



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2020

(in thousands)

State Taxes	April 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,845,973	\$1,779,739	\$2,066,234	\$3,845,973	\$1,779,739	\$2,066,234
Total Gross Collections	3,845,973	---	3,845,973	3,845,973	---	3,845,973
Less: Refunds and Minor Offsets	---	1,712,403	1,712,403	---	1,712,403	1,712,403
Less: State/City Offsets	---	67,336	67,336	---	67,336	67,336
Net Collections	---	---	2,066,234	---	---	2,066,234
User Taxes	\$1,004,474	\$12,353	\$992,121	\$1,004,474	\$12,353	\$992,121
Sales & Use 1/	825,862	8,862	817,000	825,862	8,862	817,000
Motor Fuel	33,095	2,785	30,310	33,095	2,785	30,310
Cigarette/Tobacco Products 2/	99,435	679	98,756	99,435	679	98,756
Medical Marijuana	540	0	540	540	0	540
Opioid Excise	7,236	0	7,236	7,236	0	7,236
Alcoholic Beverage	26,713	2	26,711	26,713	2	26,711
Highway/Fuel Use	11,640	25	11,615	11,640	25	11,615
Auto Rental 3/	-57	0	-57	-57	0	-57
Vapor Products Registration	9	0	9	9	0	9
Vapor Products Tax	26	1	26	26	1	26
Business Taxes	\$319,401	\$5,487	\$313,913	\$319,401	\$5,487	\$313,913
Corporation Franchise	198,793	1,385	197,408	198,793	1,385	197,408
Corporation & Utilities 4/	11,900	-1,823	13,723	11,900	-1,823	13,723
Banks	6,041	0	6,041	6,041	0	6,041
Insurance (Article 33)	28,147	190	27,957	28,147	190	27,957
Direct Writings	432	0	432	432	0	432
Petroleum 5/	74,088	5,736	68,352	74,088	5,736	68,352
Property Transfer Taxes 6/	\$139,846	\$9,931	\$129,915	\$139,846	\$9,931	\$129,916
Estate	82,211	9,533	72,678	82,211	9,533	72,678
Real Estate Transfer	57,635	398	57,237	57,635	398	57,238
Other Revenues	\$4,850	\$0	\$4,850	\$4,850	\$0	\$4,850
Pari-Mutuel (w/o Uncashed Tickets)	703	0	703	703	0	703
Hazardous Waste Assessments	277	0	277	277	0	277
Waste Tire Management and Recycling Fees	2,564	0	2,564	2,564	0	2,564
Returnable Container Deposits	1,093	0	1,093	1,093	0	1,093
Tax Return Preparer Registration Fees	7	0	7	7	0	7
Racing Admissions	2	0	2	2	0	2
Authorized Combative Sports Tax	69	0	69	69	0	69
Employer Compensation Expense Tax	135	0	135	135	0	135
Total - State Taxes and Fees 6/	\$5,314,544	\$1,807,511	\$3,507,033	\$5,314,544	\$1,807,511	\$3,507,034

Local Taxes	April 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$68,225	\$788	\$67,437	\$68,225	\$788	\$67,437
M.T.A. Auto Rental	91	0	91	91	0	91
M.C.T. Mobility	120,033	1,025	119,008	120,033	1,025	119,008
MCTMT Personal Income - Net (Adjusted)	3,689	5,927	-2,238	3,689	5,927	-2,238
Total Gross Collections	1,214	---	1,214	1,214	---	1,214
Less: Refunds and Minor Offsets	---	5,927	5,927	---	5,927	5,927
Plus: State/City Offsets	2,475	---	2,475	2,475	---	2,475
M.C.T.D. Taxicab and Hail Vehicle Rides	3,074	9	3,065	3,074	9	3,065
New York City Alcoholic Beverage	2,419	0	2,419	2,419	0	2,419
New York City Personal Income - Net (Adjusted)	898,605	248,689	649,916	898,605	248,689	649,916
Total Gross Collections	831,975	---	831,975	831,975	---	831,975
Less: Refunds and Minor Offsets	---	248,689	248,689	---	248,689	248,689
Plus: State/City Offsets	66,630	---	66,630	66,630	---	66,630
Sales & Use	1,025,034	9,856	1,015,178	1,025,034	9,856	1,015,178
Stock Transfer (to NYC; all eligible for rebate)	1,349,902	0	1,349,902	1,349,902	0	1,349,902
Yonkers Personal Income - Net (Adjusted)	5,771	1,868	3,903	5,771	1,868	3,903
Total Gross Collections	5,065	---	5,065	5,065	---	5,065
Less: Refunds and Minor Offsets	---	1,868	1,868	---	1,868	1,868
Plus: State/City Offsets	706	---	706	706	---	706
Article 9, Section 186g Local Surcharge	18	0	18	18	0	18
Congestion Surcharge	15,113	0	15,113	15,113	0	15,113
New York City Real Estate Transfer	14,224	249	13,975	14,224	249	13,975
Total-Local Taxes	\$3,506,198	\$268,411	\$3,237,787	\$3,506,198	\$268,411	\$3,237,787
Total State & Local Taxes and Fees	\$8,820,742	\$2,075,922	\$6,744,820	\$8,820,742	\$2,075,922	\$6,744,821

