



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2017

(in thousands)

State Taxes	February 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,519,993	\$1,026,456	\$3,493,537	\$51,902,824	\$7,936,372	\$43,966,452
Total Gross Collections	\$4,519,993	---	4,519,993	51,902,824	---	51,902,824
Less: Refunds and Minor Offsets	---	998,990	998,990	---	7,198,144	7,198,144
Less: State/City Offsets	---	27,466	27,466	---	738,228	738,228
Net Collections	---	---	3,493,537	---	---	43,966,452
User Taxes 1/	\$1,036,494	\$11,352	\$1,025,142	\$14,026,313	\$131,636	\$13,894,677
Sales & Use 2/	886,846	11,733	875,113	11,936,357	117,566	11,818,791
Motor Fuel	43,049	1,262	41,787	492,084	12,100	479,984
Cigarette/Tobacco Products 3/	81,154	617	80,537	1,159,162	7,914	1,151,248
Medical Marijuana	69	0	69	511	0	511
Alcoholic Beverage	12,300	0	12,300	239,743	24	239,719
Highway/Fuel Use	10,838	43	10,795	131,084	1,191	129,893
Auto Rental	2,238	-2,303	4,541	67,372	-7,159	74,531
Business Taxes	\$213,212	\$440,655	-\$227,443	\$5,875,539	\$1,322,683	\$4,552,856
Corporation Franchise	101,934	419,676	-317,742	2,993,146	1,239,324	1,753,822
Corporation & Utilities 4/	-14,166	148	-14,314	553,325	7,190	546,135
Banks	25,495	388	25,107	358,505	20,535	337,970
Insurance (Article 33)	5,565	17,598	-12,033	881,751	31,331	850,420
Direct Writings	668	208	460	21,277	343	20,934
Petroleum 5/	93,716	2,637	91,079	1,067,535	23,960	1,043,575
Property Transfer Taxes 6/	\$154,672	\$4,570	\$150,102	\$2,131,696	\$72,716	\$2,058,980
Estate	61,837	4,525	57,312	1,078,692	72,447	1,006,245
Real Estate Transfer	92,833	45	92,788	1,052,602	269	1,052,333
Other Revenues	\$1,813	\$210	\$1,603	\$131,683	\$1,114	\$130,569
Pari-Mutuel (w/o Uncashed Tickets)	898	0	898	14,543	0	14,543
Hazardous Waste Assessments	64	0	64	1,446	128	1,318
Waste Tire Management and Recycling Fees	33	0	33	21,090	42	21,048
Returnable Container Deposits	475	211	264	90,272	813	89,459
Tax Return Preparer Registration Fees	12	0	12	1,389	0	1,389
Racing Admissions	4	0	4	535	0	535
Authorized Combative Sports Tax	327	-1	328	2,408	131	2,277
Total - State Taxes and Fees 1/, 6/	\$5,926,184	\$1,483,243	\$4,442,941	\$74,068,055	\$9,464,521	\$61,804,500

(in thousands)

Local Taxes	February 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$5,978	\$4,317	\$1,661	\$873,277	\$66,485	\$806,792
M.T.A. Auto Rental	2,763	1	2,762	45,416	90	45,326
M.C.T. Mobility	145,838	1,334	144,504	1,144,254	20,628	1,123,626
MCTMT Personal Income - Net (Adjusted)	1,258	85	1,173	207,980	16,901	147,829
Total Gross Collections	597	---	597	147,829	---	104,579
Less: Refunds and Minor Offsets	---	85	85	---	16,901	16,901
Plus: State/City Offsets	661	---	661	60,151	---	60,151
M.C.T.D. Taxicab and Hail Vehicle Rides	726	369	357	64,142	532	63,610
New York City Alcoholic Beverage	1,292	0	1,292	23,815	0	23,815
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	964,045	65,057	898,988	9,230,942	-1,116,548	10,347,490
Total Gross Collections	936,511	---	936,511	8,492,903	---	8,492,903
Less: Refunds and Minor Offsets	---	65,057	65,057	---	-1,116,548	-1,116,548
Plus: State/City Offsets	27,534	---	27,534	738,039	---	738,039
Sales & Use	1,092,714	13,061	1,079,653	14,670,927	137,687	14,533,240
Stock Transfer (to NYC; all eligible for rebate)	25	0	25	12,380,517	0	12,380,517
Yonkers Personal Income - Net (Adjusted)	3,927	710	3,217	50,065	5,468	44,597
Total Gross Collections	3,995	---	3,995	49,876	---	49,876
Less: Refunds and Minor Offsets	---	710	710	---	5,468	5,468
Plus: State/City Offsets	-68	---	-68	189	---	189
Total-Local Taxes	\$2,218,566	\$84,934	\$2,133,632	\$38,691,335	-\$868,757	\$39,516,842
Total State & Local Taxes and Fees 1/	\$8,144,750	\$1,568,177	\$6,576,573	\$112,759,390	\$8,595,764	\$101,321,342

