



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2019

(in thousands)

State Taxes	May 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,513,374	\$1,028,771	\$2,484,603	\$16,051,753	\$4,351,758	\$11,699,995
Total Gross Collections	\$3,513,374	---	3,513,374	16,051,753	---	16,051,753
Less: Refunds and Minor Offsets	---	998,105	998,105	---	4,032,172	4,032,172
Less: State/City Offsets	---	30,666	30,666	---	319,586	319,586
Net Collections	---	---	2,484,603	---	---	11,699,995
User Taxes	\$1,278,010	\$13,825	\$1,264,186	\$2,570,365	\$45,458	\$2,524,907
Sales & Use 1/	1,112,183	9,814	1,102,369	2,232,340	39,313	2,193,027
Motor Fuel	47,451	3,241	44,210	94,543	4,325	90,218
Cigarette/Tobacco Products 2/	85,423	265	85,158	175,554	1,203	174,351
Medical Marijuana	425	0	425	940	0	940
Alcoholic Beverage	21,375	386	20,989	41,312	389	40,923
Highway/Fuel Use	10,855	118	10,737	25,161	221	24,940
Auto Rental 3/	298	0	298	515	7	508
Business Taxes	\$263,220	\$345,236	-\$82,016	\$1,065,760	\$496,574	\$569,186
Corporation Franchise	127,971	203,003	-75,032	671,756	472,697	199,059
Corporation & Utilities 4/	2,148	979	1,169	35,491	1,100	34,391
Banks	20,657	125,408	-104,751	24,566	3,898	20,668
Insurance (Article 33)	6,013	9,474	-3,461	124,926	10,492	114,434
Direct Writings	378	0	378	584	0	584
Petroleum 5/	106,053	6,372	99,681	208,437	8,387	200,050
Property Transfer Taxes 6/	\$149,243	\$5,968	\$143,275	\$322,296	\$16,395	\$305,901
Estate	63,277	5,953	57,324	153,378	16,352	137,026
Real Estate Transfer	85,965	15	85,950	168,927	43	168,884
Other Revenues	\$1,762	\$62	\$1,700	\$6,979	\$85	\$6,894
Pari-Mutuel (w/o Uncashed Tickets)	1,092	0	1,092	1,994	0	1,994
Hazardous Waste Assessments	57	0	57	331	0	331
Waste Tire Management and Recycling Fees	48	2	46	3,346	4	3,342
Returnable Container Deposits	312	59	253	773	65	708
Tax Return Preparer Registration Fees	3	0	3	23	15	8
Racing Admissions	3	0	3	5	0	5
Authorized Combative Sports Tax	173	1	172	336	1	335
Employer Compensation Expense Tax	74	0	74	171	0	171
Total - State Taxes and Fees	\$5,205,609	\$1,393,862	\$3,811,748	\$20,017,153	\$4,910,270	\$15,106,884

Local Taxes	May 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$33,885	\$35,606	-\$1,721	\$168,350	\$23,051	\$145,299
M.T.A. Auto Rental	77	1	76	108	6	102
M.C.T. Mobility	122,145	5,056	117,089	251,222	8,348	242,874
MCTMT Personal Income - Net (Adjusted)	1,502	1,118	384	48,843	2,528	40,412
Total Gross Collections	1,116	---	1,116	40,412	---	34,509
Less: Refunds and Minor Offsets	---	1,118	1,118	---	2,528	2,528
Plus: State/City Offsets	386	---	386	8,431	---	8,431
M.C.T.D. Taxicab and Hail Vehicle Rides	406	157	249	11,119	166	10,953
New York City Alcoholic Beverage	1,983	285	1,698	3,932	312	3,620
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	856,249	149,987	706,262	3,718,254	597,370	3,120,884
Total Gross Collections	825,645	---	825,645	3,400,160	---	3,400,160
Less: Refunds and Minor Offsets	---	149,987	149,987	---	597,370	597,370
Plus: State/City Offsets	30,604	---	30,604	318,094	---	318,094
Sales & Use	1,366,529	11,482	1,355,047	2,742,026	44,434	2,697,592
Stock Transfer (to NYC; all eligible for rebate)	29	0	29	49	0	49
Yonkers Personal Income - Net (Adjusted)	4,637	1,234	3,403	18,856	4,384	14,472
Total Gross Collections	4,575	---	4,575	17,364	---	17,364
Less: Refunds and Minor Offsets	---	1,234	1,234	---	4,384	4,384
Plus: State/City Offsets	62	---	62	1,492	---	1,492
Article 9, Section 186g Local Surcharge	-8	0	-8	92	0	92
Congestion Surcharge	37,392	0	37,392	78,913	0	78,913
Total-Local Taxes	\$2,424,826	\$204,926	\$2,219,900	\$7,041,764	\$680,599	\$6,355,262
Total State & Local Taxes and Fees	\$7,630,436	\$1,598,788	\$6,031,648	\$27,058,917	\$5,590,869	\$21,462,146

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

May 2019	Fiscal Year 2019-2020
\$9	\$17

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

3/ Includes:

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

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

May 2019	Fiscal Year 2019-2020
\$5	\$308

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:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

May 2019

(in thousands)

State Taxes	Net Collections		Difference	
	May 2018	May 2019	Amount	Percent
Personal Income Tax 1/	\$2,182,976	\$2,484,603	\$301,627	13.8
User Taxes	\$1,232,874	\$1,264,186	\$31,312	2.5
Sales and Use 2/	1,053,547	1,102,369	48,822	4.6
Motor Fuel	43,886	44,210	324	0.7
Cigarette/Tobacco Products 1/	98,868	85,158	-13,710	-13.9
Medical Marijuana	238	425	187	78.6
Alcoholic Beverage	23,987	20,989	-2,998	-12.5
Highway/Fuel Use 1/	12,337	10,737	-1,600	-13.0
Auto Rental 3/	11	298	287	2,608.2
Business Taxes	-\$26,512	-\$82,016	-\$55,503	-209
Corporation Franchise	-106,999	-75,032	31,967	29.9
Corporation & Utilities 1/	1,168	1,169	1	0.1
Banks	-6,622	-104,751	-98,129	-1,481.9
Insurance (Article 33)	-9,995	-3,461	6,534	65.4
Direct Writings	2,197	378	-1,819	-82.8
Petroleum 1/, 4/	93,739	99,681	5,942	6
Property Transfer Taxes 5/	\$173,022	\$143,275	-\$29,747	-\$17
Estate	81,261	57,324	-23,937	-29.5
Real Estate Transfer	91,761	85,950	-5,811	-6
Other Revenues	\$1,857	\$1,700	-\$157	-\$8
Pari-Mutuel	1,288	1,092	-196	-15.2
Hazardous Waste Assessments	41	57	16	39.0
Waste Tire Management and Recycling Fees	44	46	2	4.5
Returnable Container Deposits	237	253	16	6.8
Tax Return Preparer Registration Fees	3	3	0	0.0
Racing Admissions	7	3	-4	-57.1
Authorized Combative Sports Tax	237	172	-65	-27
Employer Compensation Expense Tax	0	74	74	NA
<b>Total - State Taxes and Fees</b>	<b>\$3,564,217</b>	<b>\$3,811,748</b>	<b>\$247,531</b>	<b>6.94</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	May 2018	May 2019	Amount	Percent
Personal Income Tax				
Withholding	\$3,135,053	\$3,220,065	\$85,012	2.7
Estimated Tax	99,862	112,528	12,666	12.7
Final Payments	52,000	67,394	15,394	29.6
Delinquencies	99,284	113,012	13,728	13.8
Limited Liability Company Fees	397	375	-22	-5.5
Total Gross Collections	\$3,386,596	\$3,513,374	\$126,778	3.7
Refunds/Minor Offsets	1,170,873	998,105	-172,768	-14.8
State/City Offsets	32,747	30,666	-2,081	-6.4
Net Collections	\$2,182,976	\$2,484,603	\$301,627	13.8
Cigarette/Tobacco Products	\$98,868	\$85,158	-\$13,710	-13.9
Cigarette	91,276	78,119	-13,157	-14.4
Tobacco Products	7,515	6,937	-578	-7.7
Retailer Licenses	76	102	26	34.2
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$12,337	\$9,987	-\$2,350	-19.0
Highway Use	11,371	9,987	-1,384	-12.2
Truck Mileage	13,649	9,933	-3,716	-27.2
Permits	-2,278	54	2,332	102.4
Fuel Use	966	750	-216	-22.4
Article 21	0	0	0	NA
Article 21A IFTA	950	737	-213	-22.4
IFTA Decal Fees & Trip Permits	16	13	-3	-18.8
Corporation & Utilities	\$1,168	\$1,169	\$1	0.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-119	249	368	309.2
Utilities (sections 186-A, A&E & PSC)	1,286	915	-371	-28.8
Public Safety Communications Surcharge (§186-F)	1	5	4	400.0
Petroleum	\$93,739	\$99,681	\$5,942	6.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,739	99,681	5,942	6.3
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	
	May 2018	May 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$28,271	-\$1,721	-\$29,992	-106.1
M.T.A. Auto Rental	5	76	71	1,420.0
M.C.T. Mobility	105,695	117,089	11,394	10.8
MCTMT Personal Income	5,505	384	-5,121	-93.0
M.C.T.D. Taxicab and Hail Vehicle Rides	700	249	-451	-64.4
New York City Alcoholic Beverage	2,134	1,698	-436	-20.4
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	649,111	706,262	57,151	8.8
Sales & Use	1,290,891	1,355,047	64,156	5.0
Stock Transfer (to NYC; all rebatable)	29	29	0	0.0
Yonkers Personal Income	3,655	3,403	-252	-6.9
Article 9, Section 186g Local Surcharge	0	-8	-8	NA
Congestion Surcharge	0	37,392	37,392	NA
<b>Total-Local Taxes</b>	<b>\$2,085,996</b>	<b>\$2,219,900</b>	<b>\$133,904</b>	<b>6.4</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,650,213</b>	<b>\$6,031,648</b>	<b>\$381,435</b>	<b>6.8</b>

