

Office of Tax Policy Analysis

SIX-MONTH STATISTICAL SUMMARY AND REPORT



June 2001

Taxable Sales and Purchases

County and Industry Data for March 1999 - August 1999

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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 (4) 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.

During the six-month period prior to the issuance of this report, an intensive effort was undertaken to identify the standard industry code (SIC) for the growing number of vendors in the "Unclassified by Industry" sector. The outcome of this endeavor was the industry classification of some 29,000 previously unclassified vendors. The data for the March through August 1998 six-month selling period and the September 1998 through February 1999 six-month selling period were revised to reflect the reclassification of these 29,000 vendors.

Annual Sales and Purchases

Table 1 summarizes annual 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 1998 through February 1999 indicates that reported sales grew to \$189.1 billion, a 3.92 percent improvement from the previous year.

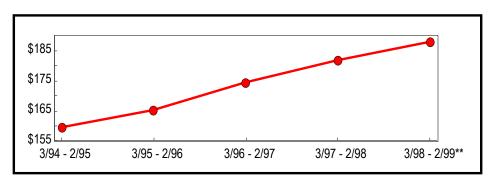
Table 1: Statewide Annual Totals (In Thousands)

		Change from Prev	vious Period
Period	Taxable Sales & Purchases	Amount	Percent
3/94 - 2/95	\$159,481,038	\$7,329,291	4.82
3/95 - 2/96	165,263,235	5,782,197	3.63
3/96 - 2/97	174,305,443	9,042,208	5.47
3/97 - 2/98	181,974,425	7,668,982	4.40
3/98 - 2/99**	189,101,218	7,126,793	3.92
** Revised			·

Figure 1 depicts that the March 1998 through February 1999 selling period continued the upward trend of annual sales that has been underway since the March 1994 through February 1995 selling period.

As a result, total taxable sales and purchases now stand 18.6% higher than the value posted five years ago.

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



^{**} Revised

Industry Analysis

Table 2 provides a look at statewide semiannual industry totals. Taxable sales and purchases for the March through August 1999 semiannual selling period reached \$100 billion. This amount exceeds the total reported for the previous year's comparable six-month selling period by 6 percent (\$5.7 billion).

Statewide, all but one major industry realized year-over-year growth for the latest semiannual selling period. The most significant increase was in the retail trade sector which reported gains of 6.5 percent. Percentage increases for the remaining major industry groups ranged from 2.1 percent in the agriculture, mining, transportation, finance, insurance and real estate (FIRE), and government sector to 6 percent in services. Electric, gas & sanitary services, which had not realized a year-over-year gain since the August 1996 through February 1997 semiannual period, experienced a growth rate of 5.9 percent.

The only industry to report a decline in taxable sales for the latest sixmonth period was the manufacturing sector. Its sales and purchases were down by 0.8 percent.

Retail sales continue to account for over half of taxable sales, contributing \$56 billion to the statewide total. During this most current six-month selling period, retail sales rose 6.5 percent from the previous year. Within retail sales, furniture and building materials reported the largest percentage increases in sales at 12 and 11.6 percent, respectively. Retail sales in building materials continued the upward trend noted in the September 1998 through February 1999 semiannual period. Percentage increases in the food, auto dealers and gas stations, and eating and drinking categories also exceeded the gain reported for the retail industry as a whole.

Table 2: Statewide Semiannual Industry Totals (In Thousands)

		Selling Period	
Industry	3/98 - 8/98**	9/98 - 2/99**	3/99 - 8/99
Construction	\$1,777,057	\$1,775,873	\$1,881,534
Manufacturing	5,287,383	5,115,624	5,244,680
Communications	4,573,034	4,612,204	4,773,115
Electric, Gas & Sanitary Services	5,649,442	5,737,505	5,985,721
Wholesale Trade	6,949,793	6,890,479	7,279,434
Retail Trade Total	52,778,509	52,269,456	56,207,054
Building Materials	3,500,042	3,164,622	3,905,748
General Merchandise	7,694,762	7,904,546	7,589,585
Food	4,070,467	4,101,828	4,368,813
Auto Dealers, Gas Stations	12,386,322	10,703,323	13,615,936
Apparel	4,937,788	4,999,867	5,248,090
Furniture	3,944,326	4,253,900	4,417,576
Eating and Drinking	7,534,106	7,319,746	8,035,184
Miscellaneous Retail	8,710,696	9,821,624	9,026,122
Services Total	15,220,826	15,517,237	16,133,975
Hotels	2,694,739	2,792,826	2,831,249
Personal Services	337,587	378,268	381,255
Business Services	5,891,758	6,103,549	6,292,799
Auto Repair, Parking	2,980,186	2,807,964	3,082,439
Other Services	3,316,556	3,434,630	3,546,233
Ag., Mining, Transportation, FIRE, Govt.	2,246,796	2,042,031	2,294,488
Unclassified by Industry	241,016	416,953	608,294
Grand Total	\$94,723,856	\$94,377,362	\$100,408,295

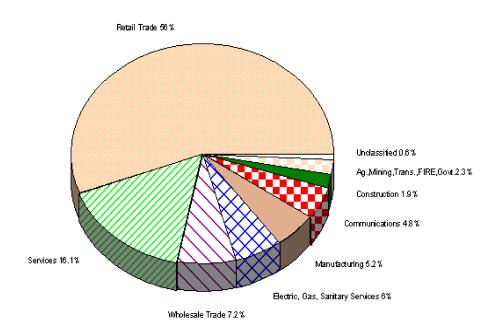
^{*} Preliminary

Within services, personal services reported growth of more than 12.9 percent from the previous year, continuing the trend noted during the last semiannual period. Business services and hotels also continued their upward trend in taxable sales with growth exceeding 6.8 percent and 5.1 percent, respectively.

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 continue to contribute over two-thirds of the State total.

^{**} Revised

Figure 2: Statewide Industry Shares



Regional Trends

All of the State's counties, with the exception of Chemung and St. Lawrence 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. The Capital Region and Central New York Region generally outperformed the state average growth rate of 6 percent.

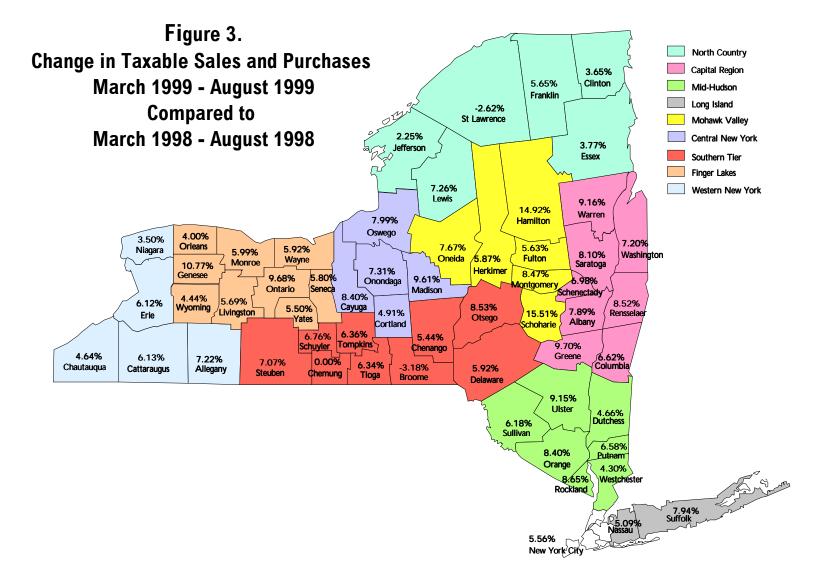


Table 3 indicates that three counties led the way in reporting double digit growth in total taxable sales and purchases for the March through August 1999 period as compared to the same period of the previous year. Of the remaining counties reporting gains in taxable sales and purchases, all but Jefferson county experienced a growth rate of more than 3 percent.

Schoharie and Hamilton counties experienced the most significant growth in taxable sales, reporting gains of 15.5 and 14.9 percent, respectively. Schoharie county's most significant gain was in the manufacturing industry where reported taxable sales and purchases were up 57 percent from the same reporting period in the previous year. Sales in the services sector increased by 23.1 percent, with the most notable gains reported in miscellaneous services (47.3 percent) and hotels (34.7 percent). Much of Schoharie county's reported gains were due to increased sales in industries related to computer systems. The only two industries reporting losses were electric, gas, & sanitary services (-9.2 percent) and agriculture, mining, transportation, FIRE and government (-2.8 percent).

Hamilton county's gains were more broadly distributed with manufacturing, wholesale trade, and agriculture, mining, transportation, FIRE and government all experiencing gains of 26 percent or more. Further analysis of this data indicates that the growth in taxable sales in these industries is related, in part, to the reporting on tax returns of previously unreported sales in the technology industry. Similar to Schoharie county, Hamilton county also reported a decline in the electric, gas, & sanitary services sector (-7.1 percent). Hamilton county also experienced a small decline in its construction industry, with taxable sales and purchases off by 1.9 percent.

Genesee county reported double digit gains in taxable sales and purchases, growing by 10.8 percent from the same reporting period in the previous year. Genesee county's gains were also widely dispersed among several industries with services (14.2 percent), retail trade (13 percent) and construction (10.1 percent) providing the major stimuli. The only industry to report a loss was the communications industry with a 12.5 percent decline in reported sales and purchases.

St. Lawrence county was the only county to report any year-over-year decline in aggregate activity, falling by 2.6 percent. Within St. Lawrence

county, the drop in taxable sales was mainly attributed to agriculture, mining, transportation, FIRE, and government services (-35.1 percent), electric, gas & sanitary services (-28.1 percent) and manufacturing (-25.8 percent).

	March 1998-	March 1999-	Percent		March 1998-	March 1999-	Percen
County	August 1998**	August 1999*	Change	County	August 1998**	August 1999*	Change
Albany	2,089,510	2,254,400	7.89	Oneida	1,014,810	1,092,667	7.67
Allegany	145,615	156,133	7.22	Onondaga	2,684,450	2,880,772	7.31
Broome	992,181	1,023,775	3.18	Ontario	651,757	714,834	9.68
Cattaraugus	319,961	339,560	6.13	Orange	1,759,489	1,907,252	8.40
Cayuga	317,294	343,942	8.40	Orleans	120,623	125,449	4.00
Chautauqua	605,740	633,823	4.64	Oswego	478,854	517,109	7.99
Chemung	514,251	514,242	0.00	Otsego	271,653	294,812	8.53
Chenango	177,896	187,574	5.44	Putnam	365,992	390,075	6.58
Clinton	408,831	423,762	3.65	Rensselaer	516,637	560,669	8.52
Columbia	256,396	273,370	6.62	Rockland	1,457,576	1,583,653	8.65
Cortland	214,616	225,151	4.91	St. Lawrence	488,764	475,979	-2.62
Delaware	189,054	200,251	5.92	Saratoga	944,723	1,021,207	8.10
Dutchess	1,448,339	1,515,766	4.66	Schenectady	738,617	790,192	6.98
Erie	4,873,947	5,172,217	6.12	Schoharie	108,454	125,273	15.51
Essex	215,112	223,214	3.77	Schuyler	65,743	70,187	6.76
Franklin	163,629	172,874	5.65	Seneca	166,128	175,768	5.80
Fulton	204,571	216,083	5.63	Steuben	400,703	429,019	7.07
Genesee	286,793	317,689	10.77	Suffolk	8,780,813	9,478,087	7.94
Greene	188,590	206,875	9.70	Sullivan	309,079	328,171	6.18
Hamilton	32,771	37,660	14.92	Tioga	151,546	161,153	6.34
Herkimer	201,785	213,623	5.87	Tompkins	424,892	451,915	6.36
Jefferson	565,354	578,080	2.25	Ulster	804,449	878,074	9.15
Lewis	80,446	86,287	7.26	Warren	556,551	607,551	9.16
Livingston	236,475	249,921	5.69	Washington	176,184	188,871	7.20
Madison	243,964	267,416	9.61	Wayne	349,549	0370,231	5.92
Monroe	4,062,224	4,305,354	5.99	Westchester	6,164,169	6,429,103	4.30
Montgomery	200,303	217,278	8.47	Wyoming	134,398	140,361	4.44
Nassau	8,378,790	8,805,502	5.09	Yates	80,555	84,984	5.50
Niagara	1,042,831	1,079,377	3.50	New York City	35,899,429	37,893,678	5.56

Note: Dollar data is in thousands.

^{*} Preliminary

^{**} Revised

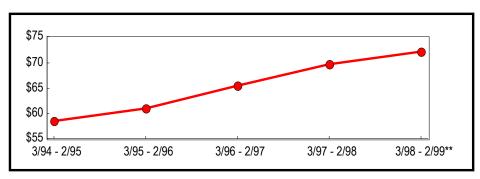
New York City

The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond represent 37.7 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 New York City's taxable sales and purchases rose 4.1 percent, exceeding the 3.8 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 \$58.5 billion in 1994-1995 to \$72.5 billion in 1998-1999 (Table 4 and Figure 4).

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

		Change from Prev	vious Period
Period	Taxable Sales & Purchases	Amount	Percent
3/94 - 2/95	\$58,523,293	\$3,060,678	5.52
3/95 - 2/96	61,107,397	2,584,104	4.42
3/96 - 2/97	65,565,929	4,458,532	7.30
3/97 - 2/98	69,586,908	4,020,979	6.13
3/98 - 2/99**	72,469,155	2,882,247	4.14
** Revised			

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



^{**} Revised

Table 5 summarizes New York City's taxable sales and purchases for the most recent six-month selling period ending August 1999. For that period, sales tax vendors reported \$37.9 billion in New York City taxable sales and purchases, an increase of 5.6 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 56 percent of all taxable sales statewide, they represent only 47 percent within the City. This disparity reflects the greater importance of taxable services to New York City's sales tax base.

The electric, gas & sanitary services industry posted the largest percentage increase, rising 13.9% from the previous year. This increase ends the downward trend that has been evident since the March 1995 - August 1996 study. Within services, personal services reported the largest gain, growing 26.3 percent from the same reporting period in the previous year. Of the major industries, only manufacturing posted a year-over-year decline (-1.0 percent).

