

September 1999

(in thousands)

State Taxes	September 1999			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$2,237,717	\$80,270	\$2,157,447	\$15,285,636	\$2,050,976	\$13,234,660
Total Gross Collections	2,237,717	---	2,237,717	12,979,725	---	12,979,725
Less: Refunds and Minor Offsets	---	80,226	80,226	---	1,908,252	1,908,252
Less: State/City Offsets	---	44	44	---	142,724	142,724
Net Collections, before Refund Reserve	---	---	2,157,447	---	---	10,928,749
Refund Reserve Transactions	---	---	0	2,305,911	0	2,305,911
User Taxes 1/	\$988,355	\$5,613	\$982,742	\$4,853,669	\$38,215	\$4,815,454
Sales & Use 2/	843,866	4,406	839,460	4,046,837	26,918	4,019,919
Motor Fuel	47,172	779	46,393	277,364	7,313	270,051
Cigarette/Tobacco Products 3/	59,460	244	59,216	345,150	2,856	342,294
Alcoholic Beverage	15,095	0	15,095	87,729	43	87,686
Highway/Fuel Use	10,521	184	10,337	75,553	1,084	74,469
Containers	0	0	0	8	1	7
Auto Rental	12,241	0	12,241	21,026	0	21,026
Business Taxes	\$1,098,743	\$26,059	\$1,072,684	\$2,960,330	\$290,337	\$2,669,993
Corporation Franchise	393,528	20,196	373,332	1,086,860	241,081	845,779
Corporation & Utilities	375,255	607	374,648	716,902	18,653	698,249
Banks	92,288	3,517	88,771	323,266	6,607	316,659
Insurance (Article 33)	152,234	683	151,551	299,250	17,764	281,486
Direct Writings	586	0	586	1,635	11	1,624
Petroleum 4/	84,852	1,056	83,796	532,417	6,221	526,196
Other Revenues	\$100,895	\$5,214	\$95,681	\$719,763	\$35,452	\$684,311
Real Property Gains	1,418	643	775	16,149	2,349	13,800
Estate & Gift	68,196	4,565	63,631	521,745	32,147	489,598
Real Estate Transfer	26,413	6	26,407	159,995	956	159,039
Pari-Mutuel (w/o Uncashed Tickets)	4,772	0	4,772	21,461	0	21,461
Other (Racing Admissions & Boxing)	96	0	96	413	0	413
Total - State Taxes 1/	\$4,425,710	\$117,156	\$4,308,554	\$23,819,398	\$2,414,980	\$21,404,418

Local Taxes	September 1999			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$120,533	\$2,064	\$118,469	\$273,474	\$33,786	\$239,688
New York City Alcoholic Beverage	1,824	0	1,824	10,964	11	10,953
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	491,868	18,803	473,065	3,140,520	417,012	2,723,508
Total Gross Collections	491,868	---	491,868	2,999,510	---	2,999,510
Less: Refunds and Minor Offsets	---	18,803	18,803	---	417,012	417,012
Plus: State/City Offsets	0	---	0	141,010	---	141,010
Sales & Use (Includes M.A.C.)	854,329	4,529	849,800	4,113,586	27,748	4,085,838
Stock Transfer (to NYC; all eligible for rebate)	1,797,735	0	1,797,735	3,760,983	0	3,760,983
Yonkers Personal Income - Net (Adjusted)	1,963	87	1,876	15,223	2,423	12,800
Total Gross Collections	1,919	---	1,919	13,509	---	13,509
Less: Refunds and Minor Offsets	---	87	87	---	2,423	2,423
Plus: State/City Offsets	44	---	44	1,714	---	1,714
Total-Local Taxes	\$3,268,252	\$25,483	\$3,242,769	\$11,314,750	\$480,980	\$10,833,770
Total State & Local Taxes 1/	\$7,693,962	\$142,639	\$7,551,323	\$35,134,148	\$2,895,960	\$32,238,188

0

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

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

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

September 1999	Fiscal Year 1999-00
\$287	\$761

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.

September 1999

(in thousands)

State Taxes	Net Collections		Difference	
	September 1998	September 1999	Amount	Percent
Personal Income Tax 1/	\$2,022,695	\$2,157,447	\$134,752	6.7
User Taxes 2/	\$999,967	\$982,742	(\$17,224)	(1.7)
Sales and Use 3/	845,643	839,460	(6,183)	(0.7)
Motor Fuel	44,440	46,393	1,953	4.4
Cigarette/Tobacco Products 4/	60,989	59,216	(1,773)	(2.9)
Alcoholic Beverage	15,440	15,095	(345)	(2.2)
Highway/Fuel Use 1/	13,618	10,337	(3,281)	(24.1)
Containers (repealed 10/1/98)	8,866	0	(8,866)	(100.0)
Auto Rental	10,970	12,241	1,271	11.6
Business Taxes	\$1,080,784	\$1,072,684	(\$8,100)	(0.7)
Corporation Franchise	387,140	373,332	(13,808)	(3.6)
Corporation & Utilities 1/	328,188	374,648	46,460	14.2
Banks	113,016	88,771	(24,245)	(21.5)
Insurance (Article 33)	159,356	151,551	(7,805)	(4.9)
Direct Writings	478	586	108	22.6
Petroleum 1/, 5/	92,606	83,796	(8,810)	(9.5)
Other Revenues	\$191,878	\$95,681	(\$96,197)	(50.1)
Real Property Gains (repealed 6/15/96)	1,283	775	(508)	(39.6)
Estate & Gift 1/	142,183	63,631	(78,552)	(55.2)
Real Estate Transfer	43,465	26,407	(17,058)	(39.2)
Pari-Mutuel	4,811	4,772	(39)	(0.8)
Other (Racing Adms & Boxing)	136	96	(40)	(29.4)
Total - State Taxes 2/	\$4,295,324	\$4,308,554	\$13,231	0.3

