



**Department of
Taxation and Finance**

August 2016

2015-2016 New York State Tax Collections

*Statistical Summaries and
Historical Tables*

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Contents

Overview		1
Section I - New York State Taxes and Fees Summary	Table 1: New York State Tax Collections — Fiscal Years 1987-2016	5
	Table 2: New York State Taxes Collected by the Department of Taxation and Finance — Fiscal Years 2015 and 2016	6
Section II - New York State Personal Income Tax	Table 3: Components of Personal Income Tax Collections — Fiscal Years 1987-2016	9
	Table 4: New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1987-2016	10
Section III - New York State Corporation and Business Taxes	Table 5: New York State Corporation and Business Taxes — Fiscal Years 1987-2016	15
	Table 6: Article 9 - Corporation and Utilities Tax Collections — Fiscal Years 1987-2016	16
	Table 7: Bank Tax Collections by Type of Bank - Fiscal Years 1987-2016	17
	Table 8: Petroleum Tax Collections - Fiscal Years 1987-2016	18
	Table 9: Article 13-A Petroleum Business Tax, Taxable Gallons by Type of Fuel - Fiscal Years 1992-2016	19
Section IV - New York State Sales and Compensating Use, Excise and User Taxes and Fees	Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees — Fiscal Years 1987-2016	23
	Table 11: Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1987-2016	24
	Table 12: Alcoholic Beverage Tax Collections by Type — Fiscal Years 2006-2016	25
	Table 13: Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections - Fiscal Years 1987-2016	27
	Table 14: Highway Use Tax Collections — Fiscal Years 1987-2016	28

Section V - New York State Property Transfer Taxes	Table 15: New York State Property Transfer Taxes - Fiscal Years 1987-2016	31
	Table 16: Estate Tax Collections by County - Fiscal Year 2016	32
	Table 17: Real Estate Transfer Tax Collections by County - Fiscal Year 2016	33
Section VI - New York State Other Taxes and Fees	Table 18: New York State Other Taxes and Fees - Fiscal Years 1987-2016	37
	Table 19: Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1987-2016	38
Section VII - Local Taxes Collected by New York State	Table 20: Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1987-2016	41
	Table 21: Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2015 and 2016	42
	Table 22: Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2016	43
	Table 23: Mortgage Tax Collections by County - State Fiscal Year 2016	47
	Table 24: MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1987-2016	49
	Table 25: Components of City of New York Personal Income Tax Collections - State Fiscal Years 1987-2016	51
	Table 26: Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1987-2016	52

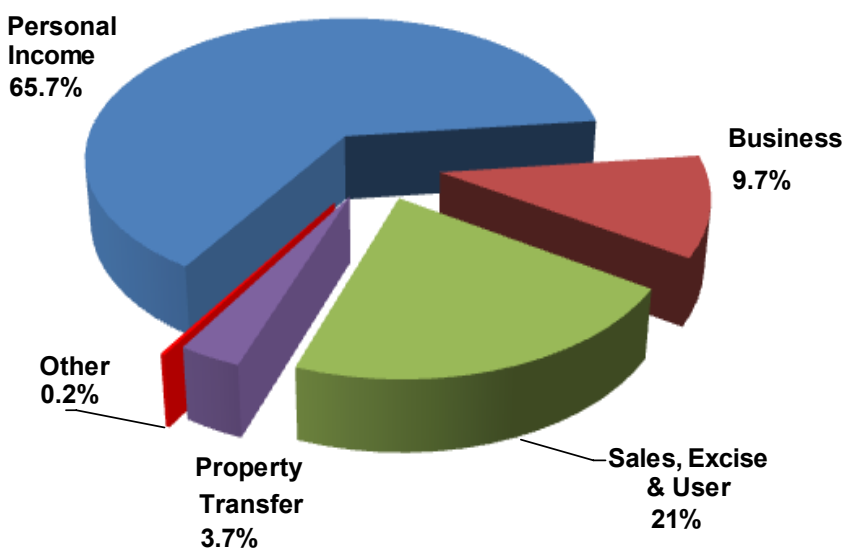
Appendix	Effective Dates of New York State Taxes and Fees Administered by the Department of Taxation and Finance	A-1
Tax Description	Description for some of New York State's Major Taxes	1

Overview

This publication contains a series of statistical tabulations detailing taxes administered by the New York State Department of Taxation and Finance. The information presented includes revenues and selected tax structure information for the State's major taxes. It also presents data for taxes, fees and assessments imposed by other State agencies and for some locally imposed taxes that are collected by the Department. This edition presents information for New York State Fiscal Year 2015-2016 (SFY 2015-2016) and some historical statistics. SFY 2015-2016 began April 1, 2015 and ended March 31, 2016.

During SFY 2015-2016, the Department collected \$71.6 billion from State-imposed taxes and fees. The State personal income tax accounted for the largest share, \$47 billion. The State sales, excise and user taxes (\$14.8 billion), business taxes (\$6.9 billion) and property transfer taxes (\$2.6 billion) contributed toward that total. Other taxes and fees totaled about \$0.1 billion. The following chart depicts the share of total revenues from these major sources.

New York State Tax Collections: Fiscal Year 2015-2016



The publication is divided into seven sections containing 26 statistical tables. Section I presents State taxes and fees by major tax group. Sections II through VI contain detailed historical revenue information for the major categories presented in Section I. Where available, additional tax base information is presented. For example, Table 9 in Section III displays the amount of taxable gallons by product type for SFY 2015-2016 on which the petroleum business tax was imposed. Section VII contains local taxes collected by the Department. It also shows additional detailed information on local sales tax receipts, the city of New York and city of Yonkers personal income taxes and the regional Metropolitan Transportation Authority tax surcharge.

This year's report is the first year that reflects the 2014 corporate tax reform legislation. First effective in the 2015 tax year, the impact of one of the key provisions - merging the bank and general corporate franchise taxes - can be seen in the negative value for bank tax. Former bank tax taxpayers now pay under the general corporate franchise tax. The negative value in the bank tax is the result of settlement of prior period refund claims and the movement of unrequested overpayments from bank tax to the corporate franchise tax.

The Appendix summarizes the effective dates for New York's major taxes. For a summary of New York State and Local General Sales and Compensating Use Tax Rates, please visit the Department's website at www.tax.ny.gov. Finally, the Description of Tax page provides a description for some of New York State's major taxes.

For information useful in understanding and interpreting the data presented in this report, see the descriptive summaries of the taxes and discussion of recent tax legislation presented in the *Tax Expenditure Report*, which is prepared by the Office of Tax Policy Analysis (OTPA) in conjunction with the Division of Budget, and OTPA's annual *Summary of Tax Provisions*, both of which are available at www.tax.ny.gov. Also, the Department's website provides descriptions of each tax. Finally, see the Governor's *Executive Budget*, which is prepared by the Division of Budget.

You can obtain statistics relating to Off-Track Betting Revenues by Regional Corporation and Pari-Mutuel and Racing Tax Collections in the New York State Gaming Associations annual report available at www.gaming.ny.gov

Tabular data presented in the publication may be obtained from the Department's website at www.tax.ny.gov. Questions, other inquiries and individual data table requests may be directed by electronic mail to: Policy-Statistical-Reports@tax.ny.gov.

Section I: New York State Taxes and Fees Summary

Table 1 New York State Tax Collections -
Fiscal Years 1987-2016

Table 2 New York State Taxes Collected by the Department
of Taxation and Finance - Fiscal Years 2015 and
2016

Table 1: New York State Tax Collections**Fiscal Years 1987-2016**

Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Sales, Excise and User	Property Transfers	Other Taxes and Fees
2016	\$71,627,564,652	\$47,055,282,776	\$6,913,034,564	\$14,820,694,938	\$2,683,861,375	\$154,690,999
2015	68,101,145,780	43,709,833,323	7,554,189,246	14,532,706,851	2,146,449,681	157,966,678
2014	66,865,866,363	42,960,774,915	7,352,607,930	14,244,904,982	2,149,513,420	158,065,117
2013	63,595,518,902	40,226,714,989	7,579,200,631	13,851,512,343	1,771,425,993	166,664,946
2012	61,404,395,618	38,767,826,942	7,046,293,133	13,743,083,547	1,688,578,990	158,613,007
2011	58,164,862,445	36,209,215,560	6,575,561,891	13,413,284,264	1,799,345,603	167,455,127
2010	55,106,374,218	34,751,381,665	6,605,929,926	12,195,933,770	1,358,913,819	194,215,038
2009	58,249,697,404	36,840,019,400	6,682,388,744	12,617,716,635	1,866,496,165	243,076,460
2008	58,506,545,540	36,563,948,528	7,165,335,753	12,483,435,804	2,058,766,950	235,058,506
2007	56,520,873,199	34,579,992,110	7,557,226,574	12,089,355,307	2,075,924,629	218,374,580
2006	51,606,940,789	30,812,925,119	6,248,650,944	12,535,499,625	1,795,918,467	213,946,634
2005	47,502,068,703	28,100,047,032	5,112,635,094	12,462,288,304	1,628,898,516	198,199,758
2004	42,071,898,099	24,647,225,527	4,436,463,824	11,559,267,817	1,250,161,896	178,779,036
2003	38,819,112,034	22,648,364,295	4,399,897,228	10,502,484,451	1,160,431,146	107,934,913
2002	41,536,373,511	25,573,667,756	4,656,708,249	10,118,248,304	1,143,026,295	44,722,906
2001	43,221,023,868	26,442,533,834	5,243,970,082	10,320,567,873	1,169,451,636	44,500,443
2000	39,978,131,487	23,194,280,666	5,544,609,092	9,772,951,716	1,409,723,589	56,566,423
1999	37,086,256,573	20,576,067,716	5,820,785,763	9,224,443,948	1,412,773,448	52,185,698
1998	34,466,697,429	18,289,070,099	5,957,475,493	8,879,450,323	1,284,470,485	56,231,029
1997	33,268,386,913	17,554,367,132	5,920,605,026	8,609,791,751	1,126,165,580	57,457,423
1996	32,586,859,543	17,398,595,796	5,709,784,799	8,330,926,856	1,086,847,097	60,704,995
1995	31,848,646,908	16,727,872,103	5,689,177,572	8,310,519,743	1,050,356,853	70,720,637
1994	31,731,270,396	16,502,024,352	6,229,073,291	7,862,010,220	1,054,582,023	83,580,510
1993	30,478,217,330	15,960,749,593	5,707,269,896	7,653,003,325	1,019,403,278	137,791,238
1992	28,633,338,739	14,942,580,341	5,190,949,381	7,374,501,861	1,030,726,198	94,580,957
1991	26,843,427,097	14,478,358,027	4,075,702,297	7,076,991,545	1,119,385,965	92,989,263
1990	26,984,255,546	15,289,156,414	3,378,609,123	7,125,785,027	1,097,369,979	93,335,003
1989	25,221,101,062	13,844,385,434	3,416,726,760	6,617,919,692	1,240,460,359	101,608,817
1988	24,836,303,185	13,569,287,777	3,537,482,785	6,422,049,268	1,195,450,080	112,033,275
1987	23,430,611,278	12,476,941,470	3,448,675,318	6,027,127,082	1,376,788,254	101,079,154

Table 2: New York State Taxes Collected by the Department of Taxation and Finance
Fiscal Years 2015 and 2016

Tax	2015	2016	Percent Change
Personal Income Tax	\$43,709,833,323	\$47,055,282,776	7.7
Business Taxes, Total	\$7,554,189,246	\$6,913,034,564	-8.5
Business Corporations Art. 9-A	2,969,705,402	3,744,077,623	26.1
Corporations, Art. 9, Total	808,988,201	852,072,457	5.3
Foreign Corporation Licenses, Sec. 181	26,511,684	25,108,451	-5.3
Transportation, Transmission, Sec. 183	11,037,395	16,659,513	50.9
Transportation, Transmission, Sec. 184	36,521,507	23,383,010	-36.0
Agricultural Co-operatives, Sec. 185	-308,811	-6,946	97.8
Light, Water, Power, Sec. 186	6,346,854	-10,046,629	-258.3
Utilities, Sec. 186-a and 186-a PSC	161,632,428	175,675,300	8.7
Telecommunications, Sec. 186-e	381,985,062	435,954,772	14.1
Public Safety Communications Surcharge, Sec 186-f	185,262,082	185,344,986	0.0
Importers of Natural Gas, Sec. 189	0	0	NA
Corporations, Art. 13	20,279,346	18,897,057	-6.8
Banks, Art. 32, Total	1,323,377,194	-128,954,818	-109.7
Commercial Banks	1,278,245,232	-111,115,019	-108.7
Clearing House	465,085	-581,979	-225.1
Other Commercial	1,277,780,146	-110,533,040	-108.7
Savings Institutions (Savings Banks and Savings and Loan Associations)	45,131,963	-17,839,799	-139.5
Insurance, Art. 33	1,257,031,816	1,277,049,188	1.6
Direct Writings, Art. 33-A	16,474,272	26,042,432	58.1
Petroleum, Total	1,158,333,015	1,123,850,625	-3.0
Lubricating Oils, Art. 24	685	81	-88.2
Oil Users, Art. 9, Sec. 182-a	0	0	NA
Petroleum Businesses, Art. 13-A	1,158,332,330	1,123,850,544	-3.0
Sales and Compensating Use Tax - State Share	\$12,263,327,571	\$12,574,403,324	2.5
Excise and Use Taxes and Fees, Total	\$2,269,379,280	\$2,246,291,614	-1.0
Motor Fuel - N.Y.S. Total	486,955,124	503,067,671	3.3
Diesel	58,339,907	64,461,437	10.5
Gasoline	428,615,217	438,606,234	2.3
Petroleum Testing Fees	2,816,638	2,844,934	1.0
Cigarette Tax	1,261,034,103	1,221,550,673	-3.1
Tobacco Products Tax	45,661,183	22,119,210	-51.6
Cigarette Retail License Fees	7,023,620	7,002,902	-0.3
Cigarette Vending Machine Stickers	10,200	12,300	20.6
Medical Marijuana	0	10,584	NA
Alcoholic Beverage Tax - N.Y.S. Total	250,882,350	254,587,467	1.5
Non-Refillable Beverage Containers	0	0	NA
Highway Use, Total	140,399,617	158,561,714	12.9
Truck Mileage Tax	102,806,709	107,769,638	4.8
Certificates of Registration and Decal Fees	6,087,737	20,024,585	228.9
Fuel Use	31,505,171	30,767,490	-2.3
Hotel/Motel Room Occupancy	0	0	NA
Auto Rental	74,596,446	76,534,161	2.6
Property Transfer Taxes, Total	\$2,146,449,681	\$2,683,861,375	25.0
Estate Tax	1,108,175,825	1,520,710,841	37.2
Gift Tax	354,021	81,270	-77.0
Real Estate Transfer Tax	1,037,880,453	1,163,059,805	12.1
Real Property Transfer Gains Tax	39,382	9,459	-76.0
Other Taxes and Fees, Total	\$160,574,856	\$154,690,999	-3.7
Pari-Mutuel Tax, Total	15,931,708	15,628,638	-1.9
Flat Racing, Total	14,466,305	13,913,469	-3.8
Flat Racing Tax	12,427,644	11,423,068	-8.1
Uncashed Tickets	2,038,661	2,490,402	22.2
Harness Racing, Total	1,465,403	1,715,169	17.0
Harness Racing Tax	867,122	1,070,405	23.4
Uncashed Tickets	598,281	644,764	7.8
Off-Track Betting, Total	5,619,709	4,688,884	-16.6
Commissions and Breakage	4,742,999	4,688,884	-1.1
Uncashed Tickets	876,711	0	-100.0
Racing Admissions Tax (includes OTB Teletheater)	500,717	554,316	10.7
Boxing & Wrestling Exhibitions Tax	627,028	870,892	38.9
Hazardous Waste Assessments	1,394,784	1,793,516	28.6
Waste Tire Management and Recycling Fees	25,892,910	27,667,921	6.9
Returnable Beverage Container Deposits	109,541,443	102,685,143	-6.3
Tax Return Preparer Registration Fees	1,066,558	801,689	-24.8
TOTAL COLLECTED BY TAX DEPARTMENT	\$68,103,753,958	\$71,627,564,652	5.2

