



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2020

(in thousands)

State Taxes	June 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,913,270	\$544,817	\$4,368,453	\$11,943,423	\$3,309,563	\$8,633,860
Total Gross Collections	4,913,270	---	4,913,270	11,943,423	---	11,943,423
Less: Refunds and Minor Offsets	---	489,072	489,072	---	3,148,350	3,148,350
Less: State/City Offsets	---	55,745	55,745	---	161,213	161,213
Net Collections	---	---	4,368,453	---	---	8,633,860
User Taxes	\$1,347,720	\$19,476	\$1,328,245	\$3,242,576	\$56,089	\$3,186,486
Sales & Use 1/	1,162,126	1,048	1,161,078	2,748,174	30,491	2,717,683
Motor Fuel	33,556	2,045	31,511	91,514	8,281	83,233
Cigarette/Tobacco Products 2/	86,547	402	86,145	260,229	1,233	258,996
Medical Marijuana	693	0	693	1,820	0	1,820
Opioid Excise	0	0	0	7,240	0	7,240
Alcoholic Beverage	22,842	2	22,840	70,900	5	70,895
Highway/Fuel Use	12,531	106	12,425	33,124	206	32,918
Auto Rental 3/	13,539	14	13,525	13,662	14	13,648
Vapor Products Registration	27	0	27	53	0	53
Vapor Products Tax	11,672	1	11,671	11,785	2	11,783
Business Taxes	\$1,167,673	\$91,300	\$1,076,373	\$1,587,501	\$290,231	\$1,297,270
Corporation Franchise	531,183	83,770	447,413	770,976	257,679	513,297
Corporation & Utilities 4/	143,919	4,703	139,216	158,104	15,239	142,865
Banks	78,895	2	78,893	87,010	1	87,009
Insurance (Article 33)	323,579	0	323,579	358,734	1,328	357,406
Direct Writings	1,506	0	1,506	2,900	0	2,900
Petroleum 5/	88,591	2,825	85,766	209,777	15,984	193,793
Property Transfer Taxes 6/	\$200,444	\$3,423	\$197,021	\$443,802	\$16,408	\$427,395
Estate	150,655	3,408	147,247	287,991	15,984	272,007
Real Estate Transfer	49,789	15	49,774	155,811	424	155,388
Other Revenues	\$42,960	\$212	\$42,748	\$48,433	\$511	\$47,922
Pari-Mutuel (w/o Uncashed Tickets)	814	0	814	1,720	0	1,720
Hazardous Waste Assessments	8	40	-32	429	40	389
Waste Tire Management and Recycling Fees	3,690	4	3,686	6,369	5	6,364
Returnable Container Deposits	38,234	0	38,234	39,327	0	39,327
Tax Return Preparer Registration Fees	87	168	-81	159	288	-129
Racing Admissions	0	0	0	2	0	2
Authorized Combative Sports Tax	0	0	0	69	0	69
Employer Compensation Expense Tax	127	0	127	358	178	176
Total - State Taxes and Fees 6/	\$7,672,067	\$659,228	\$7,012,839	\$17,265,735	\$3,672,802	\$13,592,934

Local Taxes	June 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$179,812	\$418	\$179,394	\$261,053	\$18,119	\$242,934
M.T.A. Auto Rental	7,370	13	7,357	7,496	14	7,482
M.C.T. Mobility	90,872	2,269	88,603	322,835	4,600	318,235
MCTMT Personal Income - Net (Adjusted)	15,552	638	14,914	21,682	7,692	13,990
Total Gross Collections	12,883	---	12,883	14,848	---	14,848
Less: Refunds and Minor Offsets	---	638	638	---	7,692	7,692
Plus: State/City Offsets	2,669	---	2,669	6,834	---	6,834
M.C.T.D. Taxicab and Hail Vehicle Rides	414	13	401	3,752	197	3,555
New York City Alcoholic Beverage	1,887	0	1,887	5,884	0	5,884
New York City Personal Income - Net (Adjusted)	1,013,946	74,397	939,549	2,636,015	450,391	2,185,624
Total Gross Collections	958,721	---	958,721	2,476,191	---	2,476,191
Less: Refunds and Minor Offsets	---	74,397	74,397	---	450,391	450,391
Plus: State/City Offsets	55,225	---	55,225	159,824	---	159,824
Sales & Use	1,380,048	18,247	1,361,801	3,347,295	52,692	3,294,603
Stock Transfer (to NYC; all eligible for rebate)	1,649,401	0	1,649,401	2,999,329	0	2,999,329
Yonkers Personal Income - Net (Adjusted)	5,418	454	4,964	15,156	3,212	11,944
Total Gross Collections	4,898	---	4,898	13,767	---	13,767
Less: Refunds and Minor Offsets	---	454	454	---	3,212	3,212
Plus: State/City Offsets	520	---	520	1,389	---	1,389
Article 9, Section 186g Local Surcharge	16,527	0	16,527	16,553	0	16,552
Congestion Surcharge	4,748	0	4,748	22,752	0	22,752
New York City Real Estate Transfer	11,565	0	11,565	35,499	249	35,251
Total-Local Taxes	\$4,377,560	\$96,449	\$4,281,111	\$9,695,301	\$537,166	\$9,158,135
Total State & Local Taxes and Fees	\$12,049,627	\$755,677	\$11,293,951	\$26,961,035	\$4,209,968	\$22,751,069