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	September 1998	September 1999	Amount	Percent
Withholding	\$1,181,445	\$1,234,169	\$52,724	4.5
Estimated Tax	874,630	966,114	91,484	10.5
Final Payments	7,837	9,947	2,110	26.9
Delinquencies	25,223	27,310	2,087	8.3
Limited Liability Company Fees	112	177	65	58.0
Total Gross Collections	\$2,089,247	\$2,237,717	\$148,470	7.1
Refunds/Minor Offsets	66,477	80,226	13,749	20.7
State/City Offsets	75	44	(31)	(41.3)
Net, before Refund Reserve	\$2,022,695	\$2,157,447	\$134,752	6.7
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve	\$2,022,695	\$2,157,447	\$134,752	6.7
Other Component Detail				
Highway/Fuel Use	\$13,618	\$10,337	(\$3,281)	(24.1)
Highway Use	10,091	7,823	(2,268)	(22.5)
Truck Mileage	9,748	7,498	(2,250)	(23.1)
Permits	343	325	(18)	(5.2)
Fuel Use	3,527	2,514	(1,013)	(28.7)
Article 21	(24)	162	186	775.0
Article 21A IFTA	3,545	2,346	(1,199)	(33.8)
IFTA Decal Fees & Trip Permits	6	6	0	0.0
Corporation & Utilities 6/	\$328,188	\$374,648	\$46,460	14.2
Article 9 (excl sec. 180, 186-A, A&E & P)	70,794	83,448	12,654	17.9
Utilities (section 186-A, A&E & P)	257,394	291,200	33,806	13.1
Petroleum	\$92,606	\$83,796	(\$8,810)	(9.5)
Article 13-A (prior to 9/1/90)	2	0	(2)	(100.0)
Article 13-A (after 9/1/90)	92,594	83,795	(8,799)	(9.5)
Article 9, Section 182-A	10	0	(10)	(100.0)
Lubricating Oils (repealed 9/1/94)	0	1	1	NA
Estate & Gift	\$142,183	\$63,631	(\$78,552)	(55.2)
Estate	141,319	62,759	(78,560)	(55.6)
Gift	864	872	8	0.9

Local Taxes	Net Collections		Difference	
	September 1998	September 1999	Amount	Percent
M.T.A. Corporate Surcharge	\$124,324	\$118,469	(\$5,855)	(4.7)
New York City Alcoholic Beverage	1,726	1,824	98	5.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	460,964	473,065	12,101	2.6
Sales & Use (Includes M.A.C.)	850,463	849,800	(663)	(0.1)
Stock Transfer (to NYC; all rebatable)	1,688,289	1,797,735	109,446	6.5
Yonkers Personal Income	1,979	1,876	(103)	(5.2)
Total-Local Taxes	\$3,127,745	\$3,242,769	\$115,024	3.7
Total State & Local Taxes	\$7,423,069	\$7,551,323	\$128,255	1.7

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

September 1998	September 1999
\$1	\$0

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

September 1998	September 1999
\$401	\$287

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 September 1999.

