

Table 24: MTA Surcharge on Business Taxes by Tax Type

Table

State Fiscal Years 1988-2017

Fiscal Year	Total, All Articles	Article 9							Fiscal Year	
		Total, Article 9	Section 183	Section 184	Section 186	Section 186-a	Section 186-e *	Section 189		
2017	\$1,017,116,398	\$105,620,626	\$6,710,329	-\$86,426	\$13,631,347	a/	\$16,916,443	\$68,448,932	\$0	c/ 2017
2016	1,039,707,026	107,124,810	1,846,321	7,155,354	-4,216,157	a/	27,098,653	75,240,640	0	c/ 2016
2015	1,031,946,595	103,266,659	1,563,779	7,756,741	4,562,767	a/	20,913,961	68,469,409	0	c/ 2015
2014	989,975,437	115,250,180	1,474,426	20,697,967	3,707,364	a/	20,920,473	68,449,950	0	c/ 2014
2013	997,950,701	134,994,987	2,069,649	21,574,193	4,816,152	a/	20,239,177	86,295,816	0	c/ 2013
2012	951,459,246	113,474,521	997,900	14,277,903	4,781,361	a/	20,608,750	72,808,607	0	c/ 2012
2011	827,753,140	115,512,373	2,388,496	7,368,115	1,179,658	a/	17,792,957	86,783,148	0	c/ 2011
2010	885,778,731	133,747,242	4,974,668	16,748,441	3,336,727	a/	18,060,032	90,307,512	319,864	c/ 2010
2009	851,842,650	119,583,735	3,061,594	15,927,536	4,696,125	a/	15,860,514	78,238,478	1,799,488	c/ 2009
2008	982,507,474	122,921,598	-1,816,874	12,447,545	4,694,135	a/	13,963,837	93,632,956	0	c/ 2008
2007	962,304,241	109,186,662	4,547,778	13,043,911	6,890,910	a/	13,138,018	71,566,045	0	c/ 2007
2006	766,218,469	149,446,232	9,474,279	41,473,933	1,796,790	a/	9,401,395	87,299,457	379	c/ 2006
2005	571,373,885	129,013,405	1,414,537	13,669,027	2,845,016	a/	17,742,167	93,153,423	189,234	c/ 2005
2004	484,084,189	109,765,361	-152,517	14,197,321	366,724	a/	30,096,812	64,671,856	585,165	c/ 2004
2003	509,447,146	160,057,004	3,486,616	10,129,805	707,246	a/	47,820,436	96,705,627	1,207,274	c/ 2003
2002	483,327,676	162,788,157	2,696,660	12,917,301	-431,248	a/	59,867,951	87,099,183	638,310	c/ 2002
2001	563,267,114	121,903,102	812,011	8,046,701	-4,692,048		40,931,996	76,339,099	465,342	c/ 2001
2000	586,806,747	203,196,939	2,866,808	8,540,260	18,334,056		96,003,622	76,730,499	721,694	2000
1999	547,005,180	173,437,910	1,867,568	9,757,139	19,736,464		68,363,340	73,065,675	647,725	1999
1998	600,671,798	188,864,579	4,074,141	9,750,825	25,479,532		82,923,273	66,076,334	560,474	1998
1997	560,232,356	160,003,381	3,489,098	5,478,076	17,825,075		21,845,187	b/ 110,635,157	b/ 730,788	1997
1996	523,039,298	180,324,960	3,608,231	14,134,075	26,098,996		113,734,046	b/ 22,583,255	b/ 166,356	1996
1995	432,420,866	126,055,876	3,719,168	10,759,913	18,458,757		92,765,073	. . .	352,965	1995
1994	550,743,721	156,193,556	3,271,635	10,392,338	23,795,166		118,516,650	. . .	217,767	1994
1993	472,406,461	138,385,296	2,894,458	8,852,615	19,942,804		106,471,949	. . .	223,470	1993
1992	488,135,829	134,305,927	4,466,670	9,839,098	18,478,901		101,371,022	. . .	150,236	1992
1991	345,861,194	109,931,691	4,647,773	8,315,441	17,573,845		79,394,632	. . .	. . .	1991
1990	311,896,452	107,348,837	3,924,173	8,149,818	20,043,657		75,231,189	. . .	. . .	1990

1989	307,548,713	90,964,841	3,970,301	8,809,811	13,718,589	64,466,140	...	...	1989
1988	338,324,048	94,705,220	6,417,671	7,554,554	15,019,854	65,713,141	...	...	1988

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a. KEY:
a/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain Article 9-A
taxpayers with continuing statutory authority. and merge
b/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995. Article 32
c/ Section 189 tax was gradually phased out through rate reductions that began in 2000 and was totally eliminated beginning January 1, 2005. Article 33

KEY:

Article 9 - Franchise Taxes on Specialized Corporations and Public Utilities

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 186 - Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services.

Section 189 - Importers of Natural Gas (self use or consumption)

24: MTA Surcharge on Business Taxes by Tax Type (Cont'd)
State Fiscal Years 1988-2017

Article 32					
Article 9-A	Total, Article 32	Clearing House Banks	Other Commercial Banks	Savings Banks & Savings & Loan Associations	Article 33
\$689,810,614	\$52,053,105	-\$6,295	\$53,116,159	-\$1,056,759	\$169,632,053
764,344,184	7,604,469	1,048,339	2,763,308	3,792,821	160,633,562
558,008,580	212,816,761	210,805	204,166,233	8,439,723	157,854,595
566,561,171	161,740,986	-5,257,591	154,840,350	12,158,228	146,423,100
385,062,466	314,971,227	7,243,028	305,841,927	1,886,271	162,922,022
452,466,061	228,955,967	571,584	210,890,672	17,493,711	156,562,697
373,640,148	204,888,688	474,264	196,378,617	8,035,808	133,711,931
366,292,292	226,014,542	1,599,764	215,203,796	9,210,982	159,724,655
465,257,792	171,668,777	-7,885,055	178,679,701	874,131	95,332,346
551,358,882	177,536,782	-11,832,264	186,952,480	2,416,565	130,690,212
551,090,869	185,832,837	14,477,703	165,906,979	5,448,155	116,193,873
388,372,596	132,472,230	38,239,049	86,905,245	7,327,935	95,927,411
252,686,364	88,697,436	. . .	86,991,226	1,706,210	100,976,680
218,154,905	55,531,964	. . .	53,771,277	1,760,686	100,631,960
205,174,219	72,240,417	. . .	70,346,128	1,894,289	71,975,507
187,539,894	69,802,403	. . .	68,931,262	871,141	63,197,221
295,090,706	85,830,937	. . .	84,538,478	1,292,459	60,442,369
229,150,901	85,273,360	. . .	83,699,336	1,574,023	69,185,547
212,520,623	91,232,219	. . .	88,729,727	2,502,492	69,814,428
240,687,370	105,160,256	. . .	104,350,913	809,343	65,959,592
238,873,105	101,239,049	. . .	101,088,602	150,447	60,116,821
183,798,235	94,753,998	. . .	92,624,453	2,129,544	64,162,106
188,483,993	71,748,766	. . .	63,380,241	8,368,525	46,132,231
213,983,231	111,595,246	. . .	101,546,840	10,048,406	68,971,688
194,630,379	84,686,623	. . .	73,263,837	11,422,786	54,704,163
194,473,278	90,049,130	. . .	78,551,039	11,498,091	69,307,493
143,195,688	52,616,790	. . .	44,032,680	8,584,110	40,117,025
136,893,442	34,880,021	. . .	25,949,493	8,930,528	32,774,152

137,200,621	38,930,240	. . .	28,232,080	10,698,160	40,453,011
171,344,388	36,185,703	. . .	25,462,543	10,723,160	36,088,737

- Corporate Franchise Tax (income basis). Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and with Bank Tax
- Franchise Tax on Banking Corporations
- Franchise Taxes on Insurance Companies