



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2020

(in thousands)

State Taxes	February 2020			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,968,670	\$1,271,875	\$3,696,795	\$59,971,199	\$10,057,945	\$49,913,254
Total Gross Collections	\$4,968,670	---	4,968,670	59,971,199	---	59,971,199
Less: Refunds and Minor Offsets	---	1,232,491	1,232,491	---	9,040,576	9,040,576
Less: State/City Offsets	---	39,384	39,384	---	1,017,369	1,017,369
Net Collections	---	---	3,696,795	---	---	49,913,254
User Taxes	\$1,194,910	\$24,431	\$1,170,479	\$15,842,523	\$230,959	\$15,611,563
Sales & Use 1/	1,065,675	21,148	1,044,527	13,900,577	198,619	13,701,958
Motor Fuel	38,654	2,959	35,695	498,971	25,561	473,410
Cigarette/Tobacco Products 2/	66,006	190	65,816	969,458	5,388	964,070
Medical Marijuana	527	0	527	5,285	0	5,285
Opioid Excise	2,474	0	2,474	19,356	0	19,356
Alcoholic Beverage	12,332	0	12,332	246,863	404	246,459
Highway/Fuel Use	9,123	134	8,989	132,364	973	131,391
Auto Rental 3/	79	0	79	67,409	14	67,405
Vapor Products Registration	40	0	40	2,239	0	2,239
Vapor Products Tax	5	0	5	5	0	5
Business Taxes	\$228,287	\$249,794	-\$21,507	\$7,147,929	\$1,420,891	\$5,727,038
Corporation Franchise	115,375	238,040	-122,665	4,051,150	1,250,067	2,801,083
Corporation & Utilities 4/	719	-3	722	540,908	11,124	529,784
Banks	19,628	3	19,625	25,090	33,879	-8,789
Insurance (Article 33)	4,039	5,978	-1,939	1,388,254	72,374	1,315,880
Direct Writings	2,689	-1	2,690	14,374	469	13,905
Petroleum 5/	85,837	5,777	80,060	1,128,153	52,978	1,075,175
Property Transfer Taxes 6/	\$202,231	\$2,580	\$199,651	\$2,126,417	\$67,759	\$2,058,659
Estate	117,888	2,393	115,495	1,089,781	67,321	1,022,460
Real Estate Transfer	84,343	187	84,156	1,036,615	438	1,036,178
Other Revenues	\$1,344	\$58	\$1,286	\$142,495	\$881	\$141,615
Pari-Mutuel (w/o Uncashed Tickets)	858	0	858	13,766	0	13,766
Hazardous Waste Assessments	9	11	-2	1,579	42	1,538
Waste Tire Management and Recycling Fees	55	22	33	25,233	52	25,181
Returnable Container Deposits	143	1	142	96,153	215	95,938
Tax Return Preparer Registration Fees	115	-1	116	1,765	446	1,319
Racing Admissions	3	0	3	402	0	402
Authorized Combative Sports Tax	67	0	67	1,686	101	1,585
Employer Compensation Expense Tax	94	25	69	1,911	25	1,887
Total - State Taxes and Fees	\$6,595,442	\$1,548,738	\$5,046,704	\$85,230,563	\$11,778,435	\$73,452,129

(in thousands)

Local Taxes	February 2020			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$62,774	\$5,407	\$57,367	\$1,158,097	\$90,025	\$1,068,072
M.T.A. Auto Rental	5	0	5	352,806	307,057	45,749
M.C.T. Mobility	158,759	1,500	157,259	1,362,227	18,601	1,343,626
MCTMT Personal Income - Net (Adjusted)	1,922	477	1,445	148,588	19,820	120,103
Total Gross Collections	664	---	664	120,103	---	111,438
Less: Refunds and Minor Offsets	---	477	477	---	19,820	19,820
Plus: State/City Offsets	1,258	---	1,258	28,485	---	28,485
M.C.T.D. Taxicab and Hail Vehicle Rides	622	5	617	45,843	217	45,626
New York City Alcoholic Beverage	1,720	-1	1,721	23,097	311	22,786
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,169,965	153,840	1,016,125	14,152,141	1,100,824	13,051,317
Total Gross Collections	1,131,044	---	1,131,044	13,134,555	---	13,134,555
Less: Refunds and Minor Offsets	---	153,840	153,840	---	1,100,824	1,100,824
Plus: State/City Offsets	38,921	---	38,921	1,017,586	---	1,017,586
Sales & Use	1,337,236	25,110	1,312,126	16,807,795	-77,348	16,885,143
Stock Transfer (to NYC; all eligible for rebate)	24	0	24	4,043,827	0	4,043,827
Yonkers Personal Income - Net (Adjusted)	5,064	930	4,134	60,375	6,671	53,704
Total Gross Collections	4,601	---	4,601	60,592	---	60,592
Less: Refunds and Minor Offsets	---	930	930	---	6,671	6,671
Plus: State/City Offsets	463	---	463	-217	---	-217
Article 9, Section 186g Local Surcharge	1	0	1	46,482	0	46,481
Congestion Surcharge	35,653	0	35,653	414,791	0	414,791
New York City Real Estate Transfer	17,521	0	17,521	17,521	0	116,335
Total-Local Taxes	\$2,791,266	\$187,268	\$2,603,998	\$38,633,590	\$1,466,178	\$37,257,560
Total State & Local Taxes and Fees	\$9,386,708	\$1,736,006	\$7,650,702	\$123,864,153	\$13,244,613	\$110,709,689