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

June 2020	Fiscal Year 2020-2021
\$43	\$74

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

3/ Includes:

June 2020	Fiscal Year 2020-2021
Auto Rentals Upstate	\$3,440

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

June 2020	Fiscal Year 2020-2021
\$62,046	\$62,145

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

June 2020

(in thousands)

State Taxes	Net Collections		Difference	
	June 2019	June 2020	Amount	Percent
Personal Income Tax 1/	\$5,209,872	\$4,368,453	-\$841,419	-16.2
User Taxes	\$1,690,552	\$1,328,245	-\$362,308	-21.4
Sales and Use 2/	1,504,822	1,161,078	-343,744	-22.8
Motor Fuel	46,156	31,511	-14,645	-31.7
Cigarette/Tobacco Products 1/	83,809	86,145	2,336	2.8
Medical Marijuana	481	693	212	44.1
Opioid Excise	0	0	0	NA
Alcoholic Beverage	25,948	22,840	-3,108	-12.0
Highway/Fuel Use 1/	9,782	12,425	2,643	27.0
Auto Rental 3/	19554	13525	-6029	-31
Vapor Products Registration	0	27	27	NA
Vapor Products Tax	0	11,671	11,671	NA
Business Taxes	\$1,316,811	\$1,076,373	-\$240,438	-18.3
Corporation Franchise	725,852	447,413	-278,439	-38.4
Corporation & Utilities 1/	154,129	139,216	-14,913	-9.7
Banks	-21,469	78,893	57,424	267.5
Insurance (Article 33)	352834	323579	-29255	-8
Direct Writings	1,626	1,506	-120	-7
Petroleum 1/, 4/	103,839	85,766	-18,073	-17.4
Property Transfer Taxes 5/	\$160,789	\$197,021	\$36,232	23
Estate	62,141	147,247	85,106	137
Real Estate Transfer	98,648	49,774	-48,874	-49.5
Other Revenues	\$37,561	\$42,748	\$5,186	13.8
Pari-Mutuel	1,622	814	-808	-49.8
Hazardous Waste Assessments	3	-32	-35	-1,166.7
Waste Tire Management and Recycling Fees	4,474	3,686	-788	-17.6
Returnable Container Deposits	31,160	38,234	7,074	22.7
Tax Return Preparer Registration Fees	2	-81	-83	-4150
Racing Admissions	13	0	-13	-100
Authorized Combative Sports Tax	226	0	-226	-100
Employer Compensation Expense Tax	61	127	65	106
Total - State Taxes and Fees	\$8,415,586	\$7,012,839	-\$1,402,746	-16.67

1/ See page 2 for component detail.

	Net Collections		Difference	
	June 2019	June 2020	Amount	Percent
Personal Income Tax				
Withholding	\$2,922,345	\$3,096,243	\$173,898	6.0
Estimated Tax	2,396,437	1,493,032	-903,405	-37.7
Final Payments	44,998	252,398	207,400	460.9
Delinquencies	104,753	70,922	-33,831	-32.3
Limited Liability Company Fees	451	675	224	49.7
Total Gross Collections	\$5,468,984	\$4,913,270	-\$555,714	-10.2
Refunds/Minor Offsets	234,068	489,072	255,004	108.9
State/City Offsets	25,044	55,745	30,701	122.6
Net Collections	\$5,209,872	\$4,368,453	-\$841,419	-16.2
Cigarette/Tobacco Products	\$83,809	\$86,144	\$2,335	2.8
Cigarette	75,446	79,194	3,748	5.0
Tobacco Products	8,301	6,907	-1,394	-16.8
Retailer Licenses	62	43	-19	-30.6
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$9,782	\$12,425	\$2,643	27.0
Highway Use	6,580	7,305	725	11.0
Truck Mileage	6,527	7,274	747	11.4
Permits	53	31	-22	-41.5
Fuel Use	\$3,202	\$5,120	\$1,918	59.9
Article 21A IFTA	3,188	5,112	1,924	60.4
IFTA Decal Fees & Trip Permits	14	8	-6	-42.9
Corporation & Utilities	\$154,129	\$139,216	-\$14,913	-9.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	5,976	5,817	-159	-2.7
Utilities (sections 186-A, A&E & PSC)	87,641	71,353	-16,288	-18.6
Public Safety Communications Surcharge (§186-F)	60,512	62,046	1,534	2.5
Petroleum	\$103,839	\$85,766	-\$18,073	-17.4
Article 13-A (after 9/1/1990)	103,839	85,766	-18,073	-17.4

