

August 1999

(in thousands)

State Taxes	August 1999			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$1,501,363	\$55,853	\$1,445,510	\$13,047,919	\$1,970,706	\$11,077,213
Total Gross Collections	1,501,363	---	1,501,363	10,742,008	---	10,742,008
Less: Refunds and Minor Offsets	---	55,761	55,761	---	1,828,026	1,828,026
Less: State/City Offsets	---	92	92	---	142,680	142,680
Net Collections, before Refund Reserve	---	---	1,445,510	---	---	8,771,302
Refund Reserve Transactions	---	---	0	2,305,911	0	2,305,911
User Taxes 1/	\$713,968	\$6,308	\$707,660	\$3,865,314	\$32,602	\$3,832,712
Sales & Use 2/	584,033	4,522	579,511	3,202,971	22,512	3,180,459
Motor Fuel	48,254	1,151	47,103	230,192	6,534	223,658
Cigarette/Tobacco Products 3/	53,683	543	53,140	285,690	2,612	283,078
Alcoholic Beverage	13,331	0	13,331	72,634	43	72,591
Highway/Fuel Use	14,646	92	14,554	65,032	900	64,132
Containers	0	0	0	8	1	7
Auto Rental	21	0	21	8,785	0	8,785
Business Taxes	\$178,267	\$26,582	\$151,685	\$1,861,587	\$264,278	\$1,597,309
Corporation Franchise	62,801	21,468	41,333	693,332	220,885	472,447
Corporation & Utilities	11,755	3,017	8,738	341,647	18,046	323,601
Banks	3,405	178	3,227	230,978	3,090	227,888
Insurance (Article 33)	1,570	656	914	147,016	17,081	129,935
Direct Writings	255	11	244	1,049	11	1,038
Petroleum 4/	98,481	1,252	97,229	447,565	5,165	442,400
Other Revenues	\$179,881	\$7,334	\$172,547	\$618,868	\$30,238	\$588,630
Real Property Gains	1,249	1,169	80	14,731	1,706	13,025
Estate & Gift	142,493	6,043	136,450	453,549	27,582	425,967
Real Estate Transfer	31,034	122	30,912	133,582	950	132,632
Pari-Mutuel (w/o Uncashed Tickets)	4,979	0	4,979	16,689	0	16,689
Other (Racing Admissions & Boxing)	126	0	126	317	0	317
Total - State Taxes 1/	\$2,573,479	\$96,077	\$2,477,402	\$19,393,688	\$2,297,824	\$17,095,864

Local Taxes	August 1999			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$7,061	\$2,120	\$4,941	\$152,941	\$31,722	\$121,219
New York City Alcoholic Beverage	1,857	0	1,857	9,140	11	9,129
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	310,497	12,188	298,309	2,648,652	398,209	2,250,443
Total Gross Collections	310,497	---	310,497	2,507,642	---	2,507,642
Less: Refunds and Minor Offsets	---	12,188	12,188	---	398,209	398,209
Plus: State/City Offsets	0	---	0	141,010	---	141,010
Sales & Use (Includes M.A.C.)	600,112	4,651	595,461	3,259,257	23,219	3,236,038
Stock Transfer (to NYC; all eligible for rebate)	33	0	33	1,963,248	0	1,963,248
Yonkers Personal Income - Net (Adjusted)	1,702	79	1,623	13,260	2,336	10,924
Total Gross Collections	1,610	---	1,610	11,590	---	11,590
Less: Refunds and Minor Offsets	---	79	79	---	2,336	2,336
Plus: State/City Offsets	92	---	92	1,670	---	1,670
Total-Local Taxes	\$921,262	\$19,038	\$902,224	\$8,046,498	\$455,497	\$7,591,001
Total State & Local Taxes 1/	\$3,494,741	\$115,115	\$3,379,626	\$27,440,186	\$2,753,321	\$24,686,865

0

1/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

August 1999	Fiscal Year 1999-00
\$0	\$2

2/ Includes tax on informational and entertainment services (900 numbers):

August 1999	Fiscal Year 1999-00
\$0	\$474

3/ Includes Cigarette License and Sticker Fees.