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

	May 2018	May 2019
	\$0	\$9

3/ Includes:

	May 2018	May 2019
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:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$8,039,212	\$11,699,995	\$3,660,783	45.5
User Taxes	\$16,382,007	\$16,397,400	\$2,434,613	\$2,524,907	\$90,294	3.7
Sales and Use 2/	14,251,091	14,344,900	2,105,037	2,193,027	87,990	4.2
Motor Fuel	528,122	531,000	82,779	90,218	7,439	9.0
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	186,816	174,351	-12,465	-6.7
Medical Marijuana	3,867	3,500	474	940	466	98.3
Alcoholic Beverage	262,417	262,000	31,481	40,923	9,442	30.0
Highway/Fuel Use 1/	145,007	144,000	27,956	24,940	-3,016	-10.8
Auto Rental 3/	83,708	81,000	70	508	438	625.7
Business Taxes	\$6,944,023	\$623,200	\$422,677	\$569,186	\$146,509	34.7
Corporation Franchise	3,409,712	3,157,000	227,339	199,059	-28,280	-12.4
Corporation & Utilities 1/	805,060	815,700	16,595	34,391	17,796	107.2
Banks	-41,381	102,000	-36,563	20,668	57,231	156.5
Insurance (Article 33)	1,475,915	1,505,000	29,372	114,434	85,062	289.6
Direct Writings	13,702	- - -	2,268	584	-1,684	-74.3
Petroleum 1/, 4/	1,165,127	1,143,500	183,666	200,050	16,384	8.9
Property Transfer Taxes 5/	\$2,203,578	\$0	\$310,285	\$305,901	-\$4,384	-1.4
Estate	1,068,307	1,056,000	131,507	137,026	5,519	4.2
Real Estate Transfer	1,135,271	1,130,000	178,778	168,884	-9,894	-5.5
Other Revenues	\$168,979	\$0	\$7,771	\$6,894	-\$877	-11.3
Pari-Mutuel	15,367	0	2,206	1,994	-212	-9.6
Hazardous Waste Assessments	1,821	0	412	331	-81	-19.7
Waste Tire Management and Recycling Fees	27,037	0	3,129	3,342	213	6.8
Returnable Container Deposits	120,803	0	1,309	708	-601	-45.9
Tax Return Preparer Registration Fees	1,333	0	11	8	-3	-27.3
Racing Admissions	606	0	8	5	-3	-37.5
Authorized Combative Sports Tax	1,959	0	696	335	-361	-52
Employer Compensation Expense Tax	53	200	0	171	171	NA
<b>Total - State Taxes and Fees</b>	<b>\$73,785,924</b>	<b>\$76,046,900</b>	<b>\$11,214,558</b>	<b>\$15,106,884</b>	<b>\$3,892,326</b>	<b>34.7</b>

1/ See page 2 for component detail.

