



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2019

(in thousands)

State Taxes	February 2019			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,669,567	\$1,283,791	\$3,385,776	\$54,355,388	\$9,827,110	\$44,528,278
Total Gross Collections	\$4,669,567	---	4,669,567	54,355,388	---	54,355,388
Less: Refunds and Minor Offsets	---	1,245,304	1,245,304	---	8,807,196	8,807,196
Less: State/City Offsets	---	38,487	38,487	---	1,019,914	1,019,914
Net Collections	---	---	3,385,776	---	---	44,528,278
User Taxes 1/	\$1,114,842	\$12,564	\$1,102,278	\$15,117,779	\$187,924	\$14,929,855
Sales & Use 2/	982,369	11,153	971,216	13,116,094	157,935	12,958,159
Motor Fuel	41,677	727	40,950	506,721	20,188	486,533
Cigarette/Tobacco Products 3/	67,624	587	67,037	1,042,404	8,895	1,033,509
Medical Marijuana	451	0	451	3,562	0	3,562
Alcoholic Beverage	13,340	1	13,339	243,612	37	243,575
Highway/Fuel Use	9,477	95	9,382	138,040	844	137,196
Auto Rental	-96	1	-97	67,346	25	67,321
Business Taxes	\$216,655	\$232,328	-\$15,673	\$6,297,228	\$1,176,530	\$5,120,698
Corporation Franchise	105,366	105,100	266	3,516,735	943,532	2,573,203
Corporation & Utilities 4/	114	147	-33	539,452	9,156	530,296
Banks	5,528	121,509	-115,981	89,161	130,624	-41,463
Insurance (Article 33)	6,886	4,217	2,669	1,033,163	54,348	978,815
Direct Writings	1,605	0	1,605	12,601	3	12,598
Petroleum 5/	97,156	1,355	95,801	1,106,116	38,867	1,067,249
Property Transfer Taxes 6/	\$153,549	\$5,488	\$148,061	\$2,186,210	\$102,614	\$2,083,596
Estate	61,492	5,365	56,127	1,115,660	101,228	1,014,432
Real Estate Transfer	92,057	123	91,934	1,070,541	1,386	1,069,155
Other Revenues	\$1,605	\$0	\$1,605	\$142,980	\$1,867	\$141,113
Pari-Mutuel (w/o Uncashed Tickets)	845	0	845	14,373	0	14,373
Hazardous Waste Assessments	37	-1	38	1,775	8	1,767
Waste Tire Management and Recycling Fees	58	1	57	24,391	32	24,359
Returnable Container Deposits	258	1	257	98,186	1,512	96,674
Tax Return Preparer Registration Fees	111	0	111	1,654	315	1,339
Racing Admissions	3	0	3	605	0	605
Authorized Combative Sports Tax	282	-1	283	1,977	0	1,977
Employer Compensation Expense Tax	11	0	11	19	0	19
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$6,156,218</b>	<b>\$1,534,171</b>	<b>\$4,622,047</b>	<b>\$78,099,585</b>	<b>\$11,296,045</b>	<b>\$66,803,540</b>

(in thousands)

Local Taxes	February 2019			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$31,480	\$26,922	\$4,558	\$967,867	\$93,679	\$874,188
M.T.A. Auto Rental	-82	-1	-81	39,935	18	39,917
M.C.T. Mobility	158,286	1,251	157,035	1,266,892	19,906	1,246,986
MCTMT Personal Income - Net (Adjusted)	1,573	1,083	490	151,431	32,261	106,815
Total Gross Collections	654	---	654	106,815	---	94,460
Less: Refunds and Minor Offsets	---	1,083	1,083	---	32,261	32,261
Plus: State/City Offsets	919	---	919	44,616	---	44,616
M.C.T.D. Taxicab and Hail Vehicle Rides	1,067	4	1,063	50,923	131	50,792
New York City Alcoholic Beverage	1,408	0	1,408	23,319	0	23,319
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,081,651	156,200	925,451	12,787,017	1,126,693	11,660,324
Total Gross Collections	1,043,108	---	1,043,108	11,768,157	---	11,768,157
Less: Refunds and Minor Offsets	---	156,200	156,200	---	1,126,693	1,126,693
Plus: State/City Offsets	38,543	---	38,543	1,018,860	---	1,018,860
Sales & Use	1,231,155	14,561	1,216,594	16,142,467	182,058	15,960,409
Stock Transfer (to NYC; all eligible for rebate)	10	0	10	4,015,297	0	4,015,297
Yonkers Personal Income - Net (Adjusted)	4,434	887	3,547	56,585	6,011	50,574
Total Gross Collections	4,490	---	4,490	55,531	---	55,531
Less: Refunds and Minor Offsets	---	887	887	---	6,011	6,011
Plus: State/City Offsets	-56	---	-56	1,054	---	1,054
Article 9, Section 186g Local Surcharge	1	0	1	45,142	0	45,142
Congestion Surcharge	1	0	1	2	0	2
Total-Local Taxes	\$2,510,984	\$200,907	\$2,310,077	\$35,546,877	\$1,460,757	\$34,073,765
Total State & Local Taxes and Fees 1/	\$8,667,202	\$1,735,078	\$6,932,124	\$113,646,462	\$12,756,802	\$100,877,305

