



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2018

(in thousands)

State Taxes	September 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,467,382	\$670,637	\$4,796,745	\$29,647,808	\$5,986,136	\$23,661,672
Total Gross Collections	\$5,467,382	---	5,467,382	29,647,808	---	29,647,808
Less: Refunds and Minor Offsets	---	630,959	630,959	---	5,586,539	5,586,539
Less: State/City Offsets	---	39,678	39,678	---	399,597	399,597
Net Collections	---	---	4,796,745	---	---	23,661,672
User Taxes 1/	\$1,661,635	\$23,256	\$1,638,379	\$8,432,567	\$110,413	\$8,322,154
Sales & Use 2/	1,454,430	20,011	1,434,419	7,294,419	92,003	7,202,416
Motor Fuel	47,899	2,081	45,818	279,281	11,366	267,915
Cigarette/Tobacco Products 3/	95,476	980	94,496	599,269	6,466	592,803
Medical Marijuana	357	0	357	1,685	0	1,685
Alcoholic Beverage	25,278	17	25,261	135,155	35	135,120
Highway/Fuel Use	10,969	165	10,804	76,600	519	76,081
Auto Rental	27,226	2	27,224	46,158	24	46,134
Business Taxes	\$1,217,013	\$53,323	\$1,163,690	\$3,878,320	\$651,594	\$3,226,726
Corporation Franchise	684,153	49,656	634,497	2,215,015	589,383	1,625,632
Corporation & Utilities 4/	169,387	314	169,073	367,007	6,448	360,559
Banks	1,131	-1,636	2,767	24,838	4,285	20,553
Insurance (Article 33)	255,031	969	254,062	657,728	30,779	626,949
Direct Writings	426	2	424	8,449	3	8,446
Petroleum 5/	106,885	4,018	102,867	605,283	20,696	584,587
Property Transfer Taxes 6/	\$221,317	\$5,407	\$215,910	\$1,148,187	\$61,035	\$1,087,152
Estate	126,169	5,404	120,765	550,424	59,890	490,534
Real Estate Transfer	95,148	3	95,145	597,758	1,145	596,613
Other Revenues	\$45,388	\$296	\$45,092	\$103,032	\$483	\$102,549
Pari-Mutuel (w/o Uncashed Tickets)	2,125	0	2,125	9,595	0	9,595
Hazardous Waste Assessments	32	1	31	864	9	855
Waste Tire Management and Recycling Fees	5,094	4	5,090	14,882	16	14,866
Returnable Container Deposits	38,075	291	37,784	76,443	364	76,079
Tax Return Preparer Registration Fees	1	0	1	64	94	-30
Racing Admissions	1	0	1	186	0	186
Authorized Combative Sports Tax	60	0	60	998	0	998
Total - State Taxes and Fees 1/, 6/	\$8,612,735	\$752,919	\$7,859,816	\$43,209,914	\$6,809,661	\$34,799,159

(in thousands)

Local Taxes	September 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$192,049	\$7,353	\$184,696	\$630,152	\$39,038	\$591,114
M.T.A. Auto Rental	15,991	1	15,990	27,337	18	27,319
M.C.T. Mobility	83,519	2,871	80,648	614,751	13,221	601,530
MCTMT Personal Income - Net (Adjusted)	25,172	753	24,419	93,109	9,641	71,987
Total Gross Collections	21,341	---	21,341	71,987	---	60,506
Less: Refunds and Minor Offsets	---	753	753	---	9,641	9,641
Plus: State/City Offsets	3,831	---	3,831	21,122	---	21,122
M.C.T.D. Taxicab and Hail Vehicle Rides	367	9	358	27,496	110	27,386
New York City Alcoholic Beverage	2,540	0	2,540	12,854	0	12,854
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	668,755	-463,044	1,131,799	5,511,738	-490,016	6,001,754
Total Gross Collections	629,076	---	629,076	5,113,691	---	5,113,691
Less: Refunds and Minor Offsets	---	-463,044	-463,044	---	-490,016	-490,016
Plus: State/City Offsets	39,679	---	39,679	398,047	---	398,047
Sales & Use	1,799,249	22,796	1,776,453	8,927,856	101,291	8,826,565
Stock Transfer (to NYC; all eligible for rebate)	1,157,765	0	1,157,765	2,556,667	0	2,556,667
Yonkers Personal Income - Net (Adjusted)	4,283	89	4,194	33,003	4,539	28,464
Total Gross Collections	4,284	---	4,284	31,453	---	31,453
Less: Refunds and Minor Offsets	---	89	89	---	4,539	4,539
Plus: State/City Offsets	-1	---	-1	1,550	---	1,550
Article 9, Section 186g Local Surcharge	\$15,076,699	\$0	\$15,076,699	\$75,577	\$0	\$30,198
Total-Local Taxes	\$19,026,389	-\$429,172	\$19,455,561	\$18,510,540	-\$322,158	\$18,775,838