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

February 2020	Fiscal Year 2019-2020
\$7	\$809

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

3/ Includes:

	February 2020	Fiscal Year 2019-2020
Auto Rentals Upstate	\$1	\$12,941

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

February 2020	Fiscal Year 2019-2020
\$1	\$180,275

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:

	February 2020	Fiscal Year 2019-2020
Gift (repealed 1/1/2000)	\$0	\$21



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

February 2020

(in thousands)

State Taxes	Net Collections		Difference	
	February 2019	February 2020	Amount	Percent
Personal Income Tax 1/	\$3,385,776	\$3,696,795	\$311,019	9.2
User Taxes	\$1,102,278	\$1,170,479	\$68,201	6.2
Sales and Use 2/	971,216	1,044,527	73,311	7.5
Motor Fuel	40,950	35,695	-5,255	-12.8
Cigarette/Tobacco Products 1/	67,037	65,816	-1,221	-1.8
Medical Marijuana	451	527	76	16.9
Opioid Excise	0	2,474	2,474	NA
Alcoholic Beverage	13,339	12,332	-1,007	-7.5
Highway/Fuel Use 1/	9,382	8,989	-393	-4.2
Auto Rental 3/	-97	79	176	181
Vapor Products Registration	0	40	40	NA
Vapor Products Tax	0	5	5	NA
Business Taxes	-\$15,673	-\$21,507	-\$5,834	-37.2
Corporation Franchise	266	-122,665	-122,931	-46,214.7
Corporation & Utilities 1/	-33	722	755	2,287.9
Banks	-115,981	19,625	135,606	-172.6
Insurance (Article 33)	2,669	-1,939	-4,608	-173
Direct Writings	1,605	2,690	1,085	68
Petroleum 1/, 4/	95,801	80,060	-15,741	-16.4
Property Transfer Taxes 5/	\$148,061	\$199,651	\$51,590	35
Estate	56,127	115,495	59,368	106
Real Estate Transfer	91,934	84,156	-7,778	-8.5
Other Revenues	\$1,605	\$1,286	-\$319	-19.9
Pari-Mutuel	845	858	13	1.5
Hazardous Waste Assessments	38	-2	-40	-105.3
Waste Tire Management and Recycling Fees	57	33	-24	-42.1
Returnable Container Deposits	257	142	-115	-44.7
Tax Return Preparer Registration Fees	111	116	5	5
Racing Admissions	3	3	0	0.0
Authorized Combative Sports Tax	283	67	-216	-76
Employer Compensation Expense Tax	11	69	58	509.81
Total - State Taxes and Fees	\$4,622,047	\$5,046,704	\$424,657	9.19