September 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	\$12,370,412	\$13,234,660	\$864,248	7.0
User Taxes 2/	\$9,221,533	\$9,464,100	\$4,686,038	\$4,815,454	\$129,461	2.8
Sales and Use 3/	7,646,929	7,969,600	3,850,456	4,019,919	169,463	4.4
Motor Fuel	502,320	508,800	256,806	270,051	13,245	5.2
Cigarette/Tobacco Products 4/	666,700	630,000	362,872	342,294	(20,578)	(5.7)
Alcoholic Beverage	182,778	173,000	94,019	87,686	(6,333)	(6.7)
Highway/Fuel Use 1/	168,667	145,300	86,962	74,469	(12,493)	(14.4)
Containers (repealed 10/1/98)	18,958	200	16,277	7	(16,270)	(100.0)
Auto Rental	35,109	37,200	18,599	21,026	2,427	13.0
Business Taxes	\$5,820,785	\$5,587,800	\$2,779,627	\$2,669,993	(\$109,634)	(3.9)
Corporation Franchise	2,049,843	1,938,700	938,344	845,779	(92,565)	(9.9)
Corporation & Utilities 1/	1,545,944	1,385,000	702,193	698,249	(3,944)	(0.6)
Banks	544,058	640,000	285,649	316,659	31,010	10.9
Insurance (Article 33)	635,636	636,000	323,938	281,486	(42,452)	(13.1)
Direct Writings	11,129	---	1,784	1,624	(160)	(9.0)
Petroleum 1/, 5/	1,034,175	988,100	527,719	526,196	(1,523)	(0.3)
Other Revenues	\$1,450,389	\$1,297,400	\$750,633	\$684,311	(\$66,322)	(8.8)
Real Property Gains (repealed 6/15/96)	28,940	(14,000)	21,987	13,800	(8,187)	(37.2)
Estate & Gift 1/	1,071,464	980,000	533,944	489,598	(44,346)	(8.3)
Real Estate Transfer	312,369	296,700	174,300	159,039	(15,261)	(8.8)
Pari-Mutuel	36,922	34,000	20,108	21,461	1,353	6.7
Other (Racing Adms & Boxing)	694	700	294	413	119	40.5
Total - State Taxes 2/	\$37,155,083	\$39,328,200	\$20,586,710	\$21,404,418	\$817,753	4.0

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	\$7,384,390	\$7,910,693	\$526,303	7.1
Estimated Tax	5,182,394	5,694,700	3,211,686	3,614,688	403,002	12.5
Final Payments	1,189,558	1,409,400	1,016,939	1,177,573	160,634	15.8
Delinquencies	466,165	503,800	247,875	264,881	17,006	6.9
Limited Liability Company Fees	12,305	- - -	7,824	11,890	4,066	52.0
Total Gross Collections	\$23,371,073	\$25,325,100	\$11,868,714	\$12,979,725	\$1,111,011	9.4
Refunds/Minor Offsets	2,495,394	2,612,300	1,743,621	1,908,252	164,631	9.4
State/City Offsets	299,611	279,800	146,900	142,724	(4,176)	(2.8)
Net, before Refund Reserve	\$20,576,068	\$22,433,000	\$9,978,193	\$10,928,749	\$950,556	9.5
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	\$12,370,412	\$13,234,660	\$864,248	7.0
Other Component Detail						
Highway/Fuel Use	\$168,667	\$145,300	\$86,962	\$74,469	(\$12,493)	(14.4)
Highway Use	144,202	NA	73,481	62,613	(10,868)	(14.8)
Truck Mileage	140,371	NA	71,323	60,481	(10,842)	(15.2)
Permits	3,831	NA	2,158	2,132	(26)	(1.2)
Fuel Use	24,465	NA	13,481	11,856	(1,625)	(12.1)
Article 21	789	NA	669	717	48	7.2
Article 21A IFTA	23,195	NA	12,742	11,078	(1,664)	(13.1)
IFTA Decal Fees & Trip Permits	481	NA	70	61	(9)	(12.9)
Corporation & Utilities 6/	\$1,545,944	\$1,385,000	\$702,193	\$698,249	(\$3,944)	(0.6)
Article 9 (excl sec. 180, 186-A, A&E & P)	363,104	NA	144,245	155,893	11,648	8.1
Utilities (section 186-A, A&E & P)	1,182,840	NA	557,948	542,356	(15,592)	(2.8)
Petroleum	\$1,034,175	\$988,100	\$527,719	\$526,196	(\$1,523)	(0.3)
Article 13-A (prior to 9/1/90)	(37)	NA	(11)	43	54	490.9
Article 13-A (after 9/1/90)	1,032,987	NA	527,658	526,128	(1,530)	(0.3)
Article 9, Section 182-A	1,218	NA	70	20	(50)	(71.4)
Lubricating Oils (repealed 9/1/94)	7	NA	2	5	3	150.0
Estate & Gift	\$1,071,464	\$980,000	\$533,944	\$489,598	(\$44,346)	(8.3)
Estate	946,445	NA	510,219	461,154	(49,065)	(9.6)
Gift	125,019	NA	23,725	28,444	4,719	19.9

(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	---	\$268,670	\$239,688	(\$28,982)	(10.8)
New York City Alcoholic Beverage	19,347	---	9,454	10,953	1,499	15.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,488,300	---	2,747,149	2,723,508	(23,641)	(0.9)
Sales & Use (Includes M.A.C.)	7,800,424	---	3,916,775	4,085,838	169,063	4.3
Stock Transfer (to NYC; all rebatable)	6,782,443	---	3,279,598	3,760,983	481,385	14.7
Yonkers Personal Income	23,882	---	13,654	12,800	(854)	(6.3)
Total-Local Taxes	\$20,661,401	---	\$10,235,300	\$10,833,770	\$598,470	5.8
Total State & Local Taxes	\$57,816,484	---	\$30,822,010	\$32,238,188	\$1,416,223	4.6

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

1998-1999	1999-2000
\$47	\$2

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

1998-1999	1999-2000
\$446	\$761

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 September 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.