



**Department of  
Taxation and Finance**

July 2018

# **2017-2018 New York State Tax Collections**

*Statistical Summaries and  
Historical Tables*

Nonie Manion  
Executive Deputy Commissioner

Scott Palladino  
Deputy Commissioner, Office of Tax Policy Analysis



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# Overview

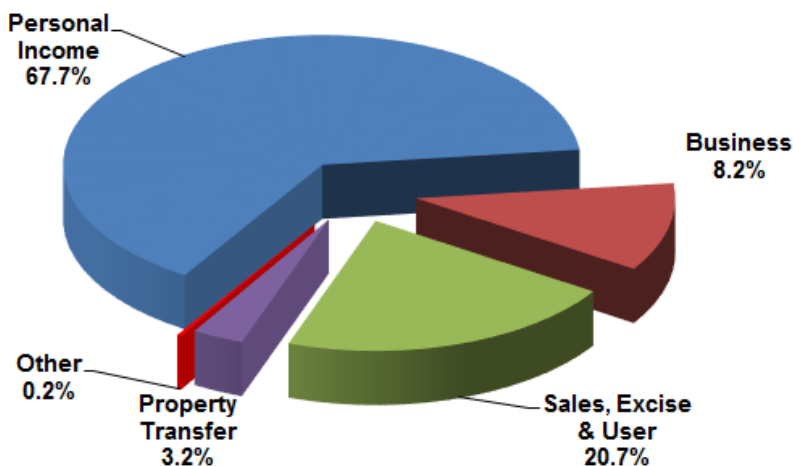
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This publication contains a series of statistical tabulations detailing taxes administered by the New York State Department of Taxation and Finance. The information presented includes revenues for the State's major taxes. It also presents data for taxes, fees and assessments collected on behalf of other State agencies and Localities. This edition presents information for New York State Fiscal Year 2017-2018 (SFY 2017-2018) which began April 1, 2017 and ended March 31, 2018.

During SFY 2017-2018, the Department collected \$76 billion from State-imposed taxes and fees. The State personal income tax accounted for the largest share, \$51.5 billion. The State sales, excise and user taxes (\$15.7 billion), business taxes (\$6.1 billion) and property transfer taxes (\$2.4 billion) contributed toward that total. Other taxes and fees totaled about \$0.2 billion. The following chart depicts the share of total revenues from these major sources.

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## New York State Tax Collections: Fiscal Year 2017-2018



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The publication is divided into seven sections containing 26 statistical tables. Section I presents State taxes and fees by major tax group. Sections II through VI contain detailed historical revenue information for the major categories presented in Section I. Where available, additional tax base information is presented. For example, Table 9 in Section III displays the amount of taxable gallons by product type for SFY 2017-18 on which the petroleum business tax was imposed. Section VII contains local taxes collected by the Department. It also shows additional detailed information on local sales tax receipts, the city of New York and city of Yonkers personal income tax and the regional Metropolitan Transportation Authority tax surcharge.

This year's report is the third year that reflects the 2014 corporate tax reform legislation, which was first effective in the 2015 tax year. One of the key provisions of reform was merging the bank and general corporate franchise taxes; former bank tax taxpayers now pay under the general corporate franchise tax. The negative value for bank tax in 2016 is the result of settlement of prior period refund claims and the movement of unrequested overpayments from bank tax to the corporate franchise tax. The positive values in subsequent years represent settlements of bank tax liability for periods prior to the reform. Finally, corporate reform cut the corporate franchise income base tax rate from 7.1 percent to 6.5 percent and began a multi-year phase out of the capital base, both starting with the 2016 tax year. These reductions would generally first be apparent in fiscal year 2017 collections amounts.

The Appendix summarizes the effective dates for New York's major taxes. For a summary of New York State and Local General Sales and Compensating Use Tax Rates, please visit the Department's website at [www.tax.ny.gov](http://www.tax.ny.gov). Finally, the Description of Tax page provides a description for some of New York State's major taxes.

For information useful in understanding and interpreting the data presented in this report, see the descriptive summaries of the taxes and discussion of recent tax legislation presented in the *Tax Expenditure Report*, which is prepared by the Office of Tax Policy Analysis (OTPA) in conjunction with the Division of Budget, and OTPA's annual *Summary of Tax Provisions* both of which are available at [www.tax.ny.gov](http://www.tax.ny.gov). Also, the Department's website provides descriptions of each tax. Finally, see the Governor's *Executive Budget*, which is prepared by the Division of Budget.

You can obtain statistics relating to Off-Track Betting Revenues by Regional Corporation and Pari-Mutuel and Racing Tax Collections in the New York State Gaming Association's annual report available at [www.gaming.ny.gov](http://www.gaming.ny.gov)

Tabular data presented in the publication may be obtained from the Department's web site at [www.tax.ny.gov/research/stats/statistics/collect\\_policy\\_stat\\_reports.htm](http://www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm). Questions, other inquiries and individual data table requests may be directed by electronic mail to: [Policy-Statistical-Reports@tax.ny.gov](mailto:Policy-Statistical-Reports@tax.ny.gov).



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# Section I: New York State Taxes and Fees Summary

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**Table 1** New York State Tax Collections -  
Fiscal Years 1989-2018

**Table 2** New York State Taxes Collected by the Department  
of Taxation and Finance - Fiscal Years 2017 and  
2018



**Table 1: New York State Tax Collections****Fiscal Years 1989-2018**

Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Sales, Ex cise and User	Property Transfers	Other Taxes and Fees
2018	\$75,995,291,042	\$51,501,337,750	\$6,140,512,850	\$15,748,063,844	\$2,432,907,540	\$172,469,058
2017	71,215,174,435	47,565,944,451	6,027,811,511	15,239,780,631	2,217,320,539	164,317,303
2016	71,627,564,571	47,055,282,776	6,913,034,483	14,820,694,938	2,683,861,375	154,690,999
2015	68,103,753,273	43,709,833,323	7,554,188,561	14,532,706,851	2,146,449,681	160,574,856
2014	66,865,866,363	42,960,774,915	7,352,607,930	14,244,904,982	2,149,513,420	158,065,117
2013	63,595,518,902	40,226,714,989	7,579,200,631	13,851,512,343	1,771,425,993	166,664,946
2012	61,404,395,618	38,767,826,942	7,046,293,133	13,743,083,547	1,688,578,990	158,613,007
2011	58,164,862,445	36,209,215,560	6,575,561,891	13,413,284,264	1,799,345,603	167,455,127
2010	55,106,374,218	34,751,381,665	6,605,929,926	12,195,933,770	1,358,913,819	194,215,038
2009	58,249,697,404	36,840,019,400	6,682,388,744	12,617,716,635	1,866,496,165	243,076,460
2008	58,506,545,540	36,563,948,528	7,165,335,753	12,483,435,804	2,058,766,950	235,058,506
2007	56,520,873,199	34,579,992,110	7,557,226,574	12,089,355,307	2,075,924,629	218,374,580
2006	51,606,940,789	30,812,925,119	6,248,650,944	12,535,499,625	1,795,918,467	213,946,634
2005	47,502,068,703	28,100,047,032	5,112,635,094	12,462,288,304	1,628,898,516	198,199,758
2004	42,071,898,099	24,647,225,527	4,436,463,824	11,559,267,817	1,250,161,896	178,779,036
2003	38,819,112,034	22,648,364,295	4,399,897,228	10,502,484,451	1,160,431,146	107,934,913
2002	41,536,373,511	25,573,667,756	4,656,708,249	10,118,248,304	1,143,026,295	44,722,906
2001	43,221,023,868	26,442,533,834	5,243,970,082	10,320,567,873	1,169,451,636	44,500,443
2000	39,978,131,487	23,194,280,666	5,544,609,092	9,772,951,716	1,409,723,589	56,566,423
1999	37,086,256,573	20,576,067,716	5,820,785,763	9,224,443,948	1,412,773,448	52,185,698
1998	34,466,697,429	18,289,070,099	5,957,475,493	8,879,450,323	1,284,470,485	56,231,029
1997	33,268,386,913	17,554,367,132	5,920,605,026	8,609,791,751	1,126,165,580	57,457,423
1996	32,586,859,543	17,398,595,796	5,709,784,799	8,330,926,856	1,086,847,097	60,704,995
1995	31,848,646,908	16,727,872,103	5,689,177,572	8,310,519,743	1,050,356,853	70,720,637
1994	31,731,270,396	16,502,024,352	6,229,073,291	7,862,010,220	1,054,582,023	83,580,510
1993	30,478,217,330	15,960,749,593	5,707,269,896	7,653,003,325	1,019,403,278	137,791,238
1992	28,633,338,739	14,942,580,341	5,190,949,381	7,374,501,861	1,030,726,198	94,580,957
1991	26,843,427,097	14,478,358,027	4,075,702,297	7,076,991,545	1,119,385,965	92,989,263
1990	26,984,255,546	15,289,156,414	3,378,609,123	7,125,785,027	1,097,369,979	93,335,003
1989	25,221,101,062	13,844,385,434	3,416,726,760	6,617,919,692	1,240,460,359	101,608,817

**Table 2: New York State Taxes Collected by the Department of Taxation and Finance**  
**Fiscal Years 2017 and 2018**

Tax	2017	2018	Percent Change
<b>Personal Income Tax</b>	<b>\$47,565,944,451</b>	<b>\$51,501,337,750</b>	<b>8.3</b>
<b>Business Taxes, Total</b>	<b>\$6,027,811,511</b>	<b>\$6,140,512,850</b>	<b>1.9</b>
Business Corporations Art. 9-A	2,454,180,515	2,308,653,774	-5.9
<b>Corporations, Art. 9, Total</b>	<b>802,433,266</b>	<b>839,193,499</b>	<b>4.6</b>
Foreign Corporation Licenses, Sec. 181	30,143,946	2,906,275	-90.4
Transportation, Transmission, Sec. 183	48,690,569	13,820,183	-71.6
Transportation, Transmission, Sec. 184	650,218	22,076,414	3,295.2
Agricultural Co-operatives, Sec. 185	44,020	-233,589	-630.6
Light Water, Power, Sec. 186	772,617	-767,005	-199.3
Utilities, Sec. 186-a and 186-a PSC	175,154,660	167,047,690	-4.6
Telecommunications, Sec. 186-e	359,258,180	434,094,276	20.8
Public Safety Communications Surcharge, Sec. 186-f	187,719,055	200,249,254	6.7
Corporations, Art. 13	21,592,344	17,562,127	-18.7
<b>Banks, Art. 32, Total</b>	<b>337,606,872</b>	<b>410,073,857</b>	<b>21.5</b>
Commercial Banks	334,933,462	409,893,096	22.4
Clearing House	795,040	-2,590	-100.3
Other Commercial	334,138,422	409,895,686	22.2
Savings Institutions (Savings Banks and Savings and Loan Associations)	2,673,410	180,761	-93.7
Insurance, Art. 33	1,267,062,565	1,451,493,275	14.6
Direct Writings, Art. 33-A	21,250,709	21,493,143	1.1
<b>Petroleum, Total</b>	<b>1,123,685,240</b>	<b>1,092,043,177</b>	<b>-2.8</b>
Petroleum Businesses, Art. 13-A	1,123,685,240	1,092,043,177	-2.8
<b>Sales and Compensating Use Tax</b>	<b>\$13,005,777,492</b>	<b>\$13,631,525,077</b>	<b>4.8</b>
<b>Excise and Use Taxes and Fees, Total</b>	<b>\$2,234,003,139</b>	<b>\$2,116,538,767</b>	<b>-5.3</b>
<b>Motor Fuel</b>	<b>519,015,498</b>	<b>512,503,060</b>	<b>-1.3</b>
Diesel	72,282,827	78,722,098	8.9
Gasoline	446,732,671	433,780,963	-2.9
Petroleum Testing Fees	2,847,710	2,843,643	-0.1
Cigarette Tax	1,152,056,158	1,090,458,625	-5.3
Tobacco Products Tax	76,427,652	73,179,953	-4.2
Cigarette Retail License Fees	6,694,024	6,866,144	2.6
Cigarette Vending Machine Stickers	12,100	9,000	-25.6
Medical Marijuana	584,588	1,880,525	221.7
Alcoholic Beverage Tax	257,716,752	259,251,947	0.6
<b>Highway Use, Total</b>	<b>138,695,473</b>	<b>93,204,274</b>	<b>-32.8</b>
Truck Mileage Tax	108,543,144	110,263,278	1.6
Certificates of Registration and Decal Fees	2,249,926	-42,650,772	-1,995.7
Fuel Use	27,902,403	25,591,768	-8.3
Auto Rental	79,953,183	76,341,598	-4.5
<b>Property Transfer Taxes, Total</b>	<b>\$2,217,320,539</b>	<b>\$2,432,907,540</b>	<b>9.7</b>
Estate Tax	1,090,548,679	1,307,738,295	19.9
Gift Tax	340,136	103,559	-69.6
Real Estate Transfer Tax	1,126,369,125	1,125,072,656	-0.1
Real Property Transfer Gains Tax	62,599	-6,970	-111.1
<b>Other Taxes and Fees, Total</b>	<b>\$164,317,303</b>	<b>\$172,469,058</b>	<b>5.0</b>
<b>Pari-Mutuel Tax, Total</b>	<b>13,534,468</b>	<b>13,015,977</b>	<b>-3.8</b>
<b>Flat Racing, Total</b>	<b>12,669,552</b>	<b>12,226,244</b>	<b>-3.5</b>
Flat Racing Tax	10,603,902	10,318,002	-2.7
Uncashed Tickets	2,065,650	1,908,242	-7.6
<b>Harness Racing, Total</b>	<b>864,916</b>	<b>789,733</b>	<b>-8.7</b>
Harness Racing Tax	425,479	378,317	-11.1
Uncashed Tickets	439,437	411,416	-6.4
<b>Off-Track Betting, Total</b>	<b>4,726,157</b>	<b>9,399,617</b>	<b>98.9</b>
Commissions and Breakage	4,726,157	4,676,350	-1.1
Uncashed Tickets	0	4,723,266	NA
Racing Admissions Tax (includes OTB Teletheater)	536,332	508,157	-5.3
Authorized Combative Sports Tax	2,377,784	2,032,794	-14.5
Hazardous Waste Assessments	1,365,743	1,461,832	7.0
Waste Tire Management and Recycling Fees	27,551,881	27,005,383	-2.0
Returnable Beverage Container Deposits	112,862,143	117,677,579	4.3
Tax Return Preparer Registration Fees	1,362,795	1,367,718	0.4
<b>TOTAL COLLECTED BY TAX DEPARTMENT</b>	<b>\$71,215,174,435</b>	<b>\$75,995,291,042</b>	<b>6.7</b>

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# Section II: New York State Personal Income Tax

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**Table 3** Components of Personal Income Tax Collections  
- Fiscal Years 1989-2018

