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004-2005

New York Gross Taxable Resources by Region and Largest County, 2004-2005

		Gross Taxable Resources (millions)			Per Capita			Per Worker	
Region	Population	Resident Personal Income	Business Capital Value Added	Total Gross Taxable Resources	Personal Income	Value Added	Gross Taxable Resources	Private Employment	Value Added
New York City	8,191,890	\$337,684.9	\$184,628.5	\$522,313.4	\$41,222	\$22,538	\$63,760	3,878,374	\$47,605
Downstate	4,198,220	237,824.2	63,438.2	301,262.4	56,649	15,111	71,760	2,022,328	31,369
Mid-Hudson/Catskills	1,075,125	36,733.2	8,211.6	44,944.7	34,166	7,638	41,804	433,928	18,924
Capital District	813,254	29,465.0	10,830.1	40,295.1	36,231	13,317	49,548	414,838	26,107
Central Leatherstocking	692,591	19,206.2	5,458.0	24,664.2	27,731	7,881	35,611	303,004	18,013
Western Metros	2,117,172	71,260.3	30,939.4	102,199.7	33,658	14,614	48,272	1,158,408	26,709
Western (Except Metros)	1,431,296	38,999.4	10,050.2	49,049.6	27,248	7,022	34,269	576,252	17,441
Northern	794,866	21,092.5	5,969.9	27,062.4	26,536	7,511	34,046	292,301	20,424
Total Non-NYC	11,122,523	\$454,580.7	\$134,897.4	\$589,478.1	\$40,870	\$12,128	\$52,999	5,201,057	25,937
Total State	19,314,412	\$792,265.6	\$319,525.8	\$1,111,791.4	\$41,019	\$16,543	\$57,563	9,079,431	35,192
Largest Counties									
Kings (NYC)	2,504,634	74,224.9	14,939.9	89,164.8	\$29,635	\$5,965	\$35,600	637,696	\$23,428
Queens (NYC)	2,253,647	75,773.9	16,803.3	92,577.2	33,623	7,456	41,079	644,598	26,068
New York (NYC)	1,598,593	135,837.6	143,583.2	279,420.8	84,973	89,818	174,792	2,179,485	65,879
Suffolk (Downstate)	1,502,062	70,653.4	18,371.5	89,024.9	47,038	12,231	59,268	673,780	27,266
Bronx (NYC)	1,361,853	32,076.5	6,927.5	39,004.0	23,554	5,087	28,640	295,013	23,482
Nassau (Downstate)	1,355,892	81,186.2	22,394.2	103,580.4	59,877	16,516	76,393	703,382	31,838
Westchester (Downstate)	947,420	66,780.6	17,552.6	84,333.2	70,487	18,527	89,014	486,893	36,050
Erie (West. Metro)	927,911	30,178.1	11,730.6	41,908.7	32,523	12,642	45,165	473,929	24,752
Monroe (West. Metro)	733,732	25,812.1	12,402.5	38,214.6	35,179	16,903	52,082	423,195	29,307
Richmond (NYC)	473,164	19,772.0	2,374.5	22,146.5	41,787	5,018	46,805	121,583	19,530
Onondaga (West. Metro)	455,529	15,270.1	6,806.3	22,076.4	33,522	14,942	48,463	261,284	26,050
Orange (Mid-Hud./Cat.)	368,818	12,411.1	3,117.2	15,528.3	33,651	8,452	42,103	139,908	22,280
Albany (Capital District)	298,712	11,321.5	5,872.0	17,193.6	37,901	19,658	57,559	204,696	28,687
Rockland (Downstate)	293,631	14,267.0	4,456.3	18,723.3	48,588	15,177	63,765	125,035	35,641
Dutchess (Mid-Hud./Cat.)	291,112	11,394.0	2,344.8	13,738.7	39,139	8,055	47,194	128,701	18,219
Memo: Share of Statewide									
New York City	42.4%	42.6%	57.8%	47.0%				42.7%	
New York County	8.3%	17.1%	44.9%	25.1%				24.0%	

SOURCE: IBO

New York State and Local Government Taxes by Type of Government, 2004-2005

Dollars in millions

	Reported Taxes on GTR							Intrastate Tax Imports (Exports)			Reported and Shifted Taxes			Out of State Tax Exports					All Taxes by Place	
Region	Local Government					Total State and Local														
	Municipal	County	School	Other Local	Total Local															
						State		Local	State	Total	Local	State	Total	Gross Local	Less: Intrastate	Net Local	State	Total	Local	State
New York City	\$30,202.3	\$0.0	\$0.0	\$1,532.9	\$31,735.2	\$18,839.2	\$50,574.4	\$1,088.9	\$813.9	\$1,902.8	\$32,824.1	\$19,653.1	\$52,477.2	\$542.9	\$(68.24)	\$474.7	\$4,071.2	\$4,545.9	\$32,278.1	\$22,910.5
Downstate	2,641.9	5,285.6	7,797.5	996.3	16,721.3	14,566.0	31,287.3	(100.6)	(85.6)	(186.2)	16,620.7	14,480.5	31,101.2	28.7	-	28.7	322.7	351.4	16,750.0	14,888.7
Mid-Hudson/Catskills	423.8	943.6	1,275.6	134.8	2,777.7	2,129.0	4,906.7	(210.3)	(131.6)	(342.0)	2,567.4	1,997.4	4,564.7	9.7	-	9.7	28.8	38.5	2,787.4	2,157.7
Capital District	287.6	687.2	803.5	39.5	1,817.9	1,837.6	3,655.5	(100.6)	(94.1)	(194.8)	1,717.3	1,743.5	3,460.7	7.4	-	7.4	17.5	25.0	1,825.4	1,855.1
Central Leatherstocking	209.3	525.6	420.5	7.5	1,162.9	1,074.7	2,237.5	(89.2)	(75.5)	(164.7)	1,073.6	999.2	2,072.8	3.9	-	3.9	24.1	28.0	1,166.7	1,098.8
Western Metros	782.5	1,749.8	1,515.4	85.8	4,133.5	4,275.1	8,408.6	(186.0)	(212.2)	(398.2)	3,947.5	4,062.9	8,010.4	14.1	-	14.1	30.9	45.0	4,147.6	4,306.0
Western (Except Metros)	441.4	1,120.3	918.2	22.0	2,501.9	2,077.2	4,579.1	(162.3)	(119.9)	(282.2)	2,339.6	1,957.4	4,297.0	15.5	-	15.5	32.4	47.9	2,517.4	2,109.6
Northern	256.3	573.4	492.7	11.1	1,333.5	1,123.9	2,457.3	(171.5)	(95.0)	(266.5)	1,162.0	1,028.8	2,190.8	7.9	-	7.9	15.7	23.6	1,341.4	1,139.5
Total Non-NYC	\$5,042.7	\$10,885.5	\$13,223.5	\$1,296.9	\$30,448.6	\$27,083.5	\$57,532.1	\$(1,020.63)	\$(813.89)	\$(1,834.53)	\$29,428.0	\$26,269.6	\$55,697.6	\$87.2	-	\$87.2	\$472.0	\$559.2	\$30,535.9	\$27,555.5
Total State	\$35,245.0	\$10,885.5	\$13,223.5	\$2,829.8	\$62,183.9	\$45,922.7	\$108,106.6	\$68.2	-	\$68.2	\$62,252.1	\$45,922.7	\$108,174.8	\$630.2	\$(68.24)	\$561.9	\$4,543.3	\$5,105.2	\$62,814.0	\$50,466.0
Largest Counties																				
Kings (NYC)	\$3,967.9	-	-	\$265.3	\$4,233.2	\$2,473.9	\$6,707.1	\$346.5	\$287.8	\$634.3	\$4,579.7	\$2,761.7	\$7,341.4	\$11.1	\$(3.73)	\$7.4	\$31.0	\$38.3	\$4,244.3	\$2,504.9
Queens (NYC)	4,373.2	-	-	273.5	4,646.7	2,549.5	7,196.2	302.6	261.9	564.5	4,949.3	2,811.4	7,760.7	22.8	(3.1)	19.7	46.7	66.5	4,669.6	2,596.2
New York (NYC)	19,173.9	-	-	834.0	20,007.8	12,192.6	32,200.4	192.5	50.6	243.1	20,200.3	12,243.2	32,443.5	501.8	(58.6)	443.2	3,949.2	4,392.4	20,509.6	16,141.8
Suffolk (Downstate)	664.3	1,793.3	2,537.4	396.3	5,391.3	4,261.3	9,652.6	(316.6)	(162.7)	(479.3)	5,074.7	4,098.5	9,173.3	10.7	-	10.7	22.2	32.9	5,402.0	4,283.5
Bronx (NYC)	1,554.4	-	-	85.9	1,640.3	892.5	2,532.9	158.7	138.7	297.5	1,799.0	1,031.3	2,830.3	4.2	(2.0)	2.2	12.6	14.8	1,644.5	905.2
Nassau (Downstate)	843.0	1,996.0	2,846.8	313.1	5,998.8	4,912.6	10,911.5	44.3	-14.8	29.5	6,043.2	4,897.8	10,941.0	8.4	-	8.4	47.4	55.7	6,007.2	4,960.0
Westchester (Downstate)	859.0	1,160.9	1,723.4	219.7	3,963.1	4,416.0	8,379.1	157.7	83.3	241.0	4,120.8	4,499.3	8,620.1	7.5	-	7.5	219.9	227.4	3,970.5	4,635.9
Erie (West. Metro)	427.9	684.7	537.7	31.3	1,681.7	1,778.0	3,459.7	(89.3)	(93.8)	(183.1)	1,592.4	1,684.2	3,276.6	5.7	-	5.7	7.1	12.9	1,687.4	1,785.1
Monroe (West. Metro)	210.4	689.8	624.0	43.2	1,567.4	1,528.9	3,096.3	(40.7)	(47.9)	(88.6)	1,526.7	1,481.0	3,007.8	5.0	-	5.0	12.6	17.7	1,572.5	1,541.5
Richmond (NYC)	1,132.9	-	-	74.2	1,207.1	730.7	1,937.8	88.6	74.8	163.4	1,295.7	805.5	2,101.2	3.0	(0.8)	2.2	31.7	33.9	1,210.1	762.4
Onondaga (West. Metro)	144.2	375.3	353.7	11.3	884.4	968.2	1,852.6	(56.0)	(70.5)	(126.5)	828.3	897.7	1,726.0	3.3	-	3.3	11.2	14.5	887.7	979.4
Orange (Mid-Hud./Cat.)	153.4	314.2	458.8	57.6	984.1	743.6	1,727.7	(56.0)	(68.4)	(124.4)	928.1	675.2	1,603.3	1.9	-	1.9	8.9	10.8	986.0	752.5
Albany (Capital District)	130.0	303.6	330.2	13.6	777.5	788.8	1,566.2	(48.6)	(51.3)	(100.0)	728.8	737.4	1,466.3	5.2	-	5.2	11.5	16.7	782.7	800.3
Rockland (Downstate)	230.5	265.0	496.6	52.3	1,044.5	723.4	1,767.9	10.4	3.0	13.5	1,054.9	726.5	1,781.4	2.1	-	2.1	32.2	34.4	1,046.6	755.7
Dutchess (Mid-Hud./Cat.)	96.0	247.4	335.6	59.4	738.4	649.4	1,387.9	(33.0)	(27.8)	(60.8)	705.4	621.6	1,327.0	2.0	-	2.0	9.1	11.1	740.5	658.5
Memo: Share of Statewide																				
New York City	85.7%	0.0%	0.0%	54.2%	51.0%	41.0%	46.8%				52.7%	42.8%	48.5%	86.2%	100.0%	84.5%	89.6%	89.0%	51.4%	45.4%
New York County	54.4%	0.0%	0.0%	29.5%	32.2%	26.6%	29.8%				32.4%	26.7%	30.0%	79.6%	85.9%	78.9%	86.9%	86.0%	32.7%	32.0%

SOURCE: IBO

Paid*

Total
\$55,188.6
31,638.7
4,945.2
3,680.5
2,265.5
8,453.6
4,627.0
2,480.9
\$58,091.4
\$113,280.0

\$6,749.2
7,265.7
36,651.5
9,685.5
2,549.6
10,967.2
8,606.5
3,472.6
3,114.0
1,972.6
1,867.1
1,738.5
1,583.0
1,802.3
1,399.0

48.7%
32.4%

New York State and Local Government Tax Effort by Type of Government, 2004-2005

Taxes per \$100 Gross Taxable Resources

Region	Reported Taxes on GTR							Intrastate Tax Imports (Exports)			Reported and Shifted Taxes		
	Local Government						Total State and Local						
	Municipal	County	School	Other Local	Total Local	State		Local	State	Total	Local	State	Total
New York City	\$5.78	\$0.00	\$0.00	\$0.29	\$6.08	\$3.61	\$9.68	\$0.21	\$0.16	\$0.36	\$6.28	\$3.76	\$10.05
Downstate	0.88	1.75	2.59	0.33	5.55	4.84	10.39	(0.03)	(0.03)	(0.06)	5.52	4.81	10.32
Mid-Hudson/Catskills	0.94	2.10	2.84	0.30	6.18	4.74	10.92	(0.47)	(0.29)	(0.76)	5.71	4.44	10.16
Capital District	0.71	1.71	1.99	0.10	4.51	4.56	9.07	(0.25)	(0.23)	(0.48)	4.26	4.33	8.59
Central Leatherstocking	0.85	2.13	1.70	0.03	4.71	4.36	9.07	(0.36)	(0.31)	(0.67)	4.35	4.05	8.40
Western Metros	0.77	1.71	1.48	0.08	4.04	4.18	8.23	(0.18)	(0.21)	(0.39)	3.86	3.98	7.84
Western (Except Metros)	0.90	2.28	1.87	0.04	5.10	4.23	9.34	(0.33)	(0.24)	(0.58)	4.77	3.99	8.76
Northern	0.95	2.12	1.82	0.04	4.93	4.15	9.08	(0.63)	(0.35)	(0.98)	4.29	3.80	8.10
Total Non-NYC	\$0.86	\$1.85	\$2.24	\$0.22	\$5.17	\$4.59	\$9.76	(0.17)	(0.14)	(0.31)	\$4.99	\$4.46	\$9.45
Total State	\$3.17	\$0.98	\$1.19	\$0.25	\$5.59	\$4.13	\$9.72	\$0.01	-	0.01	\$5.60	\$4.13	\$9.73
NYC +/- Non-NYC	4.93	\$(1.85)	\$(2.24)	0.07	0.91	\$(0.99)	\$(0.08)	na	na	na	\$1.29	\$(0.69)	\$0.60
Percent +/-	575.9%	-100.0%	-100.0%	33.4%	17.6%	-21.5%	-0.8%				25.9%	-15.6%	6.3%
Largest Counties													
Kings (NYC)	\$4.45	-	-	\$0.30	\$4.75	\$2.77	\$7.52	\$0.39	\$0.32	\$0.71	\$5.14	\$3.10	\$8.23
Queens (NYC)	4.72	-	-	0.30	5.02	2.75	7.77	0.33	0.28	0.61	5.35	3.04	8.38
New York (NYC)	6.86	-	-	0.30	7.16	4.36	11.52	0.07	0.02	0.09	7.23	4.38	11.61
Suffolk (Downstate)	0.75	2.01	2.85	0.45	6.06	4.79	10.84	(0.36)	(0.18)	(0.54)	5.70	4.60	10.30
Bronx (NYC)	3.99	-	-	0.22	4.21	2.29	6.49	0.41	0.36	0.76	4.61	2.64	7.26
Nassau (Downstate)	0.81	1.93	2.75	0.30	5.79	4.74	10.53	0.04	(0.01)	0.03	5.83	4.73	10.56
Westchester (Downstate)	1.02	1.38	2.04	0.26	4.70	5.24	9.94	0.19	0.10	0.29	4.89	5.34	10.22
Erie (West. Metro)	1.02	1.63	1.28	0.07	4.01	4.24	8.26	(0.21)	(0.22)	(0.44)	3.80	4.02	7.82
Monroe (West. Metro)	0.55	1.80	1.63	0.11	4.10	4.00	8.10	(0.11)	(0.13)	(0.23)	4.00	3.88	7.87
Richmond (NYC)	5.12	-	-	0.34	5.45	3.30	8.75	0.40	0.34	0.74	5.85	3.64	9.49
Onondaga (West. Metro)	0.65	1.70	1.60	0.05	4.01	4.39	8.39	(0.25)	(0.32)	(0.57)	3.75	4.07	7.82
Orange (Mid-Hud./Cat.)	0.99	2.02	2.95	0.37	6.34	4.79	11.13	(0.36)	(0.44)	(0.80)	5.98	4.35	10.32
Albany (Capital District)	0.76	1.77	1.92	0.08	4.52	4.59	9.11	(0.28)	(0.30)	(0.58)	4.24	4.29	8.53
Rockland (Downstate)	1.23	1.42	2.65	0.28	5.58	3.86	9.44	0.06	0.02	0.07	5.63	3.88	9.51
Dutchess (Mid-Hud./Cat.)	0.70	1.80	2.44	0.43	5.37	4.73	10.10	(0.24)	(0.20)	(0.44)	5.13	4.52	9.66

SOURCE: IBO

New York State and Local Government Taxes by Type of Tax, 2004-2005

Dollars in millions

Region	Property						
	Local/Total			Local			Reported
	Reported	Shifted	Net	Reported	Shifted	Net	
New York City	\$11,464.2	\$336.8	\$11,801.0	\$4,430.3	\$752.0	\$5,182.4	\$3,883.3
Downstate	12,768.2	(66.2)	12,702.0	2,954.1	(94.4)	2,859.7	2,901.8
Mid-Hudson/Catskills	2,100.3	(98.9)	2,001.4	553.2	(119.6)	433.6	609.0
Capital District	1,314.6	(11.5)	1,303.0	439.5	(89.1)	350.4	499.0
Central Leatherstocking	836.6	(17.9)	818.6	304.8	(71.3)	233.5	329.6
Western Metros	2,948.6	9.0	2,957.6	1,090.0	(195.0)	895.0	1,187.4
Western (Except Metros)	1,890.7	(53.9)	1,836.8	572.8	(108.4)	464.3	621.6
Northern	1,020.5	(97.4)	923.1	286.6	(74.1)	212.4	366.9
Total Non-NYC	\$22,879.4	\$(336.8)	22,542.6	6,200.9	\$(752.0)	5,448.9	6,515.3
Total State	\$34,343.6	-	34,343.6	10,631.2	-	10,631.2	10,398.5
Largest Counties							
Kings (NYC)	\$1,605.0	\$21.6	\$1,626.6	\$597.1	\$324.9	\$922.0	\$491.9
Queens (NYC)	1,975.3	8.8	1,984.1	622.6	293.8	916.4	542.5
New York (NYC)	6,689.4	300.7	6,990.0	2,825.2	(108.2)	2,717.1	2,528.5
Suffolk (Downstate)	3,904.6	(153.5)	3,751.1	1,160.0	(183.2)	976.8	1,056.5
Bronx (NYC)	706.2	3.2	709.4	255.3	155.5	410.8	208.6
Nassau (Downstate)	4,685.1	34.9	4,720.0	1,010.8	(15.7)	995.1	953.8
Westchester (Downstate)	3,088.4	55.2	3,143.5	582.8	94.6	677.4	665.4
Erie (West. Metro)	1,153.7	4.5	1,158.2	483.1	(93.8)	389.2	495.2
Monroe (West. Metro)	1,159.3	4.1	1,163.5	376.8	(44.8)	332.0	402.9
Richmond (NYC)	488.4	2.5	490.9	130.1	86.0	216.1	111.9
Onondaga (West. Metro)	635.6	0.3	635.9	230.1	(56.4)	173.7	289.3
Orange (Mid-Hud./Cat.)	725.0	(3.1)	721.9	203.7	(60.3)	143.4	232.0
Albany (Capital District)	537.6	(0.4)	537.1	210.0	(48.2)	161.8	225.7
Rockland (Downstate)	825.5	2.3	827.8	160.0	3.5	163.5	175.0
Dutchess (Mid-Hud./Cat.)	532.6	(7.5)	525.1	160.0	(25.9)	134.1	172.0
<i>Memo: Share of State</i>							
New York City	33.4%		34.4%	41.7%		48.7%	37.3%
New York County	19.5%		20.4%	26.6%		25.6%	24.3%

SOURCE: IBO

NOTES: *Direct 'Other' taxes plus hospital and phone taxes. **Direct total taxes from plus total hidden and shifted taxes.

General Sales					Percentages			
State		Total			Local			Percentages
Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net	Reported
\$813.9	\$4,697.2	\$8,313.6	\$1,565.9	\$9,879.5	\$6,569.1	\$0.0	\$6,569.1	\$10,848.1
(85.6)	2,816.2	5,855.9	(180.0)	5,675.9	11.4	60.0	71.4	9,124.8
(131.6)	477.3	1,162.2	(251.2)	911.0	-	8.1	8.1	1,066.2
(94.1)	404.9	938.5	(183.3)	755.3	-	0.0	0.0	895.0
(75.5)	254.1	634.4	(146.8)	487.6	-	0.0	0.0	456.1
(212.2)	975.2	2,277.4	(407.2)	1,870.1	-	0.0	0.0	2,048.3
(119.9)	501.7	1,194.4	(228.3)	966.1	-	0.0	0.0	944.5
(95.0)	271.8	653.4	(169.2)	484.3	-	0.0	0.0	459.8
\$(813.9)	\$5,701.4	\$12,716.2	\$(1,565.9)	\$11,150.2	\$11.4	\$68.2	\$79.6	\$14,994.7
-	\$10,398.5	\$21,029.8	-	\$21,029.8	\$6,580.5	\$68.2	\$6,648.7	\$25,842.8
\$287.8	\$779.7	\$1,089.0	\$612.7	\$1,701.7	\$854.7	-	\$854.7	\$1,476.5
261.9	804.5	1,165.1	555.7	1,720.8	839.3	-	839.3	1,431.7
50.6	2,579.1	5,353.7	(57.6)	5,296.1	4,335.1	-	4,335.1	6,973.1
(162.7)	893.7	2,216.5	(345.9)	1,870.5	-	20.1	20.1	2,348.4
138.7	347.3	463.9	294.2	758.2	240.6	-	240.6	456.7
(14.8)	939.0	1,964.5	(30.5)	1,934.0	-	25.2	25.2	3,120.3
83.3	748.6	1,248.1	177.9	1,426.0	11.4	7.9	19.3	3,068.3
(93.8)	401.4	978.2	(187.6)	790.6	-	0.0	0.0	862.1
(47.9)	355.0	779.7	(92.7)	687.0	-	0.0	0.0	756.7
74.8	186.7	241.9	160.8	402.8	299.4	-	299.4	510.1
(70.5)	218.8	519.4	(126.9)	392.5	-	0.0	0.0	429.5
(68.4)	163.6	435.6	(128.7)	307.0	-	7.4	7.4	364.2
(51.3)	174.4	435.7	(99.5)	336.2	-	0.0	0.0	353.9
3.0	178.1	335.0	6.5	341.6	-	4.7	4.7	425.6
(27.8)	144.2	332.0	(53.7)	278.3	-	0.4	0.4	356.9
	45.2%	39.5%		47.0%	99.8%		98.8%	42.0%
	24.8%	25.5%		25.2%	65.9%		65.2%	27.0%

