 95$ | 104,222 | 3,315 | 3.37 |
| $3 / 95-2 / 96$ | 107,739 | 3,517 | 1.99 |
| $3 / 96-2 / 97$ | 109,885 | 2,146 | 7.58 |
| $3 / 97-2 / 98^{* *}$ | 118,219 | 8,334 |  |



Semiannual Industry Totals
(In Thousands)

| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$1,818 | \$1,237 |  | \$1,124 |
| Manufacturing | 5,123 | 4,552 |  | 4,114 |
| Communications | 2,094 | 1,903 |  | 2,270 |
| Electric, Gas, Sanitary Services | 4,507 | 2,601 |  | 1,589 |
| Wholesale Trade | 6,395 | 3,832 |  | 5,904 |
| Retail Trade Total | 38,308 | 29,825 |  | 42,912 |
| Building Materials | 2,740 | 2,229 |  | 3,079 |
| General Merchandise | 486 | 486 |  | 433 |
| Food | 4,776 | 4,226 |  | 5,119 |
| Auto Dealers, Gas Stations | 13,357 | 11,294 |  | 16,181 |
| Apparel | 1,010 | 1,214 |  | 1,040 |
| Furniture | 386 | 373 |  | 361 |
| Eating and Drinking | 5,264 | 3,524 |  | 5,491 |
| Miscellaneous Retail | 10,289 | 6,479 |  | 11,208 |
| Services Total | 7,346 | 5,686 |  | 7,499 |
| Hotels | 1,817 | 850 |  | 1,868 |
| Personal Services | 93 | 64 |  | 55 |
| Business Services | 2,224 | 1,890 |  | 1,386 |
| Auto Repair, Parking | 1,650 | 1,756 |  | 2,147 |
| Other Services | 1,562 | 1,126 |  | 2,043 |
| Ag., Mining, Transportation, FIRE, Govt. | 1,163 | 952 |  | 889 |
| Unclassified by Industry | 415 | 462 |  | 653 |
| Grand Total | \$67,169 | \$51,050 |  | \$66,954 |

## Seneca County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 }}{ }^{\boldsymbol{*}}$.

## Steuben County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



|  | Selling Period |  |  |
| :--- | ---: | ---: | ---: |
| Industry | $\mathbf{3 / 9 7 - 8 / 9 7}$ | $\mathbf{9 / 9 7 - 2 / 9 8}$ | ** | $\mathbf{3 / 9 8 \mathbf { - 8 / 9 8 }}{ }^{\boldsymbol{*}}$.

## Suffolk County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |
| $3 / 93-2 / 94$ | $\$ 13,187,744$ | $\$ 374,658$ | 2.92 |
| $3 / 94-2 / 95$ | $14,071,150$ | 883,406 | 6.70 |
| $3 / 95-2 / 96$ | $14,507,202$ | 436,052 | 3.10 |
| $3 / 96-2 / 97$ | $15,428,247$ | 921,045 | 6.35 |
| $3 / 97-2 / 98^{* *}$ | $16,271,233$ | 842,986 | 5.46 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$125,712 | \$114,052 |  | \$139,415 |
| Manufacturing | 327,569 | 288,726 |  | 322,336 |
| Communications | 318,995 | 322,534 |  | 346,053 |
| Electric, Gas, Sanitary Services | 627,437 | 666,457 |  | 598,702 |
| Wholesale Trade | 570,205 | 551,697 |  | 624,808 |
| Retail Trade Total | 4,875,618 | 4,965,329 |  | 5,355,542 |
| Building Materials | 507,616 | 446,816 |  | 568,741 |
| General Merchandise | 539,332 | 630,037 |  | 573,026 |
| Food | 383,874 | 346,373 |  | 394,144 |
| Auto Dealers, Gas Stations | 1,377,164 | 1,319,051 |  | 1,550,122 |
| Apparel | 332,234 | 364,491 |  | 402,838 |
| Furniture | 320,769 | 365,548 |  | 365,025 |
| Eating and Drinking | 521,259 | 455,967 |  | 558,200 |
| Miscellaneous Retail | 893,370 | 1,037,046 |  | 943,446 |
| Services Total | 977,039 | 879,539 |  | 997,290 |
| Hotels | 94,275 | 68,977 |  | 105,157 |
| Personal Services | 27,355 | 20,505 |  | 22,617 |
| Business Services | 359,491 | 326,160 |  | 361,733 |
| Auto Repair, Parking | 252,487 | 235,974 |  | 253,491 |
| Other Services | 243,431 | 227,923 |  | 254,292 |
| Ag., Mining, Transportation, FIRE, Govt. | 227,248 | 166,600 |  | 248,876 |
| Unclassified by Industry | 113,659 | 152,817 |  | 127,806 |
| Grand Total | \$8,163,482 | \$8,107,751 |  | \$8,760,828 |