**Table 4** New York State Personal Income Tax Voluntary  
Contributions - Fiscal Years 1989-2018



**Table 3: Components of Personal Income Tax Collections****Fiscal Years 1989-2018**

Fiscal Year	Gross Collections					Refunds, Offsets, and Gifts 1/	State Offsets to Cities of New York and Yonkers	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections	Limited Liability Company Fees			
2018	\$40,269,241,142	\$17,781,120,443	\$2,374,707,837	\$1,507,191,998	\$103,522,883	\$9,678,492,705	\$855,953,849	\$51,501,337,750
2017	37,523,891,435	14,971,821,762	2,488,435,417	1,433,834,488	99,891,901	8,100,688,818	851,241,735	47,565,944,451
2016	36,549,037,064	16,111,217,791	2,538,083,712	1,310,083,558	91,694,463	8,869,541,252	675,292,561	47,055,282,776
2015 a/	34,906,793,775	13,743,147,327	2,118,891,719	1,392,534,149	86,902,374	7,947,684,198	590,751,824	43,709,833,323
2014	33,367,555,788	14,637,176,542	2,284,099,189	1,202,087,240	84,129,129	7,999,269,918	615,003,055	42,960,774,915
2013	31,957,653,106	12,192,941,770	2,076,547,167	1,143,818,005	71,690,131	6,906,922,871	309,012,318	40,226,714,989
2012	31,198,971,588	11,628,432,941	2,045,826,638	1,085,646,513	71,588,895	6,896,695,448	365,944,185	38,767,826,942
2011	31,240,169,745	9,735,270,861	1,895,005,605	1,063,320,983	68,667,499	7,693,040,128	100,179,005	36,209,215,560
2010	29,443,180,489	9,028,060,667	1,754,513,125	1,100,413,904	67,469,021	6,704,208,131	-61,952,591	34,751,381,665
2009	27,686,157,203	12,689,974,506	2,629,671,143	949,081,545	56,219,455	6,696,249,896	474,834,556	36,840,019,400
2008	28,440,134,437	11,640,484,227	2,116,130,133	922,831,593	50,973,474	6,127,370,695	479,234,639	36,563,948,528
2007	26,802,005,019	10,354,960,289	2,023,536,343	831,713,576	78,036,100	4,988,294,186	521,965,031	34,579,992,110
2006	24,760,644,302	9,158,106,997	1,778,608,465	775,962,912	70,754,993	5,265,154,146	465,998,403	30,812,925,119
2005	23,374,413,925	7,061,602,921	1,565,032,085	702,436,548	64,104,202	4,310,532,398	357,010,252	28,100,047,032
2004	21,985,657,770	5,159,148,319	1,241,692,106	631,405,372	71,419,830	4,180,805,549	261,292,321	24,647,225,527
2003	19,959,388,350	4,854,813,928	1,307,111,253	796,688,622	26,517,388	4,008,639,491	287,515,755	22,648,364,295
2002	20,261,325,030	6,352,872,620	1,849,435,981	601,045,263	24,868,947	3,290,640,550	225,239,536	25,573,667,756
2001	20,955,093,052	6,873,968,448	1,662,751,218	558,484,572	21,267,794	3,459,642,803	169,388,447	26,442,533,834
2000	18,460,534,313	5,875,275,406	1,371,232,856	511,835,076	16,679,984	2,716,539,057	324,737,911	23,194,280,666
1999	16,520,651,172	5,182,393,827	1,189,558,096	466,164,612	12,304,811	2,495,393,984	299,610,818	20,576,067,716
1998	15,284,538,902	4,420,380,440	948,875,123	426,532,051	7,676,911	2,520,762,645	278,170,684	18,289,070,099
1997	14,899,560,199	3,856,265,759	885,246,457	593,312,831	3,925,463	2,494,897,019	189,046,558	17,554,367,132
1996	15,283,175,085	3,258,724,639	797,955,367	517,021,778	764,414	2,307,067,522	151,977,964	17,398,595,796
1995	14,789,788,085	2,995,343,779	709,232,362	533,670,232	40,235	2,108,285,769	191,916,821	16,727,872,103
1994	14,283,172,247	3,227,786,630	672,503,786	543,939,067	. . .	2,057,521,222	167,856,156	16,502,024,352
1993	13,532,147,274	3,223,396,184	806,929,950	511,941,290	. . .	1,976,598,370	137,066,735	15,960,749,593
1992	12,634,693,441	2,923,842,345	924,964,091	544,620,628	. . .	1,972,302,411	113,237,753	14,942,580,341
1991	12,165,236,185	3,133,565,469	918,596,658	492,516,282	. . .	2,145,945,512	85,611,055	14,478,358,027
1990	11,921,027,114	3,616,329,990	1,181,407,355	438,062,344	. . .	1,816,129,189	51,541,200	15,289,156,414
1989	11,164,700,218	3,513,887,661	997,564,759	447,642,263	. . .	2,214,753,907	64,655,560	13,844,385,434

a/ Chapter 59 of the Tax Law of 2014 (part DD) amended the Tax Law to provide a combined filing for individuals (including partners) with Personal Income Tax beginning tax year 2015

1/ Includes tax refunds, minor offsets and voluntary contributions to the following funds identified in Table 4

**Table 4: New York State Personal Income Tax Voluntary Contributions  
Fiscal Years 1989-2018**

Fiscal Year	Return a Gift to Wildlife		Lake Placid Olympic Training Center Fund		Breast Cancer Research and Education Fund		Missing and Exploited Children Clearinghouse Fund		Alzheimer's Disease Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2018	20,444	\$319,079	5,932	\$17,310	17,079	\$341,619	14,240	\$197,212	14,772	\$252,555
2017	22,376	\$334,113	6,828	\$20,015	19,535	\$387,180	15,828	\$207,032	16,550	\$271,585
2016	21,730	323,181	7,105	43,602	19,239	372,207	15,503	198,921	16,142	256,608
2015	23,091	342,531	8,144	23,375	21,009	372,363	16,902	215,866	17,286	266,250
2014	24,527	369,968	12,245	76,395	24,592	439,364	17,094	202,898	18,388	256,457
2013	24,592	360,316	9,112	26,715	23,203	420,655	18,231	233,115	17,998	267,677
2012	29,435	405,830	10,832	32,198	28,632	488,878	22,037	278,045	21,114	280,078
2011	30,862	420,888	11,674	34,464	30,207	474,371	22,591	261,921	22,338	283,730
2010	34,076	448,596	12,916	37,044	34,886	534,391	25,006	288,380	24,747	296,758
2009	39,827	524,483	13,838	39,898	40,362	618,387	27,204	286,028	28,082	341,568
2008	32,048	445,469	10,719	32,509	32,247	501,375	20,498	214,763	21,875	277,688
2007	37,117	475,763	12,803	50,234	37,340	531,587	24,146	243,483	24,861	277,628
2006	39,793	499,100	15,240	64,402	40,879	558,930	26,358	245,734	27,324	296,278
2005	39,510	482,819	18,455	62,074	41,135	549,153	26,593	259,595	28,108	305,217
2004	43,492	503,527	19,772	62,289	44,668	518,440	28,968	261,717	29,673	297,141
2003	44,900	519,947	19,440	62,740	47,714	551,018	29,138	253,576	29,812	290,416
2002	48,672	517,547	20,312	63,768	53,844	581,224	31,334	257,091	30,901	284,895
2001	55,868	567,586	22,104	64,030	60,790	635,809	40,544	361,977	11,103	82,117
2000	63,901	625,074	22,822	68,587	68,611	647,381	50,883	429,754	. . .	. . .
1999	60,629	564,250	22,905	68,577	58,349	493,746	45,203	345,924	. . .	. . .
1998	82,637	727,729	40,058	118,482	90,898	737,021	18,175	117,953	. . .	. . .
1997	112,842	1,015,732	9,288	24,624	13,547	89,369	. . .	. . .	. . .	. . .
1996	122,148	1,112,730	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1995	118,991	1,059,476	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1994	131,575	1,169,476	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1993	160,623	1,375,998	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1992	182,285	1,522,000	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1991	217,907	1,817,144	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1990	206,580	1,708,144	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1989	246,538	1,834,534	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .



**Table 4: New York State Personal Income Tax Voluntary Contributions (Cont'd)**  
**Fiscal Years 1989-2018**

Fiscal Year	Prostate Cancer Research Fund		World Trade Center Memorial Fund		Volunteer Firefighting & EMS Recruitment & Retention Fund		Teen Health Education Fund		Veterans Remembrance and Cemetery Maintenance and Operation Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2018	10,794	\$125,067	7,321	\$92,569	9,523	\$165,745	5,749	\$49,547	5,743	\$62,597
2017	12,506	148,499	8,736	107,613	10,883	177,729	6,205	51,117	6,997	74,183
2016	12,696	142,845	8,831	105,715	10,847	174,431	6,288	54,723	8,249	87,662
2015	13,904	155,140	10,258	122,175	11,922	176,053	6,902	54,207	9,649	97,885
2014	16,233	200,997	15,019	181,719	14,206	211,317	2,621	21,805	3,564	37,761
2013	15,378	169,654	12,210	139,380	13,941	213,767	. . .	. . .	. . .	. . .
2012	18,908	211,428	14,909	169,109	15,028	205,123	. . .	. . .	. . .	. . .
2011	19,840	205,856	15,432	166,817	5,837	73,760	. . .	. . .	. . .	. . .
2010	22,642	229,338	16,404	164,017	. . .	. . .	. . .	. . .	. . .	. . .
2009	26,377	276,532	18,331	199,257	. . .	. . .	. . .	. . .	. . .	. . .
2008	20,631	211,209	15,115	182,015	. . .	. . .	. . .	. . .	. . .	. . .
2007	23,590	240,607	18,201	213,736	. . .	. . .	. . .	. . .	. . .	. . .
2006	25,706	251,565	6,119	58,971	. . .	. . .	. . .	. . .	. . .	. . .
2005	5,160	38,111	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
2004	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
2003	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
2002	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
2001	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
2000	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1999	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1998	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1997	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1996	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1995	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1994	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1993	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1992	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1991	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1990	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .
1989	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .	. . .

**Table 4: New York State Personal Income Tax Voluntary Contributions (Cont'd)**  
**Fiscal Years 1989-2018**

Fiscal Year	Mental Illness Anti-Stigma Fund		Homeless Veterans Assistance Fund		Women's Cancer Educal and Prevention Fund		Autism Fund		Veterans Homes Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2018	7,895	\$92,305	13,129	\$203,881	8,039	\$100,982	8,736	\$144,762	2,915	\$34,356
2017	8,294	88,530	14,417	221,526	8,820	108,411	3,806	64,393	.	.
2016	2,810	28,033	4,918	71,567	3,057	38,993	.	.	.	.
2015	.	.	.	.	.	.	.	.	.	.
2014	.	.	.	.	.	.	.	.	.	.
2013	.	.	.	.	.	.	.	.	.	.
2012	.	.	.	.	.	.	.	.	.	.
2011	.	.	.	.	.	.	.	.	.	.
2010	.	.	.	.	.	.	.	.	.	.
2009	.	.	.	.	.	.	.	.	.	.
2008	.	.	.	.	.	.	.	.	.	.
2007	.	.	.	.	.	.	.	.	.	.
2006	.	.	.	.	.	.	.	.	.	.
2005	.	.	.	.	.	.	.	.	.	.
2004	.	.	.	.	.	.	.	.	.	.
2003	.	.	.	.	.	.	.	.	.	.
2002	.	.	.	.	.	.	.	.	.	.
2001	.	.	.	.	.	.	.	.	.	.
2000	.	.	.	.	.	.	.	.	.	.
1999	.	.	.	.	.	.	.	.	.	.
1998	.	.	.	.	.	.	.	.	.	.
1997	.	.	.	.	.	.	.	.	.	.
1996	.	.	.	.	.	.	.	.	.	.
1995	.	.	.	.	.	.	.	.	.	.
1994	.	.	.	.	.	.	.	.	.	.
1993	.	.	.	.	.	.	.	.	.	.
1992	.	.	.	.	.	.	.	.	.	.
1991	.	.	.	.	.	.	.	.	.	.
1990	.	.	.	.	.	.	.	.	.	.
1989	.	.	.	.	.	.	.	.	.	.

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# Section III: New York State Corporation and Business Taxes

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<b>Table 5</b>	New York State Corporation and Business Taxes - Fiscal Years 1989-2018
<b>Table 6</b>	Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1989-2018
<b>Table 7</b>	Bank Tax Collections by Type of Bank - Fiscal Years 1989-2018
<b>Table 8</b>	Petroleum Tax Collections - Fiscal Years 1989-2018
<b>Table 9</b>	Article 13-A Petroleum Business Tax, Taxable Gallons Type of Fuel - Fiscal Years 1992-2018



**Table 5: New York State Corporation and Business Taxes****Fiscal Years 1989-2018**

Fiscal Year	Business Corporations Arts. 9-A & 13	Corporations and Utilities Article 9	Banks 4/	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses 3/
2018	\$2,326,215,900	\$839,193,499	\$410,073,857	\$1,472,986,418	\$1,092,043,177	\$0
2017	2,475,772,859	802,433,266	337,606,872	1,288,313,274	1,123,685,240	0
2016	3,762,974,680	852,072,457	-128,954,818	1,303,091,620	1,123,850,544	0
2015	2,989,984,748	808,988,201	1,323,377,194	1,273,506,088	1,158,332,330	0
2014	3,245,068,919	865,740,666	888,317,222	1,198,971,648	1,154,509,474	0
2013	2,623,682,528	946,660,635	1,596,889,206	1,272,244,112	1,139,724,150	0
2012	2,723,756,221	877,001,368	1,162,709,401	1,182,469,683	1,100,356,460	0
2011	2,472,217,005	891,185,975	973,350,200	1,148,367,935	1,090,440,775	0
2010	2,144,540,068	914,180,505	1,173,263,065	1,270,400,168	1,103,546,119	0
2009	2,754,989,208	742,771,758	1,061,546,043	1,016,519,264	1,106,562,471	0
2008	3,445,977,721	677,652,388	880,001,086	1,006,367,546	1,155,337,012	0
2007	3,676,486,436	710,337,496	1,023,992,889	1,056,103,771	1,090,305,982	0
2006	2,664,784,193	681,403,810	841,801,141	914,967,149	1,145,694,651	0
2005	1,857,739,274	696,680,872	586,695,996	886,461,087	1,085,057,865	0
2004	1,481,877,771	771,311,608	285,949,624	844,946,050	1,052,378,772	0
2003	1,407,314,638	928,049,371	409,044,722	632,612,630	1,022,875,868	0
2002	1,514,982,214	1,051,209,792	495,762,142	592,273,235	1,002,480,867	0
2001	2,335,501,333	881,713,348	505,476,390	550,182,265	971,096,746	0
2000	1,938,615,891	1,485,692,169	525,509,443	589,860,870	1,004,930,719	0
1999	2,049,843,003	1,545,944,404	544,058,277	646,765,114	1,034,174,965	0
1998	2,081,162,932	1,575,327,215	707,323,587	615,038,655	978,623,103	0
1997	2,066,695,013	1,625,474,631	639,937,891	620,668,402	967,829,089	0
1996	1,820,586,116	1,575,376,822	634,663,073	671,419,539	1,007,739,250	0
1995	2,011,797,761	1,578,764,751	547,951,680	502,564,437	1,048,098,944	0
1994	1,948,061,911	1,665,119,183	850,734,348	619,312,612	1,145,845,238	0
1993	1,690,939,540	1,607,787,107	670,482,253	565,308,196	1,172,752,800	0
1992	1,671,185,226	1,484,394,604	565,819,270	540,738,537	928,811,743	0
1991	1,516,366,069	1,290,833,446	330,700,009	446,841,070	490,961,703	0
1990	1,292,576,635	1,029,293,642	425,082,656	415,076,423	216,579,767	0
1989	1,403,728,921	977,323,891	431,921,720	402,482,323	202,394,371	-1,124,466

1/ Includes Articles 33 and 33-A.

2/ Includes Petroleum Business taxes, Lubricating Oils tax (repealed in September, 1994), expired sections of Article 9, and negotiated settlements.

3/ Chapter 69 of the Laws of 1978 provided for the phase-out and repeal of Article 23 of the Tax Law. The tax rate was zero for 1981 and no tax was imposed on or after December 31, 1981.