1/ Includes:

	February 2019	Fiscal Year 2018-2019
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

2/ Includes tax on informational and entertainment services (910 numbers):

	February 2019	Fiscal Year 2018-2019
	\$7	\$106

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

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

	February 2019	Fiscal Year 2018-2019
	\$2	\$175,019

5/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

6/ Includes:

	February 2019	Fiscal Year 2018-2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	9

MONTHLY COMPARISON OF NET COLLECTIONS

February 2019

(in thousands)

State Taxes	Net Collections		Difference	
	February 2018	February 2019	Amount	Percent
Personal Income Tax 1/	\$3,247,371	\$3,385,776	\$138,405	4.3
User Taxes 2/	\$1,078,687	\$1,102,278	\$23,591	2.2
Sales and Use 3/	940,816	971,216	30,400	3.2
Motor Fuel	42,950	40,950	-2,000	-4.7
Cigarette/Tobacco Products 1/	69,680	67,037	-2,643	-3.8
Medical Marijuana	0	451	451	NA
Alcoholic Beverage	15,559	13,339	-2,220	-14.3
Highway/Fuel Use 1/	9,468	9,382	-86	-0.9
Auto Rental	60	-97	-157	-261.7
Business Taxes	\$18,166	-\$15,673	-\$33,839	-186.3
Corporation Franchise	-106,939	266	107,205	100.2
Corporation & Utilities 1/	4,393	-33	-4,426	-100.8
Banks	11,315	-115,981	-127,296	-1,125.0
Insurance (Article 33)	11,237	2,669	-8,568	-76.2
Direct Writings	1,343	1,605	262	19.5
Petroleum 1/, 4/	96,817	95,801	-1,016	-1.0
Property Transfer Taxes 5/	\$174,250	\$148,061	-\$26,189	-15.0
Estate	80,349	56,127	-24,222	-30.1
Real Estate Transfer	93,900	91,934	-1,966	-2.1
Other Revenues	\$1,224	\$1,605	\$381	961.3
Pari-Mutuel	892	845	-47	-5.3
Hazardous Waste Assessments	23	38	15	65.2
Waste Tire Management and Recycling Fees	70	57	-13	-18.6
Returnable Container Deposits	71	257	186	262.0
Tax Return Preparer Registration Fees	79	111	32	40.5
Racing Admissions	2	3	1	50.0
Authorized Combative Sports Tax	87	283	196	225.3
Employer Compensation Expense Tax	0	11	11	NA
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$4,519,698</b>	<b>\$4,622,047</b>	<b>\$102,349</b>	<b>2.5</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	February 2018	February 2019	Amount	Percent
Personal Income Tax				
Withholding	\$4,181,297	\$4,354,973	\$173,676	4.2
Estimated Tax	68,206	101,802	33,596	49.3
Final Payments	40,190	45,703	5,513	13.7
Delinquencies	120,532	154,292	33,760	28.0
Limited Liability Company Fees	15,155	12,797	-2,358	-15.6
Total Gross Collections	\$4,425,380	\$4,669,567	\$244,187	5.5
Refunds/Minor Offsets	1,133,158	1,245,304	112,146	9.9
State/City Offsets	44,851	38,487	-6,364	-14.2
Net Collections	\$3,247,371	\$3,385,776	\$138,405	4.3
Cigarette/Tobacco Products	69,680	67,036	-2,644	-3.8
Cigarette	63,508	61,993	-1,515	-2.4
Tobacco Products	\$5,851	\$4,846	-\$1,005	-17.2
Retailer Licenses	321	197	-124	-38.6
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	9,468	9,382	-86	-0.9
Highway Use	8,524	8,494	-30	-0.4
Truck Mileage	8,387	8,434	47	0.6
Permits	137	60	-77	-56.2
Fuel Use	944	888	-56	-5.9
Article 21	\$0	\$0	\$0	NA
Article 21A IFTA	902	850	-52	-5.8
IFTA Decal Fees & Trip Permits	42	38	-4	-9.5
Corporation & Utilities 6/	4,393	-33	-4,426	-100.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	\$3,809	-\$749	-\$4,558	-119.7
Utilities (sections 186-A, A&E & PSC)	100	714	614	614.0
Public Safety Communications Surcharge (§186-F)	484	2	-482	-99.6
Petroleum	96,817	95,801	-1,016	-1.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	96,817	95,801	-1,016	-1.0
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	February 2018	February 2019	Amount	Percent
M.T.A. Corporate Surcharge	-\$1,792	\$4,558	\$6,350	354.4
M.T.A. Auto Rental	16	-81	-97	-606.3
M.C.T. Mobility	149,209	157,035	7,826	5.2
MCTMT Personal Income	-97	490	587	605.2
M.C.T.D. Taxicab and Hail Vehicle Rides	901	1,063	162	18.0
New York City Alcoholic Beverage	1,884	1,408	-476	-25.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	894,826	925,451	30,625	3.4
Sales & Use	1,169,889	1,216,594	46,705	4.0
Stock Transfer (to NYC; all rebatable)	129	10	-119	-92.2
Yonkers Personal Income	3,678	3,547	-131	-3.6
Article 9, Section 186g Local Surcharge	\$0	\$1	\$1	NA
Congestion Surcharge	\$0	\$1	\$1	NA
Total-Local Taxes	\$2,220,419	\$2,305,600	\$85,181	4.2
Total State & Local Taxes and Fees	\$6,740,117	\$6,927,647	\$187,530	3.1

