



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2020

(in thousands)

State Taxes	January 2020			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$9,000,863	\$101,516	\$8,899,347	\$55,002,529	\$8,786,070	\$46,216,459
Total Gross Collections	\$9,000,863	---	9,000,863	55,002,529	---	55,002,529
Less: Refunds and Minor Offsets	---	91,485	91,485	---	7,808,085	7,808,085
Less: State/City Offsets	---	10,031	10,031	---	977,985	977,985
Net Collections	---	---	8,899,347	---	---	46,216,459
User Taxes	\$1,469,869	\$13,318	\$1,456,552	\$14,647,613	\$206,528	\$14,441,085
Sales & Use 1/	1,281,976	11,507	1,270,469	12,834,902	177,471	12,657,431
Motor Fuel	43,880	1,450	42,430	460,317	22,602	437,715
Cigarette/Tobacco Products 2/	79,627	307	79,320	903,452	5,198	898,254
Medical Marijuana	504	0	504	4,758	0	4,758
Opioid Excise	16,882	0	16,882	16,882	0	16,882
Alcoholic Beverage	34,656	5	34,651	234,531	404	234,127
Highway/Fuel Use	12,233	46	12,187	123,241	839	122,402
Auto Rental 3/	20	3	17	67,330	14	67,326
Vapor Products Registration	91	0	91	2,199	0	2,199
Vapor Products Tax	0	0	0	0	0	0
Business Taxes	\$297,782	\$78,511	\$219,271	\$6,919,642	\$1,171,097	\$5,748,545
Corporation Franchise	190,843	68,204	122,639	3,935,775	1,012,027	2,923,748
Corporation & Utilities 4/	997	2,258	-1,261	540,189	11,127	529,062
Banks	-422	57	-479	5,462	33,876	-28,414
Insurance (Article 33)	4,839	4,801	38	1,384,215	66,396	1,317,819
Direct Writings	322	0	322	11,685	470	11,215
Petroleum 5/	101,203	3,191	98,012	1,042,316	47,201	995,115
Property Transfer Taxes 6/	\$194,954	\$6,706	\$188,248	\$1,924,185	\$65,179	\$1,859,008
Estate	100,134	6,700	93,434	971,893	64,928	906,965
Real Estate Transfer	94,820	6	94,814	952,271	251	952,022
Other Revenues	\$3,478	\$101	\$3,377	\$141,151	\$823	\$140,328
Pari-Mutuel (w/o Uncashed Tickets)	747	0	747	12,908	0	12,908
Hazardous Waste Assessments	271	1	270	1,570	31	1,540
Waste Tire Management and Recycling Fees	1,247	2	1,245	25,178	30	25,148
Returnable Container Deposits	279	0	279	96,010	214	95,796
Tax Return Preparer Registration Fees	565	1	564	1,650	447	1,203
Racing Admissions	2	0	2	399	0	399
Authorized Combative Sports Tax	42	97	-55	1,619	101	1,518
Employer Compensation Expense Tax	325	0	325	1,817	0	1,817
Total - State Taxes and Fees	\$10,966,946	\$200,152	\$10,766,795	\$78,635,120	\$10,229,697	\$68,405,425

(in thousands)

Local Taxes	January 2020			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$42,282	\$12,030	\$30,252	\$1,095,323	\$84,618	\$1,010,705
M.T.A. Auto Rental	14	3	11	45,753	9	45,744
M.C.T. Mobility	182,578	1,001	181,577	1,203,468	17,101	1,186,367
MCTMT Personal Income - Net (Adjusted)	29,992	418	29,574	145,885	19,343	118,658
Total Gross Collections	30,458	---	30,458	118,658	---	110,774
Less: Refunds and Minor Offsets	---	418	418	---	19,343	19,343
Plus: State/City Offsets	-466	---	-466	27,227	---	27,227
M.C.T.D. Taxicab and Hail Vehicle Rides	9,928	4	9,924	45,221	212	45,009
New York City Alcoholic Beverage	2,149	0	2,149	21,377	312	21,065
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,987,236	7,729	1,979,507	12,982,176	946,984	12,035,192
Total Gross Collections	1,977,175	---	1,977,175	12,003,511	---	12,003,511
Less: Refunds and Minor Offsets	---	7,729	7,729	---	946,984	946,984
Plus: State/City Offsets	10,061	---	10,061	978,665	---	978,665
Sales & Use	1,609,074	13,242	1,595,832	15,777,607	204,590	15,573,017
Stock Transfer (to NYC; all eligible for rebate)	12	0	12	4,043,803	0	4,043,803
Yonkers Personal Income - Net (Adjusted)	6,062	26	6,036	55,311	5,741	49,570
Total Gross Collections	6,092	---	6,092	55,991	---	55,991
Less: Refunds and Minor Offsets	---	26	26	---	5,741	5,741
Plus: State/City Offsets	-30	---	-30	-680	---	-680
Article 9, Section 186g Local Surcharge	17	0	17	46,480	0	46,480
Congestion Surcharge	37,870	0	37,870	379,139	0	379,139
New York City Real Estate Transfer	25,092	0	25,092	25,092	0	98,814
Total-Local Taxes	\$3,932,307	\$34,453	\$3,897,854	\$35,866,635	\$1,278,910	\$34,653,563
Total State & Local Taxes and Fees	\$14,899,253	\$234,605	\$14,664,649	\$114,501,755	\$11,508,607	\$103,058,988

