



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2017

(in thousands)

State Taxes	May 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,146,946	\$1,045,574	\$2,101,372	\$11,797,678	\$4,694,556	\$7,103,122
Total Gross Collections	\$3,146,946	---	3,146,946	11,797,678	---	11,797,678
Less: Refunds and Minor Offsets	---	1,030,558	1,030,558	---	4,484,932	4,484,932
Less: State/City Offsets	---	15,016	15,016	---	209,624	209,624
Net Collections	---	---	2,101,372	---	---	7,103,122
User Taxes 1/	\$1,174,421	\$58,725	\$1,115,696	\$2,350,313	\$78,998	\$2,271,315
Sales & Use 2/	990,109	13,999	976,110	1,995,191	30,950	1,964,241
Motor Fuel	41,913	2,253	39,660	85,545	4,496	81,049
Cigarette/Tobacco Products 3/	108,700	819	107,881	200,058	4,555	195,503
Medical Marijuana	99	0	99	190	0	190
Alcoholic Beverage	19,012	1	19,011	40,017	1	40,016
Highway/Fuel Use	11,878	44,442	-32,564	23,555	44,487	-20,932
Auto Rental	2,710	-2,789	5,499	5,757	-5,491	11,248
Business Taxes	\$348,058	\$126,488	\$221,571	\$900,535	\$170,859	\$729,676
Corporation Franchise	185,332	95,323	90,009	571,826	135,398	436,428
Corporation & Utilities 4/	33,325	1,300	32,025	68,086	1,303	66,783
Banks	21,634	16,221	5,413	25,803	16,217	9,586
Insurance (Article 33)	11,903	9,555	2,348	51,950	9,931	42,019
Direct Writings	9,395	0	9,395	9,552	-233	9,785
Petroleum 5/	86,469	4,088	82,381	173,318	8,243	165,075
Property Transfer Taxes 6/	\$209,260	\$1,883	\$207,377	\$413,106	\$21,207	\$391,899
Estate	114,558	1,884	112,674	223,544	21,174	202,370
Real Estate Transfer	94,701	-1	94,702	189,553	33	189,520
Other Revenues	\$1,461	-\$72	\$1,533	\$6,187	-\$55	\$6,242
Pari-Mutuel (w/o Uncashed Tickets)	1,209	0	1,209	1,961	0	1,961
Hazardous Waste Assessments	93	24	69	383	24	359
Waste Tire Management and Recycling Fees	55	0	55	2,696	17	2,679
Returnable Container Deposits	35	-98	133	660	-98	758
Tax Return Preparer Registration Fees	2	0	2	9	0	9
Racing Admissions	5	0	5	6	0	6
Authorized Combative Sports Tax	62	2	60	472	2	470
Total - State Taxes and Fees 1/, 6/	\$4,880,146	\$1,232,598	\$3,647,549	\$15,467,819	\$4,965,565	\$10,209,006

Local Taxes	May 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$31,504	\$9,195	\$22,309	\$126,571	\$9,488	\$117,083
M.T.A. Auto Rental	3,332	-15	3,347	6,883	6	6,877
M.C.T. Mobility	110,755	2,402	108,353	208,557	4,773	203,784
MCTMT Personal Income - Net (Adjusted)	1,397	1,031	366	34,509	2,247	27,048
Total Gross Collections	783	---	783	27,048	---	21,834
Less: Refunds and Minor Offsets	---	1,031	1,031	---	2,247	2,247
Plus: State/City Offsets	614	---	614	7,461	---	7,461
M.C.T.D. Taxicab and Hail Vehicle Rides	685	8	677	14,122	16	14,106
New York City Alcoholic Beverage	1,967	0	1,967	4,070	0	4,070
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	642,376	96,374	546,002	2,439,139	432,228	2,006,911
Total Gross Collections	627,387	---	627,387	2,230,815	---	2,230,815
Less: Refunds and Minor Offsets	---	96,374	96,374	---	432,228	432,228
Plus: State/City Offsets	14,989	---	14,989	208,324	---	208,324
Sales & Use	1,206,923	14,259	1,192,664	2,429,174	33,598	2,395,576
Stock Transfer (to NYC; all eligible for rebate)	8	0	8	22	0	22
Yonkers Personal Income - Net (Adjusted)	4,218	970	3,248	14,744	4,224	10,520
Total Gross Collections	4,191	---	4,191	13,444	---	13,444
Less: Refunds and Minor Offsets	---	970	970	---	4,224	4,224
Plus: State/City Offsets	27	---	27	1,300	---	1,300
Total-Local Taxes	\$2,003,165	\$124,224	\$1,878,941	\$5,277,791	\$486,580	\$4,785,997
Total State & Local Taxes and Fees 1/	\$6,883,311	\$1,356,822	\$5,526,490	\$20,745,610	\$5,452,145	\$14,995,003