4/ Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the Bank Tax.

**Table 6: Article 9 - Corporation and Utilities Tax Collections**

<b>Fiscal Years 1989-2018</b>										
Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e *	Section 186-f	
2018	\$839,193,499	\$2,906,275 a/	\$13,820,183	\$22,076,414	-\$233,589	-\$767,005 b/	\$167,047,690	\$434,094,276	\$200,249,254	
2017	802,433,266	30,143,946 a/	48,690,569	650,218	44,020	772,617 b/	175,154,660	359,258,180	187,719,055	
2016	852,072,457	25,108,451 a/	16,659,513	23,383,010	-6,946	-10,046,629 b/	175,675,300	435,954,772	185,344,986	
2015	808,988,201	26,511,684 a/	11,037,395	36,521,507	-308,811	6,346,854 b/	161,632,428	381,985,062	185,262,082	
2014	865,740,666	27,157,629 a/	22,691,549	44,874,108	-263,473	24,299,344 b/	162,733,769	400,361,429	183,886,311	
2013	946,660,635	31,503,526 a/	20,772,325	52,465,789	-641,185	27,073,090 b/	168,689,298	459,227,244	187,550,204	
2012	877,001,368	27,797,642 a/	19,349,612	47,036,785	-253,576	27,311,530 b/	150,743,725	410,399,855	194,615,796	
2011	891,185,975	28,933,254 a/	22,905,816	59,096,088	149,628	4,869,092 b/	143,025,221	438,419,388	193,787,489	
2010	914,180,505	25,244,032 a/	29,072,429	69,131,961	-252,648	26,665,954 b/	149,950,197	517,204,938	95,113,582	
2009	742,771,758	21,390,462 a/	26,118,071	63,586,794	-396,650	22,198,064 b/	111,611,713	487,174,412	---	
2008	677,652,388	23,737,924 a/	14,510,356	60,920,233	-494,792	37,809,565 b/	98,714,198	441,475,940	---	
2007	710,337,496	26,645,279 a/	14,468,493	71,020,797	36,716	33,079,971 b/	88,789,909	476,346,199	---	
2006	681,403,810	28,106,715 a/	25,212,873	66,785,763	85,410	12,394,639 b/	60,798,121	487,993,259	---	
2005	696,680,872	28,376,802 a/	22,861,596	57,821,309	118,738	16,760,277 b/	134,878,230	432,540,962	---	
2004	771,311,608	27,662,147 a/	23,233,482	48,468,167	89,652	2,439,753 b/	195,191,556	466,477,856	---	
2003	928,049,371	25,997,793 a/	18,665,148	70,208,166	35,139	550,206 b/	360,175,334	435,834,702	---	
2002	1,051,209,792	24,060,636 a/	19,347,130	84,299,081	131,446	-4,093,091 b/	412,416,452	502,537,105	---	
2001	881,713,348	27,827,858 a/	32,572,233	68,764,262	233,194	-49,787,633	363,091,760	424,527,903	---	
2000	1,485,692,169	24,640,073 a/	29,724,235	90,260,310	95,121	189,435,929	540,785,924	585,583,365	---	
1999	1,545,944,404	25,147,172 a/	35,734,411	84,601,555	109,527	190,153,009	615,255,351	567,584,601	---	
1998	1,575,327,215	23,729,286 a/	36,646,614	106,830,534	163,090	196,339,730	682,994,256	504,278,439	---	
1997	1,625,474,631	37,758,824 a/	30,958,539	81,670,023	213,744	188,269,387	311,789,944 c/	945,505,829 c/	---	
1996	1,575,376,822	4,357,158	55,181,922	131,366,585	57,132	202,732,637	981,140,799 c/	175,168,027 c/	---	
1995	1,578,764,751	5,355,480	46,307,434	158,219,786	231,368	217,379,810	1,130,525,853	---	---	
1994	1,665,119,183	3,958,095	49,640,726	160,804,880	115,139	202,007,953	1,234,799,970	---	---	
1993	1,607,787,107	2,766,023	32,800,613	156,073,750	94,331	214,746,984	1,189,909,523	---	---	
1992	1,484,394,604	3,428,189	31,502,168	134,751,952	123,124	176,322,861	1,132,065,533	---	---	
1991	1,290,833,446	3,044,079	57,802,308	148,622,308	202,535	190,080,576	891,081,640	---	---	
1990	1,029,293,642	2,651,528	41,489,312	67,366,446	50,687	180,643,928	737,091,741	---	---	
1989	977,323,891	2,268,418	34,013,473	75,379,386	78,838	155,890,322	709,693,454	---	---	

\* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Section 181 includes foreign corporation maintenance and licensing fees formerly reported under Article 9-A of the Tax Law.

b/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with continuing statutory authority.

c/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

KEY: Article 9 imposes franchise taxes and fees on specialized corporations and public utilities:

Section 181 - Foreign Corporation License Fees

Section 183 - Transportation and Transmission Companies (capital basis)

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

Section 185 - Agricultural Co-operatives (capital basis and dividends)

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 186-f - Public Safety Communications Surcharge. Effective December 1, 2017 the surcharge also applies to prepaid wireless communication services

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

**Table 7: Bank Tax Collections by Type of Bank**

		Fiscal Years 1989-2018				
Fiscal Year		Commercial Banks		Other Commercial	Savings Banks & Savings and Loan Associations	Total
		Total	Clearing House			
2018	a/	\$409,893,096	-\$2,590	\$409,895,686	\$180,761	\$410,073,857
2017	a/	334,933,462	795,040	334,138,422	2,673,410	337,606,872
2016	a/	-111,115,019	-581,979	-110,533,040	-17,839,799	-128,954,818
2015	a/	1,278,245,232	465,085	1,277,780,146	45,131,963	1,323,377,194
2014	a/	804,485,711	-20,132,893	824,618,603	83,831,512	888,317,222
2013	a/	1,614,233,903	33,115,517	1,581,118,387	-17,344,697	1,596,889,206
2012	a/	1,098,156,396	-35,806,489	1,133,962,884	64,553,006	1,162,709,401
2011		937,546,560	11,327,175	926,219,385	35,803,640	973,350,200
2010	a/	1,144,351,348	-3,365,174	1,147,716,522	28,911,717	1,173,263,065
2009		1,027,120,826	9,557,190	1,017,563,636	34,425,217	1,061,546,043
2008		857,361,056	23,456,904	833,904,152	22,640,030	880,001,086
2007	a/	999,046,647	-60,455,012	1,059,501,659	24,946,242	1,023,992,889
2006		802,150,123	170,038,383	632,111,739	39,651,018	841,801,141
2005		577,134,938	. . .	577,134,938	9,561,058	586,695,996
2004		280,629,277	. . .	280,629,277	5,320,346	285,949,624
2003		398,414,102	. . .	398,414,102	10,630,620	409,044,722
2002		486,577,188	. . .	486,577,188	9,184,954	495,762,142
2001		495,895,982	. . .	495,895,982	9,580,407	505,476,390
2000		515,527,816	. . .	515,527,816	9,981,627	525,509,443
1999		527,485,000	. . .	527,485,000	16,573,278	544,058,277
1998		700,344,217	. . .	700,344,217	6,979,370	707,323,587
1997	b/	637,448,699	. . .	637,448,699	2,489,192	639,937,891
1996		611,513,204	. . .	611,513,204	23,149,869	634,663,073
1995		486,101,969	. . .	486,101,969	61,849,711	547,951,680
1994		784,033,220	. . .	784,033,220	66,701,127	850,734,348
1993		569,241,110	. . .	569,241,110	101,241,143	670,482,253
1992		498,918,490	. . .	498,918,490	66,900,780	565,819,270
1991		270,646,880	. . .	270,646,880	60,053,129	330,700,009
1990		354,592,201	. . .	354,592,201	70,490,455	425,082,656
1989		349,703,107	. . .	349,703,107	82,218,613	431,921,720

a/ The category for clearing house banks was introduced to distinguish them from other commercial banks with the implementation of a new returns processing system late in fiscal year 2005-06. During that time and the following fiscal year, several payments were misclassified as received from clearing house banks. During fiscal year 2006-07, accounting adjustments corrected net revenue received by bank category in fiscal year 2005-06 and early fiscal year 2006-07 by moving payments from clearing house banks to other commercial banks. These adjustments resulted in negative net collections for clearing house banks for fiscal year 2006-07. Similar situations occurred in subsequent fiscal years.

b/ Amount for Savings Banks reflects a one-time adjustment for reclassifying a savings bank to a commercial bank.

**Table 8: Petroleum Tax Collections**  
**Fiscal Years 1989-2018**

Fiscal Year	Total	Article 13-A	Article 13-A
		Petroleum Businesses Gross Receipts 1/	Petroleum Businesses 1/ (cents per gallon)
2018	\$1,092,043,177	\$0	\$1,092,043,177
2017	1,123,685,240	0	1,123,685,240
2016	1,123,850,544	0	1,123,850,544
2015	1,158,332,330	0	1,158,332,330
2014	1,154,509,474	0	1,154,508,614
2013	1,139,724,150	0	1,139,721,573
2012	1,100,356,460	736,006	1,099,618,354
2011	1,090,440,434	-1,005	1,090,439,680
2010	1,103,546,119	1,280	1,103,541,524
2009	1,106,562,471	1,076	1,106,560,540
2008	1,155,337,012	8,308	1,155,327,127
2007	1,090,305,982	-555	1,090,304,340
2006	1,145,697,782	0	1,145,697,782
2005	1,085,057,865	7,422	1,085,047,955
2004	1,052,378,772	-1,206	1,052,374,237
2003	1,022,875,868	673,818	1,022,227,753
2002	1,002,480,867	125,065	1,002,431,192
2001	971,096,746	61,129	971,027,157
2000	1,004,930,719	148,977	1,004,711,854
1999	1,034,174,965	-37,149	1,032,987,498
1998	978,623,103	463,787	977,859,717
1997	967,829,089	2,253,691	965,106,971
1996	1,007,739,250	2,744,962	1,004,218,006
1995	1,048,098,944	2,474,707	1,036,978,843
1994	1,145,845,238	6,305,146	1,123,382,409
1993	1,172,752,800	-4,335,329	1,160,429,989
1992	928,811,743	-3,414,197	917,170,988
1991	490,961,703	218,868,445	265,483,452
1990	216,579,767	214,388,179	. . .
1989	202,394,371	183,973,067	. . .

1/ Effective July 1, 1983. Restructured September 1, 1990.



**Table 9: Article 13-A Petroleum Business Tax**

**Taxable Gallons (000's) by Type of Fuel 1/  
Fiscal Years 1992 - 2018**

Fiscal Year	Type of Fuel											Kero-Jet Fuel
	Non-highway Diesel Fuel (distillate)							Residual Fuel				
	Motor Fuel	Aviation Gasoline	Highway Diesel Fuel	Total	Utility Use 2/	Non-utility Use 2/	Non-residential Heating/Cooling	Total	Utility Production of Electricity 2/	Non-utility Use 2/, 3/	Non-residential Heating/Cooling	
2018	5,688,830	2,704	944,821	85,305	0	32,772	52,533	63,760	0	52,648	11,112	200,834
2017	5,593,951	2,671	907,241	66,901	0	18,564	48,337	20,746	0	9,928	10,818	177,522
2016	5,454,979	2,839	895,006	73,853	0	29,673	44,180	26,110	0	15,288	10,822	162,409
2015	5,416,721	2,641	878,722	98,659	0	37,182	61,477	66,911	0	48,602	18,309	166,876
2014	5,301,124	2,887	837,619	99,184	0	38,985	60,199	97,910	0	73,856	24,054	169,531
2013	5,281,481	3,105	870,178	76,163	0	26,953	49,210	74,546	0	50,529	24,017	165,719
2012	5,424,978	2,867	874,033	57,399	0	14,294	43,105	75,761	0	52,600	23,161	165,168
2011	5,620,997	2,952	888,687	71,819	0	17,170	54,649	148,543	0	114,664	33,879	149,797
2010	5,516,534	3,055	866,189	73,386	0	16,853	56,533	144,589	0	110,900	33,689	147,443
2009	5,452,897	3,153	870,762	96,237	0	29,885	66,352	397,354	0	357,123	40,231	172,625
2008	5,657,424	3,401	943,223	101,069	0	31,426	69,643	403,678	0	366,822	36,856	192,569
2007	5,558,729	3,445	931,019	109,158	0	33,987	75,171	629,365	0	589,108	40,257	172,774
2006	5,550,962	3,704	936,946	123,858	0	40,050	83,808	1,375,475	0	1,328,571	46,904	180,041
2005	5,714,974	3,668	932,031	139,998	0	45,078	94,920	1,402,224	0	1,349,301	52,923	188,646
2004	5,788,861	3,922	880,302	190,008	0	80,683	109,325	1,474,260	0	1,416,242	58,018	173,666
2003	5,719,216	4,127	849,770	171,832	0	65,293	106,539	1,023,517	0	961,849	61,668	185,723
2002	5,595,436	4,018	802,330	155,646	443	20,078	135,124	840,331	62,168	733,721	44,442	181,416
2001	5,483,651	5,528	886,664	185,733	1,920	183,813	b/	1,337,840	336,341	1,001,499	b/	197,246
2000	5,570,822	4,749	942,345	174,356	18,641	155,715	b/	923,993	479,999	443,994	b/	196,674
1999	5,581,397	5,542	866,910	159,979	27,554	132,425	b/	1,196,623	887,321	309,302	b/	170,618
1998	5,420,904	5,383	799,501	169,125	19,894	149,230	b/	762,274	501,058	261,215	b/	166,869
1997	5,338,948	4,546	765,439	187,901	17,067	170,834	b/	599,019	434,708	164,311	b/	175,213
1996	5,428,749	6,189	729,646	240,006	17,864	222,142	b/	904,847	691,179	213,668	b/	166,495
1995	5,273,928	6,800	700,575	229,250	18,276	210,974	b/	864,845	617,737	247,108	b/	178,888
1994	5,474,060	5,319	704,285	276,718	24,533	252,184	b/	1,444,756	1,087,501	357,256	b/	165,611
1993	5,431,801	6,459	669,864	261,970	15,296	246,675	b/	1,560,283	1,227,793	332,489	b/	169,992
1992	5,539,987	6,441	644,117	a/	a/	a/	a/	a/	a/	a/	a/	181,430

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed returns, related to collection periods, and are before audit adjustments and tax credits.

2/ Beginning January 1999, the non-utility category includes gallons used to generate electricity, which are not eligible for the Tax Law Section 301-d utility credit (i.e. gallons used by entities which are not subject to price regulation by the Public Service Commission). With the continuing deregulation of the State's electric sector, more gallonage used to generate electricity will no longer be eligible for the 301-d utility credit, and will be taxed as commercial gallons, and not as residual fuel or non-highway diesel fuel used in utility production of electricity.

3/ Non-utility use and utility use in production of exhaust steam.

a/ Data not available.

b/ Not applicable; new statutory category effective April 1, 2001.



