



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2019

(in thousands)

State Taxes	August 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,173,303	\$264,738	\$2,908,565	\$28,308,670	\$5,158,592	\$23,150,078
Total Gross Collections	\$3,173,303	---	3,173,303	28,308,670	---	28,308,670
Less: Refunds and Minor Offsets	---	245,081	245,081	---	4,774,793	4,774,793
Less: State/City Offsets	---	19,657	19,657	---	383,799	383,799
Net Collections	---	---	2,908,565	---	---	23,150,078
User Taxes	\$1,344,236	\$10,260	\$1,333,976	\$7,006,543	\$111,270	\$6,895,273
Sales & Use 1/	1,171,738	8,504	1,163,234	6,115,954	95,749	6,020,205
Motor Fuel	49,241	1,438	47,803	235,367	12,019	223,348
Cigarette/Tobacco Products 2/	92,383	229	92,154	459,816	2,626	457,190
Medical Marijuana	453	0	453	2,328	0	2,328
Alcoholic Beverage	19,493	10	19,483	112,387	400	111,987
Highway/Fuel Use	10,856	79	10,777	60,511	468	60,043
Auto Rental 3/	72	0	72	20,179	8	20,172
Business Taxes	\$200,483	\$112,670	\$87,813	\$3,007,205	\$779,370	\$2,227,835
Corporation Franchise	67,372	88,747	-21,375	1,713,436	700,505	1,012,931
Corporation & Utilities 4/	1,139	1,849	-710	192,617	4,487	188,130
Banks	298	448	-150	4,455	5,700	-1,245
Insurance (Article 33)	18,796	18,858	-62	562,065	44,285	517,780
Direct Writings	3,032	0	3,032	5,480	0	5,480
Petroleum 5/	109,846	2,768	107,078	529,152	24,393	504,759
Property Transfer Taxes 6/	\$138,629	\$5,589	\$133,040	\$891,250	\$36,568	\$854,682
Estate	47,375	5,589	41,786	402,133	36,477	365,656
Real Estate Transfer	91,254	0	91,254	489,123	91	489,032
Other Revenues	\$2,719	\$23	\$2,696	\$52,046	\$280	\$51,766
Pari-Mutuel (w/o Uncashed Tickets)	2,216	0	2,216	7,021	0	7,021
Hazardous Waste Assessments	82	21	61	850	30	820
Waste Tire Management and Recycling Fees	74	1	73	10,159	17	10,142
Returnable Container Deposits	93	0	93	32,420	65	32,355
Tax Return Preparer Registration Fees	3	0	3	106	167	-61
Racing Admissions	66	0	66	184	0	184
Authorized Combative Sports Tax	22	1	21	736	1	735
Employer Compensation Expense Tax	163	0	163	570	0	570
Total - State Taxes and Fees	\$4,859,370	\$393,280	\$4,466,090	\$39,265,714	\$6,086,080	\$33,179,635

(in thousands)

Local Taxes	August 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$26,630	\$10,140	\$16,490	\$484,028	\$39,139	\$444,889
M.T.A. Auto Rental	36	0	36	11,738	6	11,732
M.C.T. Mobility	104,885	1,669	103,216	573,720	11,900	561,820
MCTMT Personal Income - Net (Adjusted)	1,863	457	1,406	73,934	4,204	61,930
Total Gross Collections	595	---	595	61,930	---	54,130
Less: Refunds and Minor Offsets	---	457	457	---	4,204	4,204
Plus: State/City Offsets	1,268	---	1,268	12,004	---	12,004
M.C.T.D. Taxicab and Hail Vehicle Rides	522	4	518	21,833	184	21,649
New York City Alcoholic Beverage	2,027	0	2,027	10,697	312	10,385
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	790,453	23,409	767,044	6,518,647	689,070	5,829,577
Total Gross Collections	770,732	---	770,732	6,136,258	---	6,136,258
Less: Refunds and Minor Offsets	---	23,409	23,409	---	689,070	689,070
Plus: State/City Offsets	19,721	---	19,721	382,389	---	382,389
Sales & Use	1,437,034	9,997	1,427,037	7,470,552	107,127	7,363,425
Stock Transfer (to NYC; all eligible for rebate)	9	0	9	1,323,300	0	1,323,300
Yonkers Personal Income - Net (Adjusted)	3,951	115	3,836	32,252	4,878	27,374
Total Gross Collections	4,015	---	4,015	30,842	---	30,842
Less: Refunds and Minor Offsets	---	115	115	---	4,878	4,878
Plus: State/City Offsets	-64	---	-64	1,410	---	1,410
Article 9, Section 186g Local Surcharge	24	0	24	15,686	0	15,686
Congestion Surcharge	35,220	0	35,220	192,097	0	192,097
New York City Real Estate Transfer	5,565	0	5,565	104,269	0	6,132
Total-Local Taxes	\$2,408,219	\$45,791	\$2,362,428	\$16,832,753	\$856,820	\$15,869,996
Total State & Local Taxes and Fees	\$7,267,589	\$439,071	\$6,828,518	\$56,098,467	\$6,942,900	\$49,049,630

