

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2016

(in thousands)

State Taxes	May 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,899,584	\$713,810	\$2,185,774	\$12,220,595	\$3,651,198	\$8,569,397
Total Gross Collections	\$2,899,584	---	2,899,584	12,220,595	---	12,220,595
Less: Refunds and Minor Offsets	---	697,051	697,051	---	3,459,480	3,459,480
Less: State/City Offsets	---	16,759	16,759	---	191,718	191,718
Net Collections	---	---	2,185,774	---	---	8,569,397
Refund Reserve Transactions	0	0	0	0	0	0
User Taxes 1/	\$1,129,436	\$13,797	\$1,115,639	\$2,303,321	\$25,156	\$2,278,165
Sales & Use 2/	959,445	10,446	948,999	1,960,805	19,951	1,940,854
Motor Fuel	39,592	2,398	37,194	79,769	3,479	76,290
Cigarette/Tobacco Products 3/	100,274	861	99,413	199,327	1,377	197,950
Medical Marijuana	28	0	28	47	0	47
Alcoholic Beverage	19,270	0	19,270	39,699	23	39,676
Highway/Fuel Use	10,800	92	10,708	23,487	216	23,271
Auto Rental	27	0	27	187	110	77
Business Taxes	\$170,379	\$9,352	\$161,028	\$518,411	\$109,223	\$409,188
Corporation Franchise	63,787	3,735	60,052	281,849	98,022	183,827
Corporation & Utilities 4/	1,533	542	991	14,269	1,263	13,006
Banks	2,733	155	2,578	11,826	1,375	10,451
Insurance (Article 33)	12,317	739	11,578	30,538	2,435	28,103
Direct Writings	7,916	5	7,911	8,384	14	8,370
Petroleum 5/	82,093	4,175	77,918	171,545	6,114	165,431
Property Transfer Taxes 6/	\$192,131	\$12,006	\$180,125	\$359,261	\$13,853	\$345,408
Estate	117,881	11,959	105,922	194,571	13,766	180,805
Real Estate Transfer	74,094	47	74,047	164,526	87	164,439
Other Revenues	\$1,657	\$120	\$1,537	\$5,234	\$141	\$5,093
Pari-Mutuel (w/o Uncashed Tickets)	1,436	0	1,436	2,135	0	2,135
Hazardous Waste Assessments	54	117	-63	310	117	193
Waste Tire Management and Recycling Fees	53	3	50	2,776	24	2,752
Returnable Container Deposits	98	0	98	-62	0	-62
Tax Return Preparer Registration Fees	2	0	2	12	0	12
Racing Admissions	5	0	5	6	0	6
Authorized Combative Sports Tax	9	0	9	57	0	57
Total - State Taxes and Fees 1/, 6/	\$4,393,187	\$749,084	\$3,644,103	\$15,406,822	\$3,799,571	\$11,381,890
Total - State Taxes After Refund Reserve 1/, 6/	4,393,187	749,084	3,644,103	15,406,822	3,799,571	\$11,607,251

Local Taxes	May 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$20,887	\$480	\$20,407	\$58,644	\$7,353	\$51,291
M.T.A. Auto Rental	\$22	\$0	\$22	\$32	\$67	-\$35
M.C.T. Mobility	\$97,528	\$3,590	\$93,938	\$189,769	\$5,241	\$184,528
MCTMT Personal Income - Net (Adjusted)	\$2,641	\$799	\$1,842	\$41,455	\$2,315	\$30,058
Total Gross Collections	1,175	---	1,175	30,058	---	20,976
Less: Refunds and Minor Offsets	---	799	799	---	2,315	2,315
Plus: State/City Offsets	1,466	---	1,466	11,397	---	11,397
M.C.T.D. Taxicab and Hail Vehicle Rides	\$647	\$40	\$607	\$16,323	\$56	\$16,267
New York City Alcoholic Beverage	\$2,078	\$0	\$2,078	\$4,117	\$0	\$4,117
New York City Motor Fuel	\$0	\$0	\$0	\$0	\$0	\$0
New York City Personal Income - Net (Adjusted)	\$602,130	\$86,824	\$515,306	\$2,498,479	\$415,138	\$2,083,341
Total Gross Collections	585,405	---	585,405	2,307,892	---	2,307,892
Less: Refunds and Minor Offsets	---	86,824	86,824	---	415,138	415,138
Plus: State/City Offsets	16,725	---	16,725	190,587	---	190,587
Sales & Use	\$1,183,277	\$14,070	\$1,169,207	\$2,415,311	\$25,228	\$2,390,083
Stock Transfer (to NYC; all eligible for rebate)	\$12	\$0	\$12	\$50	\$0	\$50
Yonkers Personal Income - Net (Adjusted)	\$3,840	\$693	\$3,147	\$13,408	\$3,623	\$9,785
Total Gross Collections	3,806	---	3,806	12,277	---	12,277
Less: Refunds and Minor Offsets	---	693	693	---	3,623	3,623
Plus: State/City Offsets	34	---	34	1,131	---	1,131
Total-Local Taxes	\$1,913,062	\$106,496	\$1,806,566	\$5,237,588	\$459,021	\$4,769,485
Total State & Local Taxes and Fees 1/	\$6,306,249	\$855,580	\$5,349,693	\$20,644,410	\$4,258,592	\$16,151,375

	May 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):

	May 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:

	May 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:

	May 2016	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
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 2016

(in thousands)

State Taxes	Net Collections		Difference	
	May 2015	May 2016	Amount	Percent
Personal Income Tax 1/	\$2,320,748	\$2,185,774	-\$134,974	-5.8
User Taxes 2/	\$1,102,374	\$1,115,639	\$13,265	1.2
Sales and Use 3/	931,160	948,999	17,839	1.9
Motor Fuel	41,584	37,194	-4,390	-10.6
Cigarette/Tobacco Products 1/	98,870	99,413	543	0.5
Medical Marijuana	0	28	28	NA
Alcoholic Beverage	20,321	19,270	-1,051	-5.2
Highway/Fuel Use 1/	10,314	10,708	394	3.8
Auto Rental	125	27	-98	-78.4
Business Taxes	\$56,218	\$161,028	\$104,810	186.4
Corporation Franchise	-32,264	60,052	92,316	286.1
Corporation & Utilities 1/	3,631	991	-2,640	-72.7
Banks	-13,355	2,578	15,933	119.3
Insurance (Article 33)	6,542	11,578	5,036	77.0
Direct Writings	1,961	7,911	5,950	303.4
Petroleum 1/, 4/	89,703	77,918	-11,785	-13.1
Property Transfer Taxes 5/	\$246,282	\$180,125	-\$66,157	-26.9
Estate	149,207	105,922	-43,285	-29.0
Real Estate Transfer	97,075	74,203	-22,872	-23.7
Other Revenues	\$1,739	\$1,537	-\$202	-11.6
Pari-Mutuel	1,523	1,436	-87	-5.7
Hazardous Waste Assessments	38	-63	-101	-265.8
Waste Tire Management and Recycling Fees	41	50	9	22.0
Returnable Container Deposits	5	98	93	1,860.0
Tax Return Preparer Registration Fees	2	2	0	0.0
Racing Admissions	5	5	0	0.0
Authorized Combative Sports Tax	125	9	-116	-92.8
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,727,361</b>	<b>\$3,543,127</b>	<b>-\$184,234</b>	<b>-4.9</b>
<b>Total - State Taxes After Refund Reserve 2/, 7/</b>	<b>\$3,727,361</b>	<b>\$3,644,103</b>	<b>-\$83,258</b>	<b>-2.2</b>

Personal Income Tax	Net Collections		Difference	
	May 2015	May 2016	Amount	Percent
Withholding	2,449,030	2,595,002	145,972	6.0
Estimated Tax	124,703	137,024	12,321	9.9
Final Payments	66,607	54,501	-12,106	-18.2
Delinquencies	106,770	112,589	5,819	5.5
Limited Liability Company Fees	403	468	65	16.1
Total Gross Collections	\$2,747,513	\$2,899,584	\$152,071	5.5
Refunds/Minor Offsets	400,725	697,051	296,326	73.9
State/City Offsets	26,040	16,759	-9,281	-35.6
Net Collections	\$2,320,748	\$2,185,774	-\$134,974	0.0
Refund Reserve Transactions	0	0	0	0.6
Net, after Refund Reserve	2,320,748	2,185,774	-134,974	-2.4
Other Component Detail	0	0	0	76.7
Cigarette/Tobacco Products	\$98,868	\$99,413	\$545	5.9
Cigarette	95,039	92,719	-2,320	-2.2
Tobacco Products	3,727	6,586	2,859	9.8
Retailer Licenses	102	108	6	12.4
Vending Machine Stickers	0	0	0	-35.8
Highway/Fuel Use	\$10,314	\$10,087	-\$227	-44.9
Highway Use	\$9,187	\$10,087	\$900	NA
Truck Mileage	8,687	9,766	1,079	-45.5
Permits	500	321	-179	18.2
Fuel Use	\$1,127	\$621	-\$506	-72.7
Article 21	0	0	0	-76.8
Article 21A IFTA	1,116	608	-508	-68.8
IFTA Decal Fees & Trip Permits	11	13	2	-84.6
Corporation & Utilities 6/	\$3,631	\$991	-\$2,640	-13.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	1,745	404	-1,341	NA
Utilities (sections 186-A, A&E & PSC)	1,873	585	-1,288	-13.1
Public Safety Communications Surcharge (§186-F)	13	2	-11	NA
Petroleum	\$89,703	\$77,918	-\$11,785	NA
Article 13-A (prior to 9/1/1990)	0	0	0	0.0
Article 13-A (after 9/1/1990)	89,703	77,918	-11,785	0.0
Article 9, Section 182-A	0	0	0	0.0
Lubricating Oils (repealed 9/1/1994)	0	0	0	0.0

Local Taxes	Net Collections		Difference	
	May 2015	May 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$3,754	\$20,407	\$16,653	443.6
M.T.A. Auto Rental	\$99	\$22	-\$77	-77.8
M.C.T. Mobility	\$88,648	\$93,938	\$5,290	6.0
MCTMT Personal Income	\$761	\$1,842	\$1,081	142.0
M.C.T.D. Taxicab and Hail Vehicle Rides	\$637	\$607	-\$30	-4.7
New York City Alcoholic Beverage	\$2,082	\$2,078	-\$4	-0.2
New York City Motor Fuel	\$0	\$0	\$0	NA
New York City Personal Income	\$535,834	\$515,306	-\$20,528	-3.8
Sales & Use	\$1,173,091	\$1,169,207	-\$3,884	-0.3
Stock Transfer (to NYC; all rebatable)	\$73	\$12	-\$61	-83.6
Yonkers Personal Income	\$3,026	\$3,147	\$121	4.0
<b>Total-Local Taxes</b>	<b>\$1,808,005</b>	<b>\$1,806,566</b>	<b>-\$1,439</b>	<b>-0.1</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,535,366</b>	<b>\$5,349,693</b>	<b>-\$185,673</b>	<b>-3.4</b>

2/ Includes:

	May 2015	May 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:

	May 2015	May 2016
	-\$14	\$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:

	May 2015	May 2016
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	16	0



## FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$49,464,000	\$9,039,136	\$8,569,397	-\$469,739	-5.2
Personal Income Tax After Refund Reserve 1/	\$47,055,283	\$49,463,963	\$9,039,136	\$8,569,397	-\$469,739	-5.2
User Taxes 2/	\$14,817,840	\$15,185,000	\$2,234,376	\$2,278,165	\$43,789	2.0
Sales and Use 3/	12,574,403	13,044,000	1,893,324	1,940,854	47,530	2.5
Motor Fuel	503,068	493,000	82,859	76,290	-6,569	-7.9
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	193,980	197,950	3,970	2.0
Medical Marijuana	10,584	258,000	0	47	47	NA
Alcoholic Beverage	254,587	84,000	40,203	39,676	-527	-1.3
Highway/Fuel Use 1/	158,563	80,000	23,724	23,271	-453	-1.9
Auto Rental	76,534	6,982,000	286	77	-209	-73.1
Business Taxes	\$6,913,034	\$3,688,000	\$351,607	\$409,188	\$57,581	16.4
Corporation Franchise	3,762,975	824,000	137,977	183,827	45,850	33.2
Corporation & Utilities 1/	852,072	173,000	7,451	13,006	5,555	74.6
Banks	-128,955	1,205,000	10,413	10,451	38	0.4
Insurance (Article 33)	1,277,049	0	12,616	28,103	15,487	122.8
Direct Writings	26,042	- - -	2,066	8,370	6,304	305.1
Petroleum 1/, 4/	1,123,851	2,162,000	181,084	165,431	-15,653	-8.6
Property Transfer Taxes 5/	\$2,683,861	\$1,024,000	\$481,431	\$345,408	-\$136,023	-28.3
Estate	1,520,711	1,138,000	298,069	180,805	-117,264	-39.3
Real Estate Transfer	1,163,060	0	183,341	164,439	-18,902	-10.3
Other Revenues	\$151,556	\$0	\$6,549	\$5,093	-\$1,456	-22.2
Pari-Mutuel	17,182	0	2,407	2,135	-272	-11.3
Hazardous Waste Assessments	1,794	0	470	193	-277	-58.9
Waste Tire Management and Recycling Fees	27,668	0	3,091	2,752	-339	-11.0
Returnable Container Deposits	102,685	0	452	-62	-514	-113.7
Tax Return Preparer Registration Fees	802	0	-5	12	17	340.0
Racing Admissions	554	0	6	6	0	0.0
Authorized Combative Sports Tax	871	0	128	57	-71	-55.5
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$0	\$12,113,099	\$11,607,251	-\$505,848	-4.2
Total - State Taxes After Refund Reserve 2/, 5/	\$71,621,574	\$73,793,000	\$12,113,099	\$11,607,251	-\$505,848	-4.2

1/ See page 2 for component detail.

	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	36,940,000	5,410,207	5,244,364	-165,843	-3.1
Estimated Tax	16,111,218	15,746,000	5,438,217	4,921,017	-517,200	-9.5
Final Payments	2,538,084	2,493,000	1,742,393	1,756,886	14,493	0.8
Delinquencies	1,310,084	1,358,000	258,367	294,209	35,842	13.9
Limited Liability Company Fees	91,694	- - -	3,751	4,119	368	10
Total Gross Collections	\$56,600,117	\$58,539,963	\$12,852,935	\$12,220,595	-\$632,340	-4.9
Refunds/Minor Offsets	8,870,353	8,388,000	3,642,928	3,459,480	-183,448	-5.0
State/City Offsets	\$674,481	\$688,000	\$170,871	\$191,718	\$20,847	12.2
Net Collections	\$47,055,283	\$49,464,000	\$9,039,136	\$8,569,397	-\$469,739	-5.2
Refund Reserve Transactions						
Net, after Refund Reserve						
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$193,979	\$197,950	\$3,971	2.0
Cigarette	1,221,551	NA	204,492	184,701	-19,791	-9.7
Tobacco Products	22,119	NA	-10,742	13,033	23,775	221.3
Retailer Licenses	7,003	NA	229	216	-13	-5.7
Vending Machine Stickers	\$12	NA	\$0	\$0	\$0	NA
Highway/Fuel Use	\$158,563	\$80,000	\$23,724	\$23,271	-\$453	-1.9
Highway Use	127,795	NA	19,916	20,397	481	2.4
Truck Mileage	107,770	NA	18,850	19,805	955	5.1
Permits	20,025	NA	1,066	592	-474	-44.5
Fuel Use	30,768	NA	3,808	2,874	-934	-24.5
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	3,781	2,854	-927	-24.5
IFTA Decal Fees & Trip Permits	488	NA	27	20	-7	-25.9
Corporation & Utilities 6/	\$852,072	\$173,000	\$7,451	\$13,006	\$5,555	74.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	-1,178	3,747	4,925	418.1
Utilities (sections 186-A, A&E & PSC)	611,630	NA	8,609	9,254	645	7.5
Public Safety Communications Surcharge (\$186-F)	185,345	NA	20	5	-15	-75.0
Petroleum	\$1,123,851	\$2,162,000	\$181,084	\$165,431	-\$15,653	-8.6
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	181,084	165,431	-15,653	-8.6
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

	Net Collections	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
Local Taxes	2015-2016	2016-2017	2015-2016	2016-2017	Amount	Percent
M.T.A. Corporate Surcharge	\$1,039,707	---	\$22,985	\$51,291	\$28,306	123.1
M.T.A. Auto Rental	\$46,331	---	\$226	-\$35	-\$261	-115.5
M.C.T. Mobility	\$1,233,745	---	\$213,439	\$184,528	-\$28,911	-13.5
M.C.T.D. Taxicab and Hail Vehicle Rides	\$82,263	---	\$19,819	\$16,267	-\$3,552	-17.9
New York City Alcoholic Beverage	\$25,264	---	\$3,945	\$4,117	\$172	4.4
New York City Motor Fuel	\$0	---	\$0	\$0	\$0	NA
New York City Personal Income	\$11,045,853	---	\$2,219,716	\$2,083,341	-\$136,375	-6.1
Sales & Use	\$15,886,914	---	\$2,376,750	\$2,390,083	\$13,333	0.6
Stock Transfer (to NYC; all rebatable)	\$13,355,186	---	\$123	\$50	-\$73	-59.3
Yonkers Personal Income	\$51,648	---	\$10,620	\$9,785	-\$835	-7.9
MCTMT Personal Income	\$95,285	---	\$10,441	\$30,058	\$19,617	187.9
Total State & Local Taxes and Fees	\$42,862,196	---	\$4,878,064	\$4,769,485	-\$108,579	-2.2
Total State & Local Taxes After Refund Reserve	\$114,483,770	---	\$16,991,163	\$16,376,736	-\$614,427	-3.6

	2015-2016	2016-2017
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
	0	0

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

	2015-2016	2016-2017
	-\$14	\$0

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax,

5/ Includes:

	2015-2016	2016-2017
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	19	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 included in Insurance (Article 33); Hotel/Motel Occupancy