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.

August 1999

(in thousands)

State Taxes	Net Collections		Difference	
	August 1998	August 1999	Amount	Percent
Personal Income Tax 1/	\$1,277,104	\$1,445,510	\$168,406	13.2
User Taxes 2/	\$674,455	\$707,660	\$33,206	4.9
Sales and Use 3/	541,911	579,511	37,600	6.9
Motor Fuel	45,339	47,103	1,764	3.9
Cigarette/Tobacco Products 4/	57,693	53,140	(4,553)	(7.9)
Alcoholic Beverage	14,844	13,331	(1,513)	(10.2)
Highway/Fuel Use 1/	14,644	14,554	(90)	(0.6)
Containers (repealed 10/1/98)	7	0	(7)	(100.0)
Auto Rental	16	21	5	31.3
Business Taxes	\$176,631	\$151,685	(\$24,946)	(14.1)
Corporation Franchise	63,863	41,333	(22,530)	(35.3)
Corporation & Utilities 1/	2,973	8,738	5,765	193.9
Banks	9,407	3,227	(6,180)	(65.7)
Insurance (Article 33)	5,460	914	(4,546)	(83.3)
Direct Writings	571	244	(327)	(57.3)
Petroleum 1/, 5/	94,357	97,229	2,872	3.0
Other Revenues	\$106,206	\$172,547	\$66,341	62.5
Real Property Gains (repealed 6/15/96)	1,171	80	(1,091)	(93.2)
Estate & Gift 1/	68,179	136,450	68,271	100.1
Real Estate Transfer	32,418	30,912	(1,506)	(4.6)
Pari-Mutuel	4,424	4,979	555	12.5
Other (Racing Adms & Boxing)	14	126	112	800.0
<b>Total - State Taxes 2/</b>	<b>\$2,234,396</b>	<b>\$2,477,402</b>	<b>\$243,007</b>	<b>10.9</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	August 1998	August 1999	Amount	Percent
Withholding	\$1,220,687	\$1,388,389	\$167,702	13.7
Estimated Tax	32,807	36,110	3,303	10.1
Final Payments	25,867	32,250	6,383	24.7
Delinquencies	42,900	44,511	1,611	3.8
Limited Liability Company Fees	(112)	103	215	192.0
Total Gross Collections	\$1,322,149	\$1,501,363	\$179,214	13.6
Refunds/Minor Offsets	45,019	55,761	10,742	23.9
State/City Offsets	26	92	66	253.8
Net, before Refund Reserve	\$1,277,104	\$1,445,510	\$168,406	13.2
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve	\$1,277,104	\$1,445,510	\$168,406	13.2
Other Component Detail				
Highway/Fuel Use	\$14,644	\$14,554	(\$90)	(0.6)
Highway Use	14,089	13,308	(781)	(5.5)
Truck Mileage	13,839	13,034	(805)	(5.8)
Permits	250	274	24	9.6
Fuel Use	555	1,246	691	124.5
Article 21	68	51	(17)	(25.0)
Article 21A IFTA	477	1,188	711	149.1
IFTA Decal Fees & Trip Permits	10	7	(3)	(30.0)
Corporation & Utilities 6/	\$2,973	\$8,738	\$5,765	193.9
Article 9 (excl sec. 180, 186-A, A&E & P)	(435)	(2,011)	(1,576)	(362.3)
Utilities (section 186-A, A&E & P)	3,408	10,749	7,341	215.4
Petroleum	\$94,357	\$97,229	\$2,872	3.0
Article 13-A (prior to 9/1/90)	(1)	7	8	800.0
Article 13-A (after 9/1/90)	94,347	97,222	2,875	3.0
Article 9, Section 182-A	10	0	(10)	(100.0)
Lubricating Oils (repealed 9/1/94)	1	0	(1)	(100.0)
Estate & Gift	\$68,179	\$136,450	\$68,271	100.1
Estate	66,932	134,792	67,860	101.4
Gift	1,247	1,658	411	33.0

