



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2018

(in thousands)

State Taxes	December 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,309,730	\$204,603	\$4,105,127	\$40,984,917	\$8,454,903	\$32,530,014
Total Gross Collections	\$4,309,730	---	4,309,730	40,984,917	---	40,984,917
Less: Refunds and Minor Offsets	---	195,769	195,769	---	7,489,508	7,489,508
Less: State/City Offsets	---	8,834	8,834	---	965,395	965,395
Net Collections	---	---	4,105,127	---	---	32,530,014
User Taxes 1/	\$1,660,412	\$8,136	\$1,652,276	\$12,655,566	\$153,456	\$12,502,110
Sales & Use 2/	1,466,737	6,715	1,460,022	10,966,131	126,747	10,839,384
Motor Fuel	46,323	506	45,817	422,382	18,138	404,244
Cigarette/Tobacco Products 3/	90,322	803	89,519	883,155	7,791	875,364
Medical Marijuana	390	0	390	2,727	0	2,727
Alcoholic Beverage	21,712	-1	21,713	198,737	35	198,702
Highway/Fuel Use	13,982	113	13,869	115,216	721	114,495
Auto Rental	20,946	0	20,946	67,218	24	67,194
Business Taxes	\$1,403,784	\$52,427	\$1,351,357	\$5,761,010	\$910,706	\$4,850,304
Corporation Franchise	782,561	45,108	737,453	3,208,309	813,091	2,395,218
Corporation & Utilities 4/	165,589	1,642	163,947	537,317	8,994	528,323
Banks	32,254	0	32,254	67,706	9,115	58,591
Insurance (Article 33)	320,764	4,789	315,975	1,024,090	45,016	979,074
Direct Writings	1,425	-1	1,426	10,495	3	10,492
Petroleum 5/	101,191	889	100,302	913,093	34,487	878,606
Property Transfer Taxes 6/	\$244,731	\$8,947	\$235,784	\$1,817,083	\$90,554	\$1,726,529
Estate	135,681	8,917	126,764	930,575	89,291	841,284
Real Estate Transfer	109,050	30	109,020	886,500	1,263	885,237
Other Revenues	\$28,858	\$869	\$27,989	\$137,401	\$1,530	\$135,871
Pari-Mutuel (w/o Uncashed Tickets)	849	0	849	12,570	0	12,570
Hazardous Waste Assessments	20	1	19	1,284	9	1,275
Waste Tire Management and Recycling Fees	6,714	3	6,711	23,352	27	23,325
Returnable Container Deposits	20,436	781	19,655	97,128	1,316	95,812
Tax Return Preparer Registration Fees	702	84	618	914	178	736
Racing Admissions	1	0	1	600	0	600
Authorized Combative Sports Tax	136	0	136	1,553	0	1,553
Total - State Taxes and Fees 1/, 6/	\$7,647,515	\$274,982	\$7,372,533	\$61,355,977	\$9,611,149	\$49,289,742

(in thousands)

Local Taxes	December 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$203,530	\$5,536	\$197,994	\$883,128	\$64,464	\$818,664
M.T.A. Auto Rental	12,442	-1	12,443	39,839	18	39,821
M.C.T. Mobility	112,268	988	111,280	940,782	16,997	923,785
MCTMT Personal Income - Net (Adjusted)	500	1,219	-719	118,556	30,672	76,277
Total Gross Collections	2,573	---	2,573	76,277	---	64,670
Less: Refunds and Minor Offsets	---	1,219	1,219	---	30,672	30,672
Plus: State/City Offsets	-2,073	---	-2,073	42,279	---	42,279
M.C.T.D. Taxicab and Hail Vehicle Rides	413	3	410	39,206	122	39,084
New York City Alcoholic Beverage	1,949	0	1,949	19,116	0	19,116
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	952,829	33,835	918,994	9,841,427	961,964	8,879,463
Total Gross Collections	943,926	---	943,926	8,877,163	---	8,877,163
Less: Refunds and Minor Offsets	---	33,835	33,835	---	961,964	961,964
Plus: State/City Offsets	8,903	---	8,903	964,264	---	964,264
Sales & Use	1,817,621	11,106	1,806,515	13,449,992	144,811	13,305,181
Stock Transfer (to NYC; all eligible for rebate)	1,458,567	0	1,458,567	4,015,262	0	4,015,262
Yonkers Personal Income - Net (Adjusted)	4,521	51	4,470	46,293	5,099	41,194
Total Gross Collections	4,590	---	4,590	45,162	---	45,162
Less: Refunds and Minor Offsets	---	51	51	---	5,099	5,099
Plus: State/City Offsets	-69	---	-69	1,131	---	1,131
Article 9, Section 186g Local Surcharge	14,961	0	14,961	45,168	0	45,168
Congestion Surcharge	0	0	0	0	0	0
Total-Local Taxes	\$4,579,601	\$52,737	\$4,526,864	\$29,574,753	\$1,224,147	\$28,203,251
Total State & Local Taxes and Fees 1/	\$12,227,116	\$327,719	\$11,899,397	\$90,930,730	\$10,835,296	\$77,492,993

