



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2017

(in thousands)

State Taxes	September 2017			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,025,239	\$309,443	\$4,715,796	\$27,933,925	\$5,759,208	\$22,174,717
Total Gross Collections	\$5,025,239	---	5,025,239	27,933,925	---	27,933,925
Less: Refunds and Minor Offsets	---	282,000	282,000	---	5,466,282	5,466,282
Less: State/City Offsets	---	27,443	27,443	---	292,926	292,926
Net Collections	---	---	4,715,796	---	---	22,174,717
User Taxes 1/	\$1,595,547	\$26,222	\$1,569,325	\$8,040,042	\$153,978	\$7,886,064
Sales & Use 2/	1,403,939	24,877	1,379,062	6,907,978	102,711	6,805,267
Motor Fuel	48,422	2,058	46,364	274,201	13,842	260,359
Cigarette/Tobacco Products 3/	103,903	2,145	101,758	631,601	12,659	618,942
Medical Marijuana	168	0	168	742	0	742
Alcoholic Beverage	24,075	0	24,075	133,076	1	133,075
Highway/Fuel Use	9,929	82	9,847	69,101	44,923	24,178
Auto Rental	5,111	-2,940	8,051	23,343	-20,158	43,501
Business Taxes	\$1,025,867	\$88,574	\$937,293	\$3,733,368	\$522,449	\$3,210,919
Corporation Franchise	475,366	82,971	392,395	1,815,665	451,820	1,363,845
Corporation & Utilities 4/	154,250	408	153,842	386,368	4,569	381,799
Banks	-13,143	156	-13,299	255,095	18,466	236,629
Insurance (Article 33)	304,832	999	303,833	684,434	21,905	662,529
Direct Writings	1,106	20	1,086	16,190	-213	16,403
Petroleum 5/	103,456	4,020	99,436	575,616	25,902	549,714
Property Transfer Taxes 6/	\$335,323	\$13,415	\$321,908	\$1,330,335	\$59,517	\$1,270,818
Estate	225,081	13,415	211,666	723,101	59,422	663,679
Real Estate Transfer	110,239	0	110,239	607,211	95	607,116
Other Revenues	\$43,486	\$9	\$43,477	\$96,146	\$55	\$96,091
Pari-Mutuel (w/o Uncashed Tickets)	2,174	0	2,174	9,396	0	9,396
Hazardous Waste Assessments	26	7	19	743	31	712
Waste Tire Management and Recycling Fees	4,793	1	4,792	14,159	120	14,039
Returnable Container Deposits	36,487	0	36,487	70,670	-98	70,768
	42981	1	1	15	0	15
Racing Admissions	1	0	1	183	0	183
Authorized Combative Sports Tax	4	1	3	980	2	978
Total - State Taxes and Fees 1/, 6/	\$8,025,462	\$437,663	\$7,587,799	\$41,133,816	\$6,495,207	\$32,791,535

(in thousands)

Local Taxes	September 2017			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$168,559	\$8,101	\$160,458	\$558,300	\$36,791	\$521,509
M.T.A. Auto Rental	4,585	-10	4,595	26,051	27	26,024
M.C.T. Mobility	81,545	2,377	79,168	593,263	14,954	578,309
MCTMT Personal Income - Net (Adjusted)	23,042	692	22,350	83,008	4,737	70,183
Total Gross Collections	21,468	---	21,468	70,183	---	62,095
Less: Refunds and Minor Offsets	---	692	692	---	4,737	4,737
Plus: State/City Offsets	1,574	---	1,574	12,825	---	12,825
M.C.T.D. Taxicab and Hail Vehicle Rides	383	4	379	28,486	37	28,449
New York City Alcoholic Beverage	2,285	0	2,285	13,255	0	13,255
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	645,809	-406,447	1,052,256	5,130,593	-315,280	5,445,873
Total Gross Collections	618,316	---	618,316	4,838,497	---	4,838,497
Less: Refunds and Minor Offsets	---	-406,447	-406,447	---	-315,280	-315,280
Plus: State/City Offsets	27,493	---	27,493	292,096	---	292,096
Sales & Use	1,697,621	27,095	1,670,526	8,396,350	112,645	8,283,705
Stock Transfer (to NYC; all eligible for rebate)	1,103,368	0	1,103,368	3,305,552	0	3,305,552
Yonkers Personal Income - Net (Adjusted)	4,201	135	4,066	31,183	4,955	26,228
Total Gross Collections	4,251	---	4,251	30,353	---	30,353
Less: Refunds and Minor Offsets	---	135	135	---	4,955	4,955
Plus: State/City Offsets	-50	---	-50	830	---	830
Total-Local Taxes	\$3,731,398	-\$368,053	\$4,099,451	\$18,166,041	-\$141,134	\$18,299,087
Total State & Local Taxes and Fees 1/	\$11,756,860	\$69,610	\$11,687,250	\$59,299,857	\$6,354,073	\$51,090,622

