



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2018

(in thousands)

State Taxes	July 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,173,691	\$273,912	\$2,899,779	\$20,827,388	\$4,936,623	\$15,890,765
Total Gross Collections	\$3,173,691	---	3,173,691	20,827,388	---	20,827,388
Less: Refunds and Minor Offsets	---	264,289	264,289	---	4,597,834	4,597,834
Less: State/City Offsets	---	9,623	9,623	---	338,789	338,789
Net Collections	---	---	2,899,779	---	---	15,890,765
User Taxes 1/	\$1,317,898	\$16,260	\$1,301,638	\$5,485,226	\$72,883	\$5,412,343
Sales & Use 2/	1,115,795	15,278	1,100,517	4,732,100	60,147	4,671,953
Motor Fuel	47,479	866	46,613	183,187	7,270	175,917
Cigarette/Tobacco Products 3/	109,227	103	109,124	403,383	5,098	398,285
Medical Marijuana	288	0	288	1,034	0	1,034
Alcoholic Beverage	30,084	2	30,082	92,242	17	92,225
Highway/Fuel Use	14,909	11	14,898	54,464	328	54,136
Auto Rental	116	0	116	18,816	23	18,793
Business Taxes	\$342,641	\$73,137	\$269,504	\$2,365,209	\$482,383	\$1,882,826
Corporation Franchise	201,452	70,162	131,290	1,396,871	436,491	960,380
Corporation & Utilities 4/	6,730	724	6,006	187,806	5,566	182,240
Banks	25,095	64	25,031	33,458	5,443	28,015
Insurance (Article 33)	7,384	560	6,824	345,433	21,802	323,631
Direct Writings	446	1	445	3,166	1	3,165
Petroleum 5/	101,534	1,626	99,908	398,475	13,080	385,395
Property Transfer Taxes 6/	\$200,486	\$3,429	\$197,057	\$718,696	\$41,150	\$677,546
Estate	101,489	3,429	98,060	338,386	40,020	298,366
Real Estate Transfer	98,997	0	98,997	380,306	1,130	379,176
Other Revenues	\$6,733	\$0	\$6,733	\$54,822	\$88	\$54,734
Pari-Mutuel (w/o Uncashed Tickets)	1,290	0	1,290	5,230	0	5,230
Hazardous Waste Assessments	368	0	368	810	8	802
Waste Tire Management and Recycling Fees	1,909	1	1,908	9,582	7	9,575
Returnable Container Deposits	3,126	-1	3,127	38,345	73	38,272
Tax Return Preparer Registration Fees	2	0	2	14	0	14
Racing Admissions	0	0	0	9	0	9
Authorized Combative Sports Tax	38	0	38	832	0	832
Total - State Taxes and Fees 1/, 6/	\$5,041,449	\$366,738	\$4,674,711	\$29,451,341	\$5,533,127	\$22,995,768

Local Taxes	July 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$38,918	\$8,369	\$30,549	\$409,865	\$28,479	\$381,386
M.T.A. Auto Rental	62	0	62	11,259	18	11,241
M.C.T. Mobility	111,379	1,135	110,244	418,856	8,480	410,376
MCTMT Personal Income - Net (Adjusted)	1,821	498	1,323	62,234	8,204	46,309
Total Gross Collections	658	---	658	46,309	---	38,588
Less: Refunds and Minor Offsets	---	498	498	---	8,204	8,204
Plus: State/City Offsets	1,163	---	1,163	15,925	---	15,925
M.C.T.D. Taxicab and Hail Vehicle Rides	12,376	4	12,372	26,362	91	26,271
New York City Alcoholic Beverage	3,489	0	3,489	8,766	0	8,766
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	688,524	263	688,261	4,060,351	-8,934	4,069,285
Total Gross Collections	678,896	---	678,896	3,723,160	---	3,723,160
Less: Refunds and Minor Offsets	---	263	263	---	-8,934	-8,934
Plus: State/City Offsets	9,628	---	9,628	337,191	---	337,191
Sales & Use	1,356,584	17,435	1,339,149	5,782,777	65,684	5,717,093
Stock Transfer (to NYC; all eligible for rebate)	9	0	9	1,398,885	0	1,398,885
Yonkers Personal Income - Net (Adjusted)	4,322	187	4,135	24,427	4,260	20,167
Total Gross Collections	4,327	---	4,327	22,829	---	22,829
Less: Refunds and Minor Offsets	---	187	187	---	4,260	4,260
Plus: State/City Offsets	-5	---	-5	1,598	---	1,598
Article 9, Section 186g Local Surcharge	13	0	13	15,121	0	15,121
Total-Local Taxes	\$2,217,497	\$27,891	\$2,189,606	\$12,218,903	\$106,282	\$12,104,900