Section II: New York State Personal Income Tax

Table 3 Components of Personal Income Tax Collections - Fiscal Years 1987-2016

Table 4 New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1987-2016

Table 3: Components of Personal Income Tax Collections**Fiscal Years 1987-2016**

Fiscal Year	Gross Collections					Limited Liability Company Fees	Refunds, Offsets, and Gifts 1/	State Offsets to Cities of New York and Yonkers	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections					
2016	\$36,549,037,064	\$16,111,217,791	\$2,538,083,712	\$1,310,083,558	\$91,694,463	\$8,869,541,252	\$675,292,561	\$47,055,282,776	
2015 a/	34,906,793,775	13,743,147,327	2,118,891,719	1,392,534,149	86,902,374	7,947,684,198	590,751,824	43,709,833,323	
2014	33,367,555,788	14,637,176,542	2,284,099,189	1,202,087,240	84,129,129	7,999,269,918	615,003,055	42,960,774,915	
2013	31,957,653,106	12,192,941,770	2,076,547,167	1,143,818,005	71,690,131	6,906,922,871	309,012,318	40,226,714,989	
2012	31,198,971,588	11,628,432,941	2,045,826,638	1,085,646,513	71,588,895	6,896,695,448	365,944,185	38,767,826,942	
2011	31,240,169,745	9,735,270,861	1,895,005,605	1,063,320,983	68,667,499	7,693,040,128	100,179,005	36,209,215,560	
2010	29,443,180,489	9,028,060,667	1,754,513,125	1,100,413,904	67,469,021	6,704,208,131	-61,952,591	34,751,381,665	
2009	27,686,157,203	12,689,974,506	2,629,671,143	949,081,545	56,219,455	6,696,249,896	474,834,556	36,840,019,400	
2008	28,440,134,437	11,640,484,227	2,116,130,133	922,831,593	50,973,474	6,127,370,695	479,234,639	36,563,948,528	
2007	26,802,005,019	10,354,960,289	2,023,536,343	831,713,576	78,036,100	4,988,294,186	521,965,031	34,579,992,110	
2006	24,760,644,302	9,158,106,997	1,778,608,465	775,962,912	70,754,993	5,265,154,146	465,998,403	30,812,925,119	
2005	23,374,413,925	7,061,602,921	1,565,032,085	702,436,548	64,104,202	4,310,532,398	357,010,252	28,100,047,032	
2004	21,985,657,770	5,159,148,319	1,241,692,106	631,405,372	71,419,830	4,180,805,549	261,292,321	24,647,225,527	
2003	19,959,388,350	4,854,813,928	1,307,111,253	796,688,622	26,517,388	4,008,639,491	287,515,755	22,648,364,295	
2002	20,261,325,030	6,352,872,620	1,849,435,981	601,045,263	24,868,947	3,290,640,550	225,239,536	25,573,667,756	
2001	20,955,093,052	6,873,968,448	1,662,751,218	558,484,572	21,267,794	3,459,642,803	169,388,447	26,442,533,834	
2000	18,460,534,313	5,875,275,406	1,371,232,856	511,835,076	16,679,984	2,716,539,057	324,737,911	23,194,280,666	
1999	16,520,651,172	5,182,393,827	1,189,558,096	466,164,612	12,304,811	2,495,393,984	299,610,818	20,576,067,716	
1998	15,284,538,902	4,420,380,440	948,875,123	426,532,051	7,676,911	2,520,762,645	278,170,684	18,289,070,099	
1997	14,899,560,199	3,856,265,759	885,246,457	593,312,831	3,925,463	2,494,897,019	189,046,558	17,554,367,132	
1996	15,283,175,085	3,258,724,639	797,955,367	517,021,778	764,414	2,307,067,522	151,977,964	17,398,595,796	
1995	14,789,788,085	2,995,343,779	709,232,362	533,670,232	40,235	2,108,285,769	191,916,821	16,727,872,103	
1994	14,283,172,247	3,227,786,630	672,503,786	543,939,067	. . .	2,057,521,222	167,856,156	16,502,024,352	
1993	13,532,147,274	3,223,396,184	806,929,950	511,941,290	. . .	1,976,598,370	137,066,735	15,960,749,593	
1992	12,634,693,441	2,923,842,345	924,964,091	544,620,628	. . .	1,972,302,411	113,237,753	14,942,580,341	
1991	12,165,236,185	3,133,565,469	918,596,658	492,516,282	. . .	2,145,945,512	85,611,055	14,478,358,027	
1990	11,921,027,114	3,616,329,990	1,181,407,355	438,062,344	. . .	1,816,129,189	51,541,200	15,289,156,414	
1989	11,164,700,218	3,513,887,661	997,564,759	447,642,263	. . .	2,214,753,907	64,655,560	13,844,385,434	
1988	10,707,490,050	3,489,657,057	1,403,364,321	400,677,335	. . .	2,389,566,046	42,334,940	13,569,287,777	
1987	10,576,320,542	2,985,773,849	911,473,775	365,893,787	. . .	2,333,095,658	29,424,825	12,476,941,470	

a/ Chapter 59 of the Tax Law of 2014 (part DD) amended the Tax Law to provide a combined filing for individuals (including partners) with Personal Income Tax beginning tax year 2015

1/ Includes tax refunds, minor offsets and voluntary contributions to the following funds identified in Table 4

Table 4: New York State Personal Income Tax Voluntary Contributions (Cont'd)
Fiscal Years 1987-2016

Fiscal Year	Return a Gift to Wildlife		Lake Placid Olympic Training Center Fund		Breast Cancer Research and Education Fund		Missing and Exploited Children Clearinghouse Fund		Alzheimer's Disease Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2016	16,578	\$229,594	10,442	\$105,807	17,537	\$301,419	14,015	\$172,633	13,769	\$214,455
2015	23,091	342,531	8,144	23,375	21,009	372,363	16,902	215,866	17,286	266,250
2014	24,527	369,968	12,245	76,395	24,592	439,364	17,094	202,898	18,388	256,457
2013	24,592	360,316	9,112	26,715	23,203	420,655	18,231	233,115	17,998	267,677
2012	29,435	405,830	10,832	32,198	28,632	488,878	22,037	278,045	21,114	280,078
2011	30,862	420,888	11,674	34,464	30,207	474,371	22,591	261,921	22,338	283,730
2010	34,076	448,596	12,916	37,044	34,886	534,391	25,006	288,380	24,747	296,758
2009	39,827	524,483	13,838	39,898	40,362	618,387	27,204	286,028	28,082	341,568
2008	32,048	445,469	10,719	32,509	32,247	501,375	20,498	214,763	21,875	277,688
2007	37,117	475,763	12,803	50,234	37,340	531,587	24,146	243,483	24,861	277,628
2006	39,793	499,100	15,240	64,402	40,879	558,930	26,358	245,734	27,324	296,278
2005	39,510	482,819	18,455	62,074	41,135	549,153	26,593	259,595	28,108	305,217
2004	43,492	503,527	19,772	62,289	44,668	518,440	28,968	261,717	29,673	297,141
2003	44,900	519,947	19,440	62,740	47,714	551,018	29,138	253,576	29,812	290,416
2002	48,672	517,547	20,312	63,768	53,844	581,224	31,334	257,091	30,901	284,895
2001	55,868	567,586	22,104	64,030	60,790	635,809	40,544	361,977	11,103	82,117
2000	63,901	625,074	22,822	68,587	68,611	647,381	50,883	429,754	. . .	. . .
1999	60,629	564,250	22,905	68,577	58,349	493,746	45,203	345,924	. . .	. . .
1998	82,637	727,729	40,058	118,482	90,898	737,021	18,175	117,953	. . .	. . .
1997	112,842	1,015,732	9,288	24,624	13,547	89,369	. . .	. . .	. . .	. . .
1996	122,148	1,112,730	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1995	118,991	1,059,476	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1994	131,575	1,169,476	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1993	160,623	1,375,998	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1992	182,285	1,522,000	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1991	217,907	1,817,144	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1990	206,580	1,708,144	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1989	246,538	1,834,534	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1988	312,508	1,787,733	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1987	343,453	1,775,418	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .

Table 4: New York State Personal Income Tax Voluntary Contributions (Cont'd)
Fiscal Years 1987-2016

Fiscal Year	Prostate Cancer Research Fund		World Trade Center Memorial Fund		Volunteer Firefighting & EMS Recruitment & Retention Fund		Teen Health Education Fund		Veterans Remembrance and Cemetery Maintenance and Operation Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2016	12,384	\$165,620	8,061	\$87,524	9,530	\$133,618	11,133	\$185,855	13,181	\$163,370
2015	13,904	155,140	10,258	122,175	11,922	176,053	6,902	54,207	9,649	97,885
2014	16,233	200,997	15,019	181,719	14,206	211,317	2,621	21,805	3,564	37,761
2013	15,378	169,654	12,210	139,380	13,941	213,767	...	...	...	...
2012	18,908	211,428	14,909	169,109	15,028	205,123	...	...	...	...
2011	19,840	205,856	15,432	166,817	5,837	73,760	...	...	...	...
2010	22,642	229,338	16,404	164,017	...	...	...	...	...	...
2009	26,377	276,532	18,331	199,257	...	...	...	...	...	...
2008	20,631	211,209	15,115	182,015	...	...	...	...	...	...
2007	23,590	240,607	18,201	213,736	...	...	...	...	...	...
2006	25,706	251,565	6,119	58,971	...	...	...	...	...	...
2005	5,160	38,111	...	...	...	...	...	...	...	...
2004	...	...	...	...	...	...	...	...	...	...
2003	...	...	...	...	...	...	...	...	...	...
2002	...	...	...	...	...	...	...	...	...	...
2001	...	...	...	...	...	...	...	...	...	...
2000	...	...	...	...	...	...	...	...	...	...
1999	...	...	...	...	...	...	...	...	...	...
1998	...	...	...	...	...	...	...	...	...	...
1997	...	...	...	...	...	...	...	...	...	...
1996	...	...	...	...	...	...	...	...	...	...
1995	...	...	...	...	...	...	...	...	...	...
1994	...	...	...	...	...	...	...	...	...	...
1993	...	...	...	...	...	...	...	...	...	...
1992	...	...	...	...	...	...	...	...	...	...
1991	...	...	...	...	...	...	...	...	...	...
1990	...	...	...	...	...	...	...	...	...	...
1989	...	...	...	...	...	...	...	...	...	...
1988	...	...	...	...	...	...	...	...	...	...
1987	...	...	...	...	...	...	...	...	...	...

Table 4: New York State Personal Income Tax Voluntary Contributions
Fiscal Years 1987-2016

Fiscal Year	Mental Illness Anti-Stigma Fund		Homeless Veterans Assistance Fund		Women's Cancer Education and Prevention Fund	
	Number	Collections	Number	Collections	Number	Collections
2016	2,810	\$28,033	4,918	\$71,567	3,057	\$38,993
2015
2014
2013
2012
2011
2010
2009
2008
2007
2006
2005
2004
2003
2002
2001
2000
1999
1998
1997
1996
1995
1994
1993
1992
1991
1990
1989
1988
1987

Section III: New York State Corporation and Business Taxes

Table 5	New York State Corporation and Business Taxes - Fiscal Years 1987-2016
Table 6	Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1987-2016
Table 7	Bank Tax Collections by Type of Bank - Fiscal Years 1987-2016
Table 8	Petroleum Tax Collections - Fiscal Years 1987-2016
Table 9	Article 13-A Petroleum Business Tax, Taxable Gallons Type of Fuel - Fiscal Years 1992-2016

Table 5: New York State Corporation and Business Taxes**Fiscal Years 1987-2016**

Fiscal Year	Business Corporations Arts. 9-A & 13	Corporations and Utilities Article 9	Banks 4/	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses 3/
2016	\$3,762,974,680	\$852,072,457	-\$128,954,818	\$1,303,091,620	\$1,123,850,625	\$0
2015	2,989,984,748	808,988,201	1,323,377,194	1,273,506,088	1,158,333,015	0
2014	3,245,068,919	865,740,666	888,317,222	1,198,971,648	1,154,509,474	0
2013	2,623,682,528	946,660,635	1,596,889,206	1,272,244,112	1,139,724,150	0
2012	2,723,756,221	877,001,368	1,162,709,401	1,182,469,683	1,100,356,460	0
2011	2,472,217,005	891,185,975	973,350,200	1,148,367,935	1,090,440,775	0
2010	2,144,540,068	914,180,505	1,173,263,065	1,270,400,168	1,103,546,119	0
2009	2,754,989,208	742,771,758	1,061,546,043	1,016,519,264	1,106,562,471	0
2008	3,445,977,721	677,652,388	880,001,086	1,006,367,546	1,155,337,012	0
2007	3,676,486,436	710,337,496	1,023,992,889	1,056,103,771	1,090,305,982	0
2006	2,664,784,193	681,403,810	841,801,141	914,967,149	1,145,694,651	0
2005	1,857,739,274	696,680,872	586,695,996	886,461,087	1,085,057,865	0
2004	1,481,877,771	771,311,608	285,949,624	844,946,050	1,052,378,772	0
2003	1,407,314,638	928,049,371	409,044,722	632,612,630	1,022,875,868	0
2002	1,514,982,214	1,051,209,792	495,762,142	592,273,235	1,002,480,867	0
2001	2,335,501,333	881,713,348	505,476,390	550,182,265	971,096,746	0
2000	1,938,615,891	1,485,692,169	525,509,443	589,860,870	1,004,930,719	0
1999	2,049,843,003	1,545,944,404	544,058,277	646,765,114	1,034,174,965	0
1998	2,081,162,932	1,575,327,215	707,323,587	615,038,655	978,623,103	0
1997	2,066,695,013	1,625,474,631	639,937,891	620,668,402	967,829,089	0
1996	1,820,586,116	1,575,376,822	634,663,073	671,419,539	1,007,739,250	0
1995	2,011,797,761	1,578,764,751	547,951,680	502,564,437	1,048,098,944	0
1994	1,948,061,911	1,665,119,183	850,734,348	619,312,612	1,145,845,238	0
1993	1,690,939,540	1,607,787,107	670,482,253	565,308,196	1,172,752,800	0
1992	1,671,185,226	1,484,394,604	565,819,270	540,738,537	928,811,743	0
1991	1,516,366,069	1,290,833,446	330,700,009	446,841,070	490,961,703	0
1990	1,292,576,635	1,029,293,642	425,082,656	415,076,423	216,579,767	0
1989	1,403,728,921	977,323,891	431,921,720	402,482,323	202,394,371	-1,124,466
1988	1,562,301,123	959,433,913	406,999,822	382,585,342	227,280,794	-1,118,209
1987	1,565,350,208	935,126,238	379,613,840	363,129,117	206,731,188	-1,275,273

1/ Includes Articles 33 and 33-A.

2/ Includes Petroleum Business taxes, Lubricating Oils tax (repealed in September, 1994), expired sections of Article 9, and negotiated settlements.

3/ Chapter 69 of the Laws of 1978 provided for the phase-out and repeal of Article 23 of the Tax Law. The tax rate was zero for 1981 and no tax was imposed on or after December 31, 1981.

4/ Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the Bank Tax.

Table 6: Article 9 - Corporation and Utilities Tax Collections**Fiscal Years 1987-2016**

Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e *	Section 186-f	Section 189
2016	\$852,072,457	\$25,108,451 a/	\$16,659,513	\$23,383,010	-\$6,946	-\$10,046,629 b/	\$175,675,300	\$435,954,772	\$185,344,986	\$0 d/
2015	808,988,201	26,511,684 a/	11,037,395	36,521,507	-308,811	6,346,854 b/	161,632,428	381,985,062	185,262,082	0 d/
2014	865,740,666	27,157,629 a/	22,691,549	44,874,108	-263,473	24,299,344 b/	162,733,769	400,361,429	183,886,311	0 d/
2013	946,660,635	31,503,526 a/	20,772,325	52,465,789	-641,185	27,073,090 b/	168,689,298	459,227,244	187,550,204	20,345 d/
2012	877,001,368	27,797,642 a/	19,349,612	47,036,785	-253,576	27,311,530 b/	150,743,725	410,399,855	194,615,796	0 d/
2011	891,185,975	28,933,254 a/	22,905,816	59,096,088	149,628	4,869,092 b/	143,025,221	438,419,388	193,787,489	0 d/
2010	914,180,505	25,244,032 a/	29,072,429	69,131,961	-252,648	26,665,954 b/	149,950,197	517,204,938	95,113,582	2,050,060 d/
2009	742,771,758	21,390,462 a/	26,118,071	63,586,794	-396,650	22,198,064 b/	111,611,713	487,174,412	---	11,088,892 d/
2008	677,652,388	23,737,924 a/	14,510,356	60,920,233	-494,792	37,809,565 b/	98,714,198	441,475,940	---	978,962 d/
2007	710,337,496	26,645,279 a/	14,468,493	71,020,797	36,716	33,079,971 b/	88,789,909	476,346,199	---	-49,868 d/
2006	681,403,810	28,106,715 a/	25,212,873	66,785,763	85,410	12,394,639 b/	60,798,121	487,993,259	---	27,030 d/
2005	696,680,872	28,376,802 a/	22,861,596	57,821,309	118,738	16,760,277 b/	134,878,230	432,540,962	---	3,322,960 d/
2004	771,311,608	27,662,147 a/	23,233,482	48,468,167	89,652	2,439,753 b/	195,191,556	466,477,856	---	7,748,995 d/
2003	928,049,371	25,997,793 a/	18,665,148	70,208,166	35,139	550,206 b/	360,175,334	435,834,702	---	16,582,883 d/
2002	1,051,209,792	24,060,636 a/	19,347,130	84,299,081	131,446	-4,093,091 b/	412,416,452	502,537,105	---	12,511,033 d/
2001	881,713,348	27,827,858 a/	32,572,233	68,764,262	233,194	-49,787,633	363,091,760	424,527,903	---	14,483,772 d/
2000	1,485,692,169	24,640,073 a/	29,724,235	90,260,310	95,121	189,435,929	540,785,924	585,583,365	---	25,167,213
1999	1,545,944,404	25,147,172 a/	35,734,411	84,601,555	109,527	190,153,009	615,255,351	567,584,601	---	27,358,779
1998	1,575,327,215	23,729,286 a/	36,646,614	106,830,534	163,090	196,339,730	682,994,256	504,278,439	---	24,345,266
1997	1,625,474,631	37,758,824 a/	30,958,539	81,670,023	213,744	188,269,387	311,789,944 c/	945,505,829 c/	---	29,308,343
1996	1,575,376,822	4,357,158	55,181,922	131,366,585	57,132	202,732,637	981,140,799 c/	175,168,027 c/	---	25,372,562
1995	1,578,764,751	5,355,480	46,307,434	158,219,786	231,368	217,379,810	1,130,525,853	---	---	20,745,020
1994	1,665,119,183	3,958,095	49,640,726	160,804,880	115,139	202,007,953	1,234,799,970	---	---	13,792,421
1993	1,607,787,107	2,766,023	32,800,613	156,073,750	94,331	214,746,984	1,189,909,523	---	---	11,395,882
1992	1,484,394,604	3,428,189	31,502,168	134,751,952	123,124	176,322,861	1,132,065,533	---	---	6,200,778
1991	1,290,833,446	3,044,079	57,802,308	148,622,308	202,535	190,080,576	891,081,640	---	---	---
1990	1,029,293,642	2,651,528	41,489,312	67,366,446	50,687	180,643,928	737,091,741	---	---	---
1989	977,323,891	2,268,418	34,013,473	75,379,386	78,838	155,890,322	709,693,454	---	---	---
1988	959,433,913	1,651,853	44,432,516	67,441,157	128,508	148,450,713	697,329,166	---	---	---
1987	935,126,238	1,026,112	57,409,174	64,194,900	-539,581	135,350,899	677,684,734	---	---	---

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Section 181 includes foreign corporation maintenance and licensing fees formerly reported under Article 9-A of the Tax Law.

b/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain tax payers with continuing statutory authority.

c/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

d/ Section 189 tax was gradually phased out through rate reductions that began in 2000 and was totally eliminated beginning January 1, 2005.

KEY: Article 9 imposes franchise taxes and fees on specialized corporations and public utilities:

Section 181 - Foreign Corporation License Fees

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 185 - Agricultural Co-operatives (capital basis and dividends)

Section 186 - Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services.

Section 186-f - Public Safety Communications Surcharge

Section 189 - Importers of Natural Gas (self use or consumption)

Table 7: Bank Tax Collections by Type of Bank

		Fiscal Years 1987-2016				
Fiscal Year		Commercial Banks		Other Commercial	Savings Banks & Savings and Loan Associations	Total
		Total	Clearing House			
2016	a/	-\$111,115,019	-\$581,979	-\$110,533,040	-\$17,839,799	-\$128,954,818
2015	a/	1,278,245,232	465,085	1,277,780,146	45,131,963	1,323,377,194
2014	a/	804,485,711	-20,132,893	824,618,603	83,831,512	888,317,222
2013	a/	1,614,233,903	33,115,517	1,581,118,387	-17,344,697	1,596,889,206
2012	a/	1,098,156,396	-35,806,489	1,133,962,884	64,553,006	1,162,709,401
2011		937,546,560	11,327,175	926,219,385	35,803,640	973,350,200
2010	a/	1,144,351,348	-3,365,174	1,147,716,522	28,911,717	1,173,263,065
2009		1,027,120,826	9,557,190	1,017,563,636	34,425,217	1,061,546,043
2008		857,361,056	23,456,904	833,904,152	22,640,030	880,001,086
2007	a/	999,046,647	-60,455,012	1,059,501,659	24,946,242	1,023,992,889
2006		802,150,123	170,038,383	632,111,739	39,651,018	841,801,141
2005		577,134,938	. . .	577,134,938	9,561,058	586,695,996
2004		280,629,277	. . .	280,629,277	5,320,346	285,949,624
2003		398,414,102	. . .	398,414,102	10,630,620	409,044,722
2002		486,577,188	. . .	486,577,188	9,184,954	495,762,142
2001		495,895,982	. . .	495,895,982	9,580,407	505,476,390
2000		515,527,816	. . .	515,527,816	9,981,627	525,509,443
1999		527,485,000	. . .	527,485,000	16,573,278	544,058,277
1998		700,344,217	. . .	700,344,217	6,979,370	707,323,587
1997	b/	637,448,699	. . .	637,448,699	2,489,192	639,937,891
1996		611,513,204	. . .	611,513,204	23,149,869	634,663,073
1995		486,101,969	. . .	486,101,969	61,849,711	547,951,680
1994		784,033,220	. . .	784,033,220	66,701,127	850,734,348
1993		569,241,110	. . .	569,241,110	101,241,143	670,482,253
1992		498,918,490	. . .	498,918,490	66,900,780	565,819,270
1991		270,646,880	. . .	270,646,880	60,053,129	330,700,009
1990		354,592,201	. . .	354,592,201	70,490,455	425,082,656
1989		349,703,107	. . .	349,703,107	82,218,613	431,921,720
1988		297,370,077	. . .	297,370,077	109,629,745	406,999,822
1987		272,676,838	. . .	272,676,838	106,937,002	379,613,840

a/ The category for clearing house banks was introduced to distinguish them from other commercial banks with the implementation of a new returns processing system late in fiscal year 2005-06. During that time and the following fiscal year, several payments were misclassified as received from clearing house banks. During fiscal year 2006-07, accounting adjustments corrected net revenue received by bank category in fiscal year 2005-06 and early fiscal year 2006-07 by moving payments from clearing house banks to other commercial banks. These adjustments resulted in negative net collections for clearing house banks for fiscal year 2006-07. Similar situations occurred in subsequent fiscal years.

b/ Amount for Savings Banks reflects a one-time adjustment for reclassifying a savings bank to a commercial bank.

Table 8: Petroleum Tax Collections

Fiscal Years 1987-2016									
Fiscal Year	Total	Article 9, Section 182 Oil Companies Gross Receipts 1/	Article 9, Section 182-a Oil Users Gross Receipts 2/	Article 9, Section 182-b Oil Companies Additional Gross Receipts 3/	Negotiated Settlements from Section 182 and Unitary Tax	Article 13-A Petroleum Businesses Gross Receipts 4/	Article 13-A Petroleum Businesses 4/ (cents per gallon)	Lubricating Oils 5/	
2016	\$1,123,850,625	\$0	\$0	\$0	\$0	\$0	\$1,123,850,544	\$81	
2015	1,158,333,015	0	0	0	0	0	1,158,332,330	685	
2014	1,154,509,474	0	0	0	0	0	1,154,508,614	860	
2013	1,139,724,150	0	0	0	0	0	1,139,721,573	2,577	
2012	1,100,356,460	0	0	0	0	736,006	1,099,618,354	2,100	
2011	1,090,440,434	0	0	0	0	-1,005	1,090,439,680	1,759	
2010	1,103,546,119	0	0	0	0	1,280	1,103,541,524	3,315	
2009	1,106,562,471	0	0	0	0	1,076	1,106,560,540	855	
2008	1,155,337,012	0	0	0	0	8,308	1,155,327,127	1,577	
2007	1,090,305,982	0	0	0	0	-555	1,090,304,340	2,197	
2006	1,145,699,979	0	0	0	0	0	1,145,697,782	2,197	
2005	1,085,057,865	0	0	0	0	7,422	1,085,047,955	2,488	
2004	1,052,378,772	0	0	0	0	-1,206	1,052,374,237	5,741	
2003	1,022,875,868	0	0	0	0	673,818	1,022,227,753	-25,702	
2002	1,002,480,867	0	-79,589	0	0	125,065	1,002,431,192	4,198	
2001	971,096,746	0	-1,133	0	0	61,129	971,027,157	9,593	
2000	1,004,930,719	0	59,368	0	0	148,977	1,004,711,854	10,521	
1999	1,034,174,965	0	1,217,548	0	0	-37,149	1,032,987,498	7,068	
1998	978,623,103	0	241,375	0	0	463,787	977,859,717	58,224	
1997	967,829,089	0	476,456	0	0	2,253,691	965,106,971	-8,028	
1996	1,007,739,250	0	333,203	0	0	2,744,962	1,004,218,006	443,079	
1995	1,048,098,944	0	-125,047	0	0	2,474,707	1,036,978,843	8,770,441	
1994	1,145,845,238	0	1,272,097	0	0	6,305,146	1,123,382,409	14,885,586	
1993 a/	1,172,752,800	0	370,909	0	0	-4,335,329	1,160,429,989	16,287,230	
1992	928,811,743	0	49,364	0	0	-3,414,197	917,170,988	15,005,588	
1991	490,961,703	0	383,190	0	0	218,868,445	265,483,452	6,226,616	
1990	216,579,767	0	2,191,588	0	0	214,388,179	. . .	. . .
1989	202,394,371	0	571,304	0	17,850,000	183,973,067	. . .	. . .
1988	227,280,794	-10,565	2,871,719	-468,830	53,723,948	171,164,522	. . .	. . .
1987	206,731,188	0	3,256,444	0	48,283,303	155,191,441	. . .	. . .

1/ Effective October 1, 1980. Expired December 31, 1982.

2/ Effective July 1, 1981. Terminated June 30, 1983.

3/ Effective January 1, 1983. Repealed June 30, 1983.

4/ Effective July 1, 1983. Restructured September 1, 1990.

5/ Effective September 1, 1990. Repealed September 1, 1994.

a/ Collections for the Article 13-A (cents per gallon) Tax include a one-time spin up of prepayments received through the Electronic Funds Transfer (EFT) process, first effective December 1, 1992.

Table 9: Article 13-A Petroleum Business Tax

**Taxable Gallons (000's) by Type of Fuel 1/
Fiscal Years 1992 - 2016**

Fiscal Year	Type of Fuel											
	Non-highway Diesel Fuel (distillate)							Residual Fuel				
	Motor Fuel	Aviation Gasoline	Highway Diesel Fuel	Total	Utility Use 2/	Non-utility Use 2/	Non-residential Heating/Cooling	Total	Utility Production of Electricity 2/	Non-utility Use 2/, 3/	Non-residential Heating/Cooling	Kero-Jet Fuel
2016	5,457,041	2,839	895,296	73,843	0	29,673	44,170	26,110	0	15,288	10,822	162,687
2015	5,416,372	2,641	812,891	98,659	0	37,182	61,477	66,911	0	48,602	18,309	166,839
2014	5,301,124	2,887	837,619	99,184	0	38,985	60,199	97,910	0	73,856	24,054	169,531
2013	5,281,481	3,105	870,178	76,163	0	26,953	49,210	74,546	0	50,529	24,017	165,719
2012	5,424,978	2,867	874,033	57,399	0	14,294	43,105	75,761	0	52,600	23,161	165,168
2011	5,620,997	2,952	888,687	71,819	0	17,170	54,649	148,543	0	114,664	33,879	149,797
2010	5,516,534	3,055	866,189	73,386	0	16,853	56,533	144,589	0	110,900	33,689	147,443
2009	5,452,897	3,153	870,762	96,237	0	29,885	66,352	397,354	0	357,123	40,231	172,625
2008	5,657,424	3,401	943,223	101,069	0	31,426	69,643	403,678	0	366,822	36,856	192,569
2007	5,558,729	3,445	931,019	109,158	0	33,987	75,171	629,365	0	589,108	40,257	172,774
2006	5,550,962	3,704	936,946	123,858	0	40,050	83,808	1,375,475	0	1,328,571	46,904	180,041
2005	5,714,974	3,668	932,031	139,998	0	45,078	94,920	1,402,224	0	1,349,301	52,923	188,646
2004	5,788,861	3,922	880,302	190,008	0	80,683	109,325	1,474,260	0	1,416,242	58,018	173,666
2003	5,719,216	4,127	849,770	171,832	0	65,293	106,539	1,023,517	0	961,849	61,668	185,723
2002	5,595,436	4,018	802,330	155,646	443	20,078	135,124	840,331	62,168	733,721	44,442	181,416
2001	5,483,651	5,528	886,664	185,733	1,920	183,813	b/	1,337,840	336,341	1,001,499	b/	197,246
2000	5,570,822	4,749	942,345	174,356	18,641	155,715	b/	923,993	479,999	443,994	b/	196,674
1999	5,581,397	5,542	866,910	159,979	27,554	132,425	b/	1,196,623	887,321	309,302	b/	170,618
1998	5,420,904	5,383	799,501	169,125	19,894	149,230	b/	762,274	501,058	261,215	b/	166,869
1997	5,338,948	4,546	765,439	187,901	17,067	170,834	b/	599,019	434,708	164,311	b/	175,213
1996	5,428,749	6,189	729,646	240,006	17,864	222,142	b/	904,847	691,179	213,668	b/	166,495
1995	5,273,928	6,800	700,575	229,250	18,276	210,974	b/	864,845	617,737	247,108	b/	178,888
1994	5,474,060	5,319	704,285	276,718	24,533	252,184	b/	1,444,756	1,087,501	357,256	b/	165,611
1993	5,431,801	6,459	669,864	261,970	15,296	246,675	b/	1,560,283	1,227,793	332,489	b/	169,992
1992	5,539,987	6,441	644,117	a/	a/	a/	a/	a/	a/	a/	a/	181,430

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed returns, related to collection periods, and are before audit adjustments and tax credits.

2/ Beginning January 1999, the non-utility category includes gallons used to generate electricity, which are not eligible for the Tax Law Section 301-d utility credit (i.e. gallons used by entities which are not subject to price regulation by the Public Service Commission). With the continuing deregulation of the State's electric sector, more gallonage used to generate electricity will no longer be eligible for the 301-d utility credit, and will be taxed as commercial gallons, and not as residual fuel or non-highway diesel fuel used in utility production of electricity.

3/ Non-utility use and utility use in production of exhaust steam.

a/ Data not available.

b/ Not applicable; new statutory category effective April 1, 2001.

Section IV: New York State Sales and Compensating Use, Excise and User Taxes and Fees

- Table 10** New York State Sales and Compensating Use, Excise and User Taxes and Fees - Fiscal Years 1987-2016
- Table 11** Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1987-2016
- Table 12** Alcoholic Beverage Tax Collections by Type - Fiscal Years 2006-2016
- Table 13** Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections - Fiscal Years 1987-2016
- Table 14** Highway Use Tax Collections - Fiscal Years 1987-2016

**Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees
Fiscal Years 1987-2016**

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/Tobacco Products 1/	Other 2/
2016	\$12,574,403,324	\$503,067,671	\$254,587,467	\$158,561,714	\$1,250,695,668	\$79,379,095
2015	12,263,327,571	486,955,124	250,882,350	140,399,617	1,313,729,105	77,413,084
2014	11,857,005,283	473,155,185	250,331,689	136,222,841	1,453,371,120	74,818,863
2013	11,346,313,952	492,463,547	246,240,057	145,008,287	1,550,588,946	70,897,555
2012	11,168,121,899	501,609,794	238,281,669	132,129,153	1,633,742,059	69,198,973
2011	10,856,940,409	516,145,002	229,718,722	129,162,478	1,617,245,593	64,072,060
2010	9,903,588,183	506,910,634	225,572,155	137,246,610	1,364,254,372	58,361,814
2009	10,373,713,322	503,937,210	205,908,299	140,907,045	1,340,325,929	52,924,830
2008	10,578,790,344	524,934,256	204,828,357	147,955,858	976,186,562	50,740,426
2007	10,194,179,453	513,389,957	194,295,542	152,670,034	984,666,804	50,153,516
2006	10,633,673,013	530,696,736	191,681,244	160,170,334	974,167,697	45,110,601
2005	10,572,931,594	529,773,648	184,893,893	151,393,467	978,933,497	44,362,206
2004	9,652,844,192	515,530,418	191,364,128	146,621,879	1,012,629,066	40,278,133
2003	8,471,206,723	543,780,765	179,762,383	146,839,396	1,119,910,405	40,984,780
2002	8,247,755,984	489,396,235	178,153,413	148,297,789	1,014,307,039	40,337,843
2001	8,408,828,635	510,324,370	179,346,278	155,075,065	1,023,770,324	43,223,200
2000	8,214,883,064	518,773,204	177,044,094	150,224,973	671,653,015	40,373,367
1999	7,646,928,787	502,319,551	182,778,004	168,666,521	666,700,438	57,050,648
1998	a/ 7,308,285,190	491,712,710	177,016,901	164,810,387	675,342,106	62,283,031
1997	a/ 7,060,391,379	471,508,471	193,091,731	157,314,191	667,063,120	60,422,860
1996	6,688,967,367	501,483,130	197,798,084	170,003,839	693,485,328	79,189,107
1995	6,578,632,778	484,961,968	209,043,566	189,160,560	726,543,794	122,177,077
1994	6,117,517,422	490,283,030	217,962,571	174,244,179	707,663,414	154,339,603
1993	b/ 6,041,346,276	525,249,734	229,266,039	152,245,445	554,775,712	150,120,120
1992	5,774,946,387	492,444,493	235,003,797	138,949,008	596,344,431	136,813,745
1991	5,524,082,626	505,106,866	236,145,576	115,534,698	606,215,085	89,906,694
1990	5,768,358,282	543,548,164	190,431,201	80,016,380	543,431,000	. . .
1989	5,524,768,913	488,729,646	144,575,616	78,746,246	381,099,271	. . .
1988	5,294,834,740	500,180,485	149,082,855	77,019,652	400,931,536	. . .
1987	4,899,714,169	495,922,469	156,400,434	68,854,607	406,235,403	. . .

1/ Includes Cigarette Retail License and Vending Machine Sticker Fees and Medical Marijuana.

2/ Includes Hotel/Motel Room Occupancy Tax (repealed September 1, 1994), Automobile Rental Tax, Petroleum Testing Fees, and Non-refillable Beverage Container Tax (repealed October 1, 1998).

a/ Collections for Alcoholic Beverage Tax includes a one-time spinup of prepayments received through the PromptTax program, first effective December 1, 1996, and repealed, April 1, 1997.

b/ Collections for Sales and Compensating Use Tax and Motor Fuel Tax include a one-time spinup of prepayments received through the PromptTax program, first effective December 1, 1992.

Table 11: Motor Fuel Tax**Net Collections and Taxable Gallons by Type of Fuel
Fiscal Years 1987-2016**

Fiscal Year	Net Collections			Taxable Gallons (000) 1/		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
2016	\$438,606,234	\$64,461,437	\$503,067,671	5,458,361	870,784	6,329,145
2015	428,615,217	58,339,907	486,955,124	5,420,003	787,309	6,207,312
2014	412,909,438	60,245,747	473,155,185	5,314,969	812,103	6,127,072
2013	427,048,964	65,414,583	492,463,547	5,285,614	847,162	6,132,776
2012	434,257,984	67,351,810	501,609,794	5,428,338	848,253	6,276,591
2011	446,236,449	69,908,552	516,145,002	5,625,102	866,252	6,491,354
2010	441,867,017	65,043,617	506,910,634	5,519,567	849,313	6,368,880
2009	436,922,709	67,014,501	503,937,210	5,457,467	858,008	6,315,475
2008	453,858,415	71,075,841	524,934,256	5,662,484	917,031	6,579,515
2007	445,171,948	68,218,009	513,389,957	5,564,169	912,735	6,476,904
2006	461,774,490	68,922,246	530,696,736	5,556,285	913,066	6,469,351
2005	463,469,457	66,304,191	529,773,648	5,720,769	906,547	6,627,316
2004	462,847,996	52,682,421	515,530,418	5,794,807	855,072	6,649,879
2003	478,745,263	65,035,502	543,780,765	5,725,978	825,603	6,551,581
2002	430,844,878	58,551,357	489,396,235	5,602,828	775,609	6,378,437
2001	448,770,548	61,553,821	510,324,370	5,490,630	851,544	6,342,174
2000	450,716,141	68,057,063	518,773,204	5,572,647	926,622	6,499,269
1999	442,577,430	59,742,120	502,319,551	5,585,511	820,201	6,405,712
1998	437,792,075	53,920,635	491,712,710	5,426,744	757,578	6,184,322
1997	421,669,083	49,839,388	471,508,471	5,339,561	719,592	6,059,153
1996	440,921,198	60,561,933	501,483,130	5,431,975	684,822	6,116,797
1995	425,413,021	59,548,947	484,961,968	5,278,709	657,425	5,936,134
1994	426,004,782	64,278,249	490,283,030	5,473,445	656,904	6,130,349
1993 a/	465,445,471	59,804,263	525,249,734	5,438,302	626,708	6,065,010
1992	438,687,552	53,756,941	492,444,493	5,524,187	619,579	6,143,766
1991	441,384,994	63,721,872	505,106,866	5,629,056	691,572	6,320,628
1990	475,381,273	68,166,891	543,548,164	5,662,398	813,761	6,476,159
1989	427,807,248	60,922,398	488,729,646	5,690,757	657,922	6,348,679
1988	451,105,702	49,074,783	500,180,485	5,776,710	502,654	6,279,365
1987	449,792,194	46,130,275	495,922,469	5,541,737	470,780	6,012,516

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed tax returns related to collection period. Collections include current liability plus assessments and delinquencies, less credits and refunds.

a/ Total collections include a one-time spin up of prepayments received through the PrompTax program, first effective December 1, 1992.

Table 12: Alcoholic Beverage Tax Collections by Type (Cont'd)
Fiscal Years 2007-2016

Beverage Type	GALLONS 1/				
	2007	2008	2009	2010	2011
Beer	319,270,119	325,241,196	324,751,359	325,523,860	322,123,660
Liquor - Total	25,065,031	26,640,223	26,785,382	27,491,659	27,930,725
Liquor over 24% alcohol	21,789,681	23,351,775	23,492,699	24,191,597	24,613,023
Liquor not over 24% alcohol	3,275,350	3,288,448	3,292,683	3,300,062	3,317,702
Wine - Total	56,417,783	57,932,819	59,650,642	59,737,806	61,145,765
Naturally sparkling	3,195,848	2,712,841	2,638,901	2,733,927	3,086,689
Artificially carbonated	45,203	47,729	65,146	83,974	83,949
Still	52,583,174	54,600,208	56,446,887	56,225,172	57,392,533
Cider	593,558	572,041	499,708	694,733	582,594
TOTAL	400,752,933	409,814,238	411,187,382	412,753,325	411,200,150

Beverage Type	GALLONS 1/				
	2007	2008	2009	2010	2011
Beer	\$35,119,713	\$35,776,532	\$35,722,649	\$43,952,085	\$45,097,312
Liquor - Total	148,511,824	158,596,335	159,513,852	164,029,625	166,786,019
Liquor over 24% alcohol	140,205,702	150,256,996	151,163,774	155,660,833	158,372,493
Liquor not over 24% alcohol	8,306,123	8,339,339	8,350,078	8,368,792	8,413,526
Wine - Total	10,590,022	10,880,076	11,216,211	16,639,152	18,191,032
Naturally sparkling	604,974	513,541	499,544	782,672	926,007
Artificially carbonated	8,557	9,035	12,332	23,963	25,185
Still	9,953,995	10,335,819	10,685,396	15,806,187	17,217,760
Cider	22,496	21,680	18,939	26,330	22,080
TOTAL	\$194,221,559	\$205,252,942	\$206,452,712	\$224,620,862	\$230,074,363

Reconciliations:

Prior period adjustments and administrative charges from N.Y. City Tax	\$73,983	-\$424,585	-\$544,413	-\$1,329,785	-\$360,854
Floor Taxes 3/	0	0	0	2,281,078	5,212
TOTAL NET COLLECTIONS	\$194,295,542	\$204,828,357	\$205,908,299	\$225,572,155	\$229,718,722

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

Table 12: Alcoholic Beverage Tax Collections by Type
Fiscal Years 2007-2016

Beverage Type	GALLONS 1/				
	2012	2013	2014	2015	2016
Beer	320,172,209	338,934,356	332,332,575	328,965,833	331,374,289
Liquor - Total	29,233,718	30,084,454	30,578,996	30,631,947	31,013,184
Liquor over 24% alcohol	25,862,592	26,735,748	27,413,017	27,564,684	28,044,106
Liquor not over 24% alcohol	3,371,126	3,348,706	3,165,979	3,067,263	2,969,078
Wine - Total	64,464,528	65,359,887	68,590,792	68,890,288	71,114,193
Naturally sparkling	3,381,107	3,520,082	3,768,603	3,965,831	4,225,175
Artificially carbonated	118,976	176,975	1,145,384	173,064	212,350
Still	60,214,299	60,589,083	61,418,652	61,073,919	62,341,074
Cider	750,145	1,073,746	2,258,153	3,677,474	4,335,594
TOTAL	413,870,455	434,378,696	431,502,362	428,488,068	433,501,666

Beverage Type	2012	2013	2014	2015	2016
Beer	\$44,824,109	\$47,450,810	\$46,526,560	\$46,055,217	\$46,392,401
Liquor - Total	174,961,853	180,523,321	184,417,825	185,143,383	187,979,230
Liquor over 24% alcohol	166,412,845	172,031,169	176,389,061	177,364,957	180,449,797
Liquor not over 24% alcohol	8,549,007	8,492,152	8,028,765	7,778,426	7,529,433
Wine - Total	19,142,745	19,326,537	19,985,376	19,703,220	20,197,899
Naturally sparkling	1,014,332	1,056,025	1,130,581	1,189,749	1,267,552
Artificially carbonated	35,693	53,093	343,615	51,919	63,705
Still	18,064,290	18,176,725	18,425,596	18,322,176	18,702,322
Cider	28,431	40,695	85,584	139,376	164,319
TOTAL	\$238,928,707	\$247,300,668	\$250,929,761	\$250,901,820	\$254,569,529

Reconciliations:

Prior period adjustments and administrative charges from N.Y. City Tax	-\$647,406	-\$1,060,685	-\$597,572	-\$19,470	\$17,967
Floor Taxes 3/	368	74	-500	0	-30
TOTAL NET COLLECTIONS	\$238,281,669	\$246,240,057	\$250,331,689	\$250,882,350	\$254,587,467

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

**Table 13: Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections
Fiscal Years 1987-2016**

Fiscal Year	Cigarette Tax Collections				Net Tobacco	Net Cigarette Licenses	Net Cigarette Stickers
	Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections			
2016	\$1,222,783,577	\$3,478,906	\$2,246,002	\$1,221,550,673	\$22,119,210	\$7,002,902	\$12,300
2015	1,257,916,444	3,596,054	6,713,713	1,261,034,103	45,661,183	7,023,620	10,200
2014	1,353,857,550	3,841,248	1,564,038	1,351,580,340	94,604,187	7,176,793	9,800
2013	1,442,587,858	4,105,059	13,279,888	1,451,762,687	91,255,918	7,557,460	12,881
2012	1,542,188,004	4,398,222	-8,422,273	1,529,367,509	102,625,863	1,725,773	22,913
2011	1,486,777,972	4,303,575	34,675,220	1,517,149,618	95,859,667	4,046,852	189,457
2010	1,292,592,688	3,754,871	-1,138,193	1,287,699,624	63,632,247	12,698,360	224,141
2009	1,259,788,547	3,705,229	33,214,054	1,289,297,371	48,367,726	2,510,413	150,419
2008	930,859,134	2,789,100	-1,178,764	926,891,270	46,598,440	2,633,151	63,702
2007	941,013,637	2,815,997	-650,719	937,546,920	44,314,179	2,710,981	94,724
2006	937,371,201	2,811,395	-2,602,118	931,957,689	39,373,048	2,744,237	92,723
2005	937,305,231	2,827,030	1,804,450	936,282,651	39,665,631	2,909,587	75,628
2004	969,859,655	2,967,242	2,283,827	969,176,240	40,419,425	2,987,857	45,545
2003	1,047,688,876	3,224,592	34,550,067	1,079,014,351	37,640,804	3,126,783	128,466
2002	991,896,604	3,099,115	241,507	989,038,996	21,909,885	3,233,654	124,504
2001	988,715,349	3,165,387	14,255,800	999,805,762	20,495,983	3,337,309	131,271
2000	649,298,794	2,144,024	955,513	648,110,283	20,140,644	3,269,308	132,780
1999	648,339,489	2,133,402	-1,757,810	644,448,276	18,837,618	3,276,883	137,661
1998	657,171,054	2,166,310	-2,802,921	652,201,824	19,898,873	3,095,290	146,119
1997	649,755,879	2,184,769	384,257	647,955,367	16,241,698	2,698,920	167,136
1996	679,408,433	2,277,360	216,007	677,347,081	13,221,382	2,725,898	190,967
1995	713,459,560	2,366,804	1,078,698	712,171,454	11,621,309	2,547,929	203,101
1994	693,158,878	2,490,244	2,976,712	693,645,346	11,207,615	2,565,799	244,654
1993	549,496,469	2,652,034	-2,921,163	543,923,271	8,092,575	2,460,176	299,690
1992	585,357,325	2,790,612	2,813,015	585,379,728	8,200,122	2,401,525	363,056
1991	600,481,699	2,936,229	-1,891,105	595,654,365	7,779,066	2,350,440	431,214
1990	539,991,181	3,130,229	581,269	537,442,221	5,988,778	...	...
1989	384,232,112	3,335,646	202,805	381,099,271	...	...	...
1988	402,696,431	3,484,741	1,719,846	400,931,536	...	...	...
1987	409,144,326	3,542,212	633,289	406,235,403	...	...	...

Table 14: Highway Use Tax Collections

Fiscal Year	Truck Mileage Tax			Fuel Use Tax 2/	Total Collections
	Tax	Certificates of Registration and Decal Fees 1/	Total		
2016	\$107,769,638	\$20,024,585	\$127,794,223	\$30,767,490	\$158,561,714
2015	102,806,709	6,087,737	108,894,446	31,505,171	140,399,617
2014	99,273,044	5,823,351	105,096,395	31,126,446	136,222,841
2013	98,110,840	15,026,717 *	113,137,558	31,870,730	145,008,287
2012	98,286,193	3,320,597	101,606,790	30,522,363	132,129,153
2011	98,125,313	2,816,024	100,941,337	28,221,141	129,162,478
2010	99,123,081	9,539,060 *	108,662,141	28,584,469	137,246,610
2009	106,235,194	2,168,191	108,403,386	32,503,659	140,907,045
2008	111,910,588	2,354,508	114,265,096	33,690,763	147,955,858
2007	111,980,750	4,485,930	116,466,680	36,203,355	152,670,034
2006	116,068,946	7,192,699 *	123,261,645	36,908,688	160,170,334
2005	115,412,992	3,748,878	119,161,870	32,231,597	151,393,467
2004	113,243,832	4,170,791	117,414,623	29,207,257	146,621,879
2003	113,398,285	6,702,614 *	120,100,899	26,738,496	146,839,396
2002	116,542,381	3,232,211	119,774,592	28,523,197	148,297,789
2001	122,261,219	4,183,185	126,444,403	28,630,662	155,075,065
2000	119,131,766	7,415,727 *	126,547,493	23,677,480	150,224,973
1999	140,370,698	3,830,729	144,201,427	24,465,094	168,666,521
1998	136,002,761	3,787,673	139,790,434	25,019,953	164,810,387
1997	133,054,966	6,151,522 *	139,206,488	18,107,703	157,314,191
1996	140,305,365	3,624,024	143,929,388	26,074,451	170,003,839
1995	153,059,612	4,166,117	157,225,730	31,934,830	189,160,560
1994	139,702,198	6,021,240 *	145,723,438	28,520,741	174,244,179
1993	124,256,705	2,837,592	127,094,297	25,151,147	152,245,445
1992	112,506,556	3,297,762	115,804,318	23,144,690	138,949,008
1991	87,503,078	5,509,510 *	93,012,588	22,522,110	115,534,698
1990	58,477,093	3,269,660	61,746,753	18,269,627	80,016,380
1989	56,889,907	3,500,357	60,390,264	18,355,982	78,746,246
1988	51,753,489	5,499,983 *	57,253,472	19,766,180	77,019,652
1987	46,407,101	2,829,405	49,236,506	19,618,101	68,854,607

* Reflects certificate of registration renewal collections.

1/ Beginning July 1, 2007, provisions requiring permits, tags, plates and stickers for motor vehicles subject to the highway use tax were replaced with a certificate of registration requirement. Effective January 1, 2013, decals are required for each vehicle required to have a certificate of registration.

2/ Includes Articles 21 and 21-A (IFTA), beginning April 1996.

Section V: New York State Property Transfer Taxes

Table 15 New York State Property Transfer Taxes - Fiscal Years 1987-2016

Table 16 Estate Tax Collections by County - Fiscal Year 2016

Table 17 Real Estate Transfer Tax Collections by County - Fiscal Year 2016

Table 15: New York State Property Transfer Taxes**Fiscal Years 1987-2016**

Fiscal Year	Estate	Gift 1/	Real Estate Transfer	Real Property Transfer Gains 2/
2016	\$1,520,710,841	\$81,270	\$1,163,059,805	\$9,459
2015	1,108,175,825	354,021	1,037,880,453	39,382
2014	1,238,278,860	42,139	911,351,843	-159,421
2013	1,014,028,574	833,507	756,354,761	209,151
2012	1,078,426,195	91,262	610,047,675	13,857
2011	1,218,067,936	1,179,608	580,100,733	-2,675
2010	863,975,206	2,402,083	493,049,478	-512,948
2009	1,162,591,665	2,655,213	701,163,664	85,623
2008	1,036,651,793	879,335	1,020,669,027	566,795
2007	1,063,341,531	-9,957,809	1,022,094,345	446,561
2006	854,836,117	1,998,214	938,144,770	939,367
2005	895,289,667	3,192,592	729,740,514	675,742
2004	732,294,754	3,709,425	510,442,500	3,715,217
2003	700,967,464	7,043,434	447,560,166	4,860,083
2002	761,392,171	6,296,660	370,624,821	4,712,643
2001	717,088,317	41,434,831	404,744,599	6,183,889
2000	975,172,135	79,497,183	340,230,022	14,824,249
1999	946,445,440	125,019,036	312,369,375	28,939,597
1998	919,361,137	102,846,765	229,631,947	32,630,635
1997	791,558,612	97,764,227	194,487,907	42,354,835
1996	678,698,495	120,627,799	181,611,530	105,909,273
1995	695,594,570	63,781,953	187,412,271	103,568,059
1994	720,241,557	79,162,639	162,556,227	92,621,600
1993	602,436,114	70,088,091	149,553,272	197,325,800
1992	666,389,299	81,249,700	140,167,102	142,920,098
1991	630,831,166	79,091,066	153,835,833	255,627,900
1990	492,653,485	32,943,687	175,794,552	395,978,255
1989	472,803,259	39,176,261	185,996,482	542,484,357
1988	437,168,454	22,658,779	186,396,706	549,226,141
1987	374,144,277	18,543,125	191,719,318	792,381,534

1/ Repealed effective January 1, 2000.

2/ Repealed effective June 15, 1996.

Table 16: Estate Tax Collections by County

County	Fiscal Year 2016		
	Gross Collections	Refunds	Net Collections
New York City Total	\$936,930,734	\$47,083,468	\$889,847,266
Bronx	8,996,342	828,576	8,167,766
Kings	53,204,615	3,620,715	49,583,900
New York	800,544,606	38,143,697	762,400,909
Queens	68,715,036	3,687,388	65,027,648
Richmond	5,470,135	803,092	4,667,043
Albany	6,474,990	535,863	5,939,127
Allegany	339,089	46,825	292,264
Broome	1,514,901	77,213	1,437,688
Cattaraugus	746,196	0	746,196
Cayuga	657,416	71,753	585,663
Chautauqua	755,068	87,912	667,156
Chemung	1,496,858	115,321	1,381,537
Chenango	450,462	0	450,462
Clinton	118,051	13,924	104,127
Columbia	1,227,821	135,241	1,092,580
Cortland	74,615	0	74,615
Delaware	416,979	46,359	370,620
Dutchess	8,607,331	210,824	8,396,507
Erie	24,330,745	844,430	23,486,316
Essex	474,951	41,974	432,977
Franklin	1,735,039	0	1,735,039
Fulton	282,620	0	282,620
Genesee	0	192,098	-192,098
Greene	44,002	0	44,002
Hamilton	625	0	625
Herkimer	2,961,423	21,751	2,939,672
Jefferson	396,251	199,518	196,733
Lewis	369,037	19,848	349,189
Livingston	423,810	64,355	359,455
Madison	624,035	2,638	621,397
Monroe	35,559,631	604,329	34,955,302
Montgomery	168,561	70,752	97,809
Nassau	138,092,262	10,600,042	127,492,220
Niagara	3,533,492	57,836	3,475,656
Oneida	2,307,153	344,231	1,962,922
Onondaga	6,562,739	442,604	6,120,135
Ontario	3,976,003	10,862	3,965,141
Orange	6,109,159	223,675	5,885,484
Orleans	661,400	62,496	598,904
Oswego	555,193	0	555,193
Otsego	1,386,559	90,159	1,296,400
Putnam	1,334,015	548,798	785,218
Rensselaer	886,947	27,841	859,106
Rockland	14,655,118	377,482	14,277,636
St. Lawrence	477,893	4,306	473,587
Saratoga	4,031,936	14,066	4,017,870
Schenectady	2,638,701	54,762	2,583,938
Schoharie	142,413	9,584	132,829
Schuyler	0	0	0
Seneca	92,821	9,872	82,949
Steuben	1,323,530	15,597	1,307,933
Suffolk	90,722,924	3,841,760	86,881,163
Sullivan	423,788	44,317	379,471
Tioga	565	0	565
Tompkins	2,792,809	68,787	2,724,022
Ulster	2,858,597	166,609	2,691,988
Warren	2,329,670	118,719	2,210,951
Washington	156,778	22,930	133,848
Wayne	0	78	-78
Westchester	114,912,141	5,853,366	109,058,774
Wyoming	191,100	0	191,100
Yates	220,000	13,899	206,101
Unclassified	80,466,417	975,418	79,490,999
Non-Resident	40,376,514	3,104,749	37,271,765
State Total	\$1,551,399,878	\$77,591,244	\$1,473,808,635

NOTE: Excludes \$29,396,610 of assessment collections and \$0 of collections from probate procedures.

Table 17: Real Estate Transfer Tax Collections by County**Fiscal Year 2016**

County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/	County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/
New York City, Total	80,196	\$794,335,648	Niagara	6,209	1,974,409
Bronx	7,033	\$20,124,913	Oneida	6,453	1,908,503
Kings	21,624	133,121,298	Onondaga	10,985	6,072,652
New York	21,040	560,354,435	Ontario	3,852	1,911,604
Queens	22,946	69,868,904	Orange	8,443	6,761,216
Richmond	7,554	10,866,098	Orleans	1,373	307,586
			Oswego	3,827	804,741
Albany	7,173	4,903,691	Otsego	2,392	776,013
Allegany	2,118	238,080	Putnam	2,270	2,507,325
Broome	4,777	1,866,191	Rensselaer	4,372	1,818,722
Cattaraugus	3,431	622,297	Rockland	6,179	7,883,302
Cayuga	2,774	766,954	St. Lawrence	3,851	702,385
Chautauqua	4,886	1,143,446	Saratoga	6,882	5,601,500
Chemung	2,436	729,770	Schenectady	4,366	2,091,387
Chenango	1,758	337,862	Schoharie	1,416	321,369
Clinton	2,488	782,589	Schuyler	835	209,342
Columbia	2,185	1,606,589	Seneca	1,058	396,868
Cortland	1,487	418,627	Steuben	3,806	718,233
Delaware	2,279	510,981	Suffolk	27,655	82,117,592
Dutchess	6,762	6,647,264	Sullivan	3,788	1,207,100
Erie	20,562	11,563,746	Tioga	1,288	281,521
Essex	2,016	934,342	Tompkins	2,206	1,278,035
Franklin	1,695	897,228	Ulster	5,399	2,957,384
Fulton	1,908	449,880	Warren	2,794	1,821,941
Genesee	1,653	541,288	Washington	2,239	632,948
Greene	2,454	977,148	Wayne	2,890	964,818
Hamilton	595	196,363	Westchester	13,306	59,069,480
Herkimer	2,185	550,981	Wyoming	1,273	288,741
Jefferson	3,572	1,141,559	Yates	1,138	451,790
Lewis	1,327	245,987			
Livingston	1,745	645,723	Total, All Counties	348,204	1,087,228,045
Madison	2,896	664,069			
Monroe	16,594	8,956,304	Unclassified by county 2/	---	74,674,053
Montgomery	1,948	330,116			
Nassau	19,762	50,384,813	Grand Total	348,204	\$1,161,902,098

1/ Includes a total of \$4,514 interest reported by thirty-two localities. Net amount is before refunds of \$703,093 paid but not allocated to localities.

2/ Reflects payments received directly by the Tax Department's Central Office.

NOTE: Data are estimated based on currently available information.

Section VI: New York State Other Taxes and Fees

Table 18 New York State Other Taxes and Fees -
Fiscal Years 1987-2016

Table 19 Pari-Mutuel Taxes and Fees Collections -
Fiscal Years 1987-2016

Table 18: New York State Other Taxes and Fees**Fiscal Years 1987-2016**

Fiscal Year	Pari-Mutuel Taxes & Fees 1/	Off-Track Betting Revenues 1/	Racing Admissions Tax	Boxing & Wrestling Exhibitions Tax	Hazardous Waste Assessments 2/	Waste Tire Management and Recycling Fees 2/	Wireless Communication Services Surcharges 3/	Returnable Beverage Container Deposits 2/	Tax Return Preparer Registration Fees	OGS Procurement Fees 4/
2016	\$15,628,638	\$4,688,884	\$554,316	\$870,892	\$1,793,516	\$27,667,921	\$0	\$102,685,143	\$801,689	\$0
2015	13,323,529	5,619,709	500,717	627,028	1,394,784	25,892,910	0	109,541,443	1,066,558	0
2014	14,341,468	7,078,220	349,683	645,311	2,378,535	26,916,772	0	104,928,825	1,426,304	0
2013	14,500,359	7,769,093	371,105	658,073	2,627,718	24,902,626	0	114,232,288	1,603,684	0
2012	14,056,791	8,305,217	354,855	412,840	7,104,253	23,573,063	0	103,643,145	1,145,441	17,402
2011	9,807,551	11,676,332	351,686	360,886	2,719,460	25,052,240	280	115,218,489	1,072,096	1,196,107
2010	8,112,164	14,360,074	340,222	350,185	1,786,259	22,264,071	97,373,003	47,537,947	1,345,869	745,245
2009	10,341,998	17,596,715	369,100	404,318	1,472,519	23,774,883	190,679,820	...	...	-1,562,893
2008	9,732,835	21,141,916	370,033	581,387	1,605,908	26,756,399	174,870,027	...	...	...
2007	8,166,787	19,920,113	364,485	307,317	-1,870,333	25,640,250	165,845,961	...	...	...
2006	6,560,885	22,306,909	556,081	473,616	5,270,640	26,728,990	152,049,512	...	...	...
2005	11,770,530	19,733,976	378,779	352,143	2,337,493	26,472,681	137,154,156	...	...	...
2004	12,851,306	23,215,767	344,374	225,578	2,373,894	9,829,914	129,938,203	...	...	...
2003	13,579,232	24,543,658	319,163	259,431	3,311,987	...	65,921,442	...	...	...
2002	13,523,999	24,509,973	285,497	387,704	6,015,734	...	...	...	...	...
2001	16,809,667	20,621,340	288,672	412,304	6,368,461	...	...	...	...	...
2000	19,842,096	24,356,609	299,123	1,238,290	10,830,304	...	...	...	...	...
1999	21,323,912	23,000,263	294,196	400,212	7,167,115	...	...	...	...	...
1998	22,381,265	24,306,669	310,235	638,821	8,594,040	...	...	...	...	...
1997	23,463,470	25,493,000	271,992	231,588	7,997,373	...	...	...	...	...
1996	27,149,313	25,426,667	309,964	181,861	7,637,189	...	...	...	...	...
1995	39,441,649	24,931,090	357,259	276,873	5,713,767	...	...	...	...	...
1994	43,672,756	30,832,507	398,786	262,586	8,413,875	...	...	...	...	...
1993	94,565,065	32,488,731	404,948	336,231	9,996,262	...	...	...	...	...
1992	50,034,696	34,710,859	437,747	258,458	9,139,198	...	...	...	...	...
1991	52,169,497	35,320,067	477,561	277,704	4,744,434	...	...	...	...	...
1990	51,240,392	35,872,504	471,235	341,893	5,408,979	...	...	...	...	...
1989	56,850,025	36,349,266	467,686	402,837	7,539,003	...	...	...	...	...
1988	68,950,805	36,505,747	553,233	415,075	5,608,415	...	...	...	...	...
1987	59,988,263	35,367,843	536,661	585,576	4,600,811	...	...	...	...	...

