



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2016

(in thousands)

State Taxes	April 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$9,321,011	\$2,937,388	\$6,383,623	\$9,321,011	\$2,937,388	\$6,383,623
Total Gross Collections	\$9,321,011	---	9,321,011	9,321,011	---	9,321,011
Less: Refunds and Minor Offsets	---	2,762,429	2,762,429	---	2,762,429	2,762,429
Less: State/City Offsets	---	174,959	174,959	---	174,959	174,959
Net Collections	---	---	6,383,623	---	---	6,383,623
User Taxes 1/	\$1,173,866	\$11,359	\$1,162,507	\$1,173,866	\$11,359	\$1,162,507
Sales & Use 2/	1,001,360	9,505	991,855	1,001,360	9,505	991,855
Motor Fuel	40,177	1,081	39,096	40,177	1,081	39,096
Cigarette/Tobacco Products 3/	99,053	516	98,537	99,053	516	98,537
Alcoholic Beverage	20,429	23	20,406	20,429	23	20,406
Highway/Fuel Use	12,687	124	12,563	12,687	124	12,563
Auto Rental	160	110	50	160	110	50
Business Taxes	\$348,032	\$99,871	\$248,160	\$348,032	\$99,871	\$248,160
Corporation Franchise	218,062	94,287	123,775	218,062	94,287	123,775
Corporation & Utilities 4/	12,736	721	12,015	12,736	721	12,015
Banks	9,093	1,220	7,873	9,093	1,220	7,873
Insurance (Article 33)	18,221	1,696	16,525	18,221	1,696	16,525
Direct Writings	468	9	459	468	9	459
Petroleum 5/	89,452	1,939	87,513	89,452	1,939	87,513
Property Transfer Taxes 6/	\$167,130	\$1,847	\$165,283	\$167,130	\$1,847	\$165,283
Estate	76,690	1,807	74,883	76,690	1,807	74,883
Real Estate Transfer	90,432	40	90,392	90,432	40	90,392
Other Revenues	\$3,577	\$21	\$3,556	\$3,577	\$21	\$3,556
Pari-Mutuel (w/o Uncashed Tickets)	699	0	699	699	0	699
Hazardous Waste Assessments	256	0	256	256	0	256
Waste Tire Management and Recycling Fees	2,723	21	2,702	2,723	21	2,702
Returnable Container Deposits	-160	0	-160	-160	0	-160
Tax Return Preparer Registration Fees	10	0	10	10	0	10
Racing Admissions	1	0	1	1	0	1
Boxing and Wrestling Exhibitions	48	0	48	48	0	48
Total - State Taxes and Fees 1/, 6/	\$11,013,616	\$3,050,487	\$7,963,129	\$11,013,616	\$3,050,487	\$7,963,129

Local Taxes	April 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$37,757	\$6,873	\$30,884	\$37,757	\$6,873	\$30,884
M.T.A. Auto Rental	10	67	-57	10	67	-57
M.C.T. Mobility	92,241	1,651	90,590	92,241	1,651	90,590
M.C.T.D. Taxicab and Hail Vehicle Rides	15,676	16	15,660	15,676	16	15,660
New York City Alcoholic Beverage	2,039	0	2,039	2,039	0	2,039
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,896,349	328,314	1,568,035	1,896,349	328,314	1,568,035
Total Gross Collections	1,722,487	---	1,722,487	1,722,487	---	1,722,487
Less: Refunds and Minor Offsets	---	328,314	328,314	---	328,314	328,314
Plus: State/City Offsets	173,862	---	173,862	173,862	---	173,862
Sales & Use	1,232,034	11,158	1,220,876	1,232,034	11,158	1,220,876
Stock Transfer (to NYC; all eligible for rebate)	38	0	38	38	0	38
Yonkers Personal Income - Net (Adjusted)	9,568	2,930	6,638	9,568	2,930	6,638
Total Gross Collections	8,471	---	8,471	8,471	---	8,471
Less: Refunds and Minor Offsets	---	2,930	2,930	---	2,930	2,930
Plus: State/City Offsets	1,097	---	1,097	1,097	---	1,097
MCTMT Personal Income - Net (Adjusted)	\$29,732	\$1,516	\$28,216	\$38,147	\$1,516	\$28,216
Total Gross Collections	19,801	---	19,801	28,216	---	19,801
Less: Refunds and Minor Offsets	---	1,516	1,516	---	1,516	1,516
Plus: State/City Offsets	9,931	---	9,931	9,931	---	9,931
Total-Local Taxes	\$3,315,444	\$352,525	\$2,962,919	\$3,323,859	\$389,156	\$2,962,919
Total State & Local Taxes and Fees 1/	\$14,329,060	\$3,403,012	\$10,926,048	\$14,337,475	\$3,439,643	\$10,926,048

