



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2020

(in thousands)

State Taxes	May 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,184,180	\$985,007	\$2,199,173	\$7,030,153	\$2,764,746	\$4,265,407
Total Gross Collections	3,184,180	---	3,184,180	7,030,153	---	7,030,153
Less: Refunds and Minor Offsets	---	946,875	946,875	---	2,659,278	2,659,278
Less: State/City Offsets	---	38,132	38,132	---	105,468	105,468
Net Collections	---	---	2,199,173	---	---	4,265,407
User Taxes	\$890,381	\$24,260	\$866,121	\$1,894,855	\$36,613	\$1,858,242
Sales & Use 1/	760,186	20,581	739,605	1,586,048	29,443	1,556,605
Motor Fuel	24,863	3,451	21,412	57,958	6,236	51,722
Cigarette/Tobacco Products 2/	74,247	152	74,095	173,682	831	172,851
Medical Marijuana	587	0	587	1,127	0	1,127
Opioid Excise	4	0	4	7,240	0	7,240
Alcoholic Beverage	21,345	1	21,344	48,058	3	48,055
Highway/Fuel Use	8,953	75	8,878	20,593	100	20,493
Auto Rental 3/	180	0	180	122	0	122
Vapor Products Registration	17	0	17	26	0	26
Vapor Products Tax	87	0	86	113	1	112
Business Taxes	\$100,427	\$193,444	-\$93,016	\$419,828	\$198,931	\$220,897
Corporation Franchise	41,000	172,524	-131,524	239,793	173,909	65,884
Corporation & Utilities 4/	2,285	12,359	-10,074	14,185	10,536	3,649
Banks	2,074	-1	2,075	8,115	-1	8,116
Insurance (Article 33)	7,008	1,138	5,870	35,155	1,328	33,827
Direct Writings	962	0	962	1,394	0	1,394
Petroleum 5/	47,098	7,423	39,675	121,186	13,159	108,027
Property Transfer Taxes 6/	\$103,512	\$3,054	\$100,458	\$243,358	\$12,985	\$230,374
Estate	55,125	3,043	52,082	137,336	12,576	124,760
Real Estate Transfer	48,387	11	48,376	106,022	409	105,614
Other Revenues	\$623	\$299	\$324	\$5,473	\$299	\$5,175
Pari-Mutuel (w/o Uncashed Tickets)	203	0	203	906	0	906
Hazardous Waste Assessments	144	0	144	421	0	421
Waste Tire Management and Recycling Fees	115	1	114	2,679	1	2,678
Returnable Container Deposits	0	0	0	1,093	0	1,093
Tax Return Preparer Registration Fees	65	120	-55	72	120	-48
Racing Admissions	0	0	0	2	0	2
Authorized Combative Sports Tax	0	0	0	69	0	69
Employer Compensation Expense Tax	96	178	-82	231	178	54
Total - State Taxes and Fees 6/	\$4,279,124	\$1,206,063	\$3,073,060	\$9,593,667	\$3,013,574	\$6,580,094

Local Taxes	May 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$13,016	\$16,913	-\$3,897	\$81,241	\$17,701	\$63,540
M.T.A. Auto Rental	35	1	34	126	1	125
M.C.T. Mobility	111,930	1,306	110,624	231,963	2,331	229,632
MCTMT Personal Income - Net (Adjusted)	2,441	1,127	1,314	6,130	7,054	-924
Total Gross Collections	751	---	751	1,965	---	1,965
Less: Refunds and Minor Offsets	---	1,127	1,127	---	7,054	7,054
Plus: State/City Offsets	1,690	---	1,690	4,165	---	4,165
M.C.T.D. Taxicab and Hail Vehicle Rides	264	175	89	3,338	184	3,154
New York City Alcoholic Beverage	1,578	0	1,578	3,997	0	3,997
New York City Personal Income - Net (Adjusted)	723,464	127,305	596,159	1,622,069	375,994	1,246,075
Total Gross Collections	685,495	---	685,495	1,517,470	---	1,517,470
Less: Refunds and Minor Offsets	---	127,305	127,305	---	375,994	375,994
Plus: State/City Offsets	37,969	---	37,969	104,599	---	104,599
Sales & Use	942,213	24,589	917,624	1,967,247	34,445	1,932,802
Stock Transfer (to NYC; all eligible for rebate)	26	0	26	1,349,928	0	1,349,928
Yonkers Personal Income - Net (Adjusted)	3,967	890	3,077	9,738	2,758	6,980
Total Gross Collections	3,804	---	3,804	8,869	---	8,869
Less: Refunds and Minor Offsets	---	890	890	---	2,758	2,758
Plus: State/City Offsets	163	---	163	869	---	869
Article 9, Section 186g Local Surcharge	8	0	8	26	0	26
Congestion Surcharge	2,891	0	2,891	18,004	0	18,004
New York City Real Estate Transfer	9,710	0	9,710	23,934	249	23,686
Total-Local Taxes	\$1,811,543	\$172,306	\$1,639,237	\$5,317,740	\$440,717	\$4,877,025
Total State & Local Taxes and Fees	\$6,090,666	\$1,378,369	\$4,712,297	\$14,911,408	\$3,454,291	\$11,457,119

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

May 2020	Fiscal Year 2020-2021
\$15	\$31

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

3/ Includes:

May 2020	Fiscal Year 2020-2021
Auto Rentals Upstate	\$12
	-\$64

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

May 2020	Fiscal Year 2020-2021
\$23	\$99

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



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY COMPARISON OF NET COLLECTIONS

May 2020

(in thousands)

State Taxes	Net Collections		Difference	
	May 2019	May 2020	Amount	Percent
Personal Income Tax 1/	\$2,484,603	\$2,199,173	-\$285,430	-11.5
User Taxes	\$1,264,186	\$866,121	-\$398,065	-31.5
Sales and Use 2/	1,102,369	739,605	-362,764	-32.9
Motor Fuel	44,210	21,412	-22,798	-51.6
Cigarette/Tobacco Products 1/	85,158	74,095	-11,063	-13.0
Medical Marijuana	425	587	162	38.1
Opioid Excise	0	4	4	NA
Alcoholic Beverage	20,989	21,344	355	1.7
Highway/Fuel Use 1/	10,737	8,878	-1,859	-17.3
Auto Rental 3/	298	180	-118	-40
Vapor Products Registration	0	17	17	NA
Vapor Products Tax	0	86	86	NA
Business Taxes	-\$82,016	-\$93,016	-\$11,000	-13.4
Corporation Franchise	-75,032	-131,524	-56,492	-75.3
Corporation & Utilities 1/	1,169	-10,074	-11,243	-961.8
Banks	-104,751	2,075	-102,676	-98.0
Insurance (Article 33)	-3461	5870	9331	270
Direct Writings	378	962	584	154
Petroleum 1/, 4/	99,681	39,675	-60,006	-60.2
Property Transfer Taxes 5/	\$143,275	\$100,458	-\$42,817	-30
Estate	57,324	52,082	-5,242	-9
Real Estate Transfer	85,950	48,376	-37,574	-43.7
Other Revenues	\$1,700	\$324	-\$1,375	-80.9
Pari-Mutuel	1,092	203	-889	-81.4
Hazardous Waste Assessments	57	144	87	152.6
Waste Tire Management and Recycling Fees	46	114	68	147.8
Returnable Container Deposits	253	0	-253	-100.0
Tax Return Preparer Registration Fees	3	-55	-58	-1933
Racing Admissions	3	0	-3	-100
Authorized Combative Sports Tax	172	0	-172	-100
Employer Compensation Expense Tax	74	-82	-155	-211
Total - State Taxes and Fees	\$3,811,748	\$3,073,060	-\$738,687	-19.38

1/ See page 2 for component detail.

	Net Collections		Difference	
	May 2019	May 2020	Amount	Percent
Personal Income Tax				
Withholding	\$3,220,065	\$2,928,342	-\$291,723	-9.1
Estimated Tax	112,528	70,851	-41,677	-37.0
Final Payments	67,394	116,004	48,610	72.1
Delinquencies	113,012	68,495	-44,517	-39.4
Limited Liability Company Fees	375	488	113	30.1
Total Gross Collections	\$3,513,374	\$3,184,180	-\$329,194	-9.4
Refunds/Minor Offsets	998,105	946,875	-51,230	-5.1
State/City Offsets	30,666	38,132	7,466	24.3
Net Collections	\$2,484,603	\$2,199,173	-\$285,430	-11.5
Cigarette/Tobacco Products	\$85,158	\$74,096	-\$11,062	-13.0
Cigarette	78,119	67,569	-10,550	-13.5
Tobacco Products	6,937	6,491	-446	-6.4
Retailer Licenses	102	36	-66	-64.7
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$10,737	\$8,878	-\$1,859	-17.3
Highway Use	9,987	8,462	-1,525	-15.3
Truck Mileage	9,933	8,436	-1,497	-15.1
Permits	54	26	-28	-51.9
Fuel Use	\$750	\$416	-\$334	-44.5
Article 21A IFTA	737	409	-328	-44.5
IFTA Decal Fees & Trip Permits	13	7	-6	-46.2
Corporation & Utilities	\$1,169	-\$10,074	-\$11,243	-961.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	249	-7,328	-7,577	-3,043.0
Utilities (sections 186-A, A&E & PSC)	915	-2,769	-3,684	-402.6
Public Safety Communications Surcharge (§186-F)	5	23	18	360.0
Petroleum	\$99,681	\$39,675	-\$60,006	-60.2
Article 13-A (after 9/1/1990)	99,681	39,675	-60,006	-60.2

Local Taxes	Net Collections		Difference	
	May 2019	May 2020	Amount	Percent
M.T.A. Corporate Surcharge	-\$1,721	-\$3,897	-\$2,176	-126.4
M.T.A. Auto Rental	76	34	-42	-55.3
M.C.T. Mobility	117,089	110,624	-6,465	-5.5
MCTMT Personal Income	384	1,314	930	242.2
M.C.T.D. Taxicab and Hail Vehicle Rides	249	89	-160	-64.3
New York City Alcoholic Beverage	1,698	1,578	-120	-7.1
New York City Personal Income	706,262	596,159	-110,103	-15.6
Sales & Use	1,355,047	917,624	-437,423	-32.3
Stock Transfer (to NYC; all rebatable)	29	26	-3	-10.3
Yonkers Personal Income	3,403	3,077	-326	-9.6
Article 9, Section 186g Local Surcharge	-8	8	15	197.6
Congestion Surcharge	37,392	2,891	-34,501	-92.3
New York City Real Estate Transfer	0	9,710	9,710	NA
Total-Local Taxes	\$2,219,900	\$1,639,237	-\$580,664	-26
Total State & Local Taxes and Fees	\$6,031,648	\$4,712,297	-\$1,319,351	-21.9

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

May 2019	May 2020
\$9	\$15

3/ Includes:

May 2019	May 2020
\$0	\$12

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



FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$11,699,995	\$4,265,407	-\$7,434,588	-63.5
User Taxes	\$17,010,501	\$14,647,525	\$2,524,907	\$1,858,242	-\$666,666	-26.4
Sales and Use 2/	14,933,167	12,687,300	2,193,027	1,556,605	-636,422	-29.0
Motor Fuel	511,845	453,825	90,218	51,722	-38,496	-42.7
Cigarette/Tobacco Products 1/	1,035,160	971,000	174,351	172,851	-1,500	-0.9
Medical Marijuana	5,698	6,000	940	1,127	187	19.9
Opioid Excise	19,356	0	0	7,240	7,240	NA
Alcoholic Beverage	259,018	266,000	40,923	48,055	7,132	17.4
Highway/Fuel Use 1/	141,385	131,000	24,940	20,493	-4,447	-17.8
Auto Rental 3/	138,330	68,400	508	122	-386	-76
Vapor Products Registration	2,272	0	0	26	26	NA
Vapor Products Tax	10,389	14,000	0	112	112	NA
Business Taxes	\$7,823,650	\$7,697,610	\$569,186	\$220,897	-\$348,289	-61.2
Corporation Franchise	3,791,131	3,882,000	199,059	65,884	-133,175	-66.9
Corporation & Utilities 1/	832,630	781,200	34,391	3,649	-30,742	-89.4
Banks	7,916	225,000	20,668	8,116	-12,552	-60.7
Insurance (Article 33)	1,904,118	1,795,000	114,434	33,827	-80,607	-70.4
Direct Writings	14,410	- - -	584	1,394	810	138.7
Petroleum 1/, 4/	1,160,775	1,014,410	200,050	108,027	-92,023	-46.0
Property Transfer Taxes 5/	\$2,193,933	\$0	\$305,901	\$230,374	-\$75,527	-24.7
Estate	1,070,145	1,100,000	137,026	124,760	-12,266	-9.0
Real Estate Transfer	1,123,767	949,000	168,884	105,614	-63,270	-37.5
Other Revenues	\$166,368	\$0	\$6,894	\$5,175	-\$1,720	-24.9
Pari-Mutuel	13,917	0	1,994	906	-1,088	-54.6
Hazardous Waste Assessments	1,539	0	331	421	90	27.2
Waste Tire Management and Recycling Fees	28,415	0	3,342	2,678	-664	-19.9
Returnable Container Deposits	117,172	0	708	1,093	385	54.4
Tax Return Preparer Registration Fees	1,310	0	8	-48	-56	-700
Racing Admissions	403	0	5	2	-3	-60
Authorized Combative Sports Tax	1,619	0	335	69	-266	-79.4
Employer Compensation Expense Tax	1,994	3,300	171	54	-117	-68.5
Total - State Taxes and Fees	\$80,853,853	\$73,609,282	\$15,106,884	\$6,580,094	-\$8,526,789	-56.4

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	\$6,457,170	\$6,115,652	-\$341,518	-5.3
Estimated Tax	17,025,034	15,669,030	6,955,754	282,498	-6,673,256	-95.9
Final Payments	3,342,579	3,607,963	2,336,550	447,649	-1,888,901	-80.8
Delinquencies	1,388,052	1,611,000	300,249	183,010	-117,239	-39.0
Limited Liability Company Fees	111,048	- - -	2,030	1,344	-686	-33.8
Total Gross Collections	\$64,984,990	\$59,639,971	\$16,051,753	\$7,030,153	-\$9,021,600	-56.2
Refunds/Minor Offsets	10,238,463	9,319,560	4,032,172	2,659,278	-1,372,894	-34.0
State/City Offsets	1,087,126	-1,274,000	319,586	105,468	-214,118	-67.0
Net Collections	\$53,659,401	\$49,046,411	\$11,699,995	\$4,265,407	-\$7,434,588	-63.5
Cigarette/Tobacco Products	\$1,035,160	\$971,000	\$174,351	\$172,852	-\$1,499	-0.9
Cigarette	950,313	NA	161,282	158,077	-3,205	-2.0
Tobacco Products	79,077	NA	12,888	14,708	1,820	14.1
Retailer Licenses	5,763	NA	181	67	-114	-63.0
Vending Machine Stickers	7	NA	0	0	0	NA
Highway/Fuel Use	\$141,385	\$131,000	\$24,940	\$20,493	-\$4,447	-17.8
Highway Use	113,174	NA	22,122	19,567	-2,555	-11.5
Truck Mileage	112,651	NA	22,014	19,504	-2,510	-11.4
Permits	523	NA	108	63	-45	-41.7
Fuel Use	28,211	NA	2,818	926	-1,892	-67.1
Article 21A IFTA	27,683	NA	2,789	15	-2,774	-99.5
IFTA Decal Fees & Trip Permits	528	NA	29	3,649	3,620	12,482.8
Corporation & Utilities 6/	\$832,630	\$781,200	\$34,391	-\$7,403	-\$41,794	-121.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	47,878	NA	15,654	10,953	-4,701	-30.0
Utilities (sections 186-A, A&E & PSC)	543,109	NA	18,429	99	-18,330	-99.5
Public Safety Communications Surcharge (\$186-F)	241,643	NA	308	108,027	107,719	34,973.7
Petroleum	\$1,160,775	\$1,014,410	\$200,050	\$108,027	-\$92,023	-46.0
Article 13-A (after 9/1/1990)	1,160,775	NA	200,050	0	-200,050	-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	---	\$145,299	\$63,540	-\$81,759	-56.3
M.T.A. Auto Rental	58,082	---	102	125	23	22.5
M.C.T. Mobility	1,482,295	---	242,874	229,632	-13,242	-5.5
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	10,953	3,154	-7,799	-71.2
New York City Alcoholic Beverage	23,889	---	3,620	3,997	377	10.4
New York City Personal Income	14,037,115	---	3,120,884	1,246,075	-1,874,809	-60.1
Sales & Use	18,396,589	---	2,697,592	1,932,802	-764,790	-28.4
Stock Transfer (to NYC; all rebatable)	4,043,837	---	49	1,349,928	1,349,879	2,754,855.1
Yonkers Personal Income	53,704	---	14,472	6,980	-7,492	-51.8
MCTMT Personal Income	121,979	---	40,412	-924	-41,336	-102.3
Article 9, Section 186g Local Surcharge	62,852	---	92	26	-66	-71.8
Congestion Surcharge	447,743	---	78,913	18,004	-60,909	-77.2
New York City Real Estate Transfer	142,191	---	0	23,686	23,686	NA
Total-Local Taxes	\$40,344,922	---	\$6,355,262	\$4,877,025	-\$1,478,237	-23.3
Total State & Local Taxes and Fees	\$121,198,775	---	\$21,462,146	\$11,457,119	-\$10,005,026	-46.6

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

	2019-2020	2020-2021
	\$17	\$31

3/ Includes:

	2019-2020	2020-2021
Auto Rentals Upstate	\$0	-\$64

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)	-\$9	\$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.