1/ Includes:

	May 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):

	May 2017	Fiscal Year 2016-2017
	\$44	\$108

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

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

	May 2017	Fiscal Year 2016-2017
	\$2	\$3

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:

	May 2017	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	1	9

## MONTHLY COMPARISON OF NET COLLECTIONS

May 2017

(in thousands)

State Taxes	Net Collections		Difference	
	May 2016	May 2017	Amount	Percent
Personal Income Tax 1/	\$2,185,774	\$2,101,372	-\$84,402	-3.9
User Taxes 2/	\$1,115,639	\$1,115,696	\$57	0.0
Sales and Use 3/	948,999	976,110	27,111	2.9
Motor Fuel	37,194	39,660	2,466	6.6
Cigarette/Tobacco Products 1/	99,413	107,881	8,468	8.5
Medical Marijuana	0	99	99	NA
Alcoholic Beverage	19,270	19,011	-259	-1.3
Highway/Fuel Use 1/	10,708	-32,564	-43,272	-404.1
Auto Rental	27	5,499	5,472	20,266.7
Business Taxes	\$161,028	\$221,571	\$60,543	37.6
Corporation Franchise	60,052	90,009	29,957	49.9
Corporation & Utilities 1/	991	32,025	31,034	3,131.6
Banks	2,578	5,413	2,835	110.0
Insurance (Article 33)	11,578	2,348	-9,230	-79.7
Direct Writings	7,911	9,395	1,484	18.8
Petroleum 1/, 4/	77,918	82,381	4,463	5.7
Property Transfer Taxes 5/	\$180,125	\$207,377	\$27,252	15.1
Estate	105,922	112,674	6,752	6.4
Real Estate Transfer	74,047	94,702	20,655	27.9
Other Revenues	\$1,537	\$1,533	-\$4	-0.3
Pari-Mutuel	1,436	1,209	-227	-15.8
Hazardous Waste Assessments	-63	69	132	209.5
Waste Tire Management and Recycling Fees	50	55	5	10.0
Returnable Container Deposits	98	133	35	35.7
Tax Return Preparer Registration Fees	2	2	0	0.0
Racing Admissions	5	5	0	0.0
Authorized Combative Sports Tax	9	60	51	566.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,644,103</b>	<b>\$3,647,549</b>	<b>\$3,446</b>	<b>0.1</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	May 2016	May 2017	Amount	Percent
Personal Income Tax				
Withholding	\$2,595,002	\$2,854,991	\$259,989	10.0
Estimated Tax	137,024	112,052	-24,972	-18.2
Final Payments	54,501	59,785	5,284	9.7
Delinquencies	112,589	119,625	7,036	6.2
Limited Liability Company Fees	468	493	25	5.3
Total Gross Collections	\$2,899,584	\$3,146,946	\$247,362	8.5
Refunds/Minor Offsets	697,051	1,030,558	333,507	47.8
State/City Offsets	16,759	15,016	-1,743	-10.4
Net Collections	\$2,185,774	\$2,101,372	-\$84,402	-3.9
Cigarette/Tobacco Products	\$99,413	\$107,882	\$8,469	8.5
Cigarette	92,719	100,664	7,945	8.6
Tobacco Products	6,586	7,099	513	7.8
Retailer Licenses	108	119	11	10.2
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$10,708	-\$33,718	-\$44,426	-414.9
Highway Use	10,087	-33,718	-43,805	-434.3
Truck Mileage	9,766	10,577	811	8.3
Permits	321	-44,295	-44,616	-13,899.1
Fuel Use	621	1,154	533	85.8
Article 21	0	1	1	NA
Article 21A IFTA	608	1,137	529	87.0
IFTA Decal Fees & Trip Permits	13	16	3	23.1
Corporation & Utilities 6/	\$991	\$32,025	\$31,034	3,131.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	404	687	283	70.0
Utilities (sections 186-A, A&E & PSC)	585	31,336	30,751	5,256.6
Public Safety Communications Surcharge (§186-F)	2	2	0	0.0
Petroleum	\$77,918	\$82,381	\$4,463	5.7
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	77,918	82,381	4,463	5.7
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	
	May 2016	May 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$20,407	\$22,309	\$1,902	9.3
M.T.A. Auto Rental	22	3,347	3,325	15,113.6
M.C.T. Mobility	93,938	108,353	14,415	15.3
MCTMT Personal Income	1,842	366	-1,476	-80.1
M.C.T.D. Taxicab and Hail Vehicle Rides	607	677	70	11.5
New York City Alcoholic Beverage	2,078	1,967	-111	-5.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	515,306	546,002	30,696	6.0
Sales & Use	1,169,207	1,192,664	23,457	2.0
Stock Transfer (to NYC; all rebatable)	12	8	-4	-33.3
Yonkers Personal Income	3,147	3,248	101	3.2
<b>Total-Local Taxes</b>	<b>\$1,806,566</b>	<b>\$1,878,941</b>	<b>\$72,375</b>	<b>4.0</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,450,669</b>	<b>\$5,526,490</b>	<b>\$75,821</b>	<b>1.4</b>