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# Section IV: New York State Sales and Compensating Use, Excise and User Taxes and Fees

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- Table 10** New York State Sales and Compensating Use, Excise and User Taxes and Fees - Fiscal Years 1989-2018
- Table 11** Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1989-2018
- Table 12** Alcoholic Beverage Tax Collections by Type - Fiscal Years 2009-2018
- Table 13** Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections - Fiscal Years 1989-2018
- Table 14** Highway Use Tax Collections - Fiscal Years 1989-2018



**Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees  
Fiscal Years 1989-2018**

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/Tobacco Products 1/	Other 2/
2018	\$13,631,525,077	\$512,503,060	\$259,251,947	\$93,204,274	\$1,172,394,246	\$79,185,241
2017	13,005,777,492	519,015,498	257,716,752	138,695,473	1,235,774,522	82,800,893
2016	12,574,403,324	503,067,671	254,587,467	158,561,714	1,250,695,668	79,379,095
2015	12,263,327,571	486,955,124	250,882,350	140,399,617	1,313,729,105	77,413,084
2014	11,857,005,283	473,155,185	250,331,689	136,222,841	1,453,371,120	74,818,863
2013	11,346,313,952	492,463,547	246,240,057	145,008,287	1,550,588,946	70,897,555
2012	11,168,121,899	501,609,794	238,281,669	132,129,153	1,633,742,059	69,198,973
2011	10,856,940,409	516,145,002	229,718,722	129,162,478	1,617,245,593	64,072,060
2010	9,903,588,183	506,910,634	225,572,155	137,246,610	1,364,254,372	58,361,814
2009	10,373,713,322	503,937,210	205,908,299	140,907,045	1,340,325,929	52,924,830
2008	10,578,790,344	524,934,256	204,828,357	147,955,858	976,186,562	50,740,426
2007	10,194,179,453	513,389,957	194,295,542	152,670,034	984,666,804	50,153,516
2006	10,633,673,013	530,696,736	191,681,244	160,170,334	974,167,697	45,110,601
2005	10,572,931,594	529,773,648	184,893,893	151,393,467	978,933,497	44,362,206
2004	9,652,844,192	515,530,418	191,364,128	146,621,879	1,012,629,066	40,278,133
2003	8,471,206,723	543,780,765	179,762,383	146,839,396	1,119,910,405	40,984,780
2002	8,247,755,984	489,396,235	178,153,413	148,297,789	1,014,307,039	40,337,843
2001	8,408,828,635	510,324,370	179,346,278	155,075,065	1,023,770,324	43,223,200
2000	8,214,883,064	518,773,204	177,044,094	150,224,973	671,653,015	40,373,367
1999	7,646,928,787	502,319,551	182,778,004	168,666,521	666,700,438	57,050,648
1998	a/ 7,308,285,190	491,712,710	177,016,901	164,810,387	675,342,106	62,283,031
1997	a/ 7,060,391,379	471,508,471	193,091,731	157,314,191	667,063,120	60,422,860
1996	6,688,967,367	501,483,130	197,798,084	170,003,839	693,485,328	79,189,107
1995	6,578,632,778	484,961,968	209,043,566	189,160,560	726,543,794	122,177,077
1994	6,117,517,422	490,283,030	217,962,571	174,244,179	707,663,414	154,339,603
1993	b/ 6,041,346,276	525,249,734	229,266,039	152,245,445	554,775,712	150,120,120
1992	5,774,946,387	492,444,493	235,003,797	138,949,008	596,344,431	136,813,745
1991	5,524,082,626	505,106,866	236,145,576	115,534,698	606,215,085	89,906,694
1990	5,768,358,282	543,548,164	190,431,201	80,016,380	543,431,000	...
1989	5,524,768,913	488,729,646	144,575,616	78,746,246	381,099,271	...

1/ Includes Cigarette Retail License and Vending Machine Sticker Fees and Medical Marijuana.

2/ Includes Hotel/Motel Room Occupancy Tax (repealed September 1, 1994), Automobile Rental Tax, Petroleum Testing Fees, and Non-refillable Beverage Container Tax (repealed October 1, 1998).

a/ Collections for Alcoholic Beverage Tax includes a one-time spinup of prepayments received through the PromptTax program, first effective December 1, 1996, and repealed, April 1, 1997.

b/ Collections for Sales and Compensating Use Tax and Motor Fuel Tax include a one-time spinup of prepayments received through the PromptTax program, first effective December 1, 1992.

**Table 11: Motor Fuel Tax****Net Collections and Taxable Gallons by Type of Fuel  
Fiscal Years 1989-2018**

Fiscal Year	Net Collections			Tax able Gallons (000) 1/		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
2018	\$433,780,963	\$78,722,098	\$512,503,060	5,690,861	905,488	6,596,349
2017	446,732,671	72,282,827	519,015,498	5,597,843	888,217	6,486,060
2016	438,606,234	64,461,437	503,067,671	5,457,694	870,532	6,328,226
2015	428,615,217	58,339,907	486,955,124	5,420,366	852,851	6,273,217
2014	412,909,438	60,245,747	473,155,185	5,314,969	812,103	6,127,072
2013	427,048,964	65,414,583	492,463,547	5,285,614	847,162	6,132,776
2012	434,257,984	67,351,810	501,609,794	5,428,338	848,253	6,276,591
2011	446,236,449	69,908,552	516,145,002	5,625,102	866,252	6,491,354
2010	441,867,017	65,043,617	506,910,634	5,519,567	849,313	6,368,880
2009	436,922,709	67,014,501	503,937,210	5,457,467	858,008	6,315,475
2008	453,858,415	71,075,841	524,934,256	5,662,484	917,031	6,579,515
2007	445,171,948	68,218,009	513,389,957	5,564,169	912,735	6,476,904
2006	461,774,490	68,922,246	530,696,736	5,556,285	913,066	6,469,351
2005	463,469,457	66,304,191	529,773,648	5,720,769	906,547	6,627,316
2004	462,847,996	52,682,421	515,530,418	5,794,807	855,072	6,649,879
2003	478,745,263	65,035,502	543,780,765	5,725,978	825,603	6,551,581
2002	430,844,878	58,551,357	489,396,235	5,602,828	775,609	6,378,437
2001	448,770,548	61,553,821	510,324,370	5,490,630	851,544	6,342,174
2000	450,716,141	68,057,063	518,773,204	5,572,647	926,622	6,499,269
1999	442,577,430	59,742,120	502,319,551	5,585,511	820,201	6,405,712
1998	437,792,075	53,920,635	491,712,710	5,426,744	757,578	6,184,322
1997	421,669,083	49,839,388	471,508,471	5,339,561	719,592	6,059,153
1996	440,921,198	60,561,933	501,483,130	5,431,975	684,822	6,116,797
1995	425,413,021	59,548,947	484,961,968	5,278,709	657,425	5,936,134
1994	426,004,782	64,278,249	490,283,030	5,473,445	656,904	6,130,349
1993 a/	465,445,471	59,804,263	525,249,734	5,438,302	626,708	6,065,010
1992	438,687,552	53,756,941	492,444,493	5,524,187	619,579	6,143,766
1991	441,384,994	63,721,872	505,106,866	5,629,056	691,572	6,320,628
1990	475,381,273	68,166,891	543,548,164	5,662,398	813,761	6,476,159
1989	427,807,248	60,922,398	488,729,646	5,690,757	657,922	6,348,679

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed tax returns related to collection period. Collections include current liability plus assessments and delinquencies, less credits and refunds.

a/ Total collections include a one-time spin up of prepayments received through the PromptTax program, first effective December 1, 1992.

**Table 12: Alcoholic Beverage Tax Collections by Type**  
**Fiscal Years 2009-2018**

Beverage Type	GALLONS 1/				
	2009	2010	2011	2012	2013
Beer	324,751,359	325,523,860	322,123,660	320,172,209	338,934,356
<b>Liquor - Total 4/</b>	<b>26,785,382</b>	<b>27,491,659</b>	<b>27,930,725</b>	<b>29,233,718</b>	<b>30,084,454</b>
Liquor over 24% alcohol	23,492,699	24,191,597	24,613,023	25,862,592	26,735,748
Liquor not over 24% alcohol	3,292,683	3,300,062	3,317,702	3,371,126	3,348,706
<b>Wine - Total</b>	<b>59,650,642</b>	<b>59,737,806</b>	<b>61,145,765</b>	<b>64,464,528</b>	<b>65,359,887</b>
Naturally sparkling	2,638,901	2,733,927	3,086,689	3,381,107	3,520,082
Artificially carbonated	65,146	83,974	83,949	118,976	176,975
Still	56,446,887	56,225,172	57,392,533	60,214,299	60,589,083
Cider	499,708	694,733	582,594	750,145	1,073,746
<b>TOTAL</b>	<b>411,187,382</b>	<b>412,753,325</b>	<b>411,200,150</b>	<b>413,870,455</b>	<b>434,378,696</b>

Beverage Type	COLLECTIONS				
	2009	2010	2011	2012	2013
Beer	\$35,722,649	\$43,952,085	\$45,097,312	\$44,824,109	\$47,450,810
<b>Liquor - Total</b>	<b>159,513,852</b>	<b>164,029,625</b>	<b>166,786,019</b>	<b>174,961,853</b>	<b>180,523,321</b>
Liquor over 24% alcohol	151,163,774	155,660,833	158,372,493	166,412,845	172,031,169
Liquor not over 24% alcohol	8,350,078	8,368,792	8,413,526	8,549,007	8,492,152
<b>Wine - Total</b>	<b>11,216,211</b>	<b>16,639,152</b>	<b>18,191,032</b>	<b>19,142,745</b>	<b>19,326,537</b>
Naturally sparkling	499,544	782,672	926,007	1,014,332	1,056,025
Artificially carbonated	12,332	23,963	25,185	35,693	53,093
Still	10,685,396	15,806,187	17,217,760	18,064,290	18,176,725
Cider	18,939	26,330	22,080	28,431	40,695
<b>TOTAL</b>	<b>\$206,452,712</b>	<b>\$224,620,862</b>	<b>\$230,074,363</b>	<b>\$238,928,707</b>	<b>\$247,300,668</b>

Reconciliations:

Prior period adjustments and administrative charges from N.Y. City Tax	-\$544,413	-\$1,329,785	-\$360,854	-\$647,406	-\$1,060,685
Floor Taxes 3/	0	2,281,078	5,212	368	74
<b>TOTAL NET COLLECTIONS</b>	<b>\$205,908,299</b>	<b>\$225,572,155</b>	<b>\$229,718,722</b>	<b>\$238,281,669</b>	<b>\$246,240,057</b>

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

4/ Taxable liters are converted to gallons by dividing the number of taxable liters by 3.785

**Table 12: Alcoholic Beverage Tax Collections by Type (Cont'd)**  
**Fiscal Years 2009-2018**

Beverage Type	GALLONS 1/				
	2014	2015	2016	2017	2018
Beer	332,332,575	328,965,833	331,374,289	333,069,949	325,094,702
<b>Liquor - Total 4/</b>	<b>30,578,996</b>	<b>30,631,947</b>	<b>31,013,184</b>	<b>31,404,330</b>	<b>31,652,782</b>
Liquor over 24% alcohol	27,413,017	27,564,684	28,044,106	28,501,829	28,747,915
Liquor not over 24% alcohol	3,165,979	3,067,263	2,969,078	2,902,501	2,904,867
<b>Wine - Total</b>	<b>68,590,792</b>	<b>68,890,288</b>	<b>71,114,193</b>	<b>70,911,509</b>	<b>71,682,444</b>
Naturally sparkling	3,768,603	3,965,831	4,225,175	4,484,948	4,634,403
Artificially carbonated	1,145,384	173,064	212,350	157,124	158,805
Still	61,418,652	61,073,919	62,341,074	62,571,426	62,936,219
Cider	2,258,153	3,677,474	4,335,594	3,698,010	3,953,018
<b>TOTAL</b>	<b>431,502,362</b>	<b>428,488,068</b>	<b>433,501,666</b>	<b>435,385,787</b>	<b>428,429,928</b>

Beverage Type	2014	2015	2016	2017	2018
Beer	\$46,526,560	\$46,055,217	\$46,392,401	\$46,629,793	\$45,513,258
<b>Liquor - Total</b>	<b>184,417,825</b>	<b>185,143,383</b>	<b>187,979,230</b>	<b>190,755,615</b>	<b>192,345,059</b>
Liquor over 24% alcohol	176,389,061	177,364,957	180,449,797	183,395,017	184,978,460
Liquor not over 24% alcohol	8,028,765	7,778,426	7,529,433	7,360,597	7,366,598
<b>Wine - Total</b>	<b>19,985,376</b>	<b>19,703,220</b>	<b>20,197,899</b>	<b>20,304,204</b>	<b>20,468,647</b>
Naturally sparkling	1,130,581	1,189,749	1,267,552	1,345,485	1,390,321
Artificially carbonated	343,615	51,919	63,705	47,137	47,641
Still	18,425,596	18,322,176	18,702,322	18,771,428	18,880,866
Cider	85,584	139,376	164,319	140,155	149,819
<b>TOTAL</b>	<b>\$250,929,761</b>	<b>\$250,901,820</b>	<b>\$254,569,529</b>	<b>\$257,689,612</b>	<b>\$258,326,964</b>

Reconciliations:

Prior period adjustments and administrative charges from N.Y. City Tax	-\$597,572	-\$19,470	\$17,967	\$27,141	\$924,983
Floor Taxes 3/	-500	0	-30	0	0
<b>TOTAL NET COLLECTIONS</b>	<b>\$250,331,689</b>	<b>\$250,882,350</b>	<b>\$254,587,467</b>	<b>\$257,716,752</b>	<b>\$259,251,947</b>

1/ Metric volumes of liquor have been converted to U.S. gallons. Taxable gallons may include assessments not yet collected.

2/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with gallonage data.

3/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

4/ Taxable liters are converted to gallons by dividing the number of taxable liters by 3.785



**Table 13: Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections  
Fiscal Years 1989-2018**

Fiscal Year	Cigarette Tax Collections				Net Tobacco	Net Cigarette Licenses	Net Cigarette Stickers
	Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections			
2018	\$1,085,286,552	\$3,084,442	\$8,256,515	\$1,090,458,625	\$73,179,953	\$6,866,144	\$9,000
2017	1,153,270,391	3,292,644	2,078,411	1,152,056,158	76,427,652	6,694,024	12,100
2016	1,222,783,577	3,478,906	2,246,002	1,221,550,673	22,119,210	7,002,902	12,300
2015	1,257,916,444	3,596,054	6,713,713	1,261,034,103	45,661,183	7,023,620	10,200
2014	1,353,857,550	3,841,248	1,564,038	1,351,580,340	94,604,187	7,176,793	9,800
2013	1,442,587,858	4,105,059	13,279,888	1,451,762,687	91,255,918	7,557,460	12,881
2012	1,542,188,004	4,398,222	-8,422,273	1,529,367,509	102,625,863	1,725,773	22,913
2011	1,486,777,972	4,303,575	34,675,220	1,517,149,618	95,859,667	4,046,852	189,457
2010	1,292,592,688	3,754,871	-1,138,193	1,287,699,624	63,632,247	12,698,360	224,141
2009	1,259,788,547	3,705,229	33,214,054	1,289,297,371	48,367,726	2,510,413	150,419
2008	930,859,134	2,789,100	-1,178,764	926,891,270	46,598,440	2,633,151	63,702
2007	941,013,637	2,815,997	-650,719	937,546,920	44,314,179	2,710,981	94,724
2006	937,371,201	2,811,395	-2,602,118	931,957,689	39,373,048	2,744,237	92,723
2005	937,305,231	2,827,030	1,804,450	936,282,651	39,665,631	2,909,587	75,628
2004	969,859,655	2,967,242	2,283,827	969,176,240	40,419,425	2,987,857	45,545
2003	1,047,688,876	3,224,592	34,550,067	1,079,014,351	37,640,804	3,126,783	128,466
2002	991,896,604	3,099,115	241,507	989,038,996	21,909,885	3,233,654	124,504
2001	988,715,349	3,165,387	14,255,800	999,805,762	20,495,983	3,337,309	131,271
2000	649,298,794	2,144,024	955,513	648,110,283	20,140,644	3,269,308	132,780
1999	648,339,489	2,133,402	-1,757,810	644,448,276	18,837,618	3,276,883	137,661
1998	657,171,054	2,166,310	-2,802,921	652,201,824	19,898,873	3,095,290	146,119
1997	649,755,879	2,184,769	384,257	647,955,367	16,241,698	2,698,920	167,136
1996	679,408,433	2,277,360	216,007	677,347,081	13,221,382	2,725,898	190,967
1995	713,459,560	2,366,804	1,078,698	712,171,454	11,621,309	2,547,929	203,101
1994	693,158,878	2,490,244	2,976,712	693,645,346	11,207,615	2,565,799	244,654
1993	549,496,469	2,652,034	-2,921,163	543,923,271	8,092,575	2,460,176	299,690
1992	585,357,325	2,790,612	2,813,015	585,379,728	8,200,122	2,401,525	363,056
1991	600,481,699	2,936,229	-1,891,105	595,654,365	7,779,066	2,350,440	431,214
1990	539,991,181	3,130,229	581,269	537,442,221	5,988,778	...	...
1989	384,232,112	3,335,646	202,805	381,099,271	...	...	...

**Table 14: Highway Use Tax Collections**

Fiscal Year	Truck Mileage Tax			Fuel Use Tax 2/	Total Collections
	Tax	Certificates of Registration and Decal Fees 1/	Total		
2018	\$110,263,278	-\$42,650,772	\$67,612,506	\$25,591,768	\$93,204,274
2017	108,543,144	2,249,926	110,793,071	27,902,403	138,695,473
2016	107,769,638	20,024,585 *	127,794,223	30,767,490	158,561,714
2015	102,806,709	6,087,737	108,894,446	31,505,171	140,399,617
2014	99,273,044	5,823,351	105,096,395	31,126,446	136,222,841
2013	98,110,840	15,026,717 *	113,137,558	31,870,730	145,008,287
2012	98,286,193	3,320,597	101,606,790	30,522,363	132,129,153
2011	98,125,313	2,816,024	100,941,337	28,221,141	129,162,478
2010	99,123,081	9,539,060 *	108,662,141	28,584,469	137,246,610
2009	106,235,194	2,168,191	108,403,386	32,503,659	140,907,045
2008	111,910,588	2,354,508	114,265,096	33,690,763	147,955,858
2007	111,980,750	4,485,930	116,466,680	36,203,355	152,670,034
2006	116,068,946	7,192,699 *	123,261,645	36,908,688	160,170,334
2005	115,412,992	3,748,878	119,161,870	32,231,597	151,393,467
2004	113,243,832	4,170,791	117,414,623	29,207,257	146,621,879
2003	113,398,285	6,702,614 *	120,100,899	26,738,496	146,839,396
2002	116,542,381	3,232,211	119,774,592	28,523,197	148,297,789
2001	122,261,219	4,183,185	126,444,403	28,630,662	155,075,065
2000	119,131,766	7,415,727 *	126,547,493	23,677,480	150,224,973
1999	140,370,698	3,830,729	144,201,427	24,465,094	168,666,521
1998	136,002,761	3,787,673	139,790,434	25,019,953	164,810,387
1997	133,054,966	6,151,522 *	139,206,488	18,107,703	157,314,191
1996	140,305,365	3,624,024	143,929,388	26,074,451	170,003,839
1995	153,059,612	4,166,117	157,225,730	31,934,830	189,160,560
1994	139,702,198	6,021,240 *	145,723,438	28,520,741	174,244,179
1993	124,256,705	2,837,592	127,094,297	25,151,147	152,245,445
1992	112,506,556	3,297,762	115,804,318	23,144,690	138,949,008
1991	87,503,078	5,509,510 *	93,012,588	22,522,110	115,534,698
1990	58,477,093	3,269,660	61,746,753	18,269,627	80,016,380
1989	56,889,907	3,500,357	60,390,264	18,355,982	78,746,246

\* Reflects certificate of registration renewal collections.

1/ Beginning July 1, 2007, provisions requiring permits, tags, plates and stickers for motor vehicles subject to the highway use tax were replaced with a certificate of registration requirement. Effective January 1, 2013, decals are required for each vehicle required to have a certificate of registration.

2/ Includes Articles 21 and 21-A (IFTA), beginning April 1996.

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# Section V: New York State Property Transfer Taxes

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- Table 15** New York State Property Transfer Taxes  
- Fiscal Years 1989-2018
- Table 16** Estate Tax Collections by County - Fiscal Year 2018
- Table 17** Real Estate Transfer Tax Collections by County -  
Fiscal Year 2018



**Table 15: New York State Property Transfer Taxes****Fiscal Years 1989-2018**

Fiscal Year	Estate	Gift 1/	Real Estate Transfer	Real Property Transfer Gains 2/
2018	\$1,307,738,295	\$103,559	\$1,125,072,656	-\$6,970
2017	1,090,548,679	340,136	1,126,369,125	62,599
2016	1,520,710,841	81,270	1,163,059,805	9,459
2015	1,108,175,825	354,021	1,037,880,453	39,382
2014	1,238,278,860	42,139	911,351,843	-159,421
2013	1,014,028,574	833,507	756,354,761	209,151
2012	1,078,426,195	91,262	610,047,675	13,857
2011	1,218,067,936	1,179,608	580,100,733	-2,675
2010	863,975,206	2,402,083	493,049,478	-512,948
2009	1,162,591,665	2,655,213	701,163,664	85,623
2008	1,036,651,793	879,335	1,020,669,027	566,795
2007	1,063,341,531	-9,957,809	1,022,094,345	446,561
2006	854,836,117	1,998,214	938,144,770	939,367
2005	895,289,667	3,192,592	729,740,514	675,742
2004	732,294,754	3,709,425	510,442,500	3,715,217
2003	700,967,464	7,043,434	447,560,166	4,860,083
2002	761,392,171	6,296,660	370,624,821	4,712,643
2001	717,088,317	41,434,831	404,744,599	6,183,889
2000	975,172,135	79,497,183	340,230,022	14,824,249
1999	946,445,440	125,019,036	312,369,375	28,939,597
1998	919,361,137	102,846,765	229,631,947	32,630,635
1997	791,558,612	97,764,227	194,487,907	42,354,835
1996	678,698,495	120,627,799	181,611,530	105,909,273
1995	695,594,570	63,781,953	187,412,271	103,568,059
1994	720,241,557	79,162,639	162,556,227	92,621,600
1993	602,436,114	70,088,091	149,553,272	197,325,800
1992	666,389,299	81,249,700	140,167,102	142,920,098
1991	630,831,166	79,091,066	153,835,833	255,627,900
1990	492,653,485	32,943,687	175,794,552	395,978,255
1989	472,803,259	39,176,261	185,996,482	542,484,357

1/ Repealed effective January 1, 2000.

2/ Repealed effective June 15, 1996.

**Table 16: Estate Tax Collections by County**

County	Fiscal Year 2018		Net Collections
	Gross Collections	Refunds	
<b>New York City Total</b>	<b>\$655,240,458</b>	<b>\$48,425,364</b>	<b>\$606,815,094</b>
Bronx	4,878,455	744,498	4,133,957
Kings	40,181,622	2,975,261	37,206,362
New York	575,914,544	41,084,058	534,830,486
Queens	29,864,651	3,473,849	26,390,802
Richmond	4,401,186	147,698	4,253,488
Albany	6,819,221	437,175	6,382,046
Allegany	0	107,003	-107,003
Broome	1,657,683	0	1,657,683
Cattaraugus	13,183	0	13,183
Cayuga	794,523	0	794,523
Chautauqua	496,859	0	496,859
Chemung	2,174,736	110,587	2,064,149
Chenango	4,214	0	4,214
Clinton	0	0	0
Columbia	2,281,484	188,646	2,092,837
Cortland	0	0	0
Delaware	0	71,516	-71,516
Dutchess	17,375,532	92,393	17,283,139
Erie	23,796,408	910,061	22,886,347
Essex	0	0	0
Franklin	0	0	0
Fulton	0	0	0
Genesee	0	0	0
Greene	0	0	0
Hamilton	0	0	0
Herkimer	0	0	0
Jefferson	362,033	480	361,553
Lewis	0	169,262	-169,262
Livingston	0	0	0
Madison	0	64,359	-64,359
Monroe	9,495,136	153,632	9,341,504
Montgomery	0	0	0
Nassau	240,731,829	11,030,202	229,701,627
Niagara	8,348	261,604	-253,256
Oneida	2,435,250	23,287	2,411,963
Onondaga	1,575,402	510,296	1,065,106
Ontario	693,063	673,799	19,264
Orange	3,363,089	73,613	3,289,476
Orleans	100,000	0	100,000
Oswego	14,745	65,232	-50,487
Otsego	2,703,460	351,346	2,352,114
Putnam	440,641	139,144	301,497
Rensselaer	3,889,717	100,000	3,789,717
Rockland	3,977,610	237,989	3,739,621
St. Lawrence	112,261	49,923	62,338
Saratoga	1,220,000	330,851	889,149
Schenectady	1,240,071	267,071	973,000
Schoharie	0	0	0
Schuyler	0	0	0
Seneca	0	0	0
Steuben	20,343	0	20,343
Suffolk	62,035,192	4,946,205	57,088,988
Sullivan	2,800,000	406,489	2,393,511
Tioga	145,000	145,000	0
Tompkins	497,407	112,791	384,616
Ulster	1,883,111	68,825	1,814,286
Warren	30,337,236	0	30,337,236
Washington	0	0	0
Wayne	0	0	0
Westchester	185,050,475	14,086,211	170,964,264
Wyoming	528,702	0	528,702
Yates	0	0	0
Unclassified	87,120,716	524,449	86,596,267
Non-Resident	22,581,336	3,461,024	19,120,312
<b>State Total</b>	<b>\$1,376,016,475</b>	<b>\$88,595,830</b>	<b>\$1,287,420,645</b>

NOTE: Excludes \$21,501,693.30 of assessment collections and \$0 of collections from probate procedures.

**Table 17: Real Estate Transfer Tax Collections by County****Fiscal Year 2018**

County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/	County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/
New York City, Total	79,387	\$716,208,726	Niagara	6,791	\$2,530,484
Bronx	7,727	20,379,251	Oneida	6,828	2,105,722
Kings	19,981	143,085,587	Onondaga	10,665	5,986,959
New York	19,134	453,148,683	Ontario	3,521	1,870,742
Queens	23,909	83,763,793	Orange	10,078	9,107,585
Richmond	8,637	15,831,412	Orleans	1,292	278,390
			Oswego	4,033	907,173
Albany	7,462	\$5,369,552	Otsego	2,326	654,680
Allegany	2,196	285,170	Putnam	2,572	2,646,093
Broome	5,155	1,649,269	Rensselaer	4,775	2,174,175
Cattaraugus	3,328	631,681	Rockland	7,155	12,297,305
Cayuga	2,421	782,013	St. Lawrence	3,819	664,693
Chautauqua	5,313	1,234,969	Saratoga	6,979	6,618,971
Chemung	2,611	745,215	Schenectady	4,786	2,191,534
Chenango	1,716	334,082	Schoharie	1,520	363,361
Clinton	2,612	712,824	Schuyler	921	214,192
Columbia	2,323	1,844,523	Seneca	1,109	381,798
Cortland	1,519	404,323	Steuben	4,012	992,180
Delaware	2,436	616,749	Suffolk	30,812	78,100,298
Dutchess	7,303	7,306,330	Sullivan	2,922	1,239,456
Erie	19,880	12,401,197	Tioga	1,414	370,592
Essex	2,360	942,509	Tompkins	2,169	1,550,671
Franklin	1,754	592,468	Ulster	5,900	4,196,679
Fulton	2,029	551,172	Warren	2,933	2,292,606
Genesee	1,860	650,419	Washington	2,452	766,458
Greene	2,536	1,096,512	Wayne	3,200	910,244
Hamilton	570	234,262	Westchester	14,041	67,635,617
Herkimer	2,470	731,584	Wyoming	1,209	258,236
Jefferson	4,054	1,147,795	Yates	1,256	502,752
Lewis	2,700	1,035,884			
Livingston	1,768	591,504	<b>Total, All Counties</b>	<b>361,046</b>	<b>\$1,043,536,592</b>
Madison	2,729	775,161			
Monroe	16,114	9,500,524	Unclassified by county 2/	- - -	\$67,918,975
Montgomery	1,585	360,491			
Nassau	21,366	64,990,038	<b>Grand Total</b>	<b>361,046</b>	<b>\$1,111,455,566</b>

1/ Includes a total of \$4,448 interest reported by thirty-three localities. Net amount is before refunds of \$3,053,667 paid but not allocated to localities.

2/ Reflects payments received directly by the Tax Department's Central Office.

NOTE: Data are estimated based on currently available information.





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# Section VI: New York State Other Taxes and Fees

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**Table 18** New York State Other Taxes and Fees  
- Fiscal Years 1989-2018

**Table 19** Pari-Mutuel Taxes and Fees Collections -  
Fiscal Years 1989-2018



**Table 18: New York State Other Taxes and Fees****Fiscal Years 1989-2018**

Fiscal Year	Pari-Mutuel Taxes & Fees 1/	Off-Track Betting Revenues 1/	Racing Admissions Tax	Authorized Combative Sports Tax 5/	Hazardous Waste Assessments 2/	Waste Tire Management and Recycling Fees 2/	Wireless Communication Services Surcharges 3/	Returnable Beverage Container Deposits 2/	Tax Return Preparer Registration Fees	OGS Procurement Fees 4/
2018	\$13,015,977	\$9,399,617	\$508,157	\$2,032,794	\$1,461,832	\$27,005,383	\$0	\$117,677,579	\$1,367,718	\$0
2017	13,534,468	4,726,157	536,332	2,377,784	1,365,743	27,551,881	0	112,862,143	1,362,795	0
2016	15,628,638	4,688,884	554,316	870,892	1,793,516	27,667,921	0	102,685,143	801,689	0
2015	15,931,708	5,619,709	500,717	627,028	1,394,784	25,892,910	0	109,541,443	1,066,558	0
2014	14,341,468	7,078,220	349,683	645,311	2,378,535	26,916,772	0	104,928,825	1,426,304	0
2013	14,500,359	7,769,093	371,105	658,073	2,627,718	24,902,626	0	114,232,288	1,603,684	0
2012	14,056,791	8,305,217	354,855	412,840	7,104,253	23,573,063	0	103,643,145	1,145,441	17,402
2011	9,807,551	11,676,332	351,686	360,886	2,719,460	25,052,240	280	115,218,489	1,072,096	1,196,107
2010	8,112,164	14,360,074	340,222	350,185	1,786,259	22,264,071	97,373,003	47,537,947	1,345,869	745,245
2009	10,341,998	17,596,715	369,100	404,318	1,472,519	23,774,883	190,679,820	. . .	. . .	-1,562,893
2008	9,732,835	21,141,916	370,033	581,387	1,605,908	26,756,399	174,870,027	. . .	. . .	. . .
2007	8,166,787	19,920,113	364,485	307,317	-1,870,333	25,640,250	165,845,961	. . .	. . .	. . .
2006	6,560,885	22,306,909	556,081	473,616	5,270,640	26,728,990	152,049,512	. . .	. . .	. . .
2005	11,770,530	19,733,976	378,779	352,143	2,337,493	26,472,681	137,154,156	. . .	. . .	. . .
2004	12,851,306	23,215,767	344,374	225,578	2,373,894	9,829,914	129,938,203	. . .	. . .	. . .
2003	13,579,232	24,543,658	319,163	259,431	3,311,987	. . .	65,921,442	. . .	. . .	. . .
2002	13,523,999	24,509,973	285,497	387,704	6,015,734	. . .	. . .	. . .	. . .	. . .
2001	16,809,667	20,621,340	288,672	412,304	6,368,461	. . .	. . .	. . .	. . .	. . .
2000	19,842,096	24,356,609	299,123	1,238,290	10,830,304	. . .	. . .	. . .	. . .	. . .
1999	21,323,912	23,000,263	294,196	400,212	7,167,115	. . .	. . .	. . .	. . .	. . .
1998	22,381,265	24,306,669	310,235	638,821	8,594,040	. . .	. . .	. . .	. . .	. . .
1997	23,463,470	25,493,000	271,992	231,588	7,997,373	. . .	. . .	. . .	. . .	. . .
1996	27,149,313	25,426,667	309,964	181,861	7,637,189	. . .	. . .	. . .	. . .	. . .
1995	39,441,649	24,931,090	357,259	276,873	5,713,767	. . .	. . .	. . .	. . .	. . .
1994	43,672,756	30,832,507	398,786	262,586	8,413,875	. . .	. . .	. . .	. . .	. . .
1993	94,565,065	32,488,731	404,948	336,231	9,996,262	. . .	. . .	. . .	. . .	. . .
1992	50,034,696	34,710,859	437,747	258,458	9,139,198	. . .	. . .	. . .	. . .	. . .
1991	52,169,497	35,320,067	477,561	277,704	4,744,434	. . .	. . .	. . .	. . .	. . .
1990	51,240,392	35,872,504	471,235	341,893	5,408,979	. . .	. . .	. . .	. . .	. . .
1989	56,850,025	36,349,266	467,686	402,837	7,539,003	. . .	. . .	. . .	. . .	. . .