Personal Income					Business Income			Real Estate Rela	
State		Total			Local	State	Total	Local	State
Shifted	Net	Reported	Shifted	Net	Reported	Reported	Reported	Reported	Reported
\$0.0	\$10,848.1	\$17,417.2	\$0.0	\$17,417.2	\$4,580.6	\$1,930.4	\$6,510.9	\$3,657.8	\$484.1
-	9,124.8	9,136.2	60.0	9,196.2	125.6	916.1	1,041.7	758.2	307.2
-	1,066.2	1,066.2	8.1	1,074.4	9.2	105.2	114.4	100.8	48.1
-	895.0	895.0	0.0	895.0	-	165.9	165.9	45.3	30.9
-	456.1	456.1	0.0	456.1	-	82.1	82.1	12.6	12.6
-	2,048.3	2,048.3	0.0	2,048.3	-	451.7	451.7	73.9	52.1
-	944.5	944.5	0.0	944.5	-	114.0	114.0	28.2	26.7
-	459.8	459.8	0.0	459.8	-	62.8	62.8	19.7	18.9
-	\$14,994.7	\$15,006.0	\$68.2	\$15,074.2	\$134.8	\$1,897.8	\$2,032.6	\$1,038.8	\$496.7
-	\$25,842.8	\$32,423.2	\$68.2	\$32,491.5	\$4,715.4	\$3,828.1	\$8,543.5	\$4,696.6	\$980.8
-	\$1,476.5	\$2,331.2	-	\$2,331.2	\$278.4	\$108.0	\$386.4	\$688.2	\$86.8
-	1,431.7	2,271.0	-	2,271.0	356.7	140.5	497.2	690.8	77.0
-	6,973.1	11,308.2	-	11,308.2	3,759.7	1,619.5	5,379.2	1,879.1	275.2
-	2,348.4	2,348.4	20.1	2,368.5	35.2	259.1	294.2	261.5	119.0
-	456.7	697.3	-	697.3	140.4	43.6	184.0	195.7	24.1
-	3,120.3	3,120.3	25.2	3,145.4	48.1	343.9	391.9	216.1	73.9
-	3,068.3	3,079.7	7.9	3,087.6	34.0	249.6	283.6	218.1	96.7
-	862.1	862.1	0.0	862.1	-	184.6	184.6	37.0	20.5
-	756.7	756.7	0.0	756.7	-	164.6	164.6	22.4	19.4
-	510.1	809.5	-	809.5	45.4	18.8	64.2	204.1	20.9
-	429.5	429.5	0.0	429.5	-	102.5	102.5	14.6	12.2
-	364.2	364.2	7.4	371.6	5.4	40.5	45.9	42.9	14.3
-	353.9	353.9	0.0	353.9	-	95.6	95.6	18.3	11.3
-	425.6	425.6	4.7	430.3	7.2	55.0	62.2	46.4	12.4
-	356.9	356.9	0.4	357.3	3.8	28.0	31.8	37.3	13.3
	42.0%	53.7%		53.6%	97.1%	50.4%	76.2%	77.9%	49.4%
	27.0%	34.9%		34.8%	79.7%	42.3%	63.0%	40.0%	28.1%

ited	Utility and Other			Total				
Total	Local	State	Total	Local			State	
Reported	Reported	Reported	Reported	Reported	Shifted	Net	Reported	Shifted
\$4,141.9	\$1,033.2	\$1,693.4	\$2,726.5	\$31,735.2	\$1,088.9	\$32,824.1	\$18,839.2	\$813.9
1,065.4	103.9	1,316.1	1,420.0	16,721.3	(100.6)	16,620.7	14,566.0	(85.6)
148.9	14.2	300.6	314.7	2,777.7	(210.3)	2,567.4	2,129.0	(131.6)
76.2	18.5	246.8	265.3	1,817.9	(100.6)	1,717.3	1,837.6	(94.1)
25.3	8.9	194.2	203.1	1,162.9	(89.2)	1,073.6	1,074.7	(75.5)
126.1	20.9	535.6	556.5	4,133.5	(186.0)	3,947.5	4,275.1	(212.2)
55.0	10.2	370.4	380.6	2,501.9	(162.3)	2,339.6	2,077.2	(119.9)
38.6	6.8	215.5	222.3	1,333.5	(171.5)	1,162.0	1,123.9	(95.0)
\$1,535.5	\$183.4	\$3,179.1	\$3,362.5	\$30,448.6	\$(1,020.6)	\$29,428.0	\$27,083.5	\$(813.9)
\$5,677.4	\$1,216.5	\$4,872.5	\$6,089.0	\$62,183.9	\$68.2	\$62,252.1	\$58,818.7	-
\$775.0	\$209.9	\$310.6	\$520.6	\$4,233.2	\$346.5	\$4,579.7	\$2,473.9	\$287.8
767.8	162.0	357.8	519.8	4,646.7	302.6	4,949.3	2,549.5	261.9
2,154.3	519.4	796.4	1,315.8	20,007.8	192.5	20,200.3	12,192.6	50.6
380.5	30.0	478.4	508.4	5,391.3	(316.6)	5,074.7	4,261.3	(162.7)
219.8	102.1	159.6	261.6	1,640.3	158.7	1,799.0	892.5	138.7
290.1	38.7	420.8	459.5	5,998.8	44.3	6,043.2	4,912.6	(14.8)
314.8	28.5	336.0	364.5	3,963.1	157.7	4,120.8	4,416.0	83.3
57.5	7.9	215.6	223.5	1,681.7	(89.3)	1,592.4	1,778.0	(93.8)
41.8	8.9	185.2	194.1	1,567.4	(40.7)	1,526.7	1,528.9	(47.9)
225.0	39.8	69.0	108.8	1,207.1	88.6	1,295.7	730.7	74.8
26.8	4.1	134.8	138.9	884.4	(56.0)	828.3	968.2	(70.5)
57.2	7.1	92.6	99.7	984.1	(56.0)	928.1	743.6	(68.4)
29.7	11.6	102.1	113.7	777.5	(48.6)	728.8	788.8	(51.3)
58.8	5.4	55.3	60.7	1,044.5	10.4	1,054.9	723.4	3.0
50.7	4.7	79.2	83.9	738.4	(33.0)	705.4	649.4	(27.8)
73.0%	84.9%	34.8%	44.8%	51.0%		52.7%	54.0%	
37.9%	42.7%	16.3%	21.6%	32.2%		32.4%	20.7%	

				General Sales				
	Total			Local	State	Total	Local	
Net	Reported	Shifted	Net	Reported	Reported	Reported	Reported	Shifted
\$19,653.1	\$50,574.4	\$1,902.8	\$52,477.2	\$447.5	\$178.5	\$626.0	\$76.0	\$(68.2)
14,480.5	31,287.3	(186.2)	31,101.2	28.7	24.7	53.4	-	-
1,997.4	4,906.7	(342.0)	4,564.7	9.7	9.3	19.1	-	-
1,743.5	3,655.5	(194.8)	3,460.7	7.4	7.4	14.8	-	-
999.2	2,237.5	(164.7)	2,072.8	3.9	3.6	7.5	-	-
4,062.9	8,408.6	(398.2)	8,010.4	14.1	13.5	27.6	-	-
1,957.4	4,579.1	(282.2)	4,297.0	15.5	8.1	23.5	-	-
1,028.8	2,457.3	(266.5)	2,190.8	7.9	9.0	16.9	-	-
\$26,269.6	\$57,532.1	\$(1,834.5)	\$55,697.6	\$87.2	\$75.6	\$162.8	-	-
\$45,922.7	\$108,106.6	\$68.2	\$108,174.8	\$534.7	\$254.1	\$788.8	\$76.0	\$(68.2)
\$2,761.7	\$6,707.1	\$634.3	\$7,341.4	\$6.2	\$2.5	\$8.7	\$4.2	\$(3.7)
2,811.4	7,196.2	564.5	7,760.7	18.6	7.4	26.0	3.4	(3.1)
12,243.2	32,200.4	243.1	32,443.5	418.9	167.1	586.0	65.3	(58.6)
4,098.5	9,652.6	(479.3)	9,173.3	10.7	8.8	19.5	-	-
1,031.3	2,532.9	297.5	2,830.3	1.8	0.7	2.5	2.2	(2.0)
4,897.8	10,911.5	29.5	10,941.0	8.4	6.0	14.4	-	-
4,499.3	8,379.1	241.0	8,620.1	7.5	7.8	15.3	-	-
1,684.2	3,459.7	(183.1)	3,276.6	5.7	5.3	11.1	-	-
1,481.0	3,096.3	(88.6)	3,007.8	5.0	4.6	9.6	-	-
805.5	1,937.8	163.4	2,101.2	2.0	0.8	2.8	0.9	(0.8)
897.7	1,852.6	(126.5)	1,726.0	3.3	3.6	6.9	-	-
675.2	1,727.7	(124.4)	1,603.3	1.9	1.9	3.9	-	-
737.4	1,566.2	(100.0)	1,466.3	5.2	4.8	10.0	-	-
726.5	1,767.9	13.5	1,781.4	2.1	2.0	4.1	-	-
621.6	1,387.9	(60.8)	1,327.0	2.0	1.9	3.9	-	-
42.8%	46.8%		48.5%	83.7%	70.3%	79.4%	100.0%	
26.7%	29.8%		30.0%	78.3%	65.8%	74.3%	85.9%	

Personal Income							Utility and Other		
	State			Total			Local	State	Total
Net	Reported	Shifted	Net	Reported	Shifted	Net	Reported	Reported	Reported
\$7.7	\$3,888.0	\$ -	\$ 3,888.0	\$ 3,963.9	\$(68.2)	\$3,895.7	\$19.5	\$4.8	\$24.3
-	295.5	-	295.5	295.5	-	295.5	-	2.4	2.4
-	19.3	-	19.3	19.3	-	19.3	-	0.1	0.1
-	10.0	-	10.0	10.0	-	10.0	-	0.2	0.2
-	20.4	-	20.4	20.4	-	20.4	-	0.1	0.1
-	17.2	-	17.2	17.2	-	17.2	-	0.3	0.3
-	24.2	-	24.2	24.2	-	24.2	-	0.1	0.1
-	6.6	-	6.6	6.6	-	6.6	-	0.1	0.1
-	\$393.2	-	\$393.2	\$393.2	-	\$393.2	-	\$3.2	\$3.2
\$7.7	\$4,281.1	-	\$4,281.1	\$4,357.1	\$(68.2)	\$4,288.9	\$19.5	\$8.1	\$27.5
\$0.4	\$28.3	-	\$28.3	\$32.4	\$(3.7)	\$28.7	\$0.7	\$0.2	\$0.9
0.4	38.6	-	38.6	42.1	(3.1)	39.0	0.8	0.7	1.5
6.6	3,778.6	-	3,778.6	3,843.8	(58.6)	3,785.2	17.6	3.6	21.2
-	12.9	-	12.9	12.9	-	12.9	-	0.5	0.5
0.2	11.7	-	11.7	13.9	(2.0)	11.9	0.2	0.2	0.4
-	40.6	-	40.6	40.6	-	40.6	-	0.7	0.7
-	211.0	-	211.0	211.0	-	211.0	-	1.1	1.1
-	1.7	-	1.7	1.7	-	1.7	-	0.1	0.1
-	7.9	-	7.9	7.9	-	7.9	-	0.1	0.1
0.1	30.8	-	30.8	31.7	(0.8)	30.9	0.1	0.1	0.2
-	7.6	-	7.6	7.6	-	7.6	-	0.0	0.0
-	7.0	-	7.0	7.0	-	7.0	-	0.0	0.0
-	6.6	-	6.6	6.6	-	6.6	-	0.1	0.1
-	30.2	-	30.2	30.2	-	30.2	-	0.1	0.1
-	7.1	-	7.1	7.1	-	7.1	-	0.1	0.1
100.0%	90.8%		90.8%	91.0%		90.8%	100.0%	59.8%	88.2%
85.9%	88.3%		88.3%	88.2%		88.3%	90.6%	44.5%	77.1%

Total								
Local			State			Total		
Reported	Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net
\$542.9	\$(68.2)	\$474.7	\$4,071.2	\$0.0	\$4,071.2	\$4,614.2	\$(68.2)	\$ 4,545.9
28.7	-	28.7	322.7	-	322.7	351.4	-	351.4
9.7	-	9.7	28.8	-	28.8	38.5	-	38.5
7.4	-	7.4	17.5	-	17.5	25.0	-	25.0
3.9	-	3.9	24.1	-	24.1	28.0	-	28.0
14.1	-	14.1	30.9	-	30.9	45.0	-	45.0
15.5	-	15.5	32.4	-	32.4	47.9	-	47.9
7.9	-	7.9	15.7	-	15.7	23.6	-	23.6
\$87.2	-	\$87.2	\$472.0	-	\$472.0	\$559.2	-	\$559.2
\$630.2	\$(68.2)	\$561.9	\$4,543.3	-	\$4,543.3	\$5,173.4	\$(68.2)	\$5,105.2
\$11.1	\$(3.7)	\$7.4	\$31.0	-	\$31.0	\$42.1	\$(3.7)	\$38.3
22.8	(3.1)	19.7	46.7	-	46.7	69.6	(3.1)	66.5
501.8	(58.6)	443.2	3,949.2	-	3,949.2	4,451.0	(58.6)	4,392.4
10.7	-	10.7	22.2	-	22.2	32.9	-	32.9
4.2	(2.0)	2.2	12.6	-	12.6	16.8	(2.0)	14.8
8.4	-	8.4	47.4	-	47.4	55.7	-	55.7
7.5	-	7.5	219.9	-	219.9	227.4	-	227.4
5.7	-	5.7	7.1	-	7.1	12.9	-	12.9
5.0	-	5.0	12.6	-	12.6	17.7	-	17.7
3.0	(0.8)	2.2	31.7	-	31.7	34.7	(0.8)	33.9
3.3	-	3.3	11.2	-	11.2	14.5	-	14.5
1.9	-	1.9	8.9	-	8.9	10.8	-	10.8
5.2	-	5.2	11.5	-	11.5	16.7	-	16.7
2.1	-	2.1	32.2	-	32.2	34.4	-	34.4
2.0	-	2.0	9.1	-	9.1	11.1	-	11.1
86.2%		84.5%	89.6%		89.6%	89.2%		89.0%
79.6%		78.9%	86.9%		86.9%	86.0%		86.0%

Property			General Sales					
Local/Total			Local			State		
Reported	Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net
\$ 11,464.2	\$ 336.8	\$11,801.0	\$4,877.8	\$752.0	\$5,629.9	\$4,061.8	\$813.9	\$4,875.7
12,768.2	(66.2)	12,702.0	2,982.8	(94.4)	2,888.4	2,926.5	(85.6)	2,840.9
2,100.3	(98.9)	2,001.4	563.0	(119.6)	443.3	618.3	(131.6)	486.7
1,314.6	(11.5)	1,303.0	447.0	(89.1)	357.8	506.4	(94.1)	412.3
836.6	(17.9)	818.6	308.7	(71.3)	237.3	333.2	(75.5)	257.7
2,948.6	9.0	2,957.6	1,104.1	(195.0)	909.1	1,200.8	(212.2)	988.7
1,890.7	(53.9)	1,836.8	588.3	(108.4)	479.8	629.7	(119.9)	509.8
1,020.5	(97.4)	923.1	294.5	(74.1)	220.3	375.9	(95.0)	280.8
\$22,879.4	\$(336.8)	\$22,542.6	\$6,288.1	\$(752.0)	\$5,536.1	\$6,590.8	\$(813.9)	\$5,776.9
\$34,343.6	-	\$34,343.6	\$11,166.0	-	\$11,166.0	\$10,652.6	-	\$10,652.6
\$1,605.0	\$21.6	\$1,626.6	\$603.3	\$324.9	\$928.2	\$494.4	\$287.8	\$782.2
1,975.3	8.8	1,984.1	641.2	293.8	934.9	549.9	261.9	811.9
6,689.4	300.7	6,990.0	3,244.1	(108.2)	3,136.0	2,695.5	50.6	2,746.1
3,904.6	(153.5)	3,751.1	1,170.7	(183.2)	987.5	1,065.3	(162.7)	902.6
706.2	3.2	709.4	257.1	155.5	412.6	209.3	138.7	348.0
4,685.1	34.9	4,720.0	1,019.1	(15.7)	1,003.4	959.8	(14.8)	945.0
3,088.4	55.2	3,143.5	590.3	94.6	684.9	673.2	83.3	756.4
1,153.7	4.5	1,158.2	488.8	(93.8)	395.0	500.5	(93.8)	406.7
1,159.3	4.1	1,163.5	381.9	(44.8)	337.0	407.5	(47.9)	359.6
488.4	2.5	490.9	132.1	86.0	218.1	112.7	74.8	187.5
635.6	0.3	635.9	233.4	(56.4)	177.1	292.8	(70.5)	222.3
725.0	-3.1	721.9	205.6	(60.3)	145.3	233.9	(68.4)	165.5
537.6	-0.4	537.1	215.2	(48.2)	167.0	230.6	(51.3)	179.3
825.5	2.3	827.8	162.1	3.5	165.6	177.0	3.0	180.1
532.6	-7.5	525.1	162.1	(25.9)	136.1	173.8	(27.8)	146.0
33.4%		34.4%	43.7%		50.4%	38.1%		45.8%
19.5%		20.4%	29.1%		28.1%	25.3%		25.8%

			Personal Income					
Total			Local			State		
Reported	Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net
\$8,939.6	\$1,565.9	\$10,505.5	\$6,645.1	\$(68.2)	\$6,576.9	\$14,736.1	\$ -	\$14,736.1
5,909.3	(180.0)	5,729.3	11.4	60.0	71.4	9,420.3	-	9,420.3
1,181.3	(251.2)	930.0	-	8.1	8.1	1,085.5	-	1,085.5
953.3	(183.3)	770.1	-	0.0	0.0	905.0	-	905.0
641.9	(146.8)	495.1	-	0.0	0.0	476.5	-	476.5
2,304.9	(407.2)	1,897.7	-	0.0	0.0	2,065.4	-	2,065.4
1,217.9	(228.3)	989.6	-	0.0	0.0	968.7	-	968.7
670.3	(169.2)	501.2	-	0.0	0.0	466.4	-	466.4
\$12,879.0	\$(1,565.9)	\$11,313.0	\$11.4	\$68.2	\$79.6	\$15,387.8	-	\$15,387.8
\$21,818.6	-	\$21,818.6	\$6,656.4	-	\$6,656.4	\$30,123.9	-	\$30,123.9
\$1,097.7	\$612.7	\$1,710.4	\$858.8	\$(3.7)	\$855.1	\$1,504.8	-	\$1,504.8
1,191.1	555.7	1,746.8	842.8	(3.1)	839.7	1,470.3	-	1,470.3
5,939.7	(57.6)	5,882.1	4,400.4	(58.6)	4,341.7	10,751.6	-	10,751.6
2,236.0	(345.9)	1,890.1	-	20.1	20.1	2,361.3	-	2,361.3
466.4	294.2	760.7	242.8	(2.0)	240.9	468.3	-	468.3
1,978.9	(30.5)	1,948.4	-	25.2	25.2	3,160.8	-	3,160.8
1,263.4	177.9	1,441.3	11.4	7.9	19.3	3,279.3	-	3,279.3
989.3	(187.6)	801.7	-	0.0	0.0	863.8	-	863.8
789.4	(92.7)	696.7	-	0.0	0.0	764.6	-	764.6
244.8	160.8	405.6	300.3	(0.8)	299.5	541.0	-	541.0
526.3	(126.9)	399.4	-	0.0	0.0	437.0	-	437.0
439.5	(128.7)	310.8	-	7.4	7.4	371.2	-	371.2
445.8	(99.5)	346.2	-	0.0	0.0	360.5	-	360.5
339.2	6.5	345.7	-	4.7	4.7	455.8	-	455.8
335.9	(53.7)	282.2	-	0.4	0.4	364.1	-	364.1
41.0%		48.1%	99.8%		98.8%	48.9%		48.9%
27.2%		27.0%	66.1%		65.2%	35.7%		35.7%

			Business Income			Real Estate Related			U
Total			Local	State	Total	Local	State	Total	Local
Reported	Shifted	Net	Reported	Reported	Reported	Reported	Reported	Reported	Reported
\$21,381.2	\$(68.2)	\$21,312.9	\$4,580.6	\$1,930.4	\$6,510.9	\$3,657.8	\$484.1	\$4,141.9	\$1,052.6
9,431.7	60.0	9,491.7	125.6	916.1	1,041.7	758.2	307.2	1,065.4	103.9
1,085.5	8.1	1,093.6	9.2	105.2	114.4	100.8	48.1	148.9	14.2
905.0	0.0	905.0	-	165.9	165.9	45.3	30.9	76.2	18.5
476.5	0.0	476.5	-	82.1	82.1	12.6	12.6	25.3	8.9
2,065.4	0.0	2,065.4	-	451.7	451.7	73.9	52.1	126.1	20.9
968.7	0.0	968.7	-	114.0	114.0	28.2	26.7	55.0	10.2
466.4	0.0	466.4	-	62.8	62.8	19.7	18.9	38.6	6.8
\$15,399.2	\$68.2	\$15,467.4	\$134.8	\$1,897.8	\$2,032.6	\$1,038.8	\$496.7	\$1,535.5	\$183.4
\$36,780.4	-	\$36,780.4	\$4,715.4	\$3,828.1	\$8,543.5	\$4,696.6	\$980.8	\$5,677.4	\$1,236.0
\$2,363.7	\$(3.7)	\$2,359.9	\$278.4	\$108.0	\$386.4	\$688.2	\$86.8	\$775.0	\$210.6
2,313.1	(3.1)	2,310.0	356.7	140.5	497.2	690.8	77.0	767.8	162.9
15,152.0	(58.6)	15,093.4	3,759.7	1,619.5	5,379.2	1,879.1	275.2	2,154.3	537.0
2,361.3	20.1	2,381.5	35.2	259.1	294.2	261.5	119.0	380.5	30.0
711.2	(2.0)	709.2	140.4	43.6	184.0	195.7	24.1	219.8	102.2
3,160.8	25.2	3,186.0	48.1	343.9	391.9	216.1	73.9	290.1	38.7
3,290.6	7.9	3,298.6	34.0	249.6	283.6	218.1	96.7	314.8	28.5
863.8	0.0	863.8	-	184.6	184.6	37.0	20.5	57.5	7.9
764.6	0.0	764.6	-	164.6	164.6	22.4	19.4	41.8	8.9
841.2	(0.8)	840.5	45.4	18.8	64.2	204.1	20.9	225.0	39.9
437.0	0.0	437.0	-	102.5	102.5	14.6	12.2	26.8	4.1
371.2	7.4	378.6	5.4	40.5	45.9	42.9	14.3	57.2	7.1
360.5	0.0	360.5	-	95.6	95.6	18.3	11.3	29.7	11.6
455.8	4.7	460.5	7.2	55.0	62.2	46.4	12.4	58.8	5.4
364.1	0.4	364.4	3.8	28.0	31.8	37.3	13.3	50.7	4.7
58.1%		57.9%	97.1%	50.4%	76.2%	77.9%	49.4%	73.0%	85.2%
41.2%		41.0%	79.7%	42.3%	63.0%	40.0%	28.1%	37.9%	43.4%

tility and Other		Total						
State	Total	Local			State			
Reported	Reported	Reported	Shifted	Net	Reported	Shifted	Net	Reported
\$1,698.2	\$2,750.8	\$32,278.1	\$1,020.6	\$33,298.8	\$22,910.5	\$813.9	\$23,724.4	\$55,188.6
1,318.5	1,422.4	16,750.0	(100.6)	16,649.4	14,888.7	(85.6)	14,803.1	31,638.7
300.7	314.9	2,787.4	(210.3)	2,577.1	2,157.7	(131.6)	2,026.1	4,945.2
246.9	265.5	1,825.4	(100.6)	1,724.7	1,855.1	(94.1)	1,761.0	3,680.5
194.2	203.1	1,166.7	(89.2)	1,077.5	1,098.8	(75.5)	1,023.3	2,265.5
535.9	556.8	4,147.6	(186.0)	3,961.6	4,306.0	(212.2)	4,093.8	8,453.6
370.5	380.7	2,517.4	(162.3)	2,355.1	2,109.6	(119.9)	1,989.8	4,627.0
215.6	222.4	1,341.4	(171.5)	1,169.9	1,139.5	(95.0)	1,044.5	2,480.9
\$3,182.4	\$3,365.7	\$30,535.9	\$(1,020.6)	\$29,515.2	\$27,555.5	\$(813.9)	\$26,741.6	\$58,091.4
\$4,880.5	\$6,116.5	\$62,814.0	-	\$62,814.0	\$59,833.6	-	\$50,466.0	\$113,280.0
\$310.9	\$521.5	\$4,244.3	\$342.8	\$4,587.1	\$2,504.9	\$287.8	\$2,792.7	\$6,749.2
358.5	521.3	4,669.6	299.5	4,969.0	2,596.2	261.9	2,858.1	7,265.7
800.0	1,337.0	20,509.6	133.9	20,643.5	16,141.8	50.6	16,192.4	36,651.5
478.8	508.9	5,402.0	(316.6)	5,085.4	4,283.5	(162.7)	4,120.8	9,685.5
159.8	262.0	1,644.5	156.8	1,801.2	905.2	138.7	1,043.9	2,549.6
421.6	460.3	6,007.2	44.3	6,051.5	4,960.0	(14.8)	4,945.2	10,967.2
337.2	365.7	3,970.5	157.7	4,128.3	4,635.9	83.3	4,719.2	8,606.5
215.7	223.6	1,687.4	(89.3)	1,598.1	1,785.1	(93.8)	1,691.3	3,472.6
185.3	194.2	1,572.5	(40.7)	1,531.8	1,541.5	(47.9)	1,493.6	3,114.0
69.1	109.0	1,210.1	87.8	1,297.9	762.4	74.8	837.2	1,972.6
134.9	138.9	887.7	(56.0)	831.7	979.4	(70.5)	908.9	1,867.1
92.7	99.7	986.0	(56.0)	930.0	752.5	(68.4)	684.1	1,738.5
102.2	113.8	782.7	(48.6)	734.0	800.3	(51.3)	749.0	1,583.0
55.3	60.8	1,046.6	10.4	1,057.0	755.7	3.0	758.7	1,802.3
79.3	84.0	740.5	(33.0)	707.4	658.5	(27.8)	630.7	1,399.0
34.8%	45.0%	51.4%		53.0%	53.9%		47.0%	48.7%
16.4%	21.9%	32.7%		32.9%	27.0%		32.1%	32.4%