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

April 2020	Fiscal Year 2020-2021
\$16	\$16

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

3/ Includes:

April 2020	Fiscal Year 2020-2021
Auto Rentals Upstate	-\$76

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

April 2020	Fiscal Year 2020-2021
\$76	\$76

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:

April 2020	Fiscal Year 2020-2021
Gift (repealed 1/1/2000)	\$0



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY COMPARISON OF NET COLLECTIONS

April 2020

(in thousands)

State Taxes	Net Collections		Difference	
	April 2019	April 2020	Amount	Percent
Personal Income Tax 1/	\$9,215,392	\$2,066,234	-\$7,149,158	-77.6
User Taxes	\$1,260,721	\$992,121	-\$268,601	-21.3
Sales and Use 2/	1,090,658	817,000	-273,658	-25.1
Motor Fuel	46,008	30,310	-15,698	-34.1
Cigarette/Tobacco Products 1/	89,193	98,756	9,563	10.7
Medical Marijuana	515	540	25	4.9
Opioid Excise	0	7,236	7,236	NA
Alcoholic Beverage	19,934	26,711	6,777	34.0
Highway/Fuel Use 1/	14,203	11,615	-2,588	-18.2
Auto Rental 3/	210	-57	-267	-127
Vapor Products Registration	0	9	9	NA
Vapor Products Tax	0	26	26	NA
Business Taxes	\$651,202	\$313,913	-\$337,289	-51.8
Corporation Franchise	274,091	197,408	-76,683	-28.0
Corporation & Utilities 1/	33,222	13,723	-19,499	-58.7
Banks	125,419	6,041	-119,378	-95.2
Insurance (Article 33)	117895	27957	-89938	-76
Direct Writings	206	432	226	110
Petroleum 1/, 4/	100,369	68,352	-32,017	-31.9
Property Transfer Taxes 5/	\$162,626	\$129,915	-\$32,711	-20
Estate	79,702	72,678	-7,024	-9
Real Estate Transfer	82,934	57,237	-25,697	-31.0
Other Revenues	\$5,195	\$4,850	-\$345	-6.6
Pari-Mutuel	902	703	-199	-22.1
Hazardous Waste Assessments	274	277	3	1.1
Waste Tire Management and Recycling Fees	3,296	2,564	-732	-22.2
Returnable Container Deposits	455	1,093	638	140.2
Tax Return Preparer Registration Fees	5	7	2	40
Racing Admissions	2	2	0	0
Authorized Combative Sports Tax	163	69	-94	-58
Employer Compensation Expense Tax	98	135	37	38
Total - State Taxes and Fees	\$11,295,136	\$3,507,033	-\$7,788,103	-68.95

1/ See page 2 for component detail.

	Net Collections		Difference	
	April 2019	April 2020	Amount	Percent
Personal Income Tax				
Withholding	\$3,237,105	\$3,187,310	-\$49,795	-1.5
Estimated Tax	6,843,226	211,647	-6,631,579	-96.9
Final Payments	2,269,156	331,645	-1,937,511	-85.4
Delinquencies	187,237	114,515	-72,722	-38.8
Limited Liability Company Fees	1,655	856	-799	-48.3
Total Gross Collections	\$12,538,379	\$3,845,973	-\$8,692,406	-69.3
Refunds/Minor Offsets	3,034,067	1,712,403	-1,321,664	-43.6
State/City Offsets	288,920	67,336	-221,584	-76.7
Net Collections	\$9,215,392	\$2,066,234	-\$7,149,158	-77.6
Cigarette/Tobacco Products	\$89,193	\$98,756	\$9,563	10.7
Cigarette	83,163	90,508	7,345	8.8
Tobacco Products	5,951	8,217	2,266	38.1
Retailer Licenses	79	31	-48	-60.8
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$14,203	\$11,615	-\$2,588	-18.2
Highway Use	12,135	11,105	-1,030	-8.5
Truck Mileage	12,081	11,068	-1,013	-8.4
Permits	54	37	-17	-31.5
Fuel Use	\$2,068	\$510	-\$1,558	-75.3
Article 21A IFTA	2,052	502	-1,550	-75.5
IFTA Decal Fees & Trip Permits	16	8	-8	-50.0
Corporation & Utilities	\$33,222	\$13,723	-\$19,499	-58.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	15,405	-75	-15,480	-100.5
Utilities (sections 186-A, A&E & PSC)	17,514	13,722	-3,792	-21.7
Public Safety Communications Surcharge (§186-F)	303	76	-227	-74.9
Petroleum	\$100,369	\$68,352	-\$32,017	-31.9
Article 13-A (after 9/1/1990)	100,369	68,352	-32,017	-31.9

Local Taxes	Net Collections		Difference	
	April 2019	April 2020	Amount	Percent
M.T.A. Corporate Surcharge	\$147,020	\$67,437	-\$79,583	-54.1
M.T.A. Auto Rental	26	91	65	250.0
M.C.T. Mobility	125,785	119,008	-6,777	-5.4
MCTMT Personal Income	40,028	-2,238	-42,266	-105.6
M.C.T.D. Taxicab and Hail Vehicle Rides	10,704	3,065	-7,639	-71.4
New York City Alcoholic Beverage	1,922	2,419	497	25.9
New York City Personal Income	2,414,622	649,916	-1,764,706	-73.1
Sales & Use	1,342,545	1,015,178	-327,367	-24.4
Stock Transfer (to NYC; all rebatable)	20	1,349,902	1,349,882	6,749,410.0
Yonkers Personal Income	11,069	3,903	-7,166	-64.7
Article 9, Section 186g Local Surcharge	100	18	-82	-81.9
Congestion Surcharge	41,521	15,113	-26,408	-63.6
New York City Real Estate Transfer	0	13,975	13,975	NA
Total-Local Taxes	\$4,135,362	\$3,237,787	-\$897,575	-22
Total State & Local Taxes and Fees	\$15,430,498	\$6,744,820	-\$8,685,678	-56.3

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

April 2019	April 2020
\$8	\$16

3/ Includes:

April 2019	April 2020
\$0	-\$76

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:

	April 2019	April 2020
Gift (repealed 1/1/2000)	-\$10	\$0



FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2020

(in thousands)

State Taxes	Net Collections	Estimated Receipts 6/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	2019-2020	2020-2021
Personal Income Tax 1/	\$53,659,401	\$49,046,411	\$9,215,392	\$2,066,234	-\$7,149,158	-77.6
User Taxes	\$17,010,501	\$14,647,525	\$1,260,721	\$92,121	-\$268,601	-21.3
Sales and Use 2/	14,933,167	12,687,300	1,090,658	817,000	-273,658	-25.1
Motor Fuel	511,845	453,825	46,008	30,310	-15,698	-34.1
Cigarette/Tobacco Products 1/	1,035,160	971,000	89,193	98,756	9,563	10.7
Medical Marijuana	5,698	6,000	515	540	25	4.9
Opioid Excise	19,356	0	0	7,236	7,236	NA
Alcoholic Beverage	259,018	266,000	19,934	26,711	6,777	34.0
Highway/Fuel Use 1/	141,385	131,000	14,203	11,615	-2,588	-18.2
Auto Rental 3/	138,330	68,400	210	-57	-267	-127
Vapor Products Registration	2,272	0	0	9	9	NA
Vapor Products Tax	10,389	14,000	0	26	26	NA
Business Taxes	\$7,823,650	\$7,697,610	\$651,202	\$313,913	-\$337,289	-51.8
Corporation Franchise	3,791,131	3,882,000	274,091	197,408	-76,683	-28.0
Corporation & Utilities 1/	832,630	781,200	33,222	13,723	-19,499	-58.7
Banks	7,916	225,000	125,419	6,041	-119,378	-95.2
Insurance (Article 33)	1,904,118	1,795,000	117,895	27,957	-89,938	-76.3
Direct Writings	14,410	- - -	206	432	226	109.7
Petroleum 1/, 4/	1,160,775	1,014,410	100,369	68,352	-32,017	-31.9
Property Transfer Taxes 5/	\$2,193,933	\$0	\$162,626	\$129,916	-\$32,710	-20.1
Estate	1,070,145	1,100,000	79,702	72,678	-7,024	-8.8
Real Estate Transfer	1,123,767	949,000	82,934	57,238	-25,696	-31.0
Other Revenues	\$166,368	\$0	\$5,195	\$4,850	-\$345	-6.6
Pari-Mutuel	13,917	0	902	703	-199	-22.1
Hazardous Waste Assessments	1,539	0	274	277	3	1.1
Waste Tire Management and Recycling Fees	28,415	0	3,296	2,564	-732	-22.2
Returnable Container Deposits	117,172	0	455	1,093	638	140.2
Tax Return Preparer Registration Fees	1,310	0	5	7	2	40
Racing Admissions	403	0	2	2	0	0
Authorized Combative Sports Tax	1,619	0	163	69	-94	-57.7
Employer Compensation Expense Tax	1,994	3,300	98	135	37	38.0
Total - State Taxes and Fees	\$80,853,853	\$73,609,282	\$11,295,136	\$3,507,034	-\$7,788,102	-69.0

1/ See page 2 for component detail.

Personal Income Tax	Net Collections	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
Withholding	\$43,118,277	\$38,751,978	\$3,237,105	\$3,187,310	-\$49,795	-1.5
Estimated Tax	17,025,034	15,669,030	6,843,226	211,647	-6,631,579	-96.9
Final Payments	3,342,579	3,607,963	2,269,156	331,645	-1,937,511	-85.4
Delinquencies	1,388,052	1,611,000	187,237	114,515	-72,722	-38.8
Limited Liability Company Fees	111,048	- - -	1,655	856	-799	-48.3
Total Gross Collections	\$64,984,990	\$59,639,971	\$12,538,379	\$3,845,973	-\$8,692,406	-69.3
Refunds/Minor Offsets	10,238,463	9,319,560	3,034,067	1,712,403	-1,321,664	-43.6
State/City Offsets	1,087,126	-1,274,000	288,920	67,336	-221,584	-76.7
Net Collections	\$53,659,401	\$49,046,411	\$9,215,392	\$2,066,234	-\$7,149,158	-77.6
Cigarette/Tobacco Products	\$1,035,160	\$971,000	\$89,193	\$98,756	\$9,563	10.7
Cigarette	950,313	NA	83,163	90,508	7,345	8.8
Tobacco Products	79,077	NA	5,951	8,217	2,266	38.1
Retailer Licenses	5,763	NA	79	31	-48	-60.8
Vending Machine Stickers	7	NA	0	0	0	NA
Highway/Fuel Use	\$141,385	\$131,000	\$14,203	\$11,615	-\$2,588	-18.2
Highway Use	113,174	NA	12,135	11,105	-1,030	-8.5
Truck Mileage	112,651	NA	12,081	11,068	-1,013	-8.4
Permits	523	NA	54	37	-17	-31.5
Fuel Use	28,211	NA	2,068	510	-1,558	-75.3
Article 21A IFTA	27,683	NA	2,052	8	-2,044	-99.6
IFTA Decal Fees & Trip Permits	528	NA	16	13,723	13,707	85,668.8
Corporation & Utilities 6/	\$832,630	\$781,200	\$33,222	-\$75	-\$33,297	-100.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	47,878	NA	15,405	13,722	-1,683	-10.9
Utilities (sections 186-A, A&E & PSC)	543,109	NA	17,514	76	-17,438	-99.6
Public Safety Communications Surcharge (\$186-F)	241,643	NA	303	68,352	68,049	22,458.4
Petroleum	\$1,160,775	\$1,014,410	\$100,369	\$68,352	-\$32,017	-31.9
Article 13-A (after 9/1/1990)	1,160,775	NA	100,369	0	-100,369	-100.0

Local Taxes	Net Collections	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
M.T.A. Corporate Surcharge	\$1,392,383	---	\$147,020	\$67,437	-\$79,583	-54.1
M.T.A. Auto Rental	58,082	---	26	91	65	250.0
M.C.T. Mobility	1,482,295	---	125,785	119,008	-6,777	-5.4
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	10,704	3,065	-7,639	-71.4
New York City Alcoholic Beverage	23,889	---	1,922	2,419	497	25.9
New York City Personal Income	14,037,115	---	2,414,622	649,916	-1,764,706	-73.1
Sales & Use	18,396,589	---	1,342,545	1,015,178	-327,367	-24.4
Stock Transfer (to NYC; all rebatable)	4,043,837	---	20	1,349,902	1,349,882	6,749,410.0
Yonkers Personal Income	53,704	---	11,069	3,903	-7,166	-64.7
MCTMT Personal Income	121,979	---	40,028	-2,238	-42,266	-105.6
Article 9, Section 186g Local Surcharge	62,852	---	100	18	-82	-81.9
Congestion Surcharge	447,743	---	41,521	15,113	-26,408	-63.6
New York City Real Estate Transfer	142,191	---	0	13,975	13,975	NA
Total-Local Taxes	\$40,344,922	---	\$4,135,362	\$3,237,787	-\$897,575	-21.7
Total State & Local Taxes and Fees	\$121,198,775	---	\$15,430,498	\$6,744,821	-\$8,685,677	-56.3

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

2019-2020	2020-2021
\$8	\$16

3/ Includes:

2019-2020	2020-2021
Auto Rentals Upstate	\$0
	-\$76

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:

2019-2020	2020-2021
Gift (repealed 1/1/2000)	-\$10
	\$0

6/ From the Enacted Executive Budget, April 2020. 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.