



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2019

(in thousands)

State Taxes	March 2019			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,819,695	\$1,260,636	\$3,559,059	\$59,175,083	\$11,087,746	\$48,087,337
Total Gross Collections	4,819,695	---	4,819,695	59,175,083	---	59,175,083
Less: Refunds and Minor Offsets	---	1,191,111	1,191,111	---	9,998,307	9,998,307
Less: State/City Offsets	---	69,525	69,525	---	1,089,439	1,089,439
Net Collections	---	---	3,559,059	---	---	48,087,337
User Taxes 1/	\$1,463,156	\$11,004	\$1,452,152	\$16,580,935	\$198,928	\$16,382,007
Sales & Use 2/	1,302,407	9,475	1,292,932	14,418,501	167,410	14,251,091
Motor Fuel	42,989	1,400	41,589	549,710	21,588	528,122
Cigarette/Tobacco Products 3/	74,362	76	74,286	1,116,766	8,971	1,107,795
Medical Marijuana	305	0	305	3,867	0	3,867
Alcoholic Beverage	18,842	0	18,842	262,454	37	262,417
Highway/Fuel Use	7,865	54	7,811	145,905	898	145,007
Auto Rental	16,386	-1	16,387	83,732	24	83,708
Business Taxes	\$1,805,320	\$97,883	\$1,707,437	\$8,102,548	\$1,274,413	\$6,828,135
Corporation Franchise	931,303	94,794	836,509	4,448,038	1,038,326	3,409,712
Corporation & Utilities 4/	274,874	110	274,764	814,326	9,266	805,060
Banks	82	0	82	89,243	130,624	-41,381
Insurance (Article 33)	497,628	528	497,100	1,530,791	54,876	1,475,915
Direct Writings	1,104	0	1,104	13,705	3	13,702
Petroleum 5/	100,329	2,451	97,878	1,206,445	41,318	1,165,127
Property Transfer Taxes 6/	\$128,535	\$8,532	\$120,003	\$2,314,745	\$111,146	\$2,203,599
Estate	62,403	8,528	53,875	1,178,063	109,756	1,068,307
Real Estate Transfer	66,120	4	66,116	1,136,661	1,390	1,135,271
Other Revenues	\$61,710	\$207	\$61,503	\$223,664	\$2,074	\$221,590
Pari-Mutuel (w/o Uncashed Tickets)	994	0	994	15,367	0	15,367
Hazardous Waste Assessments	54	0	54	1,829	8	1,821
Waste Tire Management and Recycling Fees	2,679	1	2,678	27,070	33	27,037
Returnable Container Deposits	24,240	111	24,129	122,426	1,623	120,803
Tax Return Preparer Registration Fees	51	57	-6	1,705	372	1,333
Racing Admissions	1	0	1	606	0	606
Authorized Combative Sports Tax	20	38	-18	1,997	38	1,959
Employer Compensation Expense Tax	34	0	34	53	0	53
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$8,278,416</b>	<b>\$1,378,262</b>	<b>\$6,900,154</b>	<b>\$86,396,975</b>	<b>\$12,674,307</b>	<b>\$70,304,245</b>

Local Taxes	March 2019			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$301,207	\$6,313	\$294,894	\$1,269,074	\$99,992	\$1,169,082
M.T.A. Auto Rental	9,884	1	9,883	49,819	19	49,800
M.C.T. Mobility	125,156	1,722	123,434	1,392,048	21,628	1,370,420
MCTMT Personal Income - Net (Adjusted)	\$1,810	\$274	\$1,536	\$154,246	\$32,535	\$108,351
Total Gross Collections	531	---	531	108,351	---	94,991
Less: Refunds and Minor Offsets	---	274	274	---	32,535	32,535
Plus: State/City Offsets	1,279	---	1,279	45,895	---	45,895
M.C.T.D. Taxicab and Hail Vehicle Rides	\$913	\$2	\$911	\$51,836	\$133	\$51,703
New York City Alcoholic Beverage	\$1,700	\$0	\$1,700	\$25,019	\$0	\$25,019
New York City Motor Fuel	\$0	\$0	\$0	\$0	\$0	\$0
New York City Personal Income - Net (Adjusted)	\$1,103,863	\$173,294	\$930,569	\$13,890,880	\$1,299,987	\$12,590,893
Total Gross Collections	1,035,263	---	1,035,263	12,803,420	---	12,803,420
Less: Refunds and Minor Offsets	---	173,294	173,294	---	1,299,987	1,299,987
Plus: State/City Offsets	68,600	---	68,600	1,087,460	---	1,087,460
Sales & Use	1,583,705	10,434	1,573,271	17,726,172	192,492	17,533,680
Stock Transfer (to NYC; all eligible for rebate)	1,468,093	0	1,468,093	5,483,390	0	5,483,390
Yonkers Personal Income - Net (Adjusted)	5,743	1,207	4,536	62,328	7,218	55,110
Total Gross Collections	4,818	---	4,818	60,349	---	60,349
Less: Refunds and Minor Offsets	---	1,207	1,207	---	7,218	7,218
Plus: State/City Offsets	925	---	925	1,979	---	1,979
Article 9, Section 186g Local Surcharge	15,040	0	15,040	60,182	0	60,182
Congestion Surcharge	34,421	0	34,421	34,422	0	34,422
Total-Local Taxes	\$4,651,535	\$193,247	\$4,458,288	\$40,199,416	\$1,654,004	\$38,532,052
Total State & Local Taxes and Fees 1/	\$12,881,288	\$1,571,509	\$11,309,779	\$126,543,780	\$14,328,311	\$108,783,686

1/ Includes:

	March 2019	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 (910 numbers):

	March 2019	Fiscal Year 2018-2019
	\$13	\$119

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

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

	March 2019	Fiscal Year 2018-2019
	\$58,272	\$233,291

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:

	March 2019	Fiscal Year 2018-2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	12	21