1/ Includes:

	September 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):

	September 2017	Fiscal Year 2017-2018
	\$16	\$96

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

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

	September 2017	Fiscal Year 2017-2018
	\$47,398	\$95,061

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:

	September 2017	Fiscal Year 2017-2018
Real Property Gains (repealed 6/15/1996)	-\$3	-\$3
Gift (repealed 1/1/2000)	6	26



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

September 2017

(in thousands)

State Taxes	Net Collections		Difference	
	September 2016	September 2017	Amount	Percent
Personal Income Tax 1/	\$4,704,372	\$4,715,796	\$11,424	0.2
User Taxes 2/	\$1,541,492	\$1,569,325	\$27,833	1.8
Sales and Use 3/	1,325,552	1,379,062	53,510	4.0
Motor Fuel	44,807	46,364	1,557	3.5
Cigarette/Tobacco Products 1/	111,792	101,758	-10,034	-9.0
Medical Marijuana	0	168	168	NA
Alcoholic Beverage	24,383	24,075	-308	-1.3
Highway/Fuel Use 1/	11,686	9,847	-1,839	-15.7
Auto Rental	23,224	8,051	-15,173	-65.3
Business Taxes	1,234,229	937,293	-296,936	-24.1
Corporation Franchise	694,860	392,395	-302,465	-43.5
Corporation & Utilities 1/	165,307	153,842	-11,465	-6.9
Banks	-3,271	-13,299	-10,028	-306.6
Insurance (Article 33)	278,371	303,833	25,462	9.1
Direct Writings	84	1,086	1,002	1,192.9
Petroleum 1/, 4/	\$98,878	\$99,436	\$558	0.6
Property Transfer Taxes 5/	186,457	321,908	135,451	72.6
Estate	85,717	211,666	125,949	146.9
Real Estate Transfer	\$100,734	\$110,239	\$9,505	9.4
Other Revenues	45,102	43,477	-1,625	-3.6
Pari-Mutuel	2,226	2,174	-52	-2.3
Hazardous Waste Assessments	55	19	-36	-65.5
Waste Tire Management and Recycling Fees	6,076	4,792	-1,284	-21.1
Returnable Container Deposits	36,469	36,487	18	0.0
Tax Return Preparer Registration Fees	-44	1	45	102.3
Racing Admissions	316	1	-315	-99.7
Authorized Combative Sports Tax	\$4	\$3	-\$1	-25.0
Total - State Taxes and Fees 2/, 5/	\$7,711,652	\$7,587,799	-\$123,853	-1.6

(in thousands)

	Net Collections		Difference	
	September 2016	September 2017	Amount	Percent
Personal Income Tax				
Withholding	\$2,465,962	\$2,583,126	\$117,164	4.8
Estimated Tax	2,355,588	2,315,341	-40,247	-1.7
Final Payments	49,637	38,981	-10,656	-21.5
Delinquencies	105,669	86,902	-18,767	-17.8
Limited Liability Company Fees	869	889	20	2.3
Total Gross Collections	\$4,977,725	\$5,025,239	\$47,514	1.0
Refunds/Minor Offsets	211,346	282,000	70,654	33.4
State/City Offsets	62,007	27,443	-34,564	-55.7
Net Collections	\$4,704,372	\$4,715,796	\$11,424	0.2
Cigarette/Tobacco Products	\$111,791	\$101,760	-\$10,031	-9.0
Cigarette	99,456	92,273	-7,183	-7.2
Tobacco Products	8,817	6,338	-2,479	-28.1
Retailer Licenses	3,515	3,146	-369	-10.5
Vending Machine Stickers	3	3	0	0.0
Highway/Fuel Use	\$11,686	\$9,847	-\$1,839	-15.7
Highway Use	7,732	6,756	-976	-12.6
Truck Mileage	7,272	6,639	-633	-8.7
Permits	460	117	-343	-74.6
Fuel Use	3,954	3,091	-863	-21.8
Article 21	0	0	0	NA
Article 21A IFTA	3,946	3,082	-864	-21.9
IFTA Decal Fees & Trip Permits	8	9	1	12.5
Corporation & Utilities 6/	\$165,307	\$153,842	-\$11,465	-6.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	7,540	5,531	-2,009	-26.6
Utilities (sections 186-A, A&E & PSC)	110,860	100,913	-9,947	-9.0
Public Safety Communications Surcharge (§186-F)	46,907	47,398	491	1.0
Petroleum	\$98,878	\$99,436	\$558	0.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	98,878	99,436	558	0.6
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	
	September 2016	September 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$193,157	\$160,458	-\$32,699	-16.9
M.T.A. Auto Rental	\$5,391	\$4,595	-\$796	-14.8
M.C.T. Mobility	\$76,961	\$79,168	\$2,207	2.9
MCTMT Personal Income	\$28,671	\$22,350	-\$6,321	-22.0
M.C.T.D. Taxicab and Hail Vehicle Rides	\$596	\$379	-\$217	-36.4
New York City Alcoholic Beverage	\$2,387	\$2,285	-\$102	-4.3
New York City Motor Fuel	\$0	\$0	\$0	NA
New York City Personal Income	\$1,033,499	\$1,052,256	\$18,757	1.8
Sales & Use	\$1,634,518	\$1,670,526	\$36,008	2.2
Stock Transfer (to NYC; all rebatable)	\$3,350,048	\$1,103,368	-\$2,246,680	-67.1
Yonkers Personal Income	\$3,728	\$4,066	\$338	9.1
Total-Local Taxes	\$6,328,956	\$4,099,451	-\$2,229,505	-35.2
Total State & Local Taxes and Fees	\$14,040,608	\$11,687,250	-\$2,353,358	-16.8

2/ Includes:

	September 2016	September 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:

	September 2016	September 2017
	\$39	\$16

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:

	September 2016	September 2017
Real Property Gains (repealed 6/15/1996)	\$2	-\$3
Gift (repealed 1/1/2000)	\$4	\$6

FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 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	\$23,499,287	\$22,174,717	-\$1,324,570	-5.6
User Taxes 2/	\$15,236,932	\$15,823,700	\$7,753,524	\$7,886,064	\$132,540	1.7
Sales and Use 3/	13,005,777	13,759,700	6,589,879	6,805,267	215,388	3.3
Motor Fuel	519,015	515,000	261,926	260,359	-1,567	-0.6
Cigarette/Tobacco Products 1/	1,235,190	1,190,000	655,025	618,942	-36,083	-5.5
Medical Marijuana	585	1,000	205	742	537	262.0
Alcoholic Beverage	257,717	262,000	132,093	133,075	982	0.7
Highway/Fuel Use 1/	138,695	96,000	72,101	24,178	-47,923	-66.5
Auto Rental	79,953	86,000	42,295	43,501	\$1,206	2.9
Business Taxes	\$6,157,328	\$6,945,100	\$3,120,982	\$3,210,919	\$89,937	2.9
Corporation Franchise	2,475,773	3,406,000	1,454,872	1,363,845	-91,027	-6.3
Corporation & Utilities 1/	802,433	846,100	333,052	381,799	48,747	14.6
Banks	337,607	280,000	15,696	236,629	220,933	1,407.6
Insurance (Article 33)	1,267,063	1,328,000	605,151	662,529	57,378	9.5
Direct Writings	21,251	- - -	13,075	16,403	3,328	25.5
Petroleum 1/, 4/	1,123,685	3,308,000	569,620	549,714	-19,906	-3.5
Property Transfer Taxes 5/	\$2,217,321	\$2,256,000	\$1,123,120	\$1,270,818	\$147,698	13.2
Estate	1,090,549	1,052,000	538,458	663,679	125,221	23.3
Real Estate Transfer	1,126,369	140,500	584,483	607,116	22,633	3.9
Other Revenues	\$161,823	\$0	\$94,367	\$96,091	\$1,724	1.8
Pari-Mutuel	15,756	0	9,657	9,396	-261	-2.7
Hazardous Waste Assessments	1,366	0	596	712	116	19.5
Waste Tire Management and Recycling Fees	27,552	27,600	15,472	14,039	-1,433	-9.3
Returnable Container Deposits	112,862	112,900	67,787	70,768	2,981	4.4
Tax Return Preparer Registration Fees	1,373	0	-24	15	39	162.5
Racing Admissions	536	0	516	183	-333	-64.5
Authorized Combative Sports Tax	2,378	0	363	978	615	169.4
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$74,406,800	\$35,591,280	\$34,638,609	-\$952,671	-2.7

1/ See page 2 for component detail.

September 2017

(in thousands)

	Net Collections	Estimated Receipts 6/	Net Collections			
			Fiscal Year-to-Date		Difference	
	2016-2017	2017-2018	2016-2017	2017-2018	Amount	Percent
Personal Income Tax						
Withholding	\$37,523,892	\$39,459,000	\$16,030,297	\$16,792,425	\$762,128	4.8
Estimated Tax	14,971,822	15,924,000	9,419,257	8,703,804	-715,453	-7.6
Final Payments	2,488,435	2,511,000	1,887,723	1,740,405	-147,318	-7.8
Delinquencies	1,433,834	1,416,000	713,834	693,221	-20,613	-2.9
Limited Liability Company Fees	99,892	- - -	5,793	4,070	-1,723	-29.7
Total Gross Collections	\$56,517,875	\$59,310,000	\$28,056,904	\$27,933,925	-\$122,979	-0.4
Refunds/Minor Offsets	8,162,029	9,055,000	4,256,812	5,466,282	1,209,470	28.4
State/City Offsets	789,902	873,000	300,805	292,926	-7,879	-2.6
Net Collections	\$47,565,944	\$0	\$23,499,287	\$22,174,717	-\$1,324,570	-5.6
Cigarette/Tobacco Products	\$1,235,190	\$1,190,000	\$655,025	\$618,942	-\$36,083	-5.5
Cigarette	1,152,056	NA	609,398	579,637	-29,761	-4.9
Tobacco Products	76,428	NA	41,614	35,678	-5,936	-14.3
Retailer Licenses	6,694	NA	4,010	3,624	-386	-9.6
Vending Machine Stickers	12	NA	3	3	0	0.0
Highway/Fuel Use	\$138,695	\$96,000	\$72,101	\$24,178	-\$47,923	-66.5
Highway Use	110,793	NA	57,622	11,846	-45,776	-79.4
Truck Mileage	108,543	NA	56,103	55,224	-879	-1.6
Permits	2,250	NA	1,519	-43,378	-44,897	-2955.7
Fuel Use	27,902	NA	14,479	12,332	-2,147	-14.8
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	14,422	12,263	-2,159	-15.0
IFTA Decal Fees & Trip Permits	478	NA	57	68	11	19.3
Corporation & Utilities 6/	\$802,433	\$846,100	\$333,052	\$381,799	\$48,747	14.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	18,379	13,672	-4,707	-25.6
Utilities (sections 186-A, A&E & PSC)	534,413	NA	220,617	273,066	52,449	23.8
Public Safety Communications Surcharge (\$186-F)	187,719	NA	94,056	95,061	1,005	1.1
Petroleum	\$1,123,685	\$3,308,000	\$569,620	\$549,714	-\$19,906	-3.5
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	569,620	549,714	-19,906	-3.5
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	---	\$463,015	\$521,509	\$58,494	12.6
M.T.A. Auto Rental	\$48,404	---	\$27,593	\$26,024	-\$1,569	-5.7
M.C.T. Mobility	\$1,255,627	---	\$540,660	\$578,309	\$37,649	7.0
M.C.T.D. Taxicab and Hail Vehicle Rides	\$82,263	---	\$33,677	\$28,449	-\$5,228	-15.5
New York City Alcoholic Beverage	\$25,602	---	\$13,188	\$13,255	\$67	0.5
New York City Motor Fuel	\$0	---	\$0	\$0	\$0	NA
New York City Personal Income	\$11,223,267	---	\$5,324,413	\$5,445,873	\$121,460	2.3
Sales & Use	\$16,039,830	---	\$8,027,744	\$8,283,705	\$255,961	3.2
Stock Transfer (to NYC; all rebatable)	\$13,801,774	---	\$8,548,103	\$3,305,552	-\$5,242,551	-61.3
Yonkers Personal Income	\$49,094	---	\$24,703	\$26,228	\$1,525	6.2
MCTMT Personal Income	\$149,404	---	\$79,044	\$70,183	-\$8,861	-11.2
Total-Local Taxes	\$43,692,381	---	\$23,082,140	\$18,299,087	-\$4,783,053	-20.7
Total State & Local Taxes and Fees	\$115,031,729	---	\$58,673,420	\$52,937,696	-\$5,735,724	-9.8

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
	\$80	\$96

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)	\$6	-\$3
Gift (repealed 1/1/2000)	\$173	\$26

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.