



Taxes Enacted / Proposed by New York State Democrat Leadership

FACT SHEET



The attached table outlines 125 distinct taxes and fees totaling \$18.7 billion that were enacted in 2009 or are under discussion by the Democrat Leadership in New York State for 2010.

The table includes the following:

- **\$10.3 billion in new/increased taxes and fees enacted in 2009.**
- **\$8.4 billion in new/increased taxes and fees proposed for SFY 2010-11 including:**
 - **\$1.1 billion in taxes and fees included in the Senate and Assembly Democrat budget resolutions for SFY 2010-11.**
 - **\$7.3 billion in taxes and fees advanced as “a better choice for New York” at the Senate Democrat press conference on April 7, 2010.**

(List of tax increases attached)



Taxes Enacted/Proposed By New York State Democrat Leadership

(millions of dollars)

Enacted

Tax	1	Personal Income Tax Increase	\$3,948.0
Tax	2	Eliminate STAR Property Tax Rebate Checks	\$1,559.0
Tax	3	MTA Region Payroll Tax	\$1,483.0
Tax	4	18-A Utility Tax Increase	\$557.0
Tax	5	NY Power Authority Sweep (Enacted in DRP)	\$476.0
Tax	6	Tax on Family and Individual Health Insurance Policies (Enacted In DRP)	\$240.0
Tax	7	State and City University Tuition Tax	\$220.3
Tax	8	MTA Registration Surcharge	\$193.0
Tax	9	Shift Healthy NY Direct Pay Stop Loss to Insurance Assessment (Enacted In DRP)	\$180.0
Tax	10	Hospital Assessment (Tax)	\$158.0
Tax	11	Limit Itemized Deductions for High Income Taxpayers	\$140.0
Tax	12	Hospital Surcharge (Tax)	\$126.0
Tax	13	Health Insurance Tax	\$120.0
Tax	14	Enhanced "Bottle Bill" - bottle deposits	\$115.0
Tax	15	Tax Increase on businesses in Empire Zones	\$90.0
Tax	16	MTA Taxicab Surcharge of 50 cents	\$85.0
Tax	17	Increase Surcharge on Auto Insurance	\$64.5
Tax	18	Passenger Vehicle Registration Fee Increases - average 2 years	\$62.1
Tax	19	Impose Fee on Non-LLC Partnerships	\$50.0
Tax	20	Driver License Renewal Increase of 25% (8 Years)	\$37.6
Tax	21	MTA Auto Rental 5% Surcharge	\$35.0
Tax	22	Change Tax of Overcapitalized Captive Insurance Corps	\$33.0
Tax	23	Impose Sales Tax on Transportation-related Activities	\$26.0
Tax	24	Commercial Motor Vehicle Registration Fee Increases per 500 lbs	\$20.6
Tax	25	Increase Real Property Transfer Fee	\$19.3
Tax	26	MTA License and Learners Permit Surcharge	\$15.0
Tax	27	Home Care Assessment (Tax)	\$14.2
Tax	28	Non-Resident Sports Hunting & Fishing License Fees	\$14.0
Tax	29	Increase Beer/Wine Tax	\$14.0
Tax	30	Increase Scofflaw Termination Fee	\$12.6
Tax	31	Photo Document Motor Vehicle License Fee Increases	\$11.4
Tax	32	Increase Cigar Tax	\$10.0
Tax	33	Expand Vendor Definition to internet Dot-Com's	\$9.0
Tax	34	Remove Cap on Department of Motor Vehicle Surcharges	\$8.5
Tax	35	Auto Rental Tax	\$8.0
Tax	36	Trailer Registration Fee Increases	\$7.9
Tax	37	Asbestos Notification Fee	\$6.5
Tax	38	Establish Cigarette and Tobacco Retail Registration Fee	\$6.2
Tax	39	Establish New Marine Fishing License	\$6.0
Tax	40	Increase Pesticide Fees	\$5.0
Tax	41	Non-resident Covered Lives Health Insurance Assessment (Tax)	\$5.0
Tax	42	Highway Use Tax Fee Increase	\$4.6