2/ Includes:

	February 2018	February 2019
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	\$0	\$0

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

	February 2018	February 2019
	\$10	\$7

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	February 2018	February 2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	\$1	\$0



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

February 2019

(in thousands)

State Taxes	Net Collections 2017-2018	Estimated Receipts 6/ 2018-2019	Net Collections			
			Fiscal Year-to-Date		Difference	
			2017-2018	2018-2019	Amount	Percent
Personal Income Tax 1/	\$51,501,338	\$50,144,000	\$48,508,687	\$44,528,278	-\$3,980,409	-8.2
User Taxes 2/	\$15,744,974	\$16,397,500	\$14,369,010	\$14,929,855	\$560,845	3.9
Sales and Use 3/	13,631,525	14,345,000	12,412,840	12,958,159	545,319	4.4
Motor Fuel	512,503	531,000	478,272	486,533	8,261	1.7
Cigarette/Tobacco Products 1/	1,170,514	1,112,000	1,089,113	1,033,509	-55,604	-5.1
Medical Marijuana	1,633	3,500	1,633	3,562	1,929	118.1
Alcoholic Beverage	259,252	262,000	241,816	243,575	1,759	0.7
Highway/Fuel Use 1/	93,205	144,000	85,030	137,196	52,166	61.4
Auto Rental	76,342	81,000	60,306	67,321	\$7,015	11.6
Business Taxes	\$6,179,727	\$6,723,000	\$4,667,296	\$5,120,698	\$453,402	9.7
Corporation Franchise	2,326,216	3,157,000	1,676,884	2,573,203	896,319	53.5
Corporation & Utilities 1/	839,193	815,000	559,242	530,296	-28,946	-5.2
Banks	410,074	102,000	377,503	-41,463	-418,966	-111.0
Insurance (Article 33)	1,451,493	1,505,000	980,042	978,815	-1,227	-0.1
Direct Writings	21,493	- - -	20,192	12,598	-7,594	-37.6
Petroleum 1/, 4/	1,092,043	1,143,000	1,014,218	1,067,249	53,031	5.2
Property Transfer Taxes 5/	\$2,432,908	\$0	\$2,270,402	\$2,083,596	-\$186,806	-8.2
Estate	1,307,738	1,056,000	1,216,555	1,014,432	-202,123	-16.6
Real Estate Transfer	1,125,073	1,130,000	1,053,751	1,069,155	15,404	1.5
Other Revenues	\$165,427	\$0	\$136,295	\$160,087	\$23,792	17.5
Pari-Mutuel	15,373	0	14,362	14,373	11	0.1
Hazardous Waste Assessments	1,462	0	1,445	1,767	322	22.3
Waste Tire Management and Recycling Fees	27,005	0	23,701	24,359	658	2.8
Returnable Container Deposits	117,678	0	92,815	96,674	3,859	4.2
Tax Return Preparer Registration Fees	1,368	0	1,481	1,339	-142	-9.6
Racing Admissions	508	0	508	605	97	19.1
Authorized Combative Sports Tax	2,033	0	1,983	1,977	-6	-0.3
Employer Compensation Expense Tax	\$0	\$0	\$0	\$19	\$19	NA
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$76,024,374</b>	<b>\$73,264,500</b>	<b>\$69,951,690</b>	<b>\$66,822,514</b>	<b>-\$3,129,176</b>	<b>-4.5</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2018-2019	Net Collections				
			Fiscal Year-to-Date		Difference		
