



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2017

(in thousands)

State Taxes	August 2017			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,266,003	\$210,885	\$3,055,118	\$22,908,686	\$5,449,765	\$17,458,921
Total Gross Collections	\$3,266,003	---	3,266,003	22,908,686	---	22,908,686
Less: Refunds and Minor Offsets	---	190,592	190,592	---	5,184,282	5,184,282
Less: State/City Offsets	---	20,293	20,293	---	265,483	265,483
Net Collections	---	---	3,055,118	---	---	17,458,921
User Taxes 1/	\$1,248,685	\$18,103	\$1,230,582	\$6,444,495	\$127,756	\$6,316,739
Sales & Use 2/	1,049,444	18,507	1,030,937	5,504,039	77,834	5,426,205
Motor Fuel	46,117	1,389	44,728	225,779	11,784	213,995
Cigarette/Tobacco Products 3/	120,063	2,024	118,039	527,698	10,514	517,184
Medical Marijuana	136	0	136	574	0	574
Alcoholic Beverage	16,535	0	16,535	109,001	1	109,000
Highway/Fuel Use	12,269	98	12,171	59,172	44,841	14,331
Auto Rental	4,121	-3,915	8,036	18,232	-17,218	35,450
Business Taxes	\$506,253	\$39,215	\$467,038	\$2,707,501	\$433,875	\$2,273,626
Corporation Franchise	138,442	33,385	105,057	1,340,299	368,849	971,450
Corporation & Utilities 4/	4,434	865	3,569	232,118	4,161	227,957
Banks	238,384	1,079	237,305	268,238	18,310	249,928
Insurance (Article 33)	26,597	931	25,666	379,602	20,906	358,696
Direct Writings	4,902	0	4,902	15,084	-233	15,317
Petroleum 5/	93,494	2,955	90,539	472,160	21,882	450,278
Property Transfer Taxes 6/	\$202,800	\$10,040	\$192,760	\$995,012	\$46,102	\$948,910
Estate	93,222	10,039	83,183	498,020	46,007	452,013
Real Estate Transfer	109,571	1	109,570	496,972	95	496,877
Other Revenues	\$3,062	-\$1	\$3,063	\$52,660	\$46	\$52,614
Pari-Mutuel (w/o Uncashed Tickets)	2,368	0	2,368	7,222	0	7,222
Hazardous Waste Assessments	45	0	45	717	24	693
Waste Tire Management and Recycling Fees	47	0	47	9,366	119	9,247
Returnable Container Deposits	117	-1	118	34,183	-98	34,281
Tax Return Preparer Registration Fees	3	0	3	14	0	14
Racing Admissions	173	0	173	182	0	182
Authorized Combative Sports Tax	309	0	309	976	1	975
Total - State Taxes and Fees 1/, 6/	\$5,226,803	\$278,242	\$4,948,561	\$33,108,354	\$6,057,544	\$25,748,634

(in thousands)

Local Taxes	August 2017			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$58,879	\$1,604	\$57,275	\$389,741	\$28,690	\$361,051
M.T.A. Auto Rental	4,901	14	4,887	21,466	37	21,429
M.C.T. Mobility	109,619	3,004	106,615	511,718	12,577	499,141
MCTMT Personal Income - Net (Adjusted)	1,548	624	924	59,084	4,045	47,833
Total Gross Collections	652	---	652	47,833	---	40,627
Less: Refunds and Minor Offsets	---	624	624	---	4,045	4,045
Plus: State/City Offsets	896	---	896	11,251	---	11,251
M.C.T.D. Taxicab and Hail Vehicle Rides	503	6	497	28,103	33	28,070
New York City Alcoholic Beverage	1,860	0	1,860	10,970	0	10,970
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	770,038	-20,355	790,393	4,484,784	91,167	4,393,617
Total Gross Collections	749,550	---	749,550	4,220,181	---	4,220,181
Less: Refunds and Minor Offsets	---	-20,355	-20,355	---	91,167	91,167
Plus: State/City Offsets	20,488	---	20,488	264,603	---	264,603
Sales & Use	1,271,103	20,558	1,250,545	6,698,729	85,550	6,613,179
Stock Transfer (to NYC; all eligible for rebate)	19	0	19	2,202,184	0	2,202,184
Yonkers Personal Income - Net (Adjusted)	4,075	137	3,938	26,982	4,820	22,162
Total Gross Collections	4,270	---	4,270	26,102	---	26,102
Less: Refunds and Minor Offsets	---	137	137	---	4,820	4,820
Plus: State/City Offsets	-195	---	-195	880	---	880
Total-Local Taxes	\$2,222,545	\$5,592	\$2,216,953	\$14,433,761	\$226,919	\$14,199,636
Total State & Local Taxes and Fees 1/	\$7,449,348	\$283,834	\$7,165,514	\$47,542,115	\$6,284,463	\$39,948,270

