

December 1999

(in thousands)

State Taxes	December 1999			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$2,782,983	\$141,384	\$2,641,599	\$20,985,967	\$2,465,567	\$18,520,400
Total Gross Collections	2,782,983	---	2,782,983	18,680,056	---	18,680,056
Less: Refunds and Minor Offsets	---	96,117	96,117	---	2,201,758	2,201,758
Less: State/City Offsets	---	45,267	45,267	---	263,809	263,809
Net Collections, before Refund Reserve	---	---	2,641,599	---	---	16,214,489
Refund Reserve Transactions	---	---	0	2,305,911	0	2,305,911
User Taxes 1/	\$1,063,690	\$4,563	\$1,059,127	\$7,406,051	\$60,225	\$7,345,826
Sales & Use 2/	919,452	3,079	916,373	6,207,049	43,721	6,163,328
Motor Fuel	43,231	847	42,384	404,857	10,482	394,375
Cigarette/Tobacco Products 3/	61,073	391	60,682	512,114	4,421	507,693
Alcoholic Beverage	17,878	0	17,878	136,420	43	136,377
Highway/Fuel Use	12,407	246	12,161	114,609	1,557	113,052
Containers	0	0	0	7	1	6
Auto Rental	9,649	0	9,649	30,991	0	30,991
Business Taxes	\$1,131,471	\$59,167	\$1,072,304	\$4,444,064	\$437,589	\$4,006,475
Corporation Franchise	411,392	38,144	373,248	1,626,699	337,146	1,289,553
Corporation & Utilities	374,207	2,005	372,202	1,114,220	21,798	1,092,422
Banks	119,083	14,611	104,472	461,582	41,011	420,571
Insurance (Article 33)	139,131	3,599	135,532	445,567	28,034	417,533
Direct Writings	228	0	228	2,467	13	2,454
Petroleum 4/	87,430	808	86,622	793,529	9,587	783,942
Other Revenues	\$150,369	\$6,657	\$143,712	\$1,117,380	\$54,787	\$1,062,593
Real Property Gains	1,560	880	680	19,563	4,674	14,889
Estate & Gift	122,613	5,718	116,895	813,026	49,088	763,938
Real Estate Transfer	23,988	59	23,929	254,667	1,025	253,642
Pari-Mutuel (w/o Uncashed Tickets)	2,067	0	2,067	28,780	0	28,780
Other (Racing Admissions & Boxing)	141	0	141	1,344	0	1,344
Total - State Taxes 1/	\$5,128,513	\$211,771	\$4,916,742	\$33,953,462	\$3,018,168	\$30,935,294

Local Taxes	December 1999			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$154,129	\$4,828	\$149,301	\$447,665	\$46,296	\$401,369
New York City Alcoholic Beverage	2,035	0	2,035	16,644	11	16,633
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	638,237	20,292	617,945	4,475,048	479,175	3,995,873
Total Gross Collections	592,955	---	592,955	4,213,015	---	4,213,015
Less: Refunds and Minor Offsets	---	20,292	20,292	---	479,175	479,175
Plus: State/City Offsets	45,282	---	45,282	262,033	---	262,033
Sales & Use (Includes M.A.C.)	939,161	3,179	935,982	6,321,650	45,098	6,276,552
Stock Transfer (to NYC; all eligible for rebate)	1,676,496	0	1,676,496	5,437,592	0	5,437,592
Yonkers Personal Income - Net (Adjusted)	1,750	107	1,643	20,309	2,669	17,640
Total Gross Collections	1,765	---	1,765	18,533	---	18,533
Less: Refunds and Minor Offsets	---	107	107	---	2,669	2,669
Plus: State/City Offsets	(15)	---	(15)	1,776	---	1,776
Total-Local Taxes	\$3,411,808	\$28,406	\$3,383,402	\$16,718,908	\$573,249	\$16,145,659
Total State & Local Taxes 1/	\$8,540,321	\$240,177	\$8,300,144	\$50,672,370	\$3,591,417	\$47,080,953

0

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

December 1999	Fiscal Year 1999-00
\$0	\$4

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

December 1999	Fiscal Year 1999-00
(\$1,156)	(\$381)

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.

December 1999

(in thousands)