1/ Includes state commissions, state share of breakage and uncashed tickets.

2/ Imposed by the Environmental Conservation Law.

3/ Imposed by section 309 of the County Law. Repealed, Chapter 56, Laws of 2009 and repealed by Article 9, Section 186-f "Public Safety Communications Surcharge" (see Table 6).

4/ Imposed by the State Finance Law. Repealed, chapter 56, Laws of 2010.

Table 19: Pari-Mutuel Taxes and Fees Collections**Fiscal Years 1987-2016**

Fiscal Year	Flat Racing				New York Racing Association Fees	Harness Racing		
	Total, All Types	Total	Tax (Commissions & Breakage)	Uncashed Tickets 1/		Total	Tax (Commissions & Breakage)	Uncashed Tickets 1/
2016	\$15,628,638	\$13,913,469	\$11,423,068	\$2,490,402	\$0	\$1,715,169	\$1,070,405	\$644,764
2015	13,921,810	12,456,407	12,427,644	28,763	0	1,465,403	867,122	598,281
2014	14,341,468	13,036,917	11,039,075	1,997,842	0	1,304,551	594,131	710,420
2013	14,500,359	13,237,193	11,407,288	1,829,904	0	1,263,166	593,127	670,039
2012	14,056,791	13,090,424	10,902,624	2,187,799	0	966,367	588,576	377,792
2011	9,807,551	8,795,625	7,355,022	1,440,603	0	1,011,926	660,791	351,134
2010	8,112,164	7,074,248	6,710,290	363,958	0	1,037,916	669,117	368,799
2009	10,341,998	9,105,200	7,602,117	1,503,083	0	1,236,798	588,950	647,848
2008	9,732,835	8,397,068	8,286,845	110,224	0	1,335,766	672,203	663,563
2007	8,166,787	7,350,592	7,152,192	198,400	0	816,195	450,154	366,041
2006	6,560,885	5,867,372	5,736,159	131,214	0	693,513	258,129	435,385
2005	11,770,530	10,868,849	9,257,129	1,611,720	0	901,681	426,111	475,571
2004	12,851,306	11,486,157	9,998,839	1,487,318	0	1,365,149	796,291	568,858
2003	13,579,232	12,228,990	10,559,441	1,669,549	0	1,350,242	803,245	546,997
2002	13,523,999	12,120,395	10,525,233	1,595,162	0	1,403,604	851,652	551,952
2001	16,809,667	15,527,481	14,152,393	1,375,088	0	1,282,186	750,388	531,798
2000	19,842,096	18,454,978	17,218,607	1,236,372	0	1,387,118	794,324	592,794
1999	21,323,912	19,830,365	18,643,213	1,187,152	0	1,493,547	923,351	570,196
1998	22,381,265	20,827,551	19,329,143	1,322,408	176,000	1,553,714	1,013,436	540,278
1997	23,463,470	21,723,759	20,417,526	1,174,233	132,000	1,739,710	1,075,835	663,875
1996	27,149,313	25,204,118	23,984,922	1,219,196	0	1,945,195	1,219,508	725,687
1995	39,441,649	35,480,652	34,306,005	1,142,172	32,475	3,960,997	2,817,028	1,143,968
1994	43,672,756	39,670,293	37,984,916	1,478,899	206,478	4,002,463	3,629,456	373,006
1993	94,565,065	89,393,040	39,731,688	1,761,094	47,900,258	5,172,025	4,726,527	445,499
1992	50,034,696	44,587,602	43,093,441	1,494,161	0	5,447,094	5,042,574	404,520
1991	52,169,497	46,008,625	43,602,832	1,605,793	800,000	6,160,872	5,594,069	566,803
1990	51,240,392	44,679,518	43,173,187	1,506,331	0	6,560,874	6,101,342	459,532
1989	56,850,025	47,702,528	44,523,065	1,487,463	1,692,000	9,147,497	8,634,110	513,387
1988	68,950,805	51,786,269	46,781,883	1,625,082	3,379,304	17,124,536	16,485,889	638,647
1987	59,988,263	49,580,361	45,676,802	1,525,136	2,378,423	10,316,008	9,698,571	617,437
Quarter Horse Racing								
Fiscal Year	Total	Tax (Commissions & Breakage)	Uncashed Tickets					
1988	\$40,000	\$9,000	\$31,000					
1987	91,894	91,894	0					

1/ Uncashed tickets represents the value of winning mutuel tickets not cashed by ticket holders prior to April first of the year following the year of their purchase, as reported and paid to the Department of Taxation and Finance by racing facility operators.

Section VII: Local Taxes Collected by New York State

- Table 20** Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1987-2016
- Table 21** Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2015 and 2016
- Table 22** Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2016
- Table 23** Mortgage Tax Collections by County— State Fiscal Year 2016
- Table 24** MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1987-2016
- Table 25** Components of City of New York Personal Income Tax Collections - State Fiscal Years 1987-2016
- Table 26** Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1987-2016

Table 20: Local Taxes Collected by the Department of Taxation and Finance
State Fiscal Years 1987-2016

Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	MTA Auto Rental	MCTD Mobility Tax 5/	MCTD Taxicab and Hail Vehicle Rides	Stock Transfer Tax 4/	Yonkers Personal Income Tax	New York City		
									Personal Income Tax	Alcoholic Beverage Tax	1 Cent Tax on Leaded Motor Fuel
2016	\$15,886,914,132	\$1,563,260,120	\$1,039,707,026	\$46,331,298	\$1,329,030,555	\$73,146,414	\$13,355,185,947	\$51,648,300	\$11,045,852,993	\$25,264,075	\$0
2015	15,255,905,205	1,365,719,749	1,031,946,595	44,798,171	1,293,779,322	82,263,280	5,592,634,840	46,140,430	10,203,362,194	24,293,890	0
2014	14,829,812,949	1,204,046,629	989,975,437	43,663,128	1,226,390,688	85,189,872	6,116,244,642	39,521,903	9,906,239,527	25,060,911	0
2013	14,237,157,416	995,923,073	997,950,701	41,443,631	1,227,296,680	82,945,532	12,052,025,875	40,461,089	8,527,469,901	24,962,178	0
2012	13,728,199,323	745,655,587	951,459,246	39,563,648	1,398,051,669	86,849,451	14,459,838,462	34,859,663	8,116,455,150	23,409,345	0
2011	13,135,791,486	670,433,033	827,753,140	35,003,968	1,382,059,070	81,141,381	13,837,479,182	26,196,864	7,024,338,947	23,606,212	0
2010	12,029,998,452	647,026,492	885,778,731	24,502,309	1,251,249,983	12,835,440	14,471,463,684	26,396,717	6,586,210,459	23,644,992	0
2009	12,364,108,414	946,593,118	851,842,650	. . .	. . .	. . .	15,991,810,068	32,648,187	8,311,727,175	23,350,749	0
2008	12,544,717,000	1,970,285,582	982,507,474	. . .	. . .	. . .	16,313,860,949	29,801,389	8,237,774,026	22,745,653	0
2007	11,853,347,578	2,338,182,261	962,304,241	. . .	. . .	. . .	13,419,216,071	31,458,276	7,905,566,069	23,520,992	0
2006	11,623,101,651	2,257,612,966	766,218,469	. . .	. . .	. . .	11,593,533,764	15,558,273	6,945,236,727	22,730,618	0
2005	10,795,794,534	1,849,614,466	571,373,885	. . .	. . .	. . .	11,549,250,124	10,429,004	6,199,262,293	21,960,342	0
2004	9,877,133,339	1,353,088,686	484,084,189	. . .	. . .	. . .	10,605,122,527	9,492,055	5,163,560,482	22,631,831	0
2003	9,131,663,433	980,137,143	509,447,146	. . .	. . .	. . .	9,288,841,525	9,235,686	4,529,149,364	21,929,482	0
2002	8,773,367,299	859,526,426	483,327,676	. . .	. . .	. . .	6,682,575,506	10,513,710	5,114,230,060	21,610,935	0
2001	8,979,484,902	673,932,283	563,267,114	. . .	. . .	. . .	7,631,765,383	13,295,786	5,567,959,406	21,533,729	0
2000	8,399,323,403	693,759,223	586,806,747	. . .	. . .	. . .	7,494,935,815	21,611,618	5,638,883,347	21,308,643	0
1999	7,800,423,602	665,430,851	547,005,180	. . .	. . .	. . .	6,782,443,468	23,882,389	5,488,299,956	19,346,531	0
1998	7,468,341,106	416,859,269	600,671,798	. . .	. . .	. . .	5,572,567,976	22,046,358	4,881,050,596	21,845,272	0
1997	7,203,206,441	337,141,945	560,232,356	. . .	. . .	. . .	4,104,580,775	23,235,909	4,220,683,090	20,371,691	1,956
1996	6,845,251,849	282,240,657	523,039,298	. . .	. . .	. . .	3,595,094,985	22,735,763	3,730,418,074	22,246,484	1,355
1995	6,650,965,639	330,251,180	432,420,866	. . .	. . .	. . .	3,003,612,181	23,812,281	3,592,291,403	21,129,437	10,348
1994	6,222,727,842	326,794,225	550,743,721	. . .	. . .	. . .	2,935,823,760	25,933,493	3,576,575,521	21,904,184	47,390
1993 a/	5,942,594,755	311,144,280	472,406,461	. . .	. . .	. . .	2,365,933,800	23,366,531	3,569,799,292	21,833,672	4,134
1992	5,485,236,213	260,479,670	488,135,829	. . .	. . .	. . .	2,210,761,060	25,827,582	3,022,661,824	22,780,462	5,876
1991	5,486,273,233	298,725,267	345,861,195	. . .	. . .	. . .	1,706,615,076	22,377,215	2,655,237,450	24,088,215	-4,746
1990	5,443,574,284	359,609,525	311,896,453	. . .	. . .	. . .	1,610,760,964	22,724,365	2,586,655,368	24,781,367	2,793
1989	5,129,956,272	454,702,568	307,548,713	. . .	. . .	. . .	1,375,278,554	20,748,393	2,263,429,491	25,572,289	107,017
1988	4,928,692,228	464,048,329	338,324,047	. . .	. . .	. . .	1,755,983,416	23,384,344	2,238,543,856	26,023,420	382,300
1987	4,574,810,374	497,587,070	329,646,124	. . .	. . .	. . .	1,527,383,132	17,445,655	2,000,192,121	27,090,311	936,162

1/ Includes Municipal Assistance Corporation (MAC) and New York City through fiscal year 2009.
2/ Amount paid to county treasurers.
3/ Tax Articles 9, 9-A, 32 and 33.
4/ All receipts are eligible for 100% rebate.
5/ For tax years beginning on or after January 1, 2015, MCTMT payments are combined with personal income tax payments
a/ Collections for Local Sales and Use Taxes include a one-time spin up of prepayments received through the PrompTax program beginning December 1, 1992.

**Table 21: Local Taxes Collected by the Department of Taxation and Finance
State Fiscal Years 2015 and 2016**

Tax	2015	2016	Percent Change
Sales and Use Taxes 1/	\$15,255,905,205	\$15,886,914,132	4.1
Mortgage Recording Tax			
(Amount Paid to County Treasurers Only)	1,365,719,749	1,563,260,120	14.5
Metropolitan Transportation Authority (M.T.A.) Surcharge			
(Articles 9-A, 9, 32 and 33)	1,031,946,595	1,039,707,026	0.8
Metropolitan Commuter Transportation District Auto Rental Tax	44,798,171	46,331,298	3.4
Metropolitan Commuter Transportation District Mobility Tax	1,293,779,322	1,329,030,555	2.7
Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Ride Tax	82,263,280	73,146,414	-11.1
Stock Transfer Tax			
(All eligible for rebate; all proceeds to New York City)	5,592,634,840	13,355,185,947	138.8
New York City			
Alcoholic Beverage Tax	24,293,890	25,264,075	4.0
Personal Income Tax	10,203,362,194	11,045,852,993	8.3
Motor Fuel Tax	0	0	NA
Yonkers Personal Income Tax	46,140,430	51,648,300	11.9
Total Local Taxes	\$34,940,843,677	\$44,416,340,860	27.1

1/ See also Table 22, which shows distributions rather than collections for localities.

Table 22: Sales and Compensating Use Tax

State Collections and Local Tax Distributions	
State Fiscal Year 2016	
Taxing Jurisdiction	Net Distribution
New York State	\$12,782,651,496
Local, Total	\$15,549,110,516
New York City	7,166,120,360
Metropolitan Commuter Transportation District 1/	609,943,448
All Other Localities, Total	7,773,046,708
Sales and Use Tax, Total	7,655,325,449
Counties	7,399,257,036
Cities 2/	256,069,033
Special Local Taxes on Selected Commodities and Services, Total	93,465,077
Consumer Utility Tax, Total	36,307,596
Cities	1,417,217
City School Districts	34,890,379
Other Special Local Taxes on Selected Commodities and Services, Total	81,413,663
Total, All Taxing Jurisdictions	\$28,331,762,012

NOTES:

Detailed distributions to all other localities appear on the following pages

Net distributions are after subtracting administrative charges and are generally based on taxes collected during the preceding month.

See New York State and Local General Sales and Compensating Use Tax Rates Publication 718_A at

www.tax.ny.gov/pubs_and_bulls/publications/pub_numeric_list.htm

1/ An additional sales and use tax imposed in the Metropolitan Commuter Transportation District including

New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester

2/ Includes tax distributions of \$9,044 to cities that no longer impose a tax.

Table 22: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2016	
Taxing Jurisdiction	Net Distribution
Counties (57 impose tax). Total	\$7,399,257,036
Albany	251,654,489
Allegany	19,295,060
Broome	119,069,475
Cattaraugus	35,848,900
Cayuga	33,593,689
Chautauqua	55,020,410
Chemung	56,347,212
Chenango	20,363,423
Clinton	50,611,321
Columbia	35,395,890
Cortland	27,752,736
Delaware	19,716,747
Dutchess	174,413,076
Erie	728,267,106
Essex	27,139,896
Franklin	20,830,050
Fulton	19,161,401
Genesee	37,712,927
Greene	29,599,267
Hamilton	3,841,352
Herkimer	30,830,829
Jefferson	69,526,293
Lewis	11,664,383
Livingston	30,401,040
Madison	25,665,898
Monroe	454,338,060
Montgomery	27,284,552
Nassau	1,105,153,156
Niagara	117,012,927
Oneida	128,650,761
Onondaga	337,055,177
Ontario	78,825,740
Orange	264,403,013
Orleans	15,440,560
Oswego	41,063,712
Otsego	35,366,942
Putnam	54,664,294
Rensselaer	79,321,380
Rockland	198,324,313
St. Lawrence	54,770,397
Saratoga	114,479,107
Schenectady	93,846,356
Schoharie	13,747,968
Schuyler	10,371,954
Seneca	23,465,431
Steuben	52,724,975
Suffolk	1,313,607,815
Sullivan	36,613,049
Tioga	19,741,233
Tompkins	48,332,520
Ulster	108,655,053
Warren	50,138,077
Washington	20,056,168
Wayne	41,015,618
Westchester	499,585,528
Wyoming	16,592,784
Yates	10,885,547

Table 22: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2016	
Taxing Jurisdiction	Net Distribution
Cities, Total	\$256,068,413
Cities (20 impose tax), Total	256,059,369
Auburn	8,463,095
Corning	178,290
Glens Falls	2,866,936
Gloversville	3,440,675
Hornell	134,846
Ithaca	10,608,346
Johnstown	3,547,067
Mount Vernon	18,417,280
New Rochelle	27,578,446
Norwich	1,517,094
Olean	4,281,315
Oneida	4,548,545
Oswego	13,038,754
Rome	6,949,164
Salamanca	574,657
Saratoga Springs	11,643,025
Utica	9,530,978
White Plains	50,019,018
Yonkers	49,697,070
Yonkers Special	29,024,767
Cities No Longer Imposing Tax (4), Total	9,044
Batavia	1,069
Canandaigua	1,294
Geneva	6,674
Oadensburg	8
Special Local Taxes on Selected Commodities and Services, Total	93,465,077
Consumer Utility Tax, Total	36,307,596
Cities (2 impose tax), Total	1,417,217
Newburgh	1,152,453
Port Jervis	264,765
City School Districts (25 impose tax), Total	34,890,379
Albany	4,031,365
Batavia	758,011
Cohoes	555,775
Glen Cove	1,459,155
Gloversville	546,143
Hornell	258,137
Hudson	613,889
Johnstown	416,328
Lackawanna	525,016
Long Beach	1,654,161
Middletown	1,575,784
Mt. Vernon	2,577,175
New Rochelle	3,374,862
Newburgh	1,970,898
Niagara Falls	1,830,930
Oadensburg	395,188
Peekskill	880,650
Rensselaer	351,753
Rye	390,748
Schenectady	2,080,395
Troy	1,526,609
Utica	1,717,377
Watertown	1,166,672
Watervliet	439,910
White Plains	3,793,448

Table 22: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2016	
Taxing Jurisdiction	Net Distribution
Other Special Local Taxes on Selected Commodities and Services, Total	81,413,663
Hotel Occupancy Tax	
Convention Center Development Corporation 3/	45,714,603
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax	
Lockport	2,246,520
Hotel Occupancy and Restaurant Meals Tax	
Long Beach	2,358,288
Passenger Car Rental Tax	
Metropolitan Transportation Authority Aid Trust Account	24,256,182
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax	
Niagara Falls	6,838,070

3/ A hotel unit tax in the amount of \$1.50 per unit per day imposed on every occupancy of unit in a hotel within New York City.

Table 23: Mortgage Tax Collections by County (Cont'd)**State Fiscal Year 2016
(ALL PROCEEDS RECEIVED BY LOCALITIES)**

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Local Tax 4/	Net Amount Paid to County Treasurers 5/
New York City, Total	78,441	\$1,657,539,988	\$228,064,279	\$135,564,131	\$55,423,546	\$852,624,582	\$1,181,731,898
Bronx	6,547	83,628,628	11,618,390	6,974,453	2,664,958	42,716,594	62,304,307
Kings	25,844	401,007,412	55,494,396	28,496,861	17,566,032	205,878,535	244,080,238
New York	12,145	867,427,778	119,033,503	83,060,884	17,539,532	446,609,304	646,581,599
Queens	23,231	245,560,171	34,121,755	15,299,065	12,824,936	125,308,435	183,207,250
Richmond	10,674	59,915,998	7,796,235	1,732,868	4,828,087	32,111,714	45,558,503
Albany	8,930	18,272,034	3,574,488	2,919,437	...	3,759,594	11,279,229
Allegany	980	602,707	119,122	117,705	...	...	270,306
Broome	4,741	4,489,669	...	825,711	...	1,084,480	3,253,242
Cattaraugus	1,737	1,674,328	285,458	275,843	...	317,324	951,519
Cayuga	2,310	1,996,269	458,023	408,870	...	...	1,009,450
Chautauqua	3,000	3,149,134	578,366	575,485	...	639,693	1,918,783
Chemung	2,316	1,954,227	...	508,425	...	...	1,280,802
Chenango	1,115	709,035	...	169,446	...	...	539,589
Clinton	1,835	2,150,520	478,983	467,913	...	...	1,017,919
Columbia	1,932	3,741,732	...	666,421	...	1,497,496	2,995,815
Cortland	1,306	1,048,994	...	211,368	...	267,074	801,223
Delaware	1,075	1,204,484	295,418	283,640	...	...	625,126
Dutchess	9,045	14,348,110	4,033,962	1,013,847	1,975,443	...	7,024,725
Erie	27,049	34,013,749	8,091,616	2,295,707	5,845,926	...	17,237,718
Essex	1,101	1,816,530	347,809	339,592	...	368,101	1,104,316
Franklin	1,145	1,292,272	309,808	295,122	...	...	653,732
Fulton	1,333	1,079,474	261,583	239,698	...	...	575,890
Genesee	1,651	1,576,617	278,069	261,213	...	309,125	927,335
Greene	1,538	2,870,726	...	525,886	...	1,131,130	2,261,230
Hamilton	274	322,949	...	71,933	...	83,672	251,017
Herkimer	1,595	1,289,803	...	243,101	...	332,975	998,924
Jefferson	3,156	2,407,098	...	646,538	...	...	1,600,120
Lewis	956	668,909	...	124,231	...	176,559	529,677
Livingston	1,754	1,588,151	387,365	352,081	...	...	845,430
Madison	2,000	1,437,756	...	399,381	...	...	1,026,374
Monroe	23,754	25,492,452	6,095,865	5,343,020	...	...	13,212,355

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

Table 23: Mortgage Tax Collections by County

State Fiscal Year 2016 (ALL PROCEEDS RECEIVED BY LOCALITIES)							
County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Local Tax 4/	Net Amount Paid to County Treasurers 5/
Montgomery	823	465,655	...	128,842	...	...	311,009
Nassau	33,060	76,351,847	21,786,046	2,740,555	13,374,539	...	37,421,991
Niagara	4,570	4,768,289	1,056,211	1,046,113	...	...	2,286,811
Oneida	4,785	4,872,740	1,131,434	939,398	...	...	2,454,841
Onondaga	12,408	12,918,762	3,089,430	2,680,458	...	...	6,630,022
Ontario	3,564	4,015,355	972,485	928,616	...	...	2,074,699
Orange	6,787	11,959,209	3,302,508	696,433	1,925,296	...	5,744,787
Orleans	803	507,946	103,041	96,072	...	...	234,246
Oswego	2,626	1,815,771	408,200	328,618	...	...	916,953
Otsego	1,231	920,991	...	281,064	...	...	630,513
Putnam	1,984	4,132,428	1,091,559	105,918	774,843	...	1,896,094
Rensselaer	4,168	4,996,021	986,321	795,318	...	1,061,527	3,187,382
Rockland	5,424	17,754,950	3,918,785	591,607	2,683,109	3,390,344	10,139,993
St. Lawrence	2,116	1,111,601	...	279,767	...	...	703,980
Saratoga	6,752	12,952,216	3,263,375	2,783,930	...	...	6,817,618
Schenectady	3,380	5,071,759	985,382	786,730	...	1,055,726	3,167,171
Schoharie	648	512,602	...	107,351	...	134,093	402,237
Schuyler	487	473,963	112,146	90,351	...	...	239,415
Seneca	714	653,031	158,782	145,646	...	...	348,603
Steuben	2,085	2,177,716	404,367	321,654	...	444,623	1,332,355
Suffolk	29,138	92,282,091	26,050,999	3,013,418	16,875,858	...	44,666,138
Sullivan	1,280	2,006,264	...	455,114	...	496,127	1,483,247
Tioga	988	566,760	...	134,944	...	...	350,011
Tompkins	2,476	3,109,862	750,112	583,916	...	...	1,573,360
Ulster	3,667	3,631,581	...	1,050,769	...	...	2,449,535
Warren	1,943	3,972,162	779,595	731,569	...	819,772	2,458,702
Washington	1,256	1,109,877	271,394	243,504	...	...	593,854
Wayne	2,303	2,340,372	446,346	386,267	...	497,515	1,487,633
Westchester	20,733	81,138,677	17,574,041	3,209,335	11,287,608	15,052,455	48,288,962 a/
Wyoming	851	837,193	135,515	133,807	...	147,403	447,387
Yates	651	771,645	...	162,685	...	188,226	564,680
Total, All Counties	349,770	\$2,148,937,051	\$342,438,286	\$181,125,515	\$110,166,167	\$885,879,617	\$1,447,227,971

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

a/ Includes city of Yonkers local tax: \$3,256,778

Table 24: MTA Surcharge on Business Taxes by Tax Type (Cont'd)
State Fiscal Years 1987-2016

Fiscal Year	Total, All Articles	Total, Article 9	Article 9					
			Section 183	Section 184	Section 186	Section 186-a	Section 186-e *	Section 189
2016	\$1,039,707,026	\$107,124,810	\$1,846,321	\$7,155,354	-\$4,216,157 a/	\$27,098,653	\$75,240,640	\$0 c/
2015	1,031,946,595	103,266,659	1,563,779	7,756,741	4,562,767 a/	20,913,961	68,469,409	0 c/
2014	989,975,437	115,250,180	1,474,426	20,697,967	3,707,364 a/	20,920,473	68,449,950	0 c/
2013	997,950,701	134,994,987	2,069,649	21,574,193	4,816,152 a/	20,239,177	86,295,816	0 c/
2012	951,459,246	113,474,521	997,900	14,277,903	4,781,361 a/	20,608,750	72,808,607	0 c/
2011	827,753,140	115,512,373	2,388,496	7,368,115	1,179,658 a/	17,792,957	86,783,148	0 c/
2010	885,778,731	133,747,242	4,974,668	16,748,441	3,336,727 a/	18,060,032	90,307,512	319,864 c/
2009	851,842,650	119,583,735	3,061,594	15,927,536	4,696,125 a/	15,860,514	78,238,478	1,799,488 c/
2008	982,507,474	122,921,598	-1,816,874	12,447,545	4,694,135 a/	13,963,837	93,632,956	0 c/
2007	962,304,241	109,186,662	4,547,778	13,043,911	6,890,910 a/	13,138,018	71,566,045	0 c/
2006	766,218,469	149,446,232	9,474,279	41,473,933	1,796,790 a/	9,401,395	87,299,457	379 c/
2005	571,373,885	129,013,405	1,414,537	13,669,027	2,845,016 a/	17,742,167	93,153,423	189,234 c/
2004	484,084,189	109,765,361	-152,517	14,197,321	366,724 a/	30,096,812	64,671,856	585,165 c/
2003	509,447,146	160,057,004	3,486,616	10,129,805	707,246 a/	47,820,436	96,705,627	1,207,274 c/
2002	483,327,676	162,788,157	2,696,660	12,917,301	-431,248 a/	59,867,951	87,099,183	638,310 c/
2001	563,267,114	121,903,102	812,011	8,046,701	-4,692,048	40,931,996	76,339,099	465,342 c/
2000	586,806,747	203,196,939	2,866,808	8,540,260	18,334,056	96,003,622	76,730,499	721,694
1999	547,005,180	173,437,910	1,867,568	9,757,139	19,736,464	68,363,340	73,065,675	647,725
1998	600,671,798	188,864,579	4,074,141	9,750,825	25,479,532	82,923,273	66,076,334	560,474
1997	560,232,356	160,003,381	3,489,098	5,478,076	17,825,075	21,845,187 b/	110,635,157 b/	730,788
1996	523,039,298	180,324,960	3,608,231	14,134,075	26,098,996	113,734,046 b/	22,583,255 b/	166,356
1995	432,420,866	126,055,876	3,719,168	10,759,913	18,458,757	92,765,073	...	352,965
1994	550,743,721	156,193,556	3,271,635	10,392,338	23,795,166	118,516,650	...	217,767
1993	472,406,461	138,385,296	2,894,458	8,852,615	19,942,804	106,471,949	...	223,470
1992	488,135,829	134,305,927	4,466,670	9,839,098	18,478,901	101,371,022	...	150,236
1991	345,861,194	109,931,691	4,647,773	8,315,441	17,573,845	79,394,632	...	...
1990	311,896,452	107,348,837	3,924,173	8,149,818	20,043,657	75,231,189	...	...
1989	307,548,713	90,964,841	3,970,301	8,809,811	13,718,589	64,466,140	...	...
1988	338,324,048	94,705,220	6,417,671	7,554,554	15,019,854	65,713,141	...	...
1987	329,646,124	91,825,042	2,991,144	9,141,295	15,154,868	64,537,735	...	...

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.
a/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with continuing statutory authority.
b/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.
c/ Section 189 tax was gradually phased out through rate reductions that began in 2000 and was totally eliminated beginning January 1, 2005.