1/ Includes:

	February 2017	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):

	February 2017	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:

	February 2017	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:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

February 2017

(in thousands)

State Taxes	Net Collections		Difference	
	February 2016	February 2017	Amount	Percent
Personal Income Tax 1/	\$2,997,487	\$3,493,537	\$496,050	16.5
User Taxes 2/	\$975,438	\$1,025,142	\$49,704	5.1
Sales and Use 3/	827,855	875,113	47,258	5.7
Motor Fuel	38,616	41,787	3,171	8.2
Cigarette/Tobacco Products 1/	86,172	80,537	-5,635	-6.5
Medical Marijuana	0	69	69	NA
Alcoholic Beverage	11,553	12,300	747	6.5
Highway/Fuel Use 1/	11,383	10,795	-588	-5.2
Auto Rental	-141	4,541	4,682	3,320.6
Business Taxes	\$95,129	-\$227,443	-\$322,572	-339.1
Corporation Franchise	25,936	-317,742	-343,678	-1,325.1
Corporation & Utilities 1/	3,617	-14,314	-17,931	-495.7
Banks	-24,250	25,107	49,357	203.5
Insurance (Article 33)	4,319	-12,033	-16,352	-378.6
Direct Writings	840	460	-380	-45.2
Petroleum 1/, 4/	84,667	91,079	6,412	7.6
Property Transfer Taxes 5/	\$185,687	\$150,102	-\$35,585	-19.2
Estate	94,799	57,312	-37,487	-39.5
Real Estate Transfer	90,885	92,788	1,903	2.1
Other Revenues	\$1,122	\$1,603	\$481	42.9
Pari-Mutuel	918	898	-20	-2.2
Hazardous Waste Assessments	66	64	-2	-3.0
Waste Tire Management and Recycling Fees	37	33	-4	-10.8
Returnable Container Deposits	-67	264	331	494.0
Tax Return Preparer Registration Fees	165	12	-153	-92.7
Racing Admissions	2	4	2	100.0
Authorized Combative Sports Tax	1	328	327	32,700.0
Total - State Taxes and Fees 2/, 5/	\$4,254,863	\$4,442,941	\$188,078	4.4

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	February 2016	February 2017	Amount	Percent
Withholding	\$4,225,999	\$4,223,413	-\$2,586	-0.1
Estimated Tax	109,523	88,260	-21,263	-19.4
Final Payments	31,497	30,698	-799	-2.5
Delinquencies	142,645	161,989	19,344	13.6
Limited Liability Company Fees	55,302	15,633	-39,669	-71.7
Total Gross Collections	\$4,564,966	\$4,519,993	-\$44,973	-1.0
Refunds/Minor Offsets	1,549,777	998,990	-550,787	-35.5
State/City Offsets	17,702	27,466	9,764	55.2
Net Collections	\$2,997,487	\$3,493,537	\$496,050	16.5
Refund Reserve Transactions	\$0	\$0	\$0	NA
Net, after Refund Reserve	2,997,487	3,493,537	496,050	16.5
Other Component Detail	0	0	0	0.0
Cigarette/Tobacco Products	\$86,171	\$80,537	-\$5,634	-6.5
Cigarette	81,584	74,996	-6,588	-8.1
Tobacco Products	4,357	5,324	967	22.2
Retailer Licenses	230	217	-13	-5.7
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$11,383	\$9,975	-\$1,408	-12.4
Highway Use	10,504	9,975	-529	-5.0
Truck Mileage	9,730	9,868	138	1.4
Permits	774	107	-667	-86.2
Fuel Use	879	820	-59	-6.7
Article 21	\$0	\$0	\$0	NA
Article 21A IFTA	846	785	-61	-7.2
IFTA Decal Fees & Trip Permits	33	35	2	6.1
Corporation & Utilities 6/	\$3,617	-\$14,314	-\$17,931	-495.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-400	-17,057	-16,657	-4,164.3
Utilities (sections 186-A, A&E & PSC)	4,016	2,737	-1,279	-31.8
Public Safety Communications Surcharge (§186-F)	1	6	5	500.0
Petroleum	\$84,667	\$91,079	\$6,412	7.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	84,667	91,079	6,412	7.6
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	
	February 2016	February 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$15,617	\$1,661	-\$13,956	-89.4
M.T.A. Auto Rental	-84	2,762	2,846	3,388.1
M.C.T. Mobility	146,293	144,504	-1,789	-1.2
MCTMT Personal Income	1,075	1,173	98	9.1
M.C.T.D. Taxicab and Hail Vehicle Rides	847	357	-490	-57.9
New York City Alcoholic Beverage	1,267	1,292	25	2.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	797,119	898,988	101,869	12.8
Sales & Use	1,040,686	1,079,653	38,967	3.7
Stock Transfer (to NYC; all rebatable)	23	25	2	8.7
Yonkers Personal Income	3,183	3,217	34	1.1
Total State & Local Taxes and Fees	\$2,006,026	\$2,133,632	\$127,606	6.4
Total State & Local Taxes After Refund Reserve	\$6,260,889	\$6,576,573	\$315,684	5.0

2/ Includes:

	February 2016	February 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:

	February 2016	February 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:

	February 2016	February 2017
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	1	0



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

February 2017

(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	\$49,464,000	\$44,239,265	\$43,966,452	-\$272,813	-0.6
User Taxes 2/	\$14,817,840	\$15,117,500	\$13,410,961	\$13,894,677	\$483,716	3.6
Sales and Use 3/	12,574,403	13,042,000	11,349,121	11,818,791	469,670	4.1
Motor Fuel	503,068	506,000	457,807	479,984	22,177	4.8
Cigarette/Tobacco Products 1/	1,250,685	1,227,000	1,156,957	1,151,248	-5,709	-0.5
Medical Marijuana	10,584	500	2,274	511	-1,763	-77.5
Alcoholic Beverage	254,587	258,000	235,597	239,719	4,122	1.7
Highway/Fuel Use 1/	158,563	84,000	148,932	129,893	-19,039	-12.8
Auto Rental	76,534	78,000	62,547	74,531	\$11,984	19.2
Business Taxes	\$6,913,034	\$6,808,000	\$4,978,785	\$4,552,856	-\$425,929	-8.6
Corporation Franchise	3,762,975	3,334,000	2,646,355	1,753,822	-892,533	-33.7
Corporation & Utilities 1/	852,072	827,000	572,556	546,135	-26,421	-4.6
Banks	-128,955	323,000	-107,424	337,970	445,394	414.6
Insurance (Article 33)	1,277,049	1,230,000	813,683	850,420	36,737	4.5
Direct Writings	26,042	- - -	20,266	20,934	668	3.3
Petroleum 1/, 4/	1,123,851	1,094,000	1,033,349	1,043,575	10,226	1.0
Property Transfer Taxes 5/	\$2,683,861	\$2,252,000	\$2,511,156	\$2,058,980	-\$452,176	-18.0
Estate	1,520,711	1,114,000	1,441,072	1,006,245	-434,827	-30.2
Real Estate Transfer	1,163,060	1,138,000	1,070,001	1,052,333	-17,668	-1.7
Other Revenues	\$151,556	\$0	\$127,023	\$130,569	\$3,546	2.8
Pari-Mutuel	17,182	0	15,778	14,543	-1,235	-7.8
Hazardous Waste Assessments	1,794	0	1,785	1,318	-467	-26.2
Waste Tire Management and Recycling Fees	27,668	0	23,799	21,048	-2,751	-11.6
Returnable Container Deposits	102,685	0	83,299	89,459	6,160	7.4
Tax Return Preparer Registration Fees	802	0	1,002	1,389	387	38.6
Racing Admissions	554	0	553	535	-18	-3.3
Authorized Combative Sports Tax	871	0	807	2,277	1,470	182.2
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$65,066,495	\$65,267,190	\$64,603,534	-\$663,656	-1.0

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	2016-2017	Amount	Percent
Personal Income Tax						
Withholding	\$36,549,037	\$37,575,000	\$32,490,317	\$33,315,538	\$825,221	2.5
Estimated Tax	16,111,218	15,306,000	16,035,455	14,878,308	-1,157,147	-7.2
Final Payments	2,538,084	2,615,000	2,387,154	2,354,167	-32,987	-1.4
Delinquencies	1,310,084	1,358,000	1,191,369	1,330,682	139,313	11.7
Limited Liability Company Fees	91,694	- - -	63,291	24,129	-39,162	-61.9
Total Gross Collections	\$56,600,117	\$56,854,000	\$52,167,586	\$51,902,824	-\$264,762	-0.5
Refunds/Minor Offsets	8,870,353	8,367,000	7,285,762	7,198,144	-87,618	-1.2
State/City Offsets	674,481	848,000	642,559	738,228	95,669	14.9
Net Collections	\$47,055,283	\$49,464,000	\$44,239,265	\$43,966,452	-\$272,813	-0.6
Refund Reserve Transactions	0	0	0	0	0	NA
Net, after Refund Reserve	47,055,283	47,639,000	44,239,265	43,966,452	-272,813	-0.6
Other Component Detail	0	0	0	0	0	0.0
Cigarette/Tobacco Products	\$1,250,685	\$1,227,000	\$1,156,956	\$1,151,249	-\$5,707	-0.5
Cigarette	1,221,551	NA	1,132,051	1,074,107	-57,944	-5.1
Tobacco Products	22,119	NA	18,038	70,544	52,506	291.1
Retailer Licenses	7,003	NA	6,855	6,586	-269	-3.9
Vending Machine Stickers	12	NA	12	12	0	0.0
Highway/Fuel Use	\$158,563	\$84,000	\$148,932	\$129,893	-\$19,039	-12.8
Highway Use	127,795	NA	122,267	105,609	-16,658	-13.6
Truck Mileage	107,770	NA	102,475	103,454	979	1.0
Permits	20,025	NA	19,792	2,155	-17,637	-89.1
Fuel Use	30,768	NA	26,665	24,284	-2,381	-8.9
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	26,192	23,824	-2,368	-9.0
IFTA Decal Fees & Trip Permits	488	0	473	460	-13	-2.7
Corporation & Utilities 6/	\$852,072	\$827,000	\$572,556	\$546,135	-\$26,421	-4.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	34,896	53,804	18,908	54.2
Utilities (sections 186-A, A&E & PSC)	611,630	NA	398,653	351,530	-47,123	-11.8
Public Safety Communications Surcharge (§186-F)	185,345	NA	139,007	140,801	1,794	1.3
Petroleum	\$1,123,851	\$1,094,000	\$1,033,349	\$1,043,575	\$10,226	1.0
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	1,033,349	1,043,575	10,226	1
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	Percent
M.T.A. Corporate Surcharge	\$1,039,707	---	\$719,090	\$806,792	\$87,702	12.2
M.T.A. Auto Rental	46,331	---	37,772	45,326	7,554	20.0
M.C.T. Mobility	1,233,745	---	1,108,753	1,123,626	14,873	1.3
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	72,539	63,610	-8,929	-12.3
New York City Alcoholic Beverage	25,264	---	23,380	23,815	435	1.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,045,853	---	10,366,375	10,347,490	-18,885	-0.2
Sales & Use	15,886,914	---	14,435,994	14,533,240	97,246	0.7
Stock Transfer (to NYC; all rebatable)	13,355,186	---	8,647,790	12,380,517	3,732,727	43.2
Yonkers Personal Income	51,648	---	47,725	44,597	-3,128	-6.6
MCTMT Personal Income	\$95,285	---	\$94,190	\$147,829	\$53,639	56.9
Total-Local Taxes	\$42,862,196	---	\$35,553,608	\$39,516,842	\$3,963,234	11.1
Total State & Local Taxes and Fees	\$114,483,770	---	\$100,820,798	\$104,120,376	\$3,299,578	3.3

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
	\$102	\$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)	\$9	\$0
Gift (repealed 1/1/2000)	74	0

6/ From the Enacted Executive Budget, April 2016. 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 include in Insurance (Art. 33); Hotel/Motel Occupancy included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.