



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2020

(in thousands)

State Taxes	September 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,838,530	\$567,040	\$5,271,490	\$32,522,314	\$5,663,278	\$26,859,036
Total Gross Collections	5,838,530	---	5,838,530	32,522,314	---	32,522,314
Less: Refunds and Minor Offsets	---	499,743	499,743	---	5,230,370	5,230,370
Less: State/City Offsets	---	67,297	67,297	---	432,908	432,908
Net Collections	---	---	5,271,490	---	---	26,859,036
User Taxes	\$1,633,429	\$840	\$1,632,589	\$7,383,955	\$79,092	\$7,304,863
Sales & Use 1/	1,430,608	-3,645	1,434,253	6,344,469	59,959	6,284,510
Motor Fuel	45,396	3,702	41,694	222,066	15,021	207,045
Cigarette/Tobacco Products 2/	104,112	694	103,418	550,731	3,595	547,136
Medical Marijuana	778	0	778	3,943	0	3,943
Opioid Excise	328	0	328	16,404	0	16,404
Alcoholic Beverage	23,245	0	23,245	143,313	6	143,307
Highway/Fuel Use	12,815	73	12,742	68,712	436	68,276
Auto Rental 3/	14,439	16	14,423	32,441	75	32,424
Vapor Products Registration	1,708	0	1,708	1,818	0	1,818
Vapor Products Tax	7,357	0	7,357	18,671	4	18,668
Business Taxes	\$1,481,257	\$28,281	\$1,452,976	\$3,916,107	\$404,204	\$3,511,903
Corporation Franchise	853,554	18,582	834,972	2,165,283	349,749	1,815,534
Corporation & Utilities 4/	153,342	537	152,805	345,828	15,739	330,089
Banks	19,081	601	18,480	147,252	711	146,541
Insurance (Article 33)	347,785	509	347,276	750,389	7,644	742,745
Direct Writings	1,061	0	1,061	9,821	0	9,821
Petroleum 5/	106,434	8,052	98,382	497,534	30,361	467,173
Property Transfer Taxes 6/	\$177,757	\$4,442	\$173,315	\$975,097	\$37,526	\$937,571
Estate	95,624	4,438	91,186	603,856	37,093	566,763
Real Estate Transfer	82,133	4	82,129	371,240	433	370,807
Other Revenues	\$49,907	\$139	\$49,768	\$103,149	\$662	\$102,487
Pari-Mutuel (w/o Uncashed Tickets)	744	0	744	4,845	0	4,845
Hazardous Waste Assessments	19	0	19	717	40	677
Waste Tire Management and Recycling Fees	5,644	1	5,643	12,601	12	12,589
Returnable Container Deposits	43,225	0	43,225	83,720	1	83,719
Tax Return Preparer Registration Fees	72	138	-66	240	425	-185
Racing Admissions	0	0	0	2	0	2
Authorized Combative Sports Tax	0	0	0	68	0	68
Employer Compensation Expense Tax	203	0	203	956	184	772
Total - State Taxes and Fees 6/	\$9,180,880	\$600,742	\$8,580,138	\$44,900,622	\$6,184,762	\$38,715,860

(in thousands)

Local Taxes	September 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$227,144	\$5,966	\$221,178	\$633,619	\$27,849	\$605,770
M.T.A. Auto Rental	11,520	-1	11,521	19,079	16	19,063
M.C.T. Mobility	97,300	107	97,193	635,309	11,734	623,575
MCTMT Personal Income - Net (Adjusted)	24,559	795	23,764	84,177	11,005	73,172
Total Gross Collections	20,171	---	20,171	62,260	---	62,260
Less: Refunds and Minor Offsets	---	795	795	---	11,005	11,005
Plus: State/City Offsets	4,388	---	4,388	21,917	---	21,917
M.C.T.D. Taxicab and Hail Vehicle Rides	165	2	163	4,828	210	4,618
New York City Alcoholic Beverage	1,787	0	1,787	11,684	0	11,684
New York City Personal Income - Net (Adjusted)	1,229,005	41,180	1,187,825	7,229,127	727,326	6,501,801
Total Gross Collections	1,161,399	---	1,161,399	6,797,441	---	6,797,441
Less: Refunds and Minor Offsets	---	41,180	41,180	---	727,326	727,326
Plus: State/City Offsets	67,606	---	67,606	431,686	---	431,686
Sales & Use	1,683,675	13,725	1,669,950	7,689,505	106,022	7,583,483
Stock Transfer (to NYC; all eligible for rebate)	1,235,190	0	1,235,190	4,234,527	0	4,234,527
Yonkers Personal Income - Net (Adjusted)	4,568	174	4,394	34,156	4,754	29,402
Total Gross Collections	4,877	---	4,877	32,934	---	32,934
Less: Refunds and Minor Offsets	---	174	174	---	4,754	4,754
Plus: State/City Offsets	-309	---	-309	1,222	---	1,222
Article 9, Section 186g Local Surcharge	16,471	0	16,471	33,085	0	33,085
Congestion Surcharge	11,586	0	11,586	50,375	0	50,375
New York City Real Estate Transfer	12,093	0	12,093	69,579	249	69,331
Total-Local Taxes	\$4,555,063	\$61,948	\$4,493,115	\$20,729,050	\$889,165	\$19,839,886
Total State & Local Taxes and Fees	\$13,735,943	\$662,690	\$13,073,253	\$65,629,672	\$7,073,927	\$58,555,746

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

September 2020	Fiscal Year 2020-2021
\$45	\$158

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

3/ Includes:

September 2020	Fiscal Year 2020-2021
Auto Rentals Upstate	
-\$1,099	\$6,599

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

September 2020	Fiscal Year 2020-2021
\$61,855	\$124,060

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 2020	Fiscal Year 2020-2021
Gift (repealed 1/1/2000)	
\$0	\$1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

September 2020

(in thousands)

State Taxes	Net Collections		Difference	
	September 2019	September 2020	Amount	Percent
Personal Income Tax 1/	\$4,831,397	\$5,271,490	\$440,093	9.1
User Taxes	\$1,741,171	\$1,632,589	-\$108,582	-6.2
Sales and Use 2/	1,541,515	1,434,253	-107,262	-7.0
Motor Fuel	43,293	41,694	-1,599	-3.7
Cigarette/Tobacco Products 1/	87,686	103,418	15,732	17.9
Medical Marijuana	448	778	330	73.7
Opioid Excise	0	328	328	NA
Alcoholic Beverage	23,481	23,245	-236	-1.0
Highway/Fuel Use 1/	11,023	12,742	1,719	15.6
Auto Rental 3/	33736	14423	-19313	-57
Vapor Products Registration	0	1,708	1,708	NA
Vapor Products Tax	0	7,357	7,357	NA
Business Taxes	\$1,459,239	\$1,452,976	-\$6,263	-0.4
Corporation Franchise	791,294	834,972	43,678	5.5
Corporation & Utilities 1/	180,502	152,805	-27,697	-15.3
Banks	-1,061	18,480	19,541	1,841.8
Insurance (Article 33)	385176	347276	-37900	-10
Direct Writings	2,668	1,061	-1,607	-60
Petroleum 1/, 4/	100,660	98,382	-2,278	-2.3
Property Transfer Taxes 5/	\$151,059	\$173,315	\$22,256	15
Estate	53,791	91,186	37,395	70
Real Estate Transfer	97,241	82,129	-15,112	-15.5
Other Revenues	\$46,804	\$49,768	\$2,964	6.3
Pari-Mutuel	2,026	744	-1,282	-63.3
Hazardous Waste Assessments	14	19	5	35.7
Waste Tire Management and Recycling Fees	5,680	5,643	-37	-0.7
Returnable Container Deposits	39,039	43,225	4,186	10.7
Tax Return Preparer Registration Fees	-80	-66	14	18
Racing Admissions	1	0	-1	-100
Authorized Combative Sports Tax	10	0	-10	-100
Employer Compensation Expense Tax	114	203	89	78
Total - State Taxes and Fees	\$8,229,670	\$8,580,138	\$350,468	4.26

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	September 2019	September 2020	Amount	Percent
Personal Income Tax				
Withholding	\$2,851,161	\$3,147,150	\$295,989	10.4
Estimated Tax	2,741,944	2,510,001	-231,943	-8.5
Final Payments	56,615	73,335	16,720	29.5
Delinquencies	99,502	106,637	7,135	7.2
Limited Liability Company Fees	1,028	1,407	379	36.9
Total Gross Collections	\$5,750,250	\$5,838,530	\$88,280	1.5
Refunds/Minor Offsets	874,487	499,743	-374,744	-42.9
State/City Offsets	44,366	67,297	22,931	51.7
Net Collections	\$4,831,397	\$5,271,490	\$440,093	9.1
Cigarette/Tobacco Products	\$87,688	\$103,419	\$15,731	17.9
Cigarette	78,134	93,358	15,224	19.5
Tobacco Products	6,382	6,913	531	8.3
Retailer Licenses	3,170	3,147	-23	-0.7
Vending Machine Stickers	2	1	-1	-50.0
Highway/Fuel Use	\$11,023	\$12,742	\$1,719	15.6
Highway Use	7,481	8,159	678	9.1
Truck Mileage	7,435	8,121	686	9.2
Permits	46	38	-8	-17.4
Fuel Use	\$3,542	\$4,583	\$1,041	29.4
Article 21A IFTA	3,530	4,571	1,041	29.5
IFTA Decal Fees & Trip Permits	12	12	0	0.0
Corporation & Utilities	\$180,502	\$152,805	-\$27,697	-15.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	10,119	8,036	-2,083	-20.6
Utilities (sections 186-A, A&E & PSC)	110,563	82,914	-27,649	-25.0
Public Safety Communications Surcharge (§186-F)	59,820	61,855	2,035	3.4
Petroleum	\$100,660	\$98,382	-\$2,278	-2.3
Article 13-A (after 9/1/1990)	100,660	98,382	-2,278	-2.3

(in thousands)

Local Taxes	Net Collections		Difference	
	September 2019	September 2020	Amount	Percent
M.T.A. Corporate Surcharge	\$218,869	\$221,178	\$2,309	1.1
M.T.A. Auto Rental	19,103	11,521	-7,582	-39.7
M.C.T. Mobility	89,758	97,193	7,435	8.3
MCTMT Personal Income	22,950	23,764	814	3.5
M.C.T.D. Taxicab and Hail Vehicle Rides	563	163	-400	-71.0
New York City Alcoholic Beverage	2,263	1,787	-476	-21.0
New York City Personal Income	1,195,312	1,187,825	-7,487	-0.6
Sales & Use	1,883,843	1,669,950	-213,893	-11.4
Stock Transfer (to NYC; all rebatable)	1,371,736	1,235,190	-136,546	-10.0
Yonkers Personal Income	4,129	4,394	265	6.4
Article 9, Section 186g Local Surcharge	15,427	16,471	1,044	6.8
Congestion Surcharge	33,988	11,586	-22,402	-65.9
New York City Real Estate Transfer	13,922	12,093	-1,829	-13
Total-Local Taxes	\$4,871,863	\$4,493,115	-\$378,748	-8
Total State & Local Taxes and Fees	\$13,101,533	\$13,073,253	-\$28,280	-0.2

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

September 2019	September 2020
\$10	\$45

3/ Includes:

September 2019	September 2020
\$7,272	-\$1,099

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 2019	September 2020
Gift (repealed 1/1/2000)	\$27	\$0



FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 2020

(in thousands)

State Taxes	Net Collections	Estimated Receipts 6/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	2019-2020	2020-2021
Personal Income Tax 1/	\$53,659,401	\$49,046,411	\$27,981,475	\$26,859,036	-\$1,122,439	-4.0
User Taxes	\$17,010,501	\$14,647,525	\$8,636,445	\$7,304,863	-\$1,331,582	-15.4
Sales and Use 2/	14,933,167	12,687,300	7,561,720	6,284,510	-1,277,210	-16.9
Motor Fuel	511,845	453,825	266,641	207,045	-59,596	-22.4
Cigarette/Tobacco Products 1/	1,035,160	971,000	544,876	547,136	2,260	0.4
Medical Marijuana	5,698	6,000	2,776	3,943	1,167	42.0
Opioid Excise	19,356	0	0	16,404	16,404	NA
Alcoholic Beverage	259,018	266,000	135,468	143,307	7,839	5.8
Highway/Fuel Use 1/	141,385	131,000	71,066	68,276	-2,790	-3.9
Auto Rental 3/	138,330	68,400	61,182	32,424	-28,758	-47
Vapor Products Registration	2,272	0	0	1,818	1,818	NA
Vapor Products Tax	10,389	14,000	0	18,668	18,668	NA
Business Taxes	\$7,823,650	\$7,697,610	\$3,799,744	\$3,511,903	-\$287,841	-7.6
Corporation Franchise	3,791,131	3,882,000	1,804,225	1,815,534	11,309	0.6
Corporation & Utilities 1/	832,630	781,200	368,632	330,089	-38,543	-10.5
Banks	7,916	225,000	-2,306	146,541	148,847	6,454.8
Insurance (Article 33)	1,904,118	1,795,000	902,956	742,745	-160,211	-17.7
Direct Writings	14,410	- - -	8,148	9,821	1,673	20.5
Petroleum 1/, 4/	1,160,775	1,014,410	605,419	467,173	-138,246	-22.8
Property Transfer Taxes 5/	\$2,193,933	\$0	\$1,005,742	\$937,571	-\$68,171	-6.8
Estate	1,070,145	1,100,000	419,447	566,763	147,316	35.1
Real Estate Transfer	1,123,767	949,000	586,274	370,807	-215,467	-36.8
Other Revenues	\$166,368	\$0	\$98,571	\$102,487	\$3,916	4.0
Pari-Mutuel	13,917	0	9,047	4,845	-4,202	-46.4
Hazardous Waste Assessments	1,539	0	834	677	-157	-18.8
Waste Tire Management and Recycling Fees	28,415	0	15,822	12,589	-3,233	-20.4
Returnable Container Deposits	117,172	0	71,394	83,719	12,325	17.3
Tax Return Preparer Registration Fees	1,310	0	-141	-185	-44	-31
Racing Admissions	403	0	185	2	-183	-99
Authorized Combative Sports Tax	1,619	0	745	68	-677	-90.9
Employer Compensation Expense Tax	1,994	3,300	685	772	87	12.7
Total - State Taxes and Fees	\$80,853,853	\$73,609,282	\$41,521,977	\$38,715,860	-\$2,806,117	-6.8

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
Withholding	\$43,118,277	\$38,751,978	\$18,530,131	\$18,635,975	\$105,844	0.6
Estimated Tax	17,025,034	15,669,030	12,311,574	10,735,787	-1,575,787	-12.8
Final Payments	3,342,579	3,607,963	2,504,989	2,588,210	83,221	3.3
Delinquencies	1,388,052	1,611,000	708,159	557,720	-150,439	-21.2
Limited Liability Company Fees	111,048	- - -	4,067	4,622	555	13.6
Total Gross Collections	\$64,984,990	\$59,639,971	\$34,058,920	\$32,522,314	-\$1,536,606	-4.5
Refunds/Minor Offsets	10,238,463	9,319,560	5,649,280	5,230,370	-418,910	-7.4
State/City Offsets	1,087,126	-1,274,000	428,165	432,908	4,743	1.1
Net Collections	\$53,659,401	\$49,046,411	\$27,981,475	\$26,859,036	-\$1,122,439	-4.0
Cigarette/Tobacco Products	\$1,035,160	\$971,000	\$544,877	\$547,136	\$2,259	0.4
Cigarette	950,313	NA	498,114	500,635	2,521	0.5
Tobacco Products	79,077	NA	43,218	43,149	-69	-0.2
Retailer Licenses	5,763	NA	3,543	3,351	-192	-5.4
Vending Machine Stickers	7	NA	2	1	-1	-50.0
Highway/Fuel Use	\$141,385	\$131,000	\$71,066	\$68,276	-\$2,790	-3.9
Highway Use	113,174	NA	58,417	55,420	-2,997	-5.1
Truck Mileage	112,651	NA	58,121	55,220	-2,901	-5.0
Permits	523	NA	296	200	-96	-32.4
Fuel Use	28,211	NA	12,649	12,856	207	1.6
Article 21A IFTA	27,683	NA	12,573	57	-12,516	-99.5
IFTA Decal Fees & Trip Permits	528	NA	76	330,089	330,013	434,227.6
Corporation & Utilities 6/	\$832,630	\$781,200	\$368,632	\$23,257	-\$345,375	-93.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	47,878	NA	31,518	182,772	151,254	479.9
Utilities (sections 186-A, A&E & PSC)	543,109	NA	216,434	124,060	-92,374	-42.7
Public Safety Communications Surcharge (\$186-F)	241,643	NA	120,680	467,173	346,493	287.1
Petroleum	\$1,160,775	\$1,014,410	\$605,419	\$467,173	-\$138,246	-22.8
Article 13-A (after 9/1/1990)	1,160,775	NA	605,419	0	-605,419	-100.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
M.T.A. Corporate Surcharge	\$1,392,383	---	\$663,758	\$605,770	-\$57,988	-8.7
M.T.A. Auto Rental	58,082	---	30,835	19,063	-11,772	-38.2
M.C.T. Mobility	1,482,295	---	651,578	623,575	-28,003	-4.3
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	22,212	4,618	-17,594	-79.2
New York City Alcoholic Beverage	23,889	---	12,648	11,684	-964	-7.6
New York City Personal Income	14,037,115	---	7,024,889	6,501,801	-523,088	-7.4
Sales & Use	18,396,589	---	9,247,268	7,583,483	-1,663,785	-18.0
Stock Transfer (to NYC; all rebatable)	4,043,837	---	2,695,036	4,234,527	1,539,491	57.1
Yonkers Personal Income	53,704	---	31,503	29,402	-2,101	-6.7
MCTMT Personal Income	121,979	---	84,880	73,172	-11,708	-13.8
Article 9, Section 186g Local Surcharge	62,852	---	31,113	33,085	1,972	6.3
Congestion Surcharge	447,743	---	226,084	50,375	-175,710	-77.7
New York City Real Estate Transfer	142,191	---	20,054	69,331	49,277	245.7
Total-Local Taxes	\$40,344,922	---	\$20,741,858	\$19,839,886	-\$901,972	-4.3
Total State & Local Taxes and Fees	\$121,198,775	---	\$62,263,835	\$58,555,746	-\$3,708,089	-6.0

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

	2019-2020	2020-2021
	\$54	\$158

3/ Includes:

	2019-2020	2020-2021
Auto Rentals Upstate	\$7,273	\$6,599

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:

	2019-2020	2020-2021
Gift (repealed 1/1/2000)	\$21	\$1

6/ From the Enacted Executive Budget, April 2020. 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); Real Property Gains and Gift included in Property Transfer Taxes.