Local Taxes	Net Collections		Difference	
	June 2019	June 2020	Amount	Percent
M.T.A. Corporate Surcharge	\$240,088	\$179,394	-\$60,694	-25.3
M.T.A. Auto Rental	11,575	7,357	-4,218	-36.4
M.C.T. Mobility	91,186	88,603	-2,583	-2.8
MCTMT Personal Income	18,579	14,914	-3,665	-19.7
M.C.T.D. Taxicab and Hail Vehicle Rides	219	401	182	83.1
New York City Alcoholic Beverage	2,366	1,887	-479	-20.2
New York City Personal Income	1,112,713	939,549	-173,164	-15.6
Sales & Use	1,819,941	1,361,801	-458,140	-25.2
Stock Transfer (to NYC; all rebatable)	1,323,235	1,649,401	326,166	24.6
Yonkers Personal Income	4,329	4,964	635	14.7
Article 9, Section 186g Local Surcharge	15,560	16,527	968	6.2
Congestion Surcharge	40,320	4,748	-35,572	-88.2
New York City Real Estate Transfer	0	11,565	11,565	NA
Total-Local Taxes	\$4,680,111	\$4,281,111	-\$399,000	-9
Total State & Local Taxes and Fees	\$13,095,697	\$11,293,951	-\$1,801,746	-13.8

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

June 2019	June 2020
\$10	\$43

3/ Includes:

June 2019	June 2020
\$0	\$3,504

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



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FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 2020

(in thousands)

State Taxes	Net Collections 2019-2020	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
Personal Income Tax 1/	\$53,659,401	\$49,046,411	\$16,909,867	\$8,633,860	-\$8,276,007	-48.9
User Taxes	\$17,010,501	\$14,647,525	\$4,215,460	\$3,186,486	-\$1,028,973	-24.4
Sales and Use 2/	14,933,167	12,687,300	3,697,849	2,717,683	-980,166	-26.5
Motor Fuel	511,845	453,825	136,374	83,233	-53,141	-39.0
Cigarette/Tobacco Products 1/	1,035,160	971,000	258,160	258,996	836	0.3
Medical Marijuana	5,698	6,000	1,421	1,820	399	28.1
Opioid Excise	19,356	0	0	7,240	7,240	NA
Alcoholic Beverage	259,018	266,000	66,871	70,895	4,024	6.0
Highway/Fuel Use 1/	141,385	131,000	34,722	32,918	-1,804	-5.2
Auto Rental 3/	138,330	68,400	20,062	13,648	-6,414	-32
Vapor Products Registration	2,272	0	0	53	53	NA
Vapor Products Tax	10,389	14,000	0	11,783	11,783	NA
Business Taxes	\$7,823,650	\$7,697,610	\$1,885,997	\$1,297,270	-\$588,727	-31.2
Corporation Franchise	3,791,131	3,882,000	924,911	513,297	-411,614	-44.5
Corporation & Utilities 1/	832,630	781,200	188,520	142,865	-45,655	-24.2
Banks	7,916	225,000	-801	87,009	87,810	10,962.5
Insurance (Article 33)	1,904,118	1,795,000	467,268	357,406	-109,862	-23.5
Direct Writings	14,410	- - -	2,210	2,900	690	31.2
Petroleum 1/, 4/	1,160,775	1,014,410	303,889	193,793	-110,096	-36.2
Property Transfer Taxes 5/	\$2,193,933	\$0	\$466,690	\$427,395	-\$39,295	-8.4
Estate	1,070,145	1,100,000	199,167	272,007	72,840	36.6
Real Estate Transfer	1,123,767	949,000	267,532	155,388	-112,144	-41.9
Other Revenues	\$166,368	\$0	\$44,456	\$47,922	\$3,466	7.8
Pari-Mutuel	13,917	0	3,616	1,720	-1,896	-52.4
Hazardous Waste Assessments	1,539	0	334	389	55	16.5
Waste Tire Management and Recycling Fees	28,415	0	7,816	6,364	-1,452	-18.6
Returnable Container Deposits	117,172	0	31,868	39,327	7,459	23.4
Tax Return Preparer Registration Fees	1,310	0	10	-129	-139	-1,390
Racing Admissions	403	0	18	2	-16	-89
Authorized Combative Sports Tax	1,619	0	561	69	-492	-87.7
Employer Compensation Expense Tax	1,994	3,300	233	176	-57	-24.4
Total - State Taxes and Fees	\$80,853,853	\$73,609,282	\$23,522,469	\$13,592,934	-\$9,929,536	-42.2