Local Taxes	Net Collections		Difference	
	August 1998	August 1999	Amount	Percent
M.T.A. Corporate Surcharge	\$8,386	\$4,941	(\$3,445)	(41.1)
New York City Alcoholic Beverage	2,013	1,857	(156)	(7.7)
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	327,480	298,309	(29,171)	(8.9)
Sales & Use (Includes M.A.C.)	550,261	595,461	45,200	8.2
Stock Transfer (to NYC; all rebatable)	99	33	(66)	(66.7)
Yonkers Personal Income	2,109	1,623	(486)	(23.0)
Total-Local Taxes	\$890,348	\$902,224	\$11,876	1.3
Total State & Local Taxes	\$3,124,744	\$3,379,626	\$254,883	8.2

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

August 1998	August 1999
\$1	\$0

3/ Includes tax on informational and entertainment services (900) numbers:

August 1998	August 1999
\$1	\$0

4/ Includes Cigarette License and Sticker Fees.

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/ Reflects adjustments to prior periods posted during August 1999.

August 1999

(in thousands)

State Taxes	Net Collections	Estimated Receipts 7/	Net Collections			
			Year-to-Date		Difference	
			1998-1999	1999-2000	1998-1999	1999-2000
Personal Income Tax 1/	\$20,662,376	\$22,978,900	\$10,347,717	\$11,077,213	\$729,496	7.0
User Taxes 2/	\$9,221,533	\$9,464,100	\$3,686,071	\$3,832,712	\$146,685	4.0
Sales and Use 3/	7,646,929	7,969,600	3,004,813	3,180,459	175,646	5.8
Motor Fuel	502,320	508,800	212,366	223,658	11,292	5.3
Cigarette/Tobacco Products 4/	666,700	630,000	301,883	283,078	(18,805)	(6.2)
Alcoholic Beverage	182,778	173,000	78,579	72,591	(5,988)	(7.6)
Highway/Fuel Use 1/	168,667	145,300	73,344	64,132	(9,212)	(12.6)
Containers (repealed 10/1/98)	18,958	200	7,411	7	(7,404)	(99.9)
Auto Rental	35,109	37,200	7,629	8,785	1,156	15.2
Business Taxes	\$5,820,785	\$5,587,800	\$1,698,843	\$1,597,309	(\$101,534)	(6.0)
Corporation Franchise	2,049,843	1,938,700	551,204	472,447	(78,757)	(14.3)
Corporation & Utilities 1/	1,545,944	1,385,000	374,005	323,601	(50,404)	(13.5)
Banks	544,058	640,000	172,633	227,888	55,255	32.0
Insurance (Article 33)	635,636	636,000	164,582	129,935	(34,647)	(21.1)
Direct Writings	11,129	---	1,306	1,038	(268)	(20.5)
Petroleum 1/, 5/	1,034,175	988,100	435,113	442,400	7,287	1.7
Other Revenues	\$1,450,389	\$1,297,400	\$558,755	\$588,630	\$29,875	5.3
Real Property Gains (repealed 6/15/96)	28,940	(14,000)	20,704	13,025	(7,679)	(37.1)
Estate & Gift 1/	1,071,464	980,000	391,761	425,967	34,206	8.7
Real Estate Transfer	312,369	296,700	130,835	132,632	1,797	1.4
Pari-Mutuel	36,922	34,000	15,297	16,689	1,392	9.1
Other (Racing Adms & Boxing)	694	700	158	317	159	100.6
Total - State Taxes 2/	\$37,155,083	\$39,328,200	\$16,291,386	\$17,095,864	\$804,522	4.9