2/ Includes:

	May 2016	May 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:

	May 2016	May 2017
	\$0	\$44

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:

	May 2016	May 2017
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	\$154	\$1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$0	\$8,569,397	\$7,103,122	-\$1,466,275	-17.1
User Taxes 2/	\$15,236,932	\$0	\$2,278,165	\$2,271,315	-\$6,850	-0.3
Sales and Use 3/	13,005,777	0	1,940,854	1,964,241	23,387	1.2
Motor Fuel	519,015	0	76,290	81,049	4,759	6.2
Cigarette/Tobacco Products 1/	1,235,190	0	197,950	195,503	-2,447	-1.2
Medical Marijuana	585	0	47	190	143	304.3
Alcoholic Beverage	257,717	0	39,676	40,016	340	0.9
Highway/Fuel Use 1/	138,695	0	23,271	-20,932	-44,203	-189.9
Auto Rental	79,953	0	77	11,248	\$11,171	14,507.8
Business Taxes	\$6,157,328	\$0	\$409,188	\$729,676	\$320,488	78.3
Corporation Franchise	2,475,773	0	183,827	436,428	252,601	137.4
Corporation & Utilities 1/	802,433	0	13,006	66,783	53,777	413.5
Banks	337,607	0	10,451	9,586	-865	-8.3
Insurance (Article 33)	1,267,063	0	28,103	42,019	13,916	49.5
Direct Writings	21,251	- - -	8,370	9,785	1,415	16.9
Petroleum 1/, 4/	1,123,685	0	165,431	165,075	-356	-0.2
Property Transfer Taxes 5/	\$2,217,321	\$0	\$345,408	\$391,899	\$46,491	13.5
Estate	1,090,549	0	180,805	202,370	21,565	11.9
Real Estate Transfer	1,126,369	0	164,439	189,520	25,081	15.3
Other Revenues	\$161,823	\$0	\$5,093	\$6,242	\$1,149	22.6
Pari-Mutuel	15,756	0	2,135	1,961	-174	-8.1
Hazardous Waste Assessments	1,366	0	193	359	166	86.0
Waste Tire Management and Recycling Fees	27,552	0	2,752	2,679	-73	-2.7
Returnable Container Deposits	112,862	0	-62	758	820	1,322.6
Tax Return Preparer Registration Fees	1,373	0	12	9	-3	-25.0
Racing Admissions	536	0	6	6	0	0.0
Authorized Combative Sports Tax	2,378	0	57	470	413	724.6
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$71,339,348</b>	<b>\$0</b>	<b>\$11,607,251</b>	<b>\$10,502,254</b>	<b>-\$1,104,997</b>	<b>-9.5</b>