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

January 2020	Fiscal Year 2019-2020
\$10	\$802

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

3/ Includes:

	January 2020	Fiscal Year 2019-2020
Auto Rentals Upstate	-\$2	\$12,941

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

January 2020	Fiscal Year 2019-2020
\$25	\$180,274

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:

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

## MONTHLY COMPARISON OF NET COLLECTIONS

January 2020

(in thousands)

State Taxes	Net Collections		Difference	
	January 2019	January 2020	Amount	Percent
Personal Income Tax 1/	\$8,612,488	\$8,899,347	\$286,859	3.3
User Taxes	\$1,325,467	\$1,456,552	\$131,085	9.9
Sales and Use 2/	1,147,559	1,270,469	122,910	10.7
Motor Fuel	41,339	42,430	1,091	2.6
Cigarette/Tobacco Products 1/	91,108	79,320	-11,788	-12.9
Medical Marijuana	384	504	120	31.3
Opioid Excise	0	16,882	16,882	NA
Alcoholic Beverage	31,534	34,651	3,117	9.9
Highway/Fuel Use 1/	13,319	12,187	-1,132	-8.5
Auto Rental 3/	224	17	-207	-92
Vapor Products Registration	0	91	91	NA
Vapor Products Tax	0	0	0	NA
Business Taxes	\$286,067	\$219,271	-\$66,796	-23.3
Corporation Franchise	177,719	122,639	-55,080	-31.0
Corporation & Utilities 1/	2,006	-1,261	-3,267	-162.9
Banks	15,927	-479	-16,406	101.3
Insurance (Article 33)	-2,928	38	2,966	101
Direct Writings	501	322	-179	-36
Petroleum 1/, 4/	92,842	98,012	5,170	5.6
Property Transfer Taxes 5/	\$209,005	\$188,248	-\$20,757	-10
Estate	117,021	93,434	-23,587	-20
Real Estate Transfer	91,984	94,814	2,830	3.1
Other Revenues	\$3,637	\$3,377	-\$260	-7.1
Pari-Mutuel	958	747	-211	-22.0
Hazardous Waste Assessments	454	270	-184	-40.5
Waste Tire Management and Recycling Fees	977	1,245	268	27.4
Returnable Container Deposits	605	279	-326	-53.9
Tax Return Preparer Registration Fees	492	564	72	15
Racing Admissions	2	2	0	0.0
Authorized Combative Sports Tax	141	-55	-196	-139
Employer Compensation Expense Tax	8	325	317	4177.67
<b>Total - State Taxes and Fees</b>	<b>\$10,436,664</b>	<b>\$10,766,795</b>	<b>\$330,131</b>	<b>3.16</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	January 2019	January 2020	Amount	Percent
Personal Income Tax				
Withholding	\$4,975,328	\$5,045,624	\$70,296	1.4
Estimated Tax	3,577,251	3,842,213	264,962	7.4
Final Payments	3,247	2,251	-996	-30.7
Delinquencies	143,359	109,413	-33,946	-23.7
Limited Liability Company Fees	1,719	1,362	-357	-20.8
Total Gross Collections	\$8,700,904	\$9,000,863	\$299,959	3.4
Refunds/Minor Offsets	72,384	91,485	19,101	26.4
State/City Offsets	16,032	10,031	-6,001	-37.4
Net Collections	\$8,612,488	\$8,899,347	\$286,859	3.3
Cigarette/Tobacco Products	\$91,108	\$79,321	-\$11,787	-12.9
Cigarette	85,880	72,689	-13,191	-15.4
Tobacco Products	4,945	6,352	1,407	28.5
Retailer Licenses	282	280	-2	-0.7
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$13,319	\$12,187	-\$1,132	-8.5
Highway Use	10,907	10,355	-552	-5.1
Truck Mileage	10,745	10,323	-422	-3.9
Permits	162	32	-130	-80.2
Fuel Use	2,412	1,832	-580	-24.0
Article 21	0	0	0	NA
Article 21A IFTA	2,347	1,727	-620	-26.4
IFTA Decal Fees & Trip Permits	65	105	40	61.5
Corporation & Utilities	\$2,006	-\$1,261	-\$3,267	-162.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	568	-100	-668	-117.6
Utilities (sections 186-A, A&E & PSC)	1,402	-1,186	-2,588	-184.6
Public Safety Communications Surcharge (§186-F)	36	25	-11	-30.6
Petroleum	\$92,842	\$98,012	\$5,170	5.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	92,842	98,012	5,170	5.6
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	
	January 2019	January 2020	Amount	Percent
M.T.A. Corporate Surcharge	\$50,966	\$30,252	-\$20,714	-40.6
M.T.A. Auto Rental	177	11	-166	-93.8
M.C.T. Mobility	166,166	181,577	15,411	9.3
MCTMT Personal Income	30,048	29,574	-474	-1.6
M.C.T.D. Taxicab and Hail Vehicle Rides	10,645	9,924	-721	-6.8
New York City Alcoholic Beverage	2,795	2,149	-646	-23.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,855,410	1,979,507	124,097	10.9
Sales & Use	1,438,634	1,595,832	157,198	10.9
Stock Transfer (to NYC; all rebatable)	25	12	-13	-52.0
Yonkers Personal Income	5,833	6,036	203	3.5
Article 9, Section 186g Local Surcharge	-26	17	43	167.2
Congestion Surcharge	0	37,870	37,870	NA
New York City Real Estate Transfer	0	25,092	25,092	NA
<b>Total-Local Taxes</b>	<b>\$3,560,673</b>	<b>\$3,897,854</b>	<b>\$337,181</b>	<b>9.5</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$13,997,337</b>	<b>\$14,664,649</b>	<b>\$667,312</b>	<b>4.8</b>

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

	January 2019	January 2020
	\$0	\$10

3/ Includes:

	January 2019	January 2020
Auto Rentals Upstate	\$0	-\$2

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:

	January 2019	January 2020
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

January 2020

(in thousands)

State Taxes	Net Collections 2018-2019	Estimated Receipts 6/ 2019-2020	Net Collections			
			Fiscal Year-to-Date		Difference	
			2018-2019	2019-2020	Amount	Percent
Personal Income Tax 1/	\$48,087,337	\$52,150,700	\$41,142,502	\$46,216,459	\$5,073,957	12.3
User Taxes	\$16,382,007	\$17,358,200	\$13,827,577	\$14,441,085	\$613,508	4.4
Sales and Use 2/	14,251,091	15,224,200	11,986,943	12,657,431	670,488	5.6
Motor Fuel	528,122	515,000	445,583	437,715	-7,868	-1.8
Cigarette/Tobacco Products 1/	1,107,795	1,041,000	966,472	898,254	-68,218	-7.1
Medical Marijuana	3,867	4,000	3,111	4,758	1,647	52.9
Opioid Excise	0	50,000	0	16,882	16,882	NA
Alcoholic Beverage	262,417	265,000	230,236	234,127	3,891	1.7
Highway/Fuel Use 1/	145,007	142,000	127,814	122,402	-5,412	-4.2
Auto Rental 3/	83708	107000	67418	67,326	-92	0
Vapor Products Registration	0	10,000	0	2,199	2,199	NA
Vapor Products Tax	0	0	0	0	0	NA
Business Taxes	\$6,944,023	\$0	\$5,252,259	\$5,748,545	\$496,286	9.4
Corporation Franchise	3,409,712	3,363,000	2,572,937	2,923,748	350,811	13.6
Corporation & Utilities 1/	805,060	863,500	530,329	529,062	-1,267	-0.2
Banks	-41,381	140,000	74,518	-28,414	-102,932	-138.1
Insurance (Article 33)	1,475,915	1,869,000	976,146	1,317,819	341,673	35.0
Direct Writings	13,702	- - -	10,993	11,215	222	2.0
Petroleum 1/, 4/	1,165,127	1,161,800	971,448	995,115	23,667	2.4
Property Transfer Taxes 5/	\$2,203,578	\$0	\$1,935,526	\$1,859,008	-\$76,518	-4.0
Estate	1,068,307	1,094,000	958,305	906,965	-51,340	-5.4
Real Estate Transfer	1,135,271	1,148,000	977,221	952,022	-25,199	-2.6
Other Revenues	\$168,979	\$0	\$139,508	\$140,328	\$821	0.6
Pari-Mutuel	15,367	0	13,528	12,908	-620	-4.6
Hazardous Waste Assessments	1,821	0	1,729	1,540	-189	-10.9
Waste Tire Management and Recycling Fees	27,037	27,700	24,302	25,148	846	3.5
Returnable Container Deposits	120,803	116,300	96,417	95,796	-621	-0.6
Tax Return Preparer Registration Fees	1,333	0	1,228	1,203	-25	-2
Racing Admissions	606	0	602	399	-203	-33.7
Authorized Combative Sports Tax	1,959	0	1,694	1,518	-176	-10.4
Employer Compensation Expense Tax	53	2,400	8	1,817	1,809	23819.3
Total - State Taxes and Fees	\$73,785,924	\$76,046,900	\$62,297,372	\$68,405,425	\$6,108,053	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	\$32,407,237	\$33,882,392	\$1,475,155	4.6
Estimated Tax	14,009,873	16,972,000	13,784,636	16,798,005	3,013,369	21.9
Final Payments	2,577,713	3,348,000	2,339,401	3,111,591	772,190	33.0
Delinquencies	1,396,063	1,509,000	1,148,274	1,204,327	56,053	4.9
Limited Liability Company Fees	107,334	- - -	6,273	6,214	-59	-0.9
Total Gross Collections	\$59,175,083		\$49,685,821	\$55,002,529	\$5,316,708	10.7
Refunds/Minor Offsets	9,998,307	11,279,300	7,561,892	7,808,085	246,193	3.3
State/City Offsets	1,089,439	1,299,000	981,427	977,985	-3,442	-0.4
Net Collections	\$48,087,337	\$52,150,700	\$41,142,502	\$46,216,459	\$5,073,957	12.3
Cigarette/Tobacco Products	\$1,107,795	\$1,041,000	\$966,472	\$898,255	-\$68,217	-7.1
Cigarette	1,026,591	NA	896,345	823,744	-72,601	-8.1
Tobacco Products	75,098	NA	64,302	68,929	4,627	7.2
Retailer Licenses	6,096	NA	5,815	5,575	-240	-4.1
Vending Machine Stickers	10	NA	10	7	-3	-30.0
Highway/Fuel Use	\$145,007	\$142,000	\$127,814	\$122,402	-\$5,412	-4.2
Highway Use	119,087	NA	105,565	99,725	-5,840	-5.5
Truck Mileage	120,639	NA	107,224	99,278	-7,946	-7.4
Permits	-1,552	NA	-1,659	447	2,106	126.9
Fuel Use	25,920	NA	22,249	22,677	428	1.9
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	21,764	22,210	446	2.0
IFTA Decal Fees & Trip Permits	\$537	NA	\$485	\$467	-\$18	-3.7
Corporation & Utilities	\$805,060	\$863,500	\$530,329	\$529,062	-\$1,267	-0.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	36,145	42,597	6,452	17.9
Utilities (sections 186-A, A&E & PSC)	522,247	NA	319,167	306,191	-12,976	-4.1
Public Safety Communications Surcharge (\$186-F)	233,291	NA	175,017	180,274	5,257	3.0
Petroleum	\$1,165,127	\$1,161,800	\$971,448	\$995,115	\$23,667	2.4
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	971,448	995,115	23,667	2.4
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	2018-2019	2019-2020
M.T.A. Corporate Surcharge	\$1,169,082	---	\$869,630	\$1,010,705	\$141,075	16.2
M.T.A. Auto Rental	49,800	---	39,998	45,744	5,746	14.4
M.C.T. Mobility	1,370,420	---	1,089,951	1,186,367	96,416	8.8
M.C.T.D. Taxicab and Hail Vehicle Rides	51,703	---	49,729	45,009	-4,720	-9.5
New York City Alcoholic Beverage	25,019	---	21,911	21,065	-846	-3.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	10,734,873	12,035,192	1,300,319	12.1
Sales & Use	17,533,680	---	14,743,815	15,573,017	829,202	5.6
Stock Transfer (to NYC; all rebatable)	5,483,390	---	4,015,287	4,043,803	28,516	0.7
Yonkers Personal Income	55,110	---	47,027	49,570	2,543	5.4
MCTMT Personal Income	1,370,420	---	106,325	118,658	12,333	11.6
Article 9, Section 186g Local Surcharge	108,351	---	45,142	46,480	1,338	3.0
Congestion Surcharge	60,183	---	0	379,139	379,139	NA
New York City Real Estate Transfer	34,422	---	0	98,814	98,814	NA
<b>Total-Local Taxes</b>	<b>\$39,902,473</b>	<b>---</b>	<b>\$31,763,688</b>	<b>\$34,653,563</b>	<b>\$2,889,875</b>	<b>9.1</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$113,688,397</b>	<b>---</b>	<b>\$94,061,060</b>	<b>\$103,058,988</b>	<b>\$8,997,928</b>	<b>9.6</b>

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

2018-2019	2019-2020
\$0	\$802

3/ Includes:

2018-2019	2019-2020
Auto Rentals Upstate	\$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)	\$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.