1/ Includes:

	December 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):

	December 2018	Fiscal Year 2018-2019
	\$13	\$90

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

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

	December 2018	Fiscal Year 2018-2019
	\$57,948	\$174,981

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:

	December 2018	Fiscal Year 2018-2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	8

MONTHLY COMPARISON OF NET COLLECTIONS

December 2018

(in thousands)

State Taxes	Net Collections		Difference	
	December 2017	December 2018	Amount	Percent
Personal Income Tax 1/	\$6,771,791	\$4,105,127	-\$2,666,664	-39.4
User Taxes 2/	\$1,584,604	\$1,652,276	\$67,672	4.3
Sales and Use 3/	1,405,253	1,460,022	54,769	3.9
Motor Fuel	45,854	45,817	-37	-0.1
Cigarette/Tobacco Products 1/	95,743	89,519	-6,224	-6.5
Medical Marijuana	0	390	390	NA
Alcoholic Beverage	21,774	21,713	-61	-0.3
Highway/Fuel Use 1/	10,801	13,869	3,068	28.4
Auto Rental	5,028	20,946	15,918	316.6
Business Taxes	\$1,286,708	\$1,351,357	\$64,649	5.0
Corporation Franchise	634,692	737,453	102,761	16.2
Corporation & Utilities 1/	151,601	163,947	12,346	8.1
Banks	132,187	32,254	-99,933	-75.6
Insurance (Article 33)	276,438	315,975	39,537	14.3
Direct Writings	502	1,426	924	184.1
Petroleum 1/, 4/	91,288	100,302	9,014	9.9
Property Transfer Taxes 5/	\$231,857	\$235,784	\$3,927	1.7
Estate	152,933	126,764	-26,169	-17.1
Real Estate Transfer	78,923	109,020	30,097	38.1
Other Revenues	\$26,925	\$27,989	\$1,064	4.0
Pari-Mutuel	1,034	849	-185	-17.9
Hazardous Waste Assessments	28	19	-9	-32.1
Waste Tire Management and Recycling Fees	5,104	6,711	1,607	31.5
Returnable Container Deposits	20,063	19,655	-408	-2.0
Tax Return Preparer Registration Fees	602	618	16	2.7
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	93	136	43	46.2
Total - State Taxes and Fees 2/, 5/	\$9,901,885	\$7,372,533	-\$2,529,352	-25.5

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	December 2017	December 2018	Amount	Percent
Personal Income Tax				
Withholding	\$3,930,109	\$3,813,631	-\$116,478	-3.0
Estimated Tax	3,044,787	357,599	-2,687,188	-88.3
Final Payments	18,875	16,884	-1,991	-10.5
Delinquencies	121,062	121,251	189	0.2
Limited Liability Company Fees	372	365	-7	-1.9
Total Gross Collections	\$7,115,205	\$4,309,730	-\$2,805,475	-39.4
Refunds/Minor Offsets	330,359	195,769	-134,590	-40.7
State/City Offsets	13,055	8,834	-4,221	-32.3
Net Collections	\$6,771,791	\$4,105,127	-\$2,666,664	-39.4
Cigarette/Tobacco Products	\$95,743	\$89,519	-\$6,224	-6.5
Cigarette	89,069	82,835	-6,234	-7.0
Tobacco Products	6,077	6,144	67	1.1
Retailer Licenses	593	539	-54	-9.1
Vending Machine Stickers	4	1	-3	-75.0
Highway/Fuel Use	\$10,801	\$8,617	-\$2,184	-20.2
Highway Use	7,396	8,617	1,221	16.5
Truck Mileage	7,277	8,326	1,049	14.4
Permits	119	291	172	144.5
Fuel Use	3,405	5,252	1,847	54.2
Article 21	0	0	0	NA
Article 21A IFTA	3,224	5,038	1,814	56.3
IFTA Decal Fees & Trip Permits	181	214	33	18.2
Corporation & Utilities 6/	\$151,601	\$163,947	\$12,346	8.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	7,842	6,944	-898	-11.5
Utilities (sections 186-A, A&E & PSC)	96,911	99,055	2,144	2.2
Public Safety Communications Surcharge (§186-F)	46,848	57,948	11,100	23.7
Petroleum	\$91,288	\$100,302	\$9,014	9.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,288	100,302	9,014	9.9
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	
	December 2017	December 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$227,373	\$197,994	-\$29,379	-12.9
M.T.A. Auto Rental	2,962	12,443	9,481	320.1
M.C.T. Mobility	111,011	111,280	269	0.2
MCTMT Personal Income	8,546	-719	-9,265	-108.4
M.C.T.D. Taxicab and Hail Vehicle Rides	553	410	-143	-25.9
New York City Alcoholic Beverage	2,252	1,949	-303	-13.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,457,947	918,994	-538,953	-37.0
Sales & Use	1,726,392	1,806,515	80,123	4.6
Stock Transfer (to NYC; all rebatable)	1,383,606	1,458,567	74,961	5.4
Yonkers Personal Income	4,780	4,470	-310	-6.5
Article 9, Section 186g Local Surcharge	\$0	\$14,961	\$14,961	NA
Congestion Surcharge	\$0	\$0	\$0	NA
Total-Local Taxes	\$4,925,422	\$4,526,864	\$4,526,864	295.4
Total State & Local Taxes and Fees	\$14,827,307	\$11,899,397	\$12,017,895	81.1

2/ Includes:

	December 2017	December 2018
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:

	December 2017	December 2018
	\$20	\$13

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:

	December 2017	December 2018
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	\$1	\$0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 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	\$34,032,088	\$32,530,014	-\$1,502,074	-4.4
User Taxes 2/	\$15,744,974	\$16,265,600	\$11,981,491	\$12,502,110	\$520,619	4.3
Sales and Use 3/	13,631,525	14,228,500	10,351,973	10,839,384	487,411	4.7
Motor Fuel	512,503	512,000	391,431	404,244	12,813	3.3
Cigarette/Tobacco Products 1/	1,170,514	1,119,000	918,212	875,364	-42,848	-4.7
Medical Marijuana	1,633	2,100	1,241	2,727	1,486	119.7
Alcoholic Beverage	259,252	262,000	197,336	198,702	1,366	0.7
Highway/Fuel Use 1/	93,205	142,000	60,924	114,495	53,571	87.9
Auto Rental	76,342	81,000	60,374	67,194	\$6,820	11.3
Business Taxes	\$6,179,727	\$3,688,000	\$4,692,919	\$4,850,304	\$157,385	3.4
Corporation Franchise	2,326,216	3,212,000	1,950,732	2,395,218	444,486	22.8
Corporation & Utilities 1/	839,193	798,000	535,992	528,323	-7,669	-1.4
Banks	410,074	122,000	373,548	58,591	-314,957	-84.3
Insurance (Article 33)	1,451,493	1,644,500	950,668	979,074	28,406	3.0
Direct Writings	21,493	- - -	17,805	10,492	-7,313	-41.1
Petroleum 1/, 4/	1,092,043	1,136,500	824,959	878,606	53,647	6.5
Property Transfer Taxes 5/	\$2,432,908	\$0	\$1,827,735	\$1,726,529	-\$101,206	-5.5
Estate	1,307,738	1,033,000	962,689	841,284	-121,405	-12.6
Real Estate Transfer	1,125,073	1,178,000	864,952	885,237	20,285	2.3
Other Revenues	\$165,427	\$0	\$130,375	\$135,871	\$5,496	4.2
Pari-Mutuel	15,373	0	12,772	12,570	-202	-1.6
Hazardous Waste Assessments	1,462	0	1,143	1,275	132	11.5
Waste Tire Management and Recycling Fees	27,005	0	21,310	23,325	2,015	9.5
Returnable Container Deposits	117,678	0	91,975	95,812	3,837	4.2
Tax Return Preparer Registration Fees	1,368	0	870	736	-134	-15.4
Racing Admissions	508	0	503	600	97	19.3
Authorized Combative Sports Tax	2,033	0	1,802	1,553	-249	-13.8
Total - State Taxes and Fees 2/, 5/	\$76,024,374	\$76,046,900	\$52,664,608	\$51,744,828	-\$919,780	-1.7

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	\$26,411,112	\$27,431,909	\$1,020,797	3.9
Estimated Tax	17,781,120	16,221,000	12,010,588	10,207,385	-1,803,203	-15.0
Final Payments	2,374,708	2,599,000	2,165,328	2,336,154	170,826	7.9
Delinquencies	1,507,192	1,500,000	1,041,632	1,004,915	-36,717	-3.5
Limited Liability Company Fees	103,523	- - -	4,872	4,554	-318	-6.5
Total Gross Collections	\$62,035,784	\$62,102,000	\$41,633,532	\$40,984,917	-\$648,615	-1.6
Refunds/Minor Offsets	9,713,025	10,718,800	6,900,756	7,489,508	588,752	8.5
State/City Offsets	821,421	973,000	700,688	965,395	264,707	37.8
Net Collections	\$51,501,338	\$50,410,200	\$34,032,088	\$32,530,014	-\$1,502,074	-4.4
Cigarette/Tobacco Products	\$1,170,514	\$1,119,000	\$918,213	\$875,364	-\$42,849	-4.7
Cigarette	1,090,459	NA	857,030	810,465	-46,565	-5.4
Tobacco Products	73,180	NA	55,107	59,357	4,250	7.7
Retailer Licenses	6,866	NA	6,067	5,533	-534	-8.8
Vending Machine Stickers	9	NA	9	9	0	0.0
Highway/Fuel Use	\$93,205	\$142,000	\$60,924	\$114,495	\$53,571	87.9
Highway Use	67,612	NA	41,618	94,658	53,040	127.4
Truck Mileage	110,263	NA	84,646	96,479	11,833	14.0
Permits	-42,651	NA	-43,028	-1,821	41,207	95.8
Fuel Use	25,593	NA	19,306	19,837	531	2.8
Article 21	1	NA	1	0	-1	-100.0
Article 21A IFTA	25,087	NA	18,965	19,417	452	2.4
IFTA Decal Fees & Trip Permits	505	NA	340	420	80	23.5
Corporation & Utilities 6/	\$839,193	\$798,000	\$535,992	\$528,323	-\$7,669	-1.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	21,836	35,577	13,741	62.9
Utilities (sections 186-A, A&E & PSC)	601,142	NA	371,986	317,765	-54,221	-14.6
Public Safety Communications Surcharge (§186-F)	200,249	NA	142,170	174,981	32,811	23.1
Petroleum	\$1,092,043	\$1,136,500	\$824,959	\$878,606	\$53,647	6.5
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	824,959	878,606	53,647	6.5
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	---	\$811,364	\$818,664	\$7,300	0.9
M.T.A. Auto Rental	45,641	---	36,151	39,821	3,670	10.2
M.C.T. Mobility	1,331,002	---	887,289	923,785	36,496	4.1
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	41,815	39,084	-2,731	-6.5
New York City Alcoholic Beverage	25,495	---	19,688	19,116	-572	-2.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	8,680,323	8,879,463	199,140	2.3
Sales & Use	16,719,035	---	12,629,768	13,305,181	675,413	5.3
Stock Transfer (to NYC; all rebatable)	5,805,258	---	4,689,229	4,015,262	-673,967	-14.4
Yonkers Personal Income	51,739	---	37,899	41,194	3,295	8.7
MCTMT Personal Income	132,424	---	93,629	76,277	-17,352	-18.5
Article 9, Section 186g Local Surcharge	\$15	---	\$0	\$45,168	\$45,168	NA
Congestion Surcharge	\$0	---	\$0	\$0	\$0	NA
Total-Local Taxes	\$37,287,762	---	\$27,927,155	\$28,203,251	\$275,685	1.0
Total State & Local Taxes and Fees	\$113,312,136	---	\$80,591,763	\$79,948,079	-\$643,685	-0.8

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
	\$129	\$90

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)	-\$7	\$0
Gift (repealed 1/1/2000)	\$101	\$8

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.