

Table 6: Article 9 - Corporation and Utilities Tax Collections

Fiscal Years 1988-2017										
Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e *	Section 186-f	
2017	\$802,433,266	\$30,143,946 a/	\$48,690,569	\$650,218	\$44,020	\$772,617 b/	\$175,154,660	\$359,258,180	\$187,719,055	
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	
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	
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	
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	
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	
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	
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	
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	---	
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	---	
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	---	
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	---	
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	---	
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	---	
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	---	
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	---	
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	---	
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	---	
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	---	
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	---	
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/	---	
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/	---	
1995	1,578,764,751	5,355,480	46,307,434	158,219,786	231,368	217,379,810	1,130,525,853	---	---	
1994	1,665,119,183	3,958,095	49,640,726	160,804,880	115,139	202,007,953	1,234,799,970	---	---	
1993	1,607,787,107	2,766,023	32,800,613	156,073,750	94,331	214,746,984	1,189,909,523	---	---	
1992	1,484,394,604	3,428,189	31,502,168	134,751,952	123,124	176,322,861	1,132,065,533	---	---	
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	---	---	

* 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 taxpayers 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)

Section
189
\$0 d/
0 d/
0 d/
0 d/
20,345 d/
0 d/
0 d/
2,050,060 d/
11,088,892 d/
978,962 d/
-49,868 d/
27,030 d/
3,322,960 d/
7,748,995 d/
16,582,883 d/
12,511,033 d/
14,483,772 d/
25,167,213
27,358,779
24,345,266
29,308,343
25,372,562
20,745,020
13,792,421
11,395,882
6,200,778

