



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 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,977,725	\$273,353	\$4,704,372	\$28,056,904	\$4,557,617	\$23,499,287
Total Gross Collections	4,977,725	---	4,977,725	28,056,904	---	28,056,904
Less: Refunds and Minor Offsets	---	211,346	211,346	---	4,256,812	4,256,812
Less: State/City Offsets	---	62,007	62,007	---	300,805	300,805
Net Collections	---	---	4,704,372	---	---	23,499,287
User Taxes 1/	\$1,556,313	\$14,821	\$1,541,492	\$7,834,150	\$80,626	\$7,753,524
Sales & Use 2/	1,338,879	13,327	1,325,552	6,658,283	68,404	6,589,879
Motor Fuel	45,272	465	44,807	269,117	7,191	261,926
Cigarette/Tobacco Products 3/	112,660	868	111,792	659,162	4,137	655,025
Medical Marijuana	48	0	48	205	0	205
Alcoholic Beverage	24,382	-1	24,383	132,115	22	132,093
Highway/Fuel Use	11,848	162	11,686	72,814	713	72,101
Auto Rental	23,224	0	23,224	42,454	159	42,295
Business Taxes	\$1,239,134	\$4,905	\$1,234,229	\$3,397,766	\$406,300	\$2,991,466
Corporation Franchise	697,660	2,800	694,860	1,832,094	377,222	1,454,872
Corporation & Utilities 4/	166,297	990	165,307	336,938	3,886	333,052
Banks	-3,208	63	-3,271	18,558	2,862	15,696
Insurance (Article 33)	278,405	34	278,371	612,733	7,582	605,151
Direct Writings	86	2	84	13,101	26	13,075
Petroleum 5/	99,894	1,016	98,878	584,342	14,722	569,620
Property Transfer Taxes 6/	\$193,260	\$6,803	\$186,457	\$1,169,741	\$46,621	\$1,123,120
Estate	92,516	6,799	85,717	584,891	46,433	538,458
Real Estate Transfer	100,738	4	100,734	584,671	188	584,483
Other Revenues	\$45,106	\$4	\$45,102	\$94,531	\$164	\$94,367
Pari-Mutuel (w/o Uncashed Tickets)	2,226	0	2,226	9,657	0	9,657
Hazardous Waste Assessments	56	1	55	723	127	596
Waste Tire Management and Recycling Fees	6,078	2	6,076	15,506	34	15,472
Returnable Container Deposits	36,470	1	36,469	67,789	2	67,787
Tax Return Preparer Registration Fees	-44	0	-44	-24	0	-24
Racing Admissions	316	0	316	516	0	516
Authorized Combative Sports Tax	4	0	4	364	1	363
Total - State Taxes and Fees 1/, 6/	\$8,011,538	\$299,886	\$7,712,283	\$40,553,092	\$5,091,328	\$33,925,170
Total - State Taxes After Refund Reserve 1/, 6/	\$8,011,538	\$299,886	\$7,711,652	\$40,553,092	\$5,091,328	\$35,461,764

Local Taxes	September 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$193,610	\$453	\$193,157	\$487,209	\$24,194	\$463,015
M.T.A. Auto Rental	\$5,380	-\$11	\$5,391	\$27,686	\$93	\$27,593
M.C.T. Mobility	\$77,632	\$671	\$76,961	\$553,201	\$12,541	\$540,660
MCTMT Personal Income - Net (Adjusted)	\$29,255	\$584	\$28,671	\$97,663	\$4,017	\$79,044
Total Gross Collections	26,368	---	26,368	79,044	---	64,442
Less: Refunds and Minor Offsets	---	584	584	---	4,017	4,017
Plus: State/City Offsets	2,887	---	2,887	18,619	---	18,619
M.C.T.D. Taxicab and Hail Vehicle Rides	\$603	\$7	\$596	\$33,808	\$131	\$33,677
New York City Alcoholic Beverage	\$2,387	\$0	\$2,387	\$13,188	\$0	\$13,188
New York City Motor Fuel	\$0	\$0	\$0	\$0	\$0	\$0
New York City Personal Income - Net (Adjusted)	\$606,916	-\$426,583	\$1,033,499	\$4,952,489	-\$371,924	\$5,324,413
Total Gross Collections	544,847	---	544,847	4,652,502	---	4,652,502
Less: Refunds and Minor Offsets	---	-426,583	-426,583	---	-371,924	-371,924
Plus: State/City Offsets	62,069	---	62,069	299,987	---	299,987
Sales & Use	\$1,649,295	\$14,777	\$1,634,518	\$8,109,727	\$81,983	\$8,027,744
Stock Transfer (to NYC; all eligible for rebate)	\$3,350,048	\$0	\$3,350,048	\$8,548,103	\$0	\$8,548,103
Yonkers Personal Income - Net (Adjusted)	\$3,871	\$143	\$3,728	\$28,903	\$4,200	\$24,703
Total Gross Collections	3,933	---	3,933	28,085	---	28,085
Less: Refunds and Minor Offsets	---	143	143	---	4,200	4,200
Plus: State/City Offsets	-62	---	-62	818	---	818
Total-Local Taxes	\$5,918,997	-\$409,959	\$6,328,956	\$22,851,977	-\$244,765	\$23,082,140
Total State & Local Taxes and Fees 1/	\$13,930,535	-\$110,073	\$13,501,239	\$63,405,069	\$4,846,563	\$57,007,310

	September 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):

	September 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:

	September 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:

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

MONTHLY COMPARISON OF NET COLLECTIONS

September 2016

(in thousands)

State Taxes	Net Collections		Difference	
	September 2015	September 2016	Amount	Percent
Personal Income Tax 1/	\$5,122,868	\$4,704,372	-\$418,496	-8.2
User Taxes 2/	\$1,520,461	\$1,541,492	\$21,031	1.4
Sales and Use 3/	1,300,094	1,325,552	25,458	2.0
Motor Fuel	38,150	44,807	6,657	17.4
Cigarette/Tobacco Products 1/	121,466	111,792	-9,674	-8.0
Medical Marijuana	0	48	48	NA
Alcoholic Beverage	21,330	24,383	3,053	14.3
Highway/Fuel Use 1/	14,919	11,686	-3,233	-21.7
Auto Rental	24,502	23,224	-1,278	-5.2
Business Taxes	\$1,246,765	\$1,234,229	-\$12,536	-1.0
Corporation Franchise	735,779	694,860	-40,919	-5.6
Corporation & Utilities 1/	175,857	165,307	-10,550	-6.0
Banks	-349	-3,271	-2,922	-837.2
Insurance (Article 33)	239,463	278,371	38,908	16.2
Direct Writings	827	84	-743	-89.8
Petroleum 1/, 4/	95,188	98,878	3,690	3.9
Property Transfer Taxes 5/	\$248,090	\$186,457	-\$61,633	-24.8
Estate	135,227	85,717	-49,510	-36.6
Real Estate Transfer	112,837	100,734	-12,103	-10.7
Other Revenues	\$37,747	\$45,102	\$7,355	19.5
Pari-Mutuel	2,241	2,226	-15	-0.7
Hazardous Waste Assessments	9	55	46	511.1
Waste Tire Management and Recycling Fees	5,486	6,076	590	10.8
Returnable Container Deposits	29,586	36,469	6,883	23.3
Tax Return Preparer Registration Fees	7	-44	-51	-728.6
Racing Admissions	337	316	-21	-6.2
Authorized Combative Sports Tax	81	4	-77	-95.1
Total - State Taxes and Fees 2/, 5/	\$8,175,931	\$7,172,283	-\$1,003,648	-12.3
Total - State Taxes After Refund Reserve 2/, 7/	\$8,175,931	\$7,711,652	-\$464,279	-5.7

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2015	September 2016	Amount	Percent
Withholding	2,679,211	2,465,962	-213,249	-8.0
Estimated Tax	2,485,334	2,355,588	-129,746	-5.2
Final Payments	54,745	49,637	-5,108	-9.3
Delinquencies	79,007	105,669	26,662	33.7
Limited Liability Company Fees	874	4,977,725	4,976,851	569,433.8
Total Gross Collections	\$5,299,171	\$4,977,725	-\$321,446	-6.1
Refunds/Minor Offsets	143,433	211,346	67,913	47.3
State/City Offsets	32,870	62,007	29,137	88.6
Net Collections	\$5,122,868	\$4,704,372	-\$418,496	0.0
Refund Reserve Transactions	0	0	0	-8.0
Net, after Refund Reserve	5,122,868	4,704,372	-418,496	-11.2
Other Component Detail	0	0	0	57.6
Cigarette/Tobacco Products	\$121,466	\$111,791	-\$9,675	-9.1
Cigarette	112,004	99,456	-12,548	-48.2
Tobacco Products	5,595	8,817	3,222	-26.7
Retailer Licenses	3,866	3,515	-351	-19.2
Vending Machine Stickers	1	3	2	-70.5
Highway/Fuel Use	\$14,919	\$7,732	-\$7,187	-9.4
Highway Use	\$10,553	\$7,732	-\$2,821	NA
Truck Mileage	8,996	7,272	-1,724	-9.4
Permits	1,557	460	-1,097	-11.1
Fuel Use	\$4,366	\$3,954	-\$412	-6.0
Article 21	0	0	0	23.4
Article 21A IFTA	4,357	3,946	-411	-10.1
IFTA Decal Fees & Trip Permits	9	8	-1	1.1
Corporation & Utilities 6/	\$175,857	\$165,307	-\$10,550	3.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	6,109	7,540	1,431	NA
Utilities (sections 186-A, A&E & PSC)	123,374	110,860	-12,514	3.9
Public Safety Communications Surcharge (§186-F)	46,374	46,907	533	NA
Petroleum	\$95,188	\$98,878	\$3,690	NA
Article 13-A (prior to 9/1/1990)	0	0	0	0.0
Article 13-A (after 9/1/1990)	95,188	98,878	3,690	0.0
Article 9, Section 182-A	0	0	0	0.0
Lubricating Oils (repealed 9/1/1994)	0	0	0	0.0