* Preliminary
** Revised


## Sullivan County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | :---: | :---: |
| $3 / 93-2 / 94$ | $\$ 539,601$ | $(\$ 41,020)$ | $(7.06)$ |
| $3 / 94-2 / 95$ | 558,261 | 18,660 | 3.46 |
| $3 / 95-2 / 96$ | 551,657 | $(6,604)$ | $(1.18)$ |
| $3 / 96-2 / 97$ | 554,966 | 3,309 | 0.60 |
| $3 / 97-2 / 98^{* *}$ | 577,062 | 22,096 | 3.98 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$4,951 | \$5,500 |  | \$5,410 |
| Manufacturing | 13,404 | 18,116 |  | 12,907 |
| Communications | 11,507 | 11,056 |  | 12,246 |
| Electric, Gas, Sanitary Services | 9,845 | 9,411 |  | 9,823 |
| Wholesale Trade | 22,557 | 18,295 |  | 23,099 |
| Retail Trade Total | 176,827 | 148,406 |  | 179,262 |
| Building Materials | 21,409 | 15,490 |  | 20,872 |
| General Merchandise | 15,719 | 14,933 |  | 16,349 |
| Food | 20,582 | 16,963 |  | 20,676 |
| Auto Dealers, Gas Stations | 54,218 | 48,453 |  | 56,195 |
| Apparel | 4,454 | 3,473 |  | 4,201 |
| Furniture | 5,346 | 4,737 |  | 6,422 |
| Eating and Drinking | 21,707 | 15,032 |  | 20,191 |
| Miscellaneous Retail | 33,392 | 29,325 |  | 34,356 |
| Services Total | 64,649 | 45,616 |  | 56,218 |
| Hotels | 35,404 | 21,440 |  | 29,022 |
| Personal Services | 600 | 592 |  | 531 |
| Business Services | 9,524 | 8,224 |  | 8,526 |
| Auto Repair, Parking | 10,255 | 9,337 |  | 9,908 |
| Other Services | 8,866 | 6,023 |  | 8,231 |
| Ag., Mining, Transportation, FIRE, Govt. | 6,192 | 4,838 |  | 6,287 |
| Unclassified by Industry | 2,868 | 3,024 |  | 6,005 |
| Grand Total | \$312,800 | \$264,262 |  | \$311,257 |