1/ Includes:

	September 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):

	September 2018	Fiscal Year 2018-2019
	\$3	\$58

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

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

	September 2018	Fiscal Year 2018-2019
	\$58,307	\$117,003

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:

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

MONTHLY COMPARISON OF NET COLLECTIONS

September 2018

(in thousands)

State Taxes	Net Collections		Difference	
	September 2017	September 2018	Amount	Percent
Personal Income Tax 1/	\$4,715,796	\$4,796,745	\$80,949	1.7
User Taxes 2/	\$1,569,325	\$1,638,379	\$69,054	4.4
Sales and Use 3/	1,379,062	1,434,419	55,357	4.0
Motor Fuel	46,364	45,818	-546	-1.2
Cigarette/Tobacco Products 1/	101,758	94,496	-7,262	-7.1
Medical Marijuana	0	357	357	NA
Alcoholic Beverage	24,075	25,261	1,186	4.9
Highway/Fuel Use 1/	9,847	10,804	957	9.7
Auto Rental	8,051	27,224	19,173	238.1
Business Taxes	\$937,293	\$1,163,690	\$226,397	24.2
Corporation Franchise	392,395	634,497	242,102	61.7
Corporation & Utilities 1/	153,842	169,073	15,231	9.9
Banks	-13,299	2,767	16,066	120.8
Insurance (Article 33)	303,833	254,062	-49,771	-16.4
Direct Writings	1,086	424	-662	-61.0
Petroleum 1/, 4/	99,436	102,867	3,431	3.5
Property Transfer Taxes 5/	\$321,908	\$215,910	-\$105,998	-32.9
Estate	211,666	120,765	-90,901	-42.9
Real Estate Transfer	110,239	95,145	-15,094	-13.7
Other Revenues	\$43,477	\$45,092	\$1,615	3.7
Pari-Mutuel	2,174	2,125	-49	-2.3
Hazardous Waste Assessments	19	31	12	63.2
Waste Tire Management and Recycling Fees	4,792	5,090	298	6.2
Returnable Container Deposits	36,487	37,784	1,297	3.6
Tax Return Preparer Registration Fees	1	1	0	0.0
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	3	60	57	1,900.0
Total - State Taxes and Fees 2/, 5/	\$7,587,799	\$7,859,816	\$272,017	3.6