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

August 2019	Fiscal Year 2019-2020
\$8	\$44

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

3/ Includes:

August 2019	Fiscal Year 2019-2020
Auto Rentals Upstate	\$1

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

August 2019	Fiscal Year 2019-2020
\$28	\$60,860

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:

August 2019	Fiscal Year 2019-2020
Gift (repealed 1/1/2000)	\$0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

August 2019

(in thousands)

State Taxes	Net Collections		Difference	
	August 2018	August 2019	Amount	Percent
Personal Income Tax 1/	\$2,974,162	\$2,908,565	-\$65,597	-2.2
User Taxes	\$1,271,432	\$1,333,976	\$62,544	4.9
Sales and Use 2/	1,096,044	1,163,234	67,190	6.1
Motor Fuel	46,180	47,803	1,623	3.5
Cigarette/Tobacco Products 1/	100,022	92,154	-7,868	-7.9
Medical Marijuana	294	453	159	54.1
Alcoholic Beverage	17,634	19,483	1,849	10.5
Highway/Fuel Use 1/	11,141	10,777	-364	-3.3
Auto Rental 3/	117	72	-45	-38.6
Business Taxes	\$296,098	\$87,813	-\$208,285	-70
Corporation Franchise	30,755	-21,375	-52,130	-169.5
Corporation & Utilities 1/	9,246	-710	-9,956	-107.7
Banks	-10,229	-150	10,079	98.5
Insurance (Article 33)	49,256	-62	-49,318	-100.1
Direct Writings	4,857	3,032	-1,825	-37.6
Petroleum 1/, 4/	96,325	107,078	10,753	11
Property Transfer Taxes 5/	\$193,695	\$133,040	-\$60,655	-\$31
Estate	71,403	41,786	-29,617	-41.5
Real Estate Transfer	122,292	91,254	-31,038	-25
Other Revenues	\$2,723	\$2,696	-\$27	-\$1
Pari-Mutuel	2,240	2,216	-24	-1.1
Hazardous Waste Assessments	22	61	39	177.3
Waste Tire Management and Recycling Fees	201	73	-128	-63.7
Returnable Container Deposits	23	93	70	304.3
Tax Return Preparer Registration Fees	-45	3	48	106.7
Racing Admissions	176	66	-110	-62.5
Authorized Combative Sports Tax	106	21	-85	-80
Employer Compensation Expense Tax	0	163	163	NA
Total - State Taxes and Fees	\$4,738,110	\$4,466,090	-\$272,020	-5.74