[^23]
## Tioga County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount | Percent |  |  |
| $3 / 93-2 / 94$ | $\$ 350,797$ | $\$ 91,317$ | 35.19 |
| $3 / 94-2 / 95$ | 279,304 | $(71,493)$ | $(20.38)$ |
| $3 / 95-2 / 96$ | 276,903 | $(2,401)$ | $(0.86)$ |
| $3 / 96-2 / 97$ | 282,824 | 5,921 | 2.14 |
| $3 / 97-2 / 98^{* *}$ | 290,427 | 7,603 | 2.69 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$3,057 | \$3,527 |  | \$3,360 |
| Manufacturing | 12,689 | 11,239 |  | 11,400 |
| Communications | 4,944 | 5,507 |  | 5,339 |
| Electric, Gas, Sanitary Services | 17,083 | 18,357 |  | 15,938 |
| Wholesale Trade | 17,108 | 16,370 |  | 16,845 |
| Retail Trade Total | 74,924 | 68,894 |  | 78,066 |
| Building Materials | 6,272 | 5,007 |  | 5,744 |
| General Merchandise | 2,459 | 3,366 |  | 3,026 |
| Food | 6,029 | 5,310 |  | 7,858 |
| Auto Dealers, Gas Stations | 30,475 | 24,954 |  | 32,423 |
| Apparel | 583 | 915 |  | 696 |
| Furniture | 4,960 | 4,520 |  | 4,514 |
| Eating and Drinking | 7,771 | 6,909 |  | 8,339 |
| Miscellaneous Retail | 16,375 | 17,913 |  | 15,466 |
| Services Total | 14,513 | 13,395 |  | 17,189 |
| Hotels | 2,134 | 1,605 |  | 1,944 |
| Personal Services | 193 | 286 |  | 151 |
| Business Services | 5,423 | 5,809 |  | 5,064 |
| Auto Repair, Parking | 3,035 | 2,891 |  | 3,100 |
| Other Services | 3,728 | 2,804 |  | 6,930 |
| Ag., Mining, Transportation, FIRE, Govt. | 2,773 | 2,524 |  | 2,761 |
| Unclassified by Industry | 1,816 | 1,707 |  | 1,072 |
| Grand Total | \$148,907 | \$141,520 |  | \$151,970 |

* Preliminary
** Revised


## Tompkins County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals (In Thousands)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | ---: | ---: |
| Amount |  |  |  |$\left.\quad \begin{array}{l}\text { Percent }\end{array}\right]$



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$7,145 | \$6,283 |  | \$6,202 |
| Manufacturing | 19,877 | 15,687 |  | 17,399 |
| Communications | 14,458 | 15,429 |  | 15,521 |
| Electric, Gas, Sanitary Services | 44,267 | 45,071 |  | 38,751 |
| Wholesale Trade | 32,684 | 28,649 |  | 30,372 |
| Retail Trade Total | 225,532 | 228,357 |  | 239,948 |
| Building Materials | 16,254 | 11,910 |  | 16,346 |
| General Merchandise | 36,936 | 41,322 |  | 34,814 |
| Food | 25,466 | 25,891 |  | 27,685 |
| Auto Dealers, Gas Stations | 55,538 | 51,281 |  | 66,255 |
| Apparel | 8,268 | 9,192 |  | 8,411 |
| Furniture | 9,965 | 13,400 |  | 11,567 |
| Eating and Drinking | 32,974 | 30,148 |  | 34,342 |
| Miscellaneous Retail | 40,131 | 45,213 |  | 40,528 |
| Services Total | 66,449 | 63,954 |  | 62,253 |
| Hotels | 8,609 | 5,994 |  | 8,659 |
| Personal Services | 1,491 | 1,338 |  | 1,385 |
| Business Services | 12,597 | 12,264 |  | 11,680 |
| Auto Repair, Parking | 15,275 | 14,492 |  | 16,574 |
| Other Services | 28,477 | 29,866 |  | 23,955 |
| Ag., Mining, Transportation, FIRE, Govt. | 11,813 | 10,519 |  | 11,637 |
| Unclassified by Industry | 5,692 | 3,935 |  | 4,571 |
| Grand Total | \$427,917 | \$417,884 |  | \$426,654 |

[^24]
## Ulster County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$9,831 | \$8,739 |  | \$8,730 |
| Manufacturing | 33,644 | 26,464 |  | 28,928 |
| Communications | 31,064 | 33,237 |  | 37,052 |
| Electric, Gas, Sanitary Services | 52,569 | 56,279 |  | 53,502 |
| Wholesale Trade | 42,694 | 42,275 |  | 42,485 |
| Retail Trade Total | 454,964 | 480,987 |  | 499,825 |
| Building Materials | 31,665 | 39,028 |  | 49,329 |
| General Merchandise | 72,646 | 85,496 |  | 76,487 |
| Food | 58,095 | 53,686 |  | 58,568 |
| Auto Dealers, Gas Stations | 131,613 | 119,860 |  | 144,339 |
| Apparel | 15,710 | 18,929 |  | 21,640 |
| Furniture | 13,228 | 16,078 |  | 16,347 |
| Eating and Drinking | 49,535 | 45,848 |  | 51,843 |
| Miscellaneous Retail | 82,472 | 102,062 |  | 81,272 |
| Services Total | 120,328 | 101,837 |  | 114,656 |
| Hotels | 36,076 | 27,526 |  | 36,881 |
| Personal Services | 1,827 | 1,861 |  | 1,689 |
| Business Services | 37,408 | 29,653 |  | 29,611 |
| Auto Repair, Parking | 24,209 | 23,821 |  | 24,894 |
| Other Services | 20,808 | 18,976 |  | 21,581 |
| Ag., Mining, Transportation, FIRE, Govt. | 14,270 | 12,344 |  | 14,702 |
| Unclassified by Industry | 7,068 | 5,688 |  | 6,216 |
| Grand Total | \$766,432 | \$767,850 |  | \$806,096 |

* Preliminary
** Revised


## Warren County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$11,207 | \$9,944 |  | \$13,699 |
| Manufacturing | 20,916 | 17,799 |  | 21,246 |
| Communications | 11,150 | 12,175 |  | 12,030 |
| Electric, Gas, Sanitary Services | 16,164 | 16,389 |  | 14,456 |
| Wholesale Trade | 40,803 | 35,254 |  | 39,877 |
| Retail Trade Total | 304,753 | 275,057 |  | 326,205 |
| Building Materials | 24,262 | 22,468 |  | 27,448 |
| General Merchandise | 54,782 | 64,169 |  | 56,287 |
| Food | 35,629 | 30,478 |  | 38,617 |
| Auto Dealers, Gas Stations | 67,004 | 54,735 |  | 73,810 |
| Apparel | 24,199 | 17,965 |  | 24,045 |
| Furniture | 13,269 | 14,076 |  | 15,180 |
| Eating and Drinking | 45,981 | 31,701 |  | 50,352 |
| Miscellaneous Retail | 39,627 | 39,465 |  | 40,466 |
| Services Total | 106,379 | 69,353 |  | 112,401 |
| Hotels | 49,538 | 22,232 |  | 51,139 |
| Personal Services | 1,147 | 1,103 |  | 1,182 |
| Business Services | 12,901 | 12,420 |  | 15,939 |
| Auto Repair, Parking | 16,241 | 15,497 |  | 16,343 |
| Other Services | 26,552 | 18,101 |  | 27,798 |
| Ag., Mining, Transportation, FIRE, Govt. | 12,141 | 7,703 |  | 12,937 |
| Unclassified by Industry | 7,030 | 4,342 |  | 5,382 |
| Grand Total | \$530,543 | \$448,016 |  | \$558,233 |

[^25]
## Washington County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 279,768$ | $\$ 7,370$ | 2.71 |
| $3 / 94-2 / 95$ | 293,090 | 13,322 | 4.76 |
| $3 / 95-2 / 96$ | 294,263 | 1,173 | 0.40 |
| $3 / 96-2 / 97$ | 306,611 | 12,348 | 4.20 |
| $3 / 97-2 / 98^{* *}$ | 317,816 | 11,205 | 3.65 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$4,328 | \$3,971 |  | \$4,962 |
| Manufacturing | 9,358 | 8,205 |  | 10,844 |
| Communications | 6,220 | 6,316 |  | 6,647 |
| Electric, Gas, Sanitary Services | 4,623 | 4,407 |  | 5,321 |
| Wholesale Trade | 11,902 | 11,720 |  | 11,618 |
| Retail Trade Total | 105,646 | 101,031 |  | 115,547 |
| Building Materials | 9,586 | 8,349 |  | 11,232 |
| General Merchandise | 11,804 | 13,064 |  | 12,338 |
| Food | 17,498 | 16,281 |  | 17,789 |
| Auto Dealers, Gas Stations | 38,488 | 33,479 |  | 45,607 |
| Apparel | 728 | 670 |  | 786 |
| Furniture | 2,763 | 2,906 |  | 2,980 |
| Eating and Drinking | 10,418 | 9,083 |  | 11,003 |
| Miscellaneous Retail | 14,361 | 17,199 |  | 13,812 |
| Services Total | 16,641 | 15,846 |  | 17,412 |
| Hotels | 262 | 137 |  | 182 |
| Personal Services | 352 | 294 |  | 271 |
| Business Services | 4,795 | 5,164 |  | 5,772 |
| Auto Repair, Parking | 7,101 | 6,325 |  | 7,169 |
| Other Services | 4,131 | 3,926 |  | 4,018 |
| Ag., Mining, Transportation, FIRE, Govt. | 2,625 | 2,188 |  | 2,565 |
| Unclassified by Industry | 1,463 | 1,326 |  | 1,317 |
| Grand Total | \$162,806 | \$155,010 |  | \$176,233 |

