



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2016

(in thousands)

State Taxes	September 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,299,171	\$176,303	\$5,122,868	\$28,800,488	\$4,566,908	\$24,233,580
Total Gross Collections	\$5,299,171	---	5,299,171	28,800,488	---	28,800,488
Less: Refunds and Minor Offsets	---	143,433	143,433	---	4,317,680	4,317,680
Less: State/City Offsets	---	32,870	32,870	---	249,228	249,228
Net Collections	---	---	5,122,868	---	---	24,233,580
User Taxes 1/	\$1,535,724	\$15,263	\$1,520,461	\$7,712,079	\$93,662	\$7,618,417
Sales & Use 2/	1,310,972	10,878	1,300,094	6,507,474	51,812	6,455,662
Motor Fuel	40,179	2,029	38,150	261,836	10,542	251,294
Cigarette/Tobacco Products 3/	123,578	2,112	121,466	693,342	30,167	663,175
Alcoholic Beverage	21,330	0	21,330	130,084	3	130,081
Highway/Fuel Use	15,163	244	14,919	76,661	1,138	75,523
Auto Rental	24,502	0	24,502	42,682	0	42,682
Business Taxes	\$1,306,762	\$59,997	\$1,246,765	\$3,878,769	\$484,675	\$3,394,094
Corporation Franchise	777,372	41,593	735,779	2,255,463	417,624	1,837,839
Corporation & Utilities 4/	181,591	5,734	175,857	355,665	6,897	348,768
Banks	7,635	7,984	-349	96,271	30,432	65,839
Insurance (Article 33)	239,916	453	239,463	566,282	8,709	557,573
Direct Writings	826	-1	827	15,046	0	15,046
Petroleum 5/	99,422	4,234	95,188	590,042	21,013	569,029
Property Transfer Taxes 6/	\$254,965	\$6,875	\$248,090	\$1,535,253	\$32,457	\$1,502,796
Estate	142,054	6,827	135,227	952,042	31,908	920,134
Real Estate Transfer	112,885	48	112,837	583,161	549	582,612
Other Revenues	\$37,750	\$3	\$37,747	\$88,496	\$1,310	\$87,186
Pari-Mutuel (w/o Uncashed Tickets)	2,241	0	2,241	10,310	0	10,310
Hazardous Waste Assessments	8	-1	9	978	2	976
Waste Tire Management and Recycling Fees	5,490	4	5,486	15,285	60	15,225
Returnable Container Deposits	29,586	0	29,586	61,122	1,248	59,874
Tax Return Preparer Registration Fees	7	0	7	-181	0	-181
Racing Admissions	337	0	337	533	0	533
Boxing and Wrestling Exhibitions	81	0	81	449	0	449
Total - State Taxes and Fees 1/, 6/	\$8,434,372	\$258,441	\$8,175,931	\$42,015,085	\$5,179,012	\$36,836,073

(in thousands)

Local Taxes	September 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$155,504	\$5,883	\$149,621	\$458,262	\$32,949	\$425,313
M.T.A. Auto Rental	14,738	0	14,738	25,686	0	25,686
M.C.T. Mobility	82,986	-1,059	84,045	572,005	12,391	559,614
M.C.T.D. Taxicab and Hail Vehicle Rides	93	10	83	38,730	76	38,654
New York City Alcoholic Beverage	2,120	0	2,120	12,766	0	12,766
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	618,178	-473,782	1,091,960	5,031,936	-459,398	5,491,334
Total Gross Collections	585,321	---	585,321	4,783,790	---	4,783,790
Less: Refunds and Minor Offsets	---	-473,782	-473,782	---	-459,398	-459,398
Plus: State/City Offsets	32,857	---	32,857	248,146	---	248,146
Sales & Use	1,576,418	12,560	1,563,858	7,982,028	63,753	7,918,275
Stock Transfer (to NYC; all eligible for rebate)	1,593,213	0	1,593,213	4,453,372	0	4,453,372
Yonkers Personal Income - Net (Adjusted)	4,337	92	4,245	30,428	4,408	26,020
Total Gross Collections	4,324	---	4,324	29,346	---	29,346
Less: Refunds and Minor Offsets	---	92	92	---	4,408	4,408
Plus: State/City Offsets	13	---	13	1,082	---	1,082
MCTMT Personal Income - Net (Adjusted)	\$17,354	\$1	\$17,353	\$47,899	\$4	\$47,920
Total Gross Collections	17,354	---	17,354	47,920	---	47,945
Less: Refunds and Minor Offsets	---	1	1	---	4	4
Plus: State/City Offsets	0	---	0	-21	---	-21
Total State & Local Taxes and Fees 1/	\$4,064,941	-\$456,295	\$4,521,236	\$18,653,112	-\$297,922	\$18,998,954
Total State & Local Taxes After Refund Reserve 1/	\$12,499,313	-\$197,854	\$12,697,167	\$60,668,197	\$4,881,090	\$55,835,027

1/ Includes:

	September 2015	Fiscal Year 2015-2016
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	September 2015	Fiscal Year 2015-2016
	\$0	\$0

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

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

	September 2015	Fiscal Year 2015-2016
	\$0	\$0

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:

	September 2015	Fiscal Year 2015-2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	0



MONTHLY COMPARISON OF NET COLLECTIONS

September 2015

(in thousands)

State Taxes	Net Collections		Difference	
	September 2014	September 2015	Amount	Percent
Personal Income Tax 1/	\$4,230,357	\$5,122,868	\$892,511	21.1
User Taxes 2/	\$1,485,169	\$1,520,461	\$35,292	2.4
Sales and Use 3/	1,266,062	1,300,094	34,032	2.7
Motor Fuel	41,472	38,150	-3,322	-8.0
Cigarette/Tobacco Products 1/	119,355	121,466	2,111	1.8
Alcoholic Beverage	22,168	21,330	-838	-3.8
Highway/Fuel Use 1/	12,567	14,919	2,352	18.7
Auto Rental	23,545	24,502	957	4.1
Business Taxes	\$1,100,919	\$1,246,765	\$145,846	13.2
Corporation Franchise	395,679	735,779	340,100	86.0
Corporation & Utilities 1/	177,399	175,857	-1,542	-0.9
Banks	151,229	-349	-151,578	-100.2
Insurance (Article 33)	268,483	239,463	-29,020	-10.8
Direct Writings	4,446	827	-3,619	-81.4
Petroleum 1/, 4/	103,683	95,188	-8,495	-8.2
Property Transfer Taxes 5/	\$191,898	\$248,090	\$56,192	29.3
Estate	104,835	135,227	30,392	29.0
Real Estate Transfer	87,062	112,837	25,775	29.6
Other Revenues	\$38,275	\$37,747	-\$528	-1.4
Pari-Mutuel	2,384	2,241	-143	-6.0
Hazardous Waste Assessments	101	9	-92	-91.1
Waste Tire Management and Recycling Fees	5,240	5,486	246	4.7
Returnable Container Deposits	30,547	29,586	-961	-3.1
Tax Return Preparer Registration Fees	2	7	5	250.0
Racing Admissions	1	337	336	33,600.0
Boxing and Wrestling Exhibitions	0	81	81	NA
Total - State Taxes and Fees 2/, 5/	\$7,046,618	\$8,175,931	\$1,129,313	16.0

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2014	September 2015	Amount	Percent
Withholding	\$2,392,408	\$2,679,211	\$286,803	12.0
Estimated Tax	2,228,781	2,485,334	256,553	11.5
Final Payments	45,061	54,745	9,684	21.5
Delinquencies	84,807	79,007	-5,800	-6.8
Limited Liability Company Fees	775	874	99	12.8
Total Gross Collections	\$4,751,832	\$5,299,171	\$547,339	11.5
Refunds/Minor Offsets	487,567	143,433	-344,134	-70.6
State/City Offsets	33,908	32,870	-1,038	-3.1
Net Collections	\$4,230,357	\$5,122,868	\$892,511	21.1
Other Component Detail				
Cigarette/Tobacco Products	\$119,355	\$121,466	\$2,111	1.8
Cigarette	114,572	112,004	-2,568	-2.2
Tobacco Products	1,079	5,595	4,516	418.5
Retailer Licenses	3,701	3,866	165	4.5
Vending Machine Stickers	3	1	-2	-66.7
Highway/Fuel Use	\$12,567	\$14,919	\$2,352	18.7
Highway Use	8,112	10,553	2,441	30.1
Truck Mileage	7,697	8,996	1,299	16.9
Permits	415	1,557	1,142	275.2
Fuel Use	4,455	4,366	-89	-2.0
Article 21	0	0	0	NA
Article 21A IFTA	4,445	4,357	-88	-2.0
IFTA Decal Fees & Trip Permits	10	9	-1	-10.0
Corporation & Utilities 6/	\$177,399	\$175,857	-\$1,542	-0.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	20,253	6,109	-14,144	-69.8
Utilities (sections 186-A, A&E & PSC)	110,702	123,374	12,672	11.4
Public Safety Communications Surcharge (\$186-F)	46,444	46,374	-70	-0.2
Petroleum	\$103,683	\$95,188	-\$8,495	-8.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	103,683	95,188	-8,495	-8.2
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	
	September 2014	September 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$146,434	\$149,621	\$3,187	2.2
M.T.A. Auto Rental	14,233	14,738	505	3.5
M.C.T. Mobility	83,502	84,045	543	0.7
M.C.T.D. Taxicab and Hail Vehicle Rides	546	83	-463	-84.8
New York City Alcoholic Beverage	2,161	2,120	-41	-1.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	995,850	1,091,960	96,110	9.7
Sales & Use	1,547,672	1,563,858	16,186	1.0
Stock Transfer (to NYC; all rebatable)	571,694	1,593,213	1,021,519	178.7
Yonkers Personal Income	4,010	4,245	235	5.9
MCTMT Personal Income	\$0	\$17,353	\$17,353	NA
Total-Local Taxes	\$3,366,102	\$4,521,236	\$1,155,134	34.3
Total State & Local Taxes and Fees	\$10,412,720	\$12,697,167	\$2,284,447	21.9

2/ Includes:

	September 2014	September 2015
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	September 2014	September 2015
	\$41	\$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:

	September 2014	September 2015
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	1	0



FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 2015

(in thousands)

State Taxes	Net Collections 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax 1/	\$43,709,833	\$0	\$20,886,237	\$24,233,580	\$3,347,343	16.0
User Taxes 2/	\$14,529,890	\$15,763,000	\$7,401,769	\$7,618,417	\$216,648	2.9
Sales and Use 3/	12,263,328	13,531,000	6,198,706	6,455,662	256,956	4.1
Motor Fuel	486,955	484,000	255,713	251,294	-4,419	-1.7
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	707,010	663,175	-43,835	-6.2
Alcoholic Beverage	250,882	256,000	128,465	130,081	1,616	1.3
Highway/Fuel Use 1/	140,400	148,000	70,595	75,523	4,928	7.0
Auto Rental	74,596	124,000	41,280	42,682	1,402	3.4
Business Taxes	\$7,554,189	\$8,137,500	\$3,451,564	\$3,394,094	-\$57,470	-1.7
Corporation Franchise	2,989,985	4,673,000	1,053,630	1,837,839	784,209	74.4
Corporation & Utilities 1/	808,988	794,500	349,165	348,768	-397	-0.1
Banks	1,323,377	-10,000	902,986	65,839	-837,147	-92.7
Insurance (Article 33)	1,257,032	1,585,000	519,977	557,573	37,596	7.2
Direct Writings	16,474	- - -	13,089	15,046	1,957	15.0
Petroleum 1/, 4/	1,158,333	1,095,000	612,717	569,029	-43,688	-7.1
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$1,061,975	\$1,502,796	\$440,821	41.5
Estate	1,108,176	1,050,000	561,437	920,134	358,697	63.9
Real Estate Transfer	1,037,880	1,085,000	500,488	582,612	82,124	16.4
Other Revenues	\$157,062	\$0	\$92,921	\$87,186	-\$5,735	-6.2
Pari-Mutuel	18,038	0	11,035	10,310	-725	-6.6
Hazardous Waste Assessments	1,395	0	756	976	220	29.1
Waste Tire Management and Recycling Fees	25,893	0	14,081	15,225	1,144	8.1
Returnable Container Deposits	109,541	0	66,565	59,874	-6,691	-10.1
Tax Return Preparer Registration Fees	1,067	0	21	-181	-202	-961.9
Racing Admissions	501	0	172	533	361	209.9
Boxing and Wrestling Exhibitions	627	0	291	449	158	54.3
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$73,110,500	\$32,894,466	\$36,836,073	\$3,941,607	12.0

1/ See page 2 for component detail

(in thousands)

	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections:			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax						
Withholding	\$34,906,794	\$36,940,000	\$14,869,530	\$15,890,955	\$1,021,425	6.9
Estimated Tax	13,743,147	15,746,000	8,440,854	10,384,992	1,944,138	23.0
Final Payments	2,118,892	2,493,000	1,571,899	1,895,434	323,535	20.6
Delinquencies	1,392,534	0	633,338	623,590	-9,748	-1.5
Limited Liability Company Fees:	86,902	- - -	6,178	5,517	-661	-10.7
Total Gross Collections:	\$52,248,269	\$0	\$25,521,799	\$28,800,488	\$3,278,689	12.8
Refunds/Minor Offset:	7,947,684	0	4,416,129	4,317,680	-98,449	-2.2
State/City Offset	590,752	0	219,433	249,228	29,795	13.6
Net Collections:	\$43,709,833	\$0	\$20,886,237	\$24,233,580	\$3,347,343	16.0
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$707,010	\$663,175	-\$43,835	-6.2
Cigarette	1,261,034	NA	674,984	647,707	-27,277	-4.0
Tobacco Products	45,661	NA	27,508	11,086	-16,422	-59.7
Retailer Licenses	7,024	NA	4,514	4,380	-134	-3.0
Vending Machine Stickers	10	NA	4	2	-2	-50.0
Highway/Fuel Use	\$140,400	\$148,000	\$70,595	\$75,523	\$4,928	7.0
Highway Use	108,895	NA	54,740	60,184	5,444	9.9
Truck Mileage	102,807	NA	51,805	55,971	4,166	8.0
Permits	6,088	NA	2,935	4,213	1,278	43.5
Fuel Use	31,505	NA	15,855	15,339	-516	-3.3
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	15,779	15,268	-511	-3.2
IFTA Decal Fees & Trip Permits	504	NA	76	71	-5	-6.6
Corporation & Utilities 6,	\$808,988	\$794,500	\$349,165	\$348,768	-\$397	-0.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 1E	80,109	NA	31,340	6,515	-24,825	-79.2
Utilities (sections 186-A, A&E & PSC	543,617	NA	224,479	249,144	24,665	11.0
Public Safety Communications Surcharge (§18	185,262	NA	93,346	93,109	-237	-0.3
Petroleum	\$1,158,333	\$1,095,000	\$612,717	\$569,029	-\$43,688	-7.1
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,158,332	NA	612,717	569,029	-43,688	-7.1
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections:			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	0
M.T.A. Corporate Surcharge	\$1,031,947	---	\$467,390	\$425,313	-\$42,077	-9.0
M.T.A. Auto Rental	44,798	---	24,710	25,686	976	3.9
M.C.T. Mobility	1,293,567	---	581,271	559,614	-21,657	-3.7
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	43,235	38,654	-4,581	-10.6
New York City Alcoholic Beverage	24,294	---	12,336	12,766	430	3.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	4,778,427	5,491,334	712,907	14.9
Sales & Use	15,255,905	---	7,707,543	7,918,275	210,732	2.7
Stock Transfer (to NYC; all rebatable)	5,592,635	---	1,651,960	4,453,372	2,801,412	169.6
Yonkers Personal Income	46,140	---	21,543	26,020	4,477	20.8
MCTMT Personal Income	\$0	---	\$0	\$47,920	\$47,920	NA
Total-Local Taxes	\$101,671,893	---	\$15,288,415	\$18,998,954	\$3,710,539	24.3
Total State & Local Taxes and Fees	\$33,574,911	---	\$48,182,881	\$55,835,027	\$7,652,146	15.9

2/ Includes:

	2014-2015	2015-2016
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	2014-2015	2015-2016
	\$96	\$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:

	2014-2015	2015-2016
Real Property Gains (repealed 6/15/1996)	\$28	\$0
Gift (repealed 1/1/2000)	22	0

6/ From the Enacted Executive Budget, April 2015. Estimates adjusted to a collection basis. Article 13 estimate include in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine Stickers estimates include in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.