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	August 2018	August 2019	Amount	Percent
Personal Income Tax				
Withholding	\$3,128,290	\$2,933,710	-\$194,580	-6.2
Estimated Tax	101,027	98,723	-2,304	-2.3
Final Payments	29,182	33,618	4,436	15.2
Delinquencies	94,259	106,919	12,660	13.4
Limited Liability Company Fees	280	333	53	18.9
Total Gross Collections	\$3,353,038	\$3,173,303	-\$179,735	-5.4
Refunds/Minor Offsets	357,746	245,081	-112,665	-31.5
State/City Offsets	21,130	19,657	-1,473	-7.0
Net Collections	\$2,974,162	\$2,908,565	-\$65,597	-2.2
Cigarette/Tobacco Products	\$100,022	\$92,153	-\$7,869	-7.9
Cigarette	92,834	84,008	-8,826	-9.5
Tobacco Products	7,130	8,078	948	13.3
Retailer Licenses	57	67	10	17.5
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$11,141	\$9,858	-\$1,283	-11.5
Highway Use	10,212	9,858	-354	-3.5
Truck Mileage	10,161	9,816	-345	-3.4
Permits	51	42	-9	-17.6
Fuel Use	929	919	-10	-1.1
Article 21	0	0	0	NA
Article 21A IFTA	916	911	-5	-0.5
IFTA Decal Fees & Trip Permits	13	8	-5	-38.5
Corporation & Utilities	\$9,246	-\$710	-\$9,956	-107.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	718	-1,338	-2,056	-286.4
Utilities (sections 186-A, A&E & PSC)	8,296	600	-7,696	-92.8
Public Safety Communications Surcharge (§186-F)	232	28	-204	-87.9
Petroleum	\$96,325	\$107,078	\$10,753	11.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	96,325	107,078	10,753	11.2
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	
	August 2018	August 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$25,032	\$16,490	-\$8,542	-34.1
M.T.A. Auto Rental	88	36	-52	-59.1
M.C.T. Mobility	110,506	103,216	-7,290	-6.6
MCTMT Personal Income	1,259	1,406	147	11.7
M.C.T.D. Taxicab and Hail Vehicle Rides	757	518	-239	-31.6
New York City Alcoholic Beverage	1,548	2,027	479	30.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	800,670	767,044	-33,626	-4.2
Sales & Use	1,333,019	1,427,037	94,018	7.1
Stock Transfer (to NYC; all rebatable)	17	9	-8	-47.1
Yonkers Personal Income	4,103	3,836	-267	-6.5
Article 9, Section 186g Local Surcharge	0	24	24	NA
Congestion Surcharge	0	35,220	35,220	NA
New York City Real Estate Transfer	0	5,565	5,565	NA
Total-Local Taxes	\$2,276,999	\$2,362,428	\$85,429	3.8
Total State & Local Taxes and Fees	\$7,015,109	\$6,828,518	-\$186,591	-2.7

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

	August 2018	August 2019
	\$0	\$8

3/ Includes:

	August 2018	August 2019
Auto Rentals Upstate	\$0	\$1

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:

	August 2018	August 2019
Gift (repealed 1/1/2000)	\$0	\$0



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

August 2019

(in thousands)

State Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2018-2019	2019-2020	2018-2019	2019-2020	Amount	Percent
Personal Income Tax 1/	\$48,087,337	\$52,150,700	\$18,864,927	\$23,150,078	\$4,285,151	22.7
User Taxes	\$16,382,007	\$16,397,400	\$6,683,775	\$6,895,273	\$211,498	3.2
Sales and Use 2/	14,251,091	14,344,900	5,767,997	6,020,205	252,208	4.4
Motor Fuel	528,122	531,000	222,097	223,348	1,251	0.6
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	498,307	457,190	-41,117	-8.3
Medical Marijuana	3,867	3,500	1,328	2,328	1,000	75.3
Alcoholic Beverage	262,417	262,000	109,859	111,987	2,128	1.9
Highway/Fuel Use 1/	145,007	144,000	65,277	60,043	-5,234	-8.0
Auto Rental 3/	83,708	81,000	18,910	20,172	1,262	6.7
Business Taxes	\$6,944,023	\$623,200	\$2,178,924	\$2,227,835	\$48,911	2.2
Corporation Franchise	3,409,712	3,157,000	991,135	1,012,931	21,796	2.2
Corporation & Utilities 1/	805,060	815,700	191,486	188,130	-3,356	-1.8
Banks	-41,381	102,000	17,786	-1,245	-19,031	-107.0
Insurance (Article 33)	1,475,915	1,505,000	372,887	517,780	144,893	38.9
Direct Writings	13,702	- - -	8,022	5,480	-2,542	-31.7
Petroleum 1/, 4/	1,165,127	1,143,500	481,720	504,759	23,039	4.8
Property Transfer Taxes 5/	\$2,203,578	\$0	\$871,237	\$854,682	-\$16,555	-1.9
Estate	1,068,307	1,056,000	369,769	365,656	-4,113	-1.1
Real Estate Transfer	1,135,271	1,130,000	501,468	489,032	-12,436	-2.5
Other Revenues	\$168,979	\$0	\$57,457	\$51,766	-\$5,691	-9.9
Pari-Mutuel	15,367	0	7,470	7,021	-449	-6.0
Hazardous Waste Assessments	1,821	0	824	820	-4	-0.5
Waste Tire Management and Recycling Fees	27,037	0	9,776	10,142	366	3.7
Returnable Container Deposits	120,803	0	38,295	32,355	-5,940	-15.5
Tax Return Preparer Registration Fees	1,333	0	-31	-61	-30	-96.8
Racing Admissions	606	0	185	184	-1	-0.5
Authorized Combative Sports Tax	1,959	0	938	735	-203	-22
Employer Compensation Expense Tax	53	200	0	570	570	NA
Total - State Taxes and Fees	\$73,785,924	\$76,046,900	\$28,656,320	\$33,179,635	\$4,523,315	15.8