* Preliminary
** Revised


## Wayne County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 574,387$ | $\$ 28,257$ | 5.17 |
| $3 / 94-2 / 95$ | 594,214 | 19,827 | 3.45 |
| $3 / 95-2 / 96$ | 615,207 | 20,993 | 3.53 |
| $3 / 96-2 / 97$ | 623,519 | 8,312 | 1.35 |
| $3 / 97-2 / 98^{* *}$ | 659,399 | 35,880 | 5.75 |



| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 ** | 3/98-8/98 * |
| Construction | \$6,199 | \$6,326 | \$6,492 |
| Manufacturing | 17,498 | 15,478 | 18,089 |
| Communications | 11,097 | 12,075 | 13,175 |
| Electric, Gas, Sanitary Services | 18,354 | 28,562 | 16,231 |
| Wholesale Trade | 39,363 | 39,917 | 44,412 |
| Retail Trade Total | 199,314 | 174,580 | 203,788 |
| Building Materials | 17,325 | 12,950 | 16,101 |
| General Merchandise | 25,542 | 29,676 | 26,539 |
| Food | 26,632 | 20,648 | 23,932 |
| Auto Dealers, Gas Stations | 73,036 | 58,668 | 81,557 |
| Apparel | 1,350 | 1,295 | 1,407 |
| Furniture | 7,670 | 7,737 | 8,617 |
| Eating and Drinking | 20,746 | 17,187 | 21,185 |
| Miscellaneous Retail | 27,013 | 26,419 | 24,450 |
| Services Total | 36,268 | 35,032 | 33,929 |
| Hotels | 905 | 669 | 963 |
| Personal Services | 742 | 765 | 682 |
| Business Services | 13,535 | 13,578 | 10,592 |
| Auto Repair, Parking | 10,848 | 9,826 | 11,146 |
| Other Services | 10,238 | 10,194 | 10,546 |
| Ag., Mining, Transportation, FIRE, Govt. | 7,795 | 5,717 | 8,964 |
| Unclassified by Industry | 2,565 | 3,259 | 3,899 |
| Grand Total | \$338,453 | \$320,946 | \$348,979 |

[^26]
## Westchester County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

Semiannual Industry Totals
(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 9,718,130$ | $\$ 123,659$ | 1.29 |
| $3 / 94-2 / 95$ | $10,140,212$ | 422,082 | 4.34 |
| $3 / 95-2 / 96$ | $10,679,202$ | 538,990 | 5.32 |
| $3 / 96-2 / 97$ | $11,375,377$ | 696,175 | 6.52 |
| $3 / 97-2 / 98^{* *}$ | $11,823,022$ | 447,645 | 3.94 |



