



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2018

(in thousands)

State Taxes	February 2018			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,425,380	\$1,178,009	\$3,247,371	\$57,499,144	\$8,990,457	\$48,508,687
Total Gross Collections	\$4,425,380	---	4,425,380	57,499,144	---	57,499,144
Less: Refunds and Minor Offsets	---	1,133,158	1,133,158	---	8,230,878	8,230,878
Less: State/City Offsets	---	44,851	44,851	---	759,579	759,579
Net Collections	---	---	3,247,371	---	---	48,508,687
User Taxes 1/	\$1,106,153	\$27,466	\$1,078,687	\$14,599,625	\$230,615	\$14,369,010
Sales & Use 2/	960,834	20,018	940,816	12,583,522	170,682	12,412,840
Motor Fuel	49,871	6,921	42,950	503,758	25,486	478,272
Cigarette/Tobacco Products 3/	70,068	388	69,680	1,104,312	15,199	1,089,113
Medical Marijuana	154	0	154	1,633	0	1,633
Alcoholic Beverage	15,559	0	15,559	241,902	86	241,816
Highway/Fuel Use	9,604	136	9,468	130,359	45,329	85,030
Auto Rental	63	3	60	34,139	-26,167	60,306
Business Taxes	\$196,620	\$178,454	\$18,166	\$5,978,367	\$1,350,286	\$4,628,081
Corporation Franchise	56,298	163,237	-106,939	2,917,172	1,240,288	1,676,884
Corporation & Utilities 4/	5,642	1,249	4,393	571,235	11,993	559,242
Banks	11,322	7	11,315	397,547	20,044	377,503
Insurance (Article 33)	14,275	3,038	11,237	1,012,466	32,424	980,042
Direct Writings	1,344	1	1,343	20,005	-187	20,192
Petroleum 5/	107,739	10,922	96,817	1,059,942	45,724	1,014,218
Property Transfer Taxes 6/	\$180,113	\$5,863	\$174,250	\$2,359,447	\$89,045	\$2,270,402
Estate	83,867	3,518	80,349	1,302,544	85,989	1,216,555
Real Estate Transfer	96,245	2,345	93,900	1,056,804	3,053	1,053,751
Other Revenues	\$1,227	\$3	\$1,224	\$136,408	\$113	\$136,295
Pari-Mutuel (w/o Uncashed Tickets)	892	0	892	14,362	0	14,362
Hazardous Waste Assessments	23	0	23	1,476	31	1,445
Waste Tire Management and Recycling Fees	71	1	70	23,877	176	23,701
Returnable Container Deposits	72	1	71	92,718	-97	92,815
Tax Return Preparer Registration Fees	79	0	79	1,481	0	1,481
Racing Admissions	2	0	2	508	0	508
Authorized Combative Sports Tax	88	1	87	1,986	3	1,983
Total - State Taxes and Fees 1/, 6/	\$5,909,493	\$1,389,795	\$4,519,698	\$80,572,991	\$10,660,516	\$66,961,278

(in thousands)

Local Taxes	February 2018			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$11,046	\$12,838	-\$1,792	\$944,956	\$79,823	\$865,133
M.T.A. Auto Rental	18	2	16	36,072	-10	36,082
M.C.T. Mobility	152,530	3,321	149,209	1,232,836	28,467	1,204,369
MCTMT Personal Income - Net (Adjusted)	639	736	-97	164,445	21,752	131,028
Total Gross Collections	506	---	506	131,028	---	119,363
Less: Refunds and Minor Offsets	---	736	736	---	21,752	21,752
Plus: State/City Offsets	133	---	133	33,417	---	33,417
M.C.T.D. Taxicab and Hail Vehicle Rides	908	7	901	55,594	79	55,515
New York City Alcoholic Beverage	1,884	0	1,884	23,391	1	23,390
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	971,632	76,806	894,826	10,172,268	-2,115,787	12,288,055
Total Gross Collections	927,043	---	927,043	9,412,355	---	9,412,355
Less: Refunds and Minor Offsets	---	76,806	76,806	---	-2,115,787	-2,115,787
Plus: State/City Offsets	44,589	---	44,589	759,913	---	759,913
Sales & Use	1,194,519	24,630	1,169,889	15,383,122	191,624	15,191,498
Stock Transfer (to NYC; all eligible for rebate)	129	0	129	4,689,402	0	4,689,402
Yonkers Personal Income - Net (Adjusted)	4,425	747	3,678	53,955	6,203	47,752
Total Gross Collections	4,163	---	4,163	54,289	---	54,289
Less: Refunds and Minor Offsets	---	747	747	---	6,203	6,203
Plus: State/City Offsets	262	---	262	-334	---	-334
Article 9, Section 186g Local Surcharge	\$4	\$0	\$4	\$4	\$0	\$4
Total-Local Taxes	\$2,337,734	\$119,087	\$2,218,647	\$32,756,045	-\$1,787,848	\$34,532,228
Total State & Local Taxes and Fees 1/	\$8,247,227	\$1,508,882	\$6,738,345	\$113,329,036	\$8,872,668	\$101,493,506

1/ Includes:

	February 2018	Fiscal Year 2017-2018
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 2018	Fiscal Year 2017-2018
	\$10	\$150

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

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

	February 2018	Fiscal Year 2017-2018
	\$484	\$142,662

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 2018	Fiscal Year 2017-2018
Real Property Gains (repealed 6/15/1996)	\$0	-\$7
Gift (repealed 1/1/2000)	1	103

MONTHLY COMPARISON OF NET COLLECTIONS

February 2018

(in thousands)

State Taxes	Net Collections		Difference	
	February 2017	February 2018	Amount	Percent
Personal Income Tax 1/	\$3,493,537	\$3,247,371	-\$246,166	-7.0
User Taxes 2/	\$1,025,142	\$1,078,687	\$53,545	5.2
Sales and Use 3/	875,113	940,816	65,703	7.5
Motor Fuel	41,787	42,950	1,163	2.8
Cigarette/Tobacco Products 1/	80,537	69,680	-10,857	-13.5
Medical Marijuana	69	154	85	123.2
Alcoholic Beverage	12,300	15,559	3,259	26.5
Highway/Fuel Use 1/	10,795	9,468	-1,327	-12.3
Auto Rental	4,541	60	-4,481	-98.7
Business Taxes	-\$227,443	\$18,166	\$245,609	108.0
Corporation Franchise	-317,742	-106,939	210,803	66.3
Corporation & Utilities 1/	-14,314	4,393	18,707	130.7
Banks	25,107	11,315	-13,792	-54.9
Insurance (Article 33)	-12,033	11,237	23,270	193.4
Direct Writings	460	1,343	883	192.0
Petroleum 1/, 4/	91,079	96,817	5,738	6.3
Property Transfer Taxes 5/	\$150,102	\$174,250	\$24,148	16.1
Estate	57,312	80,349	23,037	40.2
Real Estate Transfer	92,788	93,900	1,112	1.2
Other Revenues	\$1,602	\$1,224	-\$378	-23.6
Pari-Mutuel	898	892	-6	-0.7
Hazardous Waste Assessments	64	23	-41	-64.1
Waste Tire Management and Recycling Fees	32	70	38	118.8
Returnable Container Deposits	264	71	-193	-73.1
Tax Return Preparer Registration Fees	12	79	67	558.3
Racing Admissions	4	2	-2	-50.0
Authorized Combative Sports Tax	328	87	-241	-73.5
Total - State Taxes and Fees 2/, 5/	\$4,442,940	\$4,519,698	\$76,758	1.7

