



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2018

(in thousands)

State Taxes	August 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,353,038	\$378,876	\$2,974,162	\$24,180,426	\$5,315,499	\$18,864,927
Total Gross Collections	\$3,353,038	---	3,353,038	24,180,426	---	24,180,426
Less: Refunds and Minor Offsets	---	357,746	357,746	---	4,955,580	4,955,580
Less: State/City Offsets	---	21,130	21,130	---	359,919	359,919
Net Collections	---	---	2,974,162	---	---	18,864,927
User Taxes 1/	\$1,285,706	\$14,274	\$1,271,432	\$6,770,932	\$87,157	\$6,683,775
Sales & Use 2/	1,107,889	11,845	1,096,044	5,839,989	71,992	5,767,997
Motor Fuel	48,195	2,015	46,180	231,382	9,285	222,097
Cigarette/Tobacco Products 3/	100,410	388	100,022	503,793	5,486	498,307
Medical Marijuana	294	0	294	1,328	0	1,328
Alcoholic Beverage	17,635	1	17,634	109,877	18	109,859
Highway/Fuel Use	11,167	26	11,141	65,631	354	65,277
Auto Rental	116	-1	117	18,932	22	18,910
Business Taxes	\$296,098	\$115,888	\$180,210	\$2,661,307	\$598,271	\$2,063,036
Corporation Franchise	133,991	103,236	30,755	1,530,862	539,727	991,135
Corporation & Utilities 4/	9,814	568	9,246	197,620	6,134	191,486
Banks	-9,751	478	-10,229	23,707	5,921	17,786
Insurance (Article 33)	57,264	8,008	49,256	402,697	29,810	372,887
Direct Writings	4,857	0	4,857	8,023	1	8,022
Petroleum 5/	99,923	3,598	96,325	498,398	16,678	481,720
Property Transfer Taxes 6/	\$208,174	\$14,478	\$193,696	\$926,870	\$55,628	\$871,242
Estate	85,869	14,466	71,403	424,255	54,486	369,769
Real Estate Transfer	122,304	12	122,292	502,610	1,142	501,468
Other Revenues	\$2,822	\$99	\$2,723	\$57,644	\$187	\$57,457
Pari-Mutuel (w/o Uncashed Tickets)	2,240	0	2,240	7,470	0	7,470
Hazardous Waste Assessments	22	0	22	832	8	824
Waste Tire Management and Recycling Fees	206	5	201	9,788	12	9,776
Returnable Container Deposits	23	0	23	38,368	73	38,295
Tax Return Preparer Registration Fees	49	94	-45	63	94	-31
Racing Admissions	176	0	176	185	0	185
Authorized Combative Sports Tax	106	0	106	938	0	938
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$5,145,838</b>	<b>\$523,615</b>	<b>\$4,622,223</b>	<b>\$34,597,179</b>	<b>\$6,056,742</b>	<b>\$27,468,536</b>

(in thousands)

Local Taxes	August 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$28,238	\$3,206	\$25,032	\$438,103	\$31,685	\$406,418
M.T.A. Auto Rental	87	-1	88	11,346	17	11,329
M.C.T. Mobility	112,376	1,870	110,506	531,232	10,350	520,882
MCTMT Personal Income - Net (Adjusted)	1,943	684	1,259	64,859	8,888	47,568
Total Gross Collections	577	---	577	47,568	---	39,165
Less: Refunds and Minor Offsets	---	684	684	---	8,888	8,888
Plus: State/City Offsets	1,366	---	1,366	17,291	---	17,291
M.C.T.D. Taxicab and Hail Vehicle Rides	767	10	757	27,129	101	27,028
New York City Alcoholic Beverage	1,548	0	1,548	10,314	0	10,314
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	782,632	-18,038	800,670	4,842,983	-26,972	4,869,955
Total Gross Collections	761,455	---	761,455	4,484,615	---	4,484,615
Less: Refunds and Minor Offsets	---	-18,038	-18,038	---	-26,972	-26,972
Plus: State/City Offsets	21,177	---	21,177	358,368	---	358,368
Sales & Use	1,345,830	12,811	1,333,019	7,128,607	78,495	7,050,112
Stock Transfer (to NYC; all eligible for rebate)	17	0	17	1,398,902	0	1,398,902
Yonkers Personal Income - Net (Adjusted)	4,293	190	4,103	28,720	4,450	24,270
Total Gross Collections	4,340	---	4,340	27,169	---	27,169
Less: Refunds and Minor Offsets	---	190	190	---	4,450	4,450
Plus: State/City Offsets	-47	---	-47	1,551	---	1,551
Article 9, Section 186g Local Surcharge	0	0	0	15,121	0	15,121
<b>Total-Local Taxes</b>	<b>\$2,277,731</b>	<b>\$732</b>	<b>\$2,276,999</b>	<b>\$14,497,316</b>	<b>\$107,014</b>	<b>\$14,381,899</b>