Table 5: New York City Semi-annual Industry Totals (In Thousands)

		Selling Period	
Industry	3/98 - 8/98**	9/98 - 2/99**	3/99 - 8/99*
Construction	\$756,560	\$765,675	\$819,071
Manufacturing	2,175,150	2,093,730	2,153,094
Communications	2,198,150	2,236,433	2,280,346
Electric, Gas & Sanitary Services	2,405,253	2,386,231	2,739,228
Wholesale Trade	2,744,567	2,734,481	2,815,356
Retail Trade Total	16,957,786	17,157,082	17,815,323
Building Materials	721,282	697,231	796,473
General Merchandise	2,213,878	2,007,067	2,019,545
Food	930,036	961,392	969,225
Auto Dealers, Gas Stations	2,146,487	1,916,750	2,436,239
Apparel	2,502,385	2,493,338	2,629,370
Furniture	1,659,362	1,724,785	1,836,373
Eating and Drinking	3,414,576	3,506,613	3,650,034
Miscellaneous Retail	3,369,780	3,849,906	3,478,064
Services Total	7,605,388	8,082,099	8,035,088
Hotels	1,753,587	2,023,665	1,833,119
Personal Services	150,728	165,387	190,321
Business Services	3,306,974	3,465,284	3,523,864
Auto Repair, Parking	1,064,174	993,237	1,087,086
Other Services	1,329,925	1,443,526	1,400,698
Ag., Mining, Transportation, FIRE, Govt.	947,396	920,179	925,639
Unclassified by Industry	109,179	193,816	310,533
Grand Total	\$35,899,429	\$36,569,726	\$37,893,678

^{*} Preliminary

^{**} Revised

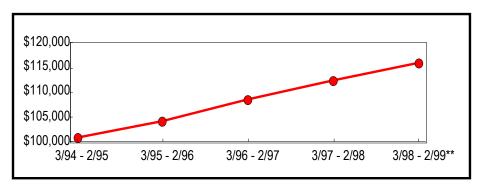
Counties Outside New York City

Taxable sales and purchases in counties outside New York City reached \$116.6 billion for the year ending February 1999 (Table 6). This value represents a 3.78 percent increase from the previous year and a 15.5 percent increase from sales reported five years ago. As depicted in Figure 5, the five-year trend in taxable sales and purchases reported outside of New York City is similar in direction to the New York City totals, but annual percentage growth is comparatively lower for each of the five years.

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

Period		Change from Previous Period		
	Taxable Sales & Purchases	Amount	Percent	
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	
3/98 - 2/99**	116,632,063	4,244,546	3.78	
** 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 the retail trade, services, and wholesale trade industries reported the largest gains from the same period in the previous year. Retail trade grew by 7.2 percent, while services and wholesale trade reported gains of more than six percent. Within retail trade, sales from furniture and building materials saw significant gains, up 13 percent and 11.9 percent, respectively. Of all the major industries, only manufacturing reported lower sales (-0.7 percent).

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

		Selling Period	
Industry	3/98 - 8/98**	9/98 - 2/99**	3/99 - 8/99*
Construction	\$1,020,497	\$1,010,198	\$1,062,463
Manufacturing	3,112,233	3,021,894	3,091,586
Communications	2,374,884	2,375,771	2,492,769
Electric, Gas & Sanitary Services	3,244,189	3,351,274	3,246,493
Wholesale Trade	4,205,226	4,155,998	4,464,078
Retail Trade Total	35,820,723	35,112,374	38,391,731
Building Materials	2,778,760	2,467,391	3,109,275
General Merchandise	5,480,884	5,897,479	5,570,040
Food	3,140,431	3,140,436	3,399,588
Auto Dealers, Gas Stations	10,239,835	8,786,573	11,179,697
Apparel	2,435,403	2,506,529	2,618,720
Furniture	2,284,964	2,529,115	2,581,203
Eating and Drinking	4,119,530	3,813,133	4,385,150
Miscellaneous Retail	5,340,916	5,971,718	5,548,058
Services Total	7,615,438	7,435,138	8,098,887
Hotels	941,152	769,161	998,130
Personal Services	186,859	212,881	190,934
Business Services	2,584,784	2,647,265	2,768,935
Auto Repair, Parking	1,916,012	1,814,727	1,995,353
Other Services	1,986,631	1,991,104	2,145,535
Ag., Mining, Transportation, FIRE, Govt.	1,299,400	1,121,852	1,368,849
Unclassified by Industry	131,837	223,137	297,761
Grand Total	\$58,824,427	\$57,807,636	\$62,514,617

^{*} Preliminary

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items reported on more than three hundred thousand 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 February 28 involves an additional 250,000 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.

This report provides a snapshot of a continuously changing sales tax file. File records are updated daily to reflect late payments, amended returns,

^{**} Revised

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 A. 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.

The conversion of SIC to NAICS (North American Industry Classification System) codes for sales tax vendors began in August 2000. Initially, this conversion started with new vendors when they registered. Eventually, over the course of several years, all vendors who currently use a SIC code will be updated to the six-digit NAICS code. Work has been completed to create a bridge from SIC to NAICS codes for statistical purposes. However, there is the possibility that some statistics may lose some of their historical comparability. In the long run, though, the benefits of conversion to this new classification system should outweigh any potential loss of historical comparability. The NAICS coding system is a far more comprehensive classification system

than the SIC coding system it will replace, and therefore, should be capable of providing more detailed and accurate statistical information in the future.

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.

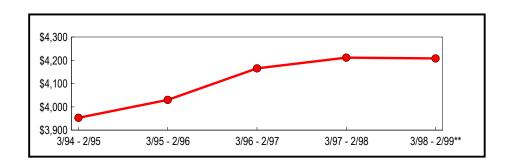
Albany County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	4,207,931	(3,666)	(0.09)

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$33,570	\$34,150	\$32,999
Manufacturing	116,956	116,820	158,670
Communications	76,963	82,506	87,156
Electric, Gas & Sanitary Services	111,789	113,872	108,590
Wholesale Trade	151,289	154,468	166,378
Retail Trade Total	1,213,490	1,231,593	1,277,852
Building Materials	70,226	63,560	67,360
General Merchandise	227,654	234,899	223,289
Food	97,391	103,901	102,875
Auto Dealers, Gas Stations	271,690	234,489	303,271
Apparel	112,634	123,087	122,014
Furniture	97,096	105,806	104,157
Eating and Drinking	151,825	149,967	163,508
Miscellaneous Retail	184,974	215,884	191,378
Services Total	331,530	337,129	367,498
Hotels	54,716	50,432	61,072
Personal Services	8,730	10,215	9,762
Business Services	107,126	115,931	125,641
Auto Repair, Parking	83,548	80,767	90,672
Other Services	77,410	79,784	80,351
Ag., Mining, Transportation, FIRE, Govt.	48,373	39,154	46,244
Unclassified by Industry	5,550	8,729	9,013
Grand Total	\$2,089,510	\$2,118,421	\$2,254,400

^{*} Preliminary ** Revised

Allegany County

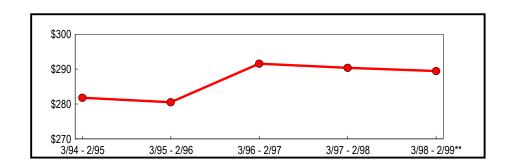
Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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)
3/98 - 2/99**	289,493	(908)	(0.31)

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	3/99 - 8/99
Construction	\$3,144	\$3,286	\$3,346
Manufacturing	8,141	6,360	10,637
Communications	6,961	5,289	5,746
Electric, Gas & Sanitary Services	13,633	16,942	2 13,854
Wholesale Trade	13,721	13,439	15,540
Retail Trade Total	82,966	81,129	89,610
Building Materials	7,301	5,893	7,502
General Merchandise	10,085	11,932	2 11,666
Food	10,298	11,176	3,187
Auto Dealers, Gas Stations	31,439	27,183	33,227
Apparel	1,032	977	7 1,069
Furniture	3,176	3,498	3,863
Eating and Drinking	10,289	9,52	10,626
Miscellaneous Retail	9,346	10,949	8,470
Services Total	14,088	14,682	2 14,370
Hotels	1,125	1,155	5 1,184
Personal Services	372	329	9 150
Business Services	4,964	4,978	3 4,794
Auto Repair, Parking	3,822	4,357	7 4,452
Other Services	3,805	3,863	3,790
Ag., Mining, Transportation, FIRE, Govt.	2,640	2,250	2,617
Unclassified by Industry	321	501	1 413
Grand Total	\$145,615	\$143,878	\$156,133

^{*} Preliminary

^{**} Revised

Broome County

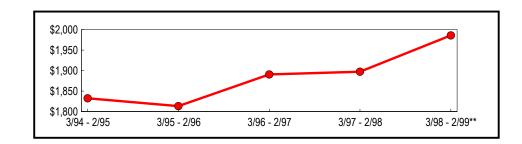
Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$1,832,803	(\$381)	(0.02)
3/95 - 2/96	1,813,600	(19,203)	(1.05)
3/96 - 2/97	1,890,992	77,392	4.27
3/97 - 2/98	1,897,391	6,399	0.34
3/98 - 2/99**	1,986,328	88,937	4.69

Five-Year Trend

(In Millions)



Semiannual Industry Totals

(In Thousands)

		Sel	ling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	* 3/99 - 8/99
Construction	\$15,480		\$16,059	\$15,786
Manufacturing	66,719		62,209	59,628
Communications	36,851		40,829	37,082
Electric, Gas & Sanitary Services	36,616		36,557	34,694
Wholesale Trade	67,093		62,132	62,450
Retail Trade Total	640,765		653,034	680,092
Building Materials	49,087		41,733	55,002
General Merchandise	139,251		169,116	144,465
Food	63,749		63,627	64,953
Auto Dealers, Gas Stations	169,359		140,000	176,682
Apparel	29,670		30,770	29,877
Furniture	37,795		44,549	41,627
Eating and Drinking	77,257		75,633	87,029
Miscellaneous Retail	74,597		87,606	80,457
Services Total	113,619		109,247	116,851
Hotels	16,989		13,620	16,857
Personal Services	2,522		3,401	2,491
Business Services	34,346		35,976	35,006
Auto Repair, Parking	33,874		29,609	34,306
Other Services	25,888		26,641	28,191
Ag., Mining, Transportation, FIRE, Govt.	13,472		12,431	13,397
Unclassified by Industry	1,566		1,649	3,795
Grand Total	\$992,181		\$994,147	\$1,023,775

^{*} Preliminary

^{**} Revised

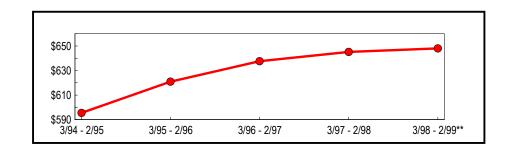
Cattaraugus County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$595,591	\$31,314	5.55
3/95 - 2/96	620,924	25,333	4.25
3/96 - 2/97	637,596	16,672	2.69
3/97 - 2/98	645,205	7,609	1.19
3/98 - 2/99**	648,112	2,907	0.45

Five-Year Trend (In Millions)



		S	elling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$4,805		\$5,476	\$5,112
Manufacturing	14,154		13,005	17,005
Communications	10,705		10,848	10,737
Electric, Gas & Sanitary Services	28,316		34,478	29,183
Wholesale Trade	22,664		21,805	22,048
Retail Trade Total	198,571		197,938	212,750
Building Materials	14,353		11,499	15,852
General Merchandise	45,135		52,817	47,943
Food	19,908		20,137	23,319
Auto Dealers, Gas Stations	56,759		45,072	57,337
Apparel	4,315		4,632	4,734
Furniture	7,899		9,870	9,877
Eating and Drinking	27,872		27,610	27,610
Miscellaneous Retail	22,330		26,301	26,078
Services Total	32,630		37,807	34,952
Hotels	3,554		6,118	4,069
Personal Services	834		1,309	658
Business Services	9,348		10,137	9,428
Auto Repair, Parking	9,295		9,328	9,984
Other Services	9,599		10,915	10,813
Ag., Mining, Transportation, FIRE, Govt.	7,658		5,726	6,968
Unclassified by Industry	458		1,068	805
Grand Total	\$319,961		\$328,151	\$339,560

^{*} Preliminary

^{**} Revised

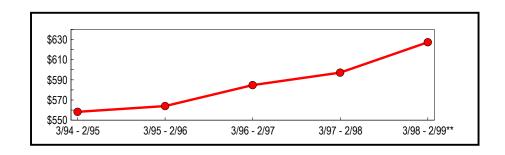
Cayuga County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$558,369	\$22,155	4.13
3/95 - 2/96	564,083	5,714	1.02
3/96 - 2/97	584,844	20,761	3.68
3/97 - 2/98	597,272	12,428	2.13
3/98 - 2/99**	627,404	30,132	5.04

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$3,852	\$4,346	\$4,609
Manufacturing	13,163	14,882	12,963
Communications	13,062	11,634	11,639
Electric, Gas & Sanitary Services	29,523	32,761	31,411
Wholesale Trade	30,349	28,897	28,714
Retail Trade Total	192,444	184,741	217,408
Building Materials	22,224	19,967	25,493
General Merchandise	29,480	33,110	31,113
Food	21,587	21,933	25,599
Auto Dealers, Gas Stations	59,368	50,769	70,627
Apparel	4,052	4,217	3,718
Furniture	7,755	7,901	9,057
Eating and Drinking	22,559	19,153	23,577
Miscellaneous Retail	25,419	27,691	28,224
Services Total	29,675	27,405	30,174
Hotels	3,287	2,288	3,661
Personal Services	659	983	601
Business Services	8,329	7,867	6,974
Auto Repair, Parking	9,205	8,226	9,774
Other Services	8,195	8,041	9,164
Ag., Mining, Transportation, FIRE, Govt.	4,218	4,368	5,053
Unclassified by Industry	1,008	1,076	1,971
Grand Total	\$317,294	\$310,110	\$343,942

^{*} Preliminary ** Revised

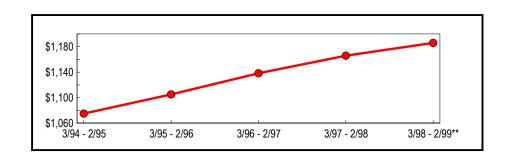
Chautauqua County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$1,074,945	\$42,211	4.09
3/95 - 2/96	1,105,013	30,068	2.80
3/96 - 2/97	1,138,227	33,214	3.01
3/97 - 2/98	1,165,834	27,607	2.43
3/98 - 2/99**	1,186,059	20,225	1.73

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$12,325	\$12,792	\$14,089
Manufacturing	36,016	31,744	34,260
Communications	23,981	23,944	19,684
Electric, Gas & Sanitary Services	47,070	57,775	48,777
Wholesale Trade	53,848	49,634	54,939
Retail Trade Total	344,443	321,097	368,332
Building Materials	24,966	20,501	27,169
General Merchandise	84,132	91,672	90,092
Food	25,440	24,045	28,884
Auto Dealers, Gas Stations	100,963	79,430	103,049
Apparel	6,701	7,727	8,553
Furniture	17,099	18,339	18,190
Eating and Drinking	49,326	40,603	54,124
Miscellaneous Retail	35,816	38,780	38,271
Services Total	69,928	67,272	74,274
Hotels	10,145	5,316	11,097
Personal Services	1,133	1,512	972
Business Services	16,860	17,492	17,135
Auto Repair, Parking	16,182	16,218	17,217
Other Services	25,608	26,734	27,853
Ag., Mining, Transportation, FIRE, Govt.	15,973	13,920	16,969
Unclassified by Industry	2,156	2,141	2,499
Grand Total	\$605,740	\$580,319	\$633,823