1/ Includes state commissions, state share of breakage and uncashed tickets.

2/ Imposed by the Environmental Conservation Law.

3/ Imposed by section 309 of the County Law. Repealed, Chapter 56, Laws of 2009 and replaced by Article 9, Section 186-f "Public Safety Communications Surcharge" (see Table 6)

4/ Imposed by the State Finance Law. Repealed, chapter 56, Laws of 2010.

5/ Effective September 1, 2016, the Boxing and Wrestling Exhibitions Tax includes Mixed Martial Arts and has been renamed the Authorized Combative Sports Tax

**Table 19: Pari-Mutuel Taxes and Fees Collections****Fiscal Years 1989-2018**

Fiscal Year	Flat Racing				New York Racing Association Fees	Harness Racing		
	Total, All Types	Total	Tax (Commissions & Breakage)	Uncashed Tickets 1/		Total	Tax (Commissions & Breakage)	Uncashed Tickets 1/
2018	\$13,015,977	\$12,226,244	\$10,318,002	\$1,908,242	\$0	\$789,733	\$378,317	\$411,416
2017	13,534,468	12,669,552	10,603,902	2,065,650	0	864,916	425,479	439,437
2016	15,628,638	13,913,469	11,423,068	2,490,402	0	1,715,169	1,070,405	644,764
2015	15,931,708	14,466,305	12,427,644	2,038,661	0	1,465,403	867,122	598,281
2014	14,341,468	13,036,917	11,039,075	1,997,842	0	1,304,551	594,131	710,420
2013	14,500,359	13,237,193	11,407,288	1,829,904	0	1,263,166	593,127	670,039
2012	14,056,791	13,090,424	10,902,624	2,187,799	0	966,367	588,576	377,792
2011	9,807,551	8,795,625	7,355,022	1,440,603	0	1,011,926	660,791	351,134
2010	8,112,164	7,074,248	6,710,290	363,958	0	1,037,916	669,117	368,799
2009	10,341,998	9,105,200	7,602,117	1,503,083	0	1,236,798	588,950	647,848
2008	9,732,835	8,397,068	8,286,845	110,224	0	1,335,766	672,203	663,563
2007	8,166,787	7,350,592	7,152,192	198,400	0	816,195	450,154	366,041
2006	6,560,885	5,867,372	5,736,159	131,214	0	693,513	258,129	435,385
2005	11,770,530	10,868,849	9,257,129	1,611,720	0	901,681	426,111	475,571
2004	12,851,306	11,486,157	9,998,839	1,487,318	0	1,365,149	796,291	568,858
2003	13,579,232	12,228,990	10,559,441	1,669,549	0	1,350,242	803,245	546,997
2002	13,523,999	12,120,395	10,525,233	1,595,162	0	1,403,604	851,652	551,952
2001	16,809,667	15,527,481	14,152,393	1,375,088	0	1,282,186	750,388	531,798
2000	19,842,096	18,454,978	17,218,607	1,236,372	0	1,387,118	794,324	592,794
1999	21,323,912	19,830,365	18,643,213	1,187,152	0	1,493,547	923,351	570,196
1998	22,381,265	20,827,551	19,329,143	1,322,408	176,000	1,553,714	1,013,436	540,278
1997	23,463,470	21,723,759	20,417,526	1,174,233	132,000	1,739,710	1,075,835	663,875
1996	27,149,313	25,204,118	23,984,922	1,219,196	0	1,945,195	1,219,508	725,687
1995	39,441,649	35,480,652	34,306,005	1,142,172	32,475	3,960,997	2,817,028	1,143,968
1994	43,672,756	39,670,293	37,984,916	1,478,899	206,478	4,002,463	3,629,456	373,006
1993	94,565,065	89,393,040	39,731,688	1,761,094	47,900,258	5,172,025	4,726,527	445,499
1992	50,034,696	44,587,602	43,093,441	1,494,161	0	5,447,094	5,042,574	404,520
1991	52,169,497	46,008,625	43,602,832	1,605,793	800,000	6,160,872	5,594,069	566,803
1990	51,240,392	44,679,518	43,173,187	1,506,331	0	6,560,874	6,101,342	459,532
1989	56,850,025	47,702,528	44,523,065	1,487,463	1,692,000	9,147,497	8,634,110	513,387

1/ Uncashed tickets represents the value of winning mutuel tickets not cashed by ticket holders prior to April first of the year following the year of their purchase, as reported and paid to the Department of Taxation and Finance by racing facility operators.

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# Section VII: Local Taxes Collected by New York State

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<b>Table 20</b>	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1989-2018
<b>Table 21</b>	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2017 and 2018
<b>Table 22</b>	Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2018
<b>Table 23</b>	Mortgage Tax Collections by County— State Fiscal Year 2018
<b>Table 24</b>	MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1989-2018
<b>Table 25</b>	Components of City of New York Personal Income Tax Collections - State Fiscal Years 1989-2018
<b>Table 26</b>	Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1989-2018



**Table 20: Local Taxes Collected by the Department of Taxation and Finance  
State Fiscal Years 1989-2018**

Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	MTA Auto Rental	MCTD Mobility Tax 5/	MCTD Taxicab and Hail Vehicle Rides	Stock Transfer Tax 4/	Wireless Surcharge 186-g 6/	Yonkers Personal Income Tax	New York City	
										Personal Income Tax	Alcoholic Beverage Tax
2018	\$16,719,035,259	\$1,412,687,027	\$1,087,349,832	\$45,641,365	\$1,463,489,522	\$55,943,156	\$5,805,258,241	\$14,516,850	\$51,739,393	\$13,094,889,894	\$25,495,448
2017	16,039,829,703	1,482,277,834	1,017,116,398	48,404,227	1,405,046,692	64,035,382	13,801,774,370	. . .	49,093,901	11,223,267,013	25,601,537
2016	15,886,914,132	1,563,260,120	1,039,707,026	46,331,298	1,329,030,555	73,146,414	13,355,185,947	. . .	51,648,300	11,045,852,993	25,264,075
2015	15,255,905,205	1,365,719,749	1,031,946,595	44,798,171	1,293,779,322	82,263,280	5,592,634,840	. . .	46,140,430	10,203,362,194	24,293,890
2014	14,829,812,949	1,204,046,629	989,975,437	43,663,128	1,226,390,688	85,189,872	6,116,244,642	. . .	39,521,903	9,906,239,527	25,060,911
2013	14,237,157,416	995,923,073	997,950,701	41,443,631	1,227,296,680	82,945,532	12,052,025,875	. . .	40,461,089	8,527,469,901	24,962,178
2012	13,728,199,323	745,655,587	951,459,246	39,563,648	1,398,051,669	86,849,451	14,459,838,462	. . .	34,859,663	8,116,455,150	23,409,345
2011	13,135,791,486	670,433,033	827,753,140	35,003,968	1,382,059,070	81,141,381	13,837,479,182	. . .	26,196,864	7,024,338,947	23,606,212
2010	12,029,998,452	647,026,492	885,778,731	24,502,309	1,251,249,983	12,835,440	14,471,463,684	. . .	26,396,717	6,586,210,459	23,644,992
2009	12,364,108,414	946,593,118	851,842,650	. . .	. . .	. . .	15,991,810,068	. . .	32,648,187	8,311,727,175	23,350,749
2008	12,544,717,000	1,970,285,582	982,507,474	. . .	. . .	. . .	16,313,860,949	. . .	29,801,389	8,237,774,026	22,745,653
2007	11,853,347,578	2,338,182,261	962,304,241	. . .	. . .	. . .	13,419,216,071	. . .	31,458,276	7,905,566,069	23,520,992
2006	11,623,101,651	2,257,612,966	766,218,469	. . .	. . .	. . .	11,593,533,764	. . .	15,558,273	6,945,236,727	22,730,618
2005	10,795,794,534	1,849,614,466	571,373,885	. . .	. . .	. . .	11,549,250,124	. . .	10,429,004	6,199,262,293	21,960,342
2004	9,877,133,339	1,353,088,686	484,084,189	. . .	. . .	. . .	10,605,122,527	. . .	9,492,055	5,163,560,482	22,631,831
2003	9,131,663,433	980,137,143	509,447,146	. . .	. . .	. . .	9,288,841,525	. . .	9,235,686	4,529,149,364	21,929,482
2002	8,773,367,299	859,526,426	483,327,676	. . .	. . .	. . .	6,682,575,506	. . .	10,513,710	5,114,230,060	21,610,935
2001	8,979,484,902	673,932,283	563,267,114	. . .	. . .	. . .	7,631,765,383	. . .	13,295,786	5,567,959,406	21,533,729
2000	8,399,323,403	693,759,223	586,806,747	. . .	. . .	. . .	7,494,935,815	. . .	21,611,618	5,638,883,347	21,308,643
1999	7,800,423,602	665,430,851	547,005,180	. . .	. . .	. . .	6,782,443,468	. . .	23,882,389	5,488,299,956	19,346,531
1998	7,468,341,106	416,859,269	600,671,798	. . .	. . .	. . .	5,572,567,976	. . .	22,046,358	4,881,050,596	21,845,272
1997	7,203,206,441	337,141,945	560,232,356	. . .	. . .	. . .	4,104,580,775	. . .	23,235,909	4,220,683,090	20,371,691
1996	6,845,251,849	282,240,657	523,039,298	. . .	. . .	. . .	3,595,094,985	. . .	22,735,763	3,730,418,074	22,246,484
1995	6,650,965,639	330,251,180	432,420,866	. . .	. . .	. . .	3,003,612,181	. . .	23,812,281	3,592,291,403	21,129,437
1994	6,222,727,842	326,794,225	550,743,721	. . .	. . .	. . .	2,935,823,760	. . .	25,933,493	3,576,575,521	21,904,184
1993 a/	5,942,594,755	311,144,280	472,406,461	. . .	. . .	. . .	2,365,933,800	. . .	23,366,531	3,569,799,292	21,833,672
1992	5,485,236,213	260,479,670	488,135,829	. . .	. . .	. . .	2,210,761,060	. . .	25,827,582	3,022,661,824	22,780,462
1991	5,486,273,233	298,725,267	345,861,195	. . .	. . .	. . .	1,706,615,076	. . .	22,377,215	2,655,237,450	24,088,215
1990	5,443,574,284	359,609,525	311,896,453	. . .	. . .	. . .	1,610,760,964	. . .	22,724,365	2,586,655,368	24,781,367
1989	5,129,956,272	454,702,568	307,548,713	. . .	. . .	. . .	1,375,278,554	. . .	20,748,393	2,263,429,491	25,572,289

1/ Includes Municipal Assistance Corporation (MAC) until fiscal year 2009. MTA auto rental tax is reported separately.  
2/ Amount paid to county treasurers.  
3/ Tax Articles 9, 9-A, 32 and 33.  
4/ All receipts are eligible for 100% rebate.  
5/ For tax years beginning on or after January 1, 2015, MCTMT payments are combined with personal income tax payments  
6/ Local authority to impose surcharge on postpaid wireless communication services under the County Law repealed and replaced with authority under 186-g effective December 1, 2017.  
Also, local authority to impose surcharge on prepaid wireless communications services added to 186-g effective December 1, 2017.  
a/ Collections for Local Sales and Use Taxes include a one-time spin up of prepayments received through the PromptTax program beginning December 1, 1992.

**Table 21: Local Taxes Collected by the Department of Taxation and Finance**  
**State Fiscal Years 2017 and 2018**

Tax	2017	2018	Percent Change
Sales and Use Taxes	\$16,039,829,703	\$16,719,035,259	4.2
Mortgage Recording Tax			
(Amount Paid to County Treasurers Only)	1,504,881,444	1,412,687,027	-6.1
Metropolitan Transportation Authority (M.T.A.) Surcharge			
(Articles 9-A, 9, 32 and 33)	1,017,116,398	1,087,349,832	6.9
Metropolitan Commuter Transportation District Auto Rental Tax	48,404,227	45,641,365	-5.7
Metropolitan Commuter Transportation District Mobility Tax	1,405,046,692	1,463,489,522	4.2
Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Ride Tax	64,035,382	55,943,156	-12.6
Stock Transfer Tax			
(All eligible for rebate; all proceeds to New York City)	13,801,774,370	5,805,258,241	-57.9
New York City			
Alcoholic Beverage Tax	25,601,537	25,495,448	-0.4
Personal Income Tax	11,223,267,013	13,094,889,894	16.7
Yonkers Personal Income Tax	49,093,901	51,739,393	5.4
<b>Total Local Taxes</b>	<b>\$45,179,050,669</b>	<b>\$39,761,529,137</b>	<b>-12.0</b>



**Table 22: Sales and Compensating Use Tax**

<b>State Collections and Local Tax Distributions</b>	
<b>State Fiscal Year 2018</b>	
Taxing Jurisdiction	Net Distribution
<b>New York State</b>	<b>\$13,830,380,736</b>
<b>Local, Total</b>	<b>\$16,736,472,462</b>
New York City	7,527,108,425
Metropolitan Commuter Transportation District 1/	945,105,616
<b>All Other Localities, Total</b>	<b>8,264,258,421</b>
<b>Sales and Use Tax, Total</b>	<b>8,131,602,914</b>
Counties	7,856,210,174
Cities 2/	275,382,907
<b>Special Local Taxes on Selected Commodities and Services, Total</b>	<b>132,655,507</b>
<b>Consumer Utility Tax, Total</b>	<b>34,878,241</b>
Cities	2,045,370
City School Districts	32,832,871
<b>Other Special Local Taxes on Selected Commodities and Services, Total</b>	<b>97,777,266</b>
<b>Total, All Taxing Jurisdictions</b>	<b>\$30,566,853,197</b>

**NOTES:**

Detailed distributions to all other localities appear on the following pages.

Net distributions are after subtracting administrative charges and are generally based on taxes collected during the preceding month.