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	February 2019	February 2020	Amount	Percent
Personal Income Tax				
Withholding	\$4,354,973	\$4,686,561	\$331,588	7.6
Estimated Tax	101,802	101,831	29	0.0
Final Payments	45,703	50,477	4,774	10.4
Delinquencies	154,292	114,781	-39,511	-25.6
Limited Liability Company Fees	12,797	15,020	2,223	17.4
Total Gross Collections	\$4,669,567	\$4,968,670	\$299,103	6.4
Refunds/Minor Offsets	1,245,304	1,232,491	-12,813	-1.0
State/City Offsets	38,487	39,384	897	2.3
Net Collections	\$3,385,776	\$3,696,795	\$311,019	9.2
Cigarette/Tobacco Products	\$67,036	\$65,816	-\$1,220	-1.8
Cigarette	61,993	59,623	-2,370	-3.8
Tobacco Products	4,846	6,075	1,229	25.4
Retailer Licenses	197	118	-79	-40.1
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$9,382	\$8,989	-\$393	-4.2
Highway Use	8,494	8,212	-282	-3.3
Truck Mileage	8,434	8,170	-264	-3.1
Permits	60	42	-18	-30.0
Fuel Use	888	777	-111	-12.5
Article 21	0	0	0	NA
Article 21A IFTA	850	733	-117	-13.8
IFTA Decal Fees & Trip Permits	38	44	6	15.8
Corporation & Utilities	-\$33	\$722	\$755	2,287.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-749	10	759	101.3
Utilities (sections 186-A, A&E & PSC)	714	711	-3	-0.4
Public Safety Communications Surcharge (§186-F)	2	1	-1	-50.0
Petroleum	\$95,801	\$80,060	-\$15,741	-16.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	95,801	80,060	-15,741	-16.4
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	
	February 2019	February 2020	Amount	Percent
M.T.A. Corporate Surcharge	\$4,558	\$57,367	\$52,809	1,158.6
M.T.A. Auto Rental	-81	5	86	106.2
M.C.T. Mobility	157,035	157,259	224	0.1
MCTMT Personal Income	490	1,445	955	194.9
M.C.T.D. Taxicab and Hail Vehicle Rides	1,063	617	-446	-42.0
New York City Alcoholic Beverage	1,408	1,721	313	22.2
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	925,451	1,016,125	90,674	7.9
Sales & Use	1,216,594	1,312,126	95,532	7.9
Stock Transfer (to NYC; all rebatable)	10	24	14	140.0
Yonkers Personal Income	3,547	4,134	587	16.5
Article 9, Section 186g Local Surcharge	1	1	0	32.2
Congestion Surcharge	1	35,653	35,652	NA
New York City Real Estate Transfer	0	17,521	17,521	NA
Total-Local Taxes	\$2,310,077	\$2,603,998	\$293,921	12.7
Total State & Local Taxes and Fees	\$6,932,124	\$7,650,702	\$718,578	10.4

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

February 2019	February 2020
\$0	\$7

3/ Includes:

February 2019	February 2020
Auto Rentals Upstate	\$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:

February 2019	February 2020
Gift (repealed 1/1/2000)	\$0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

February 2020

(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	\$44,528,278	\$49,913,254	\$5,384,976	12.1
User Taxes	\$16,382,007	\$17,358,200	\$14,929,855	\$15,611,563	\$681,708	4.6
Sales and Use 2/	14,251,091	15,224,200	12,958,159	13,701,958	743,799	5.7
Motor Fuel	528,122	515,000	486,533	473,410	-13,123	-2.7
Cigarette/Tobacco Products 1/	1,107,795	1,041,000	1,033,509	964,070	-69,439	-6.7
Medical Marijuana	3,867	4,000	3,562	5,285	1,723	48.4
Opioid Excise	0	50,000	0	19,356	19,356	NA
Alcoholic Beverage	262,417	265,000	243,575	246,459	2,884	1.2
Highway/Fuel Use 1/	145,007	142,000	137,196	131,391	-5,805	-4.2
Auto Rental 3/	83708	107000	67321	67,405	84	0
Vapor Products Registration	0	10,000	0	2,239	2,239	NA
Vapor Products Tax	0	0	0	5	5	NA
Business Taxes	\$6,944,023	\$0	\$5,236,586	\$5,727,038	\$490,452	9.4
Corporation Franchise	3,409,712	3,363,000	2,573,203	2,801,083	227,880	8.9
Corporation & Utilities 1/	805,060	863,500	530,296	529,784	-512	-0.1
Banks	-41,381	140,000	-41,463	-8,789	32,674	78.8
Insurance (Article 33)	1,475,915	1,869,000	978,815	1,315,880	337,065	34.4
Direct Writings	13,702	- - -	12,598	13,905	1,307	10.4
Petroleum 1/, 4/	1,165,127	1,161,800	1,067,249	1,075,175	7,926	0.7
Property Transfer Taxes 5/	\$2,203,578	\$0	\$2,083,587	\$2,058,659	-\$24,928	-1.2
Estate	1,068,307	1,094,000	1,014,432	1,022,460	8,028	0.8
Real Estate Transfer	1,135,271	1,148,000	1,069,155	1,036,178	-32,977	-3.1
Other Revenues	\$168,979	\$0	\$141,113	\$141,615	\$502	0.4
Pari-Mutuel	15,367	0	14,373	13,766	-607	-4.2
Hazardous Waste Assessments	1,821	0	1,767	1,538	-229	-13.0
Waste Tire Management and Recycling Fees	27,037	27,700	24,359	25,181	822	3.4
Returnable Container Deposits	120,803	116,300	96,674	95,938	-736	-0.8
Tax Return Preparer Registration Fees	1,333	0	1,339	1,319	-20	-1
Racing Admissions	606	0	605	402	-203	-33.6
Authorized Combative Sports Tax	1,959	0	1,977	1,585	-392	-19.8
Employer Compensation Expense Tax	53	2,400	19	1,887	1,868	9835.3
Total - State Taxes and Fees	\$73,785,924	\$76,046,900	\$66,919,419	\$73,452,129	\$6,532,710	9.8