^{*} Preliminary

^{**} Revised

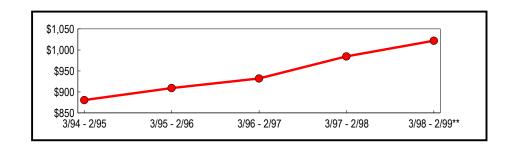
Chemung County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	1,022,171	37,602	3.82

Five-Year Trend (In Millions)



Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99
Construction	\$6,146	\$6,221	\$6,191
Manufacturing	50,359	28,176	25,566
Communications	14,086	14,619	13,749
Electric, Gas & Sanitary Services	39,765	43,592	40,906
Wholesale Trade	36,241	36,598	38,753
Retail Trade Total	315,242	328,720	332,319
Building Materials	29,953	25,979	32,066
General Merchandise	82,582	98,971	89,189
Food	30,820	30,424	34,991
Auto Dealers, Gas Stations	66,187	55,358	69,121
Apparel	18,794	19,027	18,093
Furniture	13,035	15,878	13,929
Eating and Drinking	32,934	33,306	36,672
Miscellaneous Retail	40,937	49,777	38,258
Services Total	44,414	41,981	46,455
Hotels	4,828	3,540	4,789
Personal Services	1,276	1,635	1,223
Business Services	15,230	15,958	17,143
Auto Repair, Parking	12,387	11,000	12,806
Other Services	10,693	9,848	10,494
Ag., Mining, Transportation, FIRE, Govt.	7,355	6,938	8,184
Unclassified by Industry	643	1,075	2,119
Grand Total	\$514,251	\$507,920	\$514,242

^{*} Preliminary

^{**} Revised

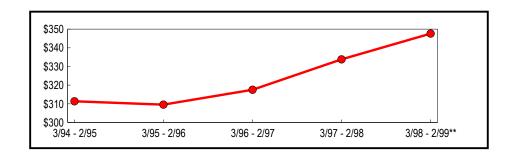
Chenango County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$311,379	\$16,073	5.44
3/95 - 2/96	309,566	(1,813)	(0.58)
3/96 - 2/97	317,542	7,976	2.58
3/97 - 2/98	333,868	16,326	5.14
3/98 - 2/99**	347,616	13,748	4.12

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$3,232	\$3,963	\$3,093
Manufacturing	13,011	12,139	13,383
Communications	6,477	7,082	7,962
Electric, Gas & Sanitary Services	6,748	7,397	6,454
Wholesale Trade	13,562	12,312	11,674
Retail Trade Total	114,518	106,356	124,057
Building Materials	5,399	4,510	5,967
General Merchandise	18,378	20,607	20,129
Food	9,841	10,728	11,139
Auto Dealers, Gas Stations	45,216	35,744	48,570
Apparel	910	1,106	1,090
Furniture	3,663	3,768	4,520
Eating and Drinking	10,739	8,999	10,753
Miscellaneous Retail	20,372	20,894	21,889
Services Total	16,277	17,083	17,656
Hotels	1,202	980	1,247
Personal Services	425	667	449
Business Services	5,085	5,879	6,129
Auto Repair, Parking	5,254	4,994	5,260
Other Services	4,311	4,563	4,571
Ag., Mining, Transportation, FIRE, Govt.	3,851	3,069	2,824
Unclassified by Industry	220	319	471
Grand Total	\$177,896	\$169,720	\$187,574

^{*} Preliminary

^{**} Revised

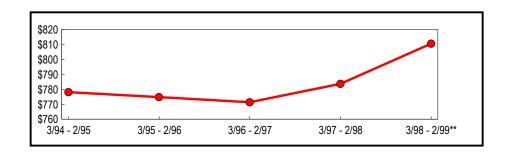
Clinton County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$778,146	\$7,048	0.91
3/95 - 2/96	774,871	(3,275)	(0.42)
3/96 - 2/97	771,464	(3,407)	(0.44)
3/97 - 2/98	783,754	12,290	1.59
3/98 - 2/99**	810,665	26,911	3.43

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$6,185	\$5,948	\$8,437
Manufacturing	23,989	24,611	21,370
Communications	12,851	13,511	16,019
Electric, Gas & Sanitary Services	22,975	23,033	20,332
Wholesale Trade	31,432	37,103	36,828
Retail Trade Total	256,876	247,149	264,465
Building Materials	17,183	14,543	18,839
General Merchandise	63,104	66,884	64,448
Food	23,201	21,890	23,362
Auto Dealers, Gas Stations	72,399	60,690	75,298
Apparel	8,205	9,611	9,266
Furniture	10,201	10,943	12,002
Eating and Drinking	30,059	26,638	30,663
Miscellaneous Retail	32,524	35,950	30,587
Services Total	40,895	36,906	40,190
Hotels	4,576	3,273	4,157
Personal Services	1,228	1,428	1,343
Business Services	13,247	11,769	12,383
Auto Repair, Parking	12,039	11,473	13,042
Other Services	9,805	8,963	9,265
Ag., Mining, Transportation, FIRE, Govt.	13,103	12,078	12,669
Unclassified by Industry	525	1,495	3,452
Grand Total	\$408,831	\$401,834	\$423,762

^{*} Preliminary

^{**} Revised

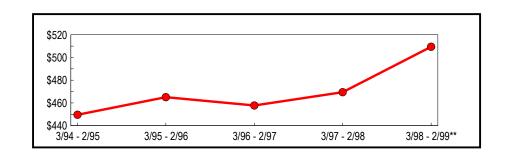
Columbia County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$449,631	\$37,536	9.11
3/95 - 2/96	465,203	15,572	3.46
3/96 - 2/97	457,847	(7,356)	(1.58)
3/97 - 2/98	469,530	11,683	2.55
3/98 - 2/99**	509,471	39,941	8.51

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99
Construction	\$5,572	\$5,703	\$5,935
Manufacturing	9,832	10,328	10,321
Communications	13,967	13,243	15,800
Electric, Gas & Sanitary Services	12,379	13,437	12,028
Wholesale Trade	17,483	19,275	20,645
Retail Trade Total	162,054	153,374	174,569
Building Materials	20,049	17,250	21,509
General Merchandise	22,684	25,280	23,942
Food	18,418	17,870	19,301
Auto Dealers, Gas Stations	59,408	50,260	62,406
Apparel	1,812	1,701	2,052
Furniture	6,930	7,712	8,346
Eating and Drinking	16,483	14,389	17,492
Miscellaneous Retail	16,270	18,912	19,521
Services Total	26,359	30,473	25,564
Hotels	1,651	1,549	1,572
Personal Services	554	849	544
Business Services	9,383	13,279	7,922
Auto Repair, Parking	8,663	8,182	8,761
Other Services	6,108	6,614	6,765
Ag., Mining, Transportation, FIRE, Govt.	8,063	6,750	7,873
Unclassified by Industry	687	492	635
Grand Total	\$256,396	\$253,075	\$273,370

^{*} Preliminary

^{**} Revised

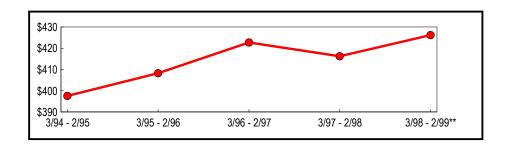
Cortland County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$397,588	\$12,627	3.28
3/95 - 2/96	408,274	10,686	2.69
3/96 - 2/97	422,739	14,465	3.54
3/97 - 2/98	416,257	(6,212)	(1.47)
3/98 - 2/99**	426,223	9,966	2.39

Five-Year Trend (In Millions)



		;	Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$5,215		\$5,823	\$5,026
Manufacturing	10,465		8,731	9,875
Communications	6,022		6,243	6,527
Electric, Gas & Sanitary Services	18,492		20,204	18,798
Wholesale Trade	23,264		23,315	26,075
Retail Trade Total	125,021		120,978	131,575
Building Materials	8,404		7,673	8,400
General Merchandise	25,588		30,196	28,172
Food	11,430		10,958	11,929
Auto Dealers, Gas Stations	36,851		31,935	42,270
Apparel	2,098		2,185	2,100
Furniture	4,869		5,749	5,401
Eating and Drinking	17,918		16,732	18,463
Miscellaneous Retail	17,863		15,550	14,840
Services Total	21,947		22,563	22,102
Hotels	2,909		2,352	2,832
Personal Services	496		748	593
Business Services	6,103		7,498	6,816
Auto Repair, Parking	6,586		5,506	5,771
Other Services	5,853		6,459	6,090
Ag., Mining, Transportation, FIRE, Govt.	3,727		3,010	3,878
Unclassified by Industry	463		740	1,295
Grand Total	\$214,616		\$211,607	\$225,151

^{*} Preliminary

^{**} Revised

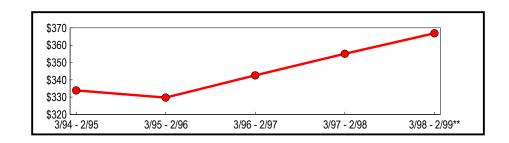
Delaware County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$333,919	\$19,982	6.36
3/95 - 2/96	329,776	(4,143)	(1.24)
3/96 - 2/97	342,600	12,824	3.89
3/97 - 2/98	355,076	12,476	3.64
3/98 - 2/99**	366,893	11,817	3.33

Five-Year Trend (In Millions)



		;	Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$3,704		\$3,859	\$3,982
Manufacturing	9,311		9,182	10,885
Communications	6,042		6,576	7,639
Electric, Gas & Sanitary Services	5,024		4,920	4,854
Wholesale Trade	13,670		14,997	14,728
Retail Trade Total	126,568		115,671	133,796
Building Materials	12,983		10,329	14,029
General Merchandise	15,066		16,050	15,818
Food	9,380		8,478	9,053
Auto Dealers, Gas Stations	45,838		41,172	51,073
Apparel	719		746	648
Furniture	3,825		3,617	4,014
Eating and Drinking	11,743		10,470	12,102
Miscellaneous Retail	27,014		24,809	27,059
Services Total	18,809		17,557	18,347
Hotels	2,100		1,453	2,020
Personal Services	547		666	592
Business Services	6,526		5,938	6,315
Auto Repair, Parking	5,667		5,202	5,275
Other Services	3,969		4,298	4,145
Ag., Mining, Transportation, FIRE, Govt.	5,370		4,504	5,422
Unclassified by Industry	556		573	598
Grand Total	\$189,054		\$177,839	\$200,251

^{*} Preliminary

^{**} Revised

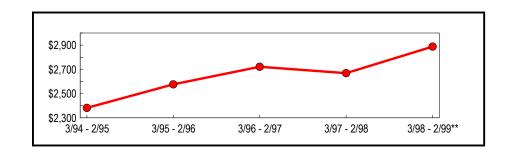
Dutchess County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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)
3/98 - 2/99**	2,888,629	219,822	8.24

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99
Construction	\$25,580	\$24,845	\$26,522
Manufacturing	148,803	131,735	95,634
Communications	53,116	58,020	56,150
Electric, Gas & Sanitary Services	39,784	41,462	41,933
Wholesale Trade	81,563	83,872	85,973
Retail Trade Total	902,633	899,769	968,267
Building Materials	89,844	80,559	104,460
General Merchandise	134,759	148,748	136,390
Food	93,503	92,102	103,161
Auto Dealers, Gas Stations	270,829	230,621	289,367
Apparel	50,326	53,682	52,972
Furniture	50,093	57,476	56,759
Eating and Drinking	86,379	82,645	92,096
Miscellaneous Retail	126,900	153,936	133,062
Services Total	169,418	167,948	203,879
Hotels	17,772	16,324	19,557
Personal Services	4,783	5,748	5,071
Business Services	55,010	53,517	80,454
Auto Repair, Parking	44,754	44,352	46,677
Other Services	47,099	48,007	52,120
Ag., Mining, Transportation, FIRE, Govt.	25,669	25,416	28,919
Unclassified by Industry	1,773	7,223	8,489
Grand Total	\$1,448,339	\$1,440,290	\$1,515,766

^{*} Preliminary ** Revised

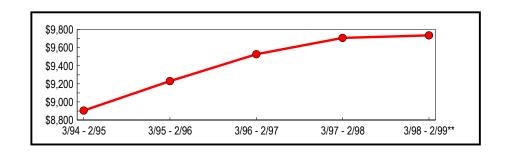
Erie County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$8,904,981	\$182,076	2.09
3/95 - 2/96	9,231,016	326,035	3.66
3/96 - 2/97	9,528,736	297,720	3.23
3/97 - 2/98	9,708,521	179,785	1.89
3/98 - 2/99**	9,737,592	29,071	0.30

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 *	* 9/98 - 2/99 **	3/99 - 8/99
Construction	\$89,442	\$84,346	\$93,847
Manufacturing	250,873	228,902	242,132
Communications	189,566	189,578	187,116
Electric, Gas & Sanitary Services	417,849	481,480	420,788
Wholesale Trade	364,093	357,163	374,535
Retail Trade Total	2,827,038	2,774,116	3,036,816
Building Materials	193,673	163,540	217,853
General Merchandise	453,452	518,572	482,493
Food	255,478	260,457	262,175
Auto Dealers, Gas Stations	805,662	660,386	883,088
Apparel	158,445	169,778	171,805
Furniture	214,139	224,905	216,473
Eating and Drinking	380,783	364,023	406,923
Miscellaneous Retail	365,406	412,455	396,006
Services Total	638,208	660,775	688,019
Hotels	64,921	51,157	65,038
Personal Services	14,731	17,517	14,670
Business Services	206,457	216,514	220,012
Auto Repair, Parking	175,155	172,633	186,963
Other Services	176,944	202,954	201,336
Ag., Mining, Transportation, FIRE, Govt.	86,486	69,444	109,324
Unclassified by Industry	10,392	17,841	19,640
Grand Total	\$4,873,947	\$4,863,645	\$5,172,217

^{*} Preliminary

^{**} Revised

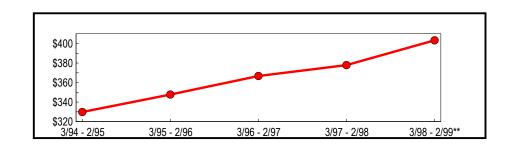
Essex County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$329,872	\$4,570	1.40
3/95 - 2/96	347,727	17,855	5.41
3/96 - 2/97	366,876	19,149	5.51
3/97 - 2/98	378,026	11,150	3.04
3/98 - 2/99**	403,318	25,292	6.69

Five-Year Trend (In Millions)