See New York State and Local General Sales and Compensating Use Tax Rates Publication 718\_A at [www.tax.ny.gov/pubs\\_and\\_bulls/publications/pub\\_numeric\\_list.htm](http://www.tax.ny.gov/pubs_and_bulls/publications/pub_numeric_list.htm)

1/ An additional sales and use tax imposed on collections from retail businesses of the 3/8% tax rate in the Metropolitan Commuter Transportation District including New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

2/ Includes tax distributions of \$3,250 to cities that no longer impose a tax.

**Table 22: Sales and Compensating Use Tax (Cont'd)**

State Fiscal Year 2018	
Taxing Jurisdiction	Amount
<b>Counties (57 impose tax), Total</b>	<b>\$7,856,210,174</b>
Albany	260,775,584
Allegany	19,978,264
Broome	126,900,590
Cattaraugus	36,820,362
Cayuga	37,529,428
Chautauqua	64,758,180
Chemung	57,401,963
Chenango	22,318,103
Clinton	53,254,213
Columbia	40,042,116
Cortland	28,853,430
Delaware	22,024,687
Dutchess	183,718,347
Erie	770,580,503
Essex	29,198,925
Franklin	22,433,355
Fulton	20,905,972
Genesee	38,958,885
Greene	31,324,913
Hamilton	3,639,723
Herkimer	30,613,007
Jefferson	75,390,527
Lewis	12,035,304
Livingston	32,143,300
Madison	29,500,033
Monroe	495,109,218
Montgomery	29,399,381
Nassau	1,169,933,711
Niagara	119,181,949
Oneida	137,775,803
Onondaga	341,248,918
Ontario	82,247,283
Orange	281,762,554
Orleans	16,373,530
Oswego	46,089,844
Otsego	37,161,369
Putnam	59,283,804
Rensselaer	83,980,493
Rockland	211,480,323
St. Lawrence	57,037,615
Saratoga	120,026,666
Schenectady	102,533,134
Schoharie	15,485,318
Schuyler	10,773,493
Seneca	25,155,067
Steuben	55,475,994
Suffolk	1,404,875,125
Sullivan	40,239,334
Tioga	21,090,899
Tompkins	51,644,019
Ulster	116,005,361
Warren	52,246,630
Washington	19,651,688
Wayne	42,968,676
Westchester	528,641,766
Wyoming	18,395,795
Yates	11,835,703

**Table 22: Sales and Compensating Use Tax (Cont'd)**

State Fiscal Year 2018	
Taxing Jurisdiction	Amount
<b>Cities, Total</b>	<b>\$275,392,740</b>
<b>Cities (20 impose tax), Total</b>	<b>275,389,490</b>
Auburn	8,684,760
Corning	31,430
Glens Falls	3,071,926
Gloversville	3,457,614
Hornell	8,776
Ithaca	11,485,826
Johnstown	3,807,204
Mount Vernon	20,449,009
New Rochelle	28,294,146
Norwich	1,455,854
Olean	4,185,400
Oneida	4,615,368
Oswego	14,089,783
Rome	7,436,243
Salamanca	654,583
Saratoga Springs	11,877,391
Utica	10,012,136
White Plains	49,643,193
Yonkers	61,360,950
Yonkers Special	30,767,899
<b>Cities No Longer Imposing Tax (4), Total</b>	<b>3,250</b>
Batavia	199
Canandaigua	203
Geneva	2,820
Ogdensburg	28
<b>Special Local Taxes on Selected Commodities and Services, Total</b>	<b>132,655,507</b>
<b>Consumer Utility Tax, Total</b>	<b>34,878,241</b>
<b>Cities (2 impose tax), Total</b>	<b>2,045,370</b>
Newburgh	1,738,449
Port Jervis	306,920
<b>City School Districts (25 impose tax), Total</b>	<b>32,832,871</b>
Albany	3,907,690
Batavia	670,692
Cohoes	499,625
Glen Cove	1,377,850
Gloversville	538,731
Hornell	258,372
Hudson	601,573
Johnstown	442,156
Lackawanna	491,051
Long Beach	1,579,483
Middletown	1,762,189
Mt. Vernon	2,393,220
New Rochelle	2,507,544
Newburgh	2,245,097
Niagara Falls	1,792,347
Ogdensburg	360,616
Peekskill	837,711
Rensselaer	405,351
Rye	705,219
Scheneclady	2,037,860
Troy	1,302,271
Utica	1,723,742
Watertown	1,093,014
Watervliet	327,545
White Plains	2,971,922

**Table 22: Sales and Compensating Use Tax (Cont'd)**

State Fiscal Year 2018	
Taxing Jurisdiction	Amount
<b>Other Special Local Taxes on Selected Commodities and Services, Total</b>	<b>97,777,266</b>
<hr/>	
<b>Hotel Occupancy Tax</b>	
Convention Center Development Corporation 3/	48,607,511
<hr/>	
<b>Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax</b>	
Lockport	2,353,312
<hr/>	
<b>Hotel Occupancy and Restaurant Meals Tax</b>	
Long Beach	2,443,810
<hr/>	
<b>Passenger Car Rental Tax</b>	
Metropolitan Transportation Authority Aid Trust Account	36,195,945
<hr/>	
<b>Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax</b>	
Niagara Falls	8,176,689

3/ Tax Law Section 1104 imposes a Convention Center hotel unit fee in the amount of \$1.50 per unit per day imposed on every occupancy of a unit in a hotel within New York City.

**Table 23: Mortgage Tax Collections by County****State Fiscal Year 2018  
(ALL PROCEEDS RECEIVED BY LOCALITIES)**

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Local Tax 4/	Net Amount Paid to County Treasurers 5/
<b>New York City, Total</b>	<b>74,350</b>	<b>\$1,433,589,208</b>	<b>\$197,919,769</b>	<b>\$101,493,038</b>	<b>\$64,228,412</b>	<b>\$735,675,633</b>	<b>\$1,068,459,440</b>
Bronx	6,517	87,583,860	12,203,902	6,565,389	3,598,906	44,750,677	65,212,304
Kings	23,879	416,939,118	57,721,153	26,839,036	21,307,310	213,824,615	310,865,112
New York	9,807	608,150,697	83,659,103	54,298,635	16,108,340	312,776,742	452,871,193
Queens	22,923	254,263,863	35,363,151	12,691,864	16,764,161	129,652,538	189,380,997
Richmond	11,224	66,651,669	8,972,459	1,098,115	6,449,695	34,671,061	50,129,834
Albany	8,465	18,469,667	3,785,209	2,345,027	624,380	3,108,663	11,215,061
Allegany	964	570,307	110,894	111,522	...	...	252,316
Broome	4,332	3,936,237	...	692,122	...	956,569	2,847,196
Cattaraugus	1,650	1,655,572	286,564	278,020	...	285,704	916,356
Cayuga	1,952	1,810,411	391,050	360,104	...	...	857,906
Chautauqua	2,839	3,744,070	699,465	698,476	...	758,146	2,268,952
Chemung	2,256	1,779,242	...	451,647	...	...	1,161,150
Chenango	1,039	665,889	...	171,024	...	...	494,865
Clinton	1,733	2,206,525	495,136	470,830	...	...	1,042,445
Columbia	1,786	4,238,734	...	765,190	...	1,693,211	3,386,604
Cortland	1,178	1,134,334	...	222,263	...	290,158	869,340
Delaware	1,172	1,246,273	304,359	292,410	...	...	648,996
Dutchess	8,786	14,860,051	4,182,916	717,229	2,415,760	...	7,244,027
Erie	25,727	36,014,753	8,657,939	2,275,319	6,305,096	...	18,127,595
Essex	1,172	2,054,559	396,409	382,520	...	417,210	1,251,631
Franklin	1,012	987,246	233,630	219,083	...	...	500,189
Fulton	1,223	1,285,176	315,256	287,015	...	...	681,189
Genesee	1,578	2,047,805	367,713	351,484	...	397,254	1,192,413
Greene	1,578	2,875,735	...	525,887	...	1,134,492	2,265,807
Hamilton	238	306,069	...	68,612	...	79,152	237,457
Herkimer	1,598	1,427,861	...	280,608	...	366,521	1,099,475
Jefferson	2,915	2,510,746	...	625,579	...	...	1,536,171
Lewis	852	685,769	...	131,982	...	183,548	538,787
Livingston	1,635	1,696,745	416,509	376,844	...	...	899,517
Madison	1,740	1,418,965	...	400,742	...	...	993,285
Monroe	22,380	26,463,470	6,396,111	5,545,653	...	...	13,681,836

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

**Table 23: Mortgage Tax Collections by County (Cont'd)****State Fiscal Year 2018  
(ALL PROCEEDS RECEIVED BY LOCALITIES)**

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/ ...	Additional Tax 2/ ...	Special Assistance Fund 3/ ...	Local Tax 4/ ...	Net Amount Paid to County Treasurers 5/ ...
Montgomery	1,025	738,361	...	188,085	...	...	466,674
Nassau	40,084	115,519,290	33,219,069	3,490,289	20,967,310	...	55,496,975
Niagara	5,785	6,925,740	1,541,117	1,519,367	...	...	2,286,811
Oneida	5,603	5,329,200	1,253,132	945,771	...	...	2,659,594
Onondaga	13,913	15,338,980	3,884,722	3,055,527	...	...	7,778,294
Ontario	3,982	4,943,774	1,218,614	1,115,102	...	...	2,550,344
Orange	9,694	20,763,847	5,746,657	1,225,091	3,403,129	...	9,968,162
Orleans	966	770,380	163,341	144,784	...	...	362,806
Oswego	3,056	2,502,959	579,381	474,895	...	...	1,232,683
Otsego	1,374	1,166,423	...	358,561	...	...	795,862
Putnam	2,581	6,019,015	1,626,938	150,375	1,131,383	...	2,758,301
Rensselaer	4,757	7,269,580	1,514,983	1,083,884	...	1,519,138	4,548,293
Rockland	7,001	26,364,102	5,836,096	904,519	4,010,953	5,020,967	15,041,739
St. Lawrence	2,477	1,375,586	...	347,217	...	...	857,898
Saratoga	8,080	14,943,599	3,838,739	3,080,164	...	...	7,909,696
Schenectady	4,179	6,707,940	1,356,787	1,017,515	...	1,386,511	4,159,098
Schoharie	834	791,221	...	171,853	...	205,996	614,314
Schuyler	522	756,860	180,310	153,807	...	...	374,513
Seneca	819	863,658	210,557	197,569	...	...	455,532
Steuben	2,694	2,941,467	547,294	417,126	...	608,298	1,804,686
Suffolk	39,945	137,168,312	38,880,473	5,043,691	24,625,100	...	65,997,735
Sullivan	1,666	2,704,844	...	619,151	...	665,204	1,995,155
Tioga	1,289	809,744	...	187,431	...	...	499,289
Tompkins	2,496	4,101,815	982,494	788,423	...	...	2,038,421
Ulster	4,611	5,801,543	...	1,717,036	...	...	3,909,471
Warren	2,344	5,015,095	986,541	916,248	...	1,040,810	3,111,495
Washington	1,611	1,815,399	447,706	399,117	...	...	963,858
Wayne	2,745	3,164,663	607,136	524,301	...	667,606	2,000,722
Westchester	22,496	107,685,942	23,856,741	4,437,293	14,850,010	19,858,334	63,395,101 a/
Wyoming	1,032	1,044,663	163,740	155,142	...	181,480	544,280
Yates	787	927,688	...	191,080	...	225,824	677,567
<b>Total, All Counties</b>	<b>376,598</b>	<b>\$2,081,953,107</b>	<b>\$353,601,494</b>	<b>\$155,560,641</b>	<b>\$142,561,532</b>	<b>\$776,726,430</b>	<b>\$1,411,925,375</b>

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

a/ Includes city of Yonkers local tax: \$3,840,976

**Table 24: MTA Surcharge on Business Taxes by Tax Type**  
**State Fiscal Years 1989-2018**

Fiscal Year	Total, All Articles	Total, Article 9	Article 9						Section 189
			Section 183	Section 184	Section 186	Section 186-a	Section 186-e *		
2018	\$1,087,349,832	\$108,964,869	-\$305,301	\$6,116,163	\$4,567,511 a/	\$21,240,807	\$77,345,689	\$0 c/	
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/	
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/	
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/	
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/	
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/	
2012	951,459,246	113,474,521	997,900	14,277,903	4,781,361 a/	20,608,750	72,808,607	0 c/	
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/	
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/	
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/	
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/	
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/	
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/	
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/	
2004	484,084,189	109,765,361	-152,517	14,197,321	366,724 a/	30,096,812	64,671,856	585,165 c/	
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/	
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/	
2001	563,267,114	121,903,102	812,011	8,046,701	-4,692,048	40,931,996	76,339,099	465,342 c/	
2000	586,806,747	203,196,939	2,866,808	8,540,260	18,334,056	96,003,622	76,730,499	721,694	
1999	547,005,180	173,437,910	1,867,568	9,757,139	19,736,464	68,363,340	73,065,675	647,725	
1998	600,671,798	188,864,579	4,074,141	9,750,825	25,479,532	82,923,273	66,076,334	560,474	
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	
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	
1995	432,420,866	126,055,876	3,719,168	10,759,913	18,458,757	92,765,073	.	352,965	
1994	550,743,721	156,193,556	3,271,635	10,392,338	23,795,166	118,516,650	.	217,767	
1993	472,406,461	138,385,296	2,894,458	8,852,615	19,942,804	106,471,949	.	223,470	
1992	488,135,829	134,305,927	4,466,670	9,839,098	18,478,901	101,371,022	.	150,236	
1991	345,861,194	109,931,691	4,647,773	8,315,441	17,573,845	79,394,632	.	.	
1990	311,896,452	107,348,837	3,924,173	8,149,818	20,043,657	75,231,189	.	.	
1989	307,548,713	90,964,841	3,970,301	8,809,811	13,718,589	64,466,140	.	.	