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	September 2017	September 2018	Amount	Percent
Personal Income Tax				
Withholding	\$2,583,126	\$2,666,382	\$83,256	3.2
Estimated Tax	2,315,341	2,667,697	352,356	15.2
Final Payments	38,981	51,084	12,103	31.0
Delinquencies	86,902	81,285	-5,617	-6.5
Limited Liability Company Fees	889	934	45	5.1
Total Gross Collections	\$5,025,239	\$5,467,382	\$442,143	8.8
Refunds/Minor Offsets	282,000	630,959	348,959	123.7
State/City Offsets	27,443	39,678	12,235	44.6
Net Collections	\$4,715,796	\$4,796,745	\$80,949	1.7
Cigarette/Tobacco Products	\$101,760	\$94,496	-\$7,264	-7.1
Cigarette	92,273	84,738	-7,535	-8.2
Tobacco Products	6,338	6,986	648	10.2
Retailer Licenses	3,146	2,767	-379	-12.0
Vending Machine Stickers	3	5	2	66.7
Highway/Fuel Use	\$9,847	\$7,130	-\$2,717	-27.6
Highway Use	6,756	7,130	374	5.5
Truck Mileage	6,639	10,803	4,164	62.7
Permits	117	-3,673	-3,790	-3,239.3
Fuel Use	3,091	3,674	583	18.9
Article 21	0	0	0	NA
Article 21A IFTA	3,082	3,664	582	18.9
IFTA Decal Fees & Trip Permits	9	10	1	11.1
Corporation & Utilities 6/	\$153,842	\$169,073	\$15,231	9.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	5,531	5,936	405	7.3
Utilities (sections 186-A, A&E & PSC)	100,913	104,830	3,917	3.9
Public Safety Communications Surcharge (\$186-F)	47,398	58,307	10,909	23.0
Petroleum	\$99,436	\$102,867	\$3,431	3.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	99,436	102,867	3,431	3.5
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	
	September 2017	September 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$160,458	\$184,696	\$24,238	15.1
M.T.A. Auto Rental	4,595	15,990	11,395	248.0
M.C.T. Mobility	79,168	80,648	1,480	1.9
MCTMT Personal Income	22,350	24,419	2,069	9.3
M.C.T.D. Taxicab and Hail Vehicle Rides	379	358	-21	-5.5
New York City Alcoholic Beverage	2,285	2,540	255	11.2
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,052,256	1,131,799	79,543	7.6
Sales & Use	1,670,526	1,776,453	105,927	6.3
Stock Transfer (to NYC; all rebatable)	1,103,368	1,157,765	54,397	4.9
Yonkers Personal Income	4,066	4,194	128	3.1
Article 9, Section 186g Local Surcharge	\$0	\$15,076,699	\$15,076,699	NA
Total-Local Taxes	\$4,099,451	\$19,455,561	\$15,356,110	374.6

2/ Includes:

	September 2017	September 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:

	September 2017	September 2018
	\$0	\$3

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:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 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	\$22,174,717	\$23,661,672	\$1,486,955	6.7
User Taxes 2/	\$15,744,974	\$16,265,600	\$7,886,064	\$8,322,154	\$436,090	5.5
Sales and Use 3/	13,631,525	14,228,500	6,805,267	7,202,416	397,149	5.8
Motor Fuel	512,503	512,000	260,359	267,915	7,556	2.9
Cigarette/Tobacco Products 1/	1,170,514	1,119,000	618,942	592,803	-26,139	-4.2
Medical Marijuana	1,633	2,100	742	1,685	943	127.1
Alcoholic Beverage	259,252	262,000	133,075	135,120	2,045	1.5
Highway/Fuel Use 1/	93,205	142,000	24,178	76,081	51,903	214.7
Auto Rental	76,342	81,000	43,501	46,134	\$2,633	6.1
Business Taxes	\$6,179,727	\$3,688,000	\$3,250,134	\$3,226,726	-\$23,408	-0.7
Corporation Franchise	2,326,216	3,212,000	1,363,845	1,625,632	261,787	19.2
Corporation & Utilities 1/	839,193	798,000	381,799	360,559	-21,240	-5.6
Banks	410,074	122,000	236,629	20,553	-216,076	-91.3
Insurance (Article 33)	1,451,493	1,644,500	662,529	626,949	-35,580	-5.4
Direct Writings	21,493	- - -	16,403	8,446	-7,957	-48.5
Petroleum 1/, 4/	1,092,043	1,136,500	549,714	584,587	34,873	6.3
Property Transfer Taxes 5/	\$2,432,908	\$0	\$1,270,818	\$1,087,152	-\$183,666	-14.5
Estate	1,307,738	1,033,000	663,679	490,534	-173,145	-26.1
Real Estate Transfer	1,125,073	1,178,000	607,116	596,613	-10,503	-1.7
Other Revenues	\$165,427	\$0	\$96,091	\$102,549	\$6,458	6.7
Pari-Mutuel	15,373	0	9,396	9,595	199	2.1
Hazardous Waste Assessments	1,462	0	712	855	143	20.1
Waste Tire Management and Recycling Fees	27,005	0	14,039	14,866	827	5.9
Returnable Container Deposits	117,678	0	70,768	76,079	5,311	7.5
Tax Return Preparer Registration Fees	1,368	0	15	-30	-45	-300.0
Racing Admissions	508	0	183	186	3	1.6
Authorized Combative Sports Tax	2,033	0	978	998	20	2.0
Total - State Taxes and Fees 2/, 5/	\$76,024,374	\$76,046,900	\$34,677,824	\$36,400,253	\$1,722,429	5.0

