

January 2000

(in thousands)

State Taxes	January 2000			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$3,584,411	\$56,536	\$3,527,875	\$24,570,378	\$2,522,103	\$22,048,275
Total Gross Collections	3,584,411	---	3,584,411	22,264,467	---	22,264,467
Less: Refunds and Minor Offsets	---	2,573	2,573	---	2,204,331	2,204,331
Less: State/City Offsets	---	53,963	53,963	---	317,772	317,772
Net Collections, before Refund Reserve	---	---	3,527,875	---	---	19,742,364
Refund Reserve Transactions	---	---	0	2,305,911	0	2,305,911
User Taxes 1/	\$820,967	\$4,254	\$816,713	\$8,227,018	\$64,479	\$8,162,539
Sales & Use 2/	688,172	1,892	686,280	6,895,221	45,613	6,849,608
Motor Fuel	48,418	1,946	46,472	453,275	12,428	440,847
Cigarette/Tobacco Products 3/	53,234	366	52,868	565,348	4,787	560,561
Alcoholic Beverage	18,611	1	18,610	155,031	44	154,987
Highway/Fuel Use	12,469	49	12,420	127,078	1,606	125,472
Containers	0	0	0	7	1	6
Auto Rental	62	0	62	31,053	0	31,053
Business Taxes	\$182,519	\$34,877	\$147,642	\$4,626,583	\$472,466	\$4,154,117
Corporation Franchise	84,010	21,378	62,632	1,710,709	358,524	1,352,185
Corporation & Utilities	1,722	10,266	(8,544)	1,115,942	32,064	1,083,878
Banks	13,117	262	12,855	474,699	41,273	433,426
Insurance (Article 33)	4,273	2,616	1,657	449,840	30,650	419,190
Direct Writings	67	27	40	2,534	40	2,494
Petroleum 4/	79,330	328	79,002	872,859	9,915	862,944
Other Revenues	\$123,046	\$2,029	\$121,017	\$1,240,426	\$56,816	\$1,183,610
Real Property Gains	471	565	(94)	20,034	5,239	14,795
Estate & Gift	94,615	1,456	93,159	907,641	50,544	857,097
Real Estate Transfer	25,350	8	25,342	280,017	1,033	278,984
Pari-Mutuel (w/o Uncashed Tickets)	2,524	0	2,524	31,304	0	31,304
Other (Racing Admissions & Boxing)	86	0	86	1,430	0	1,430
Total - State Taxes 1/	\$4,710,943	\$97,696	\$4,613,247	\$38,664,405	\$3,115,864	\$35,548,541

Local Taxes	January 2000			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$19,968	\$2,598	\$17,370	\$467,633	\$48,894	\$418,739
New York City Alcoholic Beverage	2,064	0	2,064	18,708	11	18,697
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	829,895	325	829,570	5,304,943	479,500	4,825,443
Total Gross Collections	775,832	---	775,832	4,988,847	---	4,988,847
Less: Refunds and Minor Offsets	---	325	325	---	479,500	479,500
Plus: State/City Offsets	54,063	---	54,063	316,096	---	316,096
Sales & Use (Includes M.A.C.)	724,058	1,985	722,073	7,045,708	47,083	6,998,625
Stock Transfer (to NYC; all eligible for rebate)	33	0	33	5,437,625	0	5,437,625
Yonkers Personal Income - Net (Adjusted)	1,555	4	1,551	21,864	2,673	19,191
Total Gross Collections	1,655	---	1,655	20,188	---	20,188
Less: Refunds and Minor Offsets	---	4	4	---	2,673	2,673
Plus: State/City Offsets	(100)	---	(100)	1,676	---	1,676
Total-Local Taxes	\$1,577,573	\$4,912	\$1,572,661	\$18,296,481	\$578,161	\$17,718,320
Total State & Local Taxes 1/	\$6,288,516	\$102,608	\$6,185,908	\$56,960,886	\$3,694,025	\$53,266,861

0

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

January 2000	Fiscal Year 1999-00
\$1	\$5

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

January 2000	Fiscal Year 1999-00
\$13	(\$368)

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.

January 2000

(in thousands)

State Taxes	Net Collections		Difference	
	January 1999	January 2000	Amount	Percent
Personal Income Tax 1/	\$3,089,123	\$3,527,875	\$438,752	14.2
User Taxes 2/	\$719,964	\$816,713	\$96,749	13.4
Sales and Use 3/	600,273	686,280	86,007	14.3
Motor Fuel	44,688	46,472	1,784	4.0
Cigarette/Tobacco Products 4/	46,769	52,868	6,099	13.0
Alcoholic Beverage	14,915	18,610	3,695	24.8
Highway/Fuel Use 1/	12,842	12,420	(422)	(3.3)
Containers (repealed 10/1/98)	16	0	(16)	(100.0)
Auto Rental	460	62	(398)	(86.5)
Business Taxes	\$177,942	\$147,642	(\$30,300)	(17.0)
Corporation Franchise	74,136	62,632	(11,504)	(15.5)
Corporation & Utilities 1/	(2,468)	(8,544)	(6,076)	(246.2)
Banks	6,206	12,855	6,649	107.1
Insurance (Article 33)	4,039	1,657	(2,382)	(59.0)
Direct Writings	94	40	(54)	(57.4)
Petroleum 1/, 5/	95,935	79,002	(16,933)	(17.7)
Other Revenues	\$183,645	\$121,017	(\$62,628)	(34.1)
Real Property Gains (repealed 6/15/96)	1,283	(94)	(1,377)	(107.3)
Estate & Gift 1/	157,388	93,159	(64,229)	(40.8)
Real Estate Transfer	23,041	25,342	2,301	10.0
Pari-Mutuel	1,841	2,524	683	37.1
Other (Racing Adms & Boxing)	92	86	(6)	(6.5)
Total - State Taxes 2/	\$4,170,674	\$4,613,247	\$442,573	10.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 1999	January 2000	Amount	Percent
Withholding	\$1,870,378	\$2,185,174	\$314,796	16.8
Estimated Tax	1,216,515	1,349,707	133,192	10.9
Final Payments	244	388	144	59.0
Delinquencies	58,251	48,917	(9,334)	(16.0)
Limited Liability Company Fees	184	225	41	22.3
Total Gross Collections	\$3,145,572	\$3,584,411	\$438,839	14.0
Refunds/Minor Offsets	405	2,573	2,168	535.3
State/City Offsets	56,044	53,963	(2,081)	(3.7)
Net, before Refund Reserve	\$3,089,123	\$3,527,875	\$438,752	14.2
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve	\$3,089,123	\$3,527,875	\$438,752	14.2
Other Component Detail				
Highway/Fuel Use	\$12,842	\$12,420	(\$422)	(3.3)
Highway Use	11,059	10,755	(304)	(2.7)
Truck Mileage	10,969	9,642	(1,327)	(12.1)
Permits	90	1,113	1,023	1,136.7
Fuel Use	1,783	1,665	(118)	(6.6)
Article 21	48	17	(31)	(64.6)
Article 21A IFTA	1,692	1,591	(101)	(6.0)
IFTA Decal Fees & Trip Permits	43	57	14	32.6
Corporation & Utilities 6/	(\$2,468)	(\$8,544)	(\$6,076)	(246.2)
Article 9 (excl sec. 180, 186-A, A&E & P)	(5,795)	663	6,458	111.4
Utilities (section 186-A, A&E & P)	3,327	(9,207)	(12,534)	(376.7)
Petroleum	\$95,935	\$79,002	(\$16,933)	(17.7)
Article 13-A (prior to 9/1/90)	(63)	7	70	111.1
Article 13-A (after 9/1/90)	95,986	78,994	(16,992)	(17.7)
Article 9, Section 182-A	10	0	(10)	(100.0)
Lubricating Oils (repealed 9/1/94)	2	1	(1)	(50.0)
Estate & Gift	\$157,388	\$93,159	(\$64,229)	(40.8)
Estate	67,938	52,407	(15,531)	(22.9)
Gift	89,450	40,752	(48,698)	(54.4)

Local Taxes	Net Collections		Difference	
	January 1999	January 2000	Amount	Percent
M.T.A. Corporate Surcharge	\$8,607	\$17,370	\$8,763	101.8
New York City Alcoholic Beverage	1,713	2,064	351	20.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	766,571	829,570	62,999	8.2
Sales & Use (Includes M.A.C.)	627,611	722,073	94,462	15.1
Stock Transfer (to NYC; all rebatable)	37	33	(4)	(10.8)
Yonkers Personal Income	1,974	1,551	(423)	(21.4)
Total-Local Taxes	\$1,406,513	\$1,572,661	\$166,148	11.8
Total State & Local Taxes	\$5,577,187	\$6,185,908	\$608,721	10.9

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

January 1999	January 2000
\$1	\$1

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

January 1999	January 2000
\$0	\$13

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 January 2000.