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$37,523,892	\$0	\$5,244,364	\$5,610,762	\$366,398	7.0
Estimated Tax	14,971,822	0	4,921,017	4,280,250	-640,767	-13.0
Final Payments	2,488,435	0	1,756,886	1,616,871	-140,015	-8.0
Delinquencies	1,433,834	0	294,209	287,579	-6,630	-2.3
Limited Liability Company Fees	99,892	- - -	4,119	2,216	-1,903	-46.2
<b>Total Gross Collections</b>	<b>\$56,517,875</b>	<b>\$0</b>	<b>\$12,220,595</b>	<b>\$11,797,678</b>	<b>-\$422,917</b>	<b>-3.5</b>
Refunds/Minor Offsets	8,162,029	0	3,459,480	4,484,932	1,025,452	29.6
State/City Offsets	789,902	0	191,718	209,624	17,906	9.3
<b>Net Collections</b>	<b>\$47,565,944</b>	<b>\$0</b>	<b>\$8,569,397</b>	<b>\$7,103,122</b>	<b>-\$1,466,275</b>	<b>-17.1</b>
<b>Cigarette/Tobacco Products</b>						
Cigarette	1,152,056	NA	184,701	184,989	288	0.2
Tobacco Products	76,428	NA	13,033	10,291	-2,742	-21.0
Retailer Licenses	6,694	NA	216	224	8	3.7
Vending Machine Stickers	12	NA	0	0	0	NA
Highway/Fuel Use	\$138,695	\$0	\$23,271	-\$20,932	-\$44,203	-189.9
Highway Use	110,793	NA	20,397	-24,228	-44,625	-218.8
Truck Mileage	108,543	NA	19,805	19,930	125	0.6
Permits	2,250	NA	592	-44,158	-44,750	-7,559.1
Fuel Use	27,902	NA	2,874	3,296	422	14.7
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	2,854	3,266	412	14.4
IFTA Decal Fees & Trip Permits	478	NA	20	29	9	45.0
<b>Corporation &amp; Utilities 6/</b>						
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	3,747	3,175	-572	-15.3
Utilities (sections 186-A, A&E & PSC)	534,413	NA	9,254	63,605	54,351	587.3
Public Safety Communications Surcharge (\$186-F)	187,719	NA	5	3	-2	-40.0
<b>Petroleum</b>						
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	165,431	165,075	-356	-0.2
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

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	---	\$51,291	\$117,083	\$65,792	128.3
M.T.A. Auto Rental	48,404	---	-35	6,877	6,912	19,748.6
M.C.T. Mobility	1,255,627	---	184,528	203,784	19,256	10.4
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	16,267	14,106	-2,161	-13.3
New York City Alcoholic Beverage	25,602	---	4,117	4,070	-47	-1.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	2,083,341	2,006,911	-76,430	-3.7
Sales & Use	16,039,830	---	2,390,083	2,395,576	5,493	0.2
Stock Transfer (to NYC; all rebatable)	13,801,774	---	50	22	-28	-56.0
Yonkers Personal Income	49,094	---	9,785	10,520	735	7.5
MCTMT Personal Income	149,404	---	30,058	27,048	-3,010	-10.0
Total-Local Taxes	\$43,692,381	---	\$4,769,485	\$4,785,997	\$16,512	0.3
Total State & Local Taxes and Fees	\$115,031,729	---	\$16,376,736	\$15,288,251	-\$1,088,485	-6.6

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
	\$0	\$108

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)	\$160	\$9

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 included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.