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 7/ 1999-2000	Net Collections			
			Year-to-Date		Difference	
			1998-1999	1999-2000	Amount	Percent
Withholding	\$16,520,651	\$17,717,200	\$6,202,945	\$6,676,524	\$473,579	7.6
Estimated Tax	5,182,394	5,694,700	2,337,056	2,648,574	311,518	13.3
Final Payments	1,189,558	1,409,400	1,009,102	1,167,626	158,524	15.7
Delinquencies	466,165	503,800	222,652	237,571	14,919	6.7
Limited Liability Company Fees	12,305	- - -	7,712	11,713	4,001	51.9
Total Gross Collections	\$23,371,073	\$25,325,100	\$9,779,467	\$10,742,008	\$962,541	9.8
Refunds/Minor Offsets	2,495,394	2,612,300	1,677,144	1,828,026	150,882	9.0
State/City Offsets	299,611	279,800	146,825	142,680	(4,145)	(2.8)
Net, before Refund Reserve	\$20,576,068	\$22,433,000	\$7,955,498	\$8,771,302	\$815,804	10.3
Refund Reserve Transactions	86,308	545,900	2,392,219	2,305,911	(86,308)	(3.6)
Net, after Refund Reserve	\$20,662,376	\$22,978,900	\$10,347,717	\$11,077,213	\$729,496	7.0
Other Component Detail						
Highway/Fuel Use	\$168,667	\$145,300	\$73,344	\$64,132	(\$9,212)	(12.6)
Highway Use	144,202	NA	63,390	54,790	(8,600)	(13.6)
Truck Mileage	140,371	NA	61,575	52,983	(8,592)	(14.0)
Permits	3,831	NA	1,815	1,807	(8)	(0.4)
Fuel Use	24,465	NA	9,954	9,342	(612)	(6.1)
Article 21	789	NA	693	555	(138)	(19.9)
Article 21A IFTA	23,195	NA	9,197	8,732	(465)	(5.1)
IFTA Decal Fees & Trip Permits	481	NA	64	55	(9)	(14.1)
Corporation & Utilities 6/	\$1,545,944	\$1,385,000	\$374,005	\$323,601	(\$50,404)	(13.5)
Article 9 (excl sec. 180, 186-A, A&E & P)	363,104	NA	73,451	72,445	(1,006)	(1.4)
Utilities (section 186-A, A&E & P)	1,182,840	NA	300,554	251,156	(49,398)	(16.4)
Petroleum	\$1,034,175	\$988,100	\$435,113	\$442,400	\$7,287	1.7
Article 13-A (prior to 9/1/90)	(37)	NA	(13)	43	56	430.8
Article 13-A (after 9/1/90)	1,032,987	NA	435,064	442,333	7,269	1.7
Article 9, Section 182-A	1,218	NA	60	20	(40)	(66.7)
Lubricating Oils (repealed 9/1/94)	7	NA	2	4	2	100.0
Estate & Gift	\$1,071,464	\$980,000	\$391,761	\$425,967	\$34,206	8.7
Estate	946,445	NA	368,900	398,395	29,495	8.0
Gift	125,019	NA	22,861	27,572	4,711	20.6

(in thousands)

Local Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 7/	Year-to-Date		Difference	
	1998-1999	1999-2000	1998-1999	1999-2000	Amount	Percent
M.T.A. Corporate Surcharge	\$547,005	---	\$144,346	\$121,219	(\$23,127)	(16.0)
New York City Alcoholic Beverage	19,347	---	7,728	9,129	1,401	18.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,488,300	---	2,286,185	2,250,443	(35,742)	(1.6)
Sales & Use (Includes M.A.C.)	7,800,424	---	3,066,312	3,236,038	169,726	5.5
Stock Transfer (to NYC; all rebatable)	6,782,443	---	1,591,309	1,963,248	371,939	23.4
Yonkers Personal Income	23,882	---	11,675	10,924	(751)	(6.4)
Total-Local Taxes	\$20,661,401	---	\$7,107,555	\$7,591,001	\$483,446	6.8
Total State & Local Taxes	\$57,816,484	---	\$23,398,941	\$24,686,865	\$1,287,968	5.5

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

1998-1999	1999-2000
\$46	\$2

3/ Includes tax on informational and entertainment services (900) numbers:

1998-1999	1999-2000
\$45	\$474

4/ Includes Cigarette License and Sticker Fees.

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/ Reflects adjustments to prior periods posted during August 1999.

7/ From the Budget Forecast, August 1999. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes.