



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2019

(in thousands)

State Taxes	July 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,614,630	\$282,984	\$3,331,646	\$25,135,367	\$4,893,854	\$20,241,513
Total Gross Collections	\$3,614,630	---	3,614,630	25,135,367	---	25,135,367
Less: Refunds and Minor Offsets	---	263,472	263,472	---	4,529,712	4,529,712
Less: State/City Offsets	---	19,512	19,512	---	364,142	364,142
Net Collections	---	---	3,331,646	---	---	20,241,513
User Taxes	\$1,368,641	\$22,803	\$1,345,838	\$5,662,307	\$101,010	\$5,561,297
Sales & Use 1/	1,178,261	19,139	1,159,122	4,944,216	87,245	4,856,971
Motor Fuel	42,550	3,379	39,171	186,126	10,581	175,545
Cigarette/Tobacco Products 2/	107,154	278	106,876	367,433	2,397	365,036
Medical Marijuana	454	0	454	1,875	0	1,875
Alcoholic Beverage	25,633	0	25,633	92,894	390	92,504
Highway/Fuel Use	14,551	7	14,544	49,655	389	49,266
Auto Rental 3/	38	0	38	20,108	8	20,100
Business Taxes	\$289,015	\$34,990	\$254,025	\$2,806,722	\$666,700	\$2,140,022
Corporation Franchise	134,949	25,554	109,395	1,646,064	611,758	1,034,306
Corporation & Utilities 4/	1,657	1,337	320	191,478	2,638	188,840
Banks	666	960	-294	4,157	5,252	-1,095
Insurance (Article 33)	50,746	172	50,574	543,269	25,427	517,842
Direct Writings	238	0	238	2,448	0	2,448
Petroleum 5/	100,759	6,967	93,792	419,306	21,625	397,681
Property Transfer Taxes 6/	\$262,676	\$7,723	\$254,953	\$752,621	\$30,979	\$721,642
Estate	132,424	7,721	124,703	354,758	30,888	323,870
Real Estate Transfer	130,249	2	130,247	397,869	91	397,778
Other Revenues	\$4,767	\$153	\$4,614	\$49,327	\$257	\$49,070
Pari-Mutuel (w/o Uncashed Tickets)	1,189	0	1,189	4,805	0	4,805
Hazardous Waste Assessments	425	0	425	768	9	759
Waste Tire Management and Recycling Fees	2,255	2	2,253	10,085	16	10,069
Returnable Container Deposits	394	0	394	32,327	65	32,262
Tax Return Preparer Registration Fees	78	152	-74	103	167	-64
Racing Admissions	100	0	100	118	0	118
Authorized Combative Sports Tax	152	-1	153	714	0	714
Employer Compensation Expense Tax	174	0	174	407	0	407
Total - State Taxes and Fees	\$5,539,729	\$348,653	\$5,191,076	\$34,406,344	\$5,692,800	\$28,713,544

Local Taxes	July 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$45,294	\$2,282	\$43,012	\$457,398	\$28,999	\$428,399
M.T.A. Auto Rental	19	0	19	11,702	6	11,696
M.C.T. Mobility	125,227	683	124,544	468,835	10,231	458,604
MCTMT Personal Income - Net (Adjusted)	2,152	619	1,533	71,260	3,747	60,524
Total Gross Collections	677	---	677	60,524	---	53,535
Less: Refunds and Minor Offsets	---	619	619	---	3,747	3,747
Plus: State/City Offsets	1,475	---	1,475	10,736	---	10,736
M.C.T.D. Taxicab and Hail Vehicle Rides	9,964	5	9,959	21,311	180	21,131
New York City Alcoholic Beverage	2,372	0	2,372	8,670	312	8,358
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	860,594	31,658	828,936	5,728,194	665,661	5,062,533
Total Gross Collections	841,087	---	841,087	5,365,526	---	5,365,526
Less: Refunds and Minor Offsets	---	31,658	31,658	---	665,661	665,661
Plus: State/City Offsets	19,507	---	19,507	362,668	---	362,668
Sales & Use	1,438,646	19,791	1,418,855	6,033,518	97,130	5,936,388
Stock Transfer (to NYC; all eligible for rebate)	7	0	7	1,323,291	0	1,323,291
Yonkers Personal Income - Net (Adjusted)	4,883	146	4,737	28,301	4,763	23,538
Total Gross Collections	4,878	---	4,878	26,827	---	26,827
Less: Refunds and Minor Offsets	---	146	146	---	4,763	4,763
Plus: State/City Offsets	5	---	5	1,474	---	1,474
Article 9, Section 186g Local Surcharge	10	0	10	15,662	0	15,662
Congestion Surcharge	37,644	0	37,644	156,877	0	156,877
New York City Real Estate Transfer	567	0	567	567	0	567
Total-Local Taxes	\$2,527,379	\$55,184	\$2,472,195	\$14,325,586	\$811,029	\$13,507,568
Total State & Local Taxes and Fees	\$8,067,108	\$403,837	\$7,663,271	\$48,731,930	\$6,503,829	\$42,221,112