1/ Includes:

	July 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):

	July 2018	Fiscal Year 2018-2019
	\$11	\$44

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

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

	July 2018	Fiscal Year 2018-2019
	\$14	\$58,464

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:

	July 2018	Fiscal Year 2018-2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	4

MONTHLY COMPARISON OF NET COLLECTIONS

July 2018

(in thousands)

State Taxes	Net Collections		Difference	
	July 2017	July 2018	Amount	Percent
Personal Income Tax 1/	\$2,649,995	\$2,899,779	\$249,784	9.4
User Taxes 2/	\$1,245,000	\$1,301,638	\$56,638	4.5
Sales and Use 3/	1,053,418	1,100,517	47,099	4.5
Motor Fuel	44,168	46,613	2,445	5.5
Cigarette/Tobacco Products 1/	97,922	109,124	11,202	11.4
Medical Marijuana	0	288	288	NA
Alcoholic Beverage	28,853	30,082	1,229	4.3
Highway/Fuel Use 1/	12,104	14,898	2,794	23.1
Auto Rental	8,405	116	-8,289	-98.6
Business Taxes	\$154,183	\$269,504	\$115,321	74.8
Corporation Franchise	36,124	131,290	95,166	263.4
Corporation & Utilities 1/	7,579	6,006	-1,573	-20.8
Banks	3,922	25,031	21,109	538.2
Insurance (Article 33)	7,059	6,824	-235	-3.3
Direct Writings	109	445	336	308.3
Petroleum 1/, 4/	99,390	99,908	518	0.5
Property Transfer Taxes 5/	\$160,732	\$197,057	\$36,325	22.6
Estate	64,415	98,060	33,645	52.2
Real Estate Transfer	96,315	98,997	2,682	2.8
Other Revenues	\$2,676	\$6,733	\$4,057	151.6
Pari-Mutuel	1,339	1,290	-49	-3.7
Hazardous Waste Assessments	257	368	111	43.2
Waste Tire Management and Recycling Fees	654	1,908	1,254	191.7
Returnable Container Deposits	246	3,127	2,881	1,171.1
Tax Return Preparer Registration Fees	1	2	1	100.0
Racing Admissions	2	0	-2	-100.0
Authorized Combative Sports Tax	177	38	-139	-78.5
Total - State Taxes and Fees 2/, 5/	\$4,212,586	\$4,674,711	\$462,125	11.0

1/ See page 2 for component detail.

	Net Collections		Difference	
	July 2017	July 2018	Amount	Percent
Personal Income Tax				0
Withholding	\$2,682,430	\$2,920,210	\$237,780	8.9
Estimated Tax	89,640	109,127	19,487	21.7
Final Payments	22,723	26,222	3,499	15.4
Delinquencies	105,978	117,899	11,921	11.2
Limited Liability Company Fees	222	233	11	5.0
Total Gross Collections	\$2,900,993	\$3,173,691	\$272,698	9.4
Refunds/Minor Offsets	233,183	264,289	31,106	13.3
State/City Offsets	17,815	9,623	-8,192	-46.0
Net Collections	\$2,649,995	\$2,899,779	\$249,784	9.4
Cigarette/Tobacco Products	\$97,924	\$109,124	\$11,200	11.4
Cigarette	94,049	102,282	8,233	8.8
Tobacco Products	3,800	6,769	2,969	78.1
Retailer Licenses	75	73	-2	-2.7
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$12,104	\$12,804	\$700	5.8
Highway Use	10,073	12,804	2,731	27.1
Truck Mileage	9,968	12,751	2,783	27.9
Permits	105	53	-52	-49.5
Fuel Use	2,031	2,094	63	3.1
Article 21	0	0	0	NA
Article 21A IFTA	2,024	2,082	58	2.9
IFTA Decal Fees & Trip Permits	7	12	5	71.4
Corporation & Utilities 6/	\$7,579	\$6,006	-\$1,573	-20.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-459	-2,684	-2,225	-484.7
Utilities (sections 186-A, A&E & PSC)	8,037	8,676	639	8.0
Public Safety Communications Surcharge (§186-F)	1	14	13	1,300.0
Petroleum	\$99,390	\$99,908	\$518	0.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	99,390	99,908	518	0.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	July 2017	July 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$30,845	\$30,549	-\$296	-1.0
M.T.A. Auto Rental	5,105	62	-5,043	-98.8
M.C.T. Mobility	98,484	110,244	11,760	11.9
MCTMT Personal Income	1,549	1,323	-226	-14.6
M.C.T.D. Taxicab and Hail Vehicle Rides	13,107	12,372	-735	-5.6
New York City Alcoholic Beverage	2,738	3,489	751	27.4
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	627,035	688,261	61,226	9.8
Sales & Use	1,278,813	1,339,149	60,336	4.7
Stock Transfer (to NYC; all rebatable)	23	9	-14	-60.9
Yonkers Personal Income	3,434	4,135	701	20.4
Article 9, Section 186g Local Surcharge	0	13	13	NA
Total-Local Taxes	\$2,061,133	\$2,189,606	\$128,473	6.9

2/ Includes:

	July 2017	July 2018
Hotel/Motel Occupancy (repealed 9/1/1994)	\$23	\$0
Containers (repealed 10/1/1998)	\$3,434	\$0

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

	July 2017	July 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:

	July 2017	July 2018
Real Property Gains (repealed 6/15/1996)	\$42,947	\$0
Gift (repealed 1/1/2000)	-\$14	\$0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

July 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	\$14,403,803	\$15,890,765	\$1,486,962	10.3
User Taxes 2/	\$15,744,974	\$16,265,600	\$5,086,157	\$5,412,343	\$326,186	6.4
Sales and Use 3/	13,631,525	14,228,500	4,395,268	4,671,953	276,685	6.3
Motor Fuel	512,503	512,000	169,267	175,917	6,650	3.9
Cigarette/Tobacco Products 1/	1,170,514	1,119,000	399,145	398,285	-860	-0.2
Medical Marijuana	1,633	2,100	438	1,034	596	136.1
Alcoholic Beverage	259,252	262,000	92,465	92,225	-240	-0.3
Highway/Fuel Use 1/	93,205	142,000	2,160	54,136	51,976	2,406.3
Auto Rental	76,342	81,000	27,414	18,793	-\$8,621	-31.4
Business Taxes	\$6,179,727	\$3,688,000	\$1,806,588	\$1,882,826	\$76,238	4.2
Corporation Franchise	2,326,216	3,212,000	866,393	960,380	93,987	10.8
Corporation & Utilities 1/	839,193	798,000	224,388	182,240	-42,148	-18.8
Banks	410,074	122,000	12,623	28,015	15,392	121.9
Insurance (Article 33)	1,451,493	1,644,500	333,030	323,631	-9,399	-2.8
Direct Writings	21,493	- - -	10,415	3,165	-7,250	-69.6
Petroleum 1/, 4/	1,092,043	1,136,500	359,739	385,395	25,656	7.1
Property Transfer Taxes 5/	\$2,432,908	\$0	\$756,150	\$677,546	-\$78,604	-10.4
Estate	1,307,738	1,033,000	368,830	298,366	-70,464	-19.1
Real Estate Transfer	1,125,073	1,178,000	387,307	379,176	-8,131	-2.1
Other Revenues	\$165,427	\$0	\$49,551	\$54,734	\$5,183	10.5
Pari-Mutuel	15,373	0	4,854	5,230	376	7.7
Hazardous Waste Assessments	1,462	0	648	802	154	23.8
Waste Tire Management and Recycling Fees	27,005	0	9,200	9,575	375	4.1
Returnable Container Deposits	117,678	0	34,163	38,272	4,109	12.0
Tax Return Preparer Registration Fees	1,368	0	11	14	3	27.3
Racing Admissions	508	0	9	9	0	0.0
Authorized Combative Sports Tax	2,033	0	666	832	166	24.9
Total - State Taxes and Fees 2/, 5/	\$76,024,374	\$76,046,900	\$22,102,249	\$23,918,214	\$1,815,965	8.2

1/ See page 2 for component detail.

	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	\$11,182,623	\$11,807,302	\$624,679	5.6
Estimated Tax	17,781,120	16,221,000	6,292,870	6,793,831	500,961	8.0
Final Payments	2,374,708	2,599,000	1,674,792	1,747,802	73,010	4.4
Delinquencies	1,507,192	1,500,000	489,546	475,832	-13,714	-2.8
Limited Liability Company Fees	103,523	- - -	2,852	2,621	-231	-8.1
Total Gross Collections	\$62,035,784	\$62,102,000	\$19,642,683	\$20,827,388	\$1,184,705	6.0
Refunds/Minor Offsets	9,713,025	10,718,800	4,993,690	4,597,834	-395,856	-7.9
State/City Offsets	821,421	973,000	245,190	338,789	93,599	38.2
Net Collections	\$51,501,338	\$50,410,200	\$14,403,803	\$15,890,765	\$1,486,962	10.3
Cigarette/Tobacco Products	\$1,170,514	\$1,119,000	\$399,146	\$398,286	-\$860	-0.2
Cigarette	1,090,459	NA	377,423	373,082	-4,341	-1.2
Tobacco Products	73,180	NA	21,343	24,908	3,565	16.7
Retailer Licenses	6,866	NA	380	295	-85	-22.4
Vending Machine Stickers	9	NA	0	1	1	NA
Highway/Fuel Use	\$93,205	\$142,000	\$2,160	\$54,136	\$51,976	2,406.3
Highway Use	67,612	NA	-6,324	45,680	52,004	822.3
Truck Mileage	110,263	NA	37,437	45,007	7,570	20.2
Permits	-42,651	NA	-43,761	673	44,434	101.5
Fuel Use	25,593	NA	8,484	8,456	-28	-0.3
Article 21	1	NA	1	0	-1	-100.0
Article 21A IFTA	25,087	NA	8,435	8,397	-38	-0.5
IFTA Decal Fees & Trip Permits	505	NA	48	59	11	22.9
Corporation & Utilities 6/	\$839,193	\$798,000	\$224,388	\$182,240	-\$42,148	-18.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	8,265	19,595	11,330	137.1
Utilities (sections 186-A, A&E & PSC)	601,142	NA	168,466	104,181	-64,285	-38.2
Public Safety Communications Surcharge (§186-F)	200,249	NA	47,657	58,464	10,807	22.7
Petroleum	\$1,092,043	\$1,136,500	\$359,739	\$385,395	\$25,656	7.1
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	359,739	385,395	25,656	7.1
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

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	---	\$303,776	\$381,386	\$77,610	25.5
M.T.A. Auto Rental	45,641	---	16,542	11,241	-5,301	-32.0
M.C.T. Mobility	1,331,002	---	392,526	410,376	17,850	4.5
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	27,573	26,271	-1,302	-4.7
New York City Alcoholic Beverage	25,495	---	9,110	8,766	-344	-3.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	3,603,224	4,069,285	466,061	12.9
Sales & Use	16,719,035	---	5,362,634	5,717,093	354,459	6.6
Stock Transfer (to NYC; all rebatable)	5,805,258	---	2,202,165	1,398,885	-803,280	-36.5
Yonkers Personal Income	51,739	---	18,224	20,167	1,943	10.7
MCTMT Personal Income	132,424	---	46,909	46,309	-600	-1.3
Article 9, Section 186g Local Surcharge	15	---	0	15121	15121	NA
Total-Local Taxes	\$38,375,112	---	\$11,982,683	\$12,104,900	\$122,217	1.0

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
	\$70	\$44

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)	\$13	\$4

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.