



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2018

(in thousands)

State Taxes	March 2018			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,536,640	\$1,543,989	\$2,992,651	\$62,035,784	\$10,534,446	\$51,501,338
Total Gross Collections	\$4,536,640	---	4,536,640	62,035,784	---	62,035,784
Less: Refunds and Minor Offsets	---	1,482,147	1,482,147	---	9,713,025	9,713,025
Less: State/City Offsets	---	61,842	61,842	---	821,421	821,421
Net Collections	---	---	2,992,651	---	---	51,501,338
User Taxes 1/	\$1,397,319	\$21,107	\$1,376,212	\$15,996,944	\$251,722	\$15,745,222
Sales & Use 2/	1,237,201	18,516	1,218,685	13,820,723	189,198	13,631,525
Motor Fuel	36,092	1,861	34,231	539,850	27,347	512,503
Cigarette/Tobacco Products 3/	82,016	615	81,401	1,186,328	15,814	1,170,514
Medical Marijuana	248	0	248	1,881	0	1,881
Alcoholic Beverage	17,437	1	17,436	259,339	87	259,252
Highway/Fuel Use	8,289	114	8,175	138,648	45,443	93,205
Auto Rental	16,036	0	16,036	50,175	-26,167	76,342
Business Taxes	\$1,578,629	\$66,198	\$1,512,431	\$7,556,996	\$1,416,484	\$6,140,512
Corporation Franchise	710,452	61,120	649,332	3,627,624	1,301,408	2,326,216
Corporation & Utilities 4/	280,084	133	279,951	851,319	12,126	839,193
Banks	32,648	77	32,571	430,195	20,121	410,074
Insurance (Article 33)	473,820	2,369	471,451	1,486,286	34,793	1,451,493
Direct Writings	1,301	0	1,301	21,306	-187	21,493
Petroleum 5/	80,324	2,499	77,825	1,140,266	48,223	1,092,043
Property Transfer Taxes 6/	\$169,119	\$6,613	\$162,506	\$2,528,566	\$95,658	\$2,432,908
Estate	97,796	6,613	91,183	1,400,340	92,602	1,307,738
Real Estate Transfer	71,322	0	71,322	1,128,126	3,053	1,125,073
Other Revenues	\$30,249	\$1,117	\$29,132	\$166,657	\$1,230	\$165,427
Pari-Mutuel (w/o Uncashed Tickets)	1,011	0	1,011	15,373	0	15,373
Hazardous Waste Assessments	17	0	17	1,493	31	1,462
Waste Tire Management and Recycling Fees	3,306	2	3,304	27,183	178	27,005
Returnable Container Deposits	25,731	868	24,863	118,449	771	117,678
Tax Return Preparer Registration Fees	135	248	-113	1,616	248	1,368
Racing Admissions	0	0	0	508	0	508
Authorized Combative Sports Tax	49	-1	50	2,035	2	2,033
Total - State Taxes and Fees 1/, 6/	\$7,711,956	\$1,639,024	\$6,072,932	\$88,284,947	\$12,299,540	\$72,171,111

(in thousands)

Local Taxes	March 2018			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$233,721	\$11,504	\$222,217	\$1,178,677	\$91,327	\$1,087,350
M.T.A. Auto Rental	9,560	1	9,559	45,632	-9	45,641
M.C.T. Mobility	127,331	698	126,633	1,360,167	29,165	1,331,002
MCTMT Personal Income - Net (Adjusted)	1,604	208	1,396	166,957	21,960	132,424
Total Gross Collections	488	---	488	132,424	---	119,851
Less: Refunds and Minor Offsets	---	208	208	---	21,960	21,960
Plus: State/City Offsets	1,116	---	1,116	34,533	---	34,533
M.C.T.D. Taxicab and Hail Vehicle Rides	433	5	428	56,027	84	55,943
New York City Alcoholic Beverage	2,106	1	2,105	25,497	2	25,495
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	981,202	174,367	806,835	11,153,470	-1,941,420	13,094,890
Total Gross Collections	920,011	---	920,011	10,332,366	---	10,332,366
Less: Refunds and Minor Offsets	---	174,367	174,367	---	-1,941,420	-1,941,420
Plus: State/City Offsets	61,191	---	61,191	821,104	---	821,104
Sales & Use	1,548,973	21,436	1,527,537	16,932,095	213,060	16,719,035
Stock Transfer (to NYC; all eligible for rebate)	1,115,856	0	1,115,856	5,805,258	0	5,805,258
Yonkers Personal Income - Net (Adjusted)	5,421	1,434	3,987	59,376	7,637	51,739
Total Gross Collections	4,770	---	4,770	59,059	---	59,059
Less: Refunds and Minor Offsets	---	1,434	1,434	---	7,637	7,637
Plus: State/City Offsets	651	---	651	317	---	317
Article 9, Section 186g Local Surcharge	\$14,516,842	\$0	\$14,516,842	\$14,516,846	\$0	\$14,516,842
Total-Local Taxes	\$18,543,049	\$209,654	\$18,333,395	\$51,300,002	-\$1,578,194	\$52,865,619
Total State & Local Taxes and Fees 1/	\$26,255,005	\$1,848,678	\$24,406,327	\$139,584,949	\$10,721,346	\$125,036,730

1/ Includes:

	March 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):

	March 2018	Fiscal Year 2017-2018
	\$12	\$162

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

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

	March 2018	Fiscal Year 2017-2018
	\$57,587	\$200,249

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:

	March 2018	Fiscal Year 2017-2018
Real Property Gains (repealed 6/15/1996)	\$0	-\$7
Gift (repealed 1/1/2000)	1	104



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

March 2018

(in thousands)

State Taxes	Net Collections		Difference	
	March 2017	March 2018	Amount	Percent
Personal Income Tax 1/	\$3,599,492	\$2,992,651	-\$606,841	-16.9
User Taxes 2/	\$1,342,255	\$1,376,212	\$33,957	2.5
Sales and Use 3/	1,186,986	1,218,685	31,699	2.7
Motor Fuel	39,031	34,231	-4,800	-12.3
Cigarette/Tobacco Products 1/	83,942	81,401	-2,541	-3.0
Medical Marijuana	74	248	174	235.1
Alcoholic Beverage	17,998	17,436	-562	-3.1
Highway/Fuel Use 1/	8,802	8,175	-627	-7.1
Auto Rental	5,422	16,036	10,614	195.8
Business Taxes	\$1,474,956	\$1,512,431	\$37,475	2.5
Corporation Franchise	721,951	649,332	-72,619	-10.1
Corporation & Utilities 1/	256,298	279,951	23,653	9.2
Banks	-363	32,571	32,934	9,072.7
Insurance (Article 33)	416,643	471,451	54,808	13.2
Direct Writings	317	1,301	984	310.4
Petroleum 1/, 4/	80,110	77,825	-2,285	-2.9
Property Transfer Taxes 5/	\$158,341	\$162,506	\$4,165	2.6
Estate	84,304	91,183	6,879	8.2
Real Estate Transfer	74,036	71,322	-2,714	-3.7
Other Revenues	\$28,552	\$29,132	\$580	2.0
Pari-Mutuel	1,213	1,011	-202	-16.7
Hazardous Waste Assessments	48	17	-31	-64.6
Waste Tire Management and Recycling Fees	3,802	3,304	-498	-13.1
Returnable Container Deposits	23,403	24,863	1,460	6.2
Tax Return Preparer Registration Fees	-16	-113	-97	-606.3
Racing Admissions	1	0	-1	-100.0
Authorized Combative Sports Tax	101	50	-51	-50.5
Total - State Taxes and Fees 2/, 5/	\$6,603,596	\$6,072,932	-\$530,664	-8.0

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	March 2017	March 2018	Amount	Percent
Personal Income Tax				
Withholding	\$4,208,354	\$4,094,943	-\$113,411	-2.7
Estimated Tax	93,514	92,716	-798	-0.9
Final Payments	134,268	166,407	32,139	23.9
Delinquencies	103,152	100,892	-2,260	-2.2
Limited Liability Company Fees	75,763	81,682	5,919	7.8
Total Gross Collections	\$4,615,051	\$4,536,640	-\$78,411	-1.7
Refunds/Minor Offsets	963,885	1,482,147	518,262	53.8
State/City Offsets	51,674	61,842	10,168	19.7
Net Collections	\$3,599,492	\$2,992,651	-\$606,841	-16.9
Cigarette/Tobacco Products	\$83,941	\$81,401	-\$2,540	-3.0
Cigarette	77,949	75,202	-2,747	-3.5
Tobacco Products	5,884	6,084	200	3.4
Retailer Licenses	108	115	7	6.5
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$8,802	\$5,316	-\$3,486	-39.6
Highway Use	5,184	5,316	132	2.5
Truck Mileage	5,089	5,224	135	2.7
Permits	95	92	-3	-3.2
Fuel Use	3,618	2,859	-759	-21.0
Article 21	0	0	0	NA
Article 21A IFTA	3,600	2,842	-758	-21.1
IFTA Decal Fees & Trip Permits	18	17	-1	-5.6
Corporation & Utilities 6/	\$256,298	\$279,951	\$23,653	9.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	26,497	10,316	-16,181	-61.1
Utilities (sections 186-A, A&E & PSC)	182,883	212,048	29,165	15.9
Public Safety Communications Surcharge (§186-F)	46,918	57,587	10,669	22.7
Petroleum	\$80,110	\$77,825	-\$2,285	-2.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	80,110	77,825	-2,285	-2.9
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	
	March 2017	March 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$210,324	\$222,217	\$11,893	5.7
M.T.A. Auto Rental	3,078	9,559	6,481	210.6
M.C.T. Mobility	132,001	126,633	-5,368	-4.1
MCTMT Personal Income	1,575	1,396	-179	-11.4
M.C.T.D. Taxicab and Hail Vehicle Rides	425	428	3	0.7
New York City Alcoholic Beverage	1,787	2,105	318	17.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	875,777	806,835	-68,942	-7.9
Sales & Use	1,506,590	1,527,537	20,947	1.4
Stock Transfer (to NYC; all rebatable)	1,421,257	1,115,856	-305,401	-21.5
Yonkers Personal Income	1,421,258	3,987	-1,417,271	-99.7
Article 9, Section 186g Local Surcharge	\$0	\$14,516,842	\$14,516,842	NA
Total-Local Taxes	\$5,574,072	\$18,333,395	\$12,759,323	228.9
Total State & Local Taxes and Fees	\$12,177,668	\$24,406,327	\$12,228,659	100.4

2/ Includes:

	March 2017	March 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:

	March 2017	March 2018
	\$29	\$12

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:

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



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

March 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	\$47,565,944	\$51,501,338	\$3,935,394	8.3
User Taxes 2/	\$15,236,932	\$15,185,000	\$15,236,932	\$15,745,222	\$508,290	3.3
Sales and Use 3/	13,005,777	13,044,000	13,005,777	13,631,525	625,748	4.8
Motor Fuel	519,015	493,000	519,015	512,503	-6,512	-1.3
Cigarette/Tobacco Products 1/	1,235,190	1,226,000	1,235,190	1,170,514	-64,676	-5.2
Medical Marijuana	585	258,000	585	1,881	1,296	221.5
Alcoholic Beverage	257,717	84,000	257,717	259,252	1,535	0.6
Highway/Fuel Use 1/	138,695	80,000	138,695	93,205	-45,490	-32.8
Auto Rental	79,953	6,982,000	79,953	76,342	-\$3,611	-4.5
Business Taxes	\$6,157,328	\$3,688,000	\$6,157,328	\$6,140,512	-\$16,816	-0.3
Corporation Franchise	2,475,773	824,000	2,475,773	2,326,216	-149,557	-6.0
Corporation & Utilities 1/	802,433	173,000	802,433	839,193	36,760	4.6
Banks	337,607	1,205,000	337,607	410,074	72,467	21.5
Insurance (Article 33)	1,267,063	0	1,267,063	1,451,493	184,430	14.6
Direct Writings	21,251	- - -	21,251	21,493	242	1.1
Petroleum 1/, 4/	1,123,685	2,162,000	1,123,685	1,092,043	-31,642	-2.8
Property Transfer Taxes 5/	\$2,217,321	\$1,024,000	\$2,217,321	\$2,432,908	\$215,587	9.7
Estate	1,090,549	1,138,000	1,090,549	1,307,738	217,189	19.9
Real Estate Transfer	1,126,369	0	1,126,369	1,125,073	-1,296	-0.1
Other Revenues	\$161,823	\$0	\$161,823	\$165,427	\$3,604	2.2
Pari-Mutuel	15,756	0	15,756	15,373	-383	-2.4
Hazardous Waste Assessments	1,366	0	1,366	1,462	96	7.0
Waste Tire Management and Recycling Fees	27,552	0	27,552	27,005	-547	-2.0
Returnable Container Deposits	112,862	0	112,862	117,678	4,816	4.3
Tax Return Preparer Registration Fees	1,373	0	1,373	1,368	-5	-0.4
Racing Admissions	536	0	536	508	-28	-5.2
Authorized Combative Sports Tax	2,378	0	2,378	2,033	-345	-14.5
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$0	\$71,339,348	\$75,985,407	\$4,646,059	6.5

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	\$37,523,892	\$40,269,241	\$2,745,349	7.3
Estimated Tax	14,971,822	15,746,000	14,971,822	17,781,120	2,809,298	18.8
Final Payments	2,488,435	2,493,000	2,488,435	2,374,708	-113,727	-4.6
Delinquencies	1,433,834	1,358,000	1,433,834	1,507,192	73,358	5.1
Limited Liability Company Fees	99,892	- - -	99,892	103,523	3,631	3.6
Total Gross Collections	\$56,517,875	\$58,539,963	\$56,517,875	\$62,035,784	\$5,517,909	9.8
Refunds/Minor Offsets	8,162,029	8,388,000	8,162,029	9,713,025	1,550,996	19.0
State/City Offsets	789,902	688,000	789,902	821,421	31,519	4.0
Net Collections	\$47,565,944	\$49,464,000	\$47,565,944	\$51,501,338	\$3,935,394	8.3
Cigarette/Tobacco Products	\$1,235,190	\$1,226,000	\$1,235,190	\$1,170,514	-\$64,676	-5.2
Cigarette	1,152,056	NA	1,152,056	1,090,459	-61,597	-5.3
Tobacco Products	76,428	NA	76,428	73,180	-3,248	-4.2
Retailer Licenses	6,694	NA	6,694	6,866	172	2.6
Vending Machine Stickers	12	NA	12	9	-3	-25.0
Highway/Fuel Use	\$138,695	\$80,000	\$138,695	\$93,205	-\$45,490	-32.8
Highway Use	110,793	NA	110,793	67,612	-43,181	-39.0
Truck Mileage	108,543	NA	108,543	110,263	1,720	1.6
Permits	2,250	NA	2,250	-42,651	-44,901	-1,995.6
Fuel Use	27,902	NA	27,902	25,593	-2,309	-8.3
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	27,424	25,087	-2,337	-8.5
IFTA Decal Fees & Trip Permits	478	NA	478	505	27	5.6
Corporation & Utilities 6/	\$802,433	\$173,000	\$802,433	\$839,193	\$36,760	4.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	80,301	37,802	-42,499	-52.9
Utilities (sections 186-A, A&E & PSC)	534,413	NA	534,413	601,142	66,729	12.5
Public Safety Communications Surcharge (\$186-F)	187,719	NA	187,719	200,249	12,530	6.7
Petroleum	\$1,123,685	\$2,162,000	\$1,123,685	\$1,092,043	-\$31,642	-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	1,123,685	1,092,043	-31,642	-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	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2016-2017	2017-2018	2016-2017	2017-2018	Amount	Percent
M.T.A. Corporate Surcharge	\$1,017,116	---	\$1,017,116	\$1,087,350	\$70,234	6.9
M.T.A. Auto Rental	48,404	---	48,404	45,641	-2,763	-5.7
M.C.T. Mobility	1,255,627	---	1,255,627	1,331,002	75,375	6.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	82,263	55,943	-26,320	-32.0
New York City Alcoholic Beverage	25,602	---	25,602	25,495	-107	-0.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	11,223,267	13,094,890	1,871,623	16.7
Sales & Use	16,039,830	---	16,039,830	16,719,035	679,205	4.2
Stock Transfer (to NYC; all rebatable)	13,801,774	---	13,801,774	5,805,258	-7,996,516	-57.9
Yonkers Personal Income	5,278,380	---	5,278,380	51,739	-5,226,641	-99.0
MCTMT Personal Income	149,404	---	149,404	132,424	-16,980	-11.4
Article 9, Section 186g Local Surcharge	\$0	0	\$0	\$14,516,842	\$14,516,842	NA
Total-Local Taxes	\$48,921,667	---	\$48,921,667	\$52,865,619	\$3,943,952	3.0
Total State & Local Taxes and Fees	\$120,261,015	---	\$120,261,015	\$128,851,026	\$8,590,011	7.1

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
	\$252	\$162

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)	\$340	\$104

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.