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

July 2019	Fiscal Year 2019-2020
\$9	\$36

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

3/ Includes:

July 2019	Fiscal Year 2019-2020
Auto Rentals Upstate	\$0

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

July 2019	Fiscal Year 2019-2020
\$12	\$60,832

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:

July 2019	Fiscal Year 2019-2020
Gift (repealed 1/1/2000)	\$3



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

July 2019

(in thousands)

State Taxes	Net Collections		Difference	
	July 2018	July 2019	Amount	Percent
Personal Income Tax 1/	\$2,899,779	\$3,331,646	\$431,867	14.9
User Taxes	\$1,301,638	\$1,345,838	\$44,200	3.4
Sales and Use 2/	1,100,517	1,159,122	58,605	5.3
Motor Fuel	46,613	39,171	-7,442	-16.0
Cigarette/Tobacco Products 1/	109,124	106,876	-2,248	-2.1
Medical Marijuana	288	454	166	57.6
Alcoholic Beverage	30,082	25,633	-4,449	-14.8
Highway/Fuel Use 1/	14,898	14,544	-354	-2.4
Auto Rental 3/	116	38	-78	-67.3
Business Taxes	\$269,504	\$254,025	-\$15,479	-6
Corporation Franchise	131,290	109,395	-21,895	-16.7
Corporation & Utilities 1/	6,006	320	-5,686	-94.7
Banks	25,031	-294	-25,325	-101.2
Insurance (Article 33)	6,824	50,574	43,750	641.1
Direct Writings	445	238	-207	-46.5
Petroleum 1/, 4/	99,908	93,792	-6,116	-6
Property Transfer Taxes 5/	\$197,057	\$254,953	\$57,896	\$29
Estate	98,060	124,703	26,643	27.2
Real Estate Transfer	98,997	130,247	31,250	32
Other Revenues	\$6,733	\$4,614	-\$2,119	-\$31
Pari-Mutuel	1,290	1,189	-101	-7.8
Hazardous Waste Assessments	368	425	57	15.5
Waste Tire Management and Recycling Fees	1,908	2,253	345	18.1
Returnable Container Deposits	3,127	394	-2,733	-87.4
Tax Return Preparer Registration Fees	2	-74	-76	-3,800.0
Racing Admissions	0	100	100	NA
Authorized Combative Sports Tax	38	153	115	303
Employer Compensation Expense Tax	0	174	174	NA
Total - State Taxes and Fees	\$4,674,711	\$5,191,076	\$516,365	11.05