1/ Includes:

	August 2018	Fiscal Year 2018-2019
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

2/ Includes tax on informational and entertainment services (900 numbers):

	August 2018	Fiscal Year 2018-2019
	\$11	\$55

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

4/ Includes section 186-F public safety communications surcharge:

	August 2018	Fiscal Year 2018-2019
	\$232	\$58,696

5/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

6/ Includes:

	August 2018	Fiscal Year 2018-2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	1	5

MONTHLY COMPARISON OF NET COLLECTIONS

August 2018

(in thousands)

State Taxes	Net Collections		Difference	
	August 2017	August 2018	Amount	Percent
Personal Income Tax 1/	\$3,055,118	\$2,974,162	-\$80,956	-2.6
User Taxes 2/	\$1,230,582	\$1,271,432	\$40,850	3.3
Sales and Use 3/	1,030,937	1,096,044	65,107	6.3
Motor Fuel	44,728	46,180	1,452	3.2
Cigarette/Tobacco Products 1/	118,039	100,022	-18,017	-15.3
Medical Marijuana	0	294	294	NA
Alcoholic Beverage	16,535	17,634	1,099	6.6
Highway/Fuel Use 1/	12,171	11,141	-1,030	-8.5
Auto Rental	8,036	117	-7,919	-98.5
Business Taxes	\$506,253	\$180,210	-\$326,043	-64.4
Corporation Franchise	105,057	30,755	-74,302	-70.7
Corporation & Utilities 1/	3,569	9,246	5,677	159.1
Banks	237,305	-10,229	-247,534	-104.3
Insurance (Article 33)	25,666	49,256	23,590	91.9
Direct Writings	4,902	4,857	-45	-0.9
Petroleum 1/, 4/	90,539	96,325	5,786	6.4
Property Transfer Taxes 5/	\$192,760	\$193,696	\$936	0.5
Estate	83,183	71,403	-11,780	-14.2
Real Estate Transfer	109,570	122,292	12,722	11.6
Other Revenues	\$3,063	\$2,723	-\$340	-11.1
Pari-Mutuel	2,368	2,240	-128	-5.4
Hazardous Waste Assessments	45	22	-23	-51.1
Waste Tire Management and Recycling Fees	47	201	154	327.7
Returnable Container Deposits	118	23	-95	-80.5
Tax Return Preparer Registration Fees	3	-45	-48	-1,600.0
Racing Admissions	173	176	3	1.7
Authorized Combative Sports Tax	309	106	-203	-65.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$4,987,776</b>	<b>\$4,622,223</b>	<b>-\$365,553</b>	<b>-7.3</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	August 2017	August 2018	Amount	Percent
Personal Income Tax				
Withholding	\$3,026,676	\$3,128,290	\$101,614	3.4
Estimated Tax	95,593	101,027	5,434	5.7
Final Payments	26,632	29,182	2,550	9.6
Delinquencies	116,773	94,259	-22,514	-19.3
Limited Liability Company Fees	329	280	-49	-14.9
Total Gross Collections	\$3,266,003	\$3,353,038	\$87,035	2.7
Refunds/Minor Offsets	190,592	357,746	167,154	87.7
State/City Offsets	20,293	21,130	837	4.1
Net Collections	\$3,055,118	\$2,974,162	-\$80,956	-2.6
Cigarette/Tobacco Products	\$118,036	\$100,022	-\$18,014	-15.3
Cigarette	109,941	92,834	-17,107	-15.6
Tobacco Products	7,997	7,130	-867	-10.8
Retailer Licenses	98	57	-41	-41.8
Vending Machine Stickers	0	1	1	NA
Highway/Fuel Use	\$12,171	\$10,212	-\$1,959	-16.1
Highway Use	11,414	10,212	-1,202	-10.5
Truck Mileage	11,148	10,161	-987	-8.9
Permits	266	51	-215	-80.8
Fuel Use	757	929	172	22.7
Article 21	0	0	0	NA
Article 21A IFTA	746	916	170	22.8
IFTA Decal Fees & Trip Permits	11	13	2	18.2
Corporation & Utilities 6/	\$3,569	\$9,246	\$5,677	159.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-124	718	842	679.0
Utilities (sections 186-A, A&E & PSC)	3,687	8,296	4,609	125.0
Public Safety Communications Surcharge (§186-F)	6	232	226	3,766.7
Petroleum	\$90,539	\$96,325	\$5,786	6.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	90,539	96,325	5,786	6.4
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	August 2017	August 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$57,275	\$25,032	-\$32,243	-56.3
M.T.A. Auto Rental	4,887	88	-4,799	-98.2
M.C.T. Mobility	106,615	110,506	3,891	3.6
MCTMT Personal Income	924	1,259	335	36.3
M.C.T.D. Taxicab and Hail Vehicle Rides	497	757	260	52.3
New York City Alcoholic Beverage	1,860	1,548	-312	-16.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	790,393	800,670	10,277	1.3
Sales & Use	1,250,545	1,333,019	82,474	6.6
Stock Transfer (to NYC; all rebatable)	19	17	-2	-10.5
Yonkers Personal Income	3,938	4,103	165	4.2
Article 9, Section 186g Local Surcharge	\$0	\$0	\$0	NA
<b>Total-Local Taxes</b>	<b>\$2,216,953</b>	<b>\$2,276,999</b>	<b>\$60,646</b>	<b>2.7</b>

2/ Includes:

	August 2017	August 2018
Hotel/Motel Occupancy (repealed 9/1/1994)	\$19	\$0
Containers (repealed 10/1/1998)	\$3,938	\$0

3/ Includes tax on informational and entertainment services (900) numbers:

	August 2017	August 2018
	\$0	\$11

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	August 2017	August 2018
Real Property Gains (repealed 6/15/1996)	\$42,978	\$0
Gift (repealed 1/1/2000)	\$10	\$1



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

August 2018

(in thousands)

State Taxes	Net Collections 2017-2018	Estimated Receipts 6/ 2018-2019	Net Collections			
			Fiscal Year-to-Date		Difference	
			2017-2018	2018-2019	Amount	Percent
Personal Income Tax 1/	\$51,501,338	\$50,410,200	\$17,458,921	\$18,864,927	\$1,406,006	8.1
User Taxes 2/	\$15,744,974	\$16,265,600	\$6,316,739	\$6,683,775	\$367,036	5.8
Sales and Use 3/	13,631,525	14,228,500	5,426,205	5,767,997	341,792	6.3
Motor Fuel	512,503	512,000	213,995	222,097	8,102	3.8
Cigarette/Tobacco Products 1/	1,170,514	1,119,000	517,184	498,307	-18,877	-3.6
Medical Marijuana	1,633	2,100	574	1,328	754	131.4
Alcoholic Beverage	259,252	262,000	109,000	109,859	859	0.8
Highway/Fuel Use 1/	93,205	142,000	14,331	65,277	50,946	355.5
Auto Rental	76,342	81,000	35,450	18,910	-\$16,540	-46.7
Business Taxes	\$6,179,727	\$3,688,000	\$2,312,841	\$2,063,036	-\$249,805	-10.8
Corporation Franchise	2,326,216	3,212,000	971,450	991,135	19,685	2.0
Corporation & Utilities 1/	839,193	798,000	227,957	191,486	-36,471	-16.0
Banks	410,074	122,000	249,928	17,786	-232,142	-92.9
Insurance (Article 33)	1,451,493	1,644,500	358,696	372,887	14,191	4.0
Direct Writings	21,493	- - -	15,317	8,022	-7,295	-47.6
Petroleum 1/, 4/	1,092,043	1,136,500	450,278	481,720	31,442	7.0
Property Transfer Taxes 5/	\$2,432,908	\$0	\$948,910	\$871,242	-\$77,668	-8.2
Estate	1,307,738	1,033,000	452,013	369,769	-82,244	-18.2
Real Estate Transfer	1,125,073	1,178,000	496,877	501,468	4,591	0.9
Other Revenues	\$165,427	\$0	\$52,614	\$57,457	\$4,843	9.2
Pari-Mutuel	15,373	0	7,222	7,470	248	3.4
Hazardous Waste Assessments	1,462	0	693	824	131	18.9
Waste Tire Management and Recycling Fees	27,005	0	9,247	9,776	529	5.7
Returnable Container Deposits	117,678	0	34,281	38,295	4,014	11.7
Tax Return Preparer Registration Fees	1,368	0	14	-31	-45	-321.4
Racing Admissions	508	0	182	185	3	1.6
Authorized Combative Sports Tax	2,033	0	975	938	-37	-3.8
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$76,024,374</b>	<b>\$76,046,900</b>	<b>\$27,090,025</b>	<b>\$28,540,437</b>	<b>\$1,450,412</b>	<b>5.4</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2018-2019	Net Collections			
			Fiscal Year-to-Date		Difference	
			2017-2018	2018-2019	Amount	Percent
Personal Income Tax						
Withholding	\$40,269,241	\$41,782,000	\$14,209,299	\$14,935,592	\$726,293	5.1
Estimated Tax	17,781,120	16,221,000	6,388,463	6,894,858	506,395	7.9
Final Payments	2,374,708	2,599,000	1,701,424	1,776,984	75,560	4.4
Delinquencies	1,507,192	1,500,000	606,319	570,091	-36,228	-6.0
Limited Liability Company Fees	103,523	- - -	3,181	2,901	-280	-8.8
Total Gross Collections	\$62,035,784	\$62,102,000	\$22,908,686	\$24,180,426	\$1,271,740	5.6
Refunds/Minor Offsets	9,713,025	10,718,800	5,184,282	4,955,580	-228,702	-4.4
State/City Offsets	821,421	973,000	265,483	359,919	94,436	35.6
Net Collections	\$51,501,338	\$50,410,200	\$17,458,921	\$18,864,927	\$1,406,006	8.1
Cigarette/Tobacco Products	\$1,170,514	\$1,119,000	\$517,182	\$498,308	-\$18,874	-3.6
Cigarette	1,090,459	NA	487,364	465,916	-21,448	-4.4
Tobacco Products	73,180	NA	29,340	32,038	2,698	9.2
Retailer Licenses	6,866	NA	478	352	-126	-26.4
Vending Machine Stickers	9	NA	0	2	2	NA
Highway/Fuel Use	\$93,205	\$142,000	\$14,331	\$65,277	\$50,946	355.5
Highway Use	67,612	NA	5,090	55,892	50,802	998.1
Truck Mileage	110,263	NA	48,585	55,168	6,583	13.5
Permits	-42,651	NA	-43,495	724	44,219	101.7
Fuel Use	25,593	NA	9,241	9,385	144	1.6
Article 21	1	NA	1	0	-1	-100.0
Article 21A IFTA	25,087	NA	9,181	9,313	132	1.4
IFTA Decal Fees & Trip Permits	505	NA	59	72	13	22.0
Corporation & Utilities 6/	\$839,193	\$798,000	\$227,957	\$191,486	-\$36,471	-16.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	8,141	20,313	12,172	149.5
Utilities (sections 186-A, A&E & PSC)	601,142	NA	172,153	112,477	-59,676	-34.7
Public Safety Communications Surcharge (§186-F)	200,249	NA	47,663	58,696	11,033	23.1
Petroleum	\$1,092,043	\$1,136,500	\$450,278	\$481,720	\$31,442	7.0
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,092,043	NA	450,278	481,720	31,442	7.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

(in thousands)

Local Taxes	Net Collections 2017-2018	Estimated Receipts 6/ 2018-2019	Net Collections			
			Fiscal Year-to-Date		Difference	
			2017-2018	2018-2019	Amount	Percent
M.T.A. Corporate Surcharge	\$1,087,350	---	\$361,051	\$406,418	\$45,367	12.6
M.T.A. Auto Rental	45,641	---	21,429	11,329	-10,100	-47.1
M.C.T. Mobility	1,331,002	---	499,141	520,882	21,741	4.4
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	28,070	27,028	-1,042	-3.7
New York City Alcoholic Beverage	25,495	---	10,970	10,314	-656	-6.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	4,393,617	4,869,955	476,338	10.8
Sales & Use	16,719,035	---	6,613,179	7,050,112	436,933	6.6
Stock Transfer (to NYC; all rebatable)	5,805,258	---	2,202,184	1,398,902	-803,282	-36.5
Yonkers Personal Income	51,739	---	22,162	24,270	2,108	9.5
MCTMT Personal Income	132,424	---	47,833	47,568	-265	-0.6
Article 9, Section 186g Local Surcharge	15	---	0	15,121	15,121	NA
<b>Total-Local Taxes</b>	<b>\$38,375,112</b>	<b>---</b>	<b>\$14,199,636</b>	<b>\$14,381,899</b>	<b>\$182,263</b>	<b>1.3</b>

2/ Includes:

	2017-2018	2018-2019
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	\$0	\$0

3/ Includes tax on informational and entertainment services (900) numbers:

	2017-2018	2018-2019
	\$80	\$55

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	2017-2018	2018-2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	\$20	\$5

6/ From the Enacted Executive Budget, April 2018. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.