



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2018

(in thousands)

State Taxes	October 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,910,295	\$1,335,523	\$2,574,772	\$33,558,103	\$7,321,659	\$26,236,444
Total Gross Collections	\$3,910,295	---	3,910,295	33,558,103	---	33,558,103
Less: Refunds and Minor Offsets	---	932,140	932,140	---	6,518,679	6,518,679
Less: State/City Offsets	---	403,383	403,383	---	802,980	802,980
Net Collections	---	---	2,574,772	---	---	26,236,444
User Taxes 1/	\$1,274,319	\$20,467	\$1,253,852	\$9,706,886	\$130,880	\$9,576,006
Sales & Use 2/	1,094,132	16,963	1,077,169	8,388,551	108,966	8,279,585
Motor Fuel	47,997	3,257	44,740	327,278	14,623	312,655
Cigarette/Tobacco Products 3/	100,899	185	100,714	700,168	6,651	693,517
Medical Marijuana	338	0	338	2,023	0	2,023
Alcoholic Beverage	18,648	0	18,648	153,803	35	153,768
Highway/Fuel Use	12,235	62	12,173	88,835	581	88,254
Auto Rental	70	0	70	46,228	24	46,204
Business Taxes	\$268,379	\$79,433	\$188,946	\$4,146,699	\$731,027	\$3,415,672
Corporation Franchise	126,651	65,456	61,195	2,341,666	654,839	1,686,827
Corporation & Utilities 4/	704	554	150	367,711	7,002	360,709
Banks	10,648	1,698	8,950	35,486	5,983	29,503
Insurance (Article 33)	28,122	4,737	23,385	685,850	35,516	650,334
Direct Writings	371	1	370	8,820	4	8,816
Petroleum 5/	101,883	6,987	94,896	707,166	27,683	679,483
Property Transfer Taxes 6/	\$200,905	\$15,256	\$185,649	\$1,349,092	\$76,291	\$1,272,801
Estate	112,999	15,255	97,744	663,423	75,145	588,278
Real Estate Transfer	87,905	1	87,904	685,663	1,146	684,517
Other Revenues	\$3,766	\$128	\$3,638	\$106,798	\$611	\$106,187
Pari-Mutuel (w/o Uncashed Tickets)	1,087	0	1,087	10,682	0	10,682
Hazardous Waste Assessments	354	-1	355	1,218	8	1,210
Waste Tire Management and Recycling Fees	1,701	8	1,693	16,583	24	16,559
Returnable Container Deposits	209	121	88	76,652	485	76,167
Tax Return Preparer Registration Fees	3	0	3	67	94	-27
Racing Admissions	401	0	401	587	0	587
Authorized Combative Sports Tax	11	0	11	1,009	0	1,009
Total - State Taxes and Fees 1/, 6/	\$5,657,664	\$1,450,807	\$4,206,857	\$48,867,578	\$8,260,468	\$38,878,265

(in thousands)

Local Taxes	October 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$25,953	\$10,100	\$15,853	\$656,105	\$49,138	\$606,967
M.T.A. Auto Rental	45	0	45	27,382	18	27,364
M.C.T. Mobility	113,372	1,538	111,834	728,123	14,759	713,364
MCTMT Personal Income - Net (Adjusted)	20,259	7,581	12,678	124,948	17,222	84,665
Total Gross Collections	1,098	---	1,098	84,665	---	61,604
Less: Refunds and Minor Offsets	---	7,581	7,581	---	17,222	17,222
Plus: State/City Offsets	19,161	---	19,161	40,283	---	40,283
M.C.T.D. Taxicab and Hail Vehicle Rides	10,893	4	10,889	38,389	114	38,275
New York City Alcoholic Beverage	1,944	0	1,944	14,798	0	14,798
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,306,180	80,552	1,225,628	8,020,399	793,017	7,227,382
Total Gross Collections	902,699	---	902,699	7,218,871	---	7,218,871
Less: Refunds and Minor Offsets	---	80,552	80,552	---	793,017	793,017
Plus: State/City Offsets	403,481	---	403,481	801,528	---	801,528
Sales & Use	1,339,084	19,670	1,319,414	10,266,940	120,961	10,145,979
Stock Transfer (to NYC; all eligible for rebate)	18	0	18	2,556,685	0	2,556,685
Yonkers Personal Income - Net (Adjusted)	5,045	237	4,808	38,048	4,776	33,272
Total Gross Collections	5,143	---	5,143	36,596	---	36,596
Less: Refunds and Minor Offsets	---	237	237	---	4,776	4,776
Plus: State/City Offsets	-98	---	-98	1,452	---	1,452
Article 9, Section 186g Local Surcharge	2	0	2	30,200	0	30,200
Total-Local Taxes	\$2,822,795	\$119,682	\$2,703,113	\$22,502,017	\$1,000,005	\$21,478,951

1/ Includes:

	October 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):

	October 2018	Fiscal Year 2018-2019
	\$10	\$68

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

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

	October 2018	Fiscal Year 2018-2019
	\$7	\$117,010

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:

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

MONTHLY COMPARISON OF NET COLLECTIONS

October 2018

(in thousands)

State Taxes	Net Collections		Difference	
	October 2017	October 2018	Amount	Percent
Personal Income Tax 1/	\$2,694,115	\$2,574,772	-\$119,343	-4.4
User Taxes 2/	\$1,228,180	\$1,253,852	\$25,672	2.1
Sales and Use 3/	1,039,914	1,077,169	37,255	3.6
Motor Fuel	42,556	44,740	2,184	5.1
Cigarette/Tobacco Products 1/	105,979	100,714	-5,265	-5.0
Medical Marijuana	0	338	338	NA
Alcoholic Beverage	19,414	18,648	-766	-3.9
Highway/Fuel Use 1/	14,336	12,173	-2,163	-15.1
Auto Rental	5,811	70	-5,741	-98.8
Business Taxes	\$46,224	\$188,946	\$142,722	308.8
Corporation Franchise	-57,303	61,195	118,498	206.8
Corporation & Utilities 1/	1,851	150	-1,701	-91.9
Banks	552	8,950	8,398	1,521.4
Insurance (Article 33)	9,551	23,385	13,834	144.8
Direct Writings	321	370	49	15.3
Petroleum 1/, 4/	91,252	94,896	3,644	4.0
Property Transfer Taxes 5/	\$157,646	\$185,649	\$28,003	17.8
Estate	75,592	97,744	22,152	29.3
Real Estate Transfer	81,981	87,904	5,923	7.2
Other Revenues	\$5,212	\$3,638	-\$1,574	-30.2
Pari-Mutuel	1,200	1,087	-113	-9.4
Hazardous Waste Assessments	386	355	-31	-8.0
Waste Tire Management and Recycling Fees	2,138	1,693	-445	-20.8
Returnable Container Deposits	918	88	-830	-90.4
Tax Return Preparer Registration Fees	253	3	-250	-98.8
Racing Admissions	307	401	94	30.6
Authorized Combative Sports Tax	10	11	1	10.0
Total - State Taxes and Fees 2/, 5/	\$4,131,377	\$4,206,857	\$75,480	1.8

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	October 2017	October 2018	Amount	Percent
Personal Income Tax				
Withholding	\$2,789,718	\$3,148,821	\$359,103	12.9
Estimated Tax	145,269	182,875	37,606	25.9
Final Payments	381,229	462,249	81,020	21.3
Delinquencies	110,113	116,104	5,991	5.4
Limited Liability Company Fees	270	246	-24	-8.9
Total Gross Collections	\$3,426,599	\$3,910,295	\$483,696	14.1
Refunds/Minor Offsets	431,953	932,140	500,187	115.8
State/City Offsets	300,531	403,383	102,852	34.2
Net Collections	\$2,694,115	\$2,574,772	-\$119,343	-4.4
Cigarette/Tobacco Products	\$105,979	\$100,713	-\$5,266	-5.0
Cigarette	98,585	92,400	-6,185	-6.3
Tobacco Products	6,187	6,927	740	12.0
Retailer Licenses	1,206	1,386	180	14.9
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$14,336	\$12,266	-\$2,070	-14.4
Highway Use	12,045	12,266	221	1.8
Truck Mileage	11,941	12,017	76	0.6
Permits	104	249	145	139.4
Fuel Use	2,291	-93	-2,384	-104.1
Article 21	0	0	0	NA
Article 21A IFTA	2,282	-106	-2,388	-104.6
IFTA Decal Fees & Trip Permits	9	13	4	44.4
Corporation & Utilities 6/	\$1,851	\$150	-\$1,701	-91.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	99	1,952	1,853	1,871.7
Utilities (sections 186-A, A&E & PSC)	1,491	-1,809	-3,300	-221.3
Public Safety Communications Surcharge (§186-F)	261	7	-254	-97.3
Petroleum	\$91,252	\$94,896	\$3,644	4.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,252	94,896	3,644	4.0
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	
	October 2017	October 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$23,139	\$15,853	-\$7,286	-31.5
M.T.A. Auto Rental	3,506	45	-3,461	-98.7
M.C.T. Mobility	101,228	111,834	10,606	20.1
MCTMT Personal Income	18,801	12,678	-6,123	-32.6
M.C.T.D. Taxicab and Hail Vehicle Rides	12,813	10,889	-1,924	-15.0
New York City Alcoholic Beverage	2,117	1,944	-173	-8.2
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,043,862	1,225,628	181,766	17.4
Sales & Use	1,273,601	1,319,414	45,813	3.6
Stock Transfer (to NYC; all rebatable)	21	18	-3	-14.3
Yonkers Personal Income	3,935	4,808	873	22.2
Article 9, Section 186g Local Surcharge	0	2	2	NA
Total-Local Taxes	\$2,483,023	\$2,703,113	\$123,349	4.9

2/ Includes:

	October 2017	October 2018
Hotel/Motel Occupancy (repealed 9/1/1994)	\$21	\$0
Containers (repealed 10/1/1998)	\$3,935	\$0

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

	October 2017	October 2018
	\$0	\$10

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:

	October 2017	October 2018
Real Property Gains (repealed 6/15/1996)	\$43,039	\$0
Gift (repealed 1/1/2000)	\$6	\$1



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

October 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	\$24,868,832	\$26,236,444	\$1,367,612	5.5
User Taxes 2/	\$15,744,974	\$16,265,600	\$9,114,244	\$9,576,006	\$461,762	5.1
Sales and Use 3/	13,631,525	14,228,500	7,845,181	8,279,585	434,404	5.5
Motor Fuel	512,503	512,000	302,915	312,655	9,740	3.2
Cigarette/Tobacco Products 1/	1,170,514	1,119,000	724,921	693,517	-31,404	-4.3
Medical Marijuana	1,633	2,100	912	2,023	1,111	121.8
Alcoholic Beverage	259,252	262,000	152,489	153,768	1,279	0.8
Highway/Fuel Use 1/	93,205	142,000	38,514	88,254	49,740	129.1
Auto Rental	76,342	81,000	49,312	46,204	-\$3,108	-6.3
Business Taxes	\$6,179,727	\$3,688,000	\$3,296,358	\$3,415,672	\$119,314	3.6
Corporation Franchise	2,326,216	3,212,000	1,306,542	1,686,827	380,285	29.1
Corporation & Utilities 1/	839,193	798,000	383,650	360,709	-22,941	-6.0
Banks	410,074	122,000	237,181	29,503	-207,678	-87.6
Insurance (Article 33)	1,451,493	1,644,500	672,080	650,334	-21,746	-3.2
Direct Writings	21,493	- - -	16,724	8,816	-7,908	-47.3
Petroleum 1/, 4/	1,092,043	1,136,500	640,966	679,483	38,517	6.0
Property Transfer Taxes 5/	\$2,432,908	\$0	\$1,428,464	\$1,272,801	-\$155,663	-10.9
Estate	1,307,738	1,033,000	739,271	588,278	-150,993	-20.4
Real Estate Transfer	1,125,073	1,178,000	689,097	684,517	-4,580	-0.7
Other Revenues	\$165,427	\$0	\$101,303	\$106,187	\$4,884	4.8
Pari-Mutuel	15,373	0	10,596	10,682	86	0.8
Hazardous Waste Assessments	1,462	0	1,098	1,210	112	10.2
Waste Tire Management and Recycling Fees	27,005	0	16,177	16,559	382	2.4
Returnable Container Deposits	117,678	0	71,686	76,167	4,481	6.3
Tax Return Preparer Registration Fees	1,368	0	268	-27	-295	-110.1
Racing Admissions	508	0	490	587	97	19.8
Authorized Combative Sports Tax	2,033	0	988	1,009	21	2.1
Total - State Taxes and Fees 2/, 5/	\$76,024,374	\$76,046,900	\$38,809,201	\$40,607,110	\$1,797,909	4.6

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	\$19,582,143	\$20,750,795	\$1,168,652	6.0
Estimated Tax	17,781,120	16,221,000	8,849,073	9,745,430	896,357	10.1
Final Payments	2,374,708	2,599,000	2,121,634	2,290,317	168,683	8.0
Delinquencies	1,507,192	1,500,000	803,334	767,480	-35,854	-4.5
Limited Liability Company Fees	103,523	- - -	4,340	4,081	-259	-6.0
Total Gross Collections	\$62,035,784	\$62,102,000	\$31,360,524	\$33,558,103	\$2,197,579	7.0
Refunds/Minor Offsets	9,713,025	10,718,800	5,898,235	6,518,679	620,444	10.5
State/City Offsets	821,421	973,000	593,457	802,980	209,523	35.3
Net Collections	\$51,501,338	\$50,410,200	\$24,868,832	\$26,236,444	\$1,367,612	5.5
Cigarette/Tobacco Products	\$1,170,514	\$1,119,000	\$724,921	\$693,517	-\$31,404	-4.3
Cigarette	1,090,459	NA	678,222	643,054	-35,168	-5.2
Tobacco Products	73,180	NA	41,865	45,951	4,086	9.8
Retailer Licenses	6,866	NA	4,830	4,505	-325	-6.7
Vending Machine Stickers	9	NA	4	7	3	75.0
Highway/Fuel Use	\$93,205	\$142,000	\$38,514	\$88,254	\$49,740	129.1
Highway Use	67,612	NA	23,891	75,288	51,397	215.1
Truck Mileage	110,263	NA	67,165	77,988	10,823	16.1
Permits	-42,651	NA	-43,274	-2,700	40,574	93.8
Fuel Use	25,593	NA	14,623	12,966	-1,657	-11.3
Article 21	1	NA	1	0	-1	-100.0
Article 21A IFTA	25,087	NA	14,545	12,871	-1,674	-11.5
IFTA Decal Fees & Trip Permits	505	NA	77	95	18	23.4
Corporation & Utilities 6/	\$839,193	\$798,000	\$383,650	\$360,709	-\$22,941	-6.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	13,771	28,201	14,430	104.8
Utilities (sections 186-A, A&E & PSC)	601,142	NA	274,557	215,498	-59,059	-21.5
Public Safety Communications Surcharge (§186-F)	200,249	NA	95,322	117,010	21,688	22.8
Petroleum	\$1,092,043	\$1,136,500	\$640,966	\$679,483	\$38,517	6.0
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	640,966	679,483	38,517	6.0
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	---	\$544,648	\$606,967	\$62,319	11.4
M.T.A. Auto Rental	45,641	---	29,530	27,364	-2,166	-7.3
M.C.T. Mobility	1,331,002	---	679,537	713,364	33,827	5.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	41,262	38,275	-2,987	-7.2
New York City Alcoholic Beverage	25,495	---	15,372	14,798	-574	-3.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	6,489,735	7,227,382	737,647	11.4
Sales & Use	16,719,035	---	9,557,306	10,145,979	588,673	6.2
Stock Transfer (to NYC; all rebatable)	5,805,258	---	3,305,573	2,556,685	-748,888	-22.7
Yonkers Personal Income	51,739	---	30,163	33,272	3,109	10.3
MCTMT Personal Income	132,424	---	88,984	84,665	-4,319	-4.9
Article 9, Section 186g Local Surcharge	15	---	0	30,200	30,200	NA
Total-Local Taxes	\$38,375,112	---	\$20,782,110	\$21,478,951	\$697,240	2.9

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
	\$102	\$68

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)	-\$3	\$0
Gift (repealed 1/1/2000)	\$99	\$6

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.