Tax	43	Taxi and Bus Registration Fee Increases - 1 year	\$4.1
Tax	44	Establish Tax Preparer Fee	\$4.0
Tax	45	Increase Certificate of Need Fees	\$4.0
Tax	46	Tax In-state use of Out-of-state Vehicles	\$4.0
Tax	47	Motor Vehicle Re-Registration Fee Increases	\$3.7
Tax	48	Increase Driver's License Suspension Termination Fee	\$2.7
Tax	49	Increase SPDES Fees: GP for PCI & Industrial	\$2.7
Tax	50	Increase Nuclear Power Plant Fee	\$2.7
Tax	51	Custom Vehicle Registration Fee Increases - 2 year	\$2.6
Tax	52	Parks Golf Fee Increases	\$2.3
Tax	53	Double Food Processor Licensing Fees - Biennial Fee	\$2.2
Tax	54	Increase SPDES Fees: SW Initial Authorization Fee & New General Permit	\$2.0
Tax	55	Repeal Underutilized Tax Credits for Businesses	\$2.0
Tax	56	Increase Lifetime Sportsman Hunting & Fishing License fees	\$1.8
Tax	57	Mine Reclamation Fee	\$1.7
Tax	58	Motorboat Registration Fee Increases - 3 years	\$1.5
Tax	59	Establish Bad Check Fee	\$1.5
Tax	60	Establish New Wetlands Permit Fees	\$1.3
Tax	61	Parks Camping Fee Increases	\$1.2
Tax	62	Insurance Company Boiler Inspection Report Fee Increase	\$1.0
Tax	63	Establish Horse Entrance Fee (Racing Industry)	\$1.0
Tax	64	Increase Operating Permit Program - per ton fee	\$0.9
Tax	65	Establish Promotion Exam Fee	\$0.9
Tax	66	Parks Cabin Fee Increases	\$0.8
Tax	67	Increase Driver's License Reinstatement Fee	\$0.7
Tax	68	Increase Retail Food Store Licensing Fees	\$0.7
Tax	69	Air Contamination Fees	\$0.5
Tax	70	Fee for Motor Vehicle - MV-278 Certificate (Pre-licensing Course)	\$0.5
Tax	71	Parks Empire Passports Fee Increases	\$0.4
Tax	72	Parks Marina Fee Increases	\$0.4
Tax	73	Establish Security Guard Training School Fee	\$0.3
Tax	74	Heavy Vehicle Registration Fee Increases - percent of registration fee	\$0.3
Tax	75	Increase State Pollutant Discharge Elimination System (SPDES) Fees	\$0.3
Tax	76	Expanded Local Centralized Written Exam Fees	\$0.3
Tax	77	Parks Permit Fee Increases	\$0.3
Tax	78	Increase Food Warehouse Licensing Fees	\$0.3
Tax	79	All Terrain Vehicle (ATV) Registration Fee Increase	\$0.3
Tax	80	Open Competitive Exam Fee Schedule	\$0.2
Tax	81	Motorcycle Registration Fee Increases	\$0.2
Tax	82	Intransit Permits Registration Fee Increases	\$0.2
Tax	83	Increase Feed Tonnage Fees	\$0.1
Tax	84	Establish Security Guard Instructor Fee	\$0.1
Tax	85	Increase Education Camp Fee	\$0.1
Tax	86	Water Withdrawal Reporting Fee	\$0.0
Tax	87	Resident Sports Hunting & Fishing license fees increase	\$0.0
Tax	88	Income Tax Definition of New York Presence	\$0.0

Tax	89	Gains Tax on Nonresident Partners	\$0.0
Tax	90	Postpone scheduled reduction of DMV search fee from 2010 to 2015	NA
Tax	91	Postpone scheduled reduction of DMV Application and Registration fees for dealer or transporter from 2010 to 2016	NA
Tax	92	Postpone the elimination of the DMV Photo Image fee from 2010 to 2015	NA
Tax	93	Increase in License Plate Reissuance Fee	NA
		Subtotal - Enacted Tax and Fee Increases	\$10,255.0
Proposed			
Tax	94	Tax Stock Transfers	\$3,200.0
Tax	95	Add New \$1M bracket to the Personal Income tax	\$1,000.0
Tax	96	New Tax on Soda	\$1,000.0
Tax	97	Increase Business Taxes by Eliminating the Empire Zone Program	\$600.0
Tax	98	Increase and Equalize the Excise Tax on Alcoholic Beverages	\$500.0
Tax	99	Brownfields Economic Development Credit Restrictions	\$359.0
Tax	100	Plastic Bag Tax	\$340.0
Tax	101	Raise Taxes on Brownfield's	\$300.0
Tax	102	Increase Excise Tax on Cigarettes (\$1 Per Pack)	\$205.0
Tax	103	Increase Hospital Assessment	\$136.5
Tax	104	Tax on Marcellus Shale Natural Gas Extractions	\$100.0
Tax	105	Increase Filing Fees for Limited Liability Corporations (LLCs)	\$100.0
Tax	106	Expand HCRA Surcharge to Physician Services (9.63%)	\$98.5
Tax	107	Impose New Tax on Hedge Fund Managers	\$60.0
Tax	108	Sales Tax on ESCOs (Energy Service Company) Electric distribution costs	\$56.0
Tax	109	Increase Certain Civil Court Filing Fees	\$54.0
Tax	110	Increase Nursing Home Assessment	\$48.0
Tax	111	Repeal Sales Tax Exemption for Vending Machines	\$40.0
Tax	112	Increase Tax on Bank Subsidiary Capital	\$35.0
Tax	113	Reduction in Timothy's Law Small Business Subsidy	\$29.7
Tax	114	Repeal Sales Tax Exemption for Promotional Material	\$27.0
Tax	115	Limit Bank Bad Debt Deduction	\$25.0
Tax	116	Expand Tax on Cooperative Insurance Companies	\$23.0
Tax	117	Increase Tax on Internet Booked Hotel Rooms ("Expedia Tax")	\$22.0
Tax	118	Early Intervention Parental Fees	\$17.1
Tax	119	Tax Out-of-State Trusts of New York Residents	\$25.0
Tax	120	Increase Assessment on Home Care Services	\$13.7
Tax	121	Treat S-Corp Gains and Installment Income as Taxable to Non Residents	\$12.0
Tax	122	Treat Compensation for Past Employment Services as Taxable for Non-Residents	\$5.0
Tax	123	Reduce Maximum Amounts of QETC and Biofuel Credit Claims	\$2.0
Tax	124	Impose Excise Tax on "little cigars"	\$1.8
Tax	125	Repeal Income Tax Itemized Exemption for Sales Taxes Paid	N/A
		Subtotal - Taxes and Fees Proposed	\$8,435.3
		GRAND TOTAL	\$18,690.3