



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2017

(in thousands)

State Taxes	March 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,615,051	\$1,015,559	\$3,599,492	\$56,517,875	\$8,951,931	\$47,565,944
Total Gross Collections	\$4,615,051	---	4,615,051	56,517,875	---	56,517,875
Less: Refunds and Minor Offsets	---	963,885	963,885	---	8,162,029	8,162,029
Less: State/City Offsets	---	51,674	51,674	---	789,902	789,902
Net Collections	---	---	3,599,492	---	---	47,565,944
User Taxes 1/	\$1,352,798	\$10,543	\$1,342,255	\$15,379,111	\$142,179	\$15,236,932
Sales & Use 2/	1,197,850	10,864	1,186,986	13,134,207	128,430	13,005,777
Motor Fuel	40,208	1,177	39,031	532,292	13,277	519,015
Cigarette/Tobacco Products 3/	84,827	885	83,942	1,243,989	8,799	1,235,190
Medical Marijuana	74	0	74	585	0	585
Alcoholic Beverage	17,998	0	17,998	257,741	24	257,717
Highway/Fuel Use	9,053	251	8,802	140,137	1,442	138,695
Auto Rental	2,788	-2,634	5,422	70,160	-9,793	79,953
Business Taxes	\$1,538,468	\$63,512	\$1,474,956	\$7,414,007	\$1,386,195	\$6,027,812
Corporation Franchise	781,888	59,937	721,951	3,775,034	1,299,261	2,475,773
Corporation & Utilities 4/	256,312	14	256,298	809,637	7,204	802,433
Banks	-39	324	-363	358,466	20,859	337,607
Insurance (Article 33)	417,280	637	416,643	1,299,031	31,968	1,267,063
Direct Writings	550	233	317	21,827	576	21,251
Petroleum 5/	82,477	2,367	80,110	1,150,012	26,327	1,123,685
Property Transfer Taxes 6/	\$165,655	\$7,314	\$158,341	\$2,297,351	\$80,030	\$2,217,321
Estate	91,556	7,252	84,304	1,170,248	79,699	1,090,549
Real Estate Transfer	74,098	62	74,036	1,126,700	331	1,126,369
Other Revenues	\$28,552	\$0	\$28,552	\$162,958	\$1,135	\$161,823
Pari-Mutuel (w/o Uncashed Tickets)	1,213	0	1,213	15,756	0	15,756
Hazardous Waste Assessments	48	0	48	1,494	128	1,366
Waste Tire Management and Recycling Fees	3,802	0	3,802	27,615	63	27,552
Returnable Container Deposits	23,403	0	23,403	113,675	813	112,862
Tax Return Preparer Registration Fees	-16	0	-16	1,373	0	1,373
Racing Admissions	1	0	1	536	0	536
Authorized Combative Sports Tax	101	0	101	2,509	131	2,378
Total - State Taxes and Fees 1/, 6/	\$7,700,524	\$1,096,928	\$6,603,596	\$81,771,302	\$10,561,470	\$67,657,793

Local Taxes	March 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$222,458	\$12,134	\$210,324	\$1,095,735	\$78,619	\$1,017,116
M.T.A. Auto Rental	3,079	1	3,078	48,495	91	48,404
M.C.T. Mobility	132,267	266	132,001	1,276,521	20,894	1,255,627
MCTMT Personal Income - Net (Adjusted)	1,653	78	1,575	210,744	16,979	149,404
Total Gross Collections	464	---	464	149,404	---	105,043
Less: Refunds and Minor Offsets	---	78	78	---	16,979	16,979
Plus: State/City Offsets	1,189	---	1,189	61,340	---	61,340
M.C.T.D. Taxicab and Hail Vehicle Rides	431	6	425	64,573	538	64,035
New York City Alcoholic Beverage	1,787	0	1,787	25,602	0	25,602
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	955,754	79,977	875,777	10,186,696	-1,036,571	11,223,267
Total Gross Collections	904,834	---	904,834	9,397,737	---	9,397,737
Less: Refunds and Minor Offsets	---	79,977	79,977	---	-1,036,571	-1,036,571
Plus: State/City Offsets	50,920	---	50,920	788,959	---	788,959
Sales & Use	1,519,412	12,822	1,506,590	16,190,339	150,509	16,039,830
Stock Transfer (to NYC; all eligible for rebate)	1,421,257	0	1,421,257	13,801,774	0	13,801,774
Yonkers Personal Income - Net (Adjusted)	5,311	814	4,497	55,376	6,282	49,094
Total Gross Collections	4,557	---	4,557	54,433	---	54,433
Less: Refunds and Minor Offsets	---	814	814	---	6,282	6,282
Plus: State/City Offsets	754	---	754	943	---	943
Total-Local Taxes	\$4,263,409	\$106,098	\$4,157,311	\$42,955,855	-\$762,659	\$43,674,153
Total State & Local Taxes and Fees 1/	\$11,963,933	\$1,203,026	\$10,760,907	\$124,727,157	\$9,798,811	\$111,331,946