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 * |
| Construction | \$107,418 | \$106,013 |  | \$117,543 |
| Manufacturing | 251,941 | 284,429 |  | 338,320 |
| Communications | 252,376 | 262,634 |  | 284,003 |
| Electric, Gas, Sanitary Services | 436,103 | 475,426 |  | 430,384 |
| Wholesale Trade | 348,859 | 351,943 |  | 375,017 |
| Retail Trade Total | 3,265,504 | 3,492,839 |  | 3,463,610 |
| Building Materials | 249,668 | 227,190 |  | 268,233 |
| General Merchandise | 480,404 | 574,972 |  | 496,864 |
| Food | 214,774 | 207,766 |  | 218,768 |
| Auto Dealers, Gas Stations | 840,440 | 811,801 |  | 902,420 |
| Apparel | 299,896 | 328,441 |  | 323,210 |
| Furniture | 262,712 | 291,634 |  | 273,879 |
| Eating and Drinking | 353,614 | 339,300 |  | 371,712 |
| Miscellaneous Retail | 563,996 | 711,735 |  | 608,524 |
| Services Total | 903,912 | 885,275 |  | 938,477 |
| Hotels | 99,765 | 106,136 |  | 109,827 |
| Personal Services | 18,019 | 19,568 |  | 18,212 |
| Business Services | 336,827 | 345,650 |  | 352,993 |
| Auto Repair, Parking | 198,060 | 183,634 |  | 193,621 |
| Other Services | 251,241 | 230,287 |  | 263,824 |
| Ag., Mining, Transportation, FIRE, Govt. | 145,026 | 122,432 |  | 151,648 |
| Unclassified by Industry | 65,852 | 65,040 |  | 85,496 |
| Grand Total | \$5,776,991 | \$6,046,031 |  | \$6,184,498 |

[^27]
## Wyoming County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

| Period | $\begin{array}{r}\text { Taxable Sales } \\ \text { \& Purchases }\end{array}$ | Change from Previous Period |  |
| :--- | ---: | :---: | ---: |
| Amount |  |  |  |$\left.] \begin{array}{l}\text { Percent }\end{array}\right]$



| Industry | Selling Period |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | ** | 3/98-8/98 |
| Construction | \$2,712 | \$2,154 |  | \$2,026 |
| Manufacturing | 6,535 | 5,398 |  | 6,402 |
| Communications | 5,038 | 7,390 |  | 5,818 |
| Electric, Gas, Sanitary Services | 3,564 | 4,289 |  | 3,507 |
| Wholesale Trade | 8,262 | 8,236 |  | 8,818 |
| Retail Trade Total | 85,093 | 76,922 |  | 90,921 |
| Building Materials | 7,129 | 6,201 |  | 7,650 |
| General Merchandise | 11,334 | 11,801 |  | 12,521 |
| Food | 13,422 | 11,795 |  | 13,339 |
| Auto Dealers, Gas Stations | 34,237 | 27,473 |  | 37,277 |
| Apparel | 456 | 399 |  | 393 |
| Furniture | 3,661 | 4,112 |  | 4,596 |
| Eating and Drinking | 8,048 | 6,760 |  | 8,068 |
| Miscellaneous Retail | 6,806 | 8,381 |  | 7,077 |
| Services Total | 13,082 | 12,707 |  | 13,370 |
| Hotels | 1,232 | 975 |  | 881 |
| Personal Services | 370 | 459 |  | 330 |
| Business Services | 3,876 | 3,956 |  | 4,556 |
| Auto Repair, Parking | 4,186 | 3,893 |  | 3,871 |
| Other Services | 3,418 | 3,424 |  | 3,732 |
| Ag., Mining, Transportation, FIRE, Govt. | 2,731 | 2,501 |  | 2,540 |
| Unclassified by Industry | 774 | 736 |  | 726 |
| Grand Total | \$127,791 | \$120,333 |  | \$134,128 |

[^28]
## Yates County

## Annual Totals

(In Thousands)

## Five-Year Trend

(In Millions)

## Semiannual Industry Totals

(In Thousands)

| Period | Taxable Sales <br> \& Purchases | Change from Previous Period <br> Amount | Percent |
| :--- | ---: | ---: | ---: |
| $3 / 93-2 / 94$ | $\$ 122,081$ | $\$ 2,940$ | 2.47 |
| $3 / 94-2 / 95$ | 128,134 | 6,053 | 4.96 |
| $3 / 95-2 / 96$ | 135,209 | 7,075 | 5.52 |
| $3 / 96-2 / 97$ | 140,174 | 4,965 | 3.67 |
| $3 / 97-2 / 98^{* *}$ | 144,346 | 4,172 | 2.98 |



| Industry | Selling Period |  |  |
| :---: | :---: | :---: | :---: |
|  | 3/97-8/97 | 9/97-2/98 | 3/98-8/98 |
| Construction | \$1,524 | \$1,415 | \$1,624 |
| Manufacturing | 6,756 | 5,561 | 6,427 |
| Communications | 2,325 | 2,544 | 2,514 |
| Electric, Gas, Sanitary Services | 1,474 | 1,554 | 1,329 |
| Wholesale Trade | 8,460 | 6,193 | 8,183 |
| Retail Trade Total | 44,775 | 39,450 | 47,114 |
| Building Materials | 4,945 | 4,167 | 5,251 |
| General Merchandise | 3,797 | 4,188 | 3,971 |
| Food | 3,204 | 2,412 | 3,244 |
| Auto Dealers, Gas Stations | 16,990 | 13,726 | 18,280 |
| Apparel | 353 | 334 | 336 |
| Furniture | 1,967 | 1,891 | 2,120 |
| Eating and Drinking | 5,422 | 4,673 | 5,833 |
| Miscellaneous Retail | 8,097 | 8,059 | 8,079 |
| Services Total | 9,007 | 8,245 | 10,598 |
| Hotels | 577 | 299 | 615 |
| Personal Services | 127 | 119 | 80 |
| Business Services | 1,910 | 2,061 | 1,954 |
| Auto Repair, Parking | 3,878 | 3,344 | 5,706 |
| Other Services | 2,515 | 2,422 | 2,243 |
| Ag., Mining, Transportation, FIRE, Govt. | 2,038 | 1,674 | 1,954 |
| Unclassified by Industry | 508 | 843 | 1,012 |
| Grand Total | \$76,867 | \$67,479 | \$80,755 |

[^29]** 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.

## Standard Industrial Code and Principle Industry Activity

 Codes Listing| Industry | $\begin{array}{r} \text { 2 Digit } \\ \text { SIC/PIA Code } \end{array}$ | $\begin{array}{r} 4 \text { Digit } \\ \text { SIC Code Range } \end{array}$ |
| :---: | :---: | :---: |
| 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 |
| Ag., Mining, Transportation, FIRE, Govt. |  |  |
| Agriculture | 01-09 | 0110-0971 |
| Mining | 10-14 | 1010-1499 |
| Transportation | 40-47 | 4010-4789 |
| Finance, Insurance and Real Estate | 60-67 | 6010-6799 |
| Government | 91-97 | 9110-9721 |
| Unclassified* | 99 | 9999 |

* Unclassified category includes vendors which could not be placed in one of the above industries and vendors that did not identify their business activity.


## 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, 1998

## Appendix C Combined State and County Sales Tax Rates Effective March 1, 1998


[^0]:    * Preliminary
    ** Revised

[^1]:    * Preliminary

[^2]:    * Preliminary
    ** Revised

[^3]:    * Preliminary
    ** Revised

[^4]:    * Preliminary
    ** Revised

[^5]:    * Preliminary
    ** Revised

[^6]:    * Preliminary
    ** Revised

[^7]:    * Preliminary
    ** Revised

[^8]:    * Preliminary
    ** Revised

[^9]:    * Preliminary
    ** Revised

[^10]:    * Preliminary
    ** Revised

[^11]:    * Preliminary
    ** Revised

[^12]:    * Preliminary

[^13]:    * Preliminary
    ** Revised

[^14]:    * Preliminary
    ** Revised

[^15]:    * Preliminary
    ** Revised

[^16]:    * Preliminary
    ** Revised

[^17]:    * Preliminary
    ** Revised

[^18]:    * Preliminary

[^19]:    * Preliminary
    ** Revised

[^20]:    * Preliminary
    ** Revised

[^21]:    * Preliminary
    ** Revised

[^22]:    * Preliminary
    ** Revised

[^23]:    * Preliminary
    ** Revised

[^24]:    * Preliminary
    ** Revised

[^25]:    * Preliminary
    ** Revised

[^26]:    * Preliminary
    ** Revised

[^27]:    * Preliminary
    ** Revised

[^28]:    * Preliminary
    ** Revised

[^29]:    * Preliminary

