



# Taxes Enacted by New York State Senate Democrats

## FACT SHEET



The attached table outlines 124 distinct taxes and fees totaling \$14 billion that were enacted in 2009 and 2010 by the Democrat Majority in the New York State Senate.

The table includes the following:

- **\$10.2 billion in new/increased taxes and fees enacted in 2009.**
- **\$2.2 billion in new/increased taxes and fees enacted in 2010 -- threatening 250,800 jobs. Also continues the elimination of \$1.6 billion in property tax relief.**
- **The tax and fee increases include:**
  - **Eliminating Property Tax Relief checks of \$3 billion averaging \$900 per homeowner**
  - **A new job-killing payroll tax of \$1.5 billion in the MTA region -- threatening 171,000 jobs**
  - **Increasing utility bills by \$600 million**
  - **Increasing DMV / Motor Vehicle registration and other fees by \$141 million**
  - **Raising personal income taxes by over \$4 billion**

(List of tax increases attached)



**New York State Senate Republican Conference**

Two Years of Taxes and Fees By New York State Democrat Leadership		
(millions of dollars)		
Enacted in 2009		
Tax 1	Personal Income Tax Increase	\$3,948.0
Tax 2	Eliminate STAR Property Tax Rebate Checks	\$1,440.8
Tax 3	MTA Region Payroll Tax	\$1,530.0
Tax 4	18-A Utility Tax Increase	\$557.0
Tax 5	NY Power Authority Sweep -- Enacted in Deficit Reduction Plan (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 State Pollutant Discharge Elimination System (SPDES) Fees	\$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: Storm Water 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 Per Ton Fee for Clean Air Operating Permit Program	\$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 - Agriculture	\$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
	<b>Subtotal - 2009 Enacted Tax and Fee Increases</b>	<b>\$10,183.8</b>
Tax 94	Second Year of Eliminated STAR Property Tax Rebate Checks	\$1,580.7
	<b>Enacted in 2010</b>	
Tax 95	Rolls Back Virtually All Business Tax Credits	\$970.0
Tax 96	Sales Tax on Clothing Suspension	\$330.0
Tax 97	Increase Excise Tax on Cigarettes (\$1.60 Per Pack)	\$210.0
Tax 98	Personal Income Tax Charitable Deduction Reduction	\$135.0
Tax 99	NYC STAR Personal Income Tax Rate Increase	\$120.0
Tax 100	Elimination of Timothy's Law Small Business Reimbursement	\$50.0
Tax 101	Make REIT/RIC Captive Provisions Permanent	\$50.0
Tax 102	Increase Tobacco Products Tax	\$40.0
Tax 103	Increase Moist Snuff Tax (impact contained in tobacco products increase)	N/A
Tax 104	Tax "Little Cigars" (impact contained in tobacco products increase)	N/A
Tax 105	State Employee/Retiree's Medicare Premiums Increase	\$30.0
Tax 106	Add Back Federal Sales Tax Deduction	\$30.0
Tax 107	Consumer Credit Judgements Fee	\$24.4
Tax 108	Collecting Surplus from Workers Compensation Insurers	\$24.0
Tax 109	Eliminate Sales Tax Vendor Credit	\$23.0
Tax 110	Eliminate STAR Exemption for Higher Incomes	\$20.0
Tax 111	Internet Hotel Tax (Expedia Tax)	\$20.0
Tax 112	Eliminate Private Lable Credit Card Refund	\$18.0
Tax 113	Change Banks Bad Debt Deduction Method	\$15.0
Tax 114	Treat S-Corp Gains and Installment Income as Taxable to Non Residents	\$12.0
Tax 115	Extends the Waste Tire Management Fee for 3 years	\$7.5
Tax 116	Criminal History Search Fee Increase	\$7.5
Tax 117	Index Fee for Property Foreclosures	\$5.2
Tax 118	Treat Compensation for Past Services as Taxable for Non Residents	\$5.0
Tax 119	Bond Issuance Charge on NYC Housing Development Corporation	\$3.0
Tax 120	Increase Registration Fee for Lawyers	\$2.5
Tax 121	Define Flow-Through Entities as Taxpayers for QETC and Biofuel Credit Claims	\$2.0
Tax 122	Hazardous Waste Generation Fee Increase	\$2.1
Tax 123	Increase Bar Exam Fee for Foreign Educated Individuals	\$1.2
Tax 124	Electronic Manufacturing Registration Fee	\$1.0
	<b>Subtotal - Taxes and Fees Proposed</b>	<b>\$2,158.4</b>
	<b>GRAND TOTAL</b>	<b>\$13,922.9</b>