



MONTHLY GROSS AND NET TAX COLLECTIONS

December 2017

(in thousands)

State Taxes	December 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$7,115,205	\$343,414	\$6,771,791	\$41,633,532	\$7,601,444	\$34,032,088
Total Gross Collections	\$7,115,205	---	7,115,205	41,633,532	---	41,633,532
Less: Refunds and Minor Offsets	---	330,359	330,359	---	6,900,756	6,900,756
Less: State/City Offsets	---	13,055	13,055	---	700,688	700,688
Net Collections	---	---	6,771,791	---	---	34,032,088
User Taxes 1/	\$1,597,470	\$12,866	\$1,584,604	\$12,173,865	\$192,374	\$11,981,491
Sales & Use 2/	1,416,682	11,429	1,405,253	10,494,399	142,426	10,351,973
Motor Fuel	46,870	1,016	45,854	408,404	16,973	391,431
Cigarette/Tobacco Products 3/	95,905	162	95,743	932,047	13,835	918,212
Medical Marijuana	151	0	151	1,241	0	1,241
Alcoholic Beverage	21,851	77	21,774	197,422	86	197,336
Highway/Fuel Use	10,986	185	10,801	106,111	45,187	60,924
Auto Rental	5,025	-3	5,028	34,241	-26,133	60,374
Business Taxes	\$1,360,596	\$73,888	\$1,286,708	\$5,514,960	\$861,256	\$4,653,704
Corporation Franchise	700,758	66,066	634,692	2,721,882	771,150	1,950,732
Corporation & Utilities 4/	152,220	619	151,601	546,749	10,757	535,992
Banks	133,426	1,239	132,187	393,290	19,742	373,548
Insurance (Article 33)	280,633	4,195	276,438	978,520	27,852	950,668
Direct Writings	502	0	502	17,618	-187	17,805
Petroleum 5/	93,057	1,769	91,288	856,901	31,942	824,959
Property Transfer Taxes 6/	\$239,929	\$8,072	\$231,857	\$1,904,867	\$77,132	\$1,827,735
Estate	161,000	8,067	152,933	1,039,114	76,425	962,689
Real Estate Transfer	78,928	5	78,923	865,656	704	864,952
Other Revenues	\$26,923	-\$2	\$26,925	\$130,483	\$108	\$130,375
Pari-Mutuel (w/o Uncashed Tickets)	1,034	0	1,034	12,772	0	12,772
Hazardous Waste Assessments	27	-1	28	1,174	31	1,143
Waste Tire Management and Recycling Fees	5,103	-1	5,104	21,483	173	21,310
Returnable Container Deposits	20,062	-1	20,063	91,877	-98	91,975
Tax Return Preparer Registration Fees	602	0	602	870	0	870
Racing Admissions	1	0	1	503	0	503
Authorized Combative Sports Tax	94	1	93	1,804	2	1,802
Total - State Taxes and Fees 1/, 6/	\$10,340,123	\$438,238	\$9,901,885	\$61,357,707	\$8,732,314	\$49,922,421

(in thousands)

Local Taxes	December 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$238,909	\$11,536	\$227,373	\$873,578	\$62,214	\$811,364
M.T.A. Auto Rental	2,960	-2	2,962	36,164	13	36,151
M.C.T. Mobility	111,776	765	111,011	907,039	19,750	887,289
MCTMT Personal Income - Net (Adjusted)	13,846	5,300	8,546	124,650	19,429	93,629
Total Gross Collections	18,554	---	18,554	93,629	---	82,037
Less: Refunds and Minor Offsets	---	5,300	5,300	---	19,429	19,429
Plus: State/City Offsets	-4,708	---	-4,708	31,021	---	31,021
M.C.T.D. Taxicab and Hail Vehicle Rides	562	9	553	41,878	63	41,815
New York City Alcoholic Beverage	2,253	1	2,252	19,689	1	19,688
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	888,525	-569,422	1,457,947	7,871,651	-808,672	8,680,323
Total Gross Collections	875,367	---	875,367	7,170,340	---	7,170,340
Less: Refunds and Minor Offsets	---	-569,422	-569,422	---	-808,672	-808,672
Plus: State/City Offsets	13,158	---	13,158	701,311	---	701,311
Sales & Use	1,738,912	12,520	1,726,392	12,787,103	157,335	12,629,768
Stock Transfer (to NYC; all eligible for rebate)	1,383,606	0	1,383,606	4,689,229	0	4,689,229
Yonkers Personal Income - Net (Adjusted)	4,854	74	4,780	43,320	5,421	37,899
Total Gross Collections	4,957	---	4,957	43,943	---	43,943
Less: Refunds and Minor Offsets	---	74	74	---	5,421	5,421
Plus: State/City Offsets	-103	---	-103	-623	---	-623
Total State & Local Taxes and Fees 1/	\$4,386,203	-\$539,219	\$4,925,422	\$27,394,301	-\$544,446	\$27,927,155
Total State & Local Taxes After Refund Reserve 1/	\$14,726,326	-\$100,981	\$14,827,307	\$88,752,008	\$8,187,868	\$77,849,576