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
Personal Income Tax						
Withholding	\$43,118,277	\$38,751,978	\$9,379,515	\$9,211,895	-\$167,620	-1.8
Estimated Tax	17,025,034	15,669,030	9,352,191	1,775,530	-7,576,661	-81.0
Final Payments	3,342,579	3,607,963	2,381,548	700,047	-1,681,501	-70.6
Delinquencies	1,388,052	1,611,000	405,002	253,932	-151,070	-37.3
Limited Liability Company Fees	111,048	- - -	2,481	2,019	-462	-18.6
Total Gross Collections	\$64,984,990	\$59,639,971	\$21,520,737	\$11,943,423	-\$9,577,314	-44.5
Refunds/Minor Offsets	10,238,463	9,319,560	4,266,240	3,148,350	-1,117,890	-26.2
State/City Offsets	1,087,126	-1,274,000	344,630	161,213	-183,417	-53.2
Net Collections	\$53,659,401	\$49,046,411	\$16,909,867	\$8,633,860	-\$8,276,007	-48.9
Cigarette/Tobacco Products	\$1,035,160	\$971,000	\$258,160	\$258,996	\$836	0.3
Cigarette	950,313	NA	236,728	237,271	543	0.2
Tobacco Products	79,077	NA	21,189	21,615	426	2.0
Retailer Licenses	5,763	NA	243	110	-133	-54.7
Vending Machine Stickers	7	NA	0	0	0	NA
Highway/Fuel Use	\$141,385	\$131,000	\$34,722	\$32,918	-\$1,804	-5.2
Highway Use	113,174	NA	28,702	26,872	-1,830	-6.4
Truck Mileage	112,651	NA	28,541	26,778	-1,763	-6.2
Permits	523	NA	161	94	-67	-41.6
Fuel Use	28,211	NA	6,020	6,046	26	0.4
Article 21A IFTA	27,683	NA	5,977	23	-5,954	-99.6
IFTA Decal Fees & Trip Permits	528	NA	43	142,865	142,822	332,144.2
Corporation & Utilities 6/	\$832,630	\$781,200	\$188,520	-\$1,586	-\$190,106	-100.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	47,878	NA	21,630	82,306	60,676	280.5
Utilities (sections 186-A, A&E & PSC)	543,109	NA	106,070	62,145	-43,925	-41.4
Public Safety Communications Surcharge (§186-F)	241,643	NA	60,820	193,793	132,973	218.6
Petroleum	\$1,160,775	\$1,014,410	\$303,889	\$193,793	-\$110,096	-36.2
Article 13-A (after 9/1/1990)	1,160,775	NA	303,889	0	-303,889	-100.0

Local Taxes	Net Collections 2019-2020	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	---	\$385,387	\$242,934	-\$142,453	-37.0
M.T.A. Auto Rental	58,082	---	11,677	7,482	-4,195	-35.9
M.C.T. Mobility	1,482,295	---	334,060	318,235	-15,825	-4.7
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	11,172	3,555	-7,617	-68.2
New York City Alcoholic Beverage	23,889	---	5,986	5,884	-102	-1.7
New York City Personal Income	14,037,115	---	4,233,597	2,185,624	-2,047,973	-48.4
Sales & Use	18,396,589	---	4,517,533	3,294,603	-1,222,930	-27.1
Stock Transfer (to NYC; all rebatable)	4,043,837	---	1,323,284	2,999,329	1,676,045	126.7
Yonkers Personal Income	53,704	---	18,801	11,944	-6,857	-36.5
MCTMT Personal Income	121,979	---	58,991	13,990	-45,001	-76.3
Article 9, Section 186g Local Surcharge	62,852	---	15,652	16,552	900	5.8
Congestion Surcharge	447,743	---	119,233	22,752	-96,481	-80.9
New York City Real Estate Transfer	142,191	---	0	35,251	35,251	NA
Total-Local Taxes	\$40,344,922	---	\$11,035,373	\$9,158,135	-\$1,877,238	-17.0
Total State & Local Taxes and Fees	\$121,198,775	---	\$34,557,842	\$22,751,069	-\$11,806,774	-34.2

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

2019-2020	2020-2021
\$27	\$74

3/ Includes:

2019-2020	2020-2021
Auto Rentals Upstate	\$3,440

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)	\$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.