	Selling Period			
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$5,689		\$4,098	\$3,726
Manufacturing	20,627		15,068	17,073
Communications	6,010		5,881	6,260
Electric, Gas & Sanitary Services	2,922		2,880	3,057
Wholesale Trade	12,613		12,827	14,248
Retail Trade Total	120,239		107,630	130,763
Building Materials	12,325		10,240	13,079
General Merchandise	11,567		16,291	17,350
Food	15,788		12,316	16,042
Auto Dealers, Gas Stations	36,328		28,602	36,437
Apparel	3,800		3,292	4,251
Furniture	1,791		1,707	2,645
Eating and Drinking	21,759		18,825	23,124
Miscellaneous Retail	16,881		16,357	17,835
Services Total	36,216		30,748	36,813
Hotels	18,913		15,621	19,376
Personal Services	609		677	678
Business Services	4,998		4,502	5,587
Auto Repair, Parking	4,831		4,278	4,152
Other Services	6,865		5,670	7,020
Ag., Mining, Transportation, FIRE, Govt.	7,597		5,537	7,696
Unclassified by Industry	3,199		3,537	3,578
Grand Total	\$215,112		\$188,206	\$223,214

^{*} Preliminary ** Revised

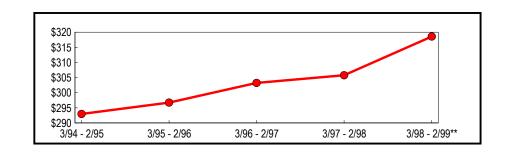
Franklin County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$293,010	(\$3,274)	(1.11)
3/95 - 2/96	296,747	3,737	1.28
3/96 - 2/97	303,236	6,489	2.19
3/97 - 2/98	305,789	2,553	0.84
3/98 - 2/99**	318,617	12,828	4.20

Five-Year Trend (In Millions)



Semiannual Industry Totals

(In Thousands)

	Selling Period		
Industry	3/98 - 8/98 *	* 9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$4,144	\$3,710	\$3,587
Manufacturing	4,703	4,484	5,697
Communications	5,116	5,243	5,511
Electric, Gas & Sanitary Services	12,410	12,129	11,640
Wholesale Trade	11,459	14,257	13,537
Retail Trade Total	102,979	93,181	109,202
Building Materials	11,371	9,019	11,743
General Merchandise	13,345	13,745	14,599
Food	10,932	11,334	13,430
Auto Dealers, Gas Stations	35,861	29,100	38,346
Apparel	1,815	2,126	2,116
Furniture	3,597	3,354	3,908
Eating and Drinking	10,441	8,513	10,304
Miscellaneous Retail	15,617	15,990	14,756
Services Total	18,612	17,728	18,633
Hotels	4,208	3,617	4,188
Personal Services	409	485	398
Business Services	5,075	4,552	4,326
Auto Repair, Parking	4,183	4,035	4,475
Other Services	4,737	5,039	5,246
Ag., Mining, Transportation, FIRE, Govt.	3,822	3,787	3,977
Unclassified by Industry	384	469	1,090
Grand Total	\$163,629	\$154,988	\$172,874

^{*} Preliminary

^{**} Revised

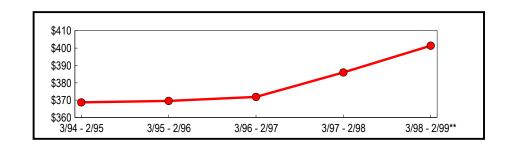
Fulton County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$368,692	\$4,862	1.34
3/95 - 2/96	369,511	819	0.22
3/96 - 2/97	371,877	2,366	0.64
3/97 - 2/98	385,935	14,058	3.78
3/98 - 2/99**	401,352	29,475	7.93

Five-Year Trend (In Millions)



		;	Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$2,716		\$3,135	\$3,255
Manufacturing	6,451		5,718	6,282
Communications	8,887		8,378	8,924
Electric, Gas & Sanitary Services	16,990		16,051	13,821
Wholesale Trade	17,010		14,828	17,161
Retail Trade Total	130,916		126,622	144,062
Building Materials	10,691		9,778	12,611
General Merchandise	21,758		22,933	22,384
Food	17,029		16,009	18,977
Auto Dealers, Gas Stations	44,553		42,206	48,150
Apparel	1,741		1,603	2,546
Furniture	3,794		4,742	5,059
Eating and Drinking	14,296		12,458	14,752
Miscellaneous Retail	17,054		16,893	19,583
Services Total	19,233		19,290	19,770
Hotels	1,611		1,285	1,563
Personal Services	218		495	256
Business Services	6,149		6,023	6,242
Auto Repair, Parking	5,934		6,277	6,551
Other Services	5,321		5,210	5,158
Ag., Mining, Transportation, FIRE, Govt.	2,116		2,511	2,171
Unclassified by Industry	252		248	637
Grand Total	\$204,571		\$196,781	\$216,083

^{*} Preliminary

^{**} Revised

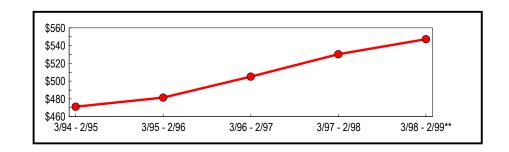
Genesee County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	547,245	16,831	3.17

Five-Year Trend (In Millions)



-		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$3,387	\$3,452	\$3,730
Manufacturing	13,622	11,457	14,563
Communications	13,169	10,133	11,526
Electric, Gas & Sanitary Services	14,572	15,615	14,740
Wholesale Trade	25,889	25,067	28,017
Retail Trade Total	168,124	162,598	189,911
Building Materials	10,371	8,346	11,233
General Merchandise	24,970	28,723	27,176
Food	15,648	16,001	20,315
Auto Dealers, Gas Stations	67,933	59,988	76,765
Apparel	2,170	2,102	2,640
Furniture	6,041	7,085	6,898
Eating and Drinking	22,396	20,505	25,188
Miscellaneous Retail	18,595	19,848	19,696
Services Total	43,907	28,091	50,158
Hotels	3,486	1,996	3,309
Personal Services	774	1,213	1,018
Business Services	7,119	7,311	6,913
Auto Repair, Parking	7,134	7,250	7,393
Other Services	25,394	10,321	31,525
Ag., Mining, Transportation, FIRE, Govt.	3,588	3,074	3,593
Unclassified by Industry	535	965	1,451
Grand Total	\$286,793	\$260,452	\$317,689

^{*} Preliminary

^{**} Revised

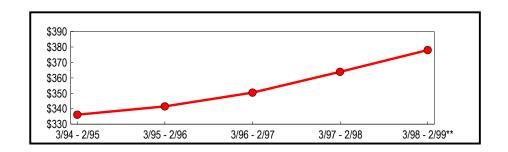
Greene County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$336,184	\$7,182	2.18
3/95 - 2/96	341,579	5,395	1.60
3/96 - 2/97	350,477	8,898	2.60
3/97 - 2/98	363,981	13,504	3.85
3/98 - 2/99**	378,008	14,027	3.85

Five-Year Trend (In Millions)



-		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$2,968	\$3,248	\$2,789
Manufacturing	7,174	8,052	8,971
Communications	7,765	7,979	8,214
Electric, Gas & Sanitary Services	6,519	7,361	6,274
Wholesale Trade	11,859	14,713	13,431
Retail Trade Total	111,624	113,713	125,207
Building Materials	11,361	9,598	11,881
General Merchandise	10,536	11,624	12,044
Food	13,234	13,318	15,322
Auto Dealers, Gas Stations	43,236	40,221	49,635
Apparel	227	329	280
Furniture	3,326	3,948	4,424
Eating and Drinking	15,004	16,221	15,471
Miscellaneous Retail	14,700	18,454	16,150
Services Total	36,136	30,450	36,537
Hotels	14,070	8,783	14,731
Personal Services	615	837	630
Business Services	6,039	5,361	5,418
Auto Repair, Parking	6,859	6,723	7,456
Other Services	8,553	8,746	8,302
Ag., Mining, Transportation, FIRE, Govt.	4,325	3,281	5,001
Unclassified by Industry	220	621	451
Grand Total	\$188,590	\$189,418	\$206,875

^{*} Preliminary

^{**} Revised

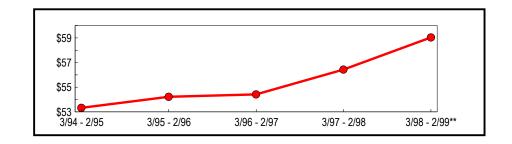
Hamilton County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$53,335	\$4,444	9.09
3/95 - 2/96	54,225	890	1.67
3/96 - 2/97	54,426	201	0.37
3/97 - 2/98	56,441	2,015	3.70
3/98 - 2/99**	59,044	2,603	4.61

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99
Construction	\$1,028	\$1,303	\$1,009
Manufacturing	1,193	1,272	1,600
Communications	1,284	1,427	1,358
Electric, Gas & Sanitary Services	662	559	615
Wholesale Trade	1,501	1,380	1,984
Retail Trade Total	20,691	15,413	23,998
Building Materials	2,559	2,051	2,807
General Merchandise	2,149	1,230	2,396
Food	3,315	2,189	3,625
Auto Dealers, Gas Stations	5,589	5,503	6,373
Apparel	81	34	96
Furniture	503	382	565
Eating and Drinking	3,036	1,970	3,150
Miscellaneous Retail	3,459	2,054	4,986
Services Total	5,776	4,363	6,600
Hotels	2,370	1,501	2,306
Personal Services	35	58	50
Business Services	595	852	998
Auto Repair, Parking	674	676	531
Other Services	2,102	1,276	2,715
Ag., Mining, Transportation, FIRE, Govt.	570	470	722
Unclassified by Industry	66	86	(226)
Grand Total	\$32,771	\$26,273	\$37,660

^{*} Preliminary ** Revised

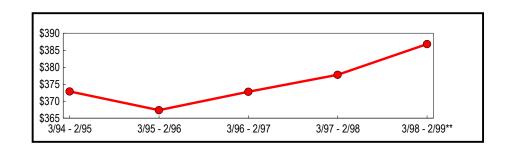
Herkimer County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Change from Previous Period	
Period	& Purchases	Amount	Percent	
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	
3/98 - 2/99**	386,806	9,010	2.38	

Five-Year Trend (In Millions)



		Selling Perio	d	
Industry	3/98 - 8/98	** 9/98 - 2	/99 **	3/99 - 8/99 *
Construction	\$4,177	\$4,0	063	\$4,122
Manufacturing	7,347	6,8	872	7,930
Communications	8,482	8,8	886	8,941
Electric, Gas & Sanitary Services	6,366	6,0	096	6,291
Wholesale Trade	20,636	13,	625	15,588
Retail Trade Total	128,633	122,	903	144,811
Building Materials	7,151	6,	156	7,378
General Merchandise	15,913	17,3	305	17,484
Food	11,258	15,2	233	19,429
Auto Dealers, Gas Stations	48,105	41,	167	52,136
Apparel	1,188	1,	104	1,301
Furniture	4,261	4,3	307	4,560
Eating and Drinking	20,080	17,2	221	21,425
Miscellaneous Retail	20,677	20,4	410	21,098
Services Total	22,668	19,	539	21,867
Hotels	4,513	3,	189	4,490
Personal Services	602		599	496
Business Services	4,717	4,	798	4,711
Auto Repair, Parking	5,842	5,0	693	5,448
Other Services	6,994	5,2	260	6,722
Ag., Mining, Transportation, FIRE, Govt.	3,077	2,0	678	3,441
Unclassified by Industry	399	;	359	632
Grand Total	\$201,785	\$185,0)21	\$213,623

^{*} Preliminary ** Revised

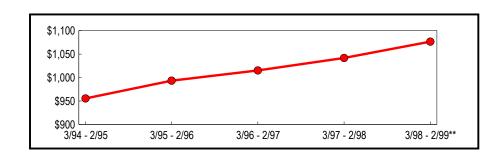
Jefferson County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$955,601	\$25,091	2.70
3/95 - 2/96	993,179	37,578	3.93
3/96 - 2/97	1,015,305	22,126	2.23
3/97 - 2/98	1,041,699	26,394	2.60
3/98 - 2/99**	1,076,578	34,879	3.35

Five-Year Trend (In Millions)



	Selling Period		
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99
Construction	\$8,886	\$8,807	\$8,483
Manufacturing	24,275	19,515	5 24,519
Communications	16,539	18,530	21,758
Electric, Gas & Sanitary Services	50,321	42,519	37,586
Wholesale Trade	34,234	33,880	35,217
Retail Trade Total	368,266	334,401	385,294
Building Materials	24,597	21,335	5 25,737
General Merchandise	76,103	79,360	73,805
Food	24,124	24,818	31,160
Auto Dealers, Gas Stations	127,964	102,613	3 131,847
Apparel	11,537	12,822	2 13,459
Furniture	14,094	14,929	16,019
Eating and Drinking	46,233	35,162	2 47,458
Miscellaneous Retail	43,614	43,362	2 45,809
Services Total	51,716	44,751	53,175
Hotels	8,714	4,069	9,082
Personal Services	1,483	1,674	1,273
Business Services	14,699	14,636	5 15,154
Auto Repair, Parking	13,589	12,977	7 13,664
Other Services	13,231	11,395	5 14,002
Ag., Mining, Transportation, FIRE, Govt.	9,445	7,313	9,968
Unclassified by Industry	1,672	1,508	3 2,080
Grand Total	\$565,354	\$511,224	\$578,080

^{*} Preliminary

^{**} Revised

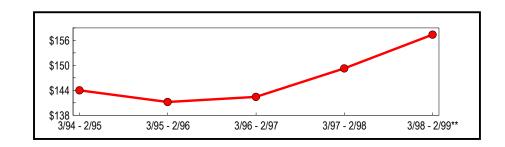
Lewis County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$144,004	\$14,207	10.95
3/95 - 2/96	141,195	(2,809)	(1.95)
3/96 - 2/97	142,439	1,244	0.88
3/97 - 2/98	149,273	6,834	4.80
3/98 - 2/99**	157,390	14,951	10.50

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$3,913	\$3,381	\$4,307
Manufacturing	5,260	6,221	4,878
Communications	2,928	3,206	3,438
Electric, Gas & Sanitary Services	2,357	2,173	2,013
Wholesale Trade	7,739	8,252	7,536
Retail Trade Total	49,414	44,818	53,804
Building Materials	3,563	3,078	4,033
General Merchandise	4,258	4,817	4,432
Food	4,526	5,604	6,414
Auto Dealers, Gas Stations	20,591	16,371	23,199
Apparel	97	125	89
Furniture	1,352	1,206	1,274
Eating and Drinking	5,574	5,840	5,944
Miscellaneous Retail	9,453	7,777	8,419
Services Total	7,391	7,520	8,583
Hotels	413	474	341
Personal Services	87	149	89
Business Services	2,322	1,955	2,799
Auto Repair, Parking	2,525	2,489	3,192
Other Services	2,044	2,453	2,162
Ag., Mining, Transportation, FIRE, Govt.	1,228	1,167	1,521
Unclassified by Industry	216	206	207
Grand Total	\$80,446	\$76,944	\$86,287

^{*} Preliminary

^{**} Revised

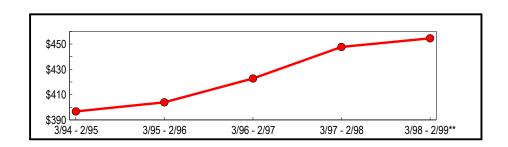
Livingston County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$396,812	\$17,862	4.71
3/95 - 2/96	404,046	7,234	1.82
3/96 - 2/97	422,847	18,801	4.65
3/97 - 2/98	447,814	24,967	5.90
3/98 - 2/99**	454,682	6,868	1.53

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99
Construction	\$7,664	\$5,872	\$6,784
Manufacturing	9,760	10,050	10,264
Communications	11,532	7,569	10,506
Electric, Gas & Sanitary Services	5,676	7,984	7,275
Wholesale Trade	15,622	15,130	17,047
Retail Trade Total	158,809	145,756	170,560
Building Materials	8,581	6,896	9,600
General Merchandise	20,298	23,039	19,266
Food	20,586	22,112	25,327
Auto Dealers, Gas Stations	67,292	53,418	72,623
Apparel	2,404	1,898	2,080
Furniture	4,245	4,973	4,858
Eating and Drinking	19,169	16,367	20,504
Miscellaneous Retail	16,234	17,053	16,302
Services Total	20,599	20,400	20,604
Hotels	1,149	1,007	1,327
Personal Services	549	846	548
Business Services	5,426	5,858	5,245
Auto Repair, Parking	7,663	7,484	7,746
Other Services	5,812	5,205	5,738
Ag., Mining, Transportation, FIRE, Govt.	6,610	4,502	6,278
Unclassified by Industry	203	944	603
Grand Total	\$236,475	\$218,207	\$249,921

^{*} Preliminary

^{**} Revised

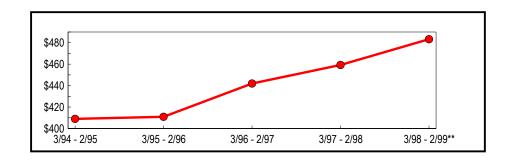
Madison County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Change from Previous Period	
Period	& Purchases	Amount	Percent	
3/94 - 2/95	\$409,070	\$15,231	3.87	
3/95 - 2/96	411,040	1,970	0.48	
3/96 - 2/97	442,086	31,046	7.55	
3/97 - 2/98	459,376	17,290	3.91	
3/98 - 2/99**	483,376	24,000	5.22	

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99
Construction	\$2,513	\$3,094	\$2,657
Manufacturing	14,291	12,159	12,699
Communications	9,935	10,557	9,827
Electric, Gas & Sanitary Services	9,342	9,969	8,854
Wholesale Trade	24,676	20,626	21,245
Retail Trade Total	147,663	148,924	172,600
Building Materials	8,397	7,407	9,617
General Merchandise	29,472	35,803	34,834
Food	12,030	15,418	19,242
Auto Dealers, Gas Stations	52,265	42,311	59,232
Apparel	1,829	1,728	2,099
Furniture	6,460	8,201	7,375
Eating and Drinking	21,176	20,254	22,927
Miscellaneous Retail	16,034	17,802	17,274
Services Total	31,534	29,598	33,919
Hotels	2,836	2,273	3,108
Personal Services	593	747	539
Business Services	8,253	7,938	9,020
Auto Repair, Parking	11,514	10,903	12,980
Other Services	8,338	7,737	8,272
Ag., Mining, Transportation, FIRE, Govt.	3,549	2,892	3,686
Unclassified by Industry	461	1,593	1,929
Grand Total	\$243,964	\$239,412	\$267,416

^{*} Preliminary ** Revised

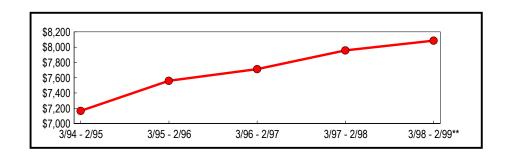
Monroe County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	8,086,150	127,635	1.60

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$71,903	\$72,185	\$74,468
Manufacturing	439,575	447,593	431,465
Communications	167,769	161,532	217,464
Electric, Gas & Sanitary Services	134,545	141,626	123,768
Wholesale Trade	280,823	283,598	307,039
Retail Trade Total	2,332,783	2,278,226	2,471,479
Building Materials	114,719	109,904	129,633
General Merchandise	308,215	356,802	330,383
Food	306,530	292,161	314,731
Auto Dealers, Gas Stations	695,436	570,607	744,768
Apparel	126,107	128,908	131,236
Furniture	185,153	196,852	200,421
Eating and Drinking	279,999	268,702	298,614
Miscellaneous Retail	316,624	354,290	321,693
Services Total	556,039	563,770	585,904
Hotels	55,172	50,097	58,644
Personal Services	14,518	17,799	14,466
Business Services	216,515	222,196	228,757
Auto Repair, Parking	141,933	142,176	153,044
Other Services	127,901	131,502	130,993
Ag., Mining, Transportation, FIRE, Govt.	70,037	64,545	75,905
Unclassified by Industry	8,750	10,851	17,862
Grand Total	\$4,062,224	\$4,023,926	\$4,305,354

^{*} Preliminary

^{**} Revised

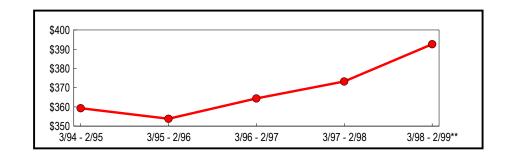
Montgomery County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Change from Previous Period	
Period	& Purchases	Amount	Percent	
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	
3/98 - 2/99**	392,651	19,373	5.19	

Five-Year Trend (In Millions)



			Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$4,270		\$4,063	\$3,985
Manufacturing	9,206		8,621	9,849
Communications	6,658		6,942	7,662
Electric, Gas & Sanitary Services	5,750		5,804	5,780
Wholesale Trade	18,846		18,235	19,017
Retail Trade Total	129,225		126,084	145,356
Building Materials	6,716		5,772	7,445
General Merchandise	25,660		30,245	30,137
Food	14,516		16,991	18,839
Auto Dealers, Gas Stations	46,653		40,390	51,178
Apparel	1,577		1,358	1,788
Furniture	3,481		3,772	4,285
Eating and Drinking	13,406		12,247	14,817
Miscellaneous Retail	17,216		15,309	16,867
Services Total	22,020		19,088	20,458
Hotels	5,231		1,370	2,109
Personal Services	364		529	461
Business Services	5,642		6,476	6,328
Auto Repair, Parking	6,307		6,417	7,302
Other Services	4,476		4,296	4,258
Ag., Mining, Transportation, FIRE, Govt.	3,530		2,923	4,467
Unclassified by Industry	798		588	704
Grand Total	\$200,303		\$192,348	\$217,278

^{*} Preliminary

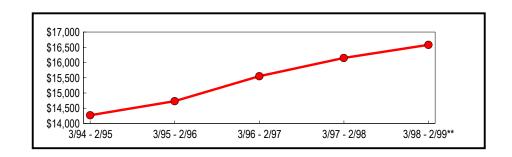
^{**} Revised

Nassau County

Annual Totals (In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	16,580,139	427,902	2.65

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99
Construction	\$130,541	\$119,172	\$132,470
Manufacturing	302,825	312,689	294,870
Communications	389,250	389,136	402,656
Electric, Gas & Sanitary Services	263,734	251,429	287,427
Wholesale Trade	552,309	548,504	593,433
Retail Trade Total	5,416,254	5,281,806	5,689,974
Building Materials	358,389	319,267	398,480
General Merchandise	877,699	798,059	824,768
Food	322,896	326,666	343,084
Auto Dealers, Gas Stations	1,350,026	1,214,056	1,501,788
Apparel	583,694	580,863	603,572
Furniture	450,751	497,332	501,758
Eating and Drinking	626,498	593,415	648,137
Miscellaneous Retail	846,301	952,148	868,387
Services Total	1,137,126	1,115,114	1,191,326
Hotels	83,543	82,845	90,577
Personal Services	36,121	34,390	35,765
Business Services	434,919	429,274	471,529
Auto Repair, Parking	270,423	249,883	273,345
Other Services	312,120	318,722	320,110
Ag., Mining, Transportation, FIRE, Govt.	168,377	152,542	174,832
Unclassified by Industry	18,374	30,957	38,514
Grand Total	\$8,378,790	\$8,201,349	\$8,805,502

^{*} Preliminary

^{**} Revised

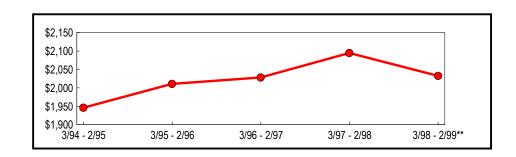
Niagara County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Change from Previous Period	
Period	& Purchases	Amount	Percent	
3/94 - 2/95	\$1,946,228	\$9,887	0.51	
3/95 - 2/96	2,010,711	64,483	3.31	
3/96 - 2/97	2,028,259	17,548	0.87	
3/97 - 2/98	2,094,448	66,189	3.26	
3/98 - 2/99**	2,032,635	(61,813)	(2.95)	

Five-Year Trend (In Millions)



		Selling Period		
Industry	3/98 - 8/98	** 9/98 - 2/	99 **	3/99 - 8/99
Construction	\$20,987	\$20,4	48	\$19,634
Manufacturing	65,813	64,2	34	65,709
Communications	36,025	37,3	36	37,937
Electric, Gas & Sanitary Services	92,191	104,0	87	92,924
Wholesale Trade	72,133	66,2	89	68,444
Retail Trade Total	617,358	575,7	81	652,529
Building Materials	32,690	26,0	97	35,149
General Merchandise	108,267	120,7	76	111,164
Food	55,571	52,1	33	57,015
Auto Dealers, Gas Stations	180,146	143,6	66	196,813
Apparel	51,703	47,6	28	53,529
Furniture	27,766	32,3	92	30,896
Eating and Drinking	80,074	68,2	00	82,051
Miscellaneous Retail	81,141	84,8	89	85,912
Services Total	120,046	109,3	63	125,640
Hotels	25,543	15,2	96	27,323
Personal Services	2,264	2,6	26	2,006
Business Services	30,271	28,5	20	29,110
Auto Repair, Parking	29,542	30,2	79	31,470
Other Services	32,426	32,6	42	35,731
Ag., Mining, Transportation, FIRE, Govt.	16,325	9,9	41	13,537
Unclassified by Industry	1,953	2,3	25	3,023
Grand Total	\$1,042,831	\$989,8	04	\$1,079,377

^{*} Preliminary ** Revised

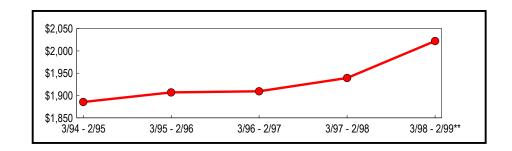
Oneida County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$1,885,840	\$65,002	3.57
3/95 - 2/96	1,907,078	21,238	1.13
3/96 - 2/97	1,909,591	2,513	0.13
3/97 - 2/98	1,939,264	29,673	1.55
3/98 - 2/99**	2,022,333	83,069	4.28

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$13,986	\$15,204	\$13,779
Manufacturing	40,836	41,431	43,636
Communications	43,212	40,628	42,654
Electric, Gas & Sanitary Services	50,845	54,143	51,652
Wholesale Trade	94,694	77,061	72,162
Retail Trade Total	638,034	643,417	729,656
Building Materials	55,113	48,887	64,868
General Merchandise	116,728	136,279	127,497
Food	44,828	61,603	72,355
Auto Dealers, Gas Stations	191,023	155,576	211,030
Apparel	24,461	26,482	27,176
Furniture	29,780	38,110	43,832
Eating and Drinking	73,408	65,162	81,960
Miscellaneous Retail	102,693	111,318	100,938
Services Total	115,479	116,166	117,318
Hotels	12,317	9,798	12,239
Personal Services	3,515	3,869	3,741
Business Services	42,957	48,834	39,380
Auto Repair, Parking	27,793	26,677	29,524
Other Services	28,897	26,988	32,434
Ag., Mining, Transportation, FIRE, Govt.	15,915	14,516	16,339
Unclassified by Industry	1,809	4,957	5,471
Grand Total	\$1,014,810	\$1,007,523	\$1,092,667

^{*} Preliminary

^{**} Revised

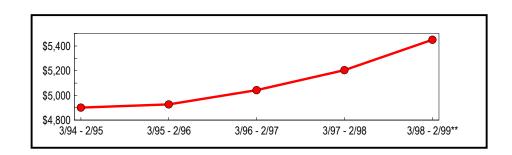
Onondaga County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	5,450,458	246,566	4.74

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$46,911	\$55,963	\$54,491
Manufacturing	142,044	155,955	156,630
Communications	114,836	118,073	115,610
Electric, Gas & Sanitary Services	119,109	122,881	111,673
Wholesale Trade	223,386	216,815	230,684
Retail Trade Total	1,617,456	1,657,645	1,759,619
Building Materials	98,532	92,517	115,511
General Merchandise	245,311	289,122	264,052
Food	152,054	156,021	170,775
Auto Dealers, Gas Stations	482,812	402,881	506,600
Apparel	104,150	118,113	115,082
Furniture	88,573	121,563	117,307
Eating and Drinking	197,898	194,952	214,188
Miscellaneous Retail	248,126	282,476	256,104
Services Total	360,544	376,385	379,941
Hotels	39,020	34,893	44,653
Personal Services	11,659	12,823	11,852
Business Services	121,490	132,762	122,185
Auto Repair, Parking	101,854	99,872	106,871
Other Services	86,521	96,035	94,380
Ag., Mining, Transportation, FIRE, Govt.	54,679	53,305	56,175
Unclassified by Industry	5,485	8,986	15,949
Grand Total	\$2,684,450	\$2,766,008	\$2,880,772

^{*} Preliminary

^{**} Revised

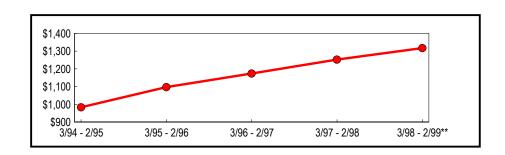
Ontario County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	1,317,595	65,039	5.19

Five-Year Trend (In Millions)



		;	Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$13,349		\$12,694	\$14,434
Manufacturing	26,859		26,350	26,436
Communications	17,840		15,527	18,042
Electric, Gas & Sanitary Services	42,600		45,665	42,325
Wholesale Trade	44,742		47,085	51,685
Retail Trade Total	420,212		436,128	471,209
Building Materials	20,317		16,988	33,824
General Merchandise	106,656		132,718	120,624
Food	41,161		40,442	45,623
Auto Dealers, Gas Stations	105,497		86,506	115,983
Apparel	32,262		36,840	35,018
Furniture	18,817		23,096	20,322
Eating and Drinking	42,297		38,686	47,176
Miscellaneous Retail	53,205		60,852	52,639
Services Total	73,780		71,887	77,224
Hotels	10,730		7,894	11,819
Personal Services	1,462		1,916	1,401
Business Services	23,375		25,471	23,455
Auto Repair, Parking	16,911		14,999	17,116
Other Services	21,302		21,607	23,433
Ag., Mining, Transportation, FIRE, Govt.	11,429		9,185	11,851
Unclassified by Industry	946		1,317	1,628
Grand Total	\$651,757		\$665,838	\$714,834

^{*} Preliminary

^{**} Revised

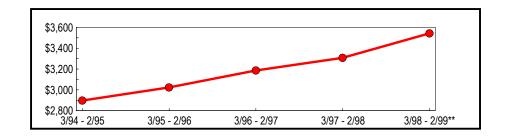
Orange County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	3,542,592	235,364	7.12

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	* 9/98 - 2/99 **	3/99 - 8/99
Construction	\$23,607	\$27,250	\$26,491
Manufacturing	74,455	74,451	71,461
Communications	63,665	64,897	69,460
Electric, Gas & Sanitary Services	61,404	67,011	69,673
Wholesale Trade	115,907	119,752	128,347
Retail Trade Total	1,172,129	1,193,913	1,277,625
Building Materials	113,346	99,048	121,335
General Merchandise	176,195	201,192	178,249
Food	121,186	123,140	131,620
Auto Dealers, Gas Stations	295,942	268,965	337,968
Apparel	165,782	177,729	179,250
Furniture	54,489	62,735	64,151
Eating and Drinking	107,219	101,699	117,194
Miscellaneous Retail	137,970	159,405	147,858
Services Total	200,200	190,403	211,545
Hotels	17,702	14,227	18,912
Personal Services	8,385	8,319	7,295
Business Services	61,981	60,089	64,925
Auto Repair, Parking	69,391	63,747	70,046
Other Services	42,741	44,021	50,367
Ag., Mining, Transportation, FIRE, Govt.	41,641	38,736	42,009
Unclassified by Industry	6,481	6,690	10,641
Grand Total	\$1,759,489	\$1,783,103	\$1,907,252

^{*} Preliminary

^{**} Revised

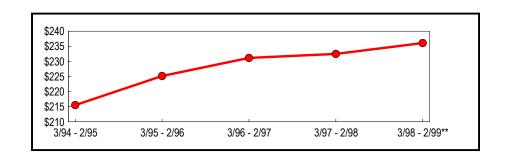
Orleans County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	236,086	3,606	1.55

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 *	* 9/98 - 2/99	** 3/99 - 8/99
Construction	\$1,569	\$1,938	\$1,524
Manufacturing	4,270	3,711	4,324
Communications	5,120	4,967	4,971
Electric, Gas & Sanitary Services	13,867	14,808	14,670
Wholesale Trade	7,983	9,644	11,055
Retail Trade Total	74,901	66,700	74,821
Building Materials	5,611	4,927	6,262
General Merchandise	6,790	8,220	7,563
Food	11,788	11,128	12,413
Auto Dealers, Gas Stations	27,668	19,790	27,861
Apparel	1,868	1,697	1,902
Furniture	1,639	1,811	1,839
Eating and Drinking	7,636	6,654	7,771
Miscellaneous Retail	11,901	12,473	9,210
Services Total	11,206	11,814	12,165
Hotels	372	360	347
Personal Services	306	428	239
Business Services	3,139	2,786	3,141
Auto Repair, Parking	3,831	4,085	4,100
Other Services	3,558	4,155	4,338
Ag., Mining, Transportation, FIRE, Govt.	1,460	1,454	1,613
Unclassified by Industry	247	427	306
Grand Total	\$120,623	\$115,463	\$125,449

^{*} Preliminary

^{**} Revised

Oswego County

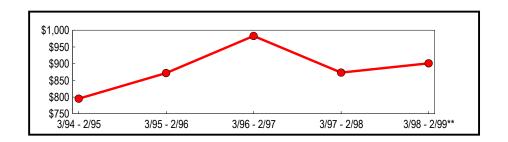
Annual Totals

(In Thousands)

	Taxable Sales	Change from I	Previous Period
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$795,146	(\$4,400)	(0.55)
3/95 - 2/96	871,875	76,729	9.65
3/96 - 2/97	983,214	111,339	12.77
3/97 - 2/98	873,379	(109,475)	(11.13)
3/98 - 2/99**	901,257	27,878	3.19

Note: Annual total for the 3/94-2/95 period is estimated as complete county data is not available.

Five-Year Trend (In Millions)



		;	Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$7,469		\$7,831	\$7,928
Manufacturing	21,796		19,721	20,639
Communications	17,991		17,274	15,580
Electric, Gas & Sanitary Services	59,041		37,728	65,859
Wholesale Trade	40,046		31,789	33,005
Retail Trade Total	277,727		259,564	322,237
Building Materials	16,179		13,727	18,620
General Merchandise	35,446		40,387	42,235
Food	35,262		38,039	45,347
Auto Dealers, Gas Stations	115,760		93,184	135,684
Apparel	1,908		1,660	1,832
Furniture	8,553		9,698	9,118
Eating and Drinking	37,829		32,292	39,902
Miscellaneous Retail	26,790		30,577	29,499
Services Total	47,070		41,800	42,754
Hotels	3,372		3,110	3,080
Personal Services	705		1,141	645
Business Services	13,688		11,235	11,136
Auto Repair, Parking	16,537		14,420	13,474
Other Services	12,768		11,894	14,419
Ag., Mining, Transportation, FIRE, Govt.	6,495		4,782	7,165
Unclassified by Industry	1,219		1,914	1,942
Grand Total	\$478,854		\$422,403	\$517,109

^{*} Preliminary

^{**} Revised

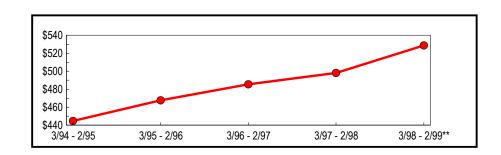
Otsego County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$444,764	\$13,291	3.08
3/95 - 2/96	467,735	22,971	5.16
3/96 - 2/97	485,407	17,672	3.78
3/97 - 2/98	498,013	12,606	2.60
3/98 - 2/99**	528,635	30,622	6.15

Five-Year Trend (In Millions)



		Se	Iling Period		
Industry	3/98 - 8/98	**	9/98 - 2/99	**	3/99 - 8/99
Construction	\$3,809		\$3,909		\$3,252
Manufacturing	9,608		8,459		10,844
Communications	7,734		10,929		11,930
Electric, Gas & Sanitary Services	7,171		7,629		7,596
Wholesale Trade	19,245		19,921		21,828
Retail Trade Total	175,271		167,256		185,657
Building Materials	11,847		11,239		12,773
General Merchandise	32,114		36,608		33,531
Food	15,046		15,686		15,839
Auto Dealers, Gas Stations	48,450		44,085		54,516
Apparel	3,586		2,715		3,881
Furniture	5,559		5,364		5,929
Eating and Drinking	20,745		17,701		24,204
Miscellaneous Retail	37,924		33,858		34,984
Services Total	42,582		33,176		45,783
Hotels	12,401		6,344		13,451
Personal Services	789		618		861
Business Services	8,787		7,981		8,403
Auto Repair, Parking	7,802		7,262		7,762
Other Services	12,803		10,971		15,306
Ag., Mining, Transportation, FIRE, Govt.	5,175		4,860		4,822
Unclassified by Industry	1,058		843		3,100
Grand Total	\$271,653		\$256,982		\$294,812

^{*} Preliminary

^{**} Revised

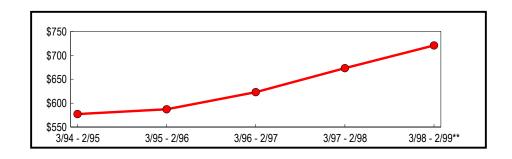
Putnam County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	720,778	47,552	7.06

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$7,832	\$6,605	\$8,034
Manufacturing	15,708	16,178	20,104
Communications	15,870	15,814	15,517
Electric, Gas & Sanitary Services	10,736	11,297	11,508
Wholesale Trade	23,754	25,211	27,092
Retail Trade Total	233,111	227,538	250,568
Building Materials	22,957	20,879	23,795
General Merchandise	15,875	18,133	12,078
Food	29,764	29,736	29,325
Auto Dealers, Gas Stations	97,272	87,563	111,766
Apparel	2,207	1,985	2,471
Furniture	8,551	10,139	11,732
Eating and Drinking	22,132	19,640	24,560
Miscellaneous Retail	34,353	39,463	34,841
Services Total	48,271	43,118	45,614
Hotels	1,021	806	1,013
Personal Services	782	1,034	843
Business Services	17,097	14,391	14,252
Auto Repair, Parking	18,377	17,160	17,871
Other Services	10,994	9,727	11,635
Ag., Mining, Transportation, FIRE, Govt.	10,203	7,102	10,216
Unclassified by Industry	507	1,923	1,422
Grand Total	\$365,992	\$354,786	\$390,075

^{*} Preliminary

^{**} Revised

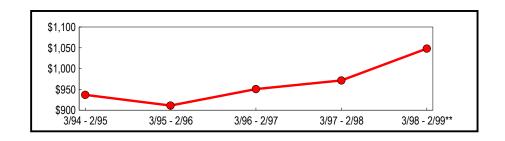
Rensselaer County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	1,048,444	76,849	7.91

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99
Construction	\$9,999	\$10,060	\$8,771
Manufacturing	30,911	36,135	31,509
Communications	21,136	23,446	22,416
Electric, Gas & Sanitary Services	18,841	18,930	17,720
Wholesale Trade	38,560	61,471	43,399
Retail Trade Total	329,069	313,494	363,734
Building Materials	22,017	18,611	35,709
General Merchandise	47,875	54,671	52,754
Food	50,013	48,090	51,528
Auto Dealers, Gas Stations	118,995	101,631	126,634
Apparel	3,608	3,348	3,916
Furniture	12,900	14,491	14,967
Eating and Drinking	38,308	35,270	40,332
Miscellaneous Retail	35,353	37,382	37,894
Services Total	61,178	61,501	63,401
Hotels	2,690	2,151	2,818
Personal Services	832	1,430	730
Business Services	18,691	19,872	20,057
Auto Repair, Parking	20,810	19,485	20,583
Other Services	18,155	18,563	19,213
Ag., Mining, Transportation, FIRE, Govt.	6,118	5,806	7,843
Unclassified by Industry	825	964	1,876
Grand Total	\$516,637	\$531,807	\$560,669

^{*} Preliminary

^{**} Revised

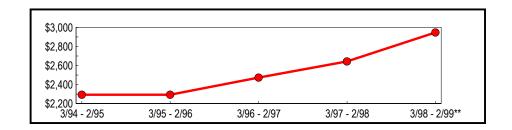
Rockland County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	2,946,874	303,186	11.47

Five-Year Trend (In Millions)



		S	elling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$27,276		\$23,809	\$25,565
Manufacturing	76,546		80,896	76,860
Communications	60,262		57,230	59,451
Electric, Gas & Sanitary Services	55,470		53,695	55,104
Wholesale Trade	129,923		125,945	137,105
Retail Trade Total	858,530		879,563	949,455
Building Materials	68,648		68,113	79,510
General Merchandise	140,613		141,364	133,787
Food	66,412		64,963	69,773
Auto Dealers, Gas Stations	228,374		202,225	251,273
Apparel	66,163		75,393	83,963
Furniture	58,783		68,998	77,037
Eating and Drinking	103,249		106,373	118,099
Miscellaneous Retail	126,288		152,134	136,013
Services Total	208,970		228,775	224,233
Hotels	18,785		19,308	19,040
Personal Services	3,845		4,294	3,789
Business Services	88,895		109,200	93,869
Auto Repair, Parking	50,167		46,300	50,317
Other Services	47,278		49,673	57,218
Ag., Mining, Transportation, FIRE, Govt.	38,479		30,447	44,640
Unclassified by Industry	2,120		8,938	11,240
Grand Total	\$1,457,576		\$1,489,298	\$1,583,653

^{*} Preliminary ** Revised

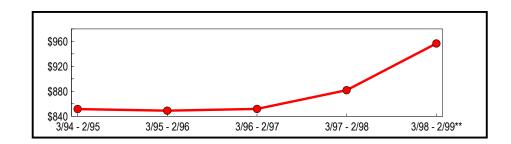
St. Lawrence County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$851,780	\$13,760	1.64
3/95 - 2/96	849,187	(2,593)	(0.30)
3/96 - 2/97	851,804	2,617	0.31
3/97 - 2/98	881,852	30,048	3.53
3/98 - 2/99**	956,755	74,903	8.49

Five-Year Trend (In Millions)



			Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$11,829		\$12,774	\$9,734
Manufacturing	29,900		31,384	22,192
Communications	16,592		14,059	14,487
Electric, Gas & Sanitary Services	44,336		36,363	31,890
Wholesale Trade	40,860		43,972	45,106
Retail Trade Total	282,262		272,249	295,677
Building Materials	24,690		21,134	24,824
General Merchandise	57,533		64,915	61,038
Food	20,413		20,047	22,968
Auto Dealers, Gas Stations	96,311		80,889	104,150
Apparel	6,014		6,686	6,091
Furniture	8,954		9,440	9,663
Eating and Drinking	27,680		26,986	27,917
Miscellaneous Retail	40,667		42,152	39,026
Services Total	44,671		43,797	44,033
Hotels	6,353		5,365	7,347
Personal Services	1,307		1,677	1,499
Business Services	14,318		13,611	14,054
Auto Repair, Parking	9,149		8,719	9,012
Other Services	13,544		14,425	12,121
Ag., Mining, Transportation, FIRE, Govt.	17,244		11,837	11,191
Unclassified by Industry	1,070		1,556	1,669
Grand Total	\$488,764		\$467,991	\$475,979

^{*} Preliminary ** Revised

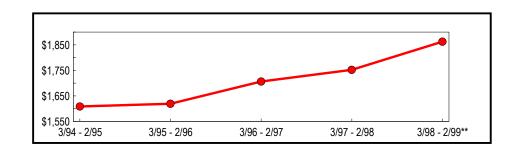
Saratoga County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$1,608,420	\$75,510	4.93
3/95 - 2/96	1,619,109	10,689	0.66
3/96 - 2/97	1,706,330	87,221	5.39
3/97 - 2/98	1,752,587	46,257	2.71
3/98 - 2/99**	1,862,886	110,299	6.29

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **		** 3/99 - 8/99 *
Construction	\$17,810	\$17,371	\$17,805
Manufacturing	38,322	43,348	43,346
Communications	32,281	31,731	32,698
Electric, Gas & Sanitary Services	28,998	28,862	28,202
Wholesale Trade	68,570	69,315	76,653
Retail Trade Total	619,686	593,992	668,501
Building Materials	50,401	46,719	56,711
General Merchandise	84,154	91,237	84,844
Food	71,827	72,549	78,231
Auto Dealers, Gas Stations	198,489	168,404	216,290
Apparel	22,095	24,871	29,329
Furniture	30,635	34,446	32,776
Eating and Drinking	75,699	63,533	82,618
Miscellaneous Retail	86,386	92,233	87,702
Services Total	115,674	109,006	124,954
Hotels	21,452	15,620	22,763
Personal Services	3,128	4,125	3,331
Business Services	30,997	30,409	31,810
Auto Repair, Parking	32,168	30,782	33,842
Other Services	27,929	28,070	33,208
Ag., Mining, Transportation, FIRE, Govt.	21,349	20,206	24,002
Unclassified by Industry	2,033	4,332	5,046
Grand Total	\$944,723	\$918,163	\$1,021,207

^{*} Preliminary ** Revised

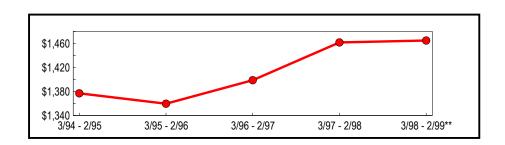
Schenectady County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$1,376,886	(\$18,789)	(1.35)
3/95 - 2/96	1,359,714	(17,172)	(1.25)
3/96 - 2/97	1,398,833	39,119	2.88
3/97 - 2/98	1,461,920	63,087	4.51
3/98 - 2/99**	1,465,117	3,197	0.22

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$10,836	\$17,275	\$13,396
Manufacturing	54,778	45,265	83,695
Communications	26,451	27,437	24,199
Electric, Gas & Sanitary Services	64,712	70,959	65,656
Wholesale Trade	47,439	50,108	56,422
Retail Trade Total	437,124	410,421	440,796
Building Materials	36,434	31,915	37,302
General Merchandise	62,604	69,665	61,342
Food	51,867	52,649	53,598
Auto Dealers, Gas Stations	142,297	112,304	149,195
Apparel	14,036	15,155	13,597
Furniture	22,480	21,966	23,296
Eating and Drinking	42,817	37,727	41,800
Miscellaneous Retail	64,589	69,040	60,666
Services Total	77,588	86,042	86,693
Hotels	4,439	3,477	4,656
Personal Services	2,267	2,605	1,828
Business Services	30,477	34,364	31,922
Auto Repair, Parking	24,274	22,307	26,404
Other Services	16,131	23,289	21,883
Ag., Mining, Transportation, FIRE, Govt.	12,153	9,361	11,751
Unclassified by Industry	7,536	9,632	7,584
Grand Total	\$738,617	\$726,500	\$790,192

^{*} Preliminary

^{**} Revised

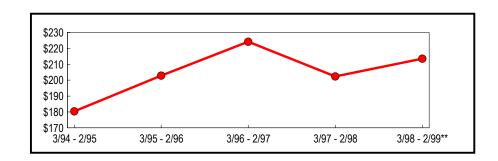
Schoharie County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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)
3/98 - 2/99**	213,530	11,173	5.52

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$1,446	\$1,555	\$1,563
Manufacturing	3,471	3,485	5,450
Communications	3,785	4,138	3,840
Electric, Gas & Sanitary Services	3,328	3,238	3,022
Wholesale Trade	10,059	10,633	11,899
Retail Trade Total	71,335	68,677	80,304
Building Materials	4,857	4,301	5,051
General Merchandise	14,769	16,577	17,029
Food	7,699	7,679	8,421
Auto Dealers, Gas Stations	24,799	23,513	31,228
Apparel	1,201	1,090	1,068
Furniture	1,903	1,818	2,171
Eating and Drinking	6,021	5,041	6,123
Miscellaneous Retail	10,086	8,658	9,213
Services Total	12,357	10,967	15,217
Hotels	1,899	1,253	2,557
Personal Services	221	332	192
Business Services	2,912	3,330	2,818
Auto Repair, Parking	2,934	3,193	3,181
Other Services	4,391	2,859	6,469
Ag., Mining, Transportation, FIRE, Govt.	2,508	1,984	2,437
Unclassified by Industry	165	399	1,541
Grand Total	\$108,454	\$105,076	\$125,273

^{*} Preliminary

^{**} Revised

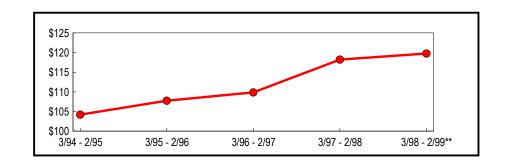
Schuyler County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$104,222	\$4,315	4.32
3/95 - 2/96	107,739	3,517	3.37
3/96 - 2/97	109,885	2,146	1.99
3/97 - 2/98	118,219	8,334	7.58
3/98 - 2/99**	119,766	1,547	1.31

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$1,102	\$1,444	\$1,521
Manufacturing	4,169	4,020	3,619
Communications	2,090	2,118	2,135
Electric, Gas & Sanitary Services	1,589	1,594	1,555
Wholesale Trade	5,891	4,049	5,894
Retail Trade Total	42,397	33,631	45,207
Building Materials	3,079	2,654	3,179
General Merchandise	422	622	776
Food	5,111	4,393	5,242
Auto Dealers, Gas Stations	15,303	12,723	16,652
Apparel	1,041	1,129	1,115
Furniture	363	502	534
Eating and Drinking	5,760	4,142	5,405
Miscellaneous Retail	11,318	7,466	12,304
Services Total	7,522	6,160	9,265
Hotels	1,872	980	2,008
Personal Services	68	100	47
Business Services	1,377	1,601	2,095
Auto Repair, Parking	2,153	1,916	2,026
Other Services	2,052	1,563	3,089
Ag., Mining, Transportation, FIRE, Govt.	912	903	825
Unclassified by Industry	71	104	166
Grand Total	\$65,743	\$54,023	\$70,187

^{*} Preliminary

^{**} Revised

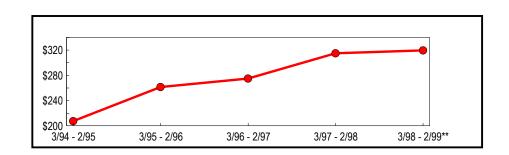
Seneca County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$207,570	\$5,781	2.86
3/95 - 2/96	261,495	53,925	25.98
3/96 - 2/97	274,859	13,364	5.11
3/97 - 2/98	315,070	40,211	14.63
3/98 - 2/99**	319,549	4,479	1.42

Five-Year Trend (In Millions)



		9	Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$2,228		\$2,509	\$1,913
Manufacturing	11,948		12,025	13,625
Communications	4,499		4,562	4,508
Electric, Gas & Sanitary Services	4,354		4,272	4,806
Wholesale Trade	17,143		14,826	17,932
Retail Trade Total	109,649		99,398	114,985
Building Materials	6,360		5,259	6,555
General Merchandise	11,187		11,772	12,141
Food	6,454		6,829	8,144
Auto Dealers, Gas Stations	26,904		21,493	29,406
Apparel	29,277		25,144	29,947
Furniture	5,818		7,299	5,184
Eating and Drinking	10,052		7,655	10,012
Miscellaneous Retail	13,597		13,947	13,596
Services Total	11,883		11,698	12,223
Hotels	2,202		1,815	2,670
Personal Services	237		551	463
Business Services	3,187		3,257	3,393
Auto Repair, Parking	2,920		2,565	2,884
Other Services	3,337		3,510	2,813
Ag., Mining, Transportation, FIRE, Govt.	3,824		3,432	4,978
Unclassified by Industry	600		699	798
Grand Total	\$166,128		\$153,421	\$175,768

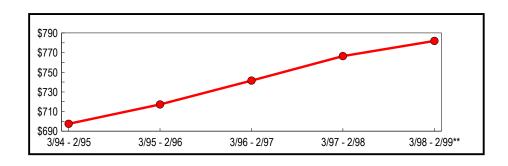
^{*} Preliminary ** Revised

Steuben County

Annual Totals (In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$697,620	\$26,131	3.89
3/95 - 2/96	717,268	19,648	2.82
3/96 - 2/97	741,557	24,289	3.39
3/97 - 2/98	766,386	24,829	3.35
3/98 - 2/99**	781,905	15,519	2.02

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	9/98 - 2/99 **	3/99 - 8/99
Construction	\$7,716	\$8,110	\$8,023
Manufacturing	39,716	35,391	45,046
Communications	13,974	13,894	13,818
Electric, Gas & Sanitary Services	14,811	15,475	13,517
Wholesale Trade	27,012	25,677	27,164
Retail Trade Total	238,445	224,039	253,060
Building Materials	25,768	21,263	22,645
General Merchandise	36,332	42,021	40,887
Food	30,796	33,599	38,958
Auto Dealers, Gas Stations	82,842	65,984	84,695
Apparel	3,156	2,661	2,974
Furniture	7,250	7,875	8,434
Eating and Drinking	29,408	25,999	30,624
Miscellaneous Retail	22,893	24,637	23,843
Services Total	52,174	51,348	60,298
Hotels	10,272	8,022	11,170
Personal Services	1,135	1,366	874
Business Services	16,648	20,823	23,159
Auto Repair, Parking	11,116	10,803	12,035
Other Services	13,003	10,334	13,060
Ag., Mining, Transportation, FIRE, Govt.	6,373	6,002	6,813
Unclassified by Industry	482	1,266	1,280
Grand Total	\$400,703	\$381,202	\$429,019

^{*} Preliminary ** Revised

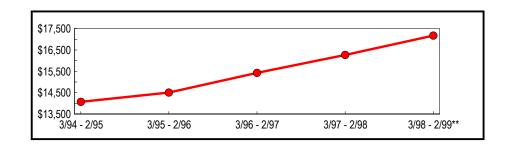
Suffolk County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	17,174,311	903,078	5.55

Five-Year Trend (In Millions)



		;	Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99 *
Construction	\$144,135		\$131,991	\$150,030
Manufacturing	349,410		317,508	348,023
Communications	347,964		347,490	364,803
Electric, Gas & Sanitary Services	599,406		590,937	605,997
Wholesale Trade	625,289		591,634	676,651
Retail Trade Total	5,423,104		5,233,626	5,893,417
Building Materials	573,067		496,903	643,170
General Merchandise	621,833		645,048	611,704
Food	404,953		392,562	419,324
Auto Dealers, Gas Stations	1,561,663		1,378,182	1,743,203
Apparel	382,822		374,929	428,607
Furniture	370,595		400,546	431,994
Eating and Drinking	560,574		487,312	604,127
Miscellaneous Retail	947,597		1,058,144	1,011,288
Services Total	1,016,825		972,569	1,117,313
Hotels	107,169		84,499	120,322
Personal Services	23,412		26,424	25,249
Business Services	372,466		368,997	416,079
Auto Repair, Parking	255,133		233,575	273,892
Other Services	258,645		259,074	281,771
Ag., Mining, Transportation, FIRE, Govt.	255,184		175,941	272,971
Unclassified by Industry	19,496		31,802	48,882
Grand Total	\$8,780,813		\$8,393,498	\$9,478,087

^{*} Preliminary ** Revised

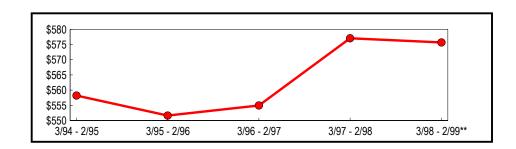
Sullivan County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Change from Previous Period	
Period	& Purchases	Amount	Percent	
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	
3/98 - 2/99**	575,722	(1,340)	(0.23)	

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 **	* 9/98 - 2/99 **	3/99 - 8/99
Construction	\$5,655	\$5,903	\$5,945
Manufacturing	13,880	11,616	12,219
Communications	12,396	15,899	13,544
Electric, Gas & Sanitary Services	9,824	9,039	11,428
Wholesale Trade	22,338	19,691	24,111
Retail Trade Total	180,080	156,012	200,308
Building Materials	20,849	16,450	21,464
General Merchandise	16,364	16,712	32,169
Food	21,281	17,913	20,487
Auto Dealers, Gas Stations	56,414	51,414	64,798
Apparel	4,503	3,139	2,663
Furniture	5,663	5,601	6,109
Eating and Drinking	20,427	15,343	19,125
Miscellaneous Retail	34,579	29,440	33,493
Services Total	58,002	42,228	54,246
Hotels	30,175	15,848	23,713
Personal Services	550	720	1,469
Business Services	8,753	9,063	9,622
Auto Repair, Parking	10,104	9,589	10,256
Other Services	8,420	7,008	9,186
Ag., Mining, Transportation, FIRE, Govt.	6,411	5,735	5,495
Unclassified by Industry	493	520	875
Grand Total	\$309,079	\$266,643	\$328,171

^{*} Preliminary

^{**} Revised

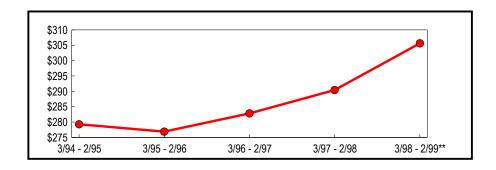
Tioga County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	305,660	15,233	5.25

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$3,456	\$4,697	\$3,651
Manufacturing	11,145	6,256	5,716
Communications	5,422	5,782	6,076
Electric, Gas & Sanitary Services	15,938	17,974	16,473
Wholesale Trade	16,900	17,792	16,556
Retail Trade Total	77,744	73,843	82,236
Building Materials	5,608	4,745	6,469
General Merchandise	3,034	3,385	2,245
Food	7,851	7,902	9,490
Auto Dealers, Gas Stations	32,361	26,446	33,536
Apparel	706	704	232
Furniture	4,590	7,755	6,445
Eating and Drinking	8,205	7,228	9,213
Miscellaneous Retail	15,389	15,678	14,606
Services Total	17,734	24,298	26,233
Hotels	1,946	1,699	2,154
Personal Services	209	433	203
Business Services	5,281	6,231	10,119
Auto Repair, Parking	3,123	3,427	3,424
Other Services	7,175	12,508	10,333
Ag., Mining, Transportation, FIRE, Govt.	2,796	2,620	2,978
Unclassified by Industry	411	852	1,234
Grand Total	\$151,546	\$154,114	\$161,153

^{*} Preliminary

^{**} Revised

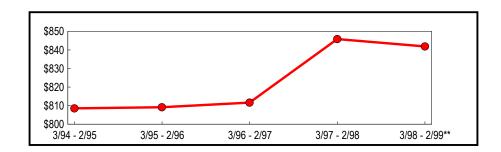
Tompkins County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$808,544	\$35,025	4.53
3/95 - 2/96	809,202	658	0.08
3/96 - 2/97	811,621	2,419	0.30
3/97 - 2/98	845,801	34,180	4.21
3/98 - 2/99**	841,882	(3,919)	(0.46)

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$6,230	\$6,412	\$6,803
Manufacturing	17,580	15,338	17,794
Communications	15,639	16,821	17,477
Electric, Gas & Sanitary Services	38,751	44,852	39,893
Wholesale Trade	29,890	31,700	32,373
Retail Trade Total	240,698	229,405	251,105
Building Materials	16,417	11,118	14,574
General Merchandise	35,009	38,175	36,893
Food	27,901	28,287	29,993
Auto Dealers, Gas Stations	65,669	55,622	71,146
Apparel	8,885	9,012	9,529
Furniture	10,825	12,906	14,061
Eating and Drinking	34,473	31,380	35,808
Miscellaneous Retail	41,519	42,905	39,101
Services Total	62,573	59,601	67,414
Hotels	8,675	6,258	9,240
Personal Services	1,442	1,590	1,690
Business Services	11,925	12,197	12,292
Auto Repair, Parking	16,392	14,740	17,891
Other Services	24,139	24,816	26,301
Ag., Mining, Transportation, FIRE, Govt.	11,791	10,753	16,491
Unclassified by Industry	1,740	2,108	2,565
Grand Total	\$424,892	\$416,990	\$451,915

^{*} Preliminary

^{**} Revised

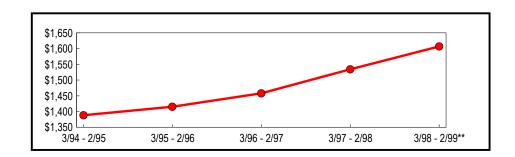
Ulster County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$1,388,454	\$28,370	2.09
3/95 - 2/96	1,415,134	26,680	1.92
3/96 - 2/97	1,458,211	43,077	3.04
3/97 - 2/98	1,534,282	76,071	5.22
3/98 - 2/99**	1,607,121	72,839	4.75

Five-Year Trend (In Millions)



			Selling Period	
Industry	3/98 - 8/98	**	9/98 - 2/99 **	3/99 - 8/99
Construction	\$9,086		\$10,818	\$10,193
Manufacturing	29,404		31,230	29,704
Communications	37,300		29,319	35,779
Electric, Gas & Sanitary Services	53,504		55,626	56,699
Wholesale Trade	41,640		44,969	49,011
Retail Trade Total	501,600		509,679	557,751
Building Materials	49,881		49,282	58,396
General Merchandise	76,747		89,347	91,659
Food	59,197		56,585	61,882
Auto Dealers, Gas Stations	146,217		127,115	161,634
Apparel	19,216		20,095	21,899
Furniture	15,952		18,398	19,080
Eating and Drinking	52,205		48,422	55,893
Miscellaneous Retail	82,185		100,435	87,308
Services Total	115,606		105,610	121,595
Hotels	36,160		29,130	43,021
Personal Services	1,679		2,152	1,669
Business Services	30,366		28,344	29,833
Auto Repair, Parking	25,255		24,077	25,025
Other Services	22,146		21,907	22,047
Ag., Mining, Transportation, FIRE, Govt.	15,158		12,773	15,013
Unclassified by Industry	1,151		2,648	2,329
Grand Total	\$804,449		\$802,672	\$878,074

^{*} Preliminary ** Revised

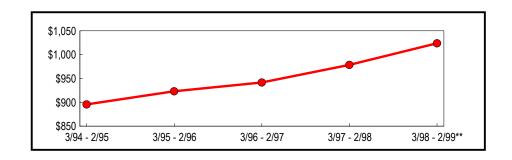
Warren County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$895,764	\$45,179	5.31
3/95 - 2/96	923,436	27,672	3.09
3/96 - 2/97	941,736	18,300	1.98
3/97 - 2/98	978,559	36,823	3.91
3/98 - 2/99**	1,024,042	45,483	4.65

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$13,675	\$9,328	\$12,148
Manufacturing	21,179	18,581	21,983
Communications	12,203	11,840	12,889
Electric, Gas & Sanitary Services	14,456	15,432	16,981
Wholesale Trade	41,490	36,607	43,238
Retail Trade Total	325,927	294,753	363,285
Building Materials	27,483	31,687	40,700
General Merchandise	56,417	58,505	61,483
Food	39,047	33,582	41,476
Auto Dealers, Gas Stations	72,140	62,982	80,365
Apparel	24,354	19,413	27,435
Furniture	15,514	15,403	16,845
Eating and Drinking	50,183	32,538	49,641
Miscellaneous Retail	40,789	40,643	45,340
Services Total	113,089	71,155	120,818
Hotels	50,659	25,087	53,451
Personal Services	1,215	1,327	2,205
Business Services	16,365	13,077	16,734
Auto Repair, Parking	16,547	15,223	18,055
Other Services	28,303	16,441	30,373
Ag., Mining, Transportation, FIRE, Govt.	13,155	8,412	13,124
Unclassified by Industry	1,377	1,383	3,085
Grand Total	\$556,551	\$467,491	\$607,551

^{*} Preliminary

^{**} Revised

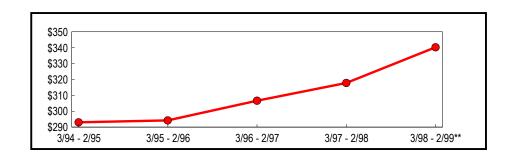
Washington County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	340,329	22,513	7.08

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98 *	* 9/98 - 2/99	** 3/99 - 8/99
Construction	\$5,030	\$5,730	\$5,855
Manufacturing	11,551	8,976	16,858
Communications	6,685	6,657	7,004
Electric, Gas & Sanitary Services	5,321	4,643	4,607
Wholesale Trade	11,704	13,319	14,056
Retail Trade Total	114,785	103,247	117,219
Building Materials	11,244	9,883	11,171
General Merchandise	12,342	13,443	11,871
Food	17,823	16,893	19,067
Auto Dealers, Gas Stations	44,166	34,901	46,267
Apparel	789	650	717
Furniture	3,199	3,549	3,833
Eating and Drinking	11,311	9,339	11,070
Miscellaneous Retail	13,911	14,589	13,223
Services Total	18,146	18,292	19,359
Hotels	191	254	290
Personal Services	291	369	301
Business Services	5,798	5,995	5,873
Auto Repair, Parking	7,319	7,015	7,744
Other Services	4,547	4,659	5,151
Ag., Mining, Transportation, FIRE, Govt.	2,628	2,451	2,812
Unclassified by Industry	334	830	1,101
Grand Total	\$176,184	\$164,145	\$188,871

^{*} Preliminary ** Revised

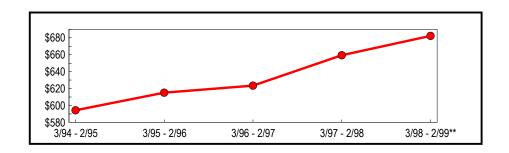
Wayne County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	682,364	22,965	3.48

Five-Year Trend (In Millions)



		Selling Period		
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *	
Construction	\$6,569	\$6,294	\$7,828	
Manufacturing	18,198	16,785	15,466	
Communications	13,434	12,766	12,965	
Electric, Gas & Sanitary Services	16,262	18,930	16,267	
Wholesale Trade	43,444	39,759	42,717	
Retail Trade Total	207,862	194,164	225,583	
Building Materials	16,106	15,747	19,712	
General Merchandise	26,576	31,302	28,505	
Food	25,569	27,072	30,720	
Auto Dealers, Gas Stations	82,609	67,968	90,266	
Apparel	1,417	1,274	1,434	
Furniture	8,614	8,768	9,508	
Eating and Drinking	21,226	18,161	22,447	
Miscellaneous Retail	25,745	23,872	22,991	
Services Total	34,186	35,193	37,299	
Hotels	992	815	1,064	
Personal Services	717	928	633	
Business Services	10,573	10,472	10,724	
Auto Repair, Parking	11,400	11,478	12,202	
Other Services	10,504	11,500	12,676	
Ag., Mining, Transportation, FIRE, Govt.	9,075	8,230	10,453	
Unclassified by Industry	519	694	1,653	
Grand Total	\$349,549	\$332,815	\$370,231	

^{*} Preliminary

^{**} Revised

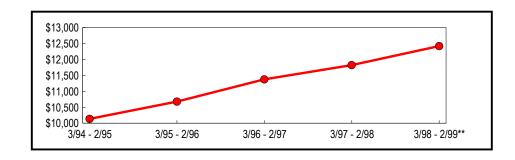
Westchester County

Annual Totals

(In Thousands)

	Taxable Sales	Change from	Previous Period
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	12,419,140	596,118	5.04

Five-Year Trend (In Millions)



		Selling Period	
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$121,145	\$121,447	\$133,895
Manufacturing	298,097	312,476	293,309
Communications	286,085	288,374	297,649
Electric, Gas & Sanitary Services	430,359	440,047	422,021
Wholesale Trade	372,426	384,806	417,971
Retail Trade Total	3,507,262	3,551,007	3,650,375
Building Materials	269,889	249,422	298,625
General Merchandise	523,880	548,531	473,823
Food	220,095	216,832	231,362
Auto Dealers, Gas Stations	910,267	815,690	965,429
Apparel	319,472	338,825	337,706
Furniture	284,047	305,084	314,916
Eating and Drinking	373,397	366,429	397,789
Miscellaneous Retail	606,215	710,194	630,725
Services Total	966,664	939,977	1,004,984
Hotels	115,229	115,697	120,714
Personal Services	18,732	21,474	19,661
Business Services	365,804	373,880	382,255
Auto Repair, Parking	197,392	183,308	199,585
Other Services	269,507	245,618	282,769
Ag., Mining, Transportation, FIRE, Govt.	172,544	190,666	172,946
Unclassified by Industry	9,587	26,171	35,953
Grand Total	\$6,164,169	\$6,254,971	\$6,429,103

^{*} Preliminary

^{**} Revised

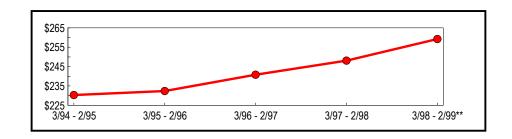
Wyoming County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
3/94 - 2/95	\$230,349	\$26,889	13.22
3/95 - 2/96	232,370	2,021	0.88
3/96 - 2/97	240,833	8,463	3.64
3/97 - 2/98	248,124	7,291	3.03
3/98 - 2/99**	259,227	11,103	4.47

Five-Year Trend (In Millions)



	Selling Period				
Industry	3/98 - 8/98	**	9/98 - 2/99	**	3/99 - 8/99
Construction	\$2,064		\$2,612		\$2,232
Manufacturing	6,359		6,096		5,188
Communications	5,894		4,885		5,488
Electric, Gas & Sanitary Services	3,507		3,668		3,448
Wholesale Trade	8,699		8,454		9,576
Retail Trade Total	91,289		82,466		96,420
Building Materials	7,675		6,791		8,581
General Merchandise	12,529		13,414		13,801
Food	13,348		13,003		14,934
Auto Dealers, Gas Stations	37,292		29,957		38,846
Apparel	399		308		507
Furniture	4,629		4,207		4,303
Eating and Drinking	8,178		7,032		8,426
Miscellaneous Retail	7,239		7,754		7,022
Services Total	13,824		13,610		14,753
Hotels	893		1,108		1,421
Personal Services	350		540		359
Business Services	4,580		3,828		4,677
Auto Repair, Parking	4,068		3,739		4,005
Other Services	3,933		4,395		4,291
Ag., Mining, Transportation, FIRE, Govt.	2,530		2,419		2,631
Unclassified by Industry	232		619		625
Grand Total	\$134,398		\$124,829		\$140,361

^{*} Preliminary

^{**} Revised

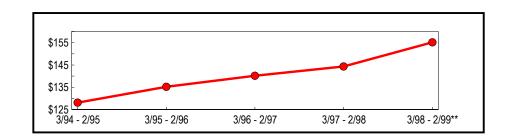
Yates County

Annual Totals

(In Thousands)

	Taxable Sales	Change from Previous Period	
Period	& Purchases	Amount	Percent
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
3/98 - 2/99**	155,127	10,781	7.47

Five-Year Trend (In Millions)



	Selling Period		
Industry	3/98 - 8/98	** 9/98 - 2/99	** 3/99 - 8/99 *
Construction	\$1,640	\$1,817	\$1,679
Manufacturing	6,179	5,998	7,212
Communications	2,525	2,557	2,791
Electric, Gas & Sanitary Services	1,329	1,384	1,584
Wholesale Trade	8,571	7,772	8,162
Retail Trade Total	47,427	43,026	49,463
Building Materials	5,259	4,702	6,012
General Merchandise	3,989	4,508	4,089
Food	3,258	3,183	3,813
Auto Dealers, Gas Stations	18,353	15,252	18,600
Apparel	342	316	306
Furniture	2,099	2,354	2,657
Eating and Drinking	5,886	4,848	6,222
Miscellaneous Retail	8,241	7,863	7,764
Services Total	10,824	9,921	11,894
Hotels	617	363	571
Personal Services	88	165	73
Business Services	2,104	2,180	2,384
Auto Repair, Parking	5,708	4,877	6,517
Other Services	2,307	2,336	2,349
Ag., Mining, Transportation, FIRE, Govt.	2,017	1,713	2,129
Unclassified by Industry	43	384	70
Grand Total	\$80,555	\$74,572	\$84,984

^{*} Preliminary

^{**} Revised

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

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

Standard Industrial Code and Principle Industry Activity Codes Listing

2 Digit SIC/PIA Code	4 Digit SIC Code Range
15, 16, 17	1520-1799
20-39	2010-3999
48	4810-4899
49	4910-4971
50-51	5010-5199
52-59	
	5210-5271
	5310-5399
	5410-5499
	5510-5599
	5610-5699
	5710-5736
	5810-5813
	5910-5999
70-89	
	7010-7041
	7210-7299
	7310-7389, 7476, 7914
	7510-7549
	7620-8999
40-47	4010-4789
60-67	6010-6799
	15, 16, 17 20-39 48 49 50-51 52-59

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

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax

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

Appendix C: New York State and Local Sales Tax Rates by County and City Effective March 1, 1999