1/ Includes:

	December 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):

	December 2017	Fiscal Year 2016-2017
	\$20	\$129

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

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

	December 2017	Fiscal Year 2016-2017
	\$46,848	\$142,170

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:

	December 2017	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	-\$7
Gift (repealed 1/1/2000)	1	101



MONTHLY COMPARISON OF NET COLLECTIONS

December 2017

(in thousands)

State Taxes	Net Collections		Difference	
	December 2016	December 2017	Amount	Percent
Personal Income Tax 1/	\$4,752,172	\$6,771,791	\$2,019,619	42.5
User Taxes 2/	\$1,488,763	\$1,584,604	\$95,841	6.4
Sales and Use 3/	1,285,789	1,405,253	119,464	9.3
Motor Fuel	43,664	45,854	2,190	5.0
Cigarette/Tobacco Products 1/	103,814	95,743	-8,071	-7.8
Medical Marijuana	0	151	151	NA
Alcoholic Beverage	22,019	21,774	-245	-1.1
Highway/Fuel Use 1/	11,693	10,801	-892	-7.6
Auto Rental	21,721	5,028	-16,693	-76.9
Business Taxes	\$1,203,551	\$1,286,708	\$83,157	6.9
Corporation Franchise	595,334	634,692	39,358	6.6
Corporation & Utilities 1/	200,438	151,601	-48,837	-24.4
Banks	51,384	132,187	80,803	157.3
Insurance (Article 33)	250,506	276,438	25,932	10.4
Direct Writings	5,472	502	-4,970	-90.8
Petroleum 1/, 4/	100,417	91,288	-9,129	-9.1
Property Transfer Taxes 5/	\$245,634	\$231,857	-\$13,777	-5.6
Estate	156,834	152,933	-3,901	-2.5
Real Estate Transfer	88,799	78,923	-9,876	-11.1
Other Revenues	\$24,391	\$26,925	\$2,534	10.4
Pari-Mutuel	931	1,034	103	11.1
Hazardous Waste Assessments	13	28	15	115.4
Waste Tire Management and Recycling Fees	5,196	5,104	-92	-1.8
Returnable Container Deposits	17,577	20,063	2,486	14.1
Tax Return Preparer Registration Fees	699	602	-97	-13.9
Racing Admissions	2	1	-1	-50.0
Authorized Combative Sports Tax	-27	93	120	444.4
Total - State Taxes and Fees 2/, 5/	\$7,714,511	\$9,901,885	\$2,187,374	28.4