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	February 2017	February 2018	Amount	Percent
Personal Income Tax				
Withholding	\$4,223,413	\$4,181,297	-\$42,116	-1.0
Estimated Tax	88,260	68,206	-20,054	-22.7
Final Payments	30,698	40,190	9,492	30.9
Delinquencies	161,989	120,532	-41,457	-25.6
Limited Liability Company Fees	15,633	15,155	-478	-3.1
Total Gross Collections	\$4,519,993	\$4,425,380	-\$94,613	-2.1
Refunds/Minor Offsets	998,990	1,133,158	134,168	13.4
State/City Offsets	27,466	44,851	17,385	63.3
Net Collections	\$3,493,537	\$3,247,371	-\$246,166	-7.0
Cigarette/Tobacco Products	\$80,537	\$69,680	-\$10,857	-13.5
Cigarette	74,996	63,508	-11,488	-15.3
Tobacco Products	5,324	5,851	527	9.9
Retailer Licenses	217	321	104	47.9
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$10,795	\$8,524	-\$2,271	-21.0
Highway Use	9,975	8,524	-1,451	-14.5
Truck Mileage	9,868	8,387	-1,481	-15.0
Permits	107	137	30	28.0
Fuel Use	820	944	124	15.1
Article 21	0	0	0	NA
Article 21A IFTA	785	902	117	14.9
IFTA Decal Fees & Trip Permits	35	42	7	20.0
Corporation & Utilities 6/	-\$14,314	\$4,393	\$18,707	130.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-17,057	3,809	20,866	122.3
Utilities (sections 186-A, A&E & PSC)	2,737	100	-2,637	-96.3
Public Safety Communications Surcharge (§186-F)	6	484	478	7,966.7
Petroleum	\$91,079	\$96,817	\$5,738	6.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,079	96,817	5,738	6.3
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 2017	February 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$1,661	-\$1,792	-\$3,453	-207.9
M.T.A. Auto Rental	2,762	16	-2,746	-99.4
M.C.T. Mobility	144,504	149,209	4,705	3.3
MCTMT Personal Income	1,173	-97	-1,270	-108.3
M.C.T.D. Taxicab and Hail Vehicle Rides	357	901	544	152.4
New York City Alcoholic Beverage	1,292	1,884	592	45.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	898,988	894,826	-4,162	-0.5
Sales & Use	1,079,653	1,169,889	90,236	8.4
Stock Transfer (to NYC; all rebatable)	25	129	104	416.0
Yonkers Personal Income	26	3,678	3,652	14,046.2
Article 9, Section 186g Local Surcharge	\$0	\$4	\$4	NA
Total-Local Taxes	\$2,130,441	\$2,218,647	\$88,206	4.1
Total State & Local Taxes and Fees	\$6,573,381	\$6,738,345	\$164,964	2.5

2/ Includes:

	February 2017	February 2018
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 2017	February 2018
	\$9	\$10

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 2017	February 2018
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	\$2	\$1



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

February 2018

(in thousands)

State Taxes	Net Collections 2016-2017	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Personal Income Tax 1/	\$47,565,944	\$49,464,000	\$43,966,452	\$48,508,687	\$4,542,235	10.3
User Taxes 2/	\$15,236,932	\$15,185,000	\$13,894,677	\$14,369,010	\$474,333	3.4
Sales and Use 3/	13,005,777	13,044,000	11,818,791	12,412,840	594,049	5.0
Motor Fuel	519,015	493,000	479,984	478,272	-1,712	-0.4
Cigarette/Tobacco Products 1/	1,235,190	1,226,000	1,151,248	1,089,113	-62,135	-5.4
Medical Marijuana	585	258,000	511	1,633	1,122	219.6
Alcoholic Beverage	257,717	84,000	239,719	241,816	2,097	0.9
Highway/Fuel Use 1/	138,695	80,000	129,893	85,030	-44,863	-34.5
Auto Rental	79,953	6,982,000	74,531	60,306	-\$14,225	-19.1
Business Taxes	\$6,157,328	\$3,688,000	\$4,682,372	\$4,628,081	-\$54,291	-1.2
Corporation Franchise	2,475,773	824,000	1,753,822	1,676,884	-76,938	-4.4
Corporation & Utilities 1/	802,433	173,000	546,135	559,242	13,107	2.4
Banks	337,607	1,205,000	337,970	377,503	39,533	11.7
Insurance (Article 33)	1,267,063	0	850,420	980,042	129,622	15.2
Direct Writings	21,251	- - -	20,934	20,192	-742	-3.5
Petroleum 1/, 4/	1,123,685	2,162,000	1,043,575	1,014,218	-29,357	-2.8
Property Transfer Taxes 5/	\$2,217,321	\$1,024,000	\$2,058,980	\$2,270,402	\$211,422	10.3
Estate	1,090,549	1,138,000	1,006,245	1,216,555	210,310	20.9
Real Estate Transfer	1,126,369	0	1,052,333	1,053,751	1,418	0.1
Other Revenues	\$161,823	\$0	\$133,271	\$136,295	\$3,024	2.3
Pari-Mutuel	15,756	0	14,543	14,362	-181	-1.2
Hazardous Waste Assessments	1,366	0	1,318	1,445	127	9.6
Waste Tire Management and Recycling Fees	27,552	0	23,750	23,701	-49	-0.2
Returnable Container Deposits	112,862	0	89,459	92,815	3,356	3.8
Tax Return Preparer Registration Fees	1,373	0	1,389	1,481	92	6.6
Racing Admissions	536	0	535	508	-27	-5.0
Authorized Combative Sports Tax	2,378	0	2,277	1,983	-294	-12.9
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$0	\$64,735,752	\$69,912,475	\$5,176,723	8.0