Total	
Shifted	Net
\$1,834.5	\$57,023.1
(186.2)	31,452.5
(342.0)	4,603.2
(194.8)	3,485.7
(164.7)	2,100.8
(398.2)	8,055.4
(282.2)	4,344.8
(266.5)	2,214.4
\$(1,834.5)	\$56,256.8
-	\$113,280.0

\$630.6	\$7,379.8
561.4	7,827.2
184.5	36,835.9
(479.3)	9,206.2
295.5	2,845.1
29.5	10,996.7
241.0	8,847.5
(183.1)	3,289.4
(88.6)	3,025.4
162.6	2,135.1
(126.5)	1,740.6
(124.4)	1,614.1
(100.0)	1,483.0
13.5	1,815.7
(60.8)	1,338.2

	50.3%
	32.5%

New York State and Local Government Tax Effort by Type of Tax, 2004-2005

Taxes per \$100 GTR

Region	Property						
	Local/Total			Local			Reported
	Reported	Shifted	Net	Reported	Shifted	Net	
New York City	\$2.19	\$0.06	\$2.26	\$0.85	\$0.14	\$0.99	\$0.74
Downstate	4.24	(0.02)	4.22	0.98	(0.03)	0.95	0.96
Mid-Hudson/Catskills	4.67	(0.22)	4.45	1.23	(0.27)	0.96	1.35
Capital District	3.26	(0.03)	3.23	1.09	(0.22)	0.87	1.24
Central Leatherstocking	3.39	(0.07)	3.32	1.24	(0.29)	0.95	1.34
Western Metros	2.89	0.01	2.89	1.07	(0.19)	0.88	1.16
Western (Except Metros)	3.85	(0.11)	3.74	1.17	(0.22)	0.95	1.27
Northern	3.77	(0.36)	3.41	1.06	(0.27)	0.78	1.36
Total Non-NYC	\$3.88	(0.06)	\$3.82	\$1.05	\$(0.13)	\$0.92	\$1.11
Total State	\$3.09	-	\$3.09	\$0.96	-	\$0.96	\$0.94
NYC +/- Non-NYC	(1.69)	0.12	(1.56)	(0.20)	0.27	0.07	(0.36)
Percent +/-	-43.4%	x	-40.9%	-19.4%	x	7.3%	-32.7%
Largest Counties							
Kings (NYC)	\$1.80	\$0.02	\$1.82	\$0.67	\$0.36	\$1.03	\$0.55
Queens (NYC)	2.13	0.01	2.14	0.67	0.32	0.99	0.59
New York (NYC)	2.39	0.11	2.50	1.01	(0.04)	0.97	0.90
Suffolk (Downstate)	4.39	(0.17)	4.21	1.30	(0.21)	1.10	1.19
Bronx (NYC)	1.81	0.01	1.82	0.65	0.40	1.05	0.53
Nassau (Downstate)	4.52	0.03	4.56	0.98	(0.02)	0.96	0.92
Westchester (Downstate)	3.66	0.07	3.73	0.69	0.11	0.80	0.79
Erie (West. Metro)	2.75	0.01	2.76	1.15	(0.22)	0.93	1.18
Monroe (West. Metro)	3.03	0.01	3.04	0.99	(0.12)	0.87	1.05
Richmond (NYC)	2.21	0.01	2.22	0.59	0.39	0.98	0.51
Onondaga (West. Metro)	2.88	0.00	2.88	1.04	(0.26)	0.79	1.31
Orange (Mid-Hud./Cat.)	4.67	(0.02)	4.65	1.31	(0.39)	0.92	1.49
Albany (Capital District)	3.13	(0.00)	3.12	1.22	(0.28)	0.94	1.31
Rockland (Downstate)	4.41	0.01	4.42	0.85	0.02	0.87	0.93
Dutchess (Mid-Hud./Cat.)	3.88	(0.05)	3.82	1.16	(0.19)	0.98	1.25

SOURCE: IBO

General Sales					Personal Income				
State		Total			Local			State	
Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net	Reported	Shifted
\$0.16	\$0.90	\$1.59	\$0.30	\$1.89	\$1.26	\$0.00	\$1.26	\$2.08	\$0.00
(0.03)	0.93	1.94	(0.06)	1.88	0.00	0.02	0.02	3.03	-
(0.29)	1.06	2.59	(0.56)	2.03	-	0.02	0.02	2.37	-
(0.23)	1.00	2.33	(0.45)	1.87	-	0.00	0.00	2.22	-
(0.31)	1.03	2.57	(0.60)	1.98	-	0.00	0.00	1.85	-
(0.21)	0.95	2.23	(0.40)	1.83	-	0.00	0.00	2.00	-
(0.24)	1.02	2.44	(0.47)	1.97	-	0.00	0.00	1.93	-
(0.35)	1.00	2.41	(0.63)	1.79	-	0.00	0.00	1.70	-
(0.14)	\$0.97	\$2.16	(0.27)	\$1.89	\$0.00	\$0.01	\$0.01	\$2.54	-
-	\$0.94	\$1.89	-	\$1.89	\$0.59	\$0.01	\$0.60	\$2.32	-
0.29	(0.07)	(0.57)	0.57	(0.00)	1.26	(0.01)	1.24	(0.47)	-
x	-7.0%	-26.2%	x	0.0%	65208.8%	x	9215.3%	-18.4%	x

\$0.32	\$0.87	\$1.22	\$0.69	\$1.91	\$0.96	\$0.00	\$0.96	\$1.66	\$0.00
0.28	0.87	1.26	0.60	1.86	0.91	-	0.91	1.55	-
0.02	0.92	1.92	(0.02)	1.90	1.55	-	1.55	2.50	-
(0.18)	1.00	2.49	(0.39)	2.10	-	0.02	0.02	2.64	-
0.36	0.89	1.19	0.75	1.94	0.62	-	0.62	1.17	-
(0.01)	0.91	1.90	(0.03)	1.87	-	0.02	0.02	3.01	-
0.10	0.89	1.48	0.21	1.69	0.01	0.01	0.02	3.64	-
(0.22)	0.96	2.33	(0.45)	1.89	-	0.00	0.00	2.06	-
(0.13)	0.93	2.04	(0.24)	1.80	-	0.00	0.00	1.98	-
0.34	0.84	1.09	0.73	1.82	1.35	-	1.35	2.30	-
(0.32)	0.99	2.35	(0.57)	1.78	-	0.00	0.00	1.95	-
(0.44)	1.05	2.81	(0.83)	1.98	-	0.05	0.05	2.35	-
(0.30)	1.01	2.53	(0.58)	1.96	-	0.00	0.00	2.06	-
0.02	0.95	1.79	0.03	1.82	-	0.02	0.02	2.27	-
(0.20)	1.05	2.42	(0.39)	2.03	-	0.00	0.00	2.60	-

1e				Business Income			Real Estate Related		
	Total			Local	State	Total	Local	State	Total
Net	Reported	Shifted	Net	Reported	Reported	Reported	Reported	Reported	Reported
\$2.08	\$3.33	\$0.00	\$3.33	\$0.88	\$0.37	\$1.25	\$0.70	\$0.09	\$0.79
3.03	3.03	0.02	3.05	0.04	0.30	0.35	0.25	0.10	0.35
2.37	2.37	0.02	2.39	0.02	0.23	0.25	0.22	0.11	0.33
2.22	2.22	0.00	2.22	-	0.41	0.41	0.11	0.08	0.19
1.85	1.85	0.00	1.85	-	0.33	0.33	0.05	0.05	0.10
2.00	2.00	0.00	2.00	-	0.44	0.44	0.07	0.05	0.12
1.93	1.93	0.00	1.93	-	0.23	0.23	0.06	0.05	0.11
1.70	1.70	0.00	1.70	-	0.23	0.23	0.07	0.07	0.14
\$2.54	\$2.55	\$0.01	\$2.56	\$0.02	\$0.32	\$0.34	\$0.18	\$0.08	\$0.26
\$2.32	\$2.92	\$0.01	\$2.92	\$0.42	\$0.34	\$0.77	\$0.42	\$0.09	\$0.51
(0.47)	0.79	(0.01)	0.78	0.85	0.05	0.90	0.52	0.01	0.53
-18.4%	31.0%	x	30.4%	3734.5%	14.8%	261.5%	297.4%	x	204.4%

\$1.66	\$2.61	\$0.00	\$2.61	\$0.31	\$0.12	\$0.43	\$0.77	\$0.10	\$0.87
1.55	2.45	0.00	2.45	0.39	0.15	0.54	0.75	0.08	0.83
2.50	4.05	0.00	4.05	1.35	0.58	1.93	0.67	0.10	0.77
2.64	2.64	0.02	2.66	0.04	0.29	0.33	0.29	0.13	0.43
1.17	1.79	0.00	1.79	0.36	0.11	0.47	0.50	0.06	0.56
3.01	3.01	0.02	3.04	0.05	0.33	0.38	0.21	0.07	0.28
3.64	3.65	0.01	3.66	0.04	0.30	0.34	0.26	0.11	0.37
2.06	2.06	0.00	2.06	-	0.44	0.44	0.09	0.05	0.14
1.98	1.98	0.00	1.98	-	0.43	0.43	0.06	0.05	0.11
2.30	3.66	0.00	3.66	0.20	0.08	0.29	0.92	0.09	1.02
1.95	1.95	0.00	1.95	-	0.46	0.46	0.07	0.06	0.12
2.35	2.35	0.05	2.39	0.03	0.26	0.30	0.28	0.09	0.37
2.06	2.06	0.00	2.06	-	0.56	0.56	0.11	0.07	0.17
2.27	2.27	0.02	2.30	0.04	0.29	0.33	0.25	0.07	0.31
2.60	2.60	0.00	2.60	0.03	0.20	0.23	0.27	0.10	0.37

Utility and Other			Total						
Local	State	Total	Local			State			
Reported	Reported	Reported	Reported	Shifted	Net	Reported	Shifted	Net	Reported
\$0.20	\$0.32	\$0.52	\$6.08	\$0.21	\$6.28	\$3.61	\$0.16	\$3.76	\$9.68
0.03	0.44	0.47	5.55	(0.03)	5.52	4.84	(0.03)	4.81	10.39
0.03	0.67	0.70	6.18	(0.47)	5.71	4.74	(0.29)	4.44	10.92
0.05	0.61	0.66	4.51	(0.25)	4.26	4.56	(0.23)	4.33	9.07
0.04	0.79	0.82	4.71	(0.36)	4.35	4.36	(0.31)	4.05	9.07
0.02	0.52	0.54	4.04	(0.18)	3.86	4.18	(0.21)	3.98	8.23
0.02	0.76	0.78	5.10	(0.33)	4.77	4.23	(0.24)	3.99	9.34
0.03	0.80	0.82	4.93	(0.63)	4.29	4.15	(0.35)	3.80	9.08
\$0.03	\$0.54	\$0.57	\$5.17	\$(0.2)	4.99	\$4.59	\$(0.1)	4.46	\$9.76
\$0.11	\$0.44	\$0.55	\$5.59	0.01	5.60	\$4.13	-	4.13	\$9.72
0.17	(0.22)	(0.05)	0.91	0.38	1.29	(0.99)	0.29	(0.69)	(0.08)
535.9%	-39.9%	-8.5%	17.6%	x	25.9%	-21.5%	x	-15.6%	-0.8%
\$0.24	\$0.35	\$0.58	\$4.75	\$0.39	\$5.14	\$2.77	\$0.32	\$3.10	\$7.52
0.17	0.39	0.56	5.02	0.33	5.35	2.75	0.28	3.04	7.77
0.19	0.29	0.47	7.16	0.07	7.23	4.36	0.02	4.38	11.52
0.03	0.54	0.57	6.06	(0.36)	5.70	4.79	(0.18)	4.60	10.84
0.26	0.41	0.67	4.21	0.41	4.61	2.29	0.36	2.64	6.49
0.04	0.41	0.44	5.79	0.04	5.83	4.74	(0.01)	4.73	10.53
0.03	0.40	0.43	4.70	0.19	4.89	5.24	0.10	5.34	9.94
0.02	0.51	0.53	4.01	(0.21)	3.80	4.24	(0.22)	4.02	8.26
0.02	0.48	0.51	4.10	(0.11)	4.00	4.00	(0.13)	3.88	8.10
0.18	0.31	0.49	5.45	0.40	5.85	3.30	0.34	3.64	8.75
0.02	0.61	0.63	4.01	(0.25)	3.75	4.39	(0.32)	4.07	8.39
0.05	0.60	0.64	6.34	(0.36)	5.98	4.79	(0.44)	4.35	11.13
0.07	0.59	0.66	4.52	(0.28)	4.24	4.59	(0.30)	4.29	9.11
0.03	0.30	0.32	5.58	0.06	5.63	3.86	0.02	3.88	9.44
0.03	0.58	0.61	5.37	(0.24)	5.13	4.73	(0.20)	4.52	10.10

Total	
Shifted	Net
\$0.36	\$10.05
(0.06)	10.32
(0.76)	10.16
(0.48)	8.59
(0.67)	8.40
(0.39)	7.84
(0.58)	8.76
(0.98)	8.10
\$(0.3)	\$9.45
0.01	\$9.73
0.68	0.60
x	6.3%

\$0.71	\$8.23
0.61	8.38
0.09	11.61
(0.54)	10.30
0.76	7.26
0.03	10.56
0.29	10.22
(0.44)	7.82
(0.23)	7.87
0.74	9.49
(0.57)	7.82
(0.80)	10.32
(0.58)	8.53
0.07	9.51
(0.44)	9.66

Major State and Local Household and Business Taxes, 2004-05 (Expanded)

Taxes on PI and VA, dollars in millions

Major Taxes Paid by Households (Including Intrastate Tax)							
Region	Property	General Sales			Personal Income*		
	Local/Total	Local	State	Total	Local	State	Total
New York City	\$3,730.4	\$3,005.5	\$2,716.3	\$5,721.8	\$5,818.4	\$9,628.7	\$15,447.1
Downstate	9369.2	1899.8	1835.4	3,735.2	70.8	8,679.6	8,750.4
Mid-Hudson/Catskills	1387.5	266.2	290.2	556.4	8.1	1,022.6	1,030.8
Capital District	868.7	199.6	231.8	431.4	0.0	849.2	849.2
Central Leatherstocking	552.6	141.3	153.2	294.5	0.0	436.2	436.2
Western Metros	2154.5	527.1	564.1	1,091.3	0.0	1,944.7	1,944.7
Western (Except Metros)	1254.9	298.2	312.9	611.1	0.0	902.7	902.7
Northern	603.0	133.6	168.0	301.6	0.0	438.5	438.5
Total Non-NYC	\$16,190.4	\$3,465.8	\$3,555.7	\$7,021.5	\$79.0	\$14,273.6	\$14,352.6
Total State	\$19,920.8	\$6,471.3	\$6,271.9	\$12,743.3	\$5,897.4	\$23,902.3	\$29,799.7

Largest Counties

Kings (NYC)	\$636.5	\$739.4	\$619.4	\$1,358.9	\$820.5	\$1,417.5	\$2,237.9
Queens (NYC)	926.6	737.0	636.4	1,373.4	808.9	1,379.8	2,188.7
New York (NYC)	1679.2	1,010.2	1021.9	2,032.1	3,671.5	5,905.6	9,577.0
Suffolk (Downstate)	2818.1	623.3	553.5	1,176.8	20.1	2,261.2	2,281.3
Bronx (NYC)	199.5	327.8	274.5	602.4	227.2	431.1	658.2
Nassau (Downstate)	3413.2	666.5	627.3	1,293.7	25.2	2,948.4	2,973.6
Westchester (Downstate)	2388.6	472.0	501.4	973.4	18.7	2,910.1	2,928.8
Erie (West. Metro)	847.6	239.0	238.9	477.9	0.0	821.3	821.3
Monroe (West. Metro)	847.8	192.2	205.2	397.4	0.0	711.8	711.8
Richmond (NYC)	288.5	191.1	163.9	355.0	290.4	494.8	785.2
Onondaga (West. Metro)	459.1	96.0	120.0	216.0	0.0	411.5	411.5
Orange (Mid-Hud./Cat.)	520.0	85.3	96.7	181.9	7.4	349.7	357.1
Albany (Capital District)	323.9	81.2	86.5	167.7	0.0	329.0	329.0
Rockland (Downstate)	538.9	104.6	113.7	218.3	4.7	401.8	406.5
Dutchess (Mid-Hud./Cat.)	383.0	84.5	90.6	175.0	0.4	345.0	345.4

Memo: Share of State

New York City	18.7%	46.4%	43.3%	44.9%	98.7%	40.3%	51.8%
New York County	8.4%	15.6%	16.3%	15.9%	62.3%	24.7%	32.1%

SOURCE: IBO

NOTE: *Personal income taxes without EITC refund, but with Waiver 1127 (NYC income taxes paid by government workers residir

Shifts)			Major Taxes Paid by B						
Major Total			Property**	General Sales			Personal Income		
Local	State	Total	Local/Total	Local	State	Total	Local	State	Total
\$12,554.2	\$12,345.0	\$24,899.3	\$9,023.2	\$2,176.9	\$1,980.9	\$4,157.8	\$750.7	\$1,219.4	\$1,970.1
11,339.7	10,515.0	21,854.8	3,332.8	959.9	980.8	1940.7	\$0.6	445.2	445.8
1,661.8	1,312.8	2,974.7	613.9	167.4	187.1	354.6	-	43.6	43.6
1,068.3	1,081.0	2,149.3	434.3	150.8	173.1	323.9	-	45.8	45.8
693.9	589.4	1,283.3	266.0	92.1	100.9	193.0	-	19.9	19.9
2,681.6	2,508.9	5,190.5	803.1	367.8	411.0	778.9	-	103.6	103.6
1,553.1	1,215.6	2,768.7	581.9	166.1	188.9	355.0	-	41.8	41.8
736.7	606.5	1,343.2	320.1	78.8	103.8	182.6	-	21.3	21.3
\$19,735.2	\$17,829.2	\$37,564.4	\$6,352.2	\$1,983.0	\$2,145.7	\$4,128.8	\$0.6	\$721.1	\$721.7
\$32,289.5	\$30,174.2	\$62,463.7	\$15,375.4	\$4,159.9	\$4,126.6	\$8,286.5	\$751.3	\$1,940.5	\$2,691.8

\$2,196.5	\$2,036.9	\$4,233.4	\$990.0	\$182.5	\$160.2	342.8	\$34.2	\$59.1	\$93.3
2,472.5	2,016.2	4,488.7	1,057.5	179.4	168.0	347.4	30.4	51.9	82.3
6,360.9	6,927.5	13,288.4	5,787.1	1,706.8	1,557.1	3264.0	663.6	1,067.5	1,731.1
3,461.6	2,814.7	6,276.3	932.9	353.5	340.2	693.8	-	87.2	87.2
754.5	705.6	1,460.1	509.9	83.0	72.8	155.8	13.5	25.6	39.1
4,104.8	3,575.7	7,680.5	1,306.8	328.6	311.7	640.3	-	171.8	171.8
2,879.4	3,411.5	6,290.9	754.9	205.4	247.3	452.6	0.6	158.2	158.8
1,086.5	1,060.2	2,146.8	310.7	150.3	162.5	312.7	-	40.8	40.8
1,040.0	917.1	1,957.1	315.7	139.8	149.8	289.6	-	44.9	44.9
770.0	658.8	1,428.7	202.4	25.0	22.7	47.8	9.0	15.3	24.3
555.1	531.5	1,086.6	176.8	77.8	98.8	176.5	-	17.9	17.9
612.7	446.3	1,059.0	201.9	58.1	66.9	125.0	-	14.5	14.5
405.2	415.4	820.6	213.2	80.6	87.9	168.5	-	25.0	25.0
648.2	515.5	1,163.7	288.9	58.9	64.4	123.2	-	23.8	23.8
467.8	435.6	903.4	142.1	49.6	53.6	103.2	-	11.9	11.9

38.9%	40.9%	39.9%	58.7%	52.3%	48.0%	50.2%	99.9%	62.8%	73.2%
19.7%	23.0%	21.3%	37.6%	41.0%	37.7%	39.4%	88.3%	55.0%	64.3%

ing outside the city).

Businesses					
Business Income			Major Total		
Local	State	Total	Local	State	Total
\$4,580.6	\$1,930.4	\$6,510.9	\$16,531.4	\$5,130.6	\$21,662.0
125.6	916.1	1,041.7	4,418.9	2,342.1	6,761.0
9.2	105.2	114.4	790.5	335.9	1,126.4
-	165.9	165.9	585.2	384.8	969.9
-	82.1	82.1	358.2	203.0	561.2
-	451.7	451.7	1,171.0	966.3	2,137.3
-	114.0	114.0	748.0	344.7	1,092.7
-	62.8	62.8	398.9	187.9	586.7
\$134.8	\$1,897.8	\$2,032.6	\$8,470.6	\$4,764.6	\$13,235.2
\$4,715.4	\$3,828.1	\$8,543.5	\$25,002.0	\$9,895.2	\$34,897.2

\$278.4	\$108.0	\$386.4	\$1,485.2	\$327.4	\$1,812.6
356.7	140.5	497.2	1,624.0	360.4	1,984.4
3,759.7	1,619.5	5,379.2	11,917.3	4,244.1	16,161.4
35.2	259.1	294.2	1,321.6	686.5	2,008.1
140.4	43.6	184.0	746.8	142.0	888.8
48.1	343.9	391.9	1,683.5	827.4	2,510.9
34.0	249.6	283.6	994.9	655.0	1,649.9
-	184.6	184.6	460.9	387.8	848.7
-	164.6	164.6	455.5	359.3	814.8
45.4	18.8	64.2	281.8	56.8	338.6
-	102.5	102.5	254.6	219.2	473.7
5.4	40.5	45.9	265.4	122.0	387.3
-	95.6	95.6	293.7	208.6	502.3
7.2	55.0	62.2	354.9	143.2	498.1
3.8	28.0	31.8	195.5	93.5	289.0

97.1%	50.4%	76.2%	66.1%	51.8%	62.1%
79.7%	42.3%	63.0%	47.7%	42.9%	46.3%

Major State and Local Household and Business Tax Effort, 2004-05 (Expanded)

Taxes per \$100 PI or VA

Region	Major Taxes Paid by Households (Including Intrastate Tax Shifts)						
	Property	General Sales			Personal Income*		
	Local/Total	Local	State	Total	Local	State	Total
New York City	\$1.10	\$0.89	\$0.80	\$1.69	\$1.72	\$2.85	\$4.57
Downstate	3.94	0.80	0.77	1.57	0.03	3.65	3.68
Mid-Hudson/Catskills	3.78	0.72	0.79	1.51	0.02	2.78	2.81
Capital District	2.95	0.68	0.79	1.46	0.00	2.88	2.88
Central Leatherstocking	2.88	0.74	0.80	1.53	0.00	2.27	2.27
Western Metros	3.02	0.74	0.79	1.53	0.00	2.73	2.73
Western (Except Metros)	3.22	0.76	0.80	1.57	0.00	2.31	2.31
Northern	2.86	0.63	0.80	1.43	0.00	2.08	2.08
Total Non-NYC	\$3.56	\$0.76	\$0.78	\$1.54	\$0.02	\$3.14	\$3.16
Total State	\$2.51	\$0.82	\$0.79	\$1.61	\$0.74	\$3.02	\$3.76
NYC +/- Non-NYC	(2.46)	0.13	0.02	0.15	1.71	(0.29)	1.42
Percent +/-	-69.0%	16.7%	2.8%	9.7%	9814.2%	-9.2%	44.9%

Largest Counties

Kings (NYC)	\$0.86	\$1.00	\$0.83	\$1.83	\$1.11	\$1.91	\$3.02
Queens (NYC)	1.22	0.97	0.84	1.81	1.07	1.82	2.89
New York (NYC)	1.24	0.74	0.75	1.50	2.70	4.35	7.05
Suffolk (Downstate)	3.99	0.88	0.78	1.67	0.03	3.20	3.23
Bronx (NYC)	0.62	1.02	0.86	1.88	0.71	1.34	2.05
Nassau (Downstate)	4.20	0.82	0.77	1.59	0.03	3.63	3.66
Westchester (Downstate)	3.58	0.71	0.75	1.46	0.03	4.36	4.39
Erie (West. Metro)	2.81	0.79	0.79	1.58	0.00	2.72	2.72
Monroe (West. Metro)	3.28	0.74	0.80	1.54	0.00	2.76	2.76
Richmond (NYC)	1.46	0.97	0.83	1.80	1.47	2.50	3.97
Onondaga (West. Metro)	3.01	0.63	0.79	1.41	0.00	2.70	2.70
Orange (Mid-Hud./Cat.)	4.19	0.69	0.78	1.47	0.06	2.82	2.88
Albany (Capital District)	2.86	0.72	0.76	1.48	0.00	2.91	2.91
Rockland (Downstate)	3.78	0.73	0.80	1.53	0.03	2.82	2.85
Dutchess (Mid-Hud./Cat.)	3.36	0.74	0.79	1.54	0.00	3.03	3.03

Source: IBO.