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	December 2016	December 2017	Amount	Percent
Personal Income Tax				
Withholding	\$3,535,303	\$3,930,109	\$394,806	11.2
Estimated Tax	1,647,183	3,044,787	1,397,604	84.8
Final Payments	17,041	18,875	1,834	10.8
Delinquencies	107,989	121,062	13,073	12.1
Limited Liability Company Fees	280	372	92	32.9
Total Gross Collections	\$5,307,796	\$7,115,205	\$1,807,409	34.1
Refunds/Minor Offsets	540,287	330,359	-209,928	-38.9
State/City Offsets	15,337	13,055	-2,282	-14.9
Net Collections	\$4,752,172	\$6,771,791	\$2,019,619	42.5
Cigarette/Tobacco Products	\$103,814	\$95,743	-\$8,071	-7.8
Cigarette	95,069	89,069	-6,000	-6.3
Tobacco Products	8,103	6,077	-2,026	-25.0
Retailer Licenses	637	593	-44	-6.9
Vending Machine Stickers	5	4	-1	-20.0
Highway/Fuel Use	\$11,693	\$7,396	-\$4,297	-36.7
Highway Use	7,977	7,396	-581	-7.3
Truck Mileage	7,834	7,277	-557	-7.1
Permits	143	119	-24	-16.8
Fuel Use	3,716	3,405	-311	-8.4
Article 21	0	0	0	NA
Article 21A IFTA	3,523	3,224	-299	-8.5
IFTA Decal Fees & Trip Permits	193	181	-12	-6.2
Corporation & Utilities 6/	\$200,438	\$151,601	-\$48,837	-24.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	25,213	7,842	-17,371	-68.9
Utilities (sections 186-A, A&E & PSC)	128,512	96,911	-31,601	-24.6
Public Safety Communications Surcharge (§186-F)	46,713	46,848	135	0.3
Petroleum	\$100,417	\$91,288	-\$9,129	-9.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	100,417	91,288	-9,129	-9.1
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	
	December 2016	December 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$215,275	\$227,373	\$12,098	5.6
M.T.A. Auto Rental	4,054	2,962	-1,092	-26.9
M.C.T. Mobility	98,649	111,011	12,362	12.5
MCTMT Personal Income	10,219	8,546	-1,673	-16.4
M.C.T.D. Taxicab and Hail Vehicle Rides	809	553	-256	-31.6
New York City Alcoholic Beverage	2,195	2,252	57	2.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	996,057	1,457,947	461,890	46.4
Sales & Use	1,672,112	1,726,392	54,280	3.2
Stock Transfer (to NYC; all rebatable)	3,832,273	1,383,606	-2,448,667	-63.9
Yonkers Personal Income	4,269	4,780	511	12.0
Total-Local Taxes	\$6,835,912	\$4,925,422	-\$1,910,490	-27.9
Total State & Local Taxes and Fees	\$14,550,423	\$14,827,307	\$276,884	1.9
Total State & Local Taxes After Refund Reserve	\$14,550,423	\$14,827,307	\$276,884	1.9

2/ Includes:

	December 2016	December 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:

	December 2016	December 2017
	\$40	\$20

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:

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



FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 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	\$49,464,000	\$32,877,961	\$34,032,088	\$1,154,127	3.5
User Taxes 2/	\$15,236,932	\$15,185,000	\$11,607,667	\$11,981,491	\$373,824	3.2
Sales and Use 3/	13,005,777	13,044,000	9,873,271	10,351,973	478,702	4.8
Motor Fuel	519,015	493,000	395,967	391,431	-4,536	-1.1
Cigarette/Tobacco Products 1/	1,235,190	1,226,000	970,864	918,212	-52,652	-5.4
Medical Marijuana	585	258,000	372	1,241	869	233.6
Alcoholic Beverage	257,717	84,000	195,015	197,336	2,321	1.2
Highway/Fuel Use 1/	138,695	80,000	108,029	60,924	-47,105	-43.6
Auto Rental	79,953	6,982,000	64,149	60,374	-\$3,775	-5.9
Business Taxes	\$6,157,328	\$3,688,000	\$4,810,335	\$4,653,704	-\$156,631	-3.3
Corporation Franchise	2,475,773	824,000	2,074,805	1,950,732	-124,073	-6.0
Corporation & Utilities 1/	802,433	173,000	535,389	535,992	603	0.1
Banks	337,607	1,205,000	326,233	373,548	47,315	14.5
Insurance (Article 33)	1,267,063	0	862,027	950,668	88,641	10.3
Direct Writings	21,251	- - -	19,433	17,805	-1,628	-8.4
Petroleum 1/, 4/	1,123,685	2,162,000	862,932	824,959	-37,973	-4.4
Property Transfer Taxes 5/	\$2,217,321	\$1,024,000	\$1,750,814	\$1,827,735	\$76,921	4.4
Estate	1,090,549	1,138,000	886,124	962,689	76,565	8.6
Real Estate Transfer	1,126,369	0	864,297	864,952	655	0.1
Other Revenues	\$161,823	\$0	\$125,081	\$130,375	\$5,294	4.2
Pari-Mutuel	15,756	0	12,880	12,772	-108	-0.8
Hazardous Waste Assessments	1,366	0	1,006	1,143	137	13.6
Waste Tire Management and Recycling Fees	27,552	0	21,448	21,310	-138	-0.6
Returnable Container Deposits	112,862	0	86,473	91,975	5,502	6.4
Tax Return Preparer Registration Fees	1,373	0	838	870	32	3.8
Racing Admissions	536	0	530	503	-27	-5.1
Authorized Combative Sports Tax	2,378	0	1,906	1,802	-104	-5.5
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$0	\$51,171,858	\$52,625,393	\$1,453,535	2.8