(in thousands)

Local Taxes	Net Collections		Difference	
	September 2015	September 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$149,621	\$193,157	\$43,536	29.1
M.T.A. Auto Rental	\$14,738	\$5,391	-\$9,347	-63.4
M.C.T. Mobility	\$84,045	\$76,961	-\$7,084	-8.4
MCTMT Personal Income	\$17,353	\$28,671	\$11,318	65.2
M.C.T.D. Taxicab and Hail Vehicle Rides	\$83	\$596	\$513	618.1
New York City Alcoholic Beverage	\$2,120	\$2,387	\$267	12.6
New York City Motor Fuel	\$0	\$0	\$0	NA
New York City Personal Income	\$1,091,960	\$1,033,499	-\$58,461	-5.4
Sales & Use	\$1,563,858	\$1,634,518	\$70,660	4.5
Stock Transfer (to NYC; all rebatable)	\$1,593,213	\$3,350,048	\$1,756,835	110.3
Yonkers Personal Income	\$4,245	\$3,728	-\$517	-12.2
Total-Local Taxes	\$4,521,236	\$6,328,956	\$1,807,720	40.0
Total State & Local Taxes and Fees	\$12,697,167	\$13,501,239	\$804,072	6.3

2/ Includes:

	September 2015	September 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:

	September 2015	September 2016
	\$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 2015	September 2016
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	25	0

September 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	\$24,233,580	\$23,499,287	-\$734,293	-3.0
Personal Income Tax After Refund Reserve 1/	\$47,055,283	\$49,463,963	\$24,233,580	\$23,499,287	-\$734,293	-3.0
User Taxes 2/	\$14,817,840	\$15,185,000	\$7,618,417	\$7,753,524	\$135,107	1.8
Sales and Use 3/	12,574,403	13,044,000	6,455,662	6,589,879	134,217	2.1
Motor Fuel	503,068	493,000	251,294	261,926	10,632	4.2
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	663,175	655,025	-8,150	-1.2
Medical Marijuana	10,584	258,000	0	205	205	NA
Alcoholic Beverage	254,587	84,000	130,081	132,093	2,012	1.5
Highway/Fuel Use 1/	158,563	80,000	75,523	72,101	-3,422	-4.5
Auto Rental	76,534	6,982,000	42,682	42,295	-387	-0.9
Business Taxes	\$6,913,034	\$3,688,000	\$3,394,094	\$2,991,466	-\$402,628	-11.9
Corporation Franchise	3,762,975	824,000	1,837,839	1,454,872	-382,967	-20.8
Corporation & Utilities 1/	852,072	173,000	348,768	333,052	-15,716	-4.5
Banks	-128,955	1,205,000	65,839	15,696	-50,143	-76.2
Insurance (Article 33)	1,277,049	0	557,573	605,151	47,578	8.5
Direct Writings	26,042	- - -	15,046	13,075	-1,971	-13.1
Petroleum 1/, 4/	1,123,851	2,162,000	569,029	569,620	591	0.1
Property Transfer Taxes 5/	\$2,683,861	\$1,024,000	\$1,502,796	\$1,123,120	-\$379,676	-25.3
Estate	1,520,711	1,138,000	920,134	538,458	-381,676	-41.5
Real Estate Transfer	1,163,060	0	582,612	584,483	1,871	0.3
Other Revenues	\$151,556	\$0	\$87,186	\$94,367	\$7,181	8.2
Pari-Mutuel	17,182	0	10,310	9,657	-653	-6.3
Hazardous Waste Assessments	1,794	0	976	596	-380	-38.9
Waste Tire Management and Recycling Fees	27,668	0	15,225	15,472	247	1.6
Returnable Container Deposits	102,685	0	59,874	67,787	7,913	13.2
Tax Return Preparer Registration Fees	802	0	-181	-24	157	86.7
Racing Admissions	554	0	533	516	-17	-3.2
Authorized Combative Sports Tax	871	0	449	363	-86	-19.2
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$0	\$36,836,073	\$35,461,764	-\$1,374,309	-3.7
Total - State Taxes After Refund Reserve 2/, 5/	\$71,621,574	\$73,793,000	\$36,836,073	\$35,461,764	-\$1,374,309	-3.7

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	36,940,000	15,890,955	16,030,297	139,342	0.9
Estimated Tax	16,111,218	15,746,000	10,384,992	9,419,257	-965,735	-9.3
Final Payments	2,538,084	2,493,000	1,895,434	1,887,723	-7,711	-0.4
Delinquencies	1,310,084	1,358,000	623,590	713,834	90,244	14.5
Limited Liability Company Fees	91,694	- - -	5,517	10,868,519	10,863,002	196,901
Total Gross Collections	\$56,600,117	\$58,539,963	\$28,800,488	\$28,056,904	-\$743,584	-2.6
Refunds/Minor Offsets	8,870,353	8,388,000	4,317,680	4,256,812	-60,868	-1.4
State/City Offsets	\$674,481	\$688,000	\$249,228	\$300,805	\$51,577	20.7
Net Collections	\$47,055,283	\$49,464,000	\$24,233,580	\$23,499,287	-\$734,293	-3.0
Refund Reserve Transactions						
Net, after Refund Reserve						
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$663,175	\$655,025	-\$8,150	-1.2
Cigarette	1,221,551	NA	647,707	609,398	-38,309	-5.9
Tobacco Products	22,119	NA	11,086	41,614	30,528	275.4
Retailer Licenses	7,003	NA	4,380	4,010	-370	-8.4
Vending Machine Stickers	\$12	NA	\$2	\$3	\$1	50.0
Highway/Fuel Use	\$158,563	\$80,000	\$75,523	\$72,101	-\$3,422	-4.5
Highway Use	127,795	NA	60,184	57,622	-2,562	-4.3
Truck Mileage	107,770	NA	55,971	56,103	132	0.2
Permits	20,025	NA	4,213	1,519	-2,694	-63.9
Fuel Use	30,768	NA	15,339	14,479	-860	-5.6
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	15,268	14,422	-846	-5.5
IFTA Decal Fees & Trip Permits	488	NA	71	57	-14	-19.7
Corporation & Utilities 6/	\$852,072	\$173,000	\$348,768	\$333,052	-\$15,716	-4.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	6,515	18,379	11,864	182.1
Utilities (sections 186-A, A&E & PSC)	611,630	NA	249,144	220,617	-28,527	-11.5
Public Safety Communications Surcharge (\$186-F)	185,345	NA	93,109	94,056	947	1.0
Petroleum	\$1,123,851	\$2,162,000	\$569,029	\$569,620	\$591	0.1
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	569,029	569,620	591	0.1
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)

	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	---	\$425,313	\$463,015	\$37,702	8.9
M.T.A. Auto Rental	\$46,331	---	\$25,686	\$27,593	\$1,907	7.4
M.C.T. Mobility	\$1,233,745	---	\$559,614	\$540,660	-\$18,954	-3.4
M.C.T.D. Taxicab and Hail Vehicle Rides	\$82,263	---	\$38,654	\$33,677	-\$4,977	-12.9
New York City Alcoholic Beverage	\$25,264	---	\$12,766	\$13,188	\$422	3.3
New York City Motor Fuel	\$0	---	\$0	\$0	\$0	NA
New York City Personal Income	\$11,045,853	---	\$5,491,334	\$5,324,413	-\$166,921	-3.0
Sales & Use	\$15,886,914	---	\$7,918,275	\$8,027,744	\$109,469	1.4
Stock Transfer (to NYC; all rebatable)	\$13,355,186	---	\$4,453,372	\$8,548,103	\$4,094,731	91.9
Yonkers Personal Income	\$51,648	---	\$26,020	\$24,703	-\$1,317	-5.1
MCTMT Personal Income	\$95,285	---	\$47,920	\$79,044	\$31,124	64.9
Total State & Local Taxes and Fees	\$42,862,196	---	\$18,998,954	\$23,082,140	\$4,083,186	21.5
Total State & Local Taxes After Refund Reserve	\$114,483,770	---	\$55,835,027	\$58,543,904	\$2,708,877	4.9

	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
	\$55	\$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)	\$3	\$0
Gift (repealed 1/1/2000)	47	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