NOTE: *Personal income taxes without EITC refund, but with Waiver 1127 (NYC income taxes paid by government workers residir

* Direct 'Other' taxes plus hospital and phone taxes. ** Direct total taxes from plus total hidden and shifted taxes.

per \$100 PI			Major Taxes Paid by Businesses p						
Major Total			Property**	General Sales			Personal Income		
Local	State	Total	Local/Total	Local	State	Total	Local	State	Total
\$3.72	\$3.66	\$7.37	\$4.89	\$1.18	\$1.07	\$2.25	\$0.41	\$0.66	\$1.07
4.77	4.42	9.19	5.25	1.51	1.55	3.06	0.00	0.70	0.70
4.52	3.57	8.10	7.48	2.04	2.28	4.32	-	0.53	0.53
3.63	3.67	7.29	4.01	1.39	1.60	2.99	-	0.42	0.42
3.61	3.07	6.68	4.87	1.69	1.85	3.54	-	0.37	0.37
3.76	3.52	7.28	2.60	1.19	1.33	2.52	-	0.33	0.33
3.98	3.12	7.10	5.79	1.65	1.88	3.53	-	0.42	0.42
3.49	2.88	6.37	5.36	1.32	1.74	3.06	-	0.36	0.36
\$4.34	\$3.92	\$8.26	\$4.71	\$1.47	\$1.59	\$3.06	\$0.00	\$0.53	\$0.53
\$4.08	\$3.81	\$7.88	\$4.81	\$1.30	\$1.29	\$2.59	\$0.24	\$0.61	\$0.84
(0.62)	(0.27)	(0.89)	0.18	(0.29)	(0.52)	(0.81)	0.41	0.13	0.53
-14.4%	-6.8%	-10.8%	3.8%	-19.8%	-32.5%	-26.4%	93625.6%	23.6%	99.5%

\$2.96	\$2.74	\$5.70	\$6.63	\$1.22	\$1.07	\$2.29	\$0.23	\$0.40	\$0.62
3.26	2.66	5.92	6.29	1.07	1.00	2.07	0.18	0.31	0.49
4.68	5.10	9.78	4.03	1.19	1.08	2.27	0.46	0.74	1.21
4.90	3.98	8.88	5.08	1.92	1.85	3.78	-	0.47	0.47
2.35	2.20	4.55	7.36	1.20	1.05	2.25	0.19	0.37	0.56
5.06	4.40	9.46	5.84	1.47	1.39	2.86	-	0.77	0.77
4.31	5.11	9.42	4.30	1.17	1.41	2.58	0.00	0.90	0.90
3.60	3.51	7.11	2.65	1.28	1.38	2.67	-	0.35	0.35
4.03	3.55	7.58	2.55	1.13	1.21	2.34	-	0.36	0.36
3.89	3.33	7.23	8.52	1.05	0.96	2.01	0.38	0.64	1.02
3.64	3.48	7.12	2.60	1.14	1.45	2.59	-	0.26	0.26
4.94	3.60	8.53	6.48	1.86	2.15	4.01	-	0.47	0.47
3.58	3.67	7.25	3.63	1.37	1.50	2.87	-	0.43	0.43
4.54	3.61	8.16	6.48	1.32	1.44	2.77	-	0.53	0.53
4.11	3.82	7.93	6.06	2.12	2.29	4.40	-	0.51	0.51

ing outside the city).

er \$100 Value Added					
Business Income			Major Total		
Local	State	Total	Local	State	Total
\$2.48	\$1.05	\$3.53	\$8.95	\$2.78	\$11.73
0.20	1.44	1.64	6.97	3.69	10.66
0.11	1.28	1.39	9.63	4.09	13.72
-	1.53	1.53	5.40	3.55	8.96
-	1.51	1.51	6.56	3.72	10.28
-	1.46	1.46	3.78	3.12	6.91
-	1.13	1.13	7.44	3.43	10.87
-	1.05	1.05	6.68	3.15	9.83
\$0.10	\$1.41	\$1.51	\$6.28	\$3.53	\$9.81
\$1.48	\$1.20	\$2.67	\$7.82	\$3.10	\$10.92
2.38	(0.36)	2.02	2.67	(0.75)	1.92
2382.4%	-25.7%	134.0%	42.6%	-21.3%	19.6%

\$1.86	\$0.72	\$2.59	\$9.94	\$2.19	\$12.13
2.12	0.84	2.96	9.66	2.14	11.81
2.62	1.13	3.75	8.30	2.96	11.26
0.19	1.41	1.60	7.19	3.74	10.93
2.03	0.63	2.66	10.78	2.05	12.83
0.21	1.54	1.75	7.52	3.69	11.21
0.19	1.42	1.62	5.67	3.73	9.40
-	1.57	1.57	3.93	3.31	7.24
-	1.33	1.33	3.67	2.90	6.57
1.91	0.79	2.70	11.87	2.39	14.26
-	1.51	1.51	3.74	3.22	6.96
0.17	1.30	1.47	8.51	3.91	12.43
-	1.63	1.63	5.00	3.55	8.55
0.16	1.24	1.40	7.96	3.21	11.18
0.16	1.19	1.36	8.34	3.99	12.33

New York State and Local Taxes and Expenditures by Major Program and Region, 2004-2005

Dollars in millions

Region	Taxes on GTR and Related Expenditures*									
	New York City	Downstate	Mid-Hudson/Catskills	Capital District	Central Leatherstocking	Western Metros	Western (Except Metros)	Northern	Total Non-NYC	Total State
LOCAL										
Taxes										
Reported	\$31,735.2	\$16,721.3	\$2,777.7	\$1,817.9	\$1,162.9	\$4,133.5	\$2,501.9	\$1,333.5	\$30,448.6	\$62,183.9
Intrastate Shifted	1,088.9	(100.6)	(210.3)	(100.6)	(89.2)	(186.0)	(162.3)	(171.5)	(1,020.6)	68.2
Total Taxes	\$32,824.1	\$16,620.7	\$2,567.4	\$1,717.3	\$1,073.6	\$3,947.5	\$2,339.6	\$1,162.0	\$29,428.0	\$62,252.1
Expenditures										
Education	\$6,813.4	\$7,820.7	\$1,275.6	\$803.5	\$420.8	\$1,707.4	\$924.9	\$493.4	\$13,446.5	\$20,259.8
Medicaid	5,380.8	1,004.6	231.7	165.7	154.5	574.4	281.2	175.2	2,587.4	7,968.2
Public Safety	5,635.1	2,656.9	399.9	318.7	201.2	849.9	432.2	227.6	5,086.5	10,721.6
Higher Education	173.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.3	173.3
Temporary Assistance	503.4	76.5	17.8	14.3	12.9	74.4	25.8	10.7	232.5	735.9
Transit District	2,048.0	703.7	36.2	12.6	1.0	41.6	7.8	0.9	803.9	2,851.9
Other	11,168.0	4,464.0	817.4	503.9	373.2	889.1	831.3	426.3	8,305.3	19,473.2
Total Expenditures	\$31,721.6	\$16,726.6	\$2,778.7	\$1,818.8	\$1,163.7	\$4,136.8	\$2,503.3	\$1,334.3	\$30,462.3	\$62,183.9
Intrastate Subsidy	\$(1,102.5)	105.9	211.3	101.6	90.1	189.4	163.7	172.3	1,034.3	\$(68.2)
STATE										
Taxes										
Reported	\$18,839.2	\$14,566.0	\$2,129.0	\$1,837.6	\$1,074.7	\$4,275.1	\$2,077.2	\$1,123.9	\$27,083.5	\$45,922.7
Intrastate Shifted	813.9	(85.6)	(131.6)	(94.1)	(75.5)	(212.2)	(119.9)	(95.0)	(813.9)	-
Total Taxes	\$19,653.1	\$14,480.5	\$1,997.4	\$1,743.5	\$999.2	\$4,062.9	\$1,957.4	\$1,028.8	\$26,269.6	\$45,922.7
Expenditures										
Education	\$5,271.3	\$3,113.7	\$912.4	\$622.6	\$726.9	\$1,989.2	\$1,543.9	\$885.4	\$9,794.1	\$15,065.4
Medicaid	7,447.0	1,478.5	380.0	280.8	283.5	852.9	476.4	301.8	4,053.9	11,500.9
Public Safety	761.4	371.2	721.5	430.7	328.5	275.9	469.3	531.0	3,128.1	3,889.5
Higher Education	835.5	317.2	50.7	124.5	173.8	510.1	325.4	92.2	1,593.9	2,429.5
Temporary Assistance	799.7	136.4	38.8	30.8	29.2	121.6	57.1	29.3	443.2	1,242.9
Transit District	636.4	136.1	7.5	21.8	5.0	55.0	12.0	2.8	240.1	876.6
Other	3,759.7	2,092.6	692.7	1,347.1	457.0	1,208.8	854.1	505.8	7,158.1	10,917.9
Total Expenditures	\$19,511.1	\$7,645.7	\$2,803.6	\$2,858.4	\$2,004.0	\$5,013.6	\$3,738.2	\$2,348.2	\$26,411.6	\$45,922.7
Intrastate subsidy	\$(142.0)	\$(6,834.8)	\$806.2	\$1,114.9	\$1,004.9	\$950.6	\$1,780.8	\$1,319.4	\$142.0	-
TOTAL										
Taxes										
Reported	\$50,574.4	\$31,287.3	\$4,906.7	\$3,655.5	\$2,237.5	\$8,408.6	\$4,579.1	\$2,457.3	\$57,532.1	\$108,106.6
Intrastate Shifted	1,902.8	(186.2)	(342.0)	(194.8)	(164.7)	(398.2)	(282.2)	(266.5)	(1,834.5)	68.2
Total Taxes	\$52,477.2	\$31,101.2	\$4,564.7	\$3,460.7	\$2,072.8	\$8,010.4	\$4,297.0	\$2,190.8	\$55,697.6	\$108,174.8
Expenditures										
Education	\$12,084.6	\$10,934.4	\$2,188.0	\$1,426.2	\$1,147.7	\$3,696.7	\$2,468.8	\$1,378.8	\$23,240.6	\$35,325.2
Medicaid	12,827.8	2,483.1	611.8	446.5	438.0	1,427.2	757.6	477.0	6,641.3	19,469.1
Public Safety	6,396.5	3,028.1	1,121.4	749.4	529.7	1,125.8	901.5	758.6	8,214.6	14,611.1
Higher Education	1,008.5	317.4	50.7	124.5	173.8	510.1	325.5	92.2	1,594.3	2,602.8
Temporary Assistance	1,303.1	213.0	56.5	45.2	42.2	196.0	82.8	40.0	675.7	1,978.8
Transit District	2,684.4	839.8	43.7	34.4	6.0	96.6	19.8	3.8	1,044.0	3,728.4
Other	14,927.7	6,556.6	1,510.1	1,851.0	830.2	2,098.0	1,685.4	932.1	15,463.4	30,391.1
Total Expenditures	\$51,232.7	\$24,372.3	\$5,582.3	\$4,677.2	\$3,167.7	\$9,150.4	\$6,241.4	\$3,682.5	\$56,873.8	\$108,106.6
Intrastate subsidy	\$(1,244.5)	\$(6,728.8)	\$1,017.5	\$1,216.5	\$1,094.9	\$1,140.0	\$1,944.5	\$1,491.7	\$1,176.2	\$(68.2)
Corrections expenditures reallocation included in State Public Safety above										

* Taxes allocated by location of payer: intrastate tax shifts allocate property and sales taxes by primary place of residence; out-of-state tax exports plus expenditures funded by tax exports excluded.

Source: IBO.

New York State and Local Tax and Expenditure Effort by Major Program and Region, 2004-2005

Taxes and Expenditures per \$100 Gross Taxable Resources

Region	NYC	Downstate	Mid-Hudson/ Catskills	Capital District	Central Leather- stocking	Western Metros	Western (Except Metros)	Northern	Total Non-NYC	Total State
Local										
Taxes										
Reported	\$6.08	\$5.55	\$6.18	\$4.51	\$4.71	\$4.04	\$5.10	\$4.93	\$5.17	\$5.59
Intrastate Shifted	0.21	(0.03)	(0.47)	(0.25)	(0.36)	(0.18)	(0.33)	(0.63)	(0.17)	0.01
Total Taxes	\$6.28	\$5.52	\$5.71	\$4.26	\$4.35	\$3.86	\$4.77	\$4.29	\$4.99	\$5.60
Expenditures										
Education	\$1.30	\$2.60	\$2.84	\$1.99	\$1.71	\$1.67	\$1.89	\$1.82	\$2.28	\$1.82
Medicaid	1.03	0.33	0.52	0.41	0.63	0.56	0.57	0.65	0.44	0.72
Public Safety	1.08	0.88	0.89	0.79	0.82	0.83	0.88	0.84	0.86	0.96
Higher Education	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Temporary Assistance	0.10	0.03	0.04	0.04	0.05	0.07	0.05	0.04	0.04	0.07
Transit District	0.39	0.23	0.08	0.03	0.00	0.04	0.02	0.00	0.14	0.26
Other	2.14	1.48	1.82	1.25	1.51	0.87	1.69	1.58	1.41	1.75
Total Expenditures	\$6.07	\$5.55	\$6.18	\$4.51	\$4.72	\$4.05	\$5.10	\$4.93	\$5.17	\$5.59
Intrastate Subsidy	\$(0.21)	\$0.04	\$0.47	\$0.25	\$0.37	\$0.19	\$0.33	\$0.64	\$0.18	\$(0.01)
State										
Taxes										
Reported	\$3.61	\$4.84	\$4.74	\$4.56	\$4.36	\$4.18	\$4.23	\$4.15	\$4.59	\$4.13
Intrastate Shifted	0.16	(0.03)	(0.29)	(0.23)	(0.31)	(0.21)	(0.24)	(0.35)	(0.14)	-
Total Taxes	\$3.76	\$4.81	\$4.44	\$4.33	\$4.05	\$3.98	\$3.99	\$3.80	\$4.46	\$4.13
Expenditures										
Education	\$1.01	\$1.03	\$2.03	\$1.55	\$2.95	\$1.95	\$3.15	\$3.27	\$1.66	\$1.36
Medicaid	1.43	0.49	0.85	0.70	1.15	0.83	0.97	1.12	0.69	1.03
Public Safety	0.15	0.12	1.61	1.07	1.33	0.27	0.96	1.96	0.53	0.35
Higher Education	0.16	0.11	0.11	0.31	0.70	0.50	0.66	0.34	0.27	0.22
Temporary Assistance	0.15	0.05	0.09	0.08	0.12	0.12	0.12	0.11	0.08	0.11
Transit District	0.12	0.05	0.02	0.05	0.02	0.05	0.02	0.01	0.04	0.08
Other	0.72	0.69	1.54	3.34	1.85	1.18	1.74	1.87	1.21	0.98
Total Expenditures	\$3.74	\$2.54	\$6.24	\$7.09	\$8.13	\$4.91	\$7.62	\$8.68	\$4.48	\$4.13
Intrastate Subsidy	\$(0.03)	\$(2.27)	1.79	2.77	4.07	0.93	3.63	4.88	0.02	-
Total										
Taxes										
Reported	\$9.68	\$10.39	\$10.92	\$9.07	\$9.07	\$8.23	\$9.34	\$9.08	\$9.76	\$9.72
Intrastate Shifted	0.36	(0.06)	(0.76)	(0.48)	(0.67)	(0.39)	(0.58)	(0.98)	(0.31)	0.01
Total Taxes	\$10.05	\$10.32	\$10.16	\$8.59	\$8.40	\$7.84	\$8.76	\$8.10	\$9.45	\$9.73
Expenditures										
Education	\$2.31	\$3.63	\$4.87	\$3.54	\$4.65	\$3.62	\$5.03	\$5.09	\$3.94	\$3.18
Medicaid	2.46	0.82	1.36	1.11	1.78	1.40	1.54	1.76	1.13	1.75
Public Safety	1.22	1.01	2.50	1.86	2.15	1.10	1.84	2.80	1.39	1.31
Higher Education	0.19	0.11	0.11	0.31	0.70	0.50	0.66	0.34	0.27	0.23
Temporary Assistance	0.25	0.07	0.13	0.11	0.17	0.19	0.17	0.15	0.11	0.18
Transit District	0.51	0.28	0.10	0.09	0.02	0.09	0.04	0.01	0.18	0.34
Other	2.86	2.18	3.36	4.59	3.37	2.05	3.44	3.44	2.62	2.73
Total Expenditures	\$9.81	\$8.09	\$12.42	\$11.61	\$12.84	\$8.95	\$12.72	\$13.61	\$9.65	\$9.72
Intrastate Subsidy	\$(0.24)	\$(2.23)	2.26	3.02	4.44	1.12	3.96	5.51	0.20	\$(0.01)

SOURCE: IBO

NOTE: *Taxes allocated by location of payer: intrastate tax shifts allocate property and sales taxes by primary place of residence; out-of-state tax exports plus expenditures funded by out-of-state residents.

Shares of Statewide Taxes and Expenditures by Major Program and Region, 2004-2005

Percent of Total State

Region	Taxes on GTR and Related Expenditures*									
	New York City	Downstate	Mid-Hudson/Catskills	Capital District	Central Leatherstocking	Western Metros	Western (Except Metros)	Northern	Total Non-NYC	Total State
LOCAL Taxes										
Reported	51.0%	26.9%	4.5%	2.9%	1.9%	6.6%	4.0%	2.1%	49.0%	100.0%
Intrastate Shifted	-	-	-	-	-	-	-	-	-	-
Total Taxes	52.7%	26.7%	4.1%	2.8%	1.7%	6.3%	3.8%	1.9%	47.3%	100.0%
Expenditures										
Education	33.6%	38.6%	6.3%	4.0%	2.1%	8.4%	4.6%	2.4%	66.4%	100.0%
Medicaid	67.5%	12.6%	2.9%	2.1%	1.9%	7.2%	3.5%	2.2%	32.5%	100.0%
Public Safety	52.6%	24.8%	3.7%	3.0%	1.9%	7.9%	4.0%	2.1%	47.4%	100.0%
Higher Education	99.8%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	100.0%
Temporary Assistance	68.4%	10.4%	2.4%	1.9%	1.8%	10.1%	3.5%	1.5%	31.6%	100.0%
Transit District	71.8%	24.7%	1.3%	0.4%	0.0%	1.5%	0.3%	0.0%	28.2%	100.0%
Other	57.4%	22.9%	4.2%	2.6%	1.9%	4.6%	4.3%	2.2%	42.6%	100.0%
Total Expenditures	51.0%	26.9%	4.5%	2.9%	1.9%	6.7%	4.0%	2.1%	49.0%	100.0%
Intrastate subsidy	-1.7%	0.2%	0.3%	0.2%	0.1%	0.3%	0.3%	0.3%	1.7%	0.0%
STATE Taxes										
Reported	41.0%	31.7%	4.6%	4.0%	2.3%	9.3%	4.5%	2.4%	59.0%	100.0%
Intrastate Shifted	-	-	-	-	-	-	-	-	-	-
Total Taxes	42.8%	31.5%	4.3%	3.8%	2.2%	8.8%	4.3%	2.2%	57.2%	100.0%
Expenditures										
Education	35.0%	20.7%	6.1%	4.1%	4.8%	13.2%	10.2%	5.9%	65.0%	100.0%
Medicaid	64.8%	12.9%	3.3%	2.4%	2.5%	7.4%	4.1%	2.6%	35.2%	100.0%
Public Safety	19.6%	9.5%	18.6%	11.1%	8.4%	7.1%	12.1%	13.7%	80.4%	100.0%
Higher Education	34.4%	13.1%	2.1%	5.1%	7.2%	21.0%	13.4%	3.8%	65.6%	100.0%
Temporary Assistance	64.3%	11.0%	3.1%	2.5%	2.4%	9.8%	4.6%	2.4%	35.7%	100.0%
Transit District	72.6%	15.5%	0.9%	2.5%	0.6%	6.3%	1.4%	0.3%	27.4%	100.0%
Other	34.4%	19.2%	6.3%	12.3%	4.2%	11.1%	7.8%	4.6%	65.6%	100.0%
Total Expenditures	42.5%	16.6%	6.1%	6.2%	4.4%	10.9%	8.1%	5.1%	57.5%	100.0%
Intrastate Subsidy	-0.3%	-14.9%	1.8%	2.4%	2.2%	2.1%	3.9%	2.9%	0.3%	0.0%
TOTAL Taxes										
Reported	46.8%	28.9%	4.5%	3.4%	2.1%	7.8%	4.2%	2.3%	53.2%	100.0%
Intrastate Shifted	-	-	-	-	-	-	-	-	-	-
Total Taxes	48.5%	28.8%	4.2%	3.2%	1.9%	7.4%	4.0%	2.0%	51.5%	100.0%
Expenditures										
Education	34.2%	31.0%	6.2%	4.0%	3.2%	10.5%	7.0%	3.9%	65.8%	100.0%
Medicaid	65.9%	12.8%	3.1%	2.3%	2.2%	7.3%	3.9%	2.5%	34.1%	100.0%
Public Safety	43.8%	20.7%	7.7%	5.1%	3.6%	7.7%	6.2%	5.2%	56.2%	100.0%
Higher Education	38.7%	12.2%	1.9%	4.8%	6.7%	19.6%	12.5%	3.5%	61.3%	100.0%
Temporary Assistance	65.9%	10.8%	2.9%	2.3%	2.1%	9.9%	4.2%	2.0%	34.1%	100.0%
Transit District	72.0%	22.5%	1.2%	0.9%	0.2%	2.6%	0.5%	0.1%	28.0%	100.0%
Other	49.1%	21.6%	5.0%	6.1%	2.7%	6.9%	5.5%	3.1%	50.9%	100.0%
Total Expenditures	47.4%	22.5%	5.2%	4.3%	2.9%	8.5%	5.8%	3.4%	52.6%	100.0%
Intrastate Subsidy	-1.1%	-6.2%	0.9%	1.1%	1.0%	1.1%	1.8%	1.4%	1.1%	0.0%

SOURCE: IBO

* Taxes allocated by location of payer: intrastate tax shifts allocate property and sales taxes by primary place of residence; out-of-state tax exports plus expenditures funded by tax exports excluded.