1/ Includes:

	March 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):

	March 2017	Fiscal Year 2016-2017
	\$29	\$252

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

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

	March 2017	Fiscal Year 2016-2017
	\$46,918	\$187,719

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:

	March 2017	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	\$63
Gift (repealed 1/1/2000)	1	340

MONTHLY COMPARISON OF NET COLLECTIONS

March 2017

(in thousands)

State Taxes	Net Collections		Difference	
	March 2016	March 2017	Amount	Percent
Personal Income Tax 1/	\$2,816,018	\$3,599,492	\$783,474	27.8
User Taxes 2/	\$1,406,879	\$1,342,255	-\$64,624	-4.6
Sales and Use 3/	1,225,282	1,186,986	-38,296	-3.1
Motor Fuel	45,261	39,031	-6,230	-13.8
Cigarette/Tobacco Products 1/	93,728	83,942	-9,786	-10.4
Medical Marijuana	0	74	74	NA
Alcoholic Beverage	18,990	17,998	-992	-5.2
Highway/Fuel Use 1/	9,631	8,802	-829	-8.6
Auto Rental	13,987	5,422	-8,565	-61.2
Business Taxes	\$1,934,249	\$1,474,956	-\$459,293	-23.7
Corporation Franchise	1,116,620	721,951	-394,669	-35.3
Corporation & Utilities 1/	279,516	256,298	-23,218	-8.3
Banks	-21,531	-363	21,168	98.3
Insurance (Article 33)	463,366	416,643	-46,723	-10.1
Direct Writings	5,776	317	-5,459	-94.5
Petroleum 1/, 4/	90,502	80,110	-10,392	-11.5
Property Transfer Taxes 5/	\$172,705	\$158,341	-\$14,364	-8.3
Estate	79,639	84,304	4,665	5.9
Real Estate Transfer	93,059	74,036	-19,023	-20.4
Other Revenues	\$24,533	\$28,552	\$4,019	16.4
Pari-Mutuel	1,404	1,213	-191	-13.6
Hazardous Waste Assessments	9	48	39	433.3
Waste Tire Management and Recycling Fees	3,869	3,802	-67	-1.7
Returnable Container Deposits	19,386	23,403	4,017	20.7
Tax Return Preparer Registration Fees	-200	-16	184	92.0
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	64	101	37	57.8
Total - State Taxes and Fees 2/, 5/	\$6,354,384	\$6,603,596	\$249,212	3.9

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2016	March 2017	Amount	Percent
Withholding	\$4,058,720	\$4,208,354	\$149,634	3.7
Estimated Tax	75,763	93,514	17,751	23.4
Final Payments	150,930	134,268	-16,662	-11.0
Delinquencies	118,715	103,152	-15,563	-13.1
Limited Liability Company Fees	28,403	75,763	47,360	166.7
Total Gross Collections	\$4,432,531	\$4,615,051	\$182,520	4.1
Refunds/Minor Offsets	1,584,591	963,885	-620,706	-39.2
State/City Offsets	31,922	51,674	19,752	61.9
Net Collections	\$2,816,018	\$3,599,492	\$783,474	27.8
Refund Reserve Transactions	\$0	\$0	\$0	NA
Net, after Refund Reserve	2,816,018	3,599,492	783,474	27.8
Other Component Detail	0	0	0	0.0
Cigarette/Tobacco Products	\$93,729	\$83,941	-\$9,788	-10.4
Cigarette	89,500	77,949	-11,551	-12.9
Tobacco Products	4,081	5,884	1,803	44.2
Retailer Licenses	148	108	-40	-27.0
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$9,631	\$5,184	-\$4,447	-46.2
Highway Use	5,528	5,184	-344	-6.2
Truck Mileage	5,295	5,089	-206	-3.9
Permits	233	95	-138	-59.2
Fuel Use	4,103	3,618	-485	-11.8
Article 21	\$0	\$0	\$0	NA
Article 21A IFTA	4,088	3,600	-488	-11.9
IFTA Decal Fees & Trip Permits	15	18	3	20.0
Corporation & Utilities 6/	\$279,516	\$256,298	-\$23,218	-8.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	20,201	26,497	6,296	31.2
Utilities (sections 186-A, A&E & PSC)	212,977	182,883	-30,094	-14.1
Public Safety Communications Surcharge (§186-F)	46,338	46,918	580	1.3
Petroleum	\$90,502	\$80,110	-\$10,392	-11.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	90,502	80,110	-10,392	-11.5
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	
	March 2016	March 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$320,617	\$210,324	-\$110,293	-34.4
M.T.A. Auto Rental	8,559	3,078	-5,481	-64.0
M.C.T. Mobility	124,992	132,001	7,009	5.6
MCTMT Personal Income	1,095	1,575	480	43.8
M.C.T.D. Taxicab and Hail Vehicle Rides	607	425	-182	-30.0
New York City Alcoholic Beverage	1,884	1,787	-97	-5.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	679,478	875,777	196,299	28.9
Sales & Use	1,450,920	1,506,590	55,670	3.8
Stock Transfer (to NYC; all rebatable)	4,707,396	1,421,257	-3,286,139	-69.8
Yonkers Personal Income	3,923	4,497	574	14.6
Total State & Local Taxes and Fees	\$7,299,471	\$4,157,311	-\$3,142,160	-43.0
Total State & Local Taxes After Refund Reserve	\$13,653,855	\$10,760,907	-\$2,892,948	-21.2

2/ Includes:

	March 2016	March 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:

	March 2016	March 2017
	\$38	\$29

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:

	March 2016	March 2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	7	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 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	\$47,055,283	\$47,565,944	\$510,661	1.1
User Taxes 2/	\$14,817,840	\$15,117,500	\$14,817,840	\$15,236,932	\$419,092	2.8
Sales and Use 3/	12,574,403	13,042,000	12,574,403	13,005,777	431,374	3.4
Motor Fuel	503,068	506,000	503,068	519,015	15,947	3.2
Cigarette/Tobacco Products 1/	1,250,685	1,227,000	1,250,685	1,235,190	-15,495	-1.2
Medical Marijuana	10,584	500	10,584	585	-9,999	-94.5
Alcoholic Beverage	254,587	258,000	254,587	257,717	3,130	1.2
Highway/Fuel Use 1/	158,563	84,000	158,563	138,695	-19,868	-12.5
Auto Rental	76,534	78,000	76,534	79,953	\$3,419	4.5
Business Taxes	\$6,913,034	\$6,808,000	\$6,913,034	\$6,027,812	-\$885,222	-12.8
Corporation Franchise	3,762,975	3,334,000	3,762,975	2,475,773	-1,287,202	-34.2
Corporation & Utilities 1/	852,072	827,000	852,072	802,433	-49,639	-5.8
Banks	-128,955	323,000	-128,955	337,607	466,562	361.8
Insurance (Article 33)	1,277,049	1,230,000	1,277,049	1,267,063	-9,986	-0.8
Direct Writings	26,042	---	26,042	21,251	-4,791	-18.4
Petroleum 1/, 4/	1,123,851	1,094,000	1,123,851	1,123,685	-166	0.0
Property Transfer Taxes 5/	\$2,683,861	\$2,252,000	\$2,683,861	\$2,217,321	-\$466,540	-17.4
Estate	1,520,711	1,114,000	1,520,711	1,090,549	-430,162	-28.3
Real Estate Transfer	1,163,060	1,138,000	1,163,060	1,126,369	-36,691	-3.2
Other Revenues	\$151,556	\$0	\$151,556	\$161,823	\$10,267	6.8
Pari-Mutuel	17,182	0	17,182	15,756	-1,426	-8.3
Hazardous Waste Assessments	1,794	0	1,794	1,366	-428	-23.9
Waste Tire Management and Recycling Fees	27,668	0	27,668	27,552	-116	-0.4
Returnable Container Deposits	102,685	0	102,685	112,862	10,177	9.9
Tax Return Preparer Registration Fees	802	0	802	1,373	571	71.2
Racing Admissions	554	0	554	536	-18	-3.2
Authorized Combative Sports Tax	871	0	871	2,378	1,507	173.0
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$65,066,495	\$71,621,574	\$71,209,832	-\$411,742	-0.6

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	2016-2017	Amount	Percent
Personal Income Tax						
Withholding	\$36,549,037	\$37,575,000	\$36,549,037	\$37,523,892	\$974,855	2.7
Estimated Tax	16,111,218	15,306,000	16,111,218	14,971,822	-1,139,396	-7.1
Final Payments	2,538,084	2,615,000	2,538,084	2,488,435	-49,649	-2.0
Delinquencies	1,310,084	1,358,000	1,310,084	1,433,834	123,750	9.4
Limited Liability Company Fees	91,694	- - -	91,694	99,892	8,198	8.9
Total Gross Collections	\$56,600,117	\$56,854,000	\$56,600,117	\$56,517,875	-\$82,242	-0.1
Refunds/Minor Offsets	8,870,353	8,367,000	8,870,353	8,162,029	-708,324	-8.0
State/City Offsets	674,481	848,000	674,481	789,902	115,421	17.1
Net Collections	\$47,055,283	\$49,464,000	\$47,055,283	\$47,565,944	\$510,661	1.1
Refund Reserve Transactions	0	0	0	0	0	NA
Net, after Refund Reserve	47,055,283	47,639,000	47,055,283	47,565,944	510,661	1.1
Other Component Detail	0	0	0	0	0	0.0
Cigarette/Tobacco Products	\$1,250,685	\$1,227,000	\$1,250,685	\$1,235,190	-\$15,495	-1.2
Cigarette	1,221,551	NA	1,221,551	1,152,056	-69,495	-5.7
Tobacco Products	22,119	NA	22,119	76,428	54,309	245.5
Retailer Licenses	7,003	NA	7,003	6,694	-309	-4.4
Vending Machine Stickers	12	NA	12	12	0	0.0
Highway/Fuel Use	\$158,563	\$84,000	\$158,563	\$138,695	-\$19,868	-12.5
Highway Use	127,795	NA	127,795	110,793	-17,002	-13.3
Truck Mileage	107,770	NA	107,770	108,543	773	0.7
Permits	20,025	NA	20,025	2,250	-17,775	-88.8
Fuel Use	30,768	NA	30,768	27,902	-2,866	-9.3
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	30,280	27,424	-2,856	-9.4
IFTA Decal Fees & Trip Permits	488	0	488	478	-10	-2.0
Corporation & Utilities 6/	\$852,072	\$827,000	\$852,072	\$802,433	-\$49,639	-5.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	55,097	80,301	25,204	45.7
Utilities (sections 186-A, A&E & PSC)	611,630	NA	611,630	534,413	-77,217	-12.6
Public Safety Communications Surcharge (\$186-F)	185,345	NA	185,345	187,719	2,374	1.3
Petroleum	\$1,123,851	\$1,094,000	\$1,123,851	\$1,123,685	-\$166	0.0
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	1,123,851	1,123,685	-166	0
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	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2015-2016	2016-2017	2015-2016	2016-2017	Amount	Percent
M.T.A. Corporate Surcharge	\$1,039,707	---	\$1,039,707	\$1,017,116	-\$22,591	-2.2
M.T.A. Auto Rental	46,331	---	46,331	48,404	2,073	4.5
M.C.T. Mobility	1,233,745	---	1,233,745	1,255,627	21,882	1.8
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	82,263	64,035	-18,228	-22.2
New York City Alcoholic Beverage	25,264	---	25,264	25,602	338	1.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,045,853	---	11,045,853	11,223,267	177,414	1.6
Sales & Use	15,886,914	---	15,886,914	16,039,830	152,916	1.0
Stock Transfer (to NYC; all rebatable)	13,355,186	---	13,355,186	13,801,774	446,588	3.3
Yonkers Personal Income	51,648	---	51,648	49,094	-2,554	-4.9
MCTMT Personal Income	\$95,285	---	\$95,285	\$149,404	\$54,119	56.8
Total-Local Taxes	\$42,862,196	---	\$42,862,196	\$43,674,153	\$811,957	1.9
Total State & Local Taxes and Fees	\$114,483,770	---	\$114,483,770	\$114,883,985	\$400,215	0.3

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
	\$140	\$252

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	\$63
Gift (repealed 1/1/2000)	81	340

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.