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

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)

**Table 24: MTA Surcharge on Business Taxes by Tax Type (Cont'd)**  
**State Fiscal Years 1989-2018**

Fiscal Year	Article 32					
	Article 9-A	Total, Article 32	Clearing House Banks	Other Commercial Banks	Savings Banks & Savings & Loan Associations	Article 33
2018	\$753,758,312	\$57,049,341	\$6,282	\$57,003,233	\$39,825	\$167,577,311
2017	689,810,614	52,053,105	-6,295	53,116,159	-1,056,759	169,632,053
2016	764,344,184	7,604,469	1,048,339	2,763,308	3,792,821	160,633,562
2015	558,008,580	212,816,761	210,805	204,166,233	8,439,723	157,854,595
2014	566,561,171	161,740,986	-5,257,591	154,840,350	12,158,228	146,423,100
2013	385,062,466	314,971,227	7,243,028	305,841,927	1,886,271	162,922,022
2012	452,466,061	228,955,967	571,584	210,890,672	17,493,711	156,562,697
2011	373,640,148	204,888,688	474,264	196,378,617	8,035,808	133,711,931
2010	366,292,292	226,014,542	1,599,764	215,203,796	9,210,982	159,724,655
2009	465,257,792	171,668,777	-7,885,055	178,679,701	874,131	95,332,346
2008	551,358,882	177,536,782	-11,832,264	186,952,480	2,416,565	130,690,212
2007	551,090,869	185,832,837	14,477,703	165,906,979	5,448,155	116,193,873
2006	388,372,596	132,472,230	38,239,049	86,905,245	7,327,935	95,927,411
2005	252,686,364	88,697,436	.	86,991,226	1,706,210	100,976,680
2004	218,154,905	55,531,964	.	53,771,277	1,760,686	100,631,960
2003	205,174,219	72,240,417	.	70,346,128	1,894,289	71,975,507
2002	187,539,894	69,802,403	.	68,931,262	871,141	63,197,221
2001	295,090,706	85,830,937	.	84,538,478	1,292,459	60,442,369
2000	229,150,901	85,273,360	.	83,699,336	1,574,023	69,185,547
1999	212,520,623	91,232,219	.	88,729,727	2,502,492	69,814,428
1998	240,687,370	105,160,256	.	104,350,913	809,343	65,959,592
1997	238,873,105	101,239,049	.	101,088,602	150,447	60,116,821
1996	183,798,235	94,753,998	.	92,624,453	2,129,544	64,162,106
1995	188,483,993	71,748,766	.	63,380,241	8,368,525	46,132,231
1994	213,983,231	111,595,246	.	101,546,840	10,048,406	68,971,688
1993	194,630,379	84,686,623	.	73,263,837	11,422,786	54,704,163
1992	194,473,278	90,049,130	.	78,551,039	11,498,091	69,307,493
1991	143,195,688	52,616,790	.	44,032,680	8,584,110	40,117,025
1990	136,893,442	34,880,021	.	25,949,493	8,930,528	32,774,152
1989	137,200,621	38,930,240	.	28,232,080	10,698,160	40,453,011

KEY:

Article 9-A - Corporate Franchise Tax (income basis). Effective for tax years beginning on or after January 1, 2015. Article 9-A was extensively modified and merged with Bank Tax  
Article 32 - Franchise Tax on Banking Corporations  
Article 33 - Franchise Taxes on Insurance Companies



**Table 25: Components of City of New York Personal Income Tax Collections  
State Fiscal Years 1989-2018**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2018	\$9,144,343,138	\$3,656,041,673	\$383,465,567	\$370,187,230	\$1,280,251,470	\$821,103,755	\$13,094,889,894
2017	8,056,640,495	2,792,532,364	404,873,804	349,014,960	1,168,753,208	788,958,598	11,223,267,013
2016	7,744,879,222	3,283,144,905	423,953,130	349,865,095	1,429,373,330	673,383,970	11,045,852,993
2015	7,370,482,612	2,822,735,624	353,708,838	340,003,453	1,273,024,294	589,455,961	10,203,362,194
2014	6,878,743,199	3,100,059,468	380,378,480	297,323,833	1,363,978,799	613,713,346	9,906,239,527
2013	6,479,989,849	2,263,576,100	312,567,478	301,991,427	1,137,091,639	306,436,686	8,527,469,901
2012	6,090,090,152	2,236,936,353	309,152,787	285,110,521	1,169,622,210	364,787,548	8,116,455,150
2011	6,078,908,374	1,638,757,906	247,969,829	273,193,579	1,314,106,749	99,616,008	7,024,338,947
2010	5,632,323,724	1,840,052,179	302,964,773	247,875,391	1,376,163,948	-60,841,660	6,586,210,459
2009	5,741,229,920	2,888,319,292	435,341,676	303,684,399	1,530,352,768	473,504,656	8,311,727,175
2008	5,915,767,576	2,437,716,526	463,082,207	232,656,151	1,288,147,326	476,698,893	8,237,774,026
2007	5,461,755,592	2,081,563,879	581,791,517	235,133,911	971,459,963	516,781,132	7,905,566,069
2006	5,066,079,395	1,736,617,647	512,423,267	214,462,682	1,048,680,286	464,334,023	6,945,236,727
2005	4,806,826,036	1,316,608,994	340,805,519	218,875,084	840,933,395	357,080,055	6,199,262,293
2004	4,430,512,545	853,130,097	203,331,716	184,986,360	769,359,381	260,959,147	5,163,560,482
2003	3,866,994,416	782,137,808	222,884,592	208,615,671	839,085,479	287,602,357	4,529,149,364
2002	3,811,637,833	1,199,311,069	449,832,405	174,075,605	747,303,093	226,676,241	5,114,230,060
2001	4,217,049,142	1,355,211,563	462,026,313	174,388,074	809,367,746	168,652,060	5,567,959,406
2000	4,011,390,128	1,272,820,532	424,618,654	166,209,352	558,901,496	322,746,177	5,638,883,347
1999	3,932,564,071	1,144,210,787	418,918,148	160,021,593	465,198,479	297,783,836	5,488,299,956
1998	3,664,785,001	892,618,697	326,010,024	142,988,353	421,287,915	275,936,436	4,881,050,596
1997	3,284,173,904	742,882,658	257,051,761	168,672,337	418,502,999	186,405,428	4,220,683,090
1996	3,032,447,697	603,514,768	218,185,852	126,310,352	400,549,632	150,509,036	3,730,418,074
1995	2,873,267,630	537,896,910	218,949,587	127,839,562	356,445,362	190,783,076	3,592,291,403
1994	2,795,124,208	582,860,776	251,838,853	132,008,270	350,927,773	165,671,187	3,576,575,521
1993	2,676,862,013	581,978,879	334,573,149	130,899,075	289,976,932	135,463,108	3,569,799,292
1992	2,375,423,448	503,956,022	199,355,034	107,479,787	274,584,944	111,032,477	3,022,661,824
1991	2,112,875,008	509,709,994	159,728,545	94,130,827	304,365,992	83,159,068	2,655,237,450
1990	1,972,276,196	522,092,864	218,359,620	82,519,878	258,628,413	50,035,223	2,586,655,368
1989	1,747,177,428	499,809,623	168,110,088	86,827,044	300,985,605	62,490,913	2,263,429,491

NOTE: Net Collections equals total gross collections plus State to city offsets minus refunds and minor offsets.

**Table 26: Components of City of Yonkers Personal Income Tax Collections  
State Fiscal Years 1989-2018**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2018	\$47,288,444	\$5,997,731	\$3,883,777	\$1,889,222	\$7,636,901	\$317,120	\$51,739,393
2017	43,676,232	5,304,792	3,909,095	1,542,429	6,282,036	943,389	49,093,901
2016	45,758,742	6,047,787	4,359,037	1,524,802	7,138,918	1,096,849	51,648,300
2015	41,716,554	5,101,743	2,794,398	1,346,134	6,114,262	1,295,863	46,140,430
2014	35,700,575	4,844,909	3,226,293	1,178,287	6,717,870	1,289,710	39,521,903
2013	33,939,963	5,332,507	3,061,556	1,167,415	5,615,984	2,575,632	40,461,089
2012	32,397,409	3,336,971	1,992,761	800,480	4,824,594	1,156,636	34,859,663
2011	24,748,259	2,884,343	1,755,577	877,920	4,632,231	562,996	26,196,864
2010	25,691,535	3,219,335	1,826,560	762,195	3,991,977	-1,110,931	26,396,717
2009	23,841,068	4,879,024	5,171,243	2,888,513	5,461,560	1,329,900	32,648,187
2008	24,375,140	4,518,437	2,749,665	1,104,606	5,482,205	2,535,746	29,801,389
2007	23,381,694	3,512,392	1,576,354	1,033,943	3,230,005	5,183,898	31,458,276
2006	13,420,937	2,192,731	1,174,763	570,272	3,464,810	1,664,381	15,558,273
2005	10,681,520	1,474,233	963,437	631,336	3,251,719	-69,803	10,429,004
2004	10,006,257	1,330,675	725,521	681,928	3,585,500	333,174	9,492,055
2003	9,718,520	1,305,171	769,250	1,116,081	3,586,734	-86,603	9,235,686
2002	10,502,582	1,723,876	2,279,264	998,231	3,553,538	-1,436,705	10,513,710
2001	10,145,963	2,643,325	2,708,566	932,702	3,871,157	736,387	13,295,786
2000	15,343,324	3,262,607	3,035,909	992,621	3,014,577	1,991,734	21,611,618
1999	17,654,376	3,107,688	3,134,776	1,044,399	2,885,832	1,826,982	23,882,389
1998	17,291,896	2,590,677	2,284,660	790,895	3,146,018	2,234,248	22,046,358
1997	18,097,458	2,150,194	2,855,831	906,262	3,414,965	2,641,129	23,235,909
1996	18,901,979	2,159,089	2,691,110	733,666	3,219,010	1,468,928	22,735,763
1995	19,208,892	2,419,069	2,988,026	814,139	2,751,590	1,133,745	23,812,281
1994	19,105,792	3,793,907	2,393,379	1,123,374	2,667,928	2,184,969	25,933,493
1993	17,491,341	2,647,773	2,653,644	1,544,713	2,574,566	1,603,626	23,366,531
1992	19,031,085	2,426,492	2,480,987	2,449,654	2,765,913	2,205,277	25,827,582
1991	17,618,828	2,579,941	1,987,655	589,827	2,851,023	2,451,987	22,377,215
1990	17,400,621	3,052,801	2,492,564	625,600	2,353,198	1,505,977	22,724,365
1989	15,670,308	2,666,564	2,474,106	840,556	3,067,788	2,164,647	20,748,393

NOTE: Net Collections equals total gross collections plus State to city offsets minus refunds and minor offsets.



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# Appendix: Effective Dates of New York State and Local Purpose Taxes and Fees Administered by the Department of Taxation and Finance

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
Business Taxes		
Corporation Franchise (Income Basis) 7/	9-A	1917
Corporation & Utility	9	1886
Bank 1/, 8/	32	1940
Insurance 2/	33	1974
Direct Writings	33-A	1990
Petroleum	13-A	1983
Public Safety Communications Surcharge 186-f		2009
Sales and Compensating Use Tax	28	1965
Excise and User Taxes and Fees		
Motor Fuel	12-A	1929
Petroleum Testing Fees	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Auto Rental	28-A	1990
Property Transfer Taxes		
Estate 3/	26	1930
Generation-Skipping Transfer	26-B	1990
Real Estate Transfer	31	1968
Other Taxes and Fees		
Pari-Mutuel/OTB	4/	1940/1978
Hazardous Waste Assessments	5/	1983
Waste Tire Management and Recycling Fees	5/	2003
Returnable Beverage Container Deposits	5/	2009
Tax Return Preparer Registration Fees	1	2009
OGS Procurement Fees	6/	2008
Metropolitan Commuter Transportation District Mobility	23	2009
Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Rides	29-A	2009
Metropolitan Commuter Transportation District Auto Rental	28-A	2009
Authorized Combative Sports Tax 8/	19	2016
Local Wireless Communications Surcharge	9	2017

1/ Taxed under Articles 9-B and 9-C before 1973.

2/ Taxed under Article 9 before 1974.

3/ Preceded by an inheritance tax.

4/ Taxed under the Racing and Wagering

Law.

5/ Imposed by the Environmental Conservation Law.

6/ Imposed by the New York State Finance Law. Repealed

7/ Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the Bank Tax.

8/ Effective September 2016, Boxing and Wrestling and Mixed Martial Arts are now a combined tax and renamed to Authorized Combative Sports Tax.



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## Description of Tax

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This section describes some of New York State's major taxes reported in the statistical tables.

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### Alcohol Beverage Tax

New York State imposes an excise tax on the sale or use in New York State of beer, cider, wine and liquor.

[www.tax.ny.gov/bus/bev/abt.htm](http://www.tax.ny.gov/bus/bev/abt.htm)

### Business Taxes

General business corporations pay taxes computed under the corporation franchise tax, Article 9 -A. Prior to 2015, banks paid under a separate tax article - Article 32. As a result of corporate tax reform and starting in 2015, banks now pay under Article 9-A. Separate taxes apply to insurance companies, including anyone who buys insurance from an insurance company that is not authorized to write insurance in New York State. The utility corporations tax applies to certain transportation and transmission corporations (except airlines), utility companies, telecommunications services, and agricultural cooperatives. In addition, as under federal law, there is a tax on the unrelated business income of nonstock not-for-profit corporations. Finally, a gross receipts tax applies to petroleum businesses.

[www.tax.ny.gov/bus/ct/ctidx.htm](http://www.tax.ny.gov/bus/ct/ctidx.htm)

### Cigarette and Tobacco

New York State imposes an excise tax on cigarettes per package of twenty cigarettes. New York State also imposes an excise tax on cigars and tobacco products.

[www.tax.ny.gov/bus/cig/cigidx.htm](http://www.tax.ny.gov/bus/cig/cigidx.htm)

### Estate Tax

New York imposes a tax on the estates of deceased State residents and on the part of a Nonresident's estate made up of real and tangible personal property located within New York State. The New York estate tax is based on the estate tax provisions of the Federal Internal Revenue Code, as of January 1, 2014 with New York modifications.

[www.tax.ny.gov/pit/estate/etidx.htm](http://www.tax.ny.gov/pit/estate/etidx.htm)

### Highway Use Tax

New York State imposes a highway use tax (HUT) on motor carriers operating certain motor vehicles on New York State public highways (excluding toll-paid portions of the New York State Thruway). The tax rate is based on the weight of the motor vehicle and miles travelled.

[www.ny.gov/bus/hut/huidx.htm](http://www.ny.gov/bus/hut/huidx.htm)

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## Description of Tax (cont'd)

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### **Motor Fuel**

New York State has an excise tax on motor fuel and highway diesel motor fuel. The tax is imposed when motor fuel is produced in or imported into New York State and when highway diesel motor fuel is first sold or used in the state.

[www.tax.ny.gov/bus/gas/gasidx.htm](http://www.tax.ny.gov/bus/gas/gasidx.htm)

### **Pari Mutuel and Racing Admissions**

Corporations or associations authorized to conduct pari-mutuel betting in New York State must report and pay the pari-mutuel taxes required by the racing, pari-mutuel wagering, and breeding law.

[www.tax.ny.gov/bus/pari\\_mutuel.htm](http://www.tax.ny.gov/bus/pari_mutuel.htm)

### **Personal Income Tax**

Generally, you must file a New York State income tax return if you're a New York State resident and are required to file a federal return. You may also have to file a New York State return if you're a nonresident of New York and you have income from New York State sources.

[www.tax.ny.gov/pit/file/do\\_i\\_need\\_to\\_file.htm](http://www.tax.ny.gov/pit/file/do_i_need_to_file.htm)

### **Petroleum Business Tax**

Article 13-A of the Tax Law imposed a tax on petroleum businesses for the privilege of operating in the State, based upon the quantity of various petroleum products imported for sale or use in the State.

PBT rates have two components: the base tax, whose rates vary by product type; and the supplemental tax, which is imposed, in general, at a uniform rate.

[www.tax.ny.gov/bus/petrol/ptidx.htm](http://www.tax.ny.gov/bus/petrol/ptidx.htm)

### **Real Estate Transfer Tax**

The New York State real estate transfer tax (RETT) is imposed on each conveyance of real property or interest therein, when the consideration exceeds \$500.

[www.tax.ny.gov/bus/transfer/rptidx.htm](http://www.tax.ny.gov/bus/transfer/rptidx.htm)

### **Sales and Compensating Use Tax**

Sales tax applies to retail sales of certain tangible personal property and services. Use tax applies if you buy tangible personal property and services outside the state and use it within New York State.

[www.tax.ny.gov/bus/st/stidx.htm](http://www.tax.ny.gov/bus/st/stidx.htm)





For more information concerning the data provided in this publication, please contact:  
New York State Department of Taxation and Finance  
Office of Tax Policy Analysis  
W.A. Harriman State Office Campus  
Albany, New York 12227  
Phone: (518) 451-8911  
Email: [Policy-Statistical-Reports@tax.ny.gov](mailto:Policy-Statistical-Reports@tax.ny.gov)  
Website: [www.tax.ny.gov/research/stats/statistics/collect\\_policy\\_stat\\_reports.htm](http://www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm)