

Office of Tax Policy Analysis

SIX-MONTH STATISTICAL SUMMARY AND REPORT



February 2001

Taxable Sales and Purchases

County and Industry Data for September 1998 - February 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. Data for the March through August 1998 six-month selling period are revised from the last report. Information for September 1998 through February 1999 is preliminary and will be revised in our next report.

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

through February 1999 semiannual selling period, therefore, includes the reporting of taxable sales and purchases by annual filers.

In addition, recent legislation provided counties the option of exempting some clothing and footwear sales from local sales tax during the September 1997 through February 1998 and the September 1998 through February 1999 semiannual selling periods. During the weeks of January 17-23, 1998, September 1-7, 1998, and January 16-22, 1999, clothing and footwear that sold for less than \$500 was potentially exempt from tax. The September 1-7, 1997 exemption period was limited to the first \$100 spent per clothing item.

The majority of counties elected to participate in the temporary clothing exemption program. The reported reduction in total taxable sales of clothing for the September 1-7, 1997, and the January 17-23, 1998, exemption periods was \$314 million and \$299 million, respectively. Additional statistical information, provided for each taxing jurisdiction, can be found in OTPA's Special Statistical Report entitled *The Temporary Clothing Exemptions* released in January 1999. This publication can be obtained from the Department's website, www.tax.state.ny.us. or by contacting the Office of Tax Policy Analysis.

Starting March 1, 2000, the State's permanent tax exemption for clothing items and footwear costing less than \$110 will go into effect. Fourteen counties, all five boroughs of New York City, and four other cities have elected to join with the State in granting the exemption.

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. Preliminary data for March 1998 through February 1999 indicates that reported sales grew to \$189.2 billion, a 4 percent improvement from the previous year.

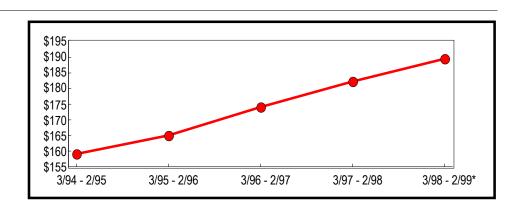
Table 1: Statewide Annual Totals (In Thousands)

	Change from Previous Period	
Taxable Sales & Purchases	Amount	Percent
\$159,481,038	\$7,329,291	4.82
165,263,235	5,782,197	3.63
174,305,443	9,042,208	5.47
181,974,425	7,668,982	4.40
189,228,942	7,254,517	3.99
	& Purchases \$159,481,038 165,263,235 174,305,443 181,974,425	Taxable Sales & Purchases Amount \$159,481,038 \$7,329,291 165,263,235 5,782,197 174,305,443 9,042,208 181,974,425 7,668,982

^{*} Preliminary

Figure 1 depicts the continuing 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 18.7 percent higher than the value posted five years ago.

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



^{*} Preliminary

Industry Analysis

Table 2 provides statewide semi-annual industry totals. Taxable sales and purchases for the September 1998 through February 1999 semiannual selling period reached \$94.8 billion. This amount exceeds the total reported for the previous year's comparable six-month selling period by \$2.6 billion (2.8 percent).

Statewide, nearly all the major industries realized year-over-year growth for the latest semiannual selling period. The most significant increase was in the construction sector, which grew by a reported 11 percent. Percentage increases for the remaining major industry groups ranged from 2.8 percent for retail trade to 6.8 percent for services.

The electric, gas and sanitary services was the only sector to report a decline in taxable sales. For the latest semiannual selling period, a 15.2 percent decrease was reported statewide, with New York City reporting a 23 percent decline in this industry group.

Retail sales continue to account for over half of taxable sales, contributing \$52.2 billion to the statewide total. During this most current six-month selling period, retail sales rose 2.8 percent from the previous year. Within retail sales, building materials reported the largest percentage increase in sales at 11.2 percent. This percentage increase almost mirrors the increase in the construction sector and may be partly attributable to the rebuilding that took place after the tornados and damaging windstorms in the summer of 1998. However, the strongest impetus for the construction boom seems to be the economy itself. All major types of construction (residential, commercial, industrial) have experienced a significant year-over-year growth in activity. Percentage increases in the food 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	9/97 - 2/98	3/98 - 8/98**	9/98 - 2/99*
Construction	\$1,580,960	\$1,742,602	\$1,755,071
Manufacturing	4,766,939	5,231,243	5,087,106
Communications	4,378,505	4,560,928	4,601,876
Electric, Gas & Sanitary Services	6,765,105	5,639,978	5,738,565
Wholesale Trade	6,299,355	6,771,137	6,635,445
Retail Trade Total	50,791,934	51,900,618	52,230,700
Building Materials	2,836,031	3,483,105	3,153,588
General Merchandise	8,172,755	7,273,844	8,266,709
Food	3,740,903	3,993,964	4,053,126
Auto Dealers, Gas Stations	10,450,924	12,333,248	10,703,764
Apparel	4,770,882	4,881,435	4,897,138
Furniture	3,988,337	3,837,172	4,079,546
Eating and Drinking	6,918,989	7,460,532	7,278,339
Miscellaneous Retail	9,913,113	8,637,318	9,798,490
Services Total	14,245,473	14,860,292	15,218,935
Hotels	2,597,132	2,653,559	2,786,579
Personal Services	346,194	324,315	374,218
Business Services	5,501,470	5,718,323	5,942,570
Auto Repair, Parking	2,709,689	2,949,909	2,763,619
Other Services	3,090,988	3,214,186	3,351,949
Ag., Mining, Transportation, FIRE, Govt.	1,913,696	2,153,692	1,969,273
Unclassified by Industry	1,461,518	1,543,371	1,588,110
Grand Total	\$92,203,485	\$94,403,861	\$94,825,081

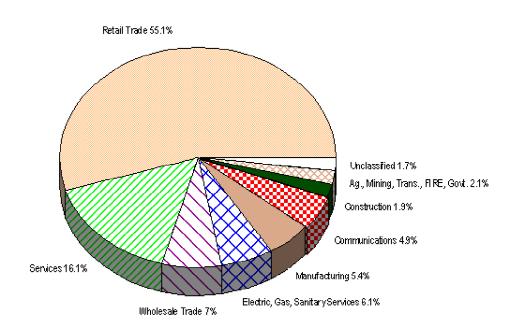
^{*} Preliminary

Within services, both personal and business services reported growth of more than 8 percent from the previous year, continuing the trend noted during the last semiannual period. Hotel services reported that taxable sales increased by 7.3 percent from the previous year.

^{**} Revised

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.

Figure 2: Statewide Industry Shares



Regional Trends

All but a handful of the State's counties showed year-over-year gains in taxable sales and purchases. Figure 3 provides a glimpse of regional sales activity. As shown, year-over-year gains were widely dispersed throughout the State. With the exception of New York City and Nassau county, taxable sales reported in downstate counties grew faster than the statewide average. Also, the Mid-Hudson, Adirondacks, and Central New York regions generally outperformed the state average growth rate.

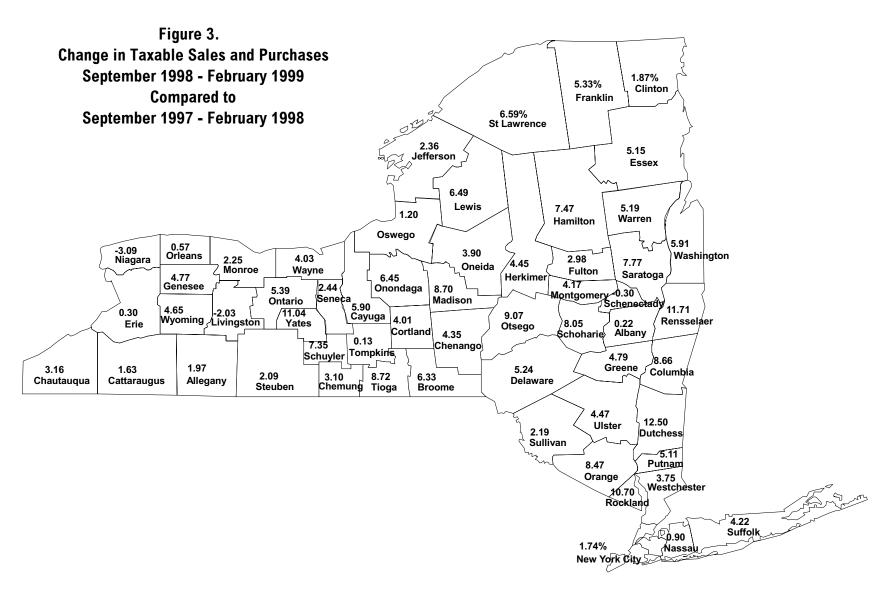


Table 3 indicates that most counties experienced an increase in total taxable sales and purchases for the September 1998 through February 1999 period as compared to the same period of the previous year. Dutchess and Rensselaer counties led the way in reporting double digit growth, followed by Yates and Rockland counties.

Dutchess county experienced the largest growth in taxable sales, increasing by 12.5 percent. This growth was broadly distributed, with manufacturing; communications; and agriculture, mining, transportation, finance, insurance and real estate (FIRE) and government all experiencing gains of 20 percent or better.

Rensselaer county was a close second in reported gains in taxable sales and purchases, growing by 11.7 percent from the same reporting period in the previous year. Rensselaer county's gains were also widely dispersed among several industries with agriculture, mining, transportation, FIRE and government (85.2 percent), wholesale trade (54.1 percent), manufacturing (38.9 percent), and communications (12.4 percent), providing the major stimulus. A more detailed analysis of the data showed that the increase in taxable sales in these industries is related to investments in technology, particularly in computer systems, data storage and telecommunications. Only electric, gas, and sanitary services reported a decrease (-4.1 percent) in sales.

Construction (29.8 percent) and wholesale trade (23.8 percent) were the major impetus for the overall growth of 11 percent in Yates county's taxable sales. Rockland county credits its reported 10.7 percent boost in sales to retail trade. Sales in that sector increased by 20.6 percent from the same reporting period in the previous year. Within retail trade, building materials (80.1 percent) and apparel (62.8 percent) experienced significant year-over-year growth. Rockland county benefited from the opening of stores in the Palisades Center during the most recent sales period.

Niagara and Livingston counties experienced the largest year-over-year declines in aggregate activity, falling by 3.1 percent and 2 percent respectively. Within Niagara county, the drop in taxable sales occurred

across the board with the exception of communications and retail trade. The largest decline took place in agriculture, mining, transportation, FIRE, and government services (-15.2 percent), wholesale trade (-10.3 percent), and manufacturing (-6.8 percent). Within Livingston county, a reported decline in taxable sales in communications and electric, gas, and sanitary services accounted for the overall decline in sales.

Table 3: Chang	je in Taxable Sales	and Purchase	s				
	Sept. 1997-	Sept. 1998-	Percent		Sept. 1997-	Sept. 1998-	Percent
County	Feb. 1998	Feb. 1999*	Change	County	Feb. 1998	Feb. 1999*	Change
Albany	\$2,136,387	\$2,141,155	0.22	Oneida	\$972,933	\$1,010,917	3.90
Allegany	141,179	143,960	1.97	Onondaga	2,597,356	2,764,950	6.45
Broome	937,215	996,506	6.33	Ontario	633,177	667,307	5.39
Cattaraugus	324,296	329,590	1.63	Orange	1,639,485	1,778,354	8.47
Cayuga	293,390	310,692	5.90	Orleans	114,763	115,413	0.57
Chautauqua	564,453	582,314	3.16	Oswego	418,205	423,214	1.20
Chemung	493,151	508,447	3.10	Otsego	236,592	258,055	9.07
Chenango	162,828	169,914	4.35	Putnam	337,952	355,208	5.11
Clinton	397,281	404,706	1.87	Rensselaer	476,619	532,410	11.71
Columbia	232,814	252,985	8.66	Rockland	1,353,216	1,497,985	10.70
Cortland	203,416	211,581	4.01	St. Lawrence	441,116	470,207	6.59
Delaware	171,575	180,568	5.24	Saratoga	853,827	920,150	7.77
Dutchess	1,284,221	1,444,736	12.50	Schenectady	733,700	731,529	-0.30
Erie	4,852,439	4,867,229	0.30	Schoharie	97,183	105,006	8.05
Essex	180,045	189,325	5.15	Schuyler	51,050	54,800	7.35
Franklin	147,355	155,202	5.33	Seneca	150,804	154,491	2.44
Fulton	191,289	196,998	2.98	Steuben	379,966	387,919	2.09
Genesee	249,028	260,904	4.77	Suffolk	8,107,751	8,449,965	4.22
Greene	180,868	189,530	4.79	Sullivan	264,262	270,037	2.19
Hamilton	24,348	26,168	7.47	Tioga	141,520	153,862	8.72
Herkimer	178,162	186,099	4.45	Tompkins	417,884	418,420	0.13
Jefferson	499,825	511,619	2.36	Ulster	767,850	802,185	4.47
Lewis	71,675	76,328	6.49	Warren	448,016	471,261	5.19
Livingston	223,240	218,714	-2.03	Washington	155,010	164,173	5.91
Madison	220,025	239,163	8.70	Wayne	320,946	333,876	4.03
Monroe	3,932,186	4,020,686	2.25	Westchester	6,046,031	6,272,698	3.75
Montgomery	185,014	192,736	4.17	Wyoming	120,333	125,925	4.65
Nassau	8,202,968	8,276,628	0.90	Yates	67,479	74,928	11.04
Niagara	1,021,264	989,718	-3.09	New York City	\$36,156,522	\$36,785,635	1.74

Note: Dollar data is in thousands.

^{*} Preliminary data

New York City

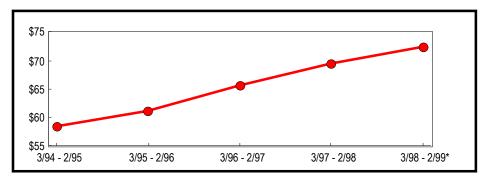
The five New York City counties of the Bronx, Kings, New York (Manhattan), Queens, and Richmond represent more than 38 percent of all reportable statewide taxable sales and purchases for the latest annual period. New York City taxable sales continue to grow faster than the State as a whole. Year-over-year, New York City's taxable sales and purchases rose 4.19 percent, exceeding the 3.86 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
	Taxable Sales		
Period	& 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*	72,499,433	2,912,525	4.19

^{*} Preliminary

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



^{*} Preliminary

Table 5 summarizes New York City's taxable sales and purchases for the most recent six-month selling period ending February 1999. For that period, sales tax vendors reported \$36.8 billion in New York City taxable sales and purchases, an increase of 1.7 percent over the same period one year earlier.

For both the State and New York City, retail sales provide the largest share of all taxable sales and purchases. However, while retail sales represent 55.1 percent of all taxable sales statewide, they represent

only 46.6 percent within the City. This disparity reflects the greater importance of taxable services to New York City's sales tax base.

The construction industry posted the largest percentage increase, rising 10.5 percent from the previous year. Within services, business (10.6 percent) and hotels (8.3 percent) once again reported the largest gains. Of the major industries, only electric, gas and sanitary services posted a year-over-year decline.

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

		0.111. D	
Industry -	0/07 0/00	Selling Period	0/00 0/00*
Industry	9/97- 2/98	3/98 - 8/98**	9/98 - 2/99*
Construction	\$684,682	\$742,546	\$756,308
Manufacturing	2,002,811	2,153,006	2,083,178
Communications	2,076,469	2,186,482	2,222,374
Electric, Gas & Sanitary Services	3,128,493	2,397,071	2,383,149
Wholesale Trade	2,431,963	2,628,339	2,583,281
Retail Trade Total	16,901,492	16,536,091	17,156,117
Building Materials	637,558	716,185	690,664
General Merchandise	2,234,496	1,992,485	2,219,323
Food	866,912	894,803	927,224
Auto Dealers, Gas Stations	1,931,180	2,140,394	1,915,609
Apparel	2,426,935	2,490,423	2,488,418
Furniture	1,652,448	1,609,531	1,637,531
Eating and Drinking	3,310,609	3,385,260	3,493,549
Miscellaneous Retail	3,841,354	3,307,010	3,783,799
Services Total	7,349,650	7,418,246	7,940,847
Hotels	1,875,025	1,728,071	2,029,733
Personal Services	156,889	146,712	163,739
Business Services	3,048,154	3,235,489 1/	3,371,193
Auto Repair, Parking	972,035	1,032,086	977,841
Other Services	1,297,547	1,275,888	1,398,341
Ag., Mining, Transportation, FIRE, Govt.	911,326	900,345	877,937
Unclassified by Industry	669,636	751,672	782,444
Grand Total	\$36,156,522	\$35,713,798	\$36,785,635

^{1/} Revised to reflect a significant processing adjustment of approximately \$2 billion

^{*} Preliminary

^{**} Revised

Counties Outside New York City

Taxable sales and purchases in counties outside New York City reached \$116.7 billion for the year ending February 1999 (Table 6). This value represents a 3.86 percent increase from the previous year and a 15.6 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.

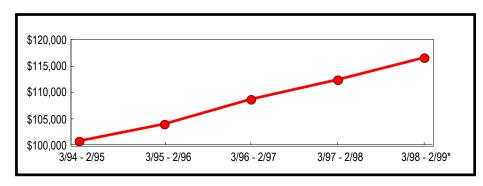
Table 6: All Counties Outside of New York City — Annual Totals

(In Thousands)

		Change from Pre-	vious Period
	Taxable Sales		
Period	& 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*	116,729,509	4,341,992	3.86

^{*} Preliminary

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



^{*} Preliminary

Analysis of the semiannual data by industry presented in Table 7 reveals that construction; agriculture, mining, transportation, FIRE and government; and manufacturing reported the largest gains from the same period in the previous year. Construction grew by 11.4 percent; agriculture, mining, transportation, FIRE and government increased by 8.9 percent; and manufacturing advanced by 8.7 percent. The growth rate for retail trade was 3.5 percent, with sales from building materials and food up more than 8 percent. The services sector reported a 5.6 percent gain in taxable sales and purchases. Within that sector,

personal services experienced the largest growth (11.2 percent). Of all the major industries, only electric, gas and sanitary services reported lower sales (-7.7 percent).

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

		Selling Period	
Industry	9/97- 2/98	3/98 - 8/98**	9/98 - 2/99*
Construction	\$896,278	\$1,000,056	\$998,763
Manufacturing	2,764,128	3,078,237	3,003,928
Communications	2,302,036	2,374,446	2,379,502
Electric, Gas & Sanitary Services	3,636,612	3,242,907	3,355,416
Wholesale Trade	3,867,392	4,142,798	4,052,164
Retail Trade Total	33,890,442	35,364,527	35,074,583
Building Materials	2,198,473	2,766,920	2,462,924
General Merchandise	5,938,259	5,281,359	6,047,386
Food	2,873,991	3,099,161	3,125,902
Auto Dealers, Gas Stations	8,519,744	10,192,854	8,788,155
Apparel	2,343,947	2,391,012	2,408,720
Furniture	2,335,889	2,227,641	2,442,015
Eating and Drinking	3,608,380	4,075,272	3,784,790
Miscellaneous Retail	6,071,759	5,330,308	6,014,691
Services Total	6,895,823	7,442,046	7,278,088
Hotels	722,107	925,488	756,846
Personal Services	189,305	177,603	210,479
Business Services	2,453,316	2,482,834	2,571,377
Auto Repair, Parking	1,737,654	1,917,823	1,785,778
Other Services	1,793,441	1,938,298	1,953,608
Ag., Mining, Transportation, FIRE, Govt.	1,002,370	1,253,347	1,091,336
Unclassified by Industry	791,882	791,699	805,666
Grand Total	\$56,046,963	\$58,690,063	\$58,039,446

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

Methodology and Data Limitations

The taxable sales and purchases statistics presented in this report come from more than three million data items reported on over 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.

^{*} Preliminary

^{**} Revised

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

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

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

It is anticipated that during the year 2000, the conversion of SIC codes to NAICS (North American Industry Classification System) codes for sales tax vendors will begin. Initially, this conversion will start with new vendors when they register. 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 is currently underway to create a bridge from SIC codes 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 codes are a far more comprehensive classification system than the SIC codes they 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.

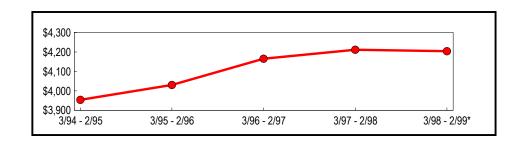
Albany County

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*	4,204,370	(7,227)	(0.17)

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$31,523	\$33,197	\$34,554
Manufacturing	103,485	116,220	116,521
Communications	73,446	77,008	82,638
Electric, Gas & Sanitary Services	169,795	111,606	113,784
Wholesale Trade	152,256	151,304	154,117
Retail Trade Total	1,219,875	1,174,122	1,240,108
Building Materials	59,427	69,513	63,020
General Merchandise	248,848	207,379	246,950
Food	95,557	95,011	103,308
Auto Dealers, Gas Stations	230,283	272,655	234,961
Apparel	104,648	101,896	111,201
Furniture	108,860	94,455	105,894
Eating and Drinking	141,685	149,266	148,733
Miscellaneous Retail	230,567	183,947	226,041
Services Total	298,104	316,774	332,919
Hotels	37,967	44,407	48,661
Personal Services	9,386	8,535	10,106
Business Services	106,881	105,604	115,205
Auto Repair, Parking	74,009	83,066	79,827
Other Services	69,861	75,162	79,120
Ag., Mining, Transportation, FIRE, Govt.	54,742	46,994	37,295
Unclassified by Industry	33,161	35,990	29,219
Grand Total	\$2,136,387	\$2,063,215	\$2,141,155

^{*} Preliminary

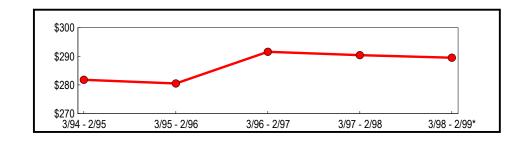
^{**} Revised

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*	289,552	(849)	(0.29)

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$2,741	\$3,109	\$3,264
Manufacturing	7,630	7,090	5,485
Communications	4,755	6,953	5,513
Electric, Gas & Sanitary Services	17,903	13,633	16,942
Wholesale Trade	12,686	13,927	13,388
Retail Trade Total	77,668	82,414	80,629
Building Materials	5,661	7,210	5,788
General Merchandise	11,452	10,029	11,975
Food	9,578	10,295	11,142
Auto Dealers, Gas Stations	25,633	31,404	27,237
Apparel	1,333	1,026	973
Furniture	3,183	3,212	3,561
Eating and Drinking	8,708	9,866	9,081
Miscellaneous Retail	12,120	9,372	10,872
Services Total	12,961	13,229	13,717
Hotels	1,540	1,121	1,155
Personal Services	286	359	329
Business Services	4,155	4,193	4,142
Auto Repair, Parking	3,617	3,815	4,351
Other Services	3,363	3,741	3,740
Ag., Mining, Transportation, FIRE, Govt.	1,973	2,565	2,179
Unclassified by Industry	2,862	2,672	2,843
Grand Total	\$141,179	\$145,592	\$143,960

^{*} Preliminary

^{**} Revised

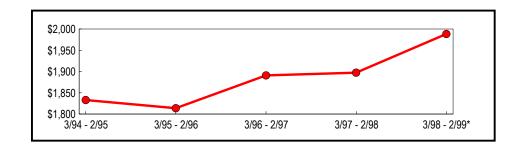
Broome County

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*	1,988,656	91,265	4.81

Five-Year Trend (In Millions)



	Selling Period		
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$14,055	\$15,342	\$16,207
Manufacturing	30,268	63,399	59,415
Communications	37,261	36,859	40,782
Electric, Gas & Sanitary Services	38,348	36,618	36,500
Wholesale Trade	63,044	68,073	61,603
Retail Trade Total	628,138	636,471	651,921
Building Materials	35,212	49,076	41,699
General Merchandise	165,307	139,244	168,822
Food	60,042	61,654	63,672
Auto Dealers, Gas Stations	134,909	168,659	139,984
Apparel	23,537	21,387	23,633
Furniture	41,540	38,154	44,756
Eating and Drinking	72,553	75,954	74,857
Miscellaneous Retail	95,038	82,343	94,498
Services Total	102,490	110,526	107,787
Hotels	14,517	16,333	13,556
Personal Services	2,805	2,407	3,362
Business Services	29,259	32,617	35,007
Auto Repair, Parking	29,437	33,844	29,587
Other Services	26,472	25,325	26,275
Ag., Mining, Transportation, FIRE, Govt.	12,058	13,118	12,454
Unclassified by Industry	11,553	11,744	9,837
Grand Total	\$937,215	\$992,150	\$996,506

^{*} Preliminary

^{**} Revised

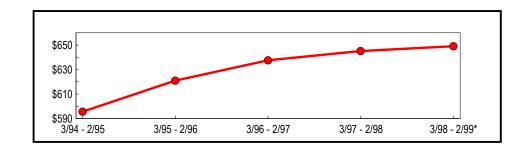
Cattaraugus County

Annual Totals

(In Thousands)

Period	Taxable Sales	Change from Previous 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*	649,122	3,917	0.61

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$4,687	\$4,761	\$5,176
Manufacturing	14,304	14,069	13,697
Communications	10,198	10,687	11,542
Electric, Gas & Sanitary Services	34,897	28,315	34,476
Wholesale Trade	22,987	22,688	21,658
Retail Trade Total	194,448	197,524	196,396
Building Materials	11,350	14,340	11,468
General Merchandise	52,318	45,132	52,721
Food	16,777	19,437	19,766
Auto Dealers, Gas Stations	44,298	56,609	45,233
Apparel	4,811	4,315	4,631
Furniture	9,031	8,032	9,420
Eating and Drinking	27,749	28,046	27,440
Miscellaneous Retail	28,114	21,613	25,717
Services Total	35,421	31,779	36,942
Hotels	4,995	3,146	5,480
Personal Services	1,306	751	1,309
Business Services	10,918	9,135	10,014
Auto Repair, Parking	8,823	9,281	9,345
Other Services	9,379	9,466	10,794
Ag., Mining, Transportation, FIRE, Govt.	5,753	7,482	5,717
Unclassified by Industry	1,601	2,227	3,986
Grand Total	\$324,296	\$319,532	\$329,590

^{*} Preliminary

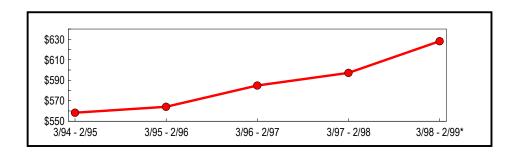
^{**} Revised

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*	628,200	30,928	5.18

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,983	\$3,688	\$4,250
Manufacturing	11,589	12,990	14,827
Communications	10,392	12,722	11,636
Electric, Gas & Sanitary Services	33,656	29,523	32,762
Wholesale Trade	31,783	30,781	28,740
Retail Trade Total	170,379	192,309	185,021
Building Materials	15,276	22,244	20,122
General Merchandise	32,415	29,476	33,112
Food	19,048	21,207	21,504
Auto Dealers, Gas Stations	44,371	59,730	51,824
Apparel	3,898	4,047	3,638
Furniture	8,364	7,688	8,002
Eating and Drinking	17,780	22,594	19,231
Miscellaneous Retail	29,227	25,323	27,588
Services Total	25,981	28,980	26,919
Hotels	2,346	3,283	2,288
Personal Services	766	612	980
Business Services	7,754	7,924	7,616
Auto Repair, Parking	8,213	9,141	8,144
Other Services	6,902	8,020	7,891
Ag., Mining, Transportation, FIRE, Govt.	3,675	4,100	4,263
Unclassified by Industry	1,952	2,415	2,274
Grand Total	\$293,390	\$317,508	\$310,692

^{*} Preliminary ** Revised

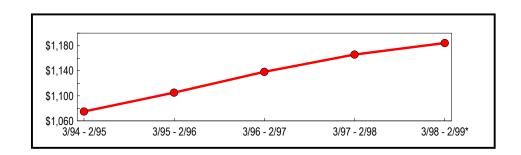
Chautauqua County

Annual Totals

(In Thousands)

Period	Taxable Sales	Change from Previous 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*	1,184,334	18,500	1.59

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99
Construction	\$11,173	\$12,173	\$12,783
Manufacturing	35,263	35,856	31,843
Communications	20,636	23,946	25,403
Electric, Gas & Sanitary Services	61,302	47,068	57,771
Wholesale Trade	51,856	51,982	49,447
Retail Trade Total	307,255	343,743	319,393
Building Materials	19,704	24,932	20,446
General Merchandise	84,636	84,115	91,391
Food	22,738	25,367	23,920
Auto Dealers, Gas Stations	80,692	100,734	79,488
Apparel	6,182	6,697	7,711
Furniture	17,759	17,045	17,827
Eating and Drinking	38,171	48,893	39,772
Miscellaneous Retail	37,373	35,960	38,838
Services Total	60,144	66,967	65,773
Hotels	3,712	8,391	4,561
Personal Services	1,325	1,067	1,496
Business Services	15,724	16,000	17,037
Auto Repair, Parking	14,947	16,159	16,197
Other Services	24,436	25,350	26,482
Ag., Mining, Transportation, FIRE, Govt.	12,047	14,693	12,774
Unclassified by Industry	4,777	5,592	7,127
Grand Total	\$564,453	\$602,020	\$582,314

^{*} Preliminary

^{**} Revised

Chemung County

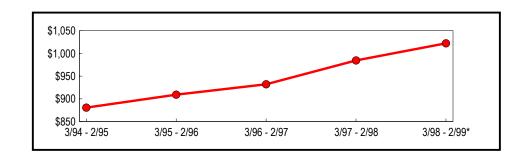
Annual Totals

(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*	1,022,146	37,577	3.82

Five-Year Trend

(In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99
Construction	\$5,424	\$6,035	\$6,179
Manufacturing	29,594	49,911	27,925
Communications	12,548	14,071	14,575
Electric, Gas & Sanitary Services	45,214	39,765	43,583
Wholesale Trade	31,053	34,458	34,126
Retail Trade Total	313,513	313,144	326,710
Building Materials	21,114	29,944	25,959
General Merchandise	96,537	82,573	98,883
Food	28,019	30,576	29,999
Auto Dealers, Gas Stations	53,876	65,840	55,583
Apparel	14,942	14,384	14,820
Furniture	14,348	12,784	15,299
Eating and Drinking	31,553	32,759	33,484
Miscellaneous Retail	53,124	44,284	52,683
Services Total	43,059	43,137	41,034
Hotels	3,979	4,810	3,598
Personal Services	1,401	1,228	1,634
Business Services	16,210	14,889	15,576
Auto Repair, Parking	11,122	11,963	10,480
Other Services	10,347	10,247	9,746
Ag., Mining, Transportation, FIRE, Govt.	6,280	7,261	6,671
Unclassified by Industry	6,466	5,917	7,644
Grand Total	\$493,151	\$513,699	\$508,447

^{*} Preliminary

^{**} Revised

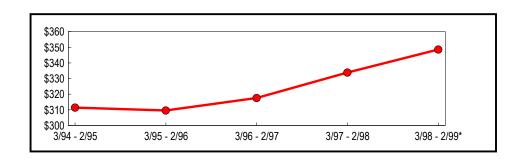
Chenango County

Annual Totals

(In Thousands)

Period	Taxable Sales	Change from Previous 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*	348,599	14,731	4.41

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,830	\$3,139	\$3,967
Manufacturing	12,156	12,854	12,111
Communications	6,509	6,474	7,078
Electric, Gas & Sanitary Services	7,478	6,743	7,388
Wholesale Trade	12,219	14,835	12,170
Retail Trade Total	101,784	114,038	106,652
Building Materials	5,015	5,391	4,508
General Merchandise	19,029	18,337	20,630
Food	9,248	9,798	10,769
Auto Dealers, Gas Stations	35,011	45,073	36,102
Apparel	870	908	1,104
Furniture	3,638	3,675	4,165
Eating and Drinking	8,928	10,625	8,899
Miscellaneous Retail	20,045	20,231	20,475
Services Total	15,537	15,853	16,558
Hotels	947	1,199	980
Personal Services	565	401	661
Business Services	5,590	4,950	5,635
Auto Repair, Parking	5,123	5,192	4,960
Other Services	3,312	4,111	4,322
Ag., Mining, Transportation, FIRE, Govt.	2,412	3,744	2,984
Unclassified by Industry	903	1,005	1,006
Grand Total	\$162,828	\$178,685	\$169,914

^{*} Preliminary

^{**} Revised

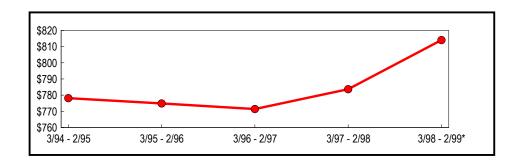
Clinton County

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*	\$814,106	\$30,352	3.87

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99
Construction	\$4,596	\$5,875	\$5,857
Manufacturing	22,575	24,135	24,535
Communications	12,400	12,839	13,501
Electric, Gas & Sanitary Services	23,544	22,971	22,916
Wholesale Trade	31,460	31,478	36,610
Retail Trade Total	248,794	254,911	246,956
Building Materials	13,334	17,144	15,070
General Merchandise	70,036	63,099	66,884
Food	22,179	22,997	21,666
Auto Dealers, Gas Stations	55,641	72,374	61,697
Apparel	8,974	8,191	9,598
Furniture	9,776	9,985	10,248
Eating and Drinking	26,408	29,939	26,768
Miscellaneous Retail	42,446	31,182	35,025
Services Total	35,086	38,034	34,631
Hotels	3,433	4,380	3,098
Personal Services	1,207	1,192	1,437
Business Services	11,798	10,955	9,829
Auto Repair, Parking	10,574	12,016	11,430
Other Services	8,074	9,491	8,837
Ag., Mining, Transportation, FIRE, Govt.	12,548	12,948	11,900
Unclassified by Industry	6,278	6,209	7,800
Grand Total	\$397,281	\$409,400	\$404,706

^{*} Preliminary ** Revised

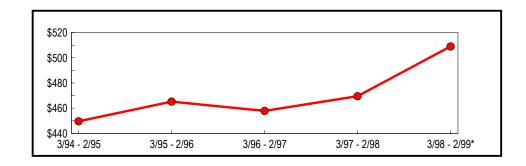
Columbia County

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*	509,006	39,476	8.41

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$5,099	\$5,398	\$5,657
Manufacturing	9,307	9,844	10,350
Communications	12,633	13,960	13,253
Electric, Gas & Sanitary Services	12,427	12,379	13,428
Wholesale Trade	17,096	17,509	19,212
Retail Trade Total	143,894	160,977	152,653
Building Materials	16,015	19,951	17,199
General Merchandise	24,323	22,671	25,281
Food	16,470	17,795	17,355
Auto Dealers, Gas Stations	48,698	59,321	50,254
Apparel	1,803	1,809	1,690
Furniture	6,094	7,044	7,608
Eating and Drinking	13,210	16,269	14,378
Miscellaneous Retail	17,281	16,117	18,888
Services Total	23,210	25,359	29,016
Hotels	1,239	1,498	1,544
Personal Services	740	536	850
Business Services	8,588	8,933	13,009
Auto Repair, Parking	7,962	8,608	8,056
Other Services	4,681	5,784	5,557
Ag., Mining, Transportation, FIRE, Govt.	7,106	7,950	6,664
Unclassified by Industry	2,042	2,645	2,752
Grand Total	\$232,814	\$256,021	\$252,985

^{*} Preliminary

^{**} Revised

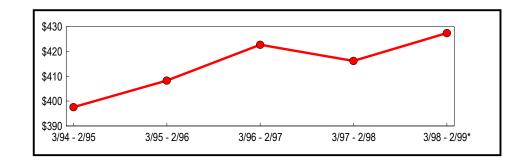
Cortland County

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*	427,453	11,196	2.69

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99
Construction	\$4,568	\$5,164	\$5,792
Manufacturing	8,690	10,277	8,527
Communications	6,094	6,014	6,236
Electric, Gas & Sanitary Services	20,685	18,492	20,203
Wholesale Trade	20,426	24,693	23,237
Retail Trade Total	118,615	123,384	120,065
Building Materials	7,118	8,377	7,671
General Merchandise	27,530	25,582	30,134
Food	10,667	11,000	10,582
Auto Dealers, Gas Stations	28,669	35,843	31,678
Apparel	2,321	2,096	2,183
Furniture	5,562	4,976	5,858
Eating and Drinking	16,658	17,788	16,302
Miscellaneous Retail	20,090	17,722	15,657
Services Total	19,644	21,579	21,908
Hotels	2,189	2,849	2,214
Personal Services	593	467	725
Business Services	6,167	6,156	7,245
Auto Repair, Parking	5,346	6,345	5,359
Other Services	5,349	5,762	6,365
Ag., Mining, Transportation, FIRE, Govt.	2,793	3,688	2,965
Unclassified by Industry	1,901	2,581	2,648
Grand Total	\$203,416	\$215,872	\$211,581

^{*} Preliminary ** Revised

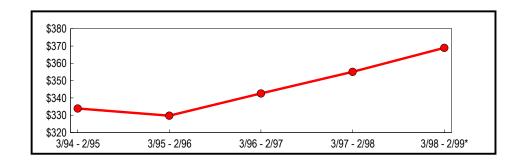
Delaware County

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*	368,976	13,900	3.91

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,857	\$3,610	\$4,719
Manufacturing	8,788	9,096	10,401
Communications	6,004	6,040	6,572
Electric, Gas & Sanitary Services	4,753	5,024	4,777
Wholesale Trade	12,146	13,637	14,930
Retail Trade Total	113,659	125,529	115,557
Building Materials	10,108	12,961	10,403
General Merchandise	15,474	14,837	15,778
Food	8,579	9,376	8,470
Auto Dealers, Gas Stations	38,384	45,824	41,799
Apparel	752	709	710
Furniture	3,657	3,893	3,747
Eating and Drinking	9,605	11,145	10,026
Miscellaneous Retail	27,100	26,784	24,624
Services Total	17,226	18,463	17,531
Hotels	1,553	2,084	1,452
Personal Services	627	511	658
Business Services	5,844	6,366	6,017
Auto Repair, Parking	5,197	5,629	5,197
Other Services	4,005	3,873	4,207
Ag., Mining, Transportation, FIRE, Govt.	3,771	5,296	4,473
Unclassified by Industry	1,371	1,713	1,608
Grand Total	\$171,575	\$188,408	\$180,568

^{*} Preliminary

^{**} Revised

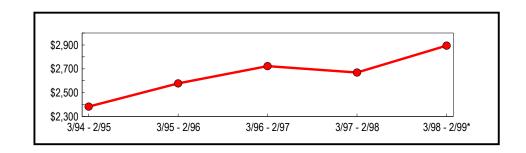
Dutchess County

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*	2,893,977	225,170	8.44

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$22,251	\$25,236	\$24,638
Manufacturing	33,722	148,155	131,680
Communications	48,554	53,121	58,031
Electric, Gas & Sanitary Services	40,498	39,759	41,539
Wholesale Trade	79,285	80,725	83,239
Retail Trade Total	864,324	898,320	895,589
Building Materials	73,434	89,089	79,548
General Merchandise	150,265	133,852	148,453
Food	88,956	92,776	93,131
Auto Dealers, Gas Stations	228,125	270,381	231,845
Apparel	49,672	47,267	48,330
Furniture	48,247	48,924	55,786
Eating and Drinking	79,961	85,885	81,599
Miscellaneous Retail	145,664	130,146	156,897
Services Total	156,846	160,813	160,702
Hotels	14,165	17,732	17,274
Personal Services	5,198	4,587	5,645
Business Services	47,356	48,156	45,674
Auto Repair, Parking	44,271	44,386	44,227
Other Services	45,856	45,952	47,882
Ag., Mining, Transportation, FIRE, Govt.	20,247	24,738	25,878
Unclassified by Industry	18,494	18,374	23,440
Grand Total	\$1,284,221	\$1,449,241	\$1,444,736

^{*} Preliminary

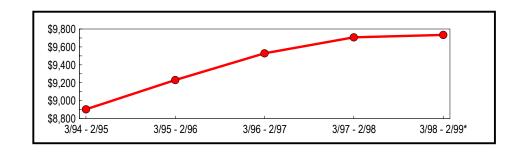
^{**} Revised

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*	9,734,899	26,378	0.27

Five-Year Trend (In Millions)



·	·	Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$76,776	\$88,222	\$84,121
Manufacturing	241,951	246,404	225,807
Communications	174,458	189,490	189,827
Electric, Gas & Sanitary Services	514,616	418,212	482,174
Wholesale Trade	346,102	362,668	355,445
Retail Trade Total	2,759,936	2,801,211	2,775,906
Building Materials	149,717	193,587	163,937
General Merchandise	518,297	451,827	515,929
Food	268,292	255,905	267,875
Auto Dealers, Gas Stations	672,983	802,671	661,978
Apparel	145,222	139,500	150,643
Furniture	221,577	205,072	221,536
Eating and Drinking	353,263	377,362	362,961
Miscellaneous Retail	430,585	375,287	431,047
Services Total	619,523	634,409	640,783
Hotels	62,860	69,065	50,949
Personal Services	16,757	14,383	17,476
Business Services	209,508	200,690	211,240
Auto Repair, Parking	156,144	175,123	160,411
Other Services	174,254	175,148	200,707
Ag., Mining, Transportation, FIRE, Govt.	71,893	84,668	68,227
Unclassified by Industry	47,184	42,386	44,939
Grand Total	\$4,852,439	\$4,867,670	\$4,867,229

^{*} Preliminary

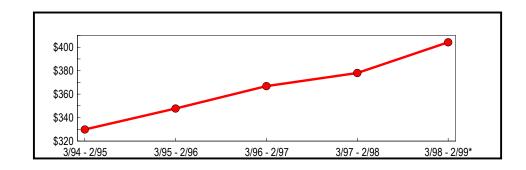
^{**} Revised

Essex County

Annual Totals (in Inousands)

	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*	404,157	26,131	6.91

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,039	\$5,627	\$4,109
Manufacturing	21,451	20,606	15,042
Communications	6,435	6,000	5,875
Electric, Gas & Sanitary Services	2,839	2,922	2,880
Wholesale Trade	10,627	11,460	11,295
Retail Trade Total	95,163	118,561	107,859
Building Materials	8,684	12,092	10,230
General Merchandise	10,482	11,537	16,314
Food	12,457	15,783	12,310
Auto Dealers, Gas Stations	27,310	35,577	28,205
Apparel	3,207	3,500	2,997
Furniture	1,208	1,445	2,882
Eating and Drinking	15,254	21,736	18,805
Miscellaneous Retail	16,561	16,891	16,116
Services Total	30,563	35,467	30,410
Hotels	17,077	18,887	15,623
Personal Services	595	589	677
Business Services	4,102	4,447	4,220
Auto Repair, Parking	3,213	4,830	4,267
Other Services	5,576	6,714	5,623
Ag., Mining, Transportation, FIRE, Govt.	4,562	7,522	5,508
Unclassified by Industry	5,366	6,667	6,347
Grand Total	\$180,045	\$214,832	\$189,325

^{*} Preliminary

^{**} Revised

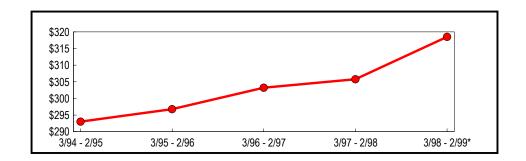
Franklin County

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*	318,512	12,723	4.16

Five-Year Trend (In Millions)



	Selling Period		
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,245	\$4,094	\$3,762
Manufacturing	3,627	4,645	4,530
Communications	5,034	5,111	5,237
Electric, Gas & Sanitary Services	11,657	12,399	12,102
Wholesale Trade	8,914	9,032	11,534
Retail Trade Total	90,680	102,398	92,924
Building Materials	9,067	11,363	9,019
General Merchandise	13,407	13,338	13,779
Food	9,729	10,915	11,321
Auto Dealers, Gas Stations	25,379	35,646	28,941
Apparel	2,035	1,807	2,123
Furniture	3,077	3,587	3,358
Eating and Drinking	8,496	10,331	8,548
Miscellaneous Retail	19,490	15,411	15,835
Services Total	15,506	17,446	16,828
Hotels	3,017	4,121	3,610
Personal Services	437	388	485
Business Services	3,230	4,107	3,678
Auto Repair, Parking	3,878	4,109	4,035
Other Services	4,944	4,721	5,020
Ag., Mining, Transportation, FIRE, Govt.	3,616	3,762	3,749
Unclassified by Industry	5,076	4,423	4,536
Grand Total	\$147,355	\$163,310	\$155,202

^{*} Preliminary

^{**} Revised

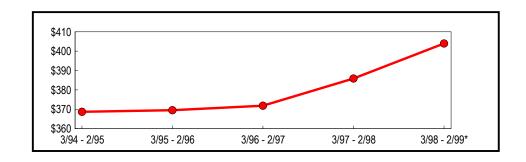
Fulton County

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*	404,040	32,163	8.65

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$2,650	\$2,599	\$3,152
Manufacturing	6,250	6,362	5,655
Communications	8,957	8,884	8,372
Electric, Gas & Sanitary Services	16,350	16,989	16,041
Wholesale Trade	18,228	18,670	14,894
Retail Trade Total	117,395	130,822	126,042
Building Materials	9,084	10,713	9,768
General Merchandise	22,785	21,612	23,219
Food	14,232	16,130	15,285
Auto Dealers, Gas Stations	38,054	44,983	42,208
Apparel	1,577	1,740	1,599
Furniture	3,559	3,811	4,741
Eating and Drinking	11,503	14,277	12,380
Miscellaneous Retail	16,601	17,556	16,842
Services Total	18,130	18,408	18,910
Hotels	1,220	1,581	1,285
Personal Services	329	205	495
Business Services	5,883	5,961	5,851
Auto Repair, Parking	6,255	5,821	6,114
Other Services	4,443	4,840	5,165
Ag., Mining, Transportation, FIRE, Govt.	1,332	2,055	2,462
Unclassified by Industry	1,997	2,253	1,470
Grand Total	\$191,289	\$207,042	\$196,998

^{*} Preliminary ** Revised

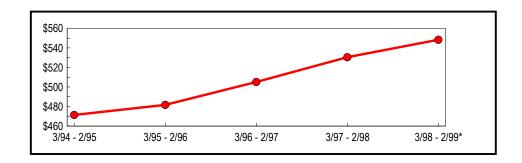
Genesee County

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*	548,316	17,902	3.38

Five-Year Trend (In Millions)



	Selling Period		
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,516	\$3,301	\$3,420
Manufacturing	12,321	13,411	11,696
Communications	10,932	13,237	10,976
Electric, Gas & Sanitary Services	16,776	14,736	15,609
Wholesale Trade	18,898	26,611	25,030
Retail Trade Total	156,162	167,232	161,361
Building Materials	8,241	10,361	8,345
General Merchandise	27,049	24,805	28,788
Food	15,075	15,687	15,996
Auto Dealers, Gas Stations	57,022	67,367	59,453
Apparel	2,136	2,169	2,100
Furniture	6,388	6,012	6,995
Eating and Drinking	19,805	22,369	19,872
Miscellaneous Retail	20,446	18,462	19,812
Services Total	25,478	43,667	27,812
Hotels	2,611	3,481	1,993
Personal Services	1,138	753	1,213
Business Services	8,209	6,937	7,113
Auto Repair, Parking	6,634	7,108	7,154
Other Services	6,886	25,388	10,339
Ag., Mining, Transportation, FIRE, Govt.	2,973	3,484	3,010
Unclassified by Industry	1,972	1,733	1,990
Grand Total	\$249,028	\$287,412	\$260,904

^{*} Preliminary

^{**} Revised

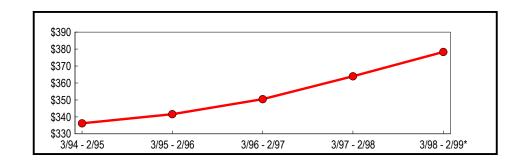
Greene County

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*	378,313	14,332	3.94

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$2,371	\$2,743	\$3,204
Manufacturing	6,046	7,014	8,003
Communications	7,348	7,710	7,980
Electric, Gas & Sanitary Services	8,924	6,523	7,361
Wholesale Trade	10,225	10,775	13,139
Retail Trade Total	108,438	110,840	113,409
Building Materials	9,728	11,326	9,588
General Merchandise	10,820	10,529	11,627
Food	11,678	13,218	13,288
Auto Dealers, Gas Stations	39,902	43,165	40,160
Apparel	285	220	325
Furniture	3,045	3,323	3,923
Eating and Drinking	15,322	14,787	16,176
Miscellaneous Retail	17,658	14,272	18,322
Services Total	29,492	35,691	30,284
Hotels	9,046	14,052	8,763
Personal Services	631	589	833
Business Services	5,404	5,831	5,270
Auto Repair, Parking	6,313	6,725	6,722
Other Services	8,098	8,494	8,696
Ag., Mining, Transportation, FIRE, Govt.	4,946	4,300	3,241
Unclassified by Industry	3,078	3,187	2,909
Grand Total	\$180,868	\$188,783	\$189,530

^{*} Preliminary ** Revised

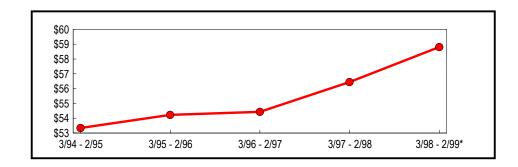
Hamilton County

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*	58,802	2,361	4.18

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$1,047	\$1,012	\$1,283
Manufacturing	961	1,176	1,268
Communications	1,396	1,282	1,425
Electric, Gas & Sanitary Services	1,108	661	559
Wholesale Trade	1,350	1,485	1,376
Retail Trade Total	14,401	20,554	15,377
Building Materials	2,271	2,555	2,029
General Merchandise	1,117	2,139	1,230
Food	2,068	3,315	2,189
Auto Dealers, Gas Stations	4,237	5,587	5,498
Apparel	29	38	33
Furniture	274	504	382
Eating and Drinking	2,044	3,035	1,970
Miscellaneous Retail	2,361	3,381	2,046
Services Total	3,238	5,622	4,202
Hotels	1,023	2,355	1,155
Personal Services	31	32	59
Business Services	451	484	768
Auto Repair, Parking	644	665	671
Other Services	1,089	2,086	1,549
Ag., Mining, Transportation, FIRE, Govt.	403	543	468
Unclassified by Industry	444	299	210
Grand Total	\$24,348	\$32,634	\$26,168

^{*} Preliminary

^{**} Revised

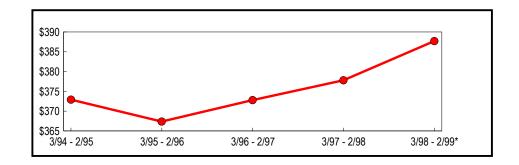
Herkimer County

Annual Totals

(In Thousands)

	Taxable Sales	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*	387,699	9,903	2.62

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,894	\$4,042	\$4,003
Manufacturing	7,843	7,202	6,884
Communications	9,186	8,475	8,879
Electric, Gas & Sanitary Services	6,906	6,213	6,055
Wholesale Trade	18,943	21,351	13,515
Retail Trade Total	105,889	123,609	120,150
Building Materials	5,570	7,135	6,140
General Merchandise	16,040	15,903	17,308
Food	8,803	11,251	15,300
Auto Dealers, Gas Stations	35,729	45,026	39,840
Apparel	1,196	1,184	1,103
Furniture	3,601	4,252	4,287
Eating and Drinking	15,788	19,579	17,121
Miscellaneous Retail	19,162	19,279	19,051
Services Total	18,389	22,258	19,183
Hotels	2,896	4,483	3,171
Personal Services	566	566	590
Business Services	5,087	4,479	4,614
Auto Repair, Parking	5,139	5,797	5,638
Other Services	4,701	6,933	5,170
Ag., Mining, Transportation, FIRE, Govt.	1,975	3,057	2,628
Unclassified by Industry	5,137	5,393	4,802
Grand Total	\$178,162	\$201,600	\$186,099

^{*} Preliminary

^{**} Revised

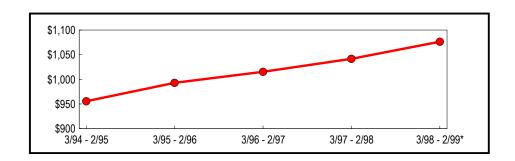
Jefferson County

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*	1,076,574	34,875	3.35

Five-Year Trend (In Millions)



·		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$6,894	\$8,690	\$8,707
Manufacturing	19,997	23,491	19,412
Communications	18,013	16,526	18,519
Electric, Gas & Sanitary Services	43,693	50,287	42,517
Wholesale Trade	32,808	35,479	33,737
Retail Trade Total	322,571	365,055	332,577
Building Materials	18,860	24,577	21,328
General Merchandise	79,764	75,233	78,437
Food	19,410	23,085	24,718
Auto Dealers, Gas Stations	99,984	127,974	102,576
Apparel	11,490	11,409	12,811
Furniture	13,135	13,624	14,457
Eating and Drinking	34,560	45,703	35,008
Miscellaneous Retail	45,368	43,450	43,242
Services Total	43,596	50,543	44,081
Hotels	4,598	8,626	4,038
Personal Services	1,505	1,393	1,648
Business Services	14,879	14,124	14,211
Auto Repair, Parking	11,968	13,498	12,922
Other Services	10,646	12,902	11,262
Ag., Mining, Transportation, FIRE, Govt.	7,520	9,102	7,049
Unclassified by Industry	4,733	5,782	5,020
Grand Total	\$499,825	\$564,955	\$511,619

^{*} Preliminary

^{**} Revised

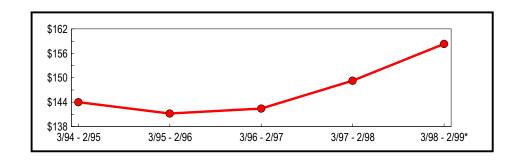
Lewis County

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*	158,339	15,900	11.16

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,388	\$3,851	\$3,402
Manufacturing	4,589	5,276	6,207
Communications	2,765	2,927	3,204
Electric, Gas & Sanitary Services	1,839	2,357	2,176
Wholesale Trade	7,459	9,351	8,216
Retail Trade Total	43,090	49,160	44,071
Building Materials	2,664	3,562	3,077
General Merchandise	4,716	4,243	4,831
Food	4,015	4,432	5,080
Auto Dealers, Gas Stations	14,947	20,551	16,260
Apparel	266	95	124
Furniture	1,569	1,448	1,241
Eating and Drinking	4,852	5,515	5,759
Miscellaneous Retail	10,061	9,314	7,699
Services Total	6,486	7,171	7,339
Hotels	486	400	474
Personal Services	98	78	149
Business Services	1,899	2,183	1,821
Auto Repair, Parking	2,057	2,512	2,493
Other Services	1,946	1,998	2,402
Ag., Mining, Transportation, FIRE, Govt.	1,190	1,196	1,146
Unclassified by Industry	869	722	567
Grand Total	\$71,675	\$82,011	\$76,328

^{*} Preliminary ** Revised

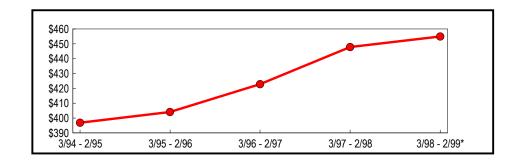
Livingston County

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*	455,015	7,201	1.61

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$5,750	\$7,633	\$5,835
Manufacturing	9,706	9,641	10,049
Communications	17,283	11,531	7,565
Electric, Gas & Sanitary Services	10,016	5,676	7,966
Wholesale Trade	15,276	15,730	15,029
Retail Trade Total	141,851	158,519	146,114
Building Materials	6,478	8,561	6,969
General Merchandise	21,419	20,289	23,039
Food	19,087	20,361	21,981
Auto Dealers, Gas Stations	54,414	67,305	53,424
Apparel	2,329	2,403	1,893
Furniture	3,933	4,231	5,024
Eating and Drinking	15,460	19,161	16,879
Miscellaneous Retail	18,731	16,208	16,905
Services Total	18,547	20,237	20,181
Hotels	817	1,156	1,007
Personal Services	769	527	844
Business Services	5,385	5,314	5,888
Auto Repair, Parking	6,504	7,537	7,322
Other Services	5,072	5,703	5,120
Ag., Mining, Transportation, FIRE, Govt.	3,973	6,462	4,443
Unclassified by Industry	838	872	1,532
Grand Total	\$223,240	\$236,301	\$218,714

^{*} Preliminary

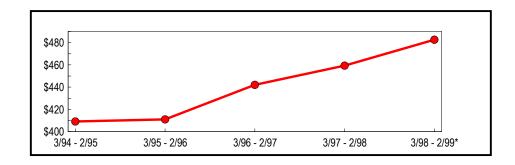
^{**} Revised

Madison County

Annual Totals (In Thousands)

	Taxable Sales	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*	482,555	23,179	5.05

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$2,383	\$2,435	\$3,182
Manufacturing	10,908	14,229	11,925
Communications	9,513	9,986	10,595
Electric, Gas & Sanitary Services	10,619	9,342	9,969
Wholesale Trade	20,592	22,504	20,189
Retail Trade Total	129,880	146,647	147,067
Building Materials	6,579	8,381	7,400
General Merchandise	31,375	29,446	35,824
Food	11,391	11,699	15,418
Auto Dealers, Gas Stations	37,791	52,016	41,910
Apparel	1,567	1,818	1,693
Furniture	6,175	6,447	6,920
Eating and Drinking	17,804	20,831	20,147
Miscellaneous Retail	17,198	16,009	17,755
Services Total	29,567	30,077	29,101
Hotels	2,788	2,824	2,263
Personal Services	625	555	742
Business Services	8,344	7,139	7,235
Auto Repair, Parking	9,187	11,414	10,870
Other Services	8,623	8,145	7,991
Ag., Mining, Transportation, FIRE, Govt.	2,470	3,403	2,776
Unclassified by Industry	4,093	4,769	4,359
Grand Total	\$220,025	\$243,392	\$239,163

^{*} Preliminary

^{**} Revised

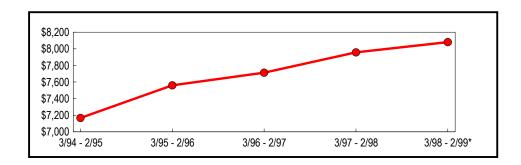
Monroe County

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*	8,080,963	122,448	1.54

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$64,282	\$71,254	\$70,166
Manufacturing	421,504	438,191	447,233
Communications	205,118	167,567	161,601
Electric, Gas & Sanitary Services	137,112	134,451	141,954
Wholesale Trade	254,874	276,670	281,612
Retail Trade Total	2,256,516	2,330,893	2,279,065
Building Materials	90,538	114,600	111,118
General Merchandise	350,993	306,912	358,638
Food	281,759	305,298	290,202
Auto Dealers, Gas Stations	562,969	694,825	573,995
Apparel	117,136	119,460	116,230
Furniture	195,617	183,198	196,958
Eating and Drinking	262,141	280,037	268,198
Miscellaneous Retail	395,363	326,563	363,726
Services Total	506,734	540,958	543,884
Hotels	44,913	52,965	47,346
Personal Services	15,726	14,187	17,656
Business Services	198,861	206,207	215,332
Auto Repair, Parking	126,199	141,453	131,897
Other Services	121,035	126,146	131,653
Ag., Mining, Transportation, FIRE, Govt.	53,845	66,615	61,778
Unclassified by Industry	32,201	33,678	33,393
Grand Total	\$3,932,186	\$4,060,277	\$4,020,686

^{*} Preliminary

^{**} Revised

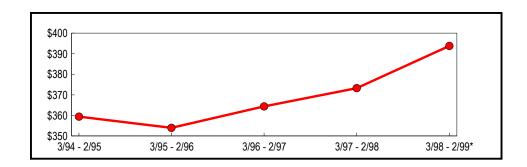
Montgomery County

Annual Totals

(In Thousands)

	Taxable Sales	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*	393,783	20,505	5.49

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$2,831	\$4,202	\$4,005
Manufacturing	7,946	9,105	8,687
Communications	6,442	6,656	6,922
Electric, Gas & Sanitary Services	6,382	5,750	5,794
Wholesale Trade	18,351	19,654	18,126
Retail Trade Total	117,025	127,153	124,270
Building Materials	5,751	6,732	5,762
General Merchandise	27,814	25,655	30,000
Food	13,417	14,175	16,382
Auto Dealers, Gas Stations	37,209	46,637	40,382
Apparel	787	935	800
Furniture	3,182	3,477	3,708
Eating and Drinking	9,647	12,542	11,815
Miscellaneous Retail	19,218	17,000	15,421
Services Total	17,717	21,513	18,359
Hotels	1,438	5,231	1,370
Personal Services	378	349	525
Business Services	5,587	5,265	5,784
Auto Repair, Parking	6,079	6,298	6,437
Other Services	4,235	4,370	4,243
Ag., Mining, Transportation, FIRE, Govt.	5,442	3,484	2,883
Unclassified by Industry	2,878	3,530	3,690
Grand Total	\$185,014	\$201,047	\$192,736

^{*} Preliminary ** Revised

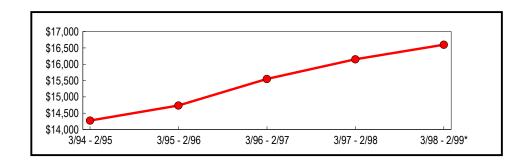
Nassau County

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*	16,599,440	447,203	2.77

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$107,477	\$127,636	\$115,816
Manufacturing	307,050	300,010	310,981
Communications	382,625	388,168	389,218
Electric, Gas & Sanitary Services	286,552	263,746	251,117
Wholesale Trade	477,340	515,072	505,010
Retail Trade Total	5,313,525	5,295,788	5,300,573
Building Materials	296,493	356,527	317,696
General Merchandise	914,332	795,423	875,770
Food	291,203	319,321	322,547
Auto Dealers, Gas Stations	1,204,664	1,341,265	1,209,422
Apparel	592,058	592,890	580,041
Furniture	468,411	432,653	463,979
Eating and Drinking	569,661	617,892	588,111
Miscellaneous Retail	976,703	839,817	943,007
Services Total	1,043,686	1,114,874	1,089,397
Hotels	78,545	83,505	80,542
Personal Services	31,745	32,477	34,107
Business Services	404,238	425,724	420,749
Auto Repair, Parking	250,217	269,443	249,535
Other Services	278,941	303,725	304,464
Ag., Mining, Transportation, FIRE, Govt.	138,712	163,656	147,224
Unclassified by Industry	146,001	153,862	167,292
Grand Total	\$8,202,968	\$8,322,812	\$8,276,628

^{*} Preliminary

^{**} Revised

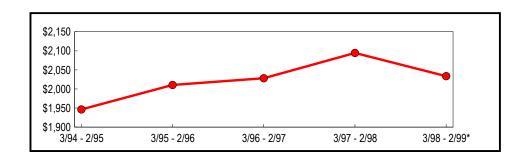
Niagara County

Annual Totals

(In Thousands)

	Taxable Sales	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*	2,033,710	(60,738)	(2.90)

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$20,862	\$20,836	\$20,013
Manufacturing	68,987	64,782	64,314
Communications	36,738	35,950	37,257
Electric, Gas & Sanitary Services	107,985	92,170	104,083
Wholesale Trade	73,604	72,870	66,018
Retail Trade Total	585,467	609,340	574,465
Building Materials	25,751	32,683	26,089
General Merchandise	121,994	107,962	120,604
Food	53,025	54,309	50,889
Auto Dealers, Gas Stations	144,432	178,621	142,677
Apparel	52,830	53,102	48,509
Furniture	29,023	27,664	32,180
Eating and Drinking	68,307	80,355	68,817
Miscellaneous Retail	90,105	74,644	84,700
Services Total	103,972	118,225	104,836
Hotels	17,579	25,485	15,257
Personal Services	2,785	2,143	2,609
Business Services	29,037	29,274	26,564
Auto Repair, Parking	26,824	29,309	27,803
Other Services	27,747	32,014	32,603
Ag., Mining, Transportation, FIRE, Govt.	11,178	15,858	9,481
Unclassified by Industry	12,471	13,961	9,251
Grand Total	\$1,021,264	\$1,043,992	\$989,718

^{*} Preliminary

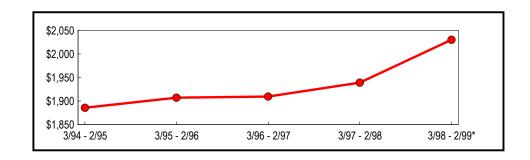
^{**} Revised

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*	2,030,080	90,816	4.68

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$11,577	\$13,392	\$14,960
Manufacturing	41,220	40,452	41,328
Communications	43,472	46,102	40,608
Electric, Gas & Sanitary Services	57,358	50,839	53,874
Wholesale Trade	87,782	93,796	75,997
Retail Trade Total	600,478	633,269	639,625
Building Materials	35,192	54,995	48,994
General Merchandise	138,213	116,404	135,690
Food	41,494	43,687	61,462
Auto Dealers, Gas Stations	145,532	190,011	154,361
Apparel	26,843	24,345	26,471
Furniture	33,119	31,187	36,929
Eating and Drinking	65,304	72,803	65,942
Miscellaneous Retail	114,781	99,837	109,776
Services Total	105,328	112,554	117,111
Hotels	8,616	11,508	10,236
Personal Services	3,868	3,439	3,700
Business Services	42,828	41,270	49,800
Auto Repair, Parking	25,668	27,587	26,607
Other Services	24,348	28,750	26,768
Ag., Mining, Transportation, FIRE, Govt.	12,839	15,628	14,235
Unclassified by Industry	12,879	13,131	13,179
Grand Total	\$972,933	\$1,019,163	\$1,010,917

^{*} Preliminary

^{**} Revised

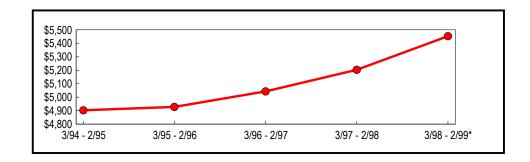
Onondaga County

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*	5,452,632	248,740	4.78

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$43,987	\$46,565	\$56,256
Manufacturing	140,999	139,368	153,391
Communications	107,919	114,802	118,002
Electric, Gas & Sanitary Services	132,358	119,102	122,916
Wholesale Trade	213,222	221,404	214,385
Retail Trade Total	1,522,597	1,594,366	1,650,417
Building Materials	82,207	97,355	91,933
General Merchandise	276,846	244,031	287,189
Food	134,775	149,507	155,331
Auto Dealers, Gas Stations	378,562	481,016	399,099
Apparel	96,479	95,896	105,320
Furniture	97,899	88,485	121,274
Eating and Drinking	180,771	192,801	192,062
Miscellaneous Retail	275,058	245,275	298,209
Services Total	351,264	354,011	369,108
Hotels	33,087	39,007	33,255
Personal Services	12,185	11,245	12,771
Business Services	126,826	117,979	129,908
Auto Repair, Parking	89,232	101,707	99,487
Other Services	89,934	84,073	93,687
Ag., Mining, Transportation, FIRE, Govt.	46,904	53,028	51,162
Unclassified by Industry	38,106	45,036	29,313
Grand Total	\$2,597,356	\$2,687,682	\$2,764,950

^{*} Preliminary

^{**} Revised

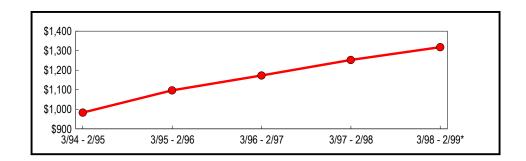
Ontario County

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*	1,318,831	66,275	5.29

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$9,871	\$13,106	\$12,803
Manufacturing	22,094	26,037	25,771
Communications	22,112	17,807	15,511
Electric, Gas & Sanitary Services	49,414	42,597	45,651
Wholesale Trade	39,456	45,100	46,888
Retail Trade Total	407,531	417,544	434,822
Building Materials	17,229	20,201	17,140
General Merchandise	119,309	105,648	132,243
Food	35,839	40,705	39,975
Auto Dealers, Gas Stations	79,504	105,233	88,123
Apparel	27,671	25,991	29,860
Furniture	20,440	18,616	22,780
Eating and Drinking	37,071	42,445	38,699
Miscellaneous Retail	70,468	58,705	66,002
Services Total	65,673	66,033	65,428
Hotels	5,843	9,750	6,374
Personal Services	1,437	1,414	1,900
Business Services	23,657	18,096	22,074
Auto Repair, Parking	13,926	16,734	14,842
Other Services	20,810	20,039	20,238
Ag., Mining, Transportation, FIRE, Govt.	7,193	11,311	8,968
Unclassified by Industry	9,833	11,989	11,465
Grand Total	\$633,177	\$651,524	\$667,307

^{*} Preliminary ** Revised

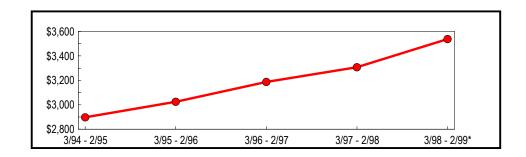
Orange County

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*	3,537,413	230,185	6.96

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$22,529	\$23,203	\$27,430
Manufacturing	20,831	74,240	73,890
Communications	61,012	63,634	64,904
Electric, Gas & Sanitary Services	63,069	61,396	67,007
Wholesale Trade	105,701	117,555	120,174
Retail Trade Total	1,122,325	1,164,083	1,184,131
Building Materials	93,156	113,193	98,934
General Merchandise	195,521	175,686	200,898
Food	114,291	119,227	123,613
Auto Dealers, Gas Stations	256,029	294,893	268,526
Apparel	156,329	157,402	167,682
Furniture	57,010	54,040	60,690
Eating and Drinking	94,373	107,690	99,853
Miscellaneous Retail	155,616	141,952	163,935
Services Total	180,950	193,194	184,645
Hotels	13,660	17,636	14,266
Personal Services	7,681	8,228	8,270
Business Services	61,856	58,310	54,891
Auto Repair, Parking	62,103	69,152	65,150
Other Services	35,650	39,868	42,068
Ag., Mining, Transportation, FIRE, Govt.	42,652	41,781	36,543
Unclassified by Industry	20,416	19,973	19,630
Grand Total	\$1,639,485	\$1,759,059	\$1,778,354

^{*} Preliminary ** Revised

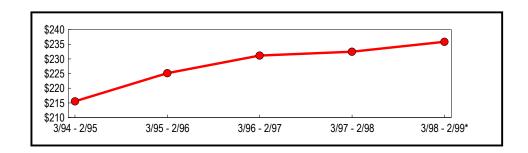
Orleans County

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*	235,850	3,370	1.45

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$1,427	\$1,561	\$1,880
Manufacturing	4,663	4,233	3,801
Communications	5,390	5,107	4,963
Electric, Gas & Sanitary Services	15,054	13,867	14,739
Wholesale Trade	7,307	7,896	9,531
Retail Trade Total	68,777	74,731	66,563
Building Materials	4,152	5,597	4,930
General Merchandise	7,693	6,789	8,220
Food	10,627	11,824	11,157
Auto Dealers, Gas Stations	21,157	27,635	19,807
Apparel	1,674	1,859	1,693
Furniture	1,646	1,607	1,800
Eating and Drinking	6,283	7,528	6,615
Miscellaneous Retail	15,545	11,892	12,341
Services Total	10,259	11,013	11,749
Hotels	294	368	360
Personal Services	456	287	426
Business Services	2,931	3,092	2,795
Auto Repair, Parking	3,620	3,785	4,057
Other Services	2,958	3,481	4,111
Ag., Mining, Transportation, FIRE, Govt.	1,211	1,400	1,418
Unclassified by Industry	675	629	769
Grand Total	\$114,763	\$120,437	\$115,413

^{*} Preliminary

^{**} Revised

Oswego County

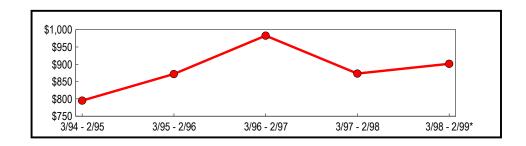
Annual Totals

(In Thousands)

	Taxable Sales	Change from	Change from 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*	901,603	28,224	3.23	

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

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$8,549	\$7,316	\$7,681
Manufacturing	20,808	19,402	19,824
Communications	15,933	17,890	17,261
Electric, Gas & Sanitary Services	45,701	59,029	37,726
Wholesale Trade	32,554	38,455	31,035
Retail Trade Total	241,538	276,535	259,500
Building Materials	14,719	16,162	14,118
General Merchandise	38,827	35,403	40,385
Food	29,580	35,788	38,340
Auto Dealers, Gas Stations	88,049	115,331	92,959
Apparel	1,416	1,520	1,341
Furniture	8,469	8,378	9,603
Eating and Drinking	31,159	37,751	32,245
Miscellaneous Retail	29,319	26,202	30,509
Services Total	43,110	47,995	41,611
Hotels	2,777	3,346	3,101
Personal Services	782	666	1,140
Business Services	12,970	13,096	10,966
Auto Repair, Parking	14,218	18,396	14,596
Other Services	12,363	12,491	11,808
Ag., Mining, Transportation, FIRE, Govt.	4,699	6,386	4,644
Unclassified by Industry	5,313	5,381	3,932
Grand Total	\$418,205	\$478,389	\$423,214

^{*} Preliminary ** Revised

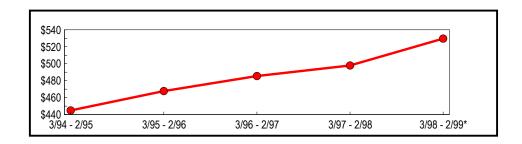
Otsego County

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*	529,712	31,699	6.37

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$2,426	\$3,719	\$3,883
Manufacturing	7,728	9,410	8,390
Communications	7,327	7,714	10,913
Electric, Gas & Sanitary Services	7,792	7,149	7,625
Wholesale Trade	19,199	20,023	19,785
Retail Trade Total	155,855	172,482	167,419
Building Materials	9,847	11,822	11,494
General Merchandise	33,034	32,105	36,616
Food	13,723	14,660	15,304
Auto Dealers, Gas Stations	37,053	48,348	44,785
Apparel	2,994	3,516	2,712
Furniture	5,423	5,589	5,412
Eating and Drinking	16,471	20,465	17,300
Miscellaneous Retail	37,310	35,977	33,796
Services Total	29,764	42,009	33,052
Hotels	5,517	12,284	6,411
Personal Services	521	758	616
Business Services	8,039	8,535	7,924
Auto Repair, Parking	6,973	7,791	7,270
Other Services	8,714	12,641	10,831
Ag., Mining, Transportation, FIRE, Govt.	4,015	5,130	4,803
Unclassified by Industry	2,486	4,021	2,185
Grand Total	\$236,592	\$271,657	\$258,055

^{*} Preliminary

^{**} Revised

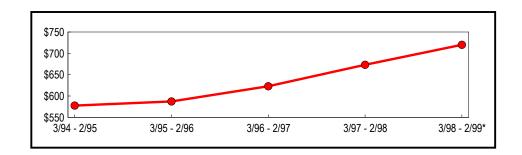
Putnam County

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*	720,292	47,066	6.99

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$6,835	\$7,635	\$6,597
Manufacturing	15,696	15,680	16,142
Communications	16,188	15,863	15,804
Electric, Gas & Sanitary Services	10,787	10,597	11,152
Wholesale Trade	23,615	23,674	25,529
Retail Trade Total	210,968	230,517	225,269
Building Materials	18,599	22,862	20,813
General Merchandise	18,811	15,870	18,133
Food	24,893	29,719	29,732
Auto Dealers, Gas Stations	82,671	96,288	87,232
Apparel	2,423	2,203	1,979
Furniture	7,887	7,845	9,312
Eating and Drinking	17,590	21,126	18,790
Miscellaneous Retail	38,094	34,604	39,278
Services Total	42,212	47,595	42,773
Hotels	799	1,021	793
Personal Services	1,011	716	1,014
Business Services	13,977	16,635	14,252
Auto Repair, Parking	17,917	18,358	17,144
Other Services	8,508	10,865	9,570
Ag., Mining, Transportation, FIRE, Govt.	7,084	9,319	6,771
Unclassified by Industry	4,567	4,204	5,171
Grand Total	\$337,952	\$365,084	\$355,208

^{*} Preliminary

^{**} Revised

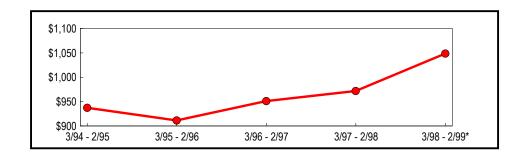
Rensselaer County

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*	1,048,746	77,151	7.94

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$9,339	\$9,803	\$10,023
Manufacturing	26,801	30,435	37,212
Communications	20,850	21,127	23,438
Electric, Gas & Sanitary Services	19,710	18,817	18,904
Wholesale Trade	39,629	38,812	61,072
Retail Trade Total	296,632	326,580	311,611
Building Materials	16,266	21,365	17,918
General Merchandise	52,019	47,777	54,713
Food	45,206	48,539	47,194
Auto Dealers, Gas Stations	97,451	118,927	101,032
Apparel	3,387	3,606	3,343
Furniture	11,815	13,214	14,710
Eating and Drinking	34,482	38,130	35,392
Miscellaneous Retail	36,006	35,022	37,309
Services Total	55,818	60,052	60,837
Hotels	1,875	2,587	2,058
Personal Services	1,208	747	1,418
Business Services	16,365	18,214	19,555
Auto Repair, Parking	16,862	20,653	19,415
Other Services	19,508	17,851	18,391
Ag., Mining, Transportation, FIRE, Govt.	3,138	6,022	5,813
Unclassified by Industry	4,702	4,688	3,500
Grand Total	\$476,619	\$516,336	\$532,410

^{*} Preliminary

^{**} Revised

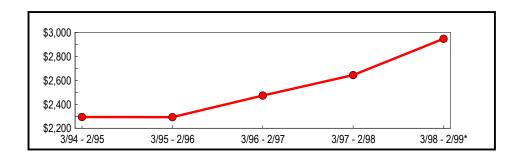
Rockland County

Annual Totals

(In Thousands)

Period	Taxable Sales	Change from Previous 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*	2,946,846	303,158	11.47

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$31,291	\$26,577	\$23,280
Manufacturing	97,842	75,823	80,986
Communications	53,636	60,172	57,191
Electric, Gas & Sanitary Services	53,636	55,284	53,651
Wholesale Trade	109,885	107,025	103,219
Retail Trade Total	723,882	832,922	873,146
Building Materials	37,709	68,179	67,925
General Merchandise	117,405	129,176	151,240
Food	61,888	65,852	65,685
Auto Dealers, Gas Stations	204,300	223,756	199,607
Apparel	46,005	68,257	74,878
Furniture	51,101	55,887	61,354
Eating and Drinking	83,712	96,341	102,174
Miscellaneous Retail	121,762	125,474	150,283
Services Total	207,398	198,377	218,904
Hotels	17,299	18,780	19,306
Personal Services	3,535	3,587	4,220
Business Services	90,607	82,074	102,756
Auto Repair, Parking	45,679	49,683	46,054
Other Services	50,278	44,253	46,568
Ag., Mining, Transportation, FIRE, Govt.	30,313	37,445	28,778
Unclassified by Industry	45,333	55,236	58,830
Grand Total	\$1,353,216	\$1,448,861	\$1,497,985

^{*} Preliminary

^{**} Revised

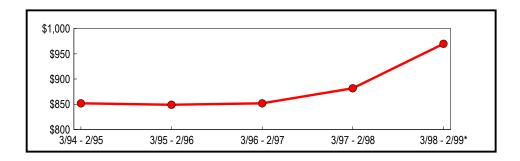
St. Lawrence County

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*	969,971	88,119	9.99

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$8,934	\$11,622	\$12,738
Manufacturing	27,964	29,824	27,597
Communications	14,460	16,578	14,043
Electric, Gas & Sanitary Services	34,392	44,326	41,178
Wholesale Trade	39,149	42,322	43,743
Retail Trade Total	263,351	281,744	272,253
Building Materials	19,521	24,543	21,071
General Merchandise	65,357	57,479	64,551
Food	17,159	19,605	19,503
Auto Dealers, Gas Stations	74,209	96,360	81,476
Apparel	6,375	6,008	6,678
Furniture	9,281	8,973	9,329
Eating and Drinking	24,923	27,822	27,079
Miscellaneous Retail	46,526	40,954	42,566
Services Total	42,501	51,942	42,344
Hotels	5,892	6,288	5,229
Personal Services	1,288	1,244	1,677
Business Services	13,488	12,661	12,283
Auto Repair, Parking	8,699	18,579	8,645
Other Services	13,134	13,170	14,510
Ag., Mining, Transportation, FIRE, Govt.	6,606	17,121	11,748
Unclassified by Industry	3,759	4,285	4,563
Grand Total	\$441,116	\$499,764	\$470,207

^{*} Preliminary

^{**} Revised

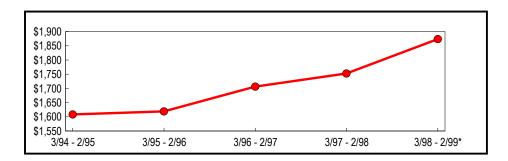
Saratoga County

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*	1,873,799	121,212	6.92

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$14,910	\$17,440	\$16,818
Manufacturing	36,620	38,248	43,202
Communications	30,397	32,257	31,714
Electric, Gas & Sanitary Services	27,668	28,989	28,854
Wholesale Trade	67,411	74,216	69,488
Retail Trade Total	547,235	609,590	591,681
Building Materials	40,999	51,524	46,551
General Merchandise	91,767	84,119	91,203
Food	67,446	70,772	71,709
Auto Dealers, Gas Stations	156,160	198,748	168,234
Apparel	22,183	23,739	22,255
Furniture	26,173	30,177	34,419
Eating and Drinking	57,274	75,154	63,467
Miscellaneous Retail	85,233	75,357	93,843
Services Total	98,357	114,029	108,118
Hotels	11,737	21,104	15,113
Personal Services	3,710	3,033	4,121
Business Services	28,776	30,385	30,249
Auto Repair, Parking	29,057	32,073	30,816
Other Services	25,077	27,434	27,819
Ag., Mining, Transportation, FIRE, Govt.	15,732	21,029	21,054
Unclassified by Industry	15,497	17,851	9,221
Grand Total	\$853,827	\$953,649	\$920,150

^{*} Preliminary

^{**} Revised

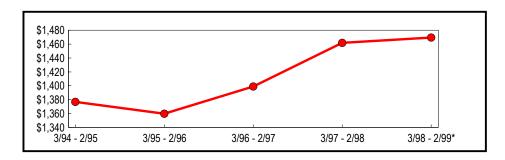
Schenectady County

Annual Totals

(In Thousands)

Period	Taxable Sales	Change from Previous 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*	1,469,488	7,568	0.52

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$13,596	\$10,442	\$17,529
Manufacturing	59,656	54,979	45,243
Communications	24,668	26,414	27,426
Electric, Gas & Sanitary Services	73,710	64,681	70,944
Wholesale Trade	48,757	47,735	49,118
Retail Trade Total	411,080	435,554	408,384
Building Materials	28,603	37,201	31,902
General Merchandise	74,014	62,412	69,830
Food	50,557	50,908	51,874
Auto Dealers, Gas Stations	111,840	141,697	112,272
Apparel	15,448	15,083	15,097
Furniture	19,512	22,264	21,614
Eating and Drinking	39,280	41,481	36,568
Miscellaneous Retail	71,826	64,508	69,227
Services Total	80,363	72,488	89,140
Hotels	3,603	4,427	3,477
Personal Services	2,571	2,213	2,590
Business Services	30,569	29,095	37,562
Auto Repair, Parking	21,865	24,216	22,322
Other Services	21,755	12,537	23,189
Ag., Mining, Transportation, FIRE, Govt.	9,190	12,015	9,259
Unclassified by Industry	12,680	13,651	14,486
Grand Total	\$733,700	\$737,959	\$731,529

^{*} Preliminary

^{**} Revised

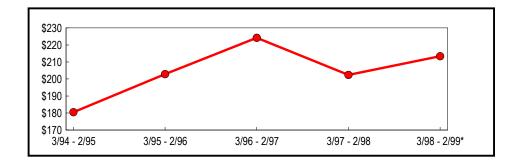
Schoharie County

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*	213,397	11,040	5.46

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$1,637	\$1,390	\$1,553
Manufacturing	2,783	3,462	3,482
Communications	3,619	3,770	4,118
Electric, Gas & Sanitary Services	3,461	3,326	3,240
Wholesale Trade	9,114	10,361	10,634
Retail Trade Total	63,959	70,574	68,326
Building Materials	3,964	4,858	4,301
General Merchandise	14,445	14,757	16,580
Food	7,412	7,695	7,679
Auto Dealers, Gas Stations	19,915	24,913	23,524
Apparel	693	1,200	1,088
Furniture	1,900	1,902	1,822
Eating and Drinking	4,661	5,749	4,935
Miscellaneous Retail	10,969	9,500	8,397
Services Total	9,757	12,194	10,925
Hotels	1,199	1,889	1,253
Personal Services	270	209	324
Business Services	2,676	2,866	3,332
Auto Repair, Parking	2,687	2,915	3,206
Other Services	2,925	4,315	2,810
Ag., Mining, Transportation, FIRE, Govt.	1,815	2,429	1,942
Unclassified by Industry	1,038	885	786
Grand Total	\$97,183	\$108,391	\$105,006

^{*} Preliminary

^{**} Revised

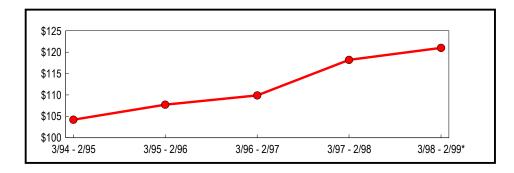
Schuyler County

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*	121,007	2,788	2.36

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$1,237	\$1,094	\$1,443
Manufacturing	4,552	4,161	4,019
Communications	1,903	2,091	2,113
Electric, Gas & Sanitary Services	2,601	1,589	1,594
Wholesale Trade	3,832	5,959	4,028
Retail Trade Total	29,825	42,198	33,975
Building Materials	2,229	3,088	2,618
General Merchandise	486	433	619
Food	4,226	5,119	4,387
Auto Dealers, Gas Stations	11,294	15,331	13,521
Apparel	1,214	1,040	1,125
Furniture	373	360	508
Eating and Drinking	3,524	5,546	3,782
Miscellaneous Retail	6,479	11,281	7,415
Services Total	5,686	7,559	6,140
Hotels	850	1,859	980
Personal Services	64	55	100
Business Services	1,890	1,386	1,591
Auto Repair, Parking	1,756	2,219	1,916
Other Services	1,126	2,040	1,553
Ag., Mining, Transportation, FIRE, Govt.	952	899	886
Unclassified by Industry	462	657	602
Grand Total	\$51,050	\$66,207	\$54,800

^{*} Preliminary

^{**} Revised

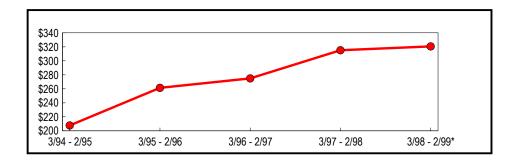
Seneca County

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*	320,651	5,581	1.77

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$2,071	\$2,138	\$2,411
Manufacturing	11,605	11,893	11,853
Communications	4,382	4,490	4,557
Electric, Gas & Sanitary Services	2,835	4,350	4,272
Wholesale Trade	14,749	17,676	14,705
Retail Trade Total	98,147	109,233	100,849
Building Materials	5,425	6,362	5,424
General Merchandise	10,967	11,146	11,816
Food	5,632	6,432	6,795
Auto Dealers, Gas Stations	21,650	26,824	21,674
Apparel	26,009	29,277	26,084
Furniture	5,805	5,820	7,400
Eating and Drinking	7,482	9,956	7,735
Miscellaneous Retail	15,177	13,416	13,921
Services Total	13,235	11,552	11,482
Hotels	1,843	2,200	1,815
Personal Services	270	223	551
Business Services	5,296	2,915	3,062
Auto Repair, Parking	2,498	2,906	2,565
Other Services	3,328	3,308	3,489
Ag., Mining, Transportation, FIRE, Govt.	2,514	3,439	3,259
Unclassified by Industry	1,266	1,389	1,103
Grand Total	\$150,804	\$166,160	\$154,491

^{*} Preliminary

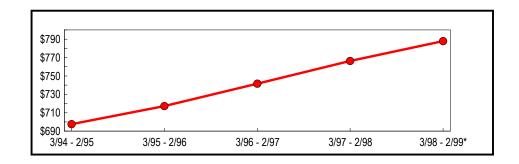
^{**} Revised

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*	787,894	21,508	2.81

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$9,946	\$7,653	\$8,014
Manufacturing	46,656	39,484	36,317
Communications	14,198	13,961	14,982
Electric, Gas & Sanitary Services	16,990	14,811	15,475
Wholesale Trade	23,593	27,030	25,293
Retail Trade Total	214,075	237,721	223,756
Building Materials	20,836	25,755	21,255
General Merchandise	39,947	36,325	41,855
Food	28,141	30,314	33,234
Auto Dealers, Gas Stations	65,271	82,607	66,033
Apparel	2,807	3,154	2,647
Furniture	7,564	7,333	7,911
Eating and Drinking	24,536	29,138	25,918
Miscellaneous Retail	24,973	23,095	24,903
Services Total	47,016	50,295	54,920
Hotels	7,730	10,263	7,940
Personal Services	1,238	1,013	1,358
Business Services	19,278	16,561	24,785
Auto Repair, Parking	9,964	11,096	10,815
Other Services	8,806	11,362	10,022
Ag., Mining, Transportation, FIRE, Govt.	5,038	6,254	5,841
Unclassified by Industry	2,454	2,766	3,321
Grand Total	\$379,966	\$399,975	\$387,919

^{*} Preliminary

^{**} Revised

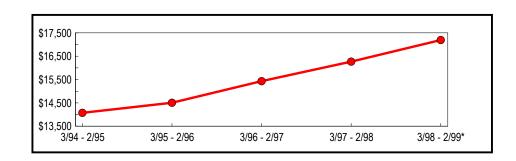
Suffolk County

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*	17,194,917	923,684	5.68

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$114,052	\$140,437	\$129,595
Manufacturing	288,726	343,993	314,782
Communications	322,534	347,399	347,077
Electric, Gas & Sanitary Services	666,457	598,557	590,646
Wholesale Trade	551,697	620,219	583,449
Retail Trade Total	4,965,329	5,344,599	5,246,104
Building Materials	446,816	568,551	495,180
General Merchandise	630,037	573,210	690,087
Food	346,373	395,689	386,267
Auto Dealers, Gas Stations	1,319,051	1,551,792	1,381,756
Apparel	364,491	395,014	373,913
Furniture	365,548	362,648	380,007
Eating and Drinking	455,967	558,400	485,445
Miscellaneous Retail	1,037,046	939,295	1,053,449
Services Total	879,539	998,316	958,048
Hotels	68,977	106,628	84,242
Personal Services	20,505	22,517	25,942
Business Services	326,160	360,640	359,266
Auto Repair, Parking	235,974	253,807	234,236
Other Services	227,923	254,724	254,362
Ag., Mining, Transportation, FIRE, Govt.	166,600	250,582	172,265
Unclassified by Industry	152,817	100,850	107,999
Grand Total	\$8,107,751	\$8,744,952	\$8,449,965

^{*} Preliminary

^{**} Revised

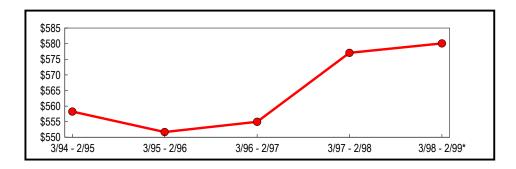
Sullivan County

Annual Totals

(In Thousands)

	Taxable Sales	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*	580,086	3,024	0.52

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$5,500	\$5,436	\$5,868
Manufacturing	18,116	13,703	11,213
Communications	11,056	12,386	20,124
Electric, Gas & Sanitary Services	9,411	9,823	9,039
Wholesale Trade	18,295	23,255	19,685
Retail Trade Total	148,406	178,803	154,902
Building Materials	15,490	20,811	16,430
General Merchandise	14,933	16,349	16,717
Food	16,963	20,205	18,156
Auto Dealers, Gas Stations	48,453	56,156	51,501
Apparel	3,473	4,201	3,018
Furniture	4,737	6,414	4,994
Eating and Drinking	15,032	20,196	14,633
Miscellaneous Retail	29,325	34,471	29,453
Services Total	45,616	57,470	42,269
Hotels	21,440	30,111	15,714
Personal Services	592	525	721
Business Services	8,224	8,484	9,018
Auto Repair, Parking	9,337	10,009	9,620
Other Services	6,023	8,341	7,196
Ag., Mining, Transportation, FIRE, Govt.	4,838	6,252	5,688
Unclassified by Industry	3,024	2,921	1,249
Grand Total	\$264,262	\$310,049	\$270,037

^{*} Preliminary

^{**} Revised

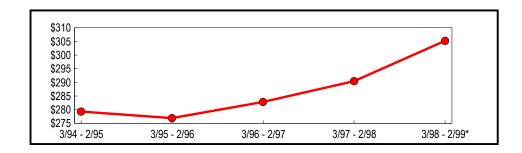
Tioga County

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*	305,211	14,784	5.09

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,527	\$3,358	\$4,696
Manufacturing	11,239	11,019	6,196
Communications	5,507	5,418	5,778
Electric, Gas & Sanitary Services	18,357	15,938	17,967
Wholesale Trade	16,370	17,254	17,759
Retail Trade Total	68,894	77,104	72,891
Building Materials	5,007	5,600	4,720
General Merchandise	3,366	3,026	2,955
Food	5,310	7,600	7,728
Auto Dealers, Gas Stations	24,954	32,163	26,298
Apparel	915	696	703
Furniture	4,520	4,472	7,758
Eating and Drinking	6,909	8,202	7,149
Miscellaneous Retail	17,913	15,345	15,580
Services Total	13,395	17,449	24,270
Hotels	1,605	1,944	1,699
Personal Services	286	153	422
Business Services	5,809	5,131	6,105
Auto Repair, Parking	2,891	3,101	3,337
Other Services	2,804	7,120	12,707
Ag., Mining, Transportation, FIRE, Govt.	2,524	2,760	2,606
Unclassified by Industry	1,707	1,049	1,699
Grand Total	\$141,520	\$151,349	\$153,862

^{*} Preliminary ** Revised

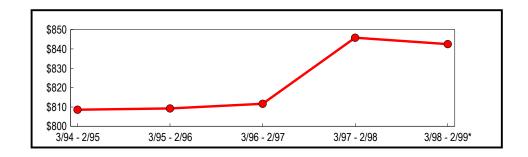
Tompkins County

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*	842,548	(3,253)	(0.38)

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$6,283	\$6,157	\$6,414
Manufacturing	15,687	17,217	15,091
Communications	15,429	15,613	16,701
Electric, Gas & Sanitary Services	45,071	38,751	44,845
Wholesale Trade	28,649	30,129	31,600
Retail Trade Total	228,357	238,280	228,984
Building Materials	11,910	16,338	11,104
General Merchandise	41,322	34,815	38,094
Food	25,891	27,499	27,950
Auto Dealers, Gas Stations	51,281	65,268	56,278
Apparel	9,192	8,227	8,807
Furniture	13,400	11,496	13,042
Eating and Drinking	30,148	34,253	31,622
Miscellaneous Retail	45,213	40,384	42,087
Services Total	63,954	61,881	59,117
Hotels	5,994	8,664	6,246
Personal Services	1,338	1,393	1,548
Business Services	12,264	11,612	11,902
Auto Repair, Parking	14,492	16,353	14,740
Other Services	29,866	23,859	24,681
Ag., Mining, Transportation, FIRE, Govt.	10,519	11,656	10,635
Unclassified by Industry	3,935	4,444	5,033
Grand Total	\$417,884	\$424,128	\$418,420

^{*} Preliminary

^{**} Revised

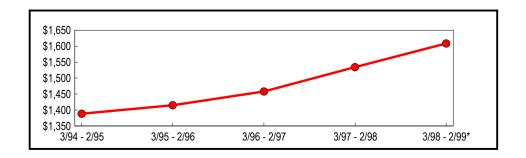
Ulster County

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*	1,608,860	74,578	4.86

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$8,739	\$8,864	\$10,807
Manufacturing	26,464	28,925	30,909
Communications	33,237	37,269	25,478
Electric, Gas & Sanitary Services	56,279	53,502	55,627
Wholesale Trade	42,275	42,289	44,944
Retail Trade Total	480,987	500,919	508,801
Building Materials	39,028	49,563	49,155
General Merchandise	85,496	76,486	89,189
Food	53,686	58,631	56,198
Auto Dealers, Gas Stations	119,860	144,876	128,507
Apparel	18,929	21,577	20,056
Furniture	16,078	16,045	17,599
Eating and Drinking	45,848	51,669	48,045
Miscellaneous Retail	102,062	82,072	100,052
Services Total	101,837	113,981	104,371
Hotels	27,526	36,130	29,118
Personal Services	1,861	1,639	2,145
Business Services	29,653	29,623	27,555
Auto Repair, Parking	23,821	25,001	23,928
Other Services	18,976	21,588	21,625
Ag., Mining, Transportation, FIRE, Govt.	12,344	14,631	12,163
Unclassified by Industry	5,688	6,295	9,085
Grand Total	\$767,850	\$806,675	\$802,185

^{*} Preliminary

^{**} Revised

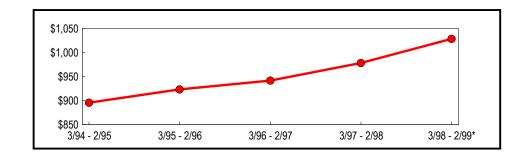
Warren County

Annual Totals

(In Thousands)

<u> </u>	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*	1,028,691	50,132	5.12

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$9,944	\$13,550	\$9,312
Manufacturing	17,799	21,113	19,511
Communications	12,175	12,195	11,849
Electric, Gas & Sanitary Services	16,389	14,456	15,432
Wholesale Trade	35,254	41,371	36,207
Retail Trade Total	275,057	324,557	296,374
Building Materials	22,468	27,483	31,685
General Merchandise	64,169	56,283	58,622
Food	30,478	38,750	33,814
Auto Dealers, Gas Stations	54,735	72,619	63,539
Apparel	17,965	24,045	20,199
Furniture	14,076	15,299	15,111
Eating and Drinking	31,701	49,405	32,825
Miscellaneous Retail	39,465	40,673	40,579
Services Total	69,353	111,737	70,648
Hotels	22,232	50,596	25,076
Personal Services	1,103	1,193	1,325
Business Services	12,420	15,682	12,698
Auto Repair, Parking	15,497	16,467	15,215
Other Services	18,101	27,799	16,334
Ag., Mining, Transportation, FIRE, Govt.	7,703	13,067	8,240
Unclassified by Industry	4,342	5,384	3,688
Grand Total	\$448,016	\$557,430	\$471,261

^{*} Preliminary

^{**} Revised

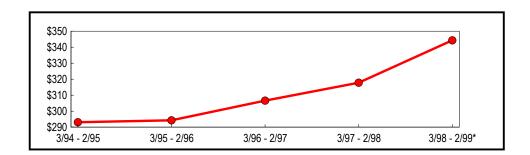
Washington County

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*	344,338	26,522	8.35

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$3,971	\$4,909	\$5,687
Manufacturing	8,205	11,480	9,107
Communications	6,316	6,681	6,661
Electric, Gas & Sanitary Services	4,407	5,321	4,642
Wholesale Trade	11,720	15,140	13,199
Retail Trade Total	101,031	114,975	102,223
Building Materials	8,349	11,231	9,859
General Merchandise	13,064	12,330	13,452
Food	16,281	17,794	16,892
Auto Dealers, Gas Stations	33,479	44,871	35,013
Apparel	670	786	648
Furniture	2,906	3,146	3,578
Eating and Drinking	9,083	10,967	9,275
Miscellaneous Retail	17,199	13,850	13,506
Services Total	15,846	17,840	18,113
Hotels	137	182	246
Personal Services	294	271	367
Business Services	5,164	5,650	5,920
Auto Repair, Parking	6,325	7,282	7,038
Other Services	3,926	4,455	4,542
Ag., Mining, Transportation, FIRE, Govt.	2,188	2,560	2,407
Unclassified by Industry	1,326	1,259	2,134
Grand Total	\$155,010	\$180,165	\$164,173

^{*} Preliminary

^{**} Revised

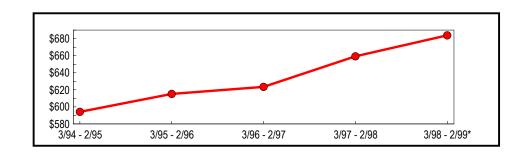
Wayne County

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*	683,991	24,592	3.73

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$6,326	\$6,483	\$6,240
Manufacturing	15,478	18,025	16,733
Communications	12,075	13,261	12,744
Electric, Gas & Sanitary Services	28,562	16,294	18,936
Wholesale Trade	39,917	43,735	39,574
Retail Trade Total	174,580	205,805	192,628
Building Materials	12,950	16,101	16,282
General Merchandise	29,676	26,550	31,240
Food	20,648	25,043	25,833
Auto Dealers, Gas Stations	58,668	82,542	68,501
Apparel	1,295	1,407	1,252
Furniture	7,737	8,655	8,825
Eating and Drinking	17,187	21,176	18,068
Miscellaneous Retail	26,419	24,331	22,627
Services Total	35,032	33,656	35,070
Hotels	669	965	814
Personal Services	765	686	920
Business Services	13,578	10,526	10,376
Auto Repair, Parking	9,826	11,191	11,219
Other Services	10,194	10,288	11,741
Ag., Mining, Transportation, FIRE, Govt.	5,717	8,973	7,857
Unclassified by Industry	3,259	3,883	4,094
Grand Total	\$320,946	\$350,115	\$333,876

^{*} Preliminary

^{**} Revised

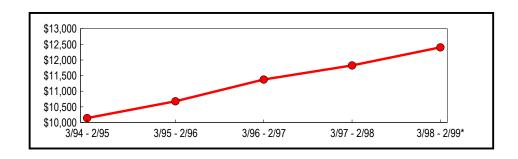
Westchester County

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*	12,403,366	580,344	4.91

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$106,013	\$117,652	\$119,163
Manufacturing	284,429	297,746	310,825
Communications	262,634	285,830	287,637
Electric, Gas & Sanitary Services	475,426	430,350	440,008
Wholesale Trade	351,943	367,920	378,369
Retail Trade Total	3,492,839	3,456,854	3,534,870
Building Materials	227,190	268,328	247,907
General Merchandise	574,972	497,073	561,052
Food	207,766	218,831	217,842
Auto Dealers, Gas Stations	811,801	905,385	814,055
Apparel	328,441	323,232	336,003
Furniture	291,634	270,416	292,817
Eating and Drinking	339,300	370,549	364,262
Miscellaneous Retail	711,735	603,040	700,932
Services Total	885,275	944,642	923,858
Hotels	106,136	114,997	115,546
Personal Services	19,568	17,869	20,888
Business Services	345,650	351,853	362,462
Auto Repair, Parking	183,634	195,902	181,597
Other Services	230,287	264,021	243,365
Ag., Mining, Transportation, FIRE, Govt.	122,432	154,037	185,986
Unclassified by Industry	65,040	75,637	91,982
Grand Total	\$6,046,031	\$6,130,668	\$6,272,698

^{*} Preliminary

^{**} Revised

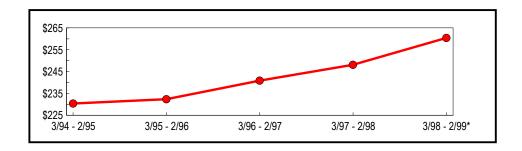
Wyoming County

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*	260,413	12,289	4.95

Five-Year Trend (In Millions)



		Selling Period	
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$2,154	\$2,026	\$2,622
Manufacturing	5,398	6,318	6,105
Communications	7,390	5,900	5,186
Electric, Gas & Sanitary Services	4,289	3,507	3,663
Wholesale Trade	8,236	8,936	8,443
Retail Trade Total	76,922	91,034	82,727
Building Materials	6,201	7,674	7,182
General Merchandise	11,801	12,527	13,335
Food	11,795	13,339	13,003
Auto Dealers, Gas Stations	27,473	37,255	30,098
Apparel	399	393	307
Furniture	4,112	4,624	4,293
Eating and Drinking	6,760	8,160	6,959
Miscellaneous Retail	8,381	7,062	7,550
Services Total	12,707	13,566	13,207
Hotels	975	889	1,108
Personal Services	459	333	540
Business Services	3,956	4,506	3,743
Auto Repair, Parking	3,893	4,067	3,737
Other Services	3,424	3,771	4,079
Ag., Mining, Transportation, FIRE, Govt.	2,501	2,492	2,655
Unclassified by Industry	736	709	1,317
Grand Total	\$120,333	\$134,488	\$125,925

^{*} Preliminary

^{**} Revised

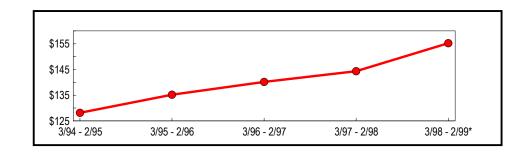
Yates County

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*	155,262	10,916	7.56

Five-Year Trend (In Millions)



	Selling Period		
Industry	9/97 - 2/98	3/98 - 8/98 **	9/98 - 2/99 *
Construction	\$1,415	\$1,624	\$1,837
Manufacturing	5,561	6,126	5,998
Communications	2,544	2,521	2,507
Electric, Gas & Sanitary Services	1,554	1,329	1,383
Wholesale Trade	6,193	8,039	7,669
Retail Trade Total	39,450	47,286	43,472
Building Materials	4,167	5,251	4,703
General Merchandise	4,188	3,971	4,511
Food	2,412	3,254	3,180
Auto Dealers, Gas Stations	13,726	18,346	15,730
Apparel	334	336	315
Furniture	1,891	2,134	2,382
Eating and Drinking	4,673	5,828	4,814
Miscellaneous Retail	8,059	8,166	7,837
Services Total	8,245	10,557	9,803
Hotels	299	615	363
Personal Services	119	80	165
Business Services	2,061	1,913	2,203
Auto Repair, Parking	3,344	5,706	4,753
Other Services	2,422	2,243	2,319
Ag., Mining, Transportation, FIRE, Govt.	1,674	1,957	1,420
Unclassified by Industry	843	895	839
Grand Total	\$67,479	\$80,334	\$74,928

^{*} 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

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

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

Appendix B: Counties Exempting Residential Energy Sales from Sales Tax

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

Appendix C: New York State and Local Sales Tax Rates by County and City Effective September 1, 1998