State Taxes	Net Collections		Difference	
	December 1998	December 1999	Amount	Percent
Personal Income Tax 1/	\$2,280,748	\$2,641,599	\$360,851	15.8
User Taxes 2/	\$997,432	\$1,059,127	\$61,703	6.2
Sales and Use 3/	847,733	916,373	68,640	8.1
Motor Fuel	47,586	42,384	(5,202)	(10.9)
Cigarette/Tobacco Products 4/	59,479	60,682	1,203	2.0
Alcoholic Beverage	19,852	17,878	(1,974)	(9.9)
Highway/Fuel Use 1/	11,893	12,161	268	2.3
Containers (repealed 10/1/98)	2,570	0	(2,570)	(100.0)
Auto Rental	8,311	9,649	1,338	16.1
Business Taxes	\$1,147,423	\$1,072,304	(\$75,119)	(6.5)
Corporation Franchise	357,132	373,248	16,116	4.5
Corporation & Utilities 1/	429,487	372,202	(57,285)	(13.3)
Banks	104,701	104,472	(229)	(0.2)
Insurance (Article 33)	156,312	135,532	(20,780)	(13.3)
Direct Writings	405	228	(177)	(43.7)
Petroleum 1/, 5/	99,386	86,622	(12,764)	(12.8)
Other Revenues	\$128,423	\$143,712	\$15,289	11.9
Real Property Gains (repealed 6/15/96)	1,699	680	(1,019)	(60.0)
Estate & Gift 1/	98,303	116,895	18,592	18.9
Real Estate Transfer	25,346	23,929	(1,417)	(5.6)
Pari-Mutuel	3,071	2,067	(1,004)	(32.7)
Other (Racing Adms & Boxing)	4	141	137	3,425.0
Total - State Taxes 2/	\$4,554,026	\$4,916,742	\$362,724	8.0

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	December 1998	December 1999	Amount	Percent
Withholding	\$1,674,702	\$1,923,040	\$248,338	14.8
Estimated Tax	650,039	805,786	155,747	24.0
Final Payments	4,981	5,525	544	10.9
Delinquencies	38,676	48,563	9,887	25.6
Limited Liability Company Fees	1,265	69	(1,196)	(94.5)
Total Gross Collections	\$2,369,663	\$2,782,983	\$413,320	17.4
Refunds/Minor Offsets	67,352	96,117	28,765	42.7
State/City Offsets	21,563	45,267	23,704	109.9
Net, before Refund Reserve	\$2,280,748	\$2,641,599	\$360,851	15.8
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve	\$2,280,748	\$2,641,599	\$360,851	15.8
Other Component Detail				
Highway/Fuel Use	\$11,893	\$12,161	\$268	2.3
Highway Use	9,548	9,135	(413)	(4.3)
Truck Mileage	9,185	7,837	(1,348)	(14.7)
Permits	363	1,298	935	257.6
Fuel Use	2,345	3,026	681	29.0
Article 21	(276)	24	300	108.7
Article 21A IFTA	2,479	2,808	329	13.3
IFTA Decal Fees & Trip Permits	142	194	52	36.6
Corporation & Utilities 6/	\$429,487	\$372,202	(\$57,285)	(13.3)
Article 9 (excl sec. 180, 186-A, A&E & P)	109,951	95,296	(14,655)	(13.3)
Utilities (section 186-A, A&E & P)	319,536	276,906	(42,630)	(13.3)
Petroleum	\$99,386	\$86,622	(\$12,764)	(12.8)
Article 13-A (prior to 9/1/90)	30	79	49	163.3
Article 13-A (after 9/1/90)	99,355	86,543	(12,812)	(12.9)
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/94)	1	0	(1)	(100.0)
Estate & Gift	\$98,303	\$116,895	\$18,592	18.9
Estate	96,741	114,904	18,163	18.8
Gift	1,562	1,991	429	27.5

(in thousands)

Local Taxes	Net Collections		Difference	
	December 1998	December 1999	Amount	Percent
M.T.A. Corporate Surcharge	\$114,607	\$149,301	\$34,694	30.3
New York City Alcoholic Beverage	2,064	2,035	(29)	(1.4)
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	561,803	617,945	56,142	10.0
Sales & Use (Includes M.A.C.)	858,306	935,982	77,676	9.0
Stock Transfer (to NYC; all rebatable)	1,806,955	1,676,496	(130,459)	(7.2)
Yonkers Personal Income	1,783	1,643	(140)	(7.9)
Total-Local Taxes	\$3,345,518	\$3,383,402	\$37,884	1.1
Total State & Local Taxes	\$7,899,544	\$8,300,144	\$400,608	5.1

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

December 1998	December 1999
\$8	\$0

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

December 1998	December 1999
\$392	(\$1,156)

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 December 1999.

December 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	\$17,120,395	\$18,520,400	\$1,400,005	8.2
User Taxes 2/	\$9,221,533	\$9,464,100	\$6,997,688	\$7,345,826	\$348,192	5.0
Sales and Use 3/	7,646,929	7,969,600	5,762,366	6,163,328	400,962	7.0
Motor Fuel	502,320	508,800	383,024	394,375	11,351	3.0
Cigarette/Tobacco Products 4/	666,700	630,000	531,685	507,693	(23,992)	(4.5)
Alcoholic Beverage	182,778	173,000	144,311	136,377	(7,934)	(5.5)
Highway/Fuel Use 1/	168,667	145,300	130,326	113,052	(17,274)	(13.3)
Containers (repealed 10/1/98)	18,958	200	18,937	6	(18,931)	(100.0)
Auto Rental	35,109	37,200	26,981	30,991	4,010	14.9
Business Taxes	\$5,820,785	\$5,587,800	\$4,193,191	\$4,006,475	(\$186,716)	(4.5)
Corporation Franchise	2,049,843	1,938,700	1,373,095	1,289,553	(83,542)	(6.1)
Corporation & Utilities 1/	1,545,944	1,385,000	1,137,017	1,092,422	(44,595)	(3.9)
Banks	544,058	640,000	419,649	420,571	922	0.2
Insurance (Article 33)	635,636	636,000	474,459	417,533	(56,926)	(12.0)
Direct Writings	11,129	---	2,661	2,454	(207)	(7.8)
Petroleum 1/, 5/	1,034,175	988,100	786,310	783,942	(2,368)	(0.3)
Other Revenues	\$1,450,389	\$1,297,400	\$1,094,704	\$1,062,593	(\$32,111)	(2.9)
Real Property Gains (repealed 6/15/96)	28,940	(14,000)	26,191	14,889	(11,302)	(43.2)
Estate & Gift 1/	1,071,464	980,000	791,405	763,938	(27,467)	(3.5)
Real Estate Transfer	312,369	296,700	247,327	253,642	6,315	2.6
Pari-Mutuel	36,922	34,000	29,256	28,780	(476)	(1.6)
Other (Racing Adms & Boxing)	694	700	525	1,344	819	156.0
Total - State Taxes 2/	\$37,155,083	\$39,328,200	\$29,405,978	\$30,935,294	\$1,529,370	5.2

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	\$11,507,039	\$12,514,480	\$1,007,441	8.8
Estimated Tax	5,182,394	5,694,700	3,920,419	4,484,676	564,257	14.4
Final Payments	1,189,558	1,409,400	1,103,463	1,276,022	172,559	15.6
Delinquencies	466,165	503,800	366,319	392,607	26,288	7.2
Limited Liability Company Fees	12,305	- - -	9,334	12,271	2,937	31.5
Total Gross Collections	\$23,371,073	\$25,325,100	\$16,906,574	\$18,680,056	\$1,773,482	10.5
Refunds/Minor Offsets	2,495,394	2,612,300	1,982,926	2,201,758	218,832	11.0
State/City Offsets	299,611	279,800	195,472	263,809	68,337	35.0
Net, before Refund Reserve	\$20,576,068	\$22,433,000	\$14,728,176	\$16,214,489	\$1,486,313	10.1
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	\$17,120,395	\$18,520,400	\$1,400,005	8.2
Other Component Detail						
Highway/Fuel Use	\$168,667	\$145,300	\$130,326	\$113,052	(\$17,274)	(13.3)
Highway Use	144,202	NA	111,676	95,158	(16,518)	(14.8)
Truck Mileage	140,371	NA	108,798	90,562	(18,236)	(16.8)
Permits	3,831	NA	2,878	4,596	1,718	59.7
Fuel Use	24,465	NA	18,650	17,894	(756)	(4.1)
Article 21	789	NA	523	788	265	50.7
Article 21A IFTA	23,195	NA	17,737	16,732	(1,005)	(5.7)
IFTA Decal Fees & Trip Permits	481	NA	390	374	(16)	(4.1)
Corporation & Utilities 6/	\$1,545,944	\$1,385,000	\$1,137,017	\$1,092,422	(\$44,595)	(3.9)
Article 9 (excl sec. 180, 186-A, A&E & P)	363,104	NA	254,057	248,661	(5,396)	(2.1)
Utilities (section 186-A, A&E & P)	1,182,840	NA	882,960	843,761	(39,199)	(4.4)
Petroleum	\$1,034,175	\$988,100	\$786,310	\$783,942	(\$2,368)	(0.3)
Article 13-A (prior to 9/1/90)	(37)	NA	19	129	110	578.9
Article 13-A (after 9/1/90)	1,032,987	NA	786,196	783,745	(2,451)	(0.3)
Article 9, Section 182-A	1,218	NA	90	59	(31)	(34.4)
Lubricating Oils (repealed 9/1/94)	7	NA	5	9	4	80.0
Estate & Gift	\$1,071,464	\$980,000	\$791,405	\$763,938	(\$27,467)	(3.5)
Estate	946,445	NA	762,792	726,710	(36,082)	(4.7)
Gift	125,019	NA	28,613	37,228	8,615	30.1

(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	---	\$393,146	\$401,369	\$8,223	2.1
New York City Alcoholic Beverage	19,347	---	15,154	16,633	1,479	9.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,488,300	---	3,945,179	3,995,873	50,694	1.3
Sales & Use (Includes M.A.C.)	7,800,424	---	5,871,028	6,276,552	405,524	6.9
Stock Transfer (to NYC; all rebatable)	6,782,443	---	5,086,626	5,437,592	350,966	6.9
Yonkers Personal Income	23,882	---	19,132	17,640	(1,492)	(7.8)
Total-Local Taxes	\$20,661,401	---	\$15,330,265	\$16,145,659	\$815,394	5.3
Total State & Local Taxes	\$57,816,484	---	\$44,736,243	\$47,080,953	\$2,344,764	5.2

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

1998-1999	1999-2000
\$58	\$4

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

1998-1999	1999-2000
\$859	(\$381)

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 December 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.