1/ Includes:

	April 2016	Fiscal Year 2016-2017
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):

	April 2016	Fiscal Year 2016-2017
	\$0	\$0

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

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

	April 2016	Fiscal Year 2016-2017
	\$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:

	April 2016	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	0

April 2016

(in thousands)

State Taxes	Net Collections		Difference	
	April 2015	April 2016	Amount	Percent
Personal Income Tax 1/	\$6,718,388	\$6,383,623	-\$334,765	-5.0
User Taxes 2/	\$1,132,002	\$1,162,507	\$30,505	2.7
Sales and Use 3/	962,164	991,855	29,691	3.1
Motor Fuel	41,275	39,096	-2,179	-5.3
Cigarette/Tobacco Products 1/	95,110	98,537	3,427	3.6
Alcoholic Beverage	19,882	20,406	524	2.6
Highway/Fuel Use 1/	13,410	12,563	-847	-6.3
Auto Rental	161	50	-111	-68.9
Business Taxes	\$295,389	\$248,160	-\$47,229	-16.0
Corporation Franchise	170,241	123,775	-46,466	-27.3
Corporation & Utilities 1/	3,820	12,015	8,195	214.5
Banks	23,768	7,873	-15,895	-66.9
Insurance (Article 33)	6,074	16,525	10,451	172.1
Direct Writings	105	459	354	337.1
Petroleum 1/, 4/	91,381	87,513	-3,868	-4.2
Property Transfer Taxes 5/	\$235,149	\$165,283	-\$69,866	-29.7
Estate	148,862	74,883	-73,979	-49.7
Real Estate Transfer	86,284	90,392	4,108	4.8
Other Revenues	\$4,810	\$3,556	-\$1,254	-26.1
Pari-Mutuel	884	699	-185	-20.9
Hazardous Waste Assessments	432	256	-176	-40.7
Waste Tire Management and Recycling Fees	3,050	2,702	-348	-11.4
Returnable Container Deposits	447	-160	-607	-135.8
Tax Return Preparer Registration Fees	-7	10	17	242.9
Racing Admissions	1	1	0	0.0
Boxing and Wrestling Exhibitions	3	48	45	1,500.0
Total - State Taxes and Fees 2/, 5/	\$8,385,738	\$7,963,129	-\$422,609	-5.0