1/ Includes:

	August 2017	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):

	August 2017	Fiscal Year 2017-2018
	\$10	\$80

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

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

	August 2017	Fiscal Year 2017-2018
	\$6	\$47,663

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:

	August 2017	Fiscal Year 2017-2018
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	7	20



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

August 2017

(in thousands)

State Taxes	Net Collections		Difference	
	August 2016	August 2017	Amount	Percent
Personal Income Tax 1/	\$2,939,890	\$3,055,118	\$115,228	3.9
User Taxes 2/	\$1,170,647	\$1,230,582	\$59,935	5.1
Sales and Use 3/	971,050	1,030,937	59,887	6.2
Motor Fuel	49,993	44,728	-5,265	-10.5
Cigarette/Tobacco Products 1/	120,659	118,039	-2,620	-2.2
Medical Marijuana	42	136	94	223.8
Alcoholic Beverage	16,484	16,535	51	0.3
Highway/Fuel Use 1/	12,354	12,171	-183	-1.5
Auto Rental	65	8,036	7,971	12,263.1
Business Taxes	\$264,105	\$467,038	\$202,933	76.8
Corporation Franchise	-2,503	105,057	107,560	4,297.2
Corporation & Utilities 1/	86	3,569	3,483	4,050.0
Banks	30,537	237,305	206,768	677.1
Insurance (Article 33)	9,385	25,666	16,281	173.5
Direct Writings	3,975	4,902	927	23.3
Petroleum 1/, 4/	93,109	90,539	-2,570	-2.8
Property Transfer Taxes 5/	\$224,460	\$192,760	-\$31,700	-14.1
Estate	122,040	83,183	-38,857	-31.8
Real Estate Transfer	102,419	109,570	7,151	7.0
Other Revenues	\$2,869	\$3,063	\$194	6.8
Pari-Mutuel	2,328	2,368	40	1.7
Hazardous Waste Assessments	9	45	36	400.0
Waste Tire Management and Recycling Fees	43	47	4	9.3
Returnable Container Deposits	132	118	-14	-10.6
Tax Return Preparer Registration Fees	3	3	0	0.0
Racing Admissions	191	173	-18	-9.4
Authorized Combative Sports Tax	163	309	146	89.6
Total - State Taxes and Fees 2/, 5/	\$4,601,971	\$4,948,561	\$346,590	7.5

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	August 2016	August 2017	Amount	Percent
Personal Income Tax				
Withholding	\$2,914,886	\$3,026,676	\$111,790	3.8
Estimated Tax	97,220	95,593	-1,627	-1.7
Final Payments	26,953	26,632	-321	-1.2
Delinquencies	97,310	116,773	19,463	20.0
Limited Liability Company Fees	365	329	-36	-9.9
Total Gross Collections	\$3,136,734	\$3,266,003	\$129,269	4.1
Refunds/Minor Offsets	179,471	190,592	11,121	6.2
State/City Offsets	17,373	20,293	2,920	16.8
Net Collections	\$2,939,890	\$3,055,118	\$115,228	3.9
Cigarette/Tobacco Products	\$120,661	\$118,036	-\$2,625	-2.2
Cigarette	112,730	109,941	-2,789	-2.5
Tobacco Products	7,847	7,997	150	1.9
Retailer Licenses	84	98	14	16.7
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$12,354	\$12,171	-\$183	-1.5
Highway Use	11,539	11,414	-125	-1.1
Truck Mileage	11,372	11,148	-224	-2.0
Permits	167	266	99	59.3
Fuel Use	815	757	-58	-7.1
Article 21	0	0	0	NA
Article 21A IFTA	803	746	-57	-7.1
IFTA Decal Fees & Trip Permits	12	11	-1	-8.3
Corporation & Utilities 6/	\$86	\$3,569	\$3,483	4,050.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	45	-124	-169	-375.6
Utilities (sections 186-A, A&E & PSC)	38	3,687	3,649	9,602.6
Public Safety Communications Surcharge (§186-F)	3	6	3	100.0
Petroleum	\$93,109	\$90,539	-\$2,570	-2.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,109	90,539	-2,570	-2.8
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	
	August 2016	August 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$29,069	\$57,275	\$28,206	97.0
M.T.A. Auto Rental	4,312	4,887	575	13.3
M.C.T. Mobility	108,055	106,615	-1,440	-1.3
MCTMT Personal Income	1,609	924	-685	-42.6
M.C.T.D. Taxicab and Hail Vehicle Rides	490	497	7	1.4
New York City Alcoholic Beverage	1,846	1,860	14	0.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	681,956	790,393	108,437	15.9
Sales & Use	1,190,168	1,250,545	60,377	5.1
Stock Transfer (to NYC; all rebatable)	37	19	-18	-48.6
Yonkers Personal Income	3,690	3,938	248	6.7
Total-Local Taxes	\$2,021,232	\$2,216,953	\$195,721	9.7
Total State & Local Taxes and Fees	\$6,623,203	\$7,165,514	\$542,311	8.2

2/ Includes:

	August 2016	August 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:

	August 2016	August 2017
	\$0	\$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:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 2017

(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	\$49,382,000	\$18,794,915	\$17,458,921	-\$1,335,994	-7.1
User Taxes 2/	\$15,236,932	\$15,823,700	\$6,212,032	\$6,316,739	\$104,707	1.7
Sales and Use 3/	13,005,777	13,759,700	5,264,327	5,426,205	161,878	3.1
Motor Fuel	519,015	515,000	217,119	213,995	-3,124	-1.4
Cigarette/Tobacco Products 1/	1,235,190	1,190,000	543,233	517,184	-26,049	-4.8
Medical Marijuana	585	1,000	157	574	417	265.6
Alcoholic Beverage	257,717	262,000	107,710	109,000	1,290	1.2
Highway/Fuel Use 1/	138,695	96,000	60,415	14,331	-46,084	-76.3
Auto Rental	79,953	86,000	19,071	35,450	\$16,379	85.9
Business Taxes	\$6,157,328	\$6,945,100	\$1,886,753	\$2,273,626	\$386,873	20.5
Corporation Franchise	2,475,773	3,406,000	760,012	971,450	211,438	27.8
Corporation & Utilities 1/	802,433	846,100	167,745	227,957	60,212	35.9
Banks	337,607	280,000	18,967	249,928	230,961	1,217.7
Insurance (Article 33)	1,267,063	1,328,000	326,780	358,696	31,916	9.8
Direct Writings	21,251	- - -	12,991	15,317	2,326	17.9
Petroleum 1/, 4/	1,123,685	1,085,000	470,742	450,278	-20,464	-4.3
Property Transfer Taxes 5/	\$2,217,321	\$2,256,000	\$936,663	\$948,910	\$12,247	1.3
Estate	1,090,549	1,052,000	452,741	452,013	-728	-0.2
Real Estate Transfer	1,126,369	1,204,000	483,749	496,877	13,128	2.7
Other Revenues	\$161,823	\$0	\$49,265	\$52,614	\$3,349	6.8
Pari-Mutuel	15,756	0	7,431	7,222	-209	-2.8
Hazardous Waste Assessments	1,366	0	541	693	152	28.1
Waste Tire Management and Recycling Fees	27,552	27,600	9,396	9,247	-149	-1.6
Returnable Container Deposits	112,862	112,900	31,318	34,281	2,963	9.5
Tax Return Preparer Registration Fees	1,373	0	20	14	-6	-30.0
Racing Admissions	536	0	200	182	-18	-9.0
Authorized Combative Sports Tax	2,378	0	359	975	616	171.6
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$0	\$27,879,628	\$27,050,810	-\$828,818	-3.0

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	\$39,459,000	\$13,564,335	\$14,209,299	\$644,964	4.8
Estimated Tax	14,971,822	15,924,000	7,063,669	6,388,463	-675,206	-9.6
Final Payments	2,488,435	2,511,000	1,838,086	1,701,424	-136,662	-7.4
Delinquencies	1,433,834	1,416,000	608,165	606,319	-1,846	-0.3
Limited Liability Company Fees	99,892	- - -	4,924	3,181	-1,743	-35.4
Total Gross Collections	\$56,517,875	\$59,310,000	\$23,079,179	\$22,908,686	-\$170,493	-0.7
Refunds/Minor Offsets	8,162,029	9,055,000	4,045,466	5,184,282	1,138,816	28.2
State/City Offsets	789,902	873,000	238,798	265,483	26,685	11.2
Net Collections	\$47,565,944	\$0	\$18,794,915	\$17,458,921	-\$1,335,994	-7.1
Cigarette/Tobacco Products	\$1,235,190	\$1,190,000	\$543,234	\$517,182	-\$26,052	-4.8
Cigarette	1,152,056	NA	509,942	487,364	-22,578	-4.4
Tobacco Products	76,428	NA	32,797	29,340	-3,457	-10.5
Retailer Licenses	6,694	NA	495	478	-17	-3.4
Vending Machine Stickers	12	NA	0	0	0	NA
Highway/Fuel Use	\$138,695	\$96,000	\$60,415	\$14,331	-\$46,084	-76.3
Highway Use	110,793	NA	49,890	5,090	-44,800	-89.8
Truck Mileage	108,543	NA	48,831	48,585	-246	-0.5
Permits	2,250	NA	1,059	-43,495	-44,554	-4,207.2
Fuel Use	27,902	NA	10,525	9,241	-1,284	-12.2
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	10,476	9,181	-1,295	-12.4
IFTA Decal Fees & Trip Permits	478	NA	49	59	10	20.4
Corporation & Utilities 6/	\$802,433	\$846,100	\$167,745	\$227,957	\$60,212	35.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	10,839	8,141	-2,698	-24.9
Utilities (sections 186-A, A&E & PSC)	534,413	NA	109,757	172,153	62,396	56.8
Public Safety Communications Surcharge (\$186-F)	187,719	NA	47,149	47,663	514	1.1
Petroleum	\$1,123,685	\$1,085,000	\$470,742	\$450,278	-\$20,464	-4.3
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	470,742	450,278	-20,464	-4.3
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	---	\$269,858	\$361,051	\$91,193	33.8
M.T.A. Auto Rental	48,404	---	22,202	21,429	-773	-3.5
M.C.T. Mobility	1,255,627	---	463,699	499,141	35,442	7.6
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	33,081	28,070	-5,011	-15.1
New York City Alcoholic Beverage	25,602	---	10,801	10,970	169	1.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	4,290,914	4,393,617	102,703	2.4
Sales & Use	16,039,830	---	6,393,226	6,613,179	219,953	3.4
Stock Transfer (to NYC; all rebatable)	13,801,774	---	5,198,055	2,202,184	-2,995,871	-57.6
Yonkers Personal Income	49,094	---	20,975	22,162	1,187	5.7
MCTMT Personal Income	149,404	---	50,373	47,833	-2,540	-5.0
Total-Local Taxes	\$43,692,381	---	\$16,753,184	\$14,199,636	-\$2,553,548	-15.2
Total State & Local Taxes and Fees	\$115,031,729	---	\$44,632,812	\$41,250,446	-\$3,382,366	-7.6

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
	\$41	\$80

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)	\$4	\$0
Gift (repealed 1/1/2000)	\$169	\$20

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.