KEY:

- Article 9 - Franchise Taxes on Specialized Corporations and Public Utilities
- Section 183 - Transportation and Transmission Companies (capital basis)
- Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)
- Section 186 - Lighting and Power Companies (gross earnings and capital)
- Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service
- Section 186-e - Excise Tax on Telecommunications Services.
- Section 189 - Importers of Natural Gas (self use or consumption)

Table 24: MTA Surcharge on Business Taxes by Tax Type
State Fiscal Years 1987-2016

Fiscal Year	Article 32					Article 33
	Article 9-A	Total, Article 32	Clearing House Banks	Other Commercial Banks	Savings Banks & Savings & Loan Associations	
2016	\$764,344,184	\$7,604,469	\$1,048,339	\$2,763,308	\$3,792,821	\$160,633,562
2015	558,008,580	212,816,761	210,805	204,166,233	8,439,723	157,854,595
2014	566,561,171	161,740,986	-5,257,591	154,840,350	12,158,228	146,423,100
2013	385,062,466	314,971,227	7,243,028	305,841,927	1,886,271	162,922,022
2012	452,466,061	228,955,967	571,584	210,890,672	17,493,711	156,562,697
2011	373,640,148	204,888,688	474,264	196,378,617	8,035,808	133,711,931
2010	366,292,292	226,014,542	1,599,764	215,203,796	9,210,982	159,724,655
2009	465,257,792	171,668,777	-7,885,055	178,679,701	874,131	95,332,346
2008	551,358,882	177,536,782	-11,832,264	186,952,480	2,416,565	130,690,212
2007	551,090,869	185,832,837	14,477,703	165,906,979	5,448,155	116,193,873
2006	388,372,596	132,472,230	38,239,049	86,905,245	7,327,935	95,927,411
2005	252,686,364	88,697,436	. . .	86,991,226	1,706,210	100,976,680
2004	218,154,905	55,531,964	. . .	53,771,277	1,760,686	100,631,960
2003	205,174,219	72,240,417	. . .	70,346,128	1,894,289	71,975,507
2002	187,539,894	69,802,403	. . .	68,931,262	871,141	63,197,221
2001	295,090,706	85,830,937	. . .	84,538,478	1,292,459	60,442,369
2000	229,150,901	85,273,360	. . .	83,699,336	1,574,023	69,185,547
1999	212,520,623	91,232,219	. . .	88,729,727	2,502,492	69,814,428
1998	240,687,370	105,160,256	. . .	104,350,913	809,343	65,959,592
1997	238,873,105	101,239,049	. . .	101,088,602	150,447	60,116,821
1996	183,798,235	94,753,998	. . .	92,624,453	2,129,544	64,162,106
1995	188,483,993	71,748,766	. . .	63,380,241	8,368,525	46,132,231
1994	213,983,231	111,595,246	. . .	101,546,840	10,048,406	68,971,688
1993	194,630,379	84,686,623	. . .	73,263,837	11,422,786	54,704,163
1992	194,473,278	90,049,130	. . .	78,551,039	11,498,091	69,307,493
1991	143,195,688	52,616,790	. . .	44,032,680	8,584,110	40,117,025
1990	136,893,442	34,880,021	. . .	25,949,493	8,930,528	32,774,152
1989	137,200,621	38,930,240	. . .	28,232,080	10,698,160	40,453,011
1988	171,344,388	36,185,703	. . .	25,462,543	10,723,160	36,088,737
1987	180,337,448	20,870,093	. . .	6,342,060	14,528,033	36,613,541

KEY:

Article 9-A - Corporate Franchise Tax (income basis). Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the Bank Tax

Article 32 - Franchise Tax on Banking Corporations

Article 33 - Franchise Taxes on Insurance Companies

**Table 25: Components of City of New York Personal Income Tax Collections
State Fiscal Years 1987-2016**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2016	\$7,744,879,222	\$3,283,144,905	\$423,953,130	\$349,865,095	\$1,429,373,330	\$673,383,970	\$11,045,852,993
2015	7,370,482,612	2,822,735,624	353,708,838	340,003,453	1,273,024,294	589,455,961	10,203,362,194
2014	6,878,743,199	3,100,059,468	380,378,480	297,323,833	1,363,978,799	613,713,346	9,906,239,527
2013	6,479,989,849	2,263,576,100	312,567,478	301,991,427	1,137,091,639	306,436,686	8,527,469,901
2012	6,090,090,152	2,236,936,353	309,152,787	285,110,521	1,169,622,210	364,787,548	8,116,455,150
2011	6,078,908,374	1,638,757,906	247,969,829	273,193,579	1,314,106,749	99,616,008	7,024,338,947
2010	5,632,323,724	1,840,052,179	302,964,773	247,875,391	1,376,163,948	-60,841,660	6,586,210,459
2009	5,741,229,920	2,888,319,292	435,341,676	303,684,399	1,530,352,768	473,504,656	8,311,727,175
2008	5,915,767,576	2,437,716,526	463,082,207	232,656,151	1,288,147,326	476,698,893	8,237,774,026
2007	5,461,755,592	2,081,563,879	581,791,517	235,133,911	971,459,963	516,781,132	7,905,566,069
2006	5,066,079,395	1,736,617,647	512,423,267	214,462,682	1,048,680,286	464,334,023	6,945,236,727
2005	4,806,826,036	1,316,608,994	340,805,519	218,875,084	840,933,395	357,080,055	6,199,262,293
2004	4,430,512,545	853,130,097	203,331,716	184,986,360	769,359,381	260,959,147	5,163,560,482
2003	3,866,994,416	782,137,808	222,884,592	208,615,671	839,085,479	287,602,357	4,529,149,364
2002	3,811,637,833	1,199,311,069	449,832,405	174,075,605	747,303,093	226,676,241	5,114,230,060
2001	4,217,049,142	1,355,211,563	462,026,313	174,388,074	809,367,746	168,652,060	5,567,959,406
2000	4,011,390,128	1,272,820,532	424,618,654	166,209,352	558,901,496	322,746,177	5,638,883,347
1999	3,932,564,071	1,144,210,787	418,918,148	160,021,593	465,198,479	297,783,836	5,488,299,956
1998	3,664,785,001	892,618,697	326,010,024	142,988,353	421,287,915	275,936,436	4,881,050,596
1997	3,284,173,904	742,882,658	257,051,761	168,672,337	418,502,999	186,405,428	4,220,683,090
1996	3,032,447,697	603,514,768	218,185,852	126,310,352	400,549,632	150,509,036	3,730,418,074
1995	2,873,267,630	537,896,910	218,949,587	127,839,562	356,445,362	190,783,076	3,592,291,403
1994	2,795,124,208	582,860,776	251,838,853	132,008,270	350,927,773	165,671,187	3,576,575,521
1993	2,676,862,013	581,978,879	334,573,149	130,899,075	289,976,932	135,463,108	3,569,799,292
1992	2,375,423,448	503,956,022	199,355,034	107,479,787	274,584,944	111,032,477	3,022,661,824
1991	2,112,875,008	509,709,994	159,728,545	94,130,827	304,365,992	83,159,068	2,655,237,450
1990	1,972,276,196	522,092,864	218,359,620	82,519,878	258,628,413	50,035,223	2,586,655,368
1989	1,747,177,428	499,809,623	168,110,088	86,827,044	300,985,605	62,490,913	2,263,429,491
1988	1,643,310,492	519,825,035	264,914,735	75,124,900	304,818,414	40,187,108	2,238,543,856
1987	1,590,060,652	414,945,387	183,991,584	67,673,955	286,967,083	30,487,626	2,000,192,121

NOTE: Net Collections equals total gross collections plus State to city offsets minus refunds and minor offsets.

Table 26: Components of City of Yonkers Personal Income Tax Collections
State Fiscal Years 1987-2016

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2016	\$45,758,742	\$6,047,787	\$4,359,037	\$1,524,802	\$7,138,918	\$1,096,849	\$51,648,300
2015	41,716,554	5,101,743	2,794,398	1,346,134	6,114,262	1,295,863	46,140,430
2014	35,700,575	4,844,909	3,226,293	1,178,287	6,717,870	1,289,710	39,521,903
2013	33,939,963	5,332,507	3,061,556	1,167,415	5,615,984	2,575,632	40,461,089
2012	32,397,409	3,336,971	1,992,761	800,480	4,824,594	1,156,636	34,859,663
2011	24,748,259	2,884,343	1,755,577	877,920	4,632,231	562,996	26,196,864
2010	25,691,535	3,219,335	1,826,560	762,195	3,991,977	-1,110,931	26,396,717
2009	23,841,068	4,879,024	5,171,243	2,888,513	5,461,560	1,329,900	32,648,187
2008	24,375,140	4,518,437	2,749,665	1,104,606	5,482,205	2,535,746	29,801,389
2007	23,381,694	3,512,392	1,576,354	1,033,943	3,230,005	5,183,898	31,458,276
2006	13,420,937	2,192,731	1,174,763	570,272	3,464,810	1,664,381	15,558,273
2005	10,681,520	1,474,233	963,437	631,336	3,251,719	-69,803	10,429,004
2004	10,006,257	1,330,675	725,521	681,928	3,585,500	333,174	9,492,055
2003	9,718,520	1,305,171	769,250	1,116,081	3,586,734	-86,603	9,235,686
2002	10,502,582	1,723,876	2,279,264	998,231	3,553,538	-1,436,705	10,513,710
2001	10,145,963	2,643,325	2,708,566	932,702	3,871,157	736,387	13,295,786
2000	15,343,324	3,262,607	3,035,909	992,621	3,014,577	1,991,734	21,611,618
1999	17,654,376	3,107,688	3,134,776	1,044,399	2,885,832	1,826,982	23,882,389
1998	17,291,896	2,590,677	2,284,660	790,895	3,146,018	2,234,248	22,046,358
1997	18,097,458	2,150,194	2,855,831	906,262	3,414,965	2,641,129	23,235,909
1996	18,901,979	2,159,089	2,691,110	733,666	3,219,010	1,468,928	22,735,763
1995	19,208,892	2,419,069	2,988,026	814,139	2,751,590	1,133,745	23,812,281
1994	19,105,792	3,793,907	2,393,379	1,123,374	2,667,928	2,184,969	25,933,493
1993	17,491,341	2,647,773	2,653,644	1,544,713	2,574,566	1,603,626	23,366,531
1992	19,031,085	2,426,492	2,480,987	2,449,654	2,765,913	2,205,277	25,827,582
1991	17,618,828	2,579,941	1,987,655	589,827	2,851,023	2,451,987	22,377,215
1990	17,400,621	3,052,801	2,492,564	625,600	2,353,198	1,505,977	22,724,365
1989	15,670,308	2,666,564	2,474,106	840,556	3,067,788	2,164,647	20,748,393
1988	15,602,978	2,824,006	4,997,523	803,968	2,991,963	2,147,832	23,384,344
1987	15,979,524	2,509,759	2,547,423	1,376,302	3,904,552	-1,062,801	17,445,655

NOTE: Net Collections equals total gross collections plus State to city offsets minus refunds and minor offsets.

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Appendix: Effective Dates of New York State Taxes and Fees Administered by the Department of Taxation and Finance

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
Business Taxes		
Corporation Franchise (Income Basis) ^{14/}	9-A	1917
Corporation & Utility	9	1886
Bank ^{1/} , ^{2/} , ^{14/}	32	1940
Insurance ^{3/}	33	1974
Direct Writings	33-A	1990
Petroleum	13-A	1983
Lubricating Oils ^{4/}	24	1990
Sales and Compensating Use Tax	28	1965
Excise and User Taxes and Fees		
Motor Fuel	12-A	1929
Petroleum Testing Fees	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Medical Marijuana	20-B	2016
Hotel Occupancy ^{4/}	28	1991
Beverage Containers ^{5/}	18-A	1990
Auto Rental	28-A	1990
Property Transfer Taxes		
Estate ^{6/}	26	1930
Gift ^{7/}	26-A	1972
Generation-Skipping Transfer	26-B	1990
Real Property Gains ^{8/}	31-B	1983
Real Estate Transfer	31	1968
Other Taxes and Fees		
Boxing & Wrestling Exhibitions ^{9/}	19	1987
Pari-Mutuel/OTB	10/	1940/1978
Hazardous Waste Assessments	11/	1983
Waste Tire Management and Recycling Fees	11/	2003
Wireless Communication Service Surcharge	12/	2002
Returnable Beverage Container Deposits	11/	2009
Tax Return Preparer Registration Fees	1	2009
OGS Procurement Fees	13/	2008
Metropolitan Commuter Transportation District Mobility	23	2009
Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Rides	29-A	2009

1/ Prior to 1940, all bank tax revenue went to local governments.

2/ Taxed under Articles 9-B and 9-C before 1973.

3/ Taxed under Article 9 before 1974.

4/ Repealed September 1, 1994.

5/ Repealed effective October 1, 1998.

6/ Preceded by an inheritance tax.

7/ Repealed January 1, 2000.

8/ Repealed June 15, 1996.

9/ Taxed by the Athletic Commission of the Department of State prior to 1987.

10/ Taxed under the Racing and Wagering Law.

11/ Imposed by the Environmental Conservation Law.

12/ Imposed by the County Law. Repealed December 1, 2009.

13/ Imposed by the New York State Finance Law.

14/ Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the Bank Tax.

Description of Tax

This section describes some of New York State's major taxes reported in the statistical tables.

Alcohol Beverage Tax

New York State imposes an excise tax on the sale or use in New York State of beer, cider, wine and liquor. New York City imposes an additional excise tax on the sale or use in New York City of beer and liquor containing more than 24% alcohol by volume.

www.tax.ny.gov/bus/bev/abt.htm

Business Taxes

General business corporations pay taxes computed under the corporation franchise tax, Article 9-A. Prior to 2015, banks paid under a separate tax article - Article 32. As a result of corporate tax reform and starting in 2015, banks now pay under Article 9-A. Separate taxes apply to banks and insurance companies, including anyone who buys insurance from an insurance company that is not authorized to write insurance in New York State. The utility corporations tax applies to certain transportation and transmission corporations (except airlines), utility companies, telecommunications services, and agricultural cooperatives. In addition, as under federal law, there is a tax on the unrelated business income of nonstock not-for-profit corporations. Finally, a gross receipts tax applies to petroleum businesses.

www.tax.ny.gov/bus/ct/ctidx.htm

Cigarette and Tobacco

New York State imposes an excise tax on cigarettes per package of twenty cigarettes. New York City imposes a local excise tax per package of twenty cigarettes. New York State also imposes an excise tax on cigars and tobacco products.

www.tax.ny.gov/bus/cig/cigidx.htm

Estate Tax

New York imposes a tax on the estates of deceased State residents and on the part of a Nonresident's estate made up of real and tangible personal property located within New York State. The New York estate tax is based on the estate tax provisions of the Federal Internal Revenue Code, with New York modifications.

www.tax.ny.gov/pit/estate/etidx.htm

Highway Use Tax

New York State imposes a highway use tax (HUT) on motor carriers operating certain motor vehicles on New York State public highways (excluding toll-paid portions of the New York State Thruway). The tax rate is based on the weight of the motor vehicle and miles travelled.

www.tax.ny.gov/bus/hut/huidx.htm

Description of Tax (Cont'd)

Motor Fuel

New York State has a excise tax on motor fuel and highway diesel motor fuel. The tax is imposed when motor fuel is produced in or imported into New York State and when highway diesel motor fuel is first sold or used in the state.

www.tax.ny.gov/bus/gas/gasidx.htm

Pari Mutuel and Racing Admissions

Corporations or associations authorized to conduct pari-mutuel betting in New York State must report and pay the pari-mutuel taxes required by the racing, pari-mutuel wagering, and breeding law.

www.tax.ny.gov/bus/pari_mutuel.htm

Personal Income Tax

Generally, you must file a New York State income tax return if you're a New York State resident and are required to file a federal return. You may also have to file a New York State return if you're a nonresident of New York and you have income from New York State sources.

www.tax.ny.gov/pit/file/do_i_need_to_file.htm

Petroleum Business Tax

Article 13-A of the Tax Law imposes a tax on petroleum businesses for the privilege of operating in the State, based upon the quantity of various petroleum products imported for sale or use in the State. PBT rates have two components: the base tax, whose rates vary by product type; and the supplemental tax, which is imposed, in general, at a uniform rate.

www.tax.ny.gov/bus/petrol/ptidx.htm

Real Estate Transfer Tax

The New York State real estate transfer tax (RETT) is imposed on each conveyance of real property or interest therein, when the consideration exceeds \$500.

www.tax.ny.gov/bus/transfer/rptidx.htm

Sales and Compensating Use Tax

Sales tax applies to retail sales of certain tangible personal property and services. Use tax applies if you buy tangible personal property and services outside the state and use it within New York State.

www.tax.ny.gov/bus/st/stidx.htm

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