

## BEER AND LIQUOR EXCISE TAX

(Technical Assistance Program)

**Objective:** Provides revenue to New York City for general city purposes.

**Administering Agency:** NYS Department of Taxation and Finance

**Specific Program URL:** NA

**NYS Object Code:** NA

**Year Established:** 1971

**Catalog of Federal Domestic Assistance No.:** NA

**Legal Authority:**

**Law:** NY Tax Law, Section 445

**Regulation:** NA

**Program Contact:**

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(518) 457-3636  
E-Mail: joseph\_vanderlinden@tax.state.ny.us

**Fiscal Contact:**

NA

**Eligibility:** New York City only.

**Type of Program and Special Restrictions:** Mandated, required by State law or regulation.

**Action Required to Receive Aid:** No action required, automatic payment.

**Description of Aid:**

The tax is imposed at the rate of 12 cents per gallon of beer and 26.4 cents per gallon of liquor. The NYS Department of Taxation and Finance collects and administers the tax.

## **CIGARETTE TAX**

(Technical Assistance Program)

**Objective:** Provides revenue to New York City for general city purposes.

**Administering Agency:** NYS Department of Taxation and Finance

**Specific Program URL:** NA

**NYS Object Code:** NA

**Year Established:** 1952

**Catalog of Federal Domestic Assistance No.:** NA

**Legal Authority:**

**Law:** Chapter 235 of the Laws of 1952

**Regulation:** NA

**Program Contact:**

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**Fiscal Contact:**

NA

**Eligibility:** New York City only.

**Type of Program and Special Restrictions:** Mandated, required by State law or regulation.

**Action Required to Receive Aid:** No action required, automatic payment.

**Description of Aid:**

The tax is imposed at a rate of 75 cents for each ten cigarettes or fraction of a group of ten, or \$1.50 for a standard pack of 20 cigarettes. The NYS Department of Taxation and Finance collects the tax on sales of tax stamps to registered stamping agents or distributors.

## LOCAL SALES TAX ENACTMENTS

(Technical Assistance Program)

**Objective:** Provides assistance regarding local sales and compensating use taxes.

**Administering Agency:** NYS Department of Taxation and Finance

**Specific Program URL:** NA

**NYS Object Code:** NA

**Year Established:** NA

**Catalog of Federal Domestic Assistance No.:** NA

**Legal Authority:**

**Law:** NY Tax Law, Sections 1210, 1223, 1224, 1257, and 1262

**Regulation:** NA

**Program Contact:**

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(518) 457-2153  
E-Mail: NA

**Fiscal Contact:**

NA

**Eligibility:** Cities and counties authorized to impose a sales tax.

**Type of Program and Special Restrictions:** The Department makes available model enactments to localities wishing to impose or make certain changes to local sales and compensating use taxes.

**Action Required to Receive Aid:** Locality should send a written request to program contact.

**Description of Aid:**

The Department provides assistance by making available model enactments to localities wishing to impose or make certain changes to local sales and compensating use taxes.

## MORTGAGE TAX

**Objective:** Provides revenue for general purposes of local government and certain public authorities.

**Administering Agency:** NYS Department of Taxation and Finance

**Specific Program URL:** NA

**NYS Object Code:** NA

**Year Established:** 1905

**Catalog of Federal Domestic Assistance No.:** NA

**Legal Authority:**

**Law:** NY Tax Law, Article 11

**Regulation:** NYCRR, Title 20, Chapter IV, Subchapter D, Part 640-655

**Program Contact:**

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**Fiscal Contact:**

NA

**Eligibility:** Cities, Towns, Villages, NYS Mortgage Agency, Transportation Authorities, Local Governments and Public Benefit Corporations.

**Type of Program and Special Restrictions:** Mandated, required by State law or regulation.

**Action Required to Receive Aid:** No action required, automatic payment.

**Description of Aid:**

The mortgage recording tax (MRT) is an excise tax on the privilege of recording a mortgage. The MRT consists of many separate taxes. The total amount of the tax depends on the taxes that are in effect in the county and, where applicable, the city where the real property is located.

The many separate taxes have rates varying from \$0.25 to \$1.75 for each \$100 and each remaining major fraction of principle debt or obligation that is secured by the mortgage. Revenues from the "basic" tax of \$0.50 per \$100 are distributed to towns and cities. Revenues from the "special additional" tax of \$0.25 per \$100 go to SONYMA and, in counties in the metropolitan commuter transportation district (MCTD) and Erie County, some revenues go to special transportation assistance funds. Revenues from the "additional" tax of \$0.25 per \$100 (\$0.30 in the MCTD), where imposed, typically benefit regional transportation authorities.