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2015	April 2016	Amount	Percent
Withholding	\$2,961,177	\$2,649,362	-\$311,815	-10.5
Estimated Tax	5,313,514	4,783,993	-529,521	-10.0
Final Payments	1,675,786	1,702,385	26,599	1.6
Delinquencies	151,597	181,620	30,023	19.8
Limited Liability Company Fees	3,348	3,651	303	9.1
Total Gross Collections	\$10,105,422	\$9,321,011	-\$784,411	-7.8
Refunds/Minor Offsets	3,242,203	2,762,429	-479,774	-14.8
State/City Offsets	144,831	174,959	30,128	20.8
Net Collections	\$6,718,388	\$6,383,623	-\$334,765	-5.0
Other Component Detail				
Cigarette/Tobacco Products	\$95,111	\$98,537	\$3,426	3.6
Cigarette	109,453	91,982	-17,471	-16.0
Tobacco Products	-14,469	6,447	20,916	144.6
Retailer Licenses	127	108	-19	-15.0
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$13,410	\$12,563	-\$847	-6.3
Highway Use	10,729	10,310	-419	-3.9
Truck Mileage	10,163	10,039	-124	-1.2
Permits	566	271	-295	-52.1
Fuel Use	2,681	2,253	-428	-16.0
Article 21	0	0	0	NA
Article 21A IFTA	2,665	2,246	-419	-15.7
IFTA Decal Fees & Trip Permits	16	7	-9	-56.3
Corporation & Utilities 6/	\$3,820	\$12,015	\$8,195	214.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-2,923	3,343	6,266	214.4
Utilities (sections 186-A, A&E & PSC)	6,736	8,669	1,933	28.7
Public Safety Communications Surcharge (\$186-F)	7	3	-4	-57.1
Petroleum	\$91,381	\$87,513	-\$3,868	-4.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,381	87,513	-3,868	-4.2
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	April 2015	April 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$19,231	\$30,884	\$11,653	60.6
M.T.A. Auto Rental	127	-57	-184	-144.9
M.C.T. Mobility	124,791	90,590	-34,201	-27.4
M.C.T.D. Taxicab and Hail Vehicle Rides	19,182	15,660	-3,522	-18.4
New York City Alcoholic Beverage	1,863	2,039	176	9.4
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,683,882	1,568,035	-115,847	-6.9
Sales & Use	1,203,659	1,220,876	17,217	1.4
Stock Transfer (to NYC; all rebatable)	50	38	-12	-24.0
Yonkers Personal Income	7,594	6,638	-956	-12.6
MCTMT Personal Income	\$9,680	\$28,216	\$18,536	191.5
Total-Local Taxes	\$3,070,059	\$2,962,919	-\$107,140	-3.5
Total State & Local Taxes and Fees	\$11,455,797	\$10,926,048	-\$529,749	-4.6

2/ Includes:

	April 2015	April 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:

	April 2015	April 2016
	\$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:

	April 2015	April 2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	3	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2016

(in thousands)

State Taxes	Net Collections 2015-2016	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	2016-2017	Amount	Percent
Personal Income Tax 1/	\$47,055,283	\$0	\$6,718,388	\$6,383,623	-\$334,765	-5.0
User Taxes 2/	\$14,817,840	\$0	\$1,132,002	\$1,162,507	\$30,505	2.7
Sales and Use 3/	12,574,403	0	962,164	991,855	29,691	3.1
Motor Fuel	503,068	0	41,275	39,096	-2,179	-5.3
Cigarette/Tobacco Products 1/	1,250,685	0	95,110	98,537	3,427	3.6
Alcoholic Beverage	254,587	0	19,882	20,406	524	2.6
Highway/Fuel Use 1/	158,563	0	13,410	12,563	-847	-6.3
Auto Rental	76,534	0	161	50	-111	-68.9
Business Taxes	\$6,913,034	\$0	\$295,389	\$248,160	-\$47,229	-16.0
Corporation Franchise	3,762,975	0	170,241	123,775	-46,466	-27.3
Corporation & Utilities 1/	852,072	0	3,820	12,015	8,195	214.5
Banks	-128,955	0	23,768	7,873	-15,895	-66.9
Insurance (Article 33)	1,277,049	0	6,074	16,525	10,451	172.1
Direct Writings	26,042	- - -	105	459	354	337.1
Petroleum 1/, 4/	1,123,851	0	91,381	87,513	-3,868	-4.2
Property Transfer Taxes 5/	\$2,683,861	\$0	\$235,149	\$165,283	-\$69,866	-29.7
Estate	1,520,711	0	148,862	74,883	-73,979	-49.7
Real Estate Transfer	1,163,060	0	86,284	90,392	4,108	4.8
Other Revenues	\$151,556	\$0	\$4,810	\$3,556	-\$1,254	-26.1
Pari-Mutuel	17,182	0	884	699	-185	-20.9
Hazardous Waste Assessments	1,794	0	432	256	-176	-40.7
Waste Tire Management and Recycling Fees	27,668	0	3,050	2,702	-348	-11.4
Returnable Container Deposits	102,685	0	447	-160	-607	-135.8
Tax Return Preparer Registration Fees	802	0	-7	10	17	242.9
Racing Admissions	554	0	1	1	0	0.0
Boxing and Wrestling Exhibitions	871	0	3	48	45	1,500.0
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$0	\$8,385,738	\$7,963,129	-\$422,609	-5.0

1/ See page 2 for component detail.

Personal Income Tax	Net Collections 2015-2016	Estimated Receipts 6/ 2016-2017	Net Collections				
			Fiscal Year-to-Date		Difference		
			2015-2016	2016-2017	Amount	Percent	
Withholding	\$36,549,037	\$0	\$2,961,177	\$2,649,362	-\$311,815	-10.5	
Estimated Tax	16,111,218	0	5,313,514	4,783,993	-529,521	-10.0	
Final Payments	2,538,084	0	1,675,786	1,702,385	26,599	1.6	
Delinquencies	1,310,084	0	151,597	181,620	30,023	19.8	
Limited Liability Company Fees	91,694	- - -	3,348	3,651	303	9.1	
Total Gross Collections	\$56,600,117	\$0	\$10,105,422	\$9,321,011	-\$784,411	-7.8	
Refunds/Minor Offsets	8,870,353	0	3,242,203	2,762,429	-479,774	-14.8	
State/City Offsets	674,481	0	144,831	174,959	30,128	20.8	
Net Collections	\$47,055,283	\$0	\$6,718,388	\$6,383,623	-\$334,765	-5.0	
Other Component Detail							
Cigarette/Tobacco Products	\$1,250,685	\$0	\$95,111	\$98,537	\$3,426	3.6	
Cigarette	1,221,551	NA	109,453	91,982	-17,471	-16.0	
Tobacco Products	22,119	NA	-14,469	6,447	20,916	144.6	
Retailer Licenses	7,003	NA	127	108	-19	-15.0	
Vending Machine Stickers	12	NA	0	0	0	NA	
Highway/Fuel Use	\$158,563	\$0	\$13,410	\$12,563	-\$847	-6.3	
Highway Use	127,795	NA	10,729	10,310	-419	-3.9	
Truck Mileage	107,770	NA	10,163	10,039	-124	-1.2	
Permits	20,025	NA	566	271	-295	-52.1	
Fuel Use	30,768	NA	2,681	2,253	-428	-16.0	
Article 21	0	NA	0	0	0	NA	
Article 21A IFTA	30,280	NA	2,665	2,246	-419	-15.7	
IFTA Decal Fees & Trip Permits	488	NA	16	7	-9	-56.3	
Corporation & Utilities 6/	\$852,072	\$0	\$3,820	\$12,015	\$8,195	214.5	
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	-2,923	3,343	6,266	214.4	
Utilities (sections 186-A, A&E & PSC)	611,630	NA	6,736	8,669	1,933	28.7	
Public Safety Communications Surcharge (\$186-F)	185,345	NA	7	3	-4	-57.1	
Petroleum	\$1,123,851	\$0	\$91,381	\$87,513	-\$3,868	-4.2	
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA	
Article 13-A (after 9/1/1990)	1,123,851	NA	91,381	87,513	-3,868	-4.2	
Article 9, Section 182-A	0	NA	0	0	0	NA	
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA	

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	2016-2017	Amount	0
M.T.A. Corporate Surcharge	\$1,039,707	---	\$19,231	\$30,884	\$11,653	60.6
M.T.A. Auto Rental	46,331	---	127	-57	-184	-144.9
M.C.T. Mobility	1,233,745	---	124,791	90,590	-34,201	-27.4
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	19,182	15,660	-3,522	-18.4
New York City Alcoholic Beverage	25,264	---	1,863	2,039	176	9.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,045,853	---	1,683,882	1,568,035	-115,847	-6.9
Sales & Use	15,886,914	---	1,203,659	1,220,876	17,217	1.4
Stock Transfer (to NYC; all rebatable)	13,355,186	---	50	38	-12	-24.0
Yonkers Personal Income	51,648	---	7,594	6,638	-956	-12.6
MCTMT Personal Income	\$95,285	---	\$9,680	\$28,216	\$18,536	191.5
Total-Local Taxes	\$114,474,653	---	\$3,070,059	\$2,962,919	-\$107,140	-3.5
Total State & Local Taxes and Fees	\$42,862,196	---	\$11,455,797	\$10,926,048	-\$529,749	-4.6

2/ Includes:

	2015-2016	2016-2017
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:

	2015-2016	2016-2017
	\$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:

	2015-2016	2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	3	0

6/ From the Enacted Executive Budget, April 2015. 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); Hotel/Motel Occupancy included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.