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	July 2018	July 2019	Amount	Percent
Personal Income Tax				
Withholding	\$2,920,210	\$3,365,745	\$445,535	15.3
Estimated Tax	109,127	118,716	9,589	8.8
Final Payments	26,222	33,208	6,986	26.6
Delinquencies	117,899	96,736	-21,163	-18.0
Limited Liability Company Fees	233	225	-8	-3.4
Total Gross Collections	\$3,173,691	\$3,614,630	\$440,939	13.9
Refunds/Minor Offsets	264,289	263,472	-817	-0.3
State/City Offsets	9,623	19,512	9,889	102.8
Net Collections	\$2,899,779	\$3,331,646	\$431,867	14.9
Cigarette/Tobacco Products	\$109,124	\$106,876	-\$2,248	-2.1
Cigarette	102,282	99,244	-3,038	-3.0
Tobacco Products	6,769	7,569	800	11.8
Retailer Licenses	73	63	-10	-13.7
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$14,898	\$12,376	-\$2,522	-16.9
Highway Use	12,804	12,376	-428	-3.3
Truck Mileage	12,751	12,329	-422	-3.3
Permits	53	47	-6	-11.3
Fuel Use	2,094	2,168	74	3.5
Article 21	0	0	0	NA
Article 21A IFTA	2,082	2,155	73	3.5
IFTA Decal Fees & Trip Permits	12	13	1	8.3
Corporation & Utilities	\$6,006	\$320	-\$5,686	-94.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-2,684	1,107	3,791	141.2
Utilities (sections 186-A, A&E & PSC)	8,676	-799	-9,475	-109.2
Public Safety Communications Surcharge (§186-F)	14	12	-2	-14.3
Petroleum	\$99,908	\$93,792	-\$6,116	-6.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	99,908	93,792	-6,116	-6.1
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	
	July 2018	July 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$30,549	\$43,012	\$12,463	40.8
M.T.A. Auto Rental	62	19	-43	-69.4
M.C.T. Mobility	110,244	124,544	14,300	13.0
MCTMT Personal Income	1,323	1,533	210	15.9
M.C.T.D. Taxicab and Hail Vehicle Rides	12,372	9,959	-2,413	-19.5
New York City Alcoholic Beverage	3,489	2,372	-1,117	-32.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	688,261	828,936	140,675	20.4
Sales & Use	1,339,149	1,418,855	79,706	6.0
Stock Transfer (to NYC; all rebatable)	9	7	-2	-22.2
Yonkers Personal Income	4,135	4,737	602	14.6
Article 9, Section 186g Local Surcharge	13	10	-3	-21.3
Congestion Surcharge	0	37,644	37,644	NA
New York City Real Estate Transfer	0	567	567	NA
Total-Local Taxes	\$2,189,606	\$2,472,195	\$282,589	12.9
Total State & Local Taxes and Fees	\$6,864,317	\$7,663,271	\$798,954	11.6

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

July 2018	July 2019
\$0	\$9

3/ Includes:

July 2018	July 2019
Auto Rentals Upstate	\$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:

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



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

July 2019

(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	\$15,890,765	\$20,241,513	\$4,350,748	27.4
User Taxes	\$16,382,007	\$16,397,400	\$5,412,343	\$5,561,297	\$148,954	2.8
Sales and Use 2/	14,251,091	14,344,900	4,671,953	4,856,971	185,018	4.0
Motor Fuel	528,122	531,000	175,917	175,545	-372	-0.2
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	398,285	365,036	-33,249	-8.3
Medical Marijuana	3,867	3,500	1,034	1,875	841	81.3
Alcoholic Beverage	262,417	262,000	92,225	92,504	279	0.3
Highway/Fuel Use 1/	145,007	144,000	54,136	49,266	-4,870	-9.0
Auto Rental 3/	83,708	81,000	18,793	20,100	1,307	7.0
Business Taxes	\$6,944,023	\$623,200	\$1,882,826	\$2,140,022	\$257,196	13.7
Corporation Franchise	3,409,712	3,157,000	960,380	1,034,306	73,926	7.7
Corporation & Utilities 1/	805,060	815,700	182,240	188,840	6,600	3.6
Banks	-41,381	102,000	28,015	-1,095	-29,110	-103.9
Insurance (Article 33)	1,475,915	1,505,000	323,631	517,842	194,211	60.0
Direct Writings	13,702	- - -	3,165	2,448	-717	-22.7
Petroleum 1/, 4/	1,165,127	1,143,500	385,395	397,681	12,286	3.2
Property Transfer Taxes 5/	\$2,203,578	\$0	\$677,542	\$721,642	\$44,100	6.5
Estate	1,068,307	1,056,000	298,366	323,870	25,504	8.5
Real Estate Transfer	1,135,271	1,130,000	379,176	397,778	18,602	4.9
Other Revenues	\$168,979	\$0	\$54,734	\$49,070	-\$5,664	-10.3
Pari-Mutuel	15,367	0	5,230	4,805	-425	-8.1
Hazardous Waste Assessments	1,821	0	802	759	-43	-5.4
Waste Tire Management and Recycling Fees	27,037	0	9,575	10,069	494	5.2
Returnable Container Deposits	120,803	0	38,272	32,262	-6,010	-15.7
Tax Return Preparer Registration Fees	1,333	0	14	-64	-78	-557.1
Racing Admissions	606	0	9	118	109	1,211.1
Authorized Combative Sports Tax	1,959	0	832	714	-118	-14
Employer Compensation Expense Tax	53	200	0	407	407	NA
Total - State Taxes and Fees	\$73,785,924	\$76,046,900	\$23,918,210	\$28,713,544	\$4,795,334	20.0