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Personal Income Tax						
Withholding	\$37,523,892	\$36,940,000	\$33,315,538	\$36,174,298	\$2,858,760	8.6
Estimated Tax	14,971,822	15,746,000	14,878,308	17,688,404	2,810,096	18.9
Final Payments	2,488,435	2,493,000	2,354,167	2,208,301	-145,866	-6.2
Delinquencies	1,433,834	1,358,000	1,330,682	1,406,300	75,618	5.7
Limited Liability Company Fees	99,892	- - -	24,129	21,841	-2,288	-9.5
Total Gross Collections	\$56,517,875	\$58,539,963	\$51,902,824	\$57,499,144	\$5,596,320	10.8
Refunds/Minor Offsets	8,162,029	8,388,000	7,198,144	8,230,878	1,032,734	14.3
State/City Offsets	789,902	688,000	738,228	759,579	21,351	2.9
Net Collections	\$47,565,944	\$49,464,000	\$43,966,452	\$48,508,687	\$4,542,235	10.3
Cigarette/Tobacco Products	\$1,235,190	\$1,226,000	\$1,151,249	\$1,089,113	-\$62,136	-5.4
Cigarette	1,152,056	NA	1,074,107	1,015,257	-58,850	-5.5
Tobacco Products	76,428	NA	70,544	67,096	-3,448	-4.9
Retailer Licenses	6,694	NA	6,586	6,751	165	2.5
Vending Machine Stickers	12	NA	12	9	-3	-25.0
Highway/Fuel Use	\$138,695	\$80,000	\$129,893	\$85,030	-\$44,863	-34.5
Highway Use	110,793	NA	105,609	62,296	-43,313	-41.0
Truck Mileage	108,543	NA	103,454	105,039	1,585	1.5
Permits	2,250	NA	2,155	-42,743	-44,898	-2,083.4
Fuel Use	27,902	NA	24,284	22,734	-1,550	-6.4
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	23,824	22,245	-1,579	-6.6
IFTA Decal Fees & Trip Permits	478	NA	460	488	28	6.1
Corporation & Utilities 6/	\$802,433	\$173,000	\$546,135	\$559,242	\$13,107	2.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	53,804	27,486	-26,318	-48.9
Utilities (sections 186-A, A&E & PSC)	534,413	NA	351,530	389,094	37,564	10.7
Public Safety Communications Surcharge (\$186-F)	187,719	NA	140,801	142,662	1,861	1.3
Petroleum	\$1,123,685	\$2,162,000	\$1,043,575	\$1,014,218	-\$29,357	-2.8
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,123,685	NA	1,043,575	1,014,218	-29,357	-2.8
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/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
M.T.A. Corporate Surcharge	\$1,017,116	---	\$806,792	\$865,133	\$58,341	7.2
M.T.A. Auto Rental	48,404	---	45,326	36,082	-9,244	-20.4
M.C.T. Mobility	1,255,627	---	1,123,626	1,204,369	80,743	7.2
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	63,610	55,515	-8,095	-12.7
New York City Alcoholic Beverage	25,602	---	23,815	23,390	-425	-1.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	10,347,490	12,288,055	1,940,565	18.8
Sales & Use	16,039,830	---	14,533,240	15,191,498	658,258	4.5
Stock Transfer (to NYC; all rebatable)	13,801,774	---	12,380,517	4,689,402	-7,691,115	-62.1
Yonkers Personal Income	5,278,380	---	3,857,122	47,752	-3,809,370	-98.8
MCTMT Personal Income	149,404	---	147,829	131,028	-16,801	-11.4
Article 9, Section 186g Local Surcharge	\$0	0	\$0	\$4	\$4	NA
Total-Local Taxes	\$48,921,667	---	\$43,329,367	\$34,532,228	-\$8,797,139	3.0
Total State & Local Taxes and Fees	\$120,261,015	---	\$108,065,119	\$104,444,703	-\$3,620,416	-3.4

2/ Includes:

	2016-2017	2017-2018
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:

	2016-2017	2017-2018
	\$223	\$150

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:

	2016-2017	2017-2018
Real Property Gains (repealed 6/15/1996)	\$63	-\$7
Gift (repealed 1/1/2000)	\$339	\$103

6/ From the Enacted Executive Budget, April 2017. 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.