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	\$24,956,419	\$26,411,112	\$1,454,693	5.8
Estimated Tax	14,971,822	15,746,000	11,308,478	12,010,588	702,110	6.2
Final Payments	2,488,435	2,493,000	2,321,149	2,165,328	-155,821	-6.7
Delinquencies	1,433,834	1,358,000	1,034,788	1,041,632	6,844	0.7
Limited Liability Company Fees	99,892	- - -	6,457	4,872	-1,585	-24.5
Total Gross Collections	\$56,517,875	\$58,539,963	\$39,627,291	\$41,633,532	\$2,006,241	5.1
Refunds/Minor Offsets	8,162,029	8,388,000	6,047,940	6,900,756	852,816	14.1
State/City Offsets	789,902	688,000	701,390	700,688	-702	-0.1
Net Collections	\$47,565,944	\$49,464,000	\$32,877,961	\$34,032,088	\$1,154,127	3.5
Cigarette/Tobacco Products	\$1,235,190	\$1,226,000	\$970,865	\$918,213	-\$52,652	-5.4
Cigarette	1,152,056	NA	903,320	857,030	-46,290	-5.1
Tobacco Products	76,428	NA	61,461	55,107	-6,354	-10.3
Retailer Licenses	6,694	NA	6,072	6,067	-5	-0.1
Vending Machine Stickers	12	NA	12	9	-3	-25.0
Highway/Fuel Use	\$138,695	\$80,000	\$108,029	\$60,924	-\$47,105	-43.6
Highway Use	110,793	NA	86,577	41,618	-44,959	-51.9
Truck Mileage	108,543	NA	84,657	84,646	-11	0.0
Permits	2,250	NA	1,920	-43,028	-44,948	-2,341.0
Fuel Use	27,902	NA	21,452	19,306	-2,146	-10.0
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	21,122	18,965	-2,157	-10.2
IFTA Decal Fees & Trip Permits	478	NA	330	340	10	3.0
Corporation & Utilities 6/	\$802,433	\$173,000	\$535,389	\$535,992	\$603	0.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	46,893	21,836	-25,057	-53.4
Utilities (sections 186-A, A&E & PSC)	534,413	NA	347,702	371,986	24,284	7.0
Public Safety Communications Surcharge (\$186-F)	187,719	NA	140,794	142,170	1,376	1.0
Petroleum	\$1,123,685	\$2,162,000	\$862,932	\$824,959	-\$37,973	-4.4
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	862,932	824,959	-37,973	-4.4
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 2016-2017	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	---	\$773,680	\$811,364	\$37,684	4.9
M.T.A. Auto Rental	48,404	---	39,179	36,151	-3,028	-7.7
M.C.T. Mobility	1,255,627	---	829,599	887,289	57,690	7.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	49,292	41,815	-7,477	-15.2
New York City Alcoholic Beverage	25,602	---	19,553	19,688	135	0.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	7,902,740	8,680,323	777,583	9.8
Sales & Use	16,039,830	---	12,139,239	12,629,768	490,529	4.0
Stock Transfer (to NYC; all rebatable)	13,801,774	---	12,380,484	4,689,229	-7,691,255	-62.1
Yonkers Personal Income	49,094	---	35,972	37,899	1,927	5.4
MCTMT Personal Income	149,404	---	112,776	93,629	-19,147	-17.0
Total-Local Taxes	\$43,692,381	---	\$34,282,514	\$27,927,155	-\$6,355,359	-18.5
Total State & Local Taxes and Fees	\$115,031,729	---	\$85,454,372	\$80,552,548	-\$4,901,824	3.0
Total State & Local Taxes After Refund Reserve	\$115,031,729	---	\$85,454,372	\$80,552,548	-\$4,901,824	-5.7

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
	\$201	\$129

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)	\$330	\$101

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.