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	\$11,807,302	\$12,745,260	\$937,958	7.9
Estimated Tax	14,009,873	16,972,000	6,793,831	9,470,907	2,677,076	39.4
Final Payments	2,577,713	3,348,000	1,747,802	2,414,756	666,954	38.2
Delinquencies	1,396,063	1,509,000	475,832	501,738	25,906	5.4
Limited Liability Company Fees	107,334	- - -	2,621	2,706	85	3.2
Total Gross Collections	\$59,175,083	\$64,729,000	\$20,827,388	\$25,135,367	\$4,307,979	20.7
Refunds/Minor Offsets	9,998,307	11,279,300	4,597,834	4,529,712	-68,122	-1.5
State/City Offsets	1,089,439	1,299,000	338,789	364,142	25,353	7.5
Net Collections	\$48,087,337	\$52,150,700	\$15,890,765	\$20,241,513	\$4,350,748	27.4
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$398,286	\$365,036	-\$33,250	-8.3
Cigarette	1,026,591	NA	373,082	335,972	-37,110	-9.9
Tobacco Products	75,098	NA	24,908	28,758	3,850	15.5
Retailer Licenses	6,096	NA	295	306	11	3.7
Vending Machine Stickers	\$10	NA	\$1	\$0	-\$1	-100.0
Highway/Fuel Use	\$145,007	\$144,000	\$54,136	\$49,266	-\$4,870	-9.0
Highway Use	119,087	NA	45,680	41,078	-4,602	-10.1
Truck Mileage	120,639	NA	45,007	40,870	-4,137	-9.2
Permits	-1,552	NA	673	208	-465	-69.1
Fuel Use	25,920	NA	8,456	8,188	-268	-3.2
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	8,397	8,132	-265	-3.2
IFTA Decal Fees & Trip Permits	\$537	NA	\$59	\$56	-\$3	-5.1
Corporation & Utilities	\$805,060	\$815,700	\$182,240	\$188,840	\$6,600	3.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	19,595	22,737	3,142	16.0
Utilities (sections 186-A, A&E & PSC)	522,247	NA	104,181	105,271	1,090	1.0
Public Safety Communications Surcharge (\$186-F)	233,291	NA	58,464	60,832	2,368	4.1
Petroleum	\$1,165,127	\$1,143,500	\$385,395	\$397,681	\$12,286	3.2
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	385,395	397,681	12,286	3.2
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	---	\$381,386	\$428,399	\$47,013	12.3
M.T.A. Auto Rental	49,800	---	11,241	11,696	455	4.0
M.C.T. Mobility	1,370,420	---	410,376	458,604	48,228	11.8
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	26,271	21,131	-5,140	-19.6
New York City Alcoholic Beverage	25,019	---	8,766	8,358	-408	-4.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	4,069,285	5,062,533	993,248	24.4
Sales & Use	17,533,680	---	5,717,093	5,936,388	219,295	3.8
Stock Transfer (to NYC; all rebatable)	5,483,390	---	1,398,885	1,323,291	-75,594	-5.4
Yonkers Personal Income	55,110	---	20,167	23,538	3,371	16.7
MCTMT Personal Income	108,351	---	46,309	60,524	14,215	30.7
Article 9, Section 186g Local Surcharge	60,183	---	15,121	15,662	541	3.6
Congestion Surcharge	34,422	---	0	156,877	156,877	NA
New York City Real Estate Transfer	0	---	0	567	567	NA
Total-Local Taxes	\$38,562,613	---	\$12,104,900	\$13,507,568	\$1,402,668	11.6
Total State & Local Taxes and Fees	\$112,348,537	---	\$36,023,110	\$42,221,112	\$6,198,002	17.2

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

2018-2019	2019-2020
\$0	\$36

3/ Includes:

2018-2019	2019-2020
Auto Rentals Upstate	\$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:

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

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.