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	\$36,762,210	\$38,568,953	\$1,806,743	4.9
Estimated Tax	14,009,873	16,972,000	13,886,438	16,899,836	3,013,398	21.7
Final Payments	2,577,713	3,348,000	2,385,104	3,162,068	776,964	32.6
Delinquencies	1,396,063	1,509,000	1,302,566	1,319,108	16,542	1.3
Limited Liability Company Fees	107,334	- - -	19,070	21,234	2,164	11.3
Total Gross Collections	\$59,175,083		\$54,355,388	\$59,971,199	\$5,615,811	10.3
Refunds/Minor Offsets	9,998,307	11,279,300	8,807,196	9,040,576	233,380	2.6
State/City Offsets	1,089,439	1,299,000	1,019,914	1,017,369	-2,545	-0.2
Net Collections	\$48,087,337	\$52,150,700	\$44,528,278	\$49,913,254	\$5,384,976	12.1
Cigarette/Tobacco Products	\$1,107,795	\$1,041,000	\$1,033,508	\$964,071	-\$69,437	-6.7
Cigarette	1,026,591	NA	958,338	883,367	-74,971	-7.8
Tobacco Products	75,098	NA	69,148	75,004	5,856	8.5
Retailer Licenses	6,096	NA	6,012	5,693	-319	-5.3
Vending Machine Stickers	10	NA	10	7	-3	-30.0
Highway/Fuel Use	\$145,007	\$142,000	\$137,196	\$131,391	-\$5,805	-4.2
Highway Use	119,087	NA	114,059	107,937	-6,122	-5.4
Truck Mileage	120,639	NA	115,658	107,448	-8,210	-7.1
Permits	-1,552	NA	-1,599	489	2,088	130.6
Fuel Use	25,920	NA	23,137	23,454	317	1.4
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	22,614	22,943	329	1.5
IFTA Decal Fees & Trip Permits	\$537	NA	\$523	\$511	-\$12	-2.3
Corporation & Utilities	\$805,060	\$863,500	\$530,296	\$529,784	-\$512	-0.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	35,396	42,607	7,211	20.4
Utilities (sections 186-A, A&E & PSC)	522,247	NA	319,881	306,902	-12,979	-4.1
Public Safety Communications Surcharge (\$186-F)	233,291	NA	175,019	180,275	5,256	3.0
Petroleum	\$1,165,127	\$1,161,800	\$1,067,249	\$1,075,175	\$7,926	0.7
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	1,067,249	1,075,175	7,926	0.7
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	---	\$874,188	\$1,068,072	\$193,884	22.2
M.T.A. Auto Rental	49,800	---	39,917	45,749	5,832	14.6
M.C.T. Mobility	1,370,420	---	1,246,986	1,343,626	96,640	7.7
M.C.T.D. Taxicab and Hail Vehicle Rides	51,703	---	50,792	45,626	-5,166	-10.2
New York City Alcoholic Beverage	25,019	---	23,319	22,786	-533	-2.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	11,660,324	13,051,317	1,390,993	11.9
Sales & Use	17,533,680	---	15,960,409	16,885,143	924,734	5.8
Stock Transfer (to NYC; all rebatable)	5,483,390	---	4,015,297	4,043,827	28,530	0.7
Yonkers Personal Income	55,110	---	50,574	53,704	3,130	6.2
MCTMT Personal Income	1,370,420	---	106,815	120,103	13,288	12.4
Article 9, Section 186g Local Surcharge	108,351	---	45,143	46,481	1,338	3.0
Congestion Surcharge	60,183	---	1	414,791	414,790	NA
New York City Real Estate Transfer	34,422	---	0	116,335	116,335	NA
Total-Local Taxes	\$39,902,473	---	\$34,073,765	\$37,257,560	\$3,183,795	9.3
Total State & Local Taxes and Fees	\$113,688,397	---	\$100,993,184	\$110,709,689	\$9,716,505	9.6

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

	2018-2019	2019-2020
	\$0	\$809

3/ Includes:

	2018-2019	2019-2020
Auto Rentals Upstate	\$0	\$12,941

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	\$21

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.