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2019-2020	Net Collections			
			Fiscal Year-to-Date		Difference	
			2018-2019	2019-2020	Amount	Percent
Personal Income Tax						
Withholding	\$41,084,100	\$42,900,000	\$14,935,592	\$15,678,970	\$743,378	5.0
Estimated Tax	14,009,873	16,972,000	6,894,858	9,569,630	2,674,772	38.8
Final Payments	2,577,713	3,348,000	1,776,984	2,448,374	671,390	37.8
Delinquencies	1,396,063	1,509,000	570,091	608,657	38,566	6.8
Limited Liability Company Fees	107,334	- - -	2,901	3,039	138	4.8
Total Gross Collections	\$59,175,083	\$64,729,000	\$24,180,426	\$28,308,670	\$4,128,244	17.1
Refunds/Minor Offsets	9,998,307	11,279,300	4,955,580	4,774,793	-180,787	-3.6
State/City Offsets	1,089,439	1,299,000	359,919	383,799	23,880	6.6
Net Collections	\$48,087,337	\$52,150,700	\$18,864,927	\$23,150,078	\$4,285,151	22.7
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$498,308	\$457,189	-\$41,119	-8.3
Cigarette	1,026,591	NA	465,916	419,980	-45,936	-9.9
Tobacco Products	75,098	NA	32,038	36,836	4,798	15.0
Retailer Licenses	6,096	NA	352	373	21	6.0
Vending Machine Stickers	\$10	NA	\$2	\$0	-\$2	-100.0
Highway/Fuel Use	\$145,007	\$144,000	\$65,277	\$60,043	-\$5,234	-8.0
Highway Use	119,087	NA	55,892	50,936	-4,956	-8.9
Truck Mileage	120,639	NA	55,168	50,686	-4,482	-8.1
Permits	-1,552	NA	724	250	-474	-65.5
Fuel Use	25,920	NA	9,385	9,107	-278	-3.0
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	9,313	9,043	-270	-2.9
IFTA Decal Fees & Trip Permits	\$537	NA	\$72	\$64	-\$8	-11.1
Corporation & Utilities	\$805,060	\$815,700	\$191,486	\$188,130	-\$3,356	-1.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	20,313	21,399	1,086	5.3
Utilities (sections 186-A, A&E & PSC)	522,247	NA	112,477	105,871	-6,606	-5.9
Public Safety Communications Surcharge (\$186-F)	233,291	NA	58,696	60,860	2,164	3.7
Petroleum	\$1,165,127	\$1,143,500	\$481,720	\$504,759	\$23,039	4.8
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,165,127	NA	481,720	504,759	23,039	4.8
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/ 2019-2020	Net Collections			
			Fiscal Year-to-Date		Difference	
			2018-2019	2019-2020	Amount	Percent
M.T.A. Corporate Surcharge	\$1,169,082	---	\$406,418	\$444,889	\$38,471	9.5
M.T.A. Auto Rental	49,800	---	11,329	11,732	403	3.6
M.C.T. Mobility	1,370,420	---	520,882	561,820	40,938	7.9
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	27,028	21,649	-5,379	-19.9
New York City Alcoholic Beverage	25,019	---	10,314	10,385	71	0.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	4,869,955	5,829,577	959,622	19.7
Sales & Use	17,533,680	---	7,050,112	7,363,425	313,313	4.4
Stock Transfer (to NYC; all rebatable)	5,483,390	---	1,398,902	1,323,300	-75,602	-5.4
Yonkers Personal Income	55,110	---	24,270	27,374	3,104	12.8
MCTMT Personal Income	108,351	---	47,568	61,930	14,362	30.2
Article 9, Section 186g Local Surcharge	60,183	---	15,121	15,686	565	3.7
Congestion Surcharge	34,422	---	0	192,097	192,097	NA
New York City Real Estate Transfer	0	---	0	6,132	6,132	NA
Total-Local Taxes	\$38,562,613	---	\$14,381,899	\$15,869,996	\$1,488,097	10.3
Total State & Local Taxes and Fees	\$112,348,537	---	\$43,038,219	\$49,049,630	\$6,011,411	14.0

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

	2018-2019	2019-2020
	\$0	\$44

3/ Includes:

	2018-2019	2019-2020
Auto Rentals Upstate	\$0	\$1

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:

	2018-2019	2019-2020
Gift (repealed 1/1/2000)	\$0	-\$6

6/ From the Enacted Executive Budget, April 2019. 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); Real Property Gains and Gift included in Property Transfer Taxes.