Additional tax – Exceptions to general rule of supporting regional transportation authorities

County	Proceeds to pay for
Allegheny	General Fund
Chautauqua	County correctional and court facilities
Delaware	County correctional & composting facilities; public safety complex
Essex	County office & court facility
Franklin	County office & correctional facility
Fulton	General Fund
Seneca	Community College
Warren	Community College
Washington	Community College

Additional local taxes apply in the following counties and cities.

## MORTGAGE TAX (cont.)

Localities imposing taxes in addition to the three statewide taxes

County/City	Effective Date	Rate per \$100	Proceeds to pay for
Albany	11/01/05	\$.25	General Fund
Broome	09/01/94	\$.25	Office for the Aging
Chautauqua	10/01/05	\$.25	General Fund
Columbia	11/01/04	\$.50	General Fund
Essex	11/01/06	\$.25	Correctional & Public Safety Facility Projects
Genesee	01/01/05	\$.25	General Fund
Hamilton	01/01/07	\$.25	General Fund
Herkimer	11/01/05	\$.25	General Fund
Lewis	11/01/04	\$.25	General Fund
New York City	1971	\$1.00 to \$1.75	Various Local Transit Purposes
Rensselaer	03/01/05	\$.25	General Fund
Rockland	11/01/04	\$.25	General Fund
Schenectady	11/01/05	\$.25	General Fund
Schoharie	11/01/06	\$.25	General Fund
Steuben	11/01/05	\$.25	General Fund
Sullivan	11/01/04	\$.25	General Fund
Wayne	10/01/05	\$.25	General Fund
Westchester	03/01/04	\$.25	General Fund
Wyoming	01/01/06	\$.25	General Fund
Yates	11/01/05	\$.25	General Fund
City of Yonkers	09/01/93	\$.50	General Fund

## MTA SURCHARGE

**Objective:** Provides revenue to the Metropolitan Transportation Authority.

**Administering Agency:** NYS Department of Taxation and Finance

**Specific Program URL:** NA

**NYS Object Code:** NA

**Year Established:** 1982

**Catalog of Federal Domestic Assistance No.:** NA

**Legal Authority:**

**Law:** NY Tax Law, Article 9 (Sections 183-a, 184-a, 186-c), Article 9-A (Section 209-B), Article 32 (Section 1455-B), Article 33 (Section 1505-a)

**Regulation:** NA

**Program Contact:**

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**Fiscal Contact:**

NA

**Eligibility:** Metropolitan Transportation Authority

**Type of Program and Special Restrictions:** Mandated, required by State law or regulation.

**Action Required to Receive Aid:** No action required, automatic payment.

**Description of Aid:**

A temporary 17 percent surcharge is imposed on business taxpayers operating in the metropolitan commuter transportation district in MCTD. The MCTD included the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

## NEW YORK CITY PERSONAL INCOME TAX

**Objective:** Provides revenue for general purposes of the City of New York.

**Administering Agency:** NYS Department of Taxation and Finance

**Specific Program URL:** NA

**NYS Object Code:** NA

**Year Established:** 1966

**Catalog of Federal Domestic Assistance No.:** NA

**Legal Authority:**

**Law:** NY Tax Law, Article 30 and NYC Administrative Code.

**Regulation:** NYCRR, Title 20, Chapter II, Subchapter E, Parts 290-293.

**Program Contact:**

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E-Mail: NA

**Fiscal Contact:**

NA

**Eligibility:** New York City.

**Type of Program and Special Restrictions:** Mandated, required by State law or regulation.

**Action Required to Receive Aid:** No action required, automatic payment.

**Description of Aid:**

A tax is imposed on residents and part-year residents of the City. Using the same filing statuses as under the State income tax, the starting point is State taxable income, with rates for tax year 2006 ranging from 2.907 percent to 3.648 percent.

## **YONKERS INCOME TAX SURCHARGE/ YONKERS NONRESIDENT EARNINGS TAX**

**Objective:** Provides revenue for general purposes of the City of Yonkers.

**Administering Agency:** NYS Department of Taxation and Finance

**Specific Program URL:** NA

**NYS Object Code:** NA

**Year Established:** 1984

**Catalog of Federal Domestic Assistance No.:** NA

**Legal Authority:**

**Law:** NY Tax Law, Articles 30-A, 30-B

**Regulation:** NYCRR, Title 20, Chapter II, Subchapters C and D, Parts 250-270.

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**Fiscal Contact:**

NA

**Eligibility:** City of Yonkers.

**Type of Program and Special Restrictions:** Mandated, required by State law or regulation.

**Action Required to Receive Aid:** No action required, automatic payment.

**Description of Aid:**

Yonkers residents pay a resident income tax equal to 10 percent of New York State tax liability after nonrefundable credits. Nonresidents pay an earnings tax equal to 0.50 percent of wages and self-employment earnings, after an allowable exclusion of \$3,000 which phases out when earnings exceed \$30,000. The New York State Department of Taxation and Finance administers both taxes.