	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	\$6,065,154	\$6,457,170	\$392,016	6.5
Estimated Tax	14,009,873	16,972,000	4,455,880	6,955,754	2,499,874	56.1
Final Payments	2,577,713	3,348,000	1,680,168	2,336,550	656,382	39.1
Delinquencies	1,396,063	1,509,000	241,551	300,249	58,698	24.3
Limited Liability Company Fees	107,334	- - -	1,997	2,030	33	1.7
Total Gross Collections	\$59,175,083	\$64,729,000	\$12,444,750	\$16,051,753	\$3,607,003	29.0
Refunds/Minor Offsets	9,998,307	11,279,300	4,101,007	4,032,172	-68,835	-1.7
State/City Offsets	1,089,439	1,299,000	304,531	319,586	15,055	4.9
Net Collections	\$48,087,337	\$52,150,700	\$8,039,212	\$11,699,995	\$3,660,783	45.5
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$186,816	\$174,351	-\$12,465	-6.7
Cigarette	1,026,591	NA	174,858	161,282	-13,576	-7.8
Tobacco Products	75,098	NA	11,797	12,888	1,091	9.2
Retailer Licenses	6,096	NA	160	181	21	13.1
Vending Machine Stickers	\$10	NA	\$1	\$0	-\$1	-100.0
Highway/Fuel Use	\$145,007	\$144,000	\$27,956	\$24,940	-\$3,016	-10.8
Highway Use	119,087	NA	24,948	22,122	-2,826	-11.3
Truck Mileage	120,639	NA	24,388	22,014	-2,374	-9.7
Permits	-1,552	NA	560	108	-452	-80.7
Fuel Use	25,920	NA	3,008	2,818	-190	-6.3
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	2,977	2,789	-188	-6.3
IFTA Decal Fees & Trip Permits	\$537	NA	\$31	\$29	-\$2	-6.5
Corporation & Utilities	\$805,060	\$815,700	\$16,595	\$34,391	\$17,796	107.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	15,714	15,654	-60	-0.4
Utilities (sections 186-A, A&E & PSC)	522,247	NA	830	18,429	17,599	2,120.4
Public Safety Communications Surcharge (\$186-F)	233,291	NA	51	308	257	503.9
Petroleum	\$1,165,127	\$1,143,500	\$183,666	\$200,050	\$16,384	8.9
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	183,666	200,050	16,384	8.9
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

Local Taxes	Net Collections 2018-2019	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	---	\$162,221	\$145,299	-\$16,922	-10.4
M.T.A. Auto Rental	49,800	---	45	102	57	126.7
M.C.T. Mobility	1,370,420	---	215,173	242,874	27,701	12.9
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	13,516	10,953	-2,563	-19.0
New York City Alcoholic Beverage	25,019	---	2,812	3,620	808	28.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	2,327,273	3,120,884	793,611	34.1
Sales & Use	17,533,680	---	2,579,164	2,697,592	118,428	4.6
Stock Transfer (to NYC; all rebatable)	5,483,390	---	38	49	11	28.9
Yonkers Personal Income	55,110	---	11,624	14,472	2,848	24.5
MCTMT Personal Income	108,351	---	31,533	40,412	8,879	28.2
Article 9, Section 186g Local Surcharge	60,183	---	14	92	78	557.1
Congestion Surcharge	34,422	---	0	78,913	78,913	NA
<b>Total-Local Taxes</b>	<b>\$38,562,613</b>	<b>---</b>	<b>\$5,343,413</b>	<b>\$6,355,262</b>	<b>\$1,011,849</b>	<b>18.9</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$112,348,537</b>	<b>---</b>	<b>\$16,557,971</b>	<b>\$21,462,146</b>	<b>\$4,904,175</b>	<b>29.6</b>

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

2018-2019	2019-2020
\$0	\$17

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.