** Out-of-state tax exports and expenditures funded by tax exports.

Net Fiscal Balance Measured Two Ways, 2004-2005

Dollars in millions

Region	Taxes on GTR and Related Expenditures*				All Taxes by Place Incurred & Related Expenditures**			
	NYC	Downstate	Rest of State	Total State	NYC	Downstate	Rest of State	Total State
LOCAL								
Taxes								
Reported	\$31,735.2	\$16,721.3	\$13,727.4	\$62,183.9	\$32,278.1	\$16,750.0	\$13,785.9	\$62,814.0
Intrastate S	1,088.9	(100.6)	(920.0)	68.2	-	-	-	-
Total Taxes	\$32,824.1	\$16,620.7	\$12,807.3	\$62,252.1	\$32,278.1	\$16,750.0	\$13,785.9	\$62,814.0
Total Expend	\$31,721.6	\$16,726.6	\$13,735.7	\$62,183.9	\$32,264.5	\$16,755.3	\$13,794.2	\$62,814.0
Intrastate Su	\$(1,102.51)	\$105.9	\$928.3	\$(68.24)	\$(13.64)	\$5.3	\$8.3	-
STATE								
Taxes								
Reported	\$18,839.2	\$14,566.0	\$12,517.4	\$45,922.7	\$22,910.5	\$14,888.7	\$12,666.8	\$50,466.0
Intrastate S	813.9	(85.6)	(728.3)	-	2,805.7	(2,275.1)	(530.6)	-
Total Taxes	\$19,653.1	\$14,480.5	\$11,789.1	\$45,922.7	\$25,716.1	\$12,613.6	\$12,136.2	\$50,466.0
Total Expend	\$19,511.1	\$7,645.7	\$18,765.9	\$45,922.7	\$22,555.7	\$8,577.9	\$19,332.3	\$50,466.0
Intrastate su	\$(141.98)	\$(6,834.79)	6,976.8	-	\$(3,160.40)	\$(4,035.67)	7,196.1	-
TOTAL								
Taxes								
Reported	\$50,574.4	\$31,287.3	\$26,244.8	\$108,106.6	\$55,188.6	\$31,638.7	\$26,452.7	\$113,280.0
Intrastate S	1,902.8	(186.2)	(1,648.3)	68.2	2,805.7	(2,275.1)	(530.6)	-
Total Taxes	\$52,477.2	\$31,101.2	\$24,596.4	\$108,174.8	\$57,994.3	\$29,363.6	\$25,922.1	\$113,280.0
Total Expend	\$51,232.7	\$24,372.3	\$32,501.5	\$108,106.6	\$54,820.2	\$25,333.3	\$33,126.5	\$113,280.0
Intrastate Su	\$(1,244.48)	\$(6,728.85)	\$7,905.1	(68.2)	\$(3,174.04)	\$(4,030.33)	\$7,204.4	-
State Corrections expenditures reallocation included above					1,148.5	174.0	#####	-

SOURCE: IBO

NOTES: * Taxes allocated by location of payer: intrastate tax shifts allocate property and sales taxes by primary place of residence; out-of-state tax

Crosswalk from Place of Payer (POP) to Place of Liability (POL) Net Fiscal Balance for New York City

Dollars in millions

		Local	State	Total
1	POP Taxes	\$32,824.1	\$19,653.1	\$52,477.2
2	Less: STX and RPT Shifts	(1,088.9)	(813.9)	(1,902.8)
3	Plus: Resident PIT Shift	-	2,805.7	2,805.7
4	Plus: Exported Taxes	542.9	4,071.2	4,614.2
5	Equals: POL taxes	32,278.1	25,716.1	57,994.3
6	POP related spending	31,721.6	19,511.1	51,232.7
7	Plus: Corrections Shift	-	1,148.5	1,148.5
8	Plus: Spending Funded by Exported Taxes	542.9	1,896.1	2,439.0
9	Equals: POL Related Spending	32,264.5	22,555.7	54,820.2
10	POP Net Fiscal Balance (1-6)	(1,102.5)	(142.0)	(1,244.5)
11	Sum of Adjustments (-2-3-4+7+8)	1,088.9	-3,018.4	-1,929.6
12	POL net fiscal balance (5-9)	(13.6)	(3,160.4)	(3,174.0)

SOURCE: IBO

Taxable Resources and Tax Effort in the Largest U.S. Cities, 2003-2004 (Revised)
With Breakout of New York City's Five Boroughs and Western Metro Counties

City	Population	Gross Taxable Resources (billions)			Reported Taxes per \$100 Gross Taxable Resources							Rank
		Total			Local Government						Total State and Local	
		PI	CVA	GTR	City	County	School	Other Local	Total Local	State		
New York City	8,148,329	\$307.0	\$168.6	\$475.6	\$5.73	\$0.00	\$0.00	\$0.21	\$5.94	\$3.42	\$9.35	
Los Angeles	3,827,806	123.6	56.5	180.1	0.95	1.90	0.12	0.01	2.98	4.16	7.14	9
Chicago	2,868,473	93.4	50.1	143.5	1.71	0.31	1.29	0.48	3.80	2.40	6.19	13
Houston	2,010,656	61.8	62.7	124.6	0.98	0.34	1.37	0.30	2.98	3.52	6.50	16
Philadelphia	1,474,155	41.4	18.2	59.6	4.22	-	-	-	4.22	3.18	7.40	7
Phoenix	1,402,672	39.1	24.0	63.1	1.05	0.67	1.34	-	3.07	3.27	6.34	11
San Diego	1,263,684	53.3	25.5	78.8	0.28	1.69	0.13	-	2.10	4.06	6.15	14
San Antonio	1,224,161	30.2	15.6	45.8	0.99	0.57	1.68	0.25	3.49	3.36	6.85	10
Dallas	1,206,854	40.1	36.8	76.9	1.02	0.43	1.27	0.25	2.98	3.06	6.03	15
Non-NYC Average	1,909,807	60.4	36.2	96.5	1.30	0.86	0.84	0.18	3.17	3.41	6.59	
Memo:												
Kings (NYC)	2,490,512	69.6	13.9	83.5	4.33	-	-	0.20	4.52	2.76	7.28	8
Queens (NYC)	2,247,478	71.7	15.7	87.4	4.67	-	-	0.20	4.88	2.71	7.58	6
New York (NYC)	1,584,863	116.6	130.3	246.9	6.93	-	-	0.22	7.15	4.06	11.22	1
Bronx (NYC)	1,356,426	30.6	6.6	37.1	3.85	-	-	0.16	4.01	2.25	6.26	12
Richmond (NYC)	469,051	18.5	2.2	20.7	4.85	-	-	0.25	5.10	3.41	8.51	2
Erie (Buffalo)	934,467	29.2	11.1	40.3	0.95	1.71	1.26	0.08	4.00	4.12	8.12	5
Monroe (Rochester)	736,556	24.7	11.7	36.4	0.55	1.84	1.63	0.12	4.14	4.07	8.20	4
Onondaga (Syracuse)	456,786	14.6	6.3	20.8	0.66	1.68	1.56	0.05	3.95	4.44	8.39	3

SOURCE: IBO

42.0%

Total State and Local Government Taxes and Tax Effort Including Surcharges and Assessments on Private Providers and Unemployment Insurance and Workers' Compensation Levies on Private Payrolls, 2004-2005

Region	Taxes (dollars in millions)				Tax Effort (Taxes per \$100 GTR)			
	Total State & Local	Health Surch. & Assess.	UI & WC Levies	Expanded Total	Total State & Local	Health Surch. & Assess.	UI & WC Levies	Expanded Total
New York City	\$52,477.2	\$590.9	\$2,429.7	\$55,497.8	\$10.05	\$0.11	\$0.47	\$10.63
Downstate	31,101.2	321.8	806.0	32,228.9	10.32	0.11	0.27	10.70
Mid-Hudson/Catskills	4,564.7	54.9	122.6	4,742.2	10.16	0.12	0.27	10.55
Capital District	3,460.7	66.4	144.4	3,671.5	8.59	0.16	0.36	9.11
Central Leatherstocking	2,072.8	40.4	82.4	2,195.6	8.40	0.16	0.33	8.90
Western Metros	8,010.4	172.3	409.4	8,592.0	7.84	0.17	0.40	8.41
Western (Except Metros)	4,297.0	55.5	156.0	4,508.5	8.76	0.11	0.32	9.19
Northern	2,190.8	31.4	71.9	2,294.0	8.10	0.12	0.27	8.48
Total Non-NYC	\$55,697.6	\$742.6	\$1,792.6	\$58,232.8	\$9.45	\$0.13	\$0.30	\$9.88
Total State	\$108,174.8	\$1,333.5	\$4,222.3	\$113,730.6	\$9.73	\$0.12	\$0.38	\$10.23
Largest Counties								
Kings (NYC)	\$7,341.4	\$113.3	\$176.7	\$7,631.4	\$8.23	\$0.13	\$0.20	\$8.56
Queens (NYC)	7,760.7	102.8	215.5	8,079.0	8.38	0.11	0.23	8.73
New York (NYC)	32,443.5	272.5	1,912.2	34,628.2	11.61	0.10	0.68	12.39
Suffolk (Downstate)	9,173.3	93.3	250.8	9,517.3	10.30	0.10	0.28	10.69
Bronx (NYC)	2,830.3	69.0	90.0	2,989.3	7.26	0.18	0.23	7.66
Nassau (Downstate)	10,941.0	129.9	271.4	11,342.3	10.56	0.13	0.26	10.95
Westchester (Downstate)	8,620.1	74.3	228.3	8,922.7	10.22	0.09	0.27	10.58
Erie (West. Metro)	3,276.6	65.4	156.6	3,498.6	7.82	0.16	0.37	8.35
Monroe (West. Metro)	3,007.8	67.4	158.8	3,234.0	7.87	0.18	0.42	8.46
Richmond (NYC)	2,101.2	33.3	35.3	2,169.9	9.49	0.15	0.16	9.80
Onondaga (West. Metro)	1,726.0	39.4	94.0	1,859.4	7.82	0.18	0.43	8.42
Orange (Mid-Hud./Cat.)	1,603.3	21.3	39.5	1,664.0	10.32	0.14	0.25	10.72
Albany (Capital District)	1,466.3	37.5	75.4	1,579.2	8.53	0.22	0.44	9.18
Rockland (Downstate)	1,781.4	19.9	46.2	1,847.5	9.51	0.11	0.25	9.87
Dutchess (Mid-Hud./Cat.)	1,327.0	20.0	46.1	1,393.2	9.66	0.15	0.34	10.14
<i>Memo: Share of State</i>								
New York City	48.5%	44.3%	57.5%	48.8%				
New York County	30.0%	20.4%	45.3%	30.4%				

Source: IBO.

New York State and Local Government Taxes by Type of Tax, 2004-2005

Dollars in millions

Region	Property						
	Local/Total			Local			Reported
	Reported	Shifted	Net	Reported	Shifted	Net	
New York City	\$11,464.2	\$336.8	\$11,801.0	\$4,430.3	\$752.0	\$5,182.4	\$3,883.3
Downstate	12,768.2	(66.2)	12,702.0	2,954.1	(94.4)	2,859.7	2,901.8
Mid-Hudson/Catskills	2,100.3	(98.9)	2,001.4	553.2	(119.6)	433.6	609.0
Capital District	1,314.6	(11.5)	1,303.0	439.5	(89.1)	350.4	499.0
Central Leatherstocking	836.6	(17.9)	818.6	304.8	(71.3)	233.5	329.6
Western Metros	2,948.6	9.0	2,957.6	1,090.0	(195.0)	895.0	1,187.4
Western (Except Metros)	1,890.7	(53.9)	1,836.8	572.8	(108.4)	464.3	621.6
Northern	1,020.5	(97.4)	923.1	286.6	(74.1)	212.4	366.9
Total Non-NYC	\$22,879.4	\$(336.8)	22,542.6	6,200.9	\$(752.0)	5,448.9	6,515.3
Total State	\$34,343.6	-	34,343.6	10,631.2	-	10,631.2	10,398.5
Largest Counties							
Kings (NYC)	\$1,605.0	\$21.6	\$1,626.6	\$597.1	\$324.9	\$922.0	\$491.9
Queens (NYC)	1,975.3	8.8	1,984.1	622.6	293.8	916.4	542.5
New York (NYC)	6,689.4	300.7	6,990.0	2,825.2	(108.2)	2,717.1	2,528.5
Suffolk (Downstate)	3,904.6	(153.5)	3,751.1	1,160.0	(183.2)	976.8	1,056.5
Bronx (NYC)	706.2	3.2	709.4	255.3	155.5	410.8	208.6
Nassau (Downstate)	4,685.1	34.9	4,720.0	1,010.8	(15.7)	995.1	953.8
Westchester (Downstate)	3,088.4	55.2	3,143.5	582.8	94.6	677.4	665.4
Erie (West. Metro)	1,153.7	4.5	1,158.2	483.1	(93.8)	389.2	495.2
Monroe (West. Metro)	1,159.3	4.1	1,163.5	376.8	(44.8)	332.0	402.9
Richmond (NYC)	488.4	2.5	490.9	130.1	86.0	216.1	111.9
Onondaga (West. Metro)	635.6	0.3	635.9	230.1	(56.4)	173.7	289.3
Orange (Mid-Hud./Cat.)	725.0	(3.1)	721.9	203.7	(60.3)	143.4	232.0
Albany (Capital District)	537.6	(0.4)	537.1	210.0	(48.2)	161.8	225.7
Rockland (Downstate)	825.5	2.3	827.8	160.0	3.5	163.5	175.0
Dutchess (Mid-Hud./Cat.)	532.6	(7.5)	525.1	160.0	(25.9)	134.1	172.0
Memo: Share of State							
New York City	33.4%		34.4%	41.7%		48.7%	37.3%
New York County	19.5%		20.4%	26.6%		25.6%	24.3%

SOURCE: IBO

NOTES: *Direct 'Other' taxes plus hospital and phone taxes. **Direct total taxes from plus total hidden and shifted taxes.

General Sales					Percentage			
State		Total			Local			Reported
Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net	Reported
\$813.9	\$4,697.2	\$8,313.6	\$1,565.9	\$9,879.5	\$6,569.1	\$0.0	\$6,569.1	\$10,848.1
(85.6)	2,816.2	5,855.9	(180.0)	5,675.9	11.4	60.0	71.4	9,124.8
(131.6)	477.3	1,162.2	(251.2)	911.0	-	8.1	8.1	1,066.2
(94.1)	404.9	938.5	(183.3)	755.3	-	0.0	0.0	895.0
(75.5)	254.1	634.4	(146.8)	487.6	-	0.0	0.0	456.1
(212.2)	975.2	2,277.4	(407.2)	1,870.1	-	0.0	0.0	2,048.3
(119.9)	501.7	1,194.4	(228.3)	966.1	-	0.0	0.0	944.5
(95.0)	271.8	653.4	(169.2)	484.3	-	0.0	0.0	459.8
\$(813.9)	\$5,701.4	\$12,716.2	\$(1,565.9)	\$11,150.2	\$11.4	\$68.2	\$79.6	\$14,994.7
-	\$10,398.5	\$21,029.8	-	\$21,029.8	\$6,580.5	\$68.2	\$6,648.7	\$25,842.8
\$287.8	\$779.7	\$1,089.0	\$612.7	\$1,701.7	\$854.7	-	\$854.7	\$1,476.5
261.9	804.5	1,165.1	555.7	1,720.8	839.3	-	839.3	1,431.7
50.6	2,579.1	5,353.7	(57.6)	5,296.1	4,335.1	-	4,335.1	6,973.1
(162.7)	893.7	2,216.5	(345.9)	1,870.5	-	20.1	20.1	2,348.4
138.7	347.3	463.9	294.2	758.2	240.6	-	240.6	456.7
(14.8)	939.0	1,964.5	(30.5)	1,934.0	-	25.2	25.2	3,120.3
83.3	748.6	1,248.1	177.9	1,426.0	11.4	7.9	19.3	3,068.3
(93.8)	401.4	978.2	(187.6)	790.6	-	0.0	0.0	862.1
(47.9)	355.0	779.7	(92.7)	687.0	-	0.0	0.0	756.7
74.8	186.7	241.9	160.8	402.8	299.4	-	299.4	510.1
(70.5)	218.8	519.4	(126.9)	392.5	-	0.0	0.0	429.5
(68.4)	163.6	435.6	(128.7)	307.0	-	7.4	7.4	364.2
(51.3)	174.4	435.7	(99.5)	336.2	-	0.0	0.0	353.9
3.0	178.1	335.0	6.5	341.6	-	4.7	4.7	425.6
(27.8)	144.2	332.0	(53.7)	278.3	-	0.4	0.4	356.9
	45.2%	39.5%		47.0%	99.8%		98.8%	42.0%
	24.8%	25.5%		25.2%	65.9%		65.2%	27.0%

Personal Income					Business Income			Real Estate Rela	
State		Total			Local	State	Total	Local	State
Shifted	Net	Reported	Shifted	Net	Reported	Reported	Reported	Reported	Reported
\$0.0	\$10,848.1	\$17,417.2	\$0.0	\$17,417.2	\$4,580.6	\$1,930.4	\$6,510.9	\$3,657.8	\$484.1
-	9,124.8	9,136.2	60.0	9,196.2	125.6	916.1	1,041.7	758.2	307.2
-	1,066.2	1,066.2	8.1	1,074.4	9.2	105.2	114.4	100.8	48.1
-	895.0	895.0	0.0	895.0	-	165.9	165.9	45.3	30.9
-	456.1	456.1	0.0	456.1	-	82.1	82.1	12.6	12.6
-	2,048.3	2,048.3	0.0	2,048.3	-	451.7	451.7	73.9	52.1
-	944.5	944.5	0.0	944.5	-	114.0	114.0	28.2	26.7
-	459.8	459.8	0.0	459.8	-	62.8	62.8	19.7	18.9
-	\$14,994.7	\$15,006.0	\$68.2	\$15,074.2	\$134.8	\$1,897.8	\$2,032.6	\$1,038.8	\$496.7
-	\$25,842.8	\$32,423.2	\$68.2	\$32,491.5	\$4,715.4	\$3,828.1	\$8,543.5	\$4,696.6	\$980.8
-	\$1,476.5	\$2,331.2	-	\$2,331.2	\$278.4	\$108.0	\$386.4	\$688.2	\$86.8
-	1,431.7	2,271.0	-	2,271.0	356.7	140.5	497.2	690.8	77.0
-	6,973.1	11,308.2	-	11,308.2	3,759.7	1,619.5	5,379.2	1,879.1	275.2
-	2,348.4	2,348.4	20.1	2,368.5	35.2	259.1	294.2	261.5	119.0
-	456.7	697.3	-	697.3	140.4	43.6	184.0	195.7	24.1
-	3,120.3	3,120.3	25.2	3,145.4	48.1	343.9	391.9	216.1	73.9
-	3,068.3	3,079.7	7.9	3,087.6	34.0	249.6	283.6	218.1	96.7
-	862.1	862.1	0.0	862.1	-	184.6	184.6	37.0	20.5
-	756.7	756.7	0.0	756.7	-	164.6	164.6	22.4	19.4
-	510.1	809.5	-	809.5	45.4	18.8	64.2	204.1	20.9
-	429.5	429.5	0.0	429.5	-	102.5	102.5	14.6	12.2
-	364.2	364.2	7.4	371.6	5.4	40.5	45.9	42.9	14.3
-	353.9	353.9	0.0	353.9	-	95.6	95.6	18.3	11.3
-	425.6	425.6	4.7	430.3	7.2	55.0	62.2	46.4	12.4
-	356.9	356.9	0.4	357.3	3.8	28.0	31.8	37.3	13.3
	42.0%	53.7%		53.6%	97.1%	50.4%	76.2%	77.9%	49.4%
	27.0%	34.9%		34.8%	79.7%	42.3%	63.0%	40.0%	28.1%

ited	Utility and Other			Total				
Total	Local	State	Total	Local			State	
Reported	Reported	Reported	Reported	Reported	Shifted	Net	Reported	Shifted
\$4,141.9	\$1,033.2	\$1,693.4	\$2,726.5	\$31,735.2	\$1,088.9	\$32,824.1	\$18,839.2	\$813.9
1,065.4	103.9	1,316.1	1,420.0	16,721.3	(100.6)	16,620.7	14,566.0	(85.6)
148.9	14.2	300.6	314.7	2,777.7	(210.3)	2,567.4	2,129.0	(131.6)
76.2	18.5	246.8	265.3	1,817.9	(100.6)	1,717.3	1,837.6	(94.1)
25.3	8.9	194.2	203.1	1,162.9	(89.2)	1,073.6	1,074.7	(75.5)
126.1	20.9	535.6	556.5	4,133.5	(186.0)	3,947.5	4,275.1	(212.2)
55.0	10.2	370.4	380.6	2,501.9	(162.3)	2,339.6	2,077.2	(119.9)
38.6	6.8	215.5	222.3	1,333.5	(171.5)	1,162.0	1,123.9	(95.0)
\$1,535.5	\$183.4	\$3,179.1	\$3,362.5	\$30,448.6	\$(1,020.6)	\$29,428.0	\$27,083.5	\$(813.9)
\$5,677.4	\$1,216.5	\$4,872.5	\$6,089.0	\$62,183.9	\$68.2	\$62,252.1	\$58,818.7	-
\$775.0	\$209.9	\$310.6	\$520.6	\$4,233.2	\$346.5	\$4,579.7	\$2,473.9	\$287.8
767.8	162.0	357.8	519.8	4,646.7	302.6	4,949.3	2,549.5	261.9
2,154.3	519.4	796.4	1,315.8	20,007.8	192.5	20,200.3	12,192.6	50.6
380.5	30.0	478.4	508.4	5,391.3	(316.6)	5,074.7	4,261.3	(162.7)
219.8	102.1	159.6	261.6	1,640.3	158.7	1,799.0	892.5	138.7
290.1	38.7	420.8	459.5	5,998.8	44.3	6,043.2	4,912.6	(14.8)
314.8	28.5	336.0	364.5	3,963.1	157.7	4,120.8	4,416.0	83.3
57.5	7.9	215.6	223.5	1,681.7	(89.3)	1,592.4	1,778.0	(93.8)
41.8	8.9	185.2	194.1	1,567.4	(40.7)	1,526.7	1,528.9	(47.9)
225.0	39.8	69.0	108.8	1,207.1	88.6	1,295.7	730.7	74.8
26.8	4.1	134.8	138.9	884.4	(56.0)	828.3	968.2	(70.5)
57.2	7.1	92.6	99.7	984.1	(56.0)	928.1	743.6	(68.4)
29.7	11.6	102.1	113.7	777.5	(48.6)	728.8	788.8	(51.3)
58.8	5.4	55.3	60.7	1,044.5	10.4	1,054.9	723.4	3.0
50.7	4.7	79.2	83.9	738.4	(33.0)	705.4	649.4	(27.8)
73.0%	84.9%	34.8%	44.8%	51.0%		52.7%	54.0%	
37.9%	42.7%	16.3%	21.6%	32.2%		32.4%	20.7%	

				General Sales				
	Total			Local	State	Total	Local	
Net	Reported	Shifted	Net	Reported	Reported	Reported	Reported	Shifted
\$19,653.1	\$50,574.4	\$1,902.8	\$52,477.2	\$447.5	\$178.5	\$626.0	\$76.0	\$(68.2)
14,480.5	31,287.3	(186.2)	31,101.2	28.7	24.7	53.4	-	-
1,997.4	4,906.7	(342.0)	4,564.7	9.7	9.3	19.1	-	-
1,743.5	3,655.5	(194.8)	3,460.7	7.4	7.4	14.8	-	-
999.2	2,237.5	(164.7)	2,072.8	3.9	3.6	7.5	-	-
4,062.9	8,408.6	(398.2)	8,010.4	14.1	13.5	27.6	-	-
1,957.4	4,579.1	(282.2)	4,297.0	15.5	8.1	23.5	-	-
1,028.8	2,457.3	(266.5)	2,190.8	7.9	9.0	16.9	-	-
\$26,269.6	\$57,532.1	\$(1,834.5)	\$55,697.6	\$87.2	\$75.6	\$162.8	-	-
\$45,922.7	\$108,106.6	\$68.2	\$108,174.8	\$534.7	\$254.1	\$788.8	\$76.0	\$(68.2)
\$2,761.7	\$6,707.1	\$634.3	\$7,341.4	\$6.2	\$2.5	\$8.7	\$4.2	\$(3.7)
2,811.4	7,196.2	564.5	7,760.7	18.6	7.4	26.0	3.4	(3.1)
12,243.2	32,200.4	243.1	32,443.5	418.9	167.1	586.0	65.3	(58.6)
4,098.5	9,652.6	(479.3)	9,173.3	10.7	8.8	19.5	-	-
1,031.3	2,532.9	297.5	2,830.3	1.8	0.7	2.5	2.2	(2.0)
4,897.8	10,911.5	29.5	10,941.0	8.4	6.0	14.4	-	-
4,499.3	8,379.1	241.0	8,620.1	7.5	7.8	15.3	-	-
1,684.2	3,459.7	(183.1)	3,276.6	5.7	5.3	11.1	-	-
1,481.0	3,096.3	(88.6)	3,007.8	5.0	4.6	9.6	-	-
805.5	1,937.8	163.4	2,101.2	2.0	0.8	2.8	0.9	(0.8)
897.7	1,852.6	(126.5)	1,726.0	3.3	3.6	6.9	-	-
675.2	1,727.7	(124.4)	1,603.3	1.9	1.9	3.9	-	-
737.4	1,566.2	(100.0)	1,466.3	5.2	4.8	10.0	-	-
726.5	1,767.9	13.5	1,781.4	2.1	2.0	4.1	-	-
621.6	1,387.9	(60.8)	1,327.0	2.0	1.9	3.9	-	-
42.8%	46.8%		48.5%	83.7%	70.3%	79.4%	100.0%	
26.7%	29.8%		30.0%	78.3%	65.8%	74.3%	85.9%	

Personal Income							Utility and Other		
	State			Total			Local	State	Total
Net	Reported	Shifted	Net	Reported	Shifted	Net	Reported	Reported	Reported
\$7.7	\$3,888.0	\$ -	\$ 3,888.0	\$ 3,963.9	\$(68.2)	\$3,895.7	\$19.5	\$4.8	\$24.3
-	295.5	-	295.5	295.5	-	295.5	-	2.4	2.4
-	19.3	-	19.3	19.3	-	19.3	-	0.1	0.1
-	10.0	-	10.0	10.0	-	10.0	-	0.2	0.2
-	20.4	-	20.4	20.4	-	20.4	-	0.1	0.1
-	17.2	-	17.2	17.2	-	17.2	-	0.3	0.3
-	24.2	-	24.2	24.2	-	24.2	-	0.1	0.1
-	6.6	-	6.6	6.6	-	6.6	-	0.1	0.1
-	\$393.2	-	\$393.2	\$393.2	-	\$393.2	-	\$3.2	\$3.2
\$7.7	\$4,281.1	-	\$4,281.1	\$4,357.1	\$(68.2)	\$4,288.9	\$19.5	\$8.1	\$27.5
\$0.4	\$28.3	-	\$28.3	\$32.4	\$(3.7)	\$28.7	\$0.7	\$0.2	\$0.9
0.4	38.6	-	38.6	42.1	(3.1)	39.0	0.8	0.7	1.5
6.6	3,778.6	-	3,778.6	3,843.8	(58.6)	3,785.2	17.6	3.6	21.2
-	12.9	-	12.9	12.9	-	12.9	-	0.5	0.5
0.2	11.7	-	11.7	13.9	(2.0)	11.9	0.2	0.2	0.4
-	40.6	-	40.6	40.6	-	40.6	-	0.7	0.7
-	211.0	-	211.0	211.0	-	211.0	-	1.1	1.1
-	1.7	-	1.7	1.7	-	1.7	-	0.1	0.1
-	7.9	-	7.9	7.9	-	7.9	-	0.1	0.1
0.1	30.8	-	30.8	31.7	(0.8)	30.9	0.1	0.1	0.2
-	7.6	-	7.6	7.6	-	7.6	-	0.0	0.0
-	7.0	-	7.0	7.0	-	7.0	-	0.0	0.0
-	6.6	-	6.6	6.6	-	6.6	-	0.1	0.1
-	30.2	-	30.2	30.2	-	30.2	-	0.1	0.1
-	7.1	-	7.1	7.1	-	7.1	-	0.1	0.1
100.0%	90.8%		90.8%	91.0%		90.8%	100.0%	59.8%	88.2%
85.9%	88.3%		88.3%	88.2%		88.3%	90.6%	44.5%	77.1%

Total								
Local			State			Total		
Reported	Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net
\$542.9	\$(68.2)	\$474.7	\$4,071.2	\$0.0	\$4,071.2	\$4,614.2	\$(68.2)	\$ 4,545.9
28.7	-	28.7	322.7	-	322.7	351.4	-	351.4
9.7	-	9.7	28.8	-	28.8	38.5	-	38.5
7.4	-	7.4	17.5	-	17.5	25.0	-	25.0
3.9	-	3.9	24.1	-	24.1	28.0	-	28.0
14.1	-	14.1	30.9	-	30.9	45.0	-	45.0
15.5	-	15.5	32.4	-	32.4	47.9	-	47.9
7.9	-	7.9	15.7	-	15.7	23.6	-	23.6
\$87.2	-	\$87.2	\$472.0	-	\$472.0	\$559.2	-	\$559.2
\$630.2	\$(68.2)	\$561.9	\$4,543.3	-	\$4,543.3	\$5,173.4	\$(68.2)	\$5,105.2
\$11.1	\$(3.7)	\$7.4	\$31.0	-	\$31.0	\$42.1	\$(3.7)	\$38.3
22.8	(3.1)	19.7	46.7	-	46.7	69.6	(3.1)	66.5
501.8	(58.6)	443.2	3,949.2	-	3,949.2	4,451.0	(58.6)	4,392.4
10.7	-	10.7	22.2	-	22.2	32.9	-	32.9
4.2	(2.0)	2.2	12.6	-	12.6	16.8	(2.0)	14.8
8.4	-	8.4	47.4	-	47.4	55.7	-	55.7
7.5	-	7.5	219.9	-	219.9	227.4	-	227.4
5.7	-	5.7	7.1	-	7.1	12.9	-	12.9
5.0	-	5.0	12.6	-	12.6	17.7	-	17.7
3.0	(0.8)	2.2	31.7	-	31.7	34.7	(0.8)	33.9
3.3	-	3.3	11.2	-	11.2	14.5	-	14.5
1.9	-	1.9	8.9	-	8.9	10.8	-	10.8
5.2	-	5.2	11.5	-	11.5	16.7	-	16.7
2.1	-	2.1	32.2	-	32.2	34.4	-	34.4
2.0	-	2.0	9.1	-	9.1	11.1	-	11.1
86.2%		84.5%	89.6%		89.6%	89.2%		89.0%
79.6%		78.9%	86.9%		86.9%	86.0%		86.0%

Property			General Sales					
Local/Total			Local			State		
Reported	Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net
\$ 11,464.2	\$ 336.8	\$11,801.0	\$4,877.8	\$752.0	\$5,629.9	\$4,061.8	\$813.9	\$4,875.7
12,768.2	(66.2)	12,702.0	2,982.8	(94.4)	2,888.4	2,926.5	(85.6)	2,840.9
2,100.3	(98.9)	2,001.4	563.0	(119.6)	443.3	618.3	(131.6)	486.7
1,314.6	(11.5)	1,303.0	447.0	(89.1)	357.8	506.4	(94.1)	412.3
836.6	(17.9)	818.6	308.7	(71.3)	237.3	333.2	(75.5)	257.7
2,948.6	9.0	2,957.6	1,104.1	(195.0)	909.1	1,200.8	(212.2)	988.7
1,890.7	(53.9)	1,836.8	588.3	(108.4)	479.8	629.7	(119.9)	509.8
1,020.5	(97.4)	923.1	294.5	(74.1)	220.3	375.9	(95.0)	280.8
\$22,879.4	\$(336.8)	\$22,542.6	\$6,288.1	\$(752.0)	\$5,536.1	\$6,590.8	\$(813.9)	\$5,776.9
\$34,343.6	-	\$34,343.6	\$11,166.0	-	\$11,166.0	\$10,652.6	-	\$10,652.6
\$1,605.0	\$21.6	\$1,626.6	\$603.3	\$324.9	\$928.2	\$494.4	\$287.8	\$782.2
1,975.3	8.8	1,984.1	641.2	293.8	934.9	549.9	261.9	811.9
6,689.4	300.7	6,990.0	3,244.1	(108.2)	3,136.0	2,695.5	50.6	2,746.1
3,904.6	(153.5)	3,751.1	1,170.7	(183.2)	987.5	1,065.3	(162.7)	902.6
706.2	3.2	709.4	257.1	155.5	412.6	209.3	138.7	348.0
4,685.1	34.9	4,720.0	1,019.1	(15.7)	1,003.4	959.8	(14.8)	945.0
3,088.4	55.2	3,143.5	590.3	94.6	684.9	673.2	83.3	756.4
1,153.7	4.5	1,158.2	488.8	(93.8)	395.0	500.5	(93.8)	406.7
1,159.3	4.1	1,163.5	381.9	(44.8)	337.0	407.5	(47.9)	359.6
488.4	2.5	490.9	132.1	86.0	218.1	112.7	74.8	187.5
635.6	0.3	635.9	233.4	(56.4)	177.1	292.8	(70.5)	222.3
725.0	-3.1	721.9	205.6	(60.3)	145.3	233.9	(68.4)	165.5
537.6	-0.4	537.1	215.2	(48.2)	167.0	230.6	(51.3)	179.3
825.5	2.3	827.8	162.1	3.5	165.6	177.0	3.0	180.1
532.6	-7.5	525.1	162.1	(25.9)	136.1	173.8	(27.8)	146.0
33.4%		34.4%	43.7%		50.4%	38.1%		45.8%
19.5%		20.4%	29.1%		28.1%	25.3%		25.8%

			Personal Income					
Total			Local			State		
Reported	Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net
\$8,939.6	\$1,565.9	\$10,505.5	\$6,645.1	\$(68.2)	\$6,576.9	\$14,736.1	\$ -	\$14,736.1
5,909.3	(180.0)	5,729.3	11.4	60.0	71.4	9,420.3	-	9,420.3
1,181.3	(251.2)	930.0	-	8.1	8.1	1,085.5	-	1,085.5
953.3	(183.3)	770.1	-	0.0	0.0	905.0	-	905.0
641.9	(146.8)	495.1	-	0.0	0.0	476.5	-	476.5
2,304.9	(407.2)	1,897.7	-	0.0	0.0	2,065.4	-	2,065.4
1,217.9	(228.3)	989.6	-	0.0	0.0	968.7	-	968.7
670.3	(169.2)	501.2	-	0.0	0.0	466.4	-	466.4
\$12,879.0	\$(1,565.9)	\$11,313.0	\$11.4	\$68.2	\$79.6	\$15,387.8	-	\$15,387.8
\$21,818.6	-	\$21,818.6	\$6,656.4	-	\$6,656.4	\$30,123.9	-	\$30,123.9
\$1,097.7	\$612.7	\$1,710.4	\$858.8	\$(3.7)	\$855.1	\$1,504.8	-	\$1,504.8
1,191.1	555.7	1,746.8	842.8	(3.1)	839.7	1,470.3	-	1,470.3
5,939.7	(57.6)	5,882.1	4,400.4	(58.6)	4,341.7	10,751.6	-	10,751.6
2,236.0	(345.9)	1,890.1	-	20.1	20.1	2,361.3	-	2,361.3
466.4	294.2	760.7	242.8	(2.0)	240.9	468.3	-	468.3
1,978.9	(30.5)	1,948.4	-	25.2	25.2	3,160.8	-	3,160.8
1,263.4	177.9	1,441.3	11.4	7.9	19.3	3,279.3	-	3,279.3
989.3	(187.6)	801.7	-	0.0	0.0	863.8	-	863.8
789.4	(92.7)	696.7	-	0.0	0.0	764.6	-	764.6
244.8	160.8	405.6	300.3	(0.8)	299.5	541.0	-	541.0
526.3	(126.9)	399.4	-	0.0	0.0	437.0	-	437.0
439.5	(128.7)	310.8	-	7.4	7.4	371.2	-	371.2
445.8	(99.5)	346.2	-	0.0	0.0	360.5	-	360.5
339.2	6.5	345.7	-	4.7	4.7	455.8	-	455.8
335.9	(53.7)	282.2	-	0.4	0.4	364.1	-	364.1
41.0%		48.1%	99.8%		98.8%	48.9%		48.9%
27.2%		27.0%	66.1%		65.2%	35.7%		35.7%

			Business Income			Real Estate Related			U
Total			Local	State	Total	Local	State	Total	Local
Reported	Shifted	Net	Reported	Reported	Reported	Reported	Reported	Reported	Reported
\$21,381.2	\$(68.2)	\$21,312.9	\$4,580.6	\$1,930.4	\$6,510.9	\$3,657.8	\$484.1	\$4,141.9	\$1,052.6
9,431.7	60.0	9,491.7	125.6	916.1	1,041.7	758.2	307.2	1,065.4	103.9
1,085.5	8.1	1,093.6	9.2	105.2	114.4	100.8	48.1	148.9	14.2
905.0	0.0	905.0	-	165.9	165.9	45.3	30.9	76.2	18.5
476.5	0.0	476.5	-	82.1	82.1	12.6	12.6	25.3	8.9
2,065.4	0.0	2,065.4	-	451.7	451.7	73.9	52.1	126.1	20.9
968.7	0.0	968.7	-	114.0	114.0	28.2	26.7	55.0	10.2
466.4	0.0	466.4	-	62.8	62.8	19.7	18.9	38.6	6.8
\$15,399.2	\$68.2	\$15,467.4	\$134.8	\$1,897.8	\$2,032.6	\$1,038.8	\$496.7	\$1,535.5	\$183.4
\$36,780.4	-	\$36,780.4	\$4,715.4	\$3,828.1	\$8,543.5	\$4,696.6	\$980.8	\$5,677.4	\$1,236.0
\$2,363.7	\$(3.7)	\$2,359.9	\$278.4	\$108.0	\$386.4	\$688.2	\$86.8	\$775.0	\$210.6
2,313.1	(3.1)	2,310.0	356.7	140.5	497.2	690.8	77.0	767.8	162.9
15,152.0	(58.6)	15,093.4	3,759.7	1,619.5	5,379.2	1,879.1	275.2	2,154.3	537.0
2,361.3	20.1	2,381.5	35.2	259.1	294.2	261.5	119.0	380.5	30.0
711.2	(2.0)	709.2	140.4	43.6	184.0	195.7	24.1	219.8	102.2
3,160.8	25.2	3,186.0	48.1	343.9	391.9	216.1	73.9	290.1	38.7
3,290.6	7.9	3,298.6	34.0	249.6	283.6	218.1	96.7	314.8	28.5
863.8	0.0	863.8	-	184.6	184.6	37.0	20.5	57.5	7.9
764.6	0.0	764.6	-	164.6	164.6	22.4	19.4	41.8	8.9
841.2	(0.8)	840.5	45.4	18.8	64.2	204.1	20.9	225.0	39.9
437.0	0.0	437.0	-	102.5	102.5	14.6	12.2	26.8	4.1
371.2	7.4	378.6	5.4	40.5	45.9	42.9	14.3	57.2	7.1
360.5	0.0	360.5	-	95.6	95.6	18.3	11.3	29.7	11.6
455.8	4.7	460.5	7.2	55.0	62.2	46.4	12.4	58.8	5.4
364.1	0.4	364.4	3.8	28.0	31.8	37.3	13.3	50.7	4.7
58.1%		57.9%	97.1%	50.4%	76.2%	77.9%	49.4%	73.0%	85.2%
41.2%		41.0%	79.7%	42.3%	63.0%	40.0%	28.1%	37.9%	43.4%

tility and Other		Total						
State	Total	Local			State			
Reported	Reported	Reported	Shifted	Net	Reported	Shifted	Net	Reported
\$1,698.2	\$2,750.8	\$32,278.1	\$1,020.6	\$33,298.8	\$22,910.5	\$813.9	\$23,724.4	\$55,188.6
1,318.5	1,422.4	16,750.0	(100.6)	16,649.4	14,888.7	(85.6)	14,803.1	31,638.7
300.7	314.9	2,787.4	(210.3)	2,577.1	2,157.7	(131.6)	2,026.1	4,945.2
246.9	265.5	1,825.4	(100.6)	1,724.7	1,855.1	(94.1)	1,761.0	3,680.5
194.2	203.1	1,166.7	(89.2)	1,077.5	1,098.8	(75.5)	1,023.3	2,265.5
535.9	556.8	4,147.6	(186.0)	3,961.6	4,306.0	(212.2)	4,093.8	8,453.6
370.5	380.7	2,517.4	(162.3)	2,355.1	2,109.6	(119.9)	1,989.8	4,627.0
215.6	222.4	1,341.4	(171.5)	1,169.9	1,139.5	(95.0)	1,044.5	2,480.9
\$3,182.4	\$3,365.7	\$30,535.9	\$(1,020.6)	\$29,515.2	\$27,555.5	\$(813.9)	\$26,741.6	\$58,091.4
\$4,880.5	\$6,116.5	\$62,814.0	-	\$62,814.0	\$59,833.6	-	\$50,466.0	\$113,280.0
\$310.9	\$521.5	\$4,244.3	\$342.8	\$4,587.1	\$2,504.9	\$287.8	\$2,792.7	\$6,749.2
358.5	521.3	4,669.6	299.5	4,969.0	2,596.2	261.9	2,858.1	7,265.7
800.0	1,337.0	20,509.6	133.9	20,643.5	16,141.8	50.6	16,192.4	36,651.5
478.8	508.9	5,402.0	(316.6)	5,085.4	4,283.5	(162.7)	4,120.8	9,685.5
159.8	262.0	1,644.5	156.8	1,801.2	905.2	138.7	1,043.9	2,549.6
421.6	460.3	6,007.2	44.3	6,051.5	4,960.0	(14.8)	4,945.2	10,967.2
337.2	365.7	3,970.5	157.7	4,128.3	4,635.9	83.3	4,719.2	8,606.5
215.7	223.6	1,687.4	(89.3)	1,598.1	1,785.1	(93.8)	1,691.3	3,472.6
185.3	194.2	1,572.5	(40.7)	1,531.8	1,541.5	(47.9)	1,493.6	3,114.0
69.1	109.0	1,210.1	87.8	1,297.9	762.4	74.8	837.2	1,972.6
134.9	138.9	887.7	(56.0)	831.7	979.4	(70.5)	908.9	1,867.1
92.7	99.7	986.0	(56.0)	930.0	752.5	(68.4)	684.1	1,738.5
102.2	113.8	782.7	(48.6)	734.0	800.3	(51.3)	749.0	1,583.0
55.3	60.8	1,046.6	10.4	1,057.0	755.7	3.0	758.7	1,802.3
79.3	84.0	740.5	(33.0)	707.4	658.5	(27.8)	630.7	1,399.0
34.8%	45.0%	51.4%		53.0%	53.9%		47.0%	48.7%
16.4%	21.9%	32.7%		32.9%	27.0%		32.1%	32.4%

Total	
Shifted	Net
\$1,834.5	\$57,023.1
(186.2)	31,452.5
(342.0)	4,603.2
(194.8)	3,485.7
(164.7)	2,100.8
(398.2)	8,055.4
(282.2)	4,344.8
(266.5)	2,214.4
\$(1,834.5)	\$56,256.8
-	\$113,280.0

\$630.6	\$7,379.8
561.4	7,827.2
184.5	36,835.9
(479.3)	9,206.2
295.5	2,845.1
29.5	10,996.7
241.0	8,847.5
(183.1)	3,289.4
(88.6)	3,025.4
162.6	2,135.1
(126.5)	1,740.6
(124.4)	1,614.1
(100.0)	1,483.0
13.5	1,815.7
(60.8)	1,338.2

	50.3%
	32.5%

New York State and Local Government Tax Effort by Type of Tax, 2004-2005

Taxes per \$100 GTR

Region	Property						
	Local/Total			Local			Reported
	Reported	Shifted	Net	Reported	Shifted	Net	
New York City	\$2.19	\$0.06	\$2.26	\$0.85	\$0.14	\$0.99	\$0.74
Downstate	4.24	(0.02)	4.22	0.98	(0.03)	0.95	0.96
Mid-Hudson/Catskills	4.67	(0.22)	4.45	1.23	(0.27)	0.96	1.35
Capital District	3.26	(0.03)	3.23	1.09	(0.22)	0.87	1.24
Central Leatherstocking	3.39	(0.07)	3.32	1.24	(0.29)	0.95	1.34
Western Metros	2.89	0.01	2.89	1.07	(0.19)	0.88	1.16
Western (Except Metros)	3.85	(0.11)	3.74	1.17	(0.22)	0.95	1.27
Northern	3.77	(0.36)	3.41	1.06	(0.27)	0.78	1.36
Total Non-NYC	\$3.88	(0.06)	\$3.82	\$1.05	\$(0.13)	\$0.92	\$1.11
Total State	\$3.09	-	\$3.09	\$0.96	-	\$0.96	\$0.94
NYC +/- Non-NYC	(1.69)	0.12	(1.56)	(0.20)	0.27	0.07	(0.36)
Percent +/-	-43.4%	x	-40.9%	-19.4%	x	7.3%	-32.7%

Largest Counties

Kings (NYC)	\$1.80	\$0.02	\$1.82	\$0.67	\$0.36	\$1.03	\$0.55
Queens (NYC)	2.13	0.01	2.14	0.67	0.32	0.99	0.59
New York (NYC)	2.39	0.11	2.50	1.01	(0.04)	0.97	0.90
Suffolk (Downstate)	4.39	(0.17)	4.21	1.30	(0.21)	1.10	1.19
Bronx (NYC)	1.81	0.01	1.82	0.65	0.40	1.05	0.53
Nassau (Downstate)	4.52	0.03	4.56	0.98	(0.02)	0.96	0.92
Westchester (Downstate)	3.66	0.07	3.73	0.69	0.11	0.80	0.79
Erie (West. Metro)	2.75	0.01	2.76	1.15	(0.22)	0.93	1.18
Monroe (West. Metro)	3.03	0.01	3.04	0.99	(0.12)	0.87	1.05
Richmond (NYC)	2.21	0.01	2.22	0.59	0.39	0.98	0.51
Onondaga (West. Metro)	2.88	0.00	2.88	1.04	(0.26)	0.79	1.31
Orange (Mid-Hud./Cat.)	4.67	(0.02)	4.65	1.31	(0.39)	0.92	1.49
Albany (Capital District)	3.13	(0.00)	3.12	1.22	(0.28)	0.94	1.31
Rockland (Downstate)	4.41	0.01	4.42	0.85	0.02	0.87	0.93
Dutchess (Mid-Hud./Cat.)	3.88	(0.05)	3.82	1.16	(0.19)	0.98	1.25

SOURCE: IBO

General Sales					Personal Income				
State		Total			Local			State	
Shifted	Net	Reported	Shifted	Net	Reported	Shifted	Net	Reported	Shifted
\$0.16	\$0.90	\$1.59	\$0.30	\$1.89	\$1.26	\$0.00	\$1.26	\$2.08	\$0.00
(0.03)	0.93	1.94	(0.06)	1.88	0.00	0.02	0.02	3.03	-
(0.29)	1.06	2.59	(0.56)	2.03	-	0.02	0.02	2.37	-
(0.23)	1.00	2.33	(0.45)	1.87	-	0.00	0.00	2.22	-
(0.31)	1.03	2.57	(0.60)	1.98	-	0.00	0.00	1.85	-
(0.21)	0.95	2.23	(0.40)	1.83	-	0.00	0.00	2.00	-
(0.24)	1.02	2.44	(0.47)	1.97	-	0.00	0.00	1.93	-
(0.35)	1.00	2.41	(0.63)	1.79	-	0.00	0.00	1.70	-
(0.14)	\$0.97	\$2.16	(0.27)	\$1.89	\$0.00	\$0.01	\$0.01	\$2.54	-
-	\$0.94	\$1.89	-	\$1.89	\$0.59	\$0.01	\$0.60	\$2.32	-
0.29	(0.07)	(0.57)	0.57	(0.00)	1.26	(0.01)	1.24	(0.47)	-
x	-7.0%	-26.2%	x	0.0%	65208.8%	x	9215.3%	-18.4%	x

\$0.32	\$0.87	\$1.22	\$0.69	\$1.91	\$0.96	\$0.00	\$0.96	\$1.66	\$0.00
0.28	0.87	1.26	0.60	1.86	0.91	-	0.91	1.55	-
0.02	0.92	1.92	(0.02)	1.90	1.55	-	1.55	2.50	-
(0.18)	1.00	2.49	(0.39)	2.10	-	0.02	0.02	2.64	-
0.36	0.89	1.19	0.75	1.94	0.62	-	0.62	1.17	-
(0.01)	0.91	1.90	(0.03)	1.87	-	0.02	0.02	3.01	-
0.10	0.89	1.48	0.21	1.69	0.01	0.01	0.02	3.64	-
(0.22)	0.96	2.33	(0.45)	1.89	-	0.00	0.00	2.06	-
(0.13)	0.93	2.04	(0.24)	1.80	-	0.00	0.00	1.98	-
0.34	0.84	1.09	0.73	1.82	1.35	-	1.35	2.30	-
(0.32)	0.99	2.35	(0.57)	1.78	-	0.00	0.00	1.95	-
(0.44)	1.05	2.81	(0.83)	1.98	-	0.05	0.05	2.35	-
(0.30)	1.01	2.53	(0.58)	1.96	-	0.00	0.00	2.06	-
0.02	0.95	1.79	0.03	1.82	-	0.02	0.02	2.27	-
(0.20)	1.05	2.42	(0.39)	2.03	-	0.00	0.00	2.60	-

1e				Business Income			Real Estate Related		
	Total			Local	State	Total	Local	State	Total
Net	Reported	Shifted	Net	Reported	Reported	Reported	Reported	Reported	Reported
\$2.08	\$3.33	\$0.00	\$3.33	\$0.88	\$0.37	\$1.25	\$0.70	\$0.09	\$0.79
3.03	3.03	0.02	3.05	0.04	0.30	0.35	0.25	0.10	0.35
2.37	2.37	0.02	2.39	0.02	0.23	0.25	0.22	0.11	0.33
2.22	2.22	0.00	2.22	-	0.41	0.41	0.11	0.08	0.19
1.85	1.85	0.00	1.85	-	0.33	0.33	0.05	0.05	0.10
2.00	2.00	0.00	2.00	-	0.44	0.44	0.07	0.05	0.12
1.93	1.93	0.00	1.93	-	0.23	0.23	0.06	0.05	0.11
1.70	1.70	0.00	1.70	-	0.23	0.23	0.07	0.07	0.14
\$2.54	\$2.55	\$0.01	\$2.56	\$0.02	\$0.32	\$0.34	\$0.18	\$0.08	\$0.26
\$2.32	\$2.92	\$0.01	\$2.92	\$0.42	\$0.34	\$0.77	\$0.42	\$0.09	\$0.51
(0.47)	0.79	(0.01)	0.78	0.85	0.05	0.90	0.52	0.01	0.53
-18.4%	31.0%	x	30.4%	3734.5%	14.8%	261.5%	297.4%	x	204.4%

\$1.66	\$2.61	\$0.00	\$2.61	\$0.31	\$0.12	\$0.43	\$0.77	\$0.10	\$0.87
1.55	2.45	0.00	2.45	0.39	0.15	0.54	0.75	0.08	0.83
2.50	4.05	0.00	4.05	1.35	0.58	1.93	0.67	0.10	0.77
2.64	2.64	0.02	2.66	0.04	0.29	0.33	0.29	0.13	0.43
1.17	1.79	0.00	1.79	0.36	0.11	0.47	0.50	0.06	0.56
3.01	3.01	0.02	3.04	0.05	0.33	0.38	0.21	0.07	0.28
3.64	3.65	0.01	3.66	0.04	0.30	0.34	0.26	0.11	0.37
2.06	2.06	0.00	2.06	-	0.44	0.44	0.09	0.05	0.14
1.98	1.98	0.00	1.98	-	0.43	0.43	0.06	0.05	0.11
2.30	3.66	0.00	3.66	0.20	0.08	0.29	0.92	0.09	1.02
1.95	1.95	0.00	1.95	-	0.46	0.46	0.07	0.06	0.12
2.35	2.35	0.05	2.39	0.03	0.26	0.30	0.28	0.09	0.37
2.06	2.06	0.00	2.06	-	0.56	0.56	0.11	0.07	0.17
2.27	2.27	0.02	2.30	0.04	0.29	0.33	0.25	0.07	0.31
2.60	2.60	0.00	2.60	0.03	0.20	0.23	0.27	0.10	0.37

Utility and Other			Total						
Local	State	Total	Local			State			
Reported	Reported	Reported	Reported	Shifted	Net	Reported	Shifted	Net	Reported
\$0.20	\$0.32	\$0.52	\$6.08	\$0.21	\$6.28	\$3.61	\$0.16	\$3.76	\$9.68
0.03	0.44	0.47	5.55	(0.03)	5.52	4.84	(0.03)	4.81	10.39
0.03	0.67	0.70	6.18	(0.47)	5.71	4.74	(0.29)	4.44	10.92
0.05	0.61	0.66	4.51	(0.25)	4.26	4.56	(0.23)	4.33	9.07
0.04	0.79	0.82	4.71	(0.36)	4.35	4.36	(0.31)	4.05	9.07
0.02	0.52	0.54	4.04	(0.18)	3.86	4.18	(0.21)	3.98	8.23
0.02	0.76	0.78	5.10	(0.33)	4.77	4.23	(0.24)	3.99	9.34
0.03	0.80	0.82	4.93	(0.63)	4.29	4.15	(0.35)	3.80	9.08
\$0.03	\$0.54	\$0.57	\$5.17	\$(0.2)	4.99	\$4.59	\$(0.1)	4.46	\$9.76
\$0.11	\$0.44	\$0.55	\$5.59	0.01	5.60	\$4.13	-	4.13	\$9.72
0.17	(0.22)	(0.05)	0.91	0.38	1.29	(0.99)	0.29	(0.69)	(0.08)
535.9%	-39.9%	-8.5%	17.6%	x	25.9%	-21.5%	x	-15.6%	-0.8%
\$0.24	\$0.35	\$0.58	\$4.75	\$0.39	\$5.14	\$2.77	\$0.32	\$3.10	\$7.52
0.17	0.39	0.56	5.02	0.33	5.35	2.75	0.28	3.04	7.77
0.19	0.29	0.47	7.16	0.07	7.23	4.36	0.02	4.38	11.52
0.03	0.54	0.57	6.06	(0.36)	5.70	4.79	(0.18)	4.60	10.84
0.26	0.41	0.67	4.21	0.41	4.61	2.29	0.36	2.64	6.49
0.04	0.41	0.44	5.79	0.04	5.83	4.74	(0.01)	4.73	10.53
0.03	0.40	0.43	4.70	0.19	4.89	5.24	0.10	5.34	9.94
0.02	0.51	0.53	4.01	(0.21)	3.80	4.24	(0.22)	4.02	8.26
0.02	0.48	0.51	4.10	(0.11)	4.00	4.00	(0.13)	3.88	8.10
0.18	0.31	0.49	5.45	0.40	5.85	3.30	0.34	3.64	8.75
0.02	0.61	0.63	4.01	(0.25)	3.75	4.39	(0.32)	4.07	8.39
0.05	0.60	0.64	6.34	(0.36)	5.98	4.79	(0.44)	4.35	11.13
0.07	0.59	0.66	4.52	(0.28)	4.24	4.59	(0.30)	4.29	9.11
0.03	0.30	0.32	5.58	0.06	5.63	3.86	0.02	3.88	9.44
0.03	0.58	0.61	5.37	(0.24)	5.13	4.73	(0.20)	4.52	10.10

Total	
Shifted	Net
\$0.36	\$10.05
(0.06)	10.32
(0.76)	10.16
(0.48)	8.59
(0.67)	8.40
(0.39)	7.84
(0.58)	8.76
(0.98)	8.10
\$(0.3)	\$9.45
0.01	\$9.73
0.68	0.60
x	6.3%

\$0.71	\$8.23
0.61	8.38
0.09	11.61
(0.54)	10.30
0.76	7.26
0.03	10.56
0.29	10.22
(0.44)	7.82
(0.23)	7.87
0.74	9.49
(0.57)	7.82
(0.80)	10.32
(0.58)	8.53
0.07	9.51
(0.44)	9.66

Table 6. Major State and Local Household and Business Taxes, 2004-05 (Expanded)

Taxes on PI and VA, dollars in millions

Region	Major Taxes Paid by Households (Including Intrastate Tax)						
	Property	General Sales			Personal Income*		
	Local/Total	Local	State	Total	Local	State	Total
New York City	\$3,730.4	\$3,005.5	\$2,716.3	\$5,721.8	\$5,818.4	\$9,628.7	\$15,447.1
Downstate	9369.2	1899.8	1835.4	3,735.2	70.8	8,679.6	8,750.4
Mid-Hudson/Catskills	1387.5	266.2	290.2	556.4	8.1	1,022.6	1,030.8
Capital District	868.7	199.6	231.8	431.4	0.0	849.2	849.2
Central Leatherstocking	552.6	141.3	153.2	294.5	0.0	436.2	436.2
Western Metros	2154.5	527.1	564.1	1,091.3	0.0	1,944.7	1,944.7
Western (Except Metros)	1254.9	298.2	312.9	611.1	0.0	902.7	902.7
Northern	603.0	133.6	168.0	301.6	0.0	438.5	438.5
Total Non-NYC	\$16,190.4	\$3,465.8	\$3,555.7	\$7,021.5	\$79.0	\$14,273.6	\$14,352.6
Total State	\$19,920.8	\$6,471.3	\$6,271.9	\$12,743.3	\$5,897.4	\$23,902.3	\$29,799.7

Largest Counties

Kings (NYC)	\$636.5	\$739.4	\$619.4	\$1,358.9	\$820.5	\$1,417.5	\$2,237.9
Queens (NYC)	926.6	737.0	636.4	1,373.4	808.9	1,379.8	2,188.7
New York (NYC)	1679.2	1,010.2	1021.9	2,032.1	3,671.5	5,905.6	9,577.0
Suffolk (Downstate)	2818.1	623.3	553.5	1,176.8	20.1	2,261.2	2,281.3
Bronx (NYC)	199.5	327.8	274.5	602.4	227.2	431.1	658.2
Nassau (Downstate)	3413.2	666.5	627.3	1,293.7	25.2	2,948.4	2,973.6
Westchester (Downstate)	2388.6	472.0	501.4	973.4	18.7	2,910.1	2,928.8
Erie (West. Metro)	847.6	239.0	238.9	477.9	0.0	821.3	821.3
Monroe (West. Metro)	847.8	192.2	205.2	397.4	0.0	711.8	711.8
Richmond (NYC)	288.5	191.1	163.9	355.0	290.4	494.8	785.2
Onondaga (West. Metro)	459.1	96.0	120.0	216.0	0.0	411.5	411.5
Orange (Mid-Hud./Cat.)	520.0	85.3	96.7	181.9	7.4	349.7	357.1
Albany (Capital District)	323.9	81.2	86.5	167.7	0.0	329.0	329.0
Rockland (Downstate)	538.9	104.6	113.7	218.3	4.7	401.8	406.5
Dutchess (Mid-Hud./Cat.)	383.0	84.5	90.6	175.0	0.4	345.0	345.4

Memo: Share of State

New York City	18.7%	46.4%	43.3%	44.9%	98.7%	40.3%	51.8%
New York County	8.4%	15.6%	16.3%	15.9%	62.3%	24.7%	32.1%

SOURCE: IBO

NOTE: *Personal income taxes without EITC refund, but with Waiver 1127 (NYC income taxes paid by government workers residir

Shifts)			Major Taxes Paid by B						
Major Total			Property**	General Sales			Personal Income		
Local	State	Total	Local/Total	Local	State	Total	Local	State	Total
\$12,554.2	\$12,345.0	\$24,899.3	\$9,023.2	\$2,176.9	\$1,980.9	\$4,157.8	\$750.7	\$1,219.4	\$1,970.1
11,339.7	10,515.0	21,854.8	3,332.8	959.9	980.8	1940.7	\$0.6	445.2	445.8
1,661.8	1,312.8	2,974.7	613.9	167.4	187.1	354.6	-	43.6	43.6
1,068.3	1,081.0	2,149.3	434.3	150.8	173.1	323.9	-	45.8	45.8
693.9	589.4	1,283.3	266.0	92.1	100.9	193.0	-	19.9	19.9
2,681.6	2,508.9	5,190.5	803.1	367.8	411.0	778.9	-	103.6	103.6
1,553.1	1,215.6	2,768.7	581.9	166.1	188.9	355.0	-	41.8	41.8
736.7	606.5	1,343.2	320.1	78.8	103.8	182.6	-	21.3	21.3
\$19,735.2	\$17,829.2	\$37,564.4	\$6,352.2	\$1,983.0	\$2,145.7	\$4,128.8	\$0.6	\$721.1	\$721.7
\$32,289.5	\$30,174.2	\$62,463.7	\$15,375.4	\$4,159.9	\$4,126.6	\$8,286.5	\$751.3	\$1,940.5	\$2,691.8

\$2,196.5	\$2,036.9	\$4,233.4	\$990.0	\$182.5	\$160.2	342.8	\$34.2	\$59.1	\$93.3
2,472.5	2,016.2	4,488.7	1,057.5	179.4	168.0	347.4	30.4	51.9	82.3
6,360.9	6,927.5	13,288.4	5,787.1	1,706.8	1,557.1	3264.0	663.6	1,067.5	1,731.1
3,461.6	2,814.7	6,276.3	932.9	353.5	340.2	693.8	-	87.2	87.2
754.5	705.6	1,460.1	509.9	83.0	72.8	155.8	13.5	25.6	39.1
4,104.8	3,575.7	7,680.5	1,306.8	328.6	311.7	640.3	-	171.8	171.8
2,879.4	3,411.5	6,290.9	754.9	205.4	247.3	452.6	0.6	158.2	158.8
1,086.5	1,060.2	2,146.8	310.7	150.3	162.5	312.7	-	40.8	40.8
1,040.0	917.1	1,957.1	315.7	139.8	149.8	289.6	-	44.9	44.9
770.0	658.8	1,428.7	202.4	25.0	22.7	47.8	9.0	15.3	24.3
555.1	531.5	1,086.6	176.8	77.8	98.8	176.5	-	17.9	17.9
612.7	446.3	1,059.0	201.9	58.1	66.9	125.0	-	14.5	14.5
405.2	415.4	820.6	213.2	80.6	87.9	168.5	-	25.0	25.0
648.2	515.5	1,163.7	288.9	58.9	64.4	123.2	-	23.8	23.8
467.8	435.6	903.4	142.1	49.6	53.6	103.2	-	11.9	11.9

38.9%	40.9%	39.9%	58.7%	52.3%	48.0%	50.2%	99.9%	62.8%	73.2%
19.7%	23.0%	21.3%	37.6%	41.0%	37.7%	39.4%	88.3%	55.0%	64.3%

ing outside the city).

Businesses					
Business Income			Major Total		
Local	State	Total	Local	State	Total
\$4,580.6	\$1,930.4	\$6,510.9	\$16,531.4	\$5,130.6	\$21,662.0
125.6	916.1	1,041.7	4,418.9	2,342.1	6,761.0
9.2	105.2	114.4	790.5	335.9	1,126.4
-	165.9	165.9	585.2	384.8	969.9
-	82.1	82.1	358.2	203.0	561.2
-	451.7	451.7	1,171.0	966.3	2,137.3
-	114.0	114.0	748.0	344.7	1,092.7
-	62.8	62.8	398.9	187.9	586.7
\$134.8	\$1,897.8	\$2,032.6	\$8,470.6	\$4,764.6	\$13,235.2
\$4,715.4	\$3,828.1	\$8,543.5	\$25,002.0	\$9,895.2	\$34,897.2

\$278.4	\$108.0	\$386.4	\$1,485.2	\$327.4	\$1,812.6
356.7	140.5	497.2	1,624.0	360.4	1,984.4
3,759.7	1,619.5	5,379.2	11,917.3	4,244.1	16,161.4
35.2	259.1	294.2	1,321.6	686.5	2,008.1
140.4	43.6	184.0	746.8	142.0	888.8
48.1	343.9	391.9	1,683.5	827.4	2,510.9
34.0	249.6	283.6	994.9	655.0	1,649.9
-	184.6	184.6	460.9	387.8	848.7
-	164.6	164.6	455.5	359.3	814.8
45.4	18.8	64.2	281.8	56.8	338.6
-	102.5	102.5	254.6	219.2	473.7
5.4	40.5	45.9	265.4	122.0	387.3
-	95.6	95.6	293.7	208.6	502.3
7.2	55.0	62.2	354.9	143.2	498.1
3.8	28.0	31.8	195.5	93.5	289.0

97.1%	50.4%	76.2%	66.1%	51.8%	62.1%
79.7%	42.3%	63.0%	47.7%	42.9%	46.3%

Table 7. Major State and Local Household and Business Tax Effort, 2004-05 (Expanded)

Taxes per \$100 PI or VA

Region	Major Taxes Paid by Households (Including Intrastate Tax Shifts)						
	Property	General Sales			Personal Income*		
	Local/Total	Local	State	Total	Local	State	Total
New York City	\$1.10	\$0.89	\$0.80	\$1.69	\$1.72	\$2.85	\$4.57
Downstate	3.94	0.80	0.77	1.57	0.03	3.65	3.68
Mid-Hudson/Catskills	3.78	0.72	0.79	1.51	0.02	2.78	2.81
Capital District	2.95	0.68	0.79	1.46	0.00	2.88	2.88
Central Leatherstocking	2.88	0.74	0.80	1.53	0.00	2.27	2.27
Western Metros	3.02	0.74	0.79	1.53	0.00	2.73	2.73
Western (Except Metros)	3.22	0.76	0.80	1.57	0.00	2.31	2.31
Northern	2.86	0.63	0.80	1.43	0.00	2.08	2.08
Total Non-NYC	\$3.56	\$0.76	\$0.78	\$1.54	\$0.02	\$3.14	\$3.16
Total State	\$2.51	\$0.82	\$0.79	\$1.61	\$0.74	\$3.02	\$3.76
NYC +/- Non-NYC	(2.46)	0.13	0.02	0.15	1.71	(0.29)	1.42
Percent +/-	-69.0%	16.7%	2.8%	9.7%	9814.2%	-9.2%	44.9%

Largest Counties

Kings (NYC)	\$0.86	\$1.00	\$0.83	\$1.83	\$1.11	\$1.91	\$3.02
Queens (NYC)	1.22	0.97	0.84	1.81	1.07	1.82	2.89
New York (NYC)	1.24	0.74	0.75	1.50	2.70	4.35	7.05
Suffolk (Downstate)	3.99	0.88	0.78	1.67	0.03	3.20	3.23
Bronx (NYC)	0.62	1.02	0.86	1.88	0.71	1.34	2.05
Nassau (Downstate)	4.20	0.82	0.77	1.59	0.03	3.63	3.66
Westchester (Downstate)	3.58	0.71	0.75	1.46	0.03	4.36	4.39
Erie (West. Metro)	2.81	0.79	0.79	1.58	0.00	2.72	2.72
Monroe (West. Metro)	3.28	0.74	0.80	1.54	0.00	2.76	2.76
Richmond (NYC)	1.46	0.97	0.83	1.80	1.47	2.50	3.97
Onondaga (West. Metro)	3.01	0.63	0.79	1.41	0.00	2.70	2.70
Orange (Mid-Hud./Cat.)	4.19	0.69	0.78	1.47	0.06	2.82	2.88
Albany (Capital District)	2.86	0.72	0.76	1.48	0.00	2.91	2.91
Rockland (Downstate)	3.78	0.73	0.80	1.53	0.03	2.82	2.85
Dutchess (Mid-Hud./Cat.)	3.36	0.74	0.79	1.54	0.00	3.03	3.03

Source: IBO.

NOTE: *Personal income taxes without EITC refund, but with Waiver 1127 (NYC income taxes paid by government workers residir

* Direct 'Other' taxes plus hospital and phone taxes. ** Direct total taxes from plus total hidden and shifted taxes.

per \$100 PI			Major Taxes Paid by Businesses p						
Major Total			Property**	General Sales			Personal Income		
Local	State	Total	Local/Total	Local	State	Total	Local	State	Total
\$3.72	\$3.66	\$7.37	\$4.89	\$1.18	\$1.07	\$2.25	\$0.41	\$0.66	\$1.07
4.77	4.42	9.19	5.25	1.51	1.55	3.06	0.00	0.70	0.70
4.52	3.57	8.10	7.48	2.04	2.28	4.32	-	0.53	0.53
3.63	3.67	7.29	4.01	1.39	1.60	2.99	-	0.42	0.42
3.61	3.07	6.68	4.87	1.69	1.85	3.54	-	0.37	0.37
3.76	3.52	7.28	2.60	1.19	1.33	2.52	-	0.33	0.33
3.98	3.12	7.10	5.79	1.65	1.88	3.53	-	0.42	0.42
3.49	2.88	6.37	5.36	1.32	1.74	3.06	-	0.36	0.36
\$4.34	\$3.92	\$8.26	\$4.71	\$1.47	\$1.59	\$3.06	\$0.00	\$0.53	\$0.53
\$4.08	\$3.81	\$7.88	\$4.81	\$1.30	\$1.29	\$2.59	\$0.24	\$0.61	\$0.84
(0.62)	(0.27)	(0.89)	0.18	(0.29)	(0.52)	(0.81)	0.41	0.13	0.53
-14.4%	-6.8%	-10.8%	3.8%	-19.8%	-32.5%	-26.4%	93625.6%	23.6%	99.5%

\$2.96	\$2.74	\$5.70	\$6.63	\$1.22	\$1.07	\$2.29	\$0.23	\$0.40	\$0.62
3.26	2.66	5.92	6.29	1.07	1.00	2.07	0.18	0.31	0.49
4.68	5.10	9.78	4.03	1.19	1.08	2.27	0.46	0.74	1.21
4.90	3.98	8.88	5.08	1.92	1.85	3.78	-	0.47	0.47
2.35	2.20	4.55	7.36	1.20	1.05	2.25	0.19	0.37	0.56
5.06	4.40	9.46	5.84	1.47	1.39	2.86	-	0.77	0.77
4.31	5.11	9.42	4.30	1.17	1.41	2.58	0.00	0.90	0.90
3.60	3.51	7.11	2.65	1.28	1.38	2.67	-	0.35	0.35
4.03	3.55	7.58	2.55	1.13	1.21	2.34	-	0.36	0.36
3.89	3.33	7.23	8.52	1.05	0.96	2.01	0.38	0.64	1.02
3.64	3.48	7.12	2.60	1.14	1.45	2.59	-	0.26	0.26
4.94	3.60	8.53	6.48	1.86	2.15	4.01	-	0.47	0.47
3.58	3.67	7.25	3.63	1.37	1.50	2.87	-	0.43	0.43
4.54	3.61	8.16	6.48	1.32	1.44	2.77	-	0.53	0.53
4.11	3.82	7.93	6.06	2.12	2.29	4.40	-	0.51	0.51

ing outside the city).

er \$100 Value Added					
Business Income			Major Total		
Local	State	Total	Local	State	Total
\$2.48	\$1.05	\$3.53	\$8.95	\$2.78	\$11.73
0.20	1.44	1.64	6.97	3.69	10.66
0.11	1.28	1.39	9.63	4.09	13.72
-	1.53	1.53	5.40	3.55	8.96
-	1.51	1.51	6.56	3.72	10.28
-	1.46	1.46	3.78	3.12	6.91
-	1.13	1.13	7.44	3.43	10.87
-	1.05	1.05	6.68	3.15	9.83
\$0.10	\$1.41	\$1.51	\$6.28	\$3.53	\$9.81
\$1.48	\$1.20	\$2.67	\$7.82	\$3.10	\$10.92
2.38	(0.36)	2.02	2.67	(0.75)	1.92
2382.4%	-25.7%	134.0%	42.6%	-21.3%	19.6%

\$1.86	\$0.72	\$2.59	\$9.94	\$2.19	\$12.13
2.12	0.84	2.96	9.66	2.14	11.81
2.62	1.13	3.75	8.30	2.96	11.26
0.19	1.41	1.60	7.19	3.74	10.93
2.03	0.63	2.66	10.78	2.05	12.83
0.21	1.54	1.75	7.52	3.69	11.21
0.19	1.42	1.62	5.67	3.73	9.40
-	1.57	1.57	3.93	3.31	7.24
-	1.33	1.33	3.67	2.90	6.57
1.91	0.79	2.70	11.87	2.39	14.26
-	1.51	1.51	3.74	3.22	6.96
0.17	1.30	1.47	8.51	3.91	12.43
-	1.63	1.63	5.00	3.55	8.55
0.16	1.24	1.40	7.96	3.21	11.18
0.16	1.19	1.36	8.34	3.99	12.33

New York State and Local Taxes and Expenditures by Major Program and Region, 2004-2005

Dollars in millions

Region	Taxes on GTR and Related Expenditures*									
	New York City	Downstate	Mid-Hudson/Catskills	Capital District	Central Leatherstocking	Western Metros	Western (Except Metros)	Northern	Total Non-NYC	Total State
LOCAL										
Taxes										
Reported	\$31,735.2	\$16,721.3	\$2,777.7	\$1,817.9	\$1,162.9	\$4,133.5	\$2,501.9	\$1,333.5	\$30,448.6	\$62,183.9
Intrastate Shifted	1,088.9	(100.6)	(210.3)	(100.6)	(89.2)	(186.0)	(162.3)	(171.5)	(1,020.6)	68.2
Total Taxes	\$32,824.1	\$16,620.7	\$2,567.4	\$1,717.3	\$1,073.6	\$3,947.5	\$2,339.6	\$1,162.0	\$29,428.0	\$62,252.1
Expenditures										
Education	\$6,813.4	\$7,820.7	\$1,275.6	\$803.5	\$420.8	\$1,707.4	\$924.9	\$493.4	\$13,446.5	\$20,259.8
Medicaid	5,380.8	1,004.6	231.7	165.7	154.5	574.4	281.2	175.2	2,587.4	7,968.2
Public Safety	5,635.1	2,656.9	399.9	318.7	201.2	849.9	432.2	227.6	5,086.5	10,721.6
Higher Education	173.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.3	173.3
Temporary Assistance	503.4	76.5	17.8	14.3	12.9	74.4	25.8	10.7	232.5	735.9
Transit District	2,048.0	703.7	36.2	12.6	1.0	41.6	7.8	0.9	803.9	2,851.9
Other	11,168.0	4,464.0	817.4	503.9	373.2	889.1	831.3	426.3	8,305.3	19,473.2
Total Expenditures	\$31,721.6	\$16,726.6	\$2,778.7	\$1,818.8	\$1,163.7	\$4,136.8	\$2,503.3	\$1,334.3	\$30,462.3	\$62,183.9
Intrastate Subsidy	\$(1,102.5)	105.9	211.3	101.6	90.1	189.4	163.7	172.3	1,034.3	\$(68.2)
STATE										
Taxes										
Reported	\$18,839.2	\$14,566.0	\$2,129.0	\$1,837.6	\$1,074.7	\$4,275.1	\$2,077.2	\$1,123.9	\$27,083.5	\$45,922.7
Intrastate Shifted	813.9	(85.6)	(131.6)	(94.1)	(75.5)	(212.2)	(119.9)	(95.0)	(813.9)	-
Total Taxes	\$19,653.1	\$14,480.5	\$1,997.4	\$1,743.5	\$999.2	\$4,062.9	\$1,957.4	\$1,028.8	\$26,269.6	\$45,922.7
Expenditures										
Education	\$5,271.3	\$3,113.7	\$912.4	\$622.6	\$726.9	\$1,989.2	\$1,543.9	\$885.4	\$9,794.1	\$15,065.4
Medicaid	7,447.0	1,478.5	380.0	280.8	283.5	852.9	476.4	301.8	4,053.9	11,500.9
Public Safety	761.4	371.2	721.5	430.7	328.5	275.9	469.3	531.0	3,128.1	3,889.5
Higher Education	835.5	317.2	50.7	124.5	173.8	510.1	325.4	92.2	1,593.9	2,429.5
Temporary Assistance	799.7	136.4	38.8	30.8	29.2	121.6	57.1	29.3	443.2	1,242.9
Transit District	636.4	136.1	7.5	21.8	5.0	55.0	12.0	2.8	240.1	876.6
Other	3,759.7	2,092.6	692.7	1,347.1	457.0	1,208.8	854.1	505.8	7,158.1	10,917.9
Total Expenditures	\$19,511.1	\$7,645.7	\$2,803.6	\$2,858.4	\$2,004.0	\$5,013.6	\$3,738.2	\$2,348.2	\$26,411.6	\$45,922.7
Intrastate subsidy	\$(142.0)	\$(6,834.8)	\$806.2	\$1,114.9	\$1,004.9	\$950.6	\$1,780.8	\$1,319.4	\$142.0	-
TOTAL										
Taxes										
Reported	\$50,574.4	\$31,287.3	\$4,906.7	\$3,655.5	\$2,237.5	\$8,408.6	\$4,579.1	\$2,457.3	\$57,532.1	\$108,106.6
Intrastate Shifted	1,902.8	(186.2)	(342.0)	(194.8)	(164.7)	(398.2)	(282.2)	(266.5)	(1,834.5)	68.2
Total Taxes	\$52,477.2	\$31,101.2	\$4,564.7	\$3,460.7	\$2,072.8	\$8,010.4	\$4,297.0	\$2,190.8	\$55,697.6	\$108,174.8
Expenditures										
Education	\$12,084.6	\$10,934.4	\$2,188.0	\$1,426.2	\$1,147.7	\$3,696.7	\$2,468.8	\$1,378.8	\$23,240.6	\$35,325.2
Medicaid	12,827.8	2,483.1	611.8	446.5	438.0	1,427.2	757.6	477.0	6,641.3	19,469.1
Public Safety	6,396.5	3,028.1	1,121.4	749.4	529.7	1,125.8	901.5	758.6	8,214.6	14,611.1
Higher Education	1,008.5	317.4	50.7	124.5	173.8	510.1	325.5	92.2	1,594.3	2,602.8
Temporary Assistance	1,303.1	213.0	56.5	45.2	42.2	196.0	82.8	40.0	675.7	1,978.8
Transit District	2,684.4	839.8	43.7	34.4	6.0	96.6	19.8	3.8	1,044.0	3,728.4
Other	14,927.7	6,556.6	1,510.1	1,851.0	830.2	2,098.0	1,685.4	932.1	15,463.4	30,391.1
Total Expenditures	\$51,232.7	\$24,372.3	\$5,582.3	\$4,677.2	\$3,167.7	\$9,150.4	\$6,241.4	\$3,682.5	\$56,873.8	\$108,106.6
Intrastate subsidy	\$(1,244.5)	\$(6,728.8)	\$1,017.5	\$1,216.5	\$1,094.9	\$1,140.0	\$1,944.5	\$1,491.7	\$1,176.2	\$(68.2)
Corrections expenditures reallocation included in State Public Safety above										

* Taxes allocated by location of payer: intrastate tax shifts allocate property and sales taxes by primary place of residence; out-of-state tax exports plus expenditures funded by tax exports excluded.

Source: IBO.

New York State and Local Tax and Expenditure Effort by Major Program and Region, 2004-2005

Taxes and Expenditures per \$100 Gross Taxable Resources

Region	NYC	Downstate	Mid-Hudson/ Catskills	Capital District	Central Leather- stocking	Western Metros	Western (Except Metros)	Northern	Total Non-NYC	Total State
Local										
Taxes										
Reported	\$6.08	\$5.55	\$6.18	\$4.51	\$4.71	\$4.04	\$5.10	\$4.93	\$5.17	\$5.59
Intrastate Shifted	0.21	(0.03)	(0.47)	(0.25)	(0.36)	(0.18)	(0.33)	(0.63)	(0.17)	0.01
Total Taxes	\$6.28	\$5.52	\$5.71	\$4.26	\$4.35	\$3.86	\$4.77	\$4.29	\$4.99	\$5.60
Expenditures										
Education	\$1.30	\$2.60	\$2.84	\$1.99	\$1.71	\$1.67	\$1.89	\$1.82	\$2.28	\$1.82
Medicaid	1.03	0.33	0.52	0.41	0.63	0.56	0.57	0.65	0.44	0.72
Public Safety	1.08	0.88	0.89	0.79	0.82	0.83	0.88	0.84	0.86	0.96
Higher Education	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Temporary Assistance	0.10	0.03	0.04	0.04	0.05	0.07	0.05	0.04	0.04	0.07
Transit District	0.39	0.23	0.08	0.03	0.00	0.04	0.02	0.00	0.14	0.26
Other	2.14	1.48	1.82	1.25	1.51	0.87	1.69	1.58	1.41	1.75
Total Expenditures	\$6.07	\$5.55	\$6.18	\$4.51	\$4.72	\$4.05	\$5.10	\$4.93	\$5.17	\$5.59
Intrastate Subsidy	\$(0.21)	\$0.04	\$0.47	\$0.25	\$0.37	\$0.19	\$0.33	\$0.64	\$0.18	\$(0.01)
State										
Taxes										
Reported	\$3.61	\$4.84	\$4.74	\$4.56	\$4.36	\$4.18	\$4.23	\$4.15	\$4.59	\$4.13
Intrastate Shifted	0.16	(0.03)	(0.29)	(0.23)	(0.31)	(0.21)	(0.24)	(0.35)	(0.14)	-
Total Taxes	\$3.76	\$4.81	\$4.44	\$4.33	\$4.05	\$3.98	\$3.99	\$3.80	\$4.46	\$4.13
Expenditures										
Education	\$1.01	\$1.03	\$2.03	\$1.55	\$2.95	\$1.95	\$3.15	\$3.27	\$1.66	\$1.36
Medicaid	1.43	0.49	0.85	0.70	1.15	0.83	0.97	1.12	0.69	1.03
Public Safety	0.15	0.12	1.61	1.07	1.33	0.27	0.96	1.96	0.53	0.35
Higher Education	0.16	0.11	0.11	0.31	0.70	0.50	0.66	0.34	0.27	0.22
Temporary Assistance	0.15	0.05	0.09	0.08	0.12	0.12	0.12	0.11	0.08	0.11
Transit District	0.12	0.05	0.02	0.05	0.02	0.05	0.02	0.01	0.04	0.08
Other	0.72	0.69	1.54	3.34	1.85	1.18	1.74	1.87	1.21	0.98
Total Expenditures	\$3.74	\$2.54	\$6.24	\$7.09	\$8.13	\$4.91	\$7.62	\$8.68	\$4.48	\$4.13
Intrastate Subsidy	\$(0.03)	\$(2.27)	1.79	2.77	4.07	0.93	3.63	4.88	0.02	-
Total										
Taxes										
Reported	\$9.68	\$10.39	\$10.92	\$9.07	\$9.07	\$8.23	\$9.34	\$9.08	\$9.76	\$9.72
Intrastate Shifted	0.36	(0.06)	(0.76)	(0.48)	(0.67)	(0.39)	(0.58)	(0.98)	(0.31)	0.01
Total Taxes	\$10.05	\$10.32	\$10.16	\$8.59	\$8.40	\$7.84	\$8.76	\$8.10	\$9.45	\$9.73
Expenditures										
Education	\$2.31	\$3.63	\$4.87	\$3.54	\$4.65	\$3.62	\$5.03	\$5.09	\$3.94	\$3.18
Medicaid	2.46	0.82	1.36	1.11	1.78	1.40	1.54	1.76	1.13	1.75
Public Safety	1.22	1.01	2.50	1.86	2.15	1.10	1.84	2.80	1.39	1.31
Higher Education	0.19	0.11	0.11	0.31	0.70	0.50	0.66	0.34	0.27	0.23
Temporary Assistance	0.25	0.07	0.13	0.11	0.17	0.19	0.17	0.15	0.11	0.18
Transit District	0.51	0.28	0.10	0.09	0.02	0.09	0.04	0.01	0.18	0.34
Other	2.86	2.18	3.36	4.59	3.37	2.05	3.44	3.44	2.62	2.73
Total Expenditures	\$9.81	\$8.09	\$12.42	\$11.61	\$12.84	\$8.95	\$12.72	\$13.61	\$9.65	\$9.72
Intrastate Subsidy	\$(0.24)	\$(2.23)	2.26	3.02	4.44	1.12	3.96	5.51	0.20	\$(0.01)

SOURCE: IBO

NOTE: *Taxes allocated by location of payer: intrastate tax shifts allocate property and sales taxes by primary place of residence; out-of-state tax exports plus expenditures funded by out-of-state residents.

Shares of Statewide Taxes and Expenditures by Major Program and Region, 2004-05

Percent of Total State

Region	Taxes on GTR and Related Expenditures*									
	New York City	Downstate	Mid-Hudson/Catskills	Capital District	Central Leatherstocking	Western Metros	Western (Except Metros)	Northern	Total Non-NYC	Total State
LOCAL Taxes										
Reported	51.0%	26.9%	4.5%	2.9%	1.9%	6.6%	4.0%	2.1%	49.0%	100.0%
Intrastate Shifted	-	-	-	-	-	-	-	-	-	-
Total Taxes	52.7%	26.7%	4.1%	2.8%	1.7%	6.3%	3.8%	1.9%	47.3%	100.0%
Expenditures										
Education	33.6%	38.6%	6.3%	4.0%	2.1%	8.4%	4.6%	2.4%	66.4%	100.0%
Medicaid	67.5%	12.6%	2.9%	2.1%	1.9%	7.2%	3.5%	2.2%	32.5%	100.0%
Public Safety	52.6%	24.8%	3.7%	3.0%	1.9%	7.9%	4.0%	2.1%	47.4%	100.0%
Higher Education	99.8%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	100.0%
Temporary Assistance	68.4%	10.4%	2.4%	1.9%	1.8%	10.1%	3.5%	1.5%	31.6%	100.0%
Transit District	71.8%	24.7%	1.3%	0.4%	0.0%	1.5%	0.3%	0.0%	28.2%	100.0%
Other	57.4%	22.9%	4.2%	2.6%	1.9%	4.6%	4.3%	2.2%	42.6%	100.0%
Total Expenditures	51.0%	26.9%	4.5%	2.9%	1.9%	6.7%	4.0%	2.1%	49.0%	100.0%
Intrastate subsidy	-1.7%	0.2%	0.3%	0.2%	0.1%	0.3%	0.3%	0.3%	1.7%	0.0%
STATE Taxes										
Reported	41.0%	31.7%	4.6%	4.0%	2.3%	9.3%	4.5%	2.4%	59.0%	100.0%
Intrastate Shifted	-	-	-	-	-	-	-	-	-	-
Total Taxes	42.8%	31.5%	4.3%	3.8%	2.2%	8.8%	4.3%	2.2%	57.2%	100.0%
Expenditures										
Education	35.0%	20.7%	6.1%	4.1%	4.8%	13.2%	10.2%	5.9%	65.0%	100.0%
Medicaid	64.8%	12.9%	3.3%	2.4%	2.5%	7.4%	4.1%	2.6%	35.2%	100.0%
Public Safety	19.6%	9.5%	18.6%	11.1%	8.4%	7.1%	12.1%	13.7%	80.4%	100.0%
Higher Education	34.4%	13.1%	2.1%	5.1%	7.2%	21.0%	13.4%	3.8%	65.6%	100.0%
Temporary Assistance	64.3%	11.0%	3.1%	2.5%	2.4%	9.8%	4.6%	2.4%	35.7%	100.0%
Transit District	72.6%	15.5%	0.9%	2.5%	0.6%	6.3%	1.4%	0.3%	27.4%	100.0%
Other	34.4%	19.2%	6.3%	12.3%	4.2%	11.1%	7.8%	4.6%	65.6%	100.0%
Total Expenditures	42.5%	16.6%	6.1%	6.2%	4.4%	10.9%	8.1%	5.1%	57.5%	100.0%
Intrastate Subsidy	-0.3%	-14.9%	1.8%	2.4%	2.2%	2.1%	3.9%	2.9%	0.3%	0.0%
TOTAL Taxes										
Reported	46.8%	28.9%	4.5%	3.4%	2.1%	7.8%	4.2%	2.3%	53.2%	100.0%
Intrastate Shifted	-	-	-	-	-	-	-	-	-	-
Total Taxes	48.5%	28.8%	4.2%	3.2%	1.9%	7.4%	4.0%	2.0%	51.5%	100.0%
Expenditures										
Education	34.2%	31.0%	6.2%	4.0%	3.2%	10.5%	7.0%	3.9%	65.8%	100.0%
Medicaid	65.9%	12.8%	3.1%	2.3%	2.2%	7.3%	3.9%	2.5%	34.1%	100.0%
Public Safety	43.8%	20.7%	7.7%	5.1%	3.6%	7.7%	6.2%	5.2%	56.2%	100.0%
Higher Education	38.7%	12.2%	1.9%	4.8%	6.7%	19.6%	12.5%	3.5%	61.3%	100.0%
Temporary Assistance	65.9%	10.8%	2.9%	2.3%	2.1%	9.9%	4.2%	2.0%	34.1%	100.0%
Transit District	72.0%	22.5%	1.2%	0.9%	0.2%	2.6%	0.5%	0.1%	28.0%	100.0%
Other	49.1%	21.6%	5.0%	6.1%	2.7%	6.9%	5.5%	3.1%	50.9%	100.0%
Total Expenditures	47.4%	22.5%	5.2%	4.3%	2.9%	8.5%	5.8%	3.4%	52.6%	100.0%
Intrastate Subsidy	-1.1%	-6.2%	0.9%	1.1%	1.0%	1.1%	1.8%	1.4%	1.1%	0.0%

SOURCE: IBO

* Taxes allocated by location of payer: intrastate tax shifts allocate property and sales taxes by primary place of residence; out-of-state tax exports plus expenditures funded by tax exports excluded.

** Out-of-state tax exports and expenditures funded by tax exports.

Net Fiscal Balance Measured Two Ways, 2004-2005

Dollars in millions

Region	Taxes on GTR and Related Expenditures*				All Taxes by Place Incurred & Related Expenditures**			
	NYC	Downstate	Rest of State	Total State	NYC	Downstate	Rest of State	Total State
LOCAL								
Taxes								
Reported	\$31,735.2	\$16,721.3	\$13,727.4	\$62,183.9	\$32,278.1	\$16,750.0	\$13,785.9	\$62,814.0
Intrastate S	1,088.9	(100.6)	(920.0)	68.2	-	-	-	-
Total Taxes	\$32,824.1	\$16,620.7	\$12,807.3	\$62,252.1	\$32,278.1	\$16,750.0	\$13,785.9	\$62,814.0
Total Expend	\$31,721.6	\$16,726.6	\$13,735.7	\$62,183.9	\$32,264.5	\$16,755.3	\$13,794.2	\$62,814.0
Intrastate Su	\$(1,102.51)	\$105.9	\$928.3	\$(68.24)	\$(13.64)	\$5.3	\$8.3	-
STATE								
Taxes								
Reported	\$18,839.2	\$14,566.0	\$12,517.4	\$45,922.7	\$22,910.5	\$14,888.7	\$12,666.8	\$50,466.0
Intrastate S	813.9	(85.6)	(728.3)	-	2,805.7	(2,275.1)	(530.6)	-
Total Taxes	\$19,653.1	\$14,480.5	\$11,789.1	\$45,922.7	\$25,716.1	\$12,613.6	\$12,136.2	\$50,466.0
Total Expend	\$19,511.1	\$7,645.7	\$18,765.9	\$45,922.7	\$22,555.7	\$8,577.9	\$19,332.3	\$50,466.0
Intrastate su	\$(141.98)	\$(6,834.79)	6,976.8	-	\$(3,160.40)	\$(4,035.67)	7,196.1	-
TOTAL								
Taxes								
Reported	\$50,574.4	\$31,287.3	\$26,244.8	\$108,106.6	\$55,188.6	\$31,638.7	\$26,452.7	\$113,280.0
Intrastate S	1,902.8	(186.2)	(1,648.3)	68.2	2,805.7	(2,275.1)	(530.6)	-
Total Taxes	\$52,477.2	\$31,101.2	\$24,596.4	\$108,174.8	\$57,994.3	\$29,363.6	\$25,922.1	\$113,280.0
Total Expend	\$51,232.7	\$24,372.3	\$32,501.5	\$108,106.6	\$54,820.2	\$25,333.3	\$33,126.5	\$113,280.0
Intrastate Su	\$(1,244.48)	\$(6,728.85)	\$7,905.1	(68.2)	\$(3,174.04)	\$(4,030.33)	\$7,204.4	-
State Corrections expenditures reallocation included above					1,148.5	174.0	#####	-

SOURCE: IBO

NOTES: * Taxes allocated by location of payer: intrastate tax shifts allocate property and sales taxes by primary place of residence; out-of-state tax

Crosswalk from Place of Payer (POP) to Place of Liability (POL) Net Fiscal Balance for New York City

Dollars in millions

		Local	State	Total
1	POP Taxes	\$32,824.1	\$19,653.1	\$52,477.2
2	Less: STX and RPT Shifts	(1,088.9)	(813.9)	(1,902.8)
3	Plus: Resident PIT Shift	-	2,805.7	2,805.7
4	Plus: Exported Taxes	542.9	4,071.2	4,614.2
5	Equals: POL taxes	32,278.1	25,716.1	57,994.3
6	POP related spending	31,721.6	19,511.1	51,232.7
7	Plus: Corrections Shift	-	1,148.5	1,148.5
8	Plus: Spending Funded by Exported Taxes	542.9	1,896.1	2,439.0
9	Equals: POL Related Spending	32,264.5	22,555.7	54,820.2
10	POP Net Fiscal Balance (1-6)	(1,102.5)	(142.0)	(1,244.5)
11	Sum of Adjustments (-2-3-4+7+8)	1,088.9	-3,018.4	-1,929.6
12	POL net fiscal balance (5-9)	(13.6)	(3,160.4)	(3,174.0)

SOURCE: IBO

Taxable Resources and Tax Effort in the Largest U.S. Cities, 2003-2004 (Revised)
With Breakout of New York City's Five Boroughs and Western Metro Counties

City	Population	Gross Taxable Resources (billions)			Reported Taxes per \$100 Gross Taxable Resources							Rank
		Total			Local Government						Total State and Local	
		PI	CVA	GTR	City	County	School	Other Local	Total Local	State		
New York City	8,148,329	\$307.0	\$168.6	\$475.6	\$5.73	\$0.00	\$0.00	\$0.21	\$5.94	\$3.42	\$9.35	
Los Angeles	3,827,806	123.6	56.5	180.1	0.95	1.90	0.12	0.01	2.98	4.16	7.14	9
Chicago	2,868,473	93.4	50.1	143.5	1.71	0.31	1.29	0.48	3.80	2.40	6.19	13
Houston	2,010,656	61.8	62.7	124.6	0.98	0.34	1.37	0.30	2.98	3.52	6.50	16
Philadelphia	1,474,155	41.4	18.2	59.6	4.22	-	-	-	4.22	3.18	7.40	7
Phoenix	1,402,672	39.1	24.0	63.1	1.05	0.67	1.34	-	3.07	3.27	6.34	11
San Diego	1,263,684	53.3	25.5	78.8	0.28	1.69	0.13	-	2.10	4.06	6.15	14
San Antonio	1,224,161	30.2	15.6	45.8	0.99	0.57	1.68	0.25	3.49	3.36	6.85	10
Dallas	1,206,854	40.1	36.8	76.9	1.02	0.43	1.27	0.25	2.98	3.06	6.03	15
Non-NYC Average	1,909,807	60.4	36.2	96.5	1.30	0.86	0.84	0.18	3.17	3.41	6.59	
Memo:												
Kings (NYC)	2,490,512	69.6	13.9	83.5	4.33	-	-	0.20	4.52	2.76	7.28	8
Queens (NYC)	2,247,478	71.7	15.7	87.4	4.67	-	-	0.20	4.88	2.71	7.58	6
New York (NYC)	1,584,863	116.6	130.3	246.9	6.93	-	-	0.22	7.15	4.06	11.22	1
Bronx (NYC)	1,356,426	30.6	6.6	37.1	3.85	-	-	0.16	4.01	2.25	6.26	12
Richmond (NYC)	469,051	18.5	2.2	20.7	4.85	-	-	0.25	5.10	3.41	8.51	2
Erie (Buffalo)	934,467	29.2	11.1	40.3	0.95	1.71	1.26	0.08	4.00	4.12	8.12	5
Monroe (Rochester)	736,556	24.7	11.7	36.4	0.55	1.84	1.63	0.12	4.14	4.07	8.20	4
Onondaga (Syracuse)	456,786	14.6	6.3	20.8	0.66	1.68	1.56	0.05	3.95	4.44	8.39	3

SOURCE: IBO

42.0%

Taxable Resources and Tax Effort in the Largest U.S. Cities, 2003-2004 (Revised)
With Breakout of New York City's Five Boroughs and Western Metro Counties

City	Population	Gross Taxable Resources (billions)			Reported Taxes per \$100 Gross Taxable Resources							Rank
		Total			Local Government						Total State and Local	
		PI	CVA	GTR	City	County	School	Other Local	Total Local	State		
New York City	8,148,329	\$307.0	\$168.6	\$475.6	\$5.73	\$0.00	\$0.00	\$0.21	\$5.94	\$3.42	\$9.35	
Los Angeles	3,827,806	123.6	56.5	180.1	0.95	1.90	0.12	0.01	2.98	4.16	7.14	9
Chicago	2,868,473	93.4	50.1	143.5	1.71	0.31	1.29	0.48	3.80	2.40	6.19	13
Houston	2,010,656	61.8	62.7	124.6	0.98	0.34	1.37	0.30	2.98	3.52	6.50	16
Philadelphia	1,474,155	41.4	18.2	59.6	4.22	-	-	-	4.22	3.18	7.40	7
Phoenix	1,402,672	39.1	24.0	63.1	1.05	0.67	1.34	-	3.07	3.27	6.34	11
San Diego	1,263,684	53.3	25.5	78.8	0.28	1.69	0.13	-	2.10	4.06	6.15	14
San Antonio	1,224,161	30.2	15.6	45.8	0.99	0.57	1.68	0.25	3.49	3.36	6.85	10
Dallas	1,206,854	40.1	36.8	76.9	1.02	0.43	1.27	0.25	2.98	3.06	6.03	15
Non-NYC Average	1,909,807	60.4	36.2	96.5	1.30	0.86	0.84	0.18	3.17	3.41	6.59	
Memo:												
Kings (NYC)	2,490,512	69.6	13.9	83.5	4.33	-	-	0.20	4.52	2.76	7.28	8
Queens (NYC)	2,247,478	71.7	15.7	87.4	4.67	-	-	0.20	4.88	2.71	7.58	6
New York (NYC)	1,584,863	116.6	130.3	246.9	6.93	-	-	0.22	7.15	4.06	11.22	1
Bronx (NYC)	1,356,426	30.6	6.6	37.1	3.85	-	-	0.16	4.01	2.25	6.26	12
Richmond (NYC)	469,051	18.5	2.2	20.7	4.85	-	-	0.25	5.10	3.41	8.51	2
Erie (Buffalo)	934,467	29.2	11.1	40.3	0.95	1.71	1.26	0.08	4.00	4.12	8.12	5
Monroe (Rochester)	736,556	24.7	11.7	36.4	0.55	1.84	1.63	0.12	4.14	4.07	8.20	4
Onondaga (Syracuse)	456,786	14.6	6.3	20.8	0.66	1.68	1.56	0.05	3.95	4.44	8.39	3

SOURCE: IBO

42.0%