



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2019

(in thousands)

State Taxes	June 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,468,984	\$259,112	\$5,209,872	\$21,520,737	\$4,610,870	\$16,909,867
Total Gross Collections	\$5,468,984	---	5,468,984	21,520,737	---	21,520,737
Less: Refunds and Minor Offsets	---	234,068	234,068	---	4,266,240	4,266,240
Less: State/City Offsets	---	25,044	25,044	---	344,630	344,630
Net Collections	---	---	5,209,872	---	---	16,909,867
User Taxes	\$1,723,301	\$32,749	\$1,690,552	\$4,293,666	\$78,206	\$4,215,460
Sales & Use 1/	1,533,615	28,793	1,504,822	3,765,955	68,106	3,697,849
Motor Fuel	49,033	2,877	46,156	143,576	7,202	136,374
Cigarette/Tobacco Products 2/	84,725	916	83,809	260,279	2,119	258,160
Medical Marijuana	481	0	481	1,421	0	1,421
Alcoholic Beverage	25,949	1	25,948	67,261	390	66,871
Highway/Fuel Use	9,943	161	9,782	35,104	382	34,722
Auto Rental 3/	19,555	1	19,554	20,070	7	20,062
Vapor Products (registration and tax)	0	0	0	0	0	0
Business Taxes	\$1,451,947	\$135,136	\$1,316,811	\$2,517,707	\$631,710	\$1,885,997
Corporation Franchise	839,359	113,507	725,852	1,511,115	586,204	924,911
Corporation & Utilities 4/	154,330	201	154,129	189,821	1,301	188,520
Banks	-21,075	394	-21,469	3,491	4,292	-801
Insurance (Article 33)	367,597	14,763	352,834	492,523	25,255	467,268
Direct Writings	1,626	0	1,626	2,210	0	2,210
Petroleum 5/	110,110	6,271	103,839	318,547	14,658	303,889
Property Transfer Taxes 6/	\$167,649	\$6,861	\$160,788	\$489,945	\$23,256	\$466,690
Estate	68,956	6,815	62,141	222,334	23,167	199,167
Real Estate Transfer	98,693	46	98,647	267,620	89	267,532
Other Revenues	\$37,580	\$19	\$37,561	\$44,560	\$104	\$44,456
Pari-Mutuel (w/o Uncashed Tickets)	1,622	0	1,622	3,616	0	3,616
Hazardous Waste Assessments	12	9	3	343	9	334
Waste Tire Management and Recycling Fees	4,484	10	4,474	7,830	14	7,816
Returnable Container Deposits	31,160	0	31,160	31,933	65	31,868
Tax Return Preparer Registration Fees	2	0	2	25	15	10
Racing Admissions	13	0	13	18	0	18
Authorized Combative Sports Tax	226	0	226	562	1	561
Employer Compensation Expense Tax	61	0	61	233	0	233
Total - State Taxes and Fees	\$8,849,461	\$433,877	\$8,415,585	\$28,866,615	\$5,344,146	\$23,522,469

Local Taxes	June 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$243,754	\$3,666	\$240,088	\$412,104	\$26,717	\$385,387
M.T.A. Auto Rental	11,575	0	11,575	11,683	6	11,677
M.C.T. Mobility	92,386	1,200	91,186	343,608	9,548	334,060
MCTMT Personal Income - Net (Adjusted)	19,179	600	18,579	68,252	3,128	58,991
Total Gross Collections	18,349	---	18,349	58,991	---	52,858
Less: Refunds and Minor Offsets	---	600	600	---	3,128	3,128
Plus: State/City Offsets	830	---	830	9,261	---	9,261
M.C.T.D. Taxicab and Hail Vehicle Rides	228	9	219	11,347	175	11,172
New York City Alcoholic Beverage	2,366	0	2,366	6,298	312	5,986
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,149,346	36,633	1,112,713	4,867,600	634,003	4,233,597
Total Gross Collections	1,124,279	---	1,124,279	4,524,439	---	4,524,439
Less: Refunds and Minor Offsets	---	36,633	36,633	---	634,003	634,003
Plus: State/City Offsets	25,067	---	25,067	343,161	---	343,161
Sales & Use	1,852,846	32,905	1,819,941	4,594,872	77,339	4,517,533
Stock Transfer (to NYC; all eligible for rebate)	1,323,235	0	1,323,235	1,323,284	0	1,323,284
Yonkers Personal Income - Net (Adjusted)	4,562	233	4,329	23,418	4,617	18,801
Total Gross Collections	4,585	---	4,585	21,949	---	21,949
Less: Refunds and Minor Offsets	---	233	233	---	4,617	4,617
Plus: State/City Offsets	-23	---	-23	1,469	---	1,469
Article 9, Section 186g Local Surcharge	15,560	0	15,560	15,652	0	15,652
Congestion Surcharge	40,320	0	40,320	119,233	0	119,233
New York City Real Estate Transfer	0	0	0	0	0	0
Total-Local Taxes	\$4,755,357	\$75,246	\$4,680,111	\$11,797,351	\$755,845	\$11,035,373
Total State & Local Taxes and Fees	\$13,604,818	\$509,123	\$13,095,696	\$40,663,966	\$6,099,991	\$34,557,843

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

June 2019	Fiscal Year 2019-2020
\$10	\$27

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

3/ Includes:

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

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

June 2019	Fiscal Year 2019-2020
\$60,512	\$60,820

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:

	June 2019	Fiscal Year 2019-2020
Gift (repealed 1/1/2000)	\$0	-\$9



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

June 2019

(in thousands)

State Taxes	Net Collections		Difference	
	June 2018	June 2019	Amount	Percent
Personal Income Tax 1/	\$4,951,774	\$5,209,872	\$258,098	5.2
User Taxes	\$1,676,092	\$1,690,552	\$14,460	0.9
Sales and Use 2/	1,466,399	1,504,822	38,423	2.6
Motor Fuel	46,525	46,156	-369	-0.8
Cigarette/Tobacco Products 1/	102,345	83,809	-18,536	-18.1
Medical Marijuana	272	481	209	76.8
Alcoholic Beverage	30,662	25,948	-4,714	-15.4
Highway/Fuel Use 1/	11,282	9,782	-1,500	-13.3
Auto Rental 3/	18,607	19,554	947	5.1
Vapor Products (registration and tax)	0	0	0	NA
Business Taxes	\$1,190,645	\$1,316,811	\$126,166	11
Corporation Franchise	601,751	725,852	124,101	20.6
Corporation & Utilities 1/	159,639	154,129	-5,510	-3.5
Banks	39,547	-21,469	-61,016	-154.3
Insurance (Article 33)	287,435	352,834	65,399	22.8
Direct Writings	452	1,626	1,174	259.7
Petroleum 1/, 4/	101,821	103,839	2,018	2
Property Transfer Taxes 5/	\$170,200	\$160,788	-\$9,412	-\$6
Estate	68,799	62,141	-6,658	-9.7
Real Estate Transfer	101,401	98,647	-2,754	-3
Other Revenues	\$40,230	\$37,561	-\$2,669	-\$7
Pari-Mutuel	1,734	1,622	-112	-6.5
Hazardous Waste Assessments	22	3	-19	-86.4
Waste Tire Management and Recycling Fees	4,538	4,474	-64	-1.4
Returnable Container Deposits	33,836	31,160	-2,676	-7.9
Tax Return Preparer Registration Fees	1	2	1	100.0
Racing Admissions	1	13	12	1,200.0
Authorized Combative Sports Tax	98	226	128	131
Employer Compensation Expense Tax	0	61	61	NA
Total - State Taxes and Fees	\$8,028,941	\$8,415,585	\$386,644	4.82

1/ See page 2 for component detail.

	Net Collections		Difference	
	June 2018	June 2019	Amount	Percent
Personal Income Tax				
Withholding	\$2,821,938	\$2,922,345	\$100,407	3.6
Estimated Tax	2,228,824	2,396,437	167,613	7.5
Final Payments	41,412	44,998	3,586	8.7
Delinquencies	116,382	104,753	-11,629	-10.0
Limited Liability Company Fees	391	451	60	15.3
Total Gross Collections	\$5,208,947	\$5,468,984	\$260,037	5.0
Refunds/Minor Offsets	232,538	234,068	1,530	0.7
State/City Offsets	24,635	25,044	409	1.7
Net Collections	\$4,951,774	\$5,209,872	\$258,098	5.2
Cigarette/Tobacco Products	\$102,346	\$83,809	-\$18,537	-18.1
Cigarette	95,942	75,446	-20,496	-21.4
Tobacco Products	6,342	8,301	1,959	30.9
Retailer Licenses	62	62	0	0.0
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$11,282	\$6,580	-\$4,702	-41.7
Highway Use	7,928	6,580	-1,348	-17.0
Truck Mileage	7,868	6,527	-1,341	-17.0
Permits	60	53	-7	-11.7
Fuel Use	3,354	3,202	-152	-4.5
Article 21	0	0	0	NA
Article 21A IFTA	3,338	3,188	-150	-4.5
IFTA Decal Fees & Trip Permits	16	14	-2	-12.5
Corporation & Utilities	\$159,639	\$154,129	-\$5,510	-3.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	6,565	5,976	-589	-9.0
Utilities (sections 186-A, A&E & PSC)	94,675	87,641	-7,034	-7.4
Public Safety Communications Surcharge (§186-F)	58399	60512	2113	3.6
Petroleum	\$101,821	\$103,839	\$2,018	2.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	101,821	103,839	2,018	2.0
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	June 2018	June 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$188,616	\$240,088	\$51,472	27.3
M.T.A. Auto Rental	11,134	11,575	441	4.0
M.C.T. Mobility	84,959	91,186	6,227	7.3
MCTMT Personal Income	13,453	18,579	5,126	38.1
M.C.T.D. Taxicab and Hail Vehicle Rides	383	219	-164	-42.8
New York City Alcoholic Beverage	2,465	2,366	-99	-4.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,053,751	1,112,713	58,962	5.6
Sales & Use	1,798,780	1,819,941	21,161	1.2
Stock Transfer (to NYC; all rebatable)	1,398,838	1,323,235	-75,603	-5.4
Yonkers Personal Income	4,408	4,329	-79	-1.8
Article 9, Section 186g Local Surcharge	15,094	15,560	466	3.1
Congestion Surcharge	0	40,320	40,320	NA
New York City Real Estate Transfer	0	0	0	NA
Total-Local Taxes	\$4,571,881	\$4,680,111	\$108,230	2.4
Total State & Local Taxes and Fees	\$12,600,822	\$13,095,696	\$494,874	3.9

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

June 2018	June 2019
\$0	\$10

3/ Includes:

June 2018	June 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:

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



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FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 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	\$12,990,986	\$16,909,867	\$3,918,881	30.2
User Taxes	\$16,382,007	\$16,397,400	\$4,110,705	\$4,215,460	\$104,755	2.5
Sales and Use 2/	14,251,091	14,344,900	3,571,436	3,697,849	126,413	3.5
Motor Fuel	528,122	531,000	129,304	136,374	7,070	5.5
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	289,161	258,160	-31,001	-10.7
Medical Marijuana	3,867	3,500	746	1,421	675	90.5
Alcoholic Beverage	262,417	262,000	62,143	66,871	4,728	7.6
Highway/Fuel Use 1/	145,007	144,000	39,238	34,722	-4,516	-11.5
Auto Rental 3/	83,708	81,000	18,677	20,062	1,385	7.4
Vapor Products (registration and tax)	0	0	0	0	0	NA
Business Taxes	\$6,944,023	\$623,200	\$1,613,322	\$1,885,997	\$272,675	16.9
Corporation Franchise	3,409,712	3,157,000	829,090	924,911	95,821	11.6
Corporation & Utilities 1/	805,060	815,700	176,234	188,520	12,286	7.0
Banks	-41,381	102,000	2,984	-801	-3,785	-126.8
Insurance (Article 33)	1,475,915	1,505,000	316,807	467,268	150,461	47.5
Direct Writings	13,702	- - -	2,720	2,210	-510	-18.8
Petroleum 1/, 4/	1,165,127	1,143,500	285,487	303,889	18,402	6.4
Property Transfer Taxes 5/	\$2,203,578	\$0	\$480,485	\$466,690	-\$13,795	-2.9
Estate	1,068,307	1,056,000	200,306	199,167	-1,139	-0.6
Real Estate Transfer	1,135,271	1,130,000	280,179	267,532	-12,647	-4.5
Other Revenues	\$168,979	\$0	\$48,001	\$44,456	-\$3,545	-7.4
Pari-Mutuel	15,367	0	3,940	3,616	-324	-8.2
Hazardous Waste Assessments	1,821	0	434	334	-100	-23.0
Waste Tire Management and Recycling Fees	27,037	0	7,667	7,816	149	1.9
Returnable Container Deposits	120,803	0	35,145	31,868	-3,277	-9.3
Tax Return Preparer Registration Fees	1,333	0	12	10	-2	-16.7
Racing Admissions	606	0	9	18	9	100.0
Authorized Combative Sports Tax	1,959	0	794	561	-233	-29
Employer Compensation Expense Tax	53	200	0	233	233	NA
Total - State Taxes and Fees	\$73,785,924	\$76,046,900	\$19,243,499	\$23,522,469	\$4,278,970	22.2

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	\$8,887,092	\$9,379,515	\$492,423	5.5
Estimated Tax	14,009,873	16,972,000	6,684,704	9,352,191	2,667,487	39.9
Final Payments	2,577,713	3,348,000	1,721,580	2,381,548	659,968	38.3
Delinquencies	1,396,063	1,509,000	357,933	405,002	47,069	13.2
Limited Liability Company Fees	107,334	- - -	2,388	2,481	93	3.9
Total Gross Collections	\$59,175,083	\$64,729,000	\$17,653,697	\$21,520,737	\$3,867,040	21.9
Refunds/Minor Offsets	9,998,307	11,279,300	4,333,545	4,266,240	-67,305	-1.6
State/City Offsets	1,089,439	1,299,000	329,166	344,630	15,464	4.7
Net Collections	\$48,087,337	\$52,150,700	\$12,990,986	\$16,909,867	\$3,918,881	30.2
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$289,162	\$258,160	-\$31,002	-10.7
Cigarette	1,026,591	NA	270,800	236,728	-34,072	-12.6
Tobacco Products	75,098	NA	18,139	21,189	3,050	16.8
Retailer Licenses	6,096	NA	222	243	21	9.5
Vending Machine Stickers	\$10	NA	\$1	\$0	-\$1	-100.0
Highway/Fuel Use	\$145,007	\$144,000	\$39,238	\$34,722	-\$4,516	-11.5
Highway Use	119,087	NA	32,876	28,702	-4,174	-12.7
Truck Mileage	120,639	NA	32,256	28,541	-3,715	-11.5
Permits	-1,552	NA	620	161	-459	-74.0
Fuel Use	25,920	NA	6,362	6,020	-342	-5.4
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	6,315	5,977	-338	-5.4
IFTA Decal Fees & Trip Permits	\$537	NA	\$47	\$43	-\$4	-8.5
Corporation & Utilities	\$805,060	\$815,700	\$176,234	\$188,520	\$12,286	7.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	22,279	21,630	-649	-2.9
Utilities (sections 186-A, A&E & PSC)	522,247	NA	95,505	106,070	10,565	11.1
Public Safety Communications Surcharge (\$186-F)	233,291	NA	58,450	60,820	2,370	4.1
Petroleum	\$1,165,127	\$1,143,500	\$285,487	\$303,889	\$18,402	6.4
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	285,487	303,889	18,402	6.4
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	Amount	Percent
M.T.A. Corporate Surcharge	\$1,169,082	---	\$350,837	\$385,387	\$34,550	9.8
M.T.A. Auto Rental	49,800	---	11,179	11,677	498	4.5
M.C.T. Mobility	1,370,420	---	300,132	334,060	33,928	11.3
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	13,899	11,172	-2,727	-19.6
New York City Alcoholic Beverage	25,019	---	5,277	5,986	709	13.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	3,381,024	4,233,597	852,573	25.2
Sales & Use	17,533,680	---	4,377,944	4,517,533	139,589	3.2
Stock Transfer (to NYC; all rebatable)	5,483,390	---	1,398,876	1,323,284	-75,592	-5.4
Yonkers Personal Income	55,110	---	16,032	18,801	2,769	17.3
MCTMT Personal Income	108,351	---	44,986	58,991	14,005	31.1
Article 9, Section 186g Local Surcharge	60,183	---	15,108	15,652	544	3.6
Congestion Surcharge	34,422	---	0	119,233	119,233	NA
New York City Real Estate Transfer	0	---	0	0	0	NA
Total-Local Taxes	\$38,562,613	---	\$9,915,294	\$11,035,373	\$1,120,079	11.3
Total State & Local Taxes and Fees	\$112,348,537	---	\$29,158,793	\$34,557,843	\$5,399,050	18.5

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

	2018-2019	2019-2020
	\$0	\$27

3/ Includes:

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

	2018-2019	2019-2020
Gift (repealed 1/1/2000)	\$0	-\$9

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.