January 2000

(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	\$20,209,518	\$22,048,275	\$1,838,757	9.1
User Taxes 2/	\$9,221,533	\$9,464,100	\$7,717,652	\$8,162,539	\$444,941	5.8
Sales and Use 3/	7,646,929	7,969,600	6,362,639	6,849,608	486,969	7.7
Motor Fuel	502,320	508,800	427,712	440,847	13,135	3.1
Cigarette/Tobacco Products 4/	666,700	630,000	578,454	560,561	(17,893)	(3.1)
Alcoholic Beverage	182,778	173,000	159,226	154,987	(4,239)	(2.7)
Highway/Fuel Use 1/	168,667	145,300	143,168	125,472	(17,696)	(12.4)
Containers (repealed 10/1/98)	18,958	200	18,953	6	(18,947)	(100.0)
Auto Rental	35,109	37,200	27,441	31,053	3,612	13.2
Business Taxes	\$5,820,785	\$5,587,800	\$4,371,133	\$4,154,117	(\$217,016)	(5.0)
Corporation Franchise	2,049,843	1,938,700	1,447,231	1,352,185	(95,046)	(6.6)
Corporation & Utilities 1/	1,545,944	1,385,000	1,134,549	1,083,878	(50,671)	(4.5)
Banks	544,058	640,000	425,855	433,426	7,571	1.8
Insurance (Article 33)	635,636	636,000	478,498	419,190	(59,308)	(12.4)
Direct Writings	11,129	---	2,755	2,494	(261)	(9.5)
Petroleum 1/, 5/	1,034,175	988,100	882,245	862,944	(19,301)	(2.2)
Other Revenues	\$1,450,389	\$1,297,400	\$1,278,349	\$1,183,610	(\$94,739)	(7.4)
Real Property Gains (repealed 6/15/96)	28,940	(14,000)	27,474	14,795	(12,679)	(46.1)
Estate & Gift 1/	1,071,464	980,000	948,793	857,097	(91,696)	(9.7)
Real Estate Transfer	312,369	296,700	270,368	278,984	8,616	3.2
Pari-Mutuel	36,922	34,000	31,097	31,304	207	0.7
Other (Racing Adms & Boxing)	694	700	617	1,430	813	131.8
Total - State Taxes 2/	\$37,155,083	\$39,328,200	\$33,576,652	\$35,548,541	\$1,971,943	5.9

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	\$13,377,417	\$14,699,654	\$1,322,237	9.9
Estimated Tax	5,182,394	5,694,700	5,136,934	5,834,383	697,449	13.6
Final Payments	1,189,558	1,409,400	1,103,707	1,276,410	172,703	15.6
Delinquencies	466,165	503,800	424,570	441,524	16,954	4.0
Limited Liability Company Fees	12,305	- - -	9,518	12,496	2,978	31.3
Total Gross Collections	\$23,371,073	\$25,325,100	\$20,052,146	\$22,264,467	\$2,212,321	11.0
Refunds/Minor Offsets	2,495,394	2,612,300	1,983,331	2,204,331	221,000	11.1
State/City Offsets	299,611	279,800	251,516	317,772	66,256	26.3
Net, before Refund Reserve	\$20,576,068	\$22,433,000	\$17,817,299	\$19,742,364	\$1,925,065	10.8
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	\$20,209,518	\$22,048,275	\$1,838,757	9.1
Other Component Detail						
Highway/Fuel Use	\$168,667	\$145,300	\$143,168	\$125,472	(\$17,696)	(12.4)
Highway Use	144,202	NA	122,735	105,913	(16,822)	(13.7)
Truck Mileage	140,371	NA	119,767	100,204	(19,563)	(16.3)
Permits	3,831	NA	2,968	5,709	2,741	92.4
Fuel Use	24,465	NA	20,433	19,559	(874)	(4.3)
Article 21	789	NA	571	805	234	41.0
Article 21A IFTA	23,195	NA	19,429	18,323	(1,106)	(5.7)
IFTA Decal Fees & Trip Permits	481	NA	433	431	(2)	(0.5)
Corporation & Utilities 6/	\$1,545,944	\$1,385,000	\$1,134,549	\$1,083,878	(\$50,671)	(4.5)
Article 9 (excl sec. 180, 186-A, A&E & P)	363,104	NA	248,262	249,324	1,062	0.4
Utilities (section 186-A, A&E & P)	1,182,840	NA	886,287	834,554	(51,733)	(5.8)
Petroleum	\$1,034,175	\$988,100	\$882,245	\$862,944	(\$19,301)	(2.2)
Article 13-A (prior to 9/1/90)	(37)	NA	(44)	136	180	409.1
Article 13-A (after 9/1/90)	1,032,987	NA	882,182	862,739	(19,443)	(2.2)
Article 9, Section 182-A	1,218	NA	100	59	(41)	(41.0)
Lubricating Oils (repealed 9/1/94)	7	NA	7	10	3	42.9
Estate & Gift	\$1,071,464	\$980,000	\$948,793	\$857,097	(\$91,696)	(9.7)
Estate	946,445	NA	830,730	779,117	(51,613)	(6.2)
Gift	125,019	NA	118,063	77,980	(40,083)	(34.0)

(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	---	\$401,753	\$418,739	\$16,986	4.2
New York City Alcoholic Beverage	19,347	---	16,867	18,697	1,830	10.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,488,300	---	4,711,750	4,825,443	113,693	2.4
Sales & Use (Includes M.A.C.)	7,800,424	---	6,498,639	6,998,625	499,986	7.7
Stock Transfer (to NYC; all rebatable)	6,782,443	---	5,086,663	5,437,625	350,962	6.9
Yonkers Personal Income	23,882	---	21,106	19,191	(1,915)	(9.1)
Total-Local Taxes	\$20,661,401	---	\$16,736,778	\$17,718,320	\$981,542	5.9
Total State & Local Taxes	\$57,816,484	---	\$50,313,430	\$53,266,861	\$2,953,485	5.9

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

1998-1999	1999-2000
\$59	\$5

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

1998-1999	1999-2000
\$859	(\$368)

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 January 2000.

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.