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections 2017-2018	Estimated Receipts 6/ 2018-2019	Net Collections			
			Fiscal Year-to-Date		Difference	
			2017-2018	2018-2019	Amount	Percent
Withholding	\$40,269,241	\$41,782,000	\$16,792,425	\$17,601,974	\$809,549	4.8
Estimated Tax	17,781,120	16,221,000	8,703,804	9,562,555	858,751	9.9
Final Payments	2,374,708	2,599,000	1,740,405	1,828,068	87,663	5.0
Delinquencies	1,507,192	1,500,000	693,221	651,376	-41,845	-6.0
Limited Liability Company Fees	103,523	- - -	4,070	3,835	-235	-5.8
Total Gross Collections	\$62,035,784	\$62,102,000	\$27,933,925	\$29,647,808	\$1,713,883	6.1
Refunds/Minor Offsets	9,713,025	10,718,800	5,466,282	5,586,539	120,257	2.2
State/City Offsets	821,421	973,000	292,926	399,597	106,671	36.4
Net Collections	\$51,501,338	\$50,410,200	\$22,174,717	\$23,661,672	\$1,486,955	6.7
Cigarette/Tobacco Products	\$1,170,514	\$1,119,000	\$618,942	\$592,804	-\$26,138	-4.2
Cigarette	1,090,459	NA	579,637	550,654	-28,983	-5.0
Tobacco Products	73,180	NA	35,678	39,024	3,346	9.4
Retailer Licenses	6,866	NA	3,624	3,119	-505	-13.9
Vending Machine Stickers	9	NA	3	7	4	133.3
Highway/Fuel Use	\$93,205	\$142,000	\$24,178	\$76,081	\$51,903	214.7
Highway Use	67,612	NA	11,846	63,022	51,176	432.0
Truck Mileage	110,263	NA	55,224	65,971	10,747	19.5
Permits	-42,651	NA	-43,378	-2,949	40,429	93.2
Fuel Use	25,593	NA	12,332	13,059	727	5.9
Article 21	1	NA	1	0	-1	-100.0
Article 21A IFTA	25,087	NA	12,263	12,977	714	5.8
IFTA Decal Fees & Trip Permits	505	NA	68	82	14	20.6
Corporation & Utilities 6/	\$839,193	\$798,000	\$381,799	\$360,559	-\$21,240	-5.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	13,672	26,249	12,577	92.0
Utilities (sections 186-A, A&E & PSC)	601,142	NA	273,066	217,307	-55,759	-20.4
Public Safety Communications Surcharge (\$186-F)	200,249	NA	95,061	117,003	21,942	23.1
Petroleum	\$1,092,043	\$1,136,500	\$549,714	\$584,587	\$34,873	6.3
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	549,714	584,587	34,873	6.3
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	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	---	\$521,509	\$591,114	\$69,605	13.3
M.T.A. Auto Rental	45,641	---	26,024	27,319	1,295	5.0
M.C.T. Mobility	1,331,002	---	578,309	601,530	23,221	4.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	28,449	27,386	-1,063	-3.7
New York City Alcoholic Beverage	25,495	---	13,255	12,854	-401	-3.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	5,445,873	6,001,754	555,881	10.2
Sales & Use	16,719,035	---	8,283,705	8,826,565	542,860	6.6
Stock Transfer (to NYC; all rebatable)	5,805,258	---	3,305,552	2,556,667	-748,885	-22.7
Yonkers Personal Income	51,739	---	26,228	28,464	2,236	8.5
MCTMT Personal Income	132,424	---	70,183	71,987	1,804	2.6
Article 9, Section 186g Local Surcharge	\$14,516,842	0	\$0	\$30,198	\$30,198	NA
Total-Local Taxes	\$52,891,939	---	\$18,299,087	\$18,775,838	\$476,751	2.6

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
	\$0	\$0

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)	\$0	\$0

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.