			2017-2018	2018-2019	2017-2018	2018-2019	Amount
Personal Income Tax							
Withholding	\$40,269,241	\$40,982,000	\$36,174,298	\$36,762,210	\$587,912	1.6	
Estimated Tax	17,781,120	16,256,000	17,688,404	13,886,438	-3,801,966	-21.5	
Final Payments	2,374,708	2,629,000	2,208,301	2,385,104	176,803	8.0	
Delinquencies	1,507,192	1,500,000	1,406,300	1,302,566	-103,734	-7.4	
Limited Liability Company Fees	103,523	- - -	21,841	19,070	-2,771	-12.7	
Total Gross Collections	\$62,035,784	\$61,367,000	\$57,499,144	\$54,355,388	-\$3,143,756	-5.5	
Refunds/Minor Offsets	9,713,025	10,049,000	8,230,878	8,807,196	576,318	7.0	
State/City Offsets	821,421	-1,173,000	759,579	1,019,914	260,335	34.3	
Net Collections	\$51,501,338	\$50,144,000	\$48,508,687	\$44,528,278	-\$3,980,409	-8.2	
Cigarette/Tobacco Products	\$1,170,514	\$1,112,000	\$1,089,113	\$1,033,508	-\$55,605	-5.1	
Cigarette	1,090,459	NA	1,015,257	958,338	-56,919	-5.6	
Tobacco Products	73,180	NA	67,096	69,148	2,052	3.1	
Retailer Licenses	6,866	NA	6,751	6,012	-739	-10.9	
Vending Machine Stickers	9	NA	9	10	1	11.1	
Highway/Fuel Use	\$93,205	\$144,000	\$85,030	\$137,196	\$52,166	61.4	
Highway Use	67,612	NA	62,296	114,059	51,763	83.1	
Truck Mileage	110,263	NA	105,039	115,658	10,619	10.1	
Permits	-42,651	NA	-42,743	-1,599	41,144	96.3	
Fuel Use	25,593	NA	22,734	23,137	403	1.8	
Article 21	1	NA	1	0	-1	-100.0	
Article 21A IFTA	25,087	NA	22,245	22,614	369	1.7	
IFTA Decal Fees & Trip Permits	505	NA	488	523	35	7.2	
Corporation & Utilities 6/	\$839,193	\$815,000	\$559,242	\$530,296	-\$28,946	-5.2	
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	27,486	35,396	7,910	28.8	
Utilities (sections 186-A, A&E & PSC)	601,142	NA	389,094	319,881	-69,213	-17.8	
Public Safety Communications Surcharge (§186-F)	200,249	NA	142,662	175,019	32,357	22.7	
Petroleum	\$1,092,043	\$1,143,000	\$1,014,218	\$1,067,249	\$53,031	5.2	
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA	
Article 13-A (after 9/1/1990)	1,092,043	NA	1,014,218	1,067,249	53,031	5.2	
Article 9, Section 182-A	0	NA	0	0	0	NA	
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA	

(in thousands)

Local Taxes	Net Collections 2017-2018	Estimated Receipts 6/ 2018-2019	Net Collections			
			Fiscal Year-to-Date		Difference	
			2017-2018	2018-2019	Amount	Percent
M.T.A. Corporate Surcharge	\$1,087,350	---	\$865,133	\$874,188	\$9,055	1.0
M.T.A. Auto Rental	45,641	---	36,082	39,917	3,835	10.6
M.C.T. Mobility	1,331,002	---	1,204,369	1,246,986	42,617	3.5
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	55,515	50,792	-4,723	-8.5
New York City Alcoholic Beverage	25,495	---	23,390	23,319	-71	-0.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	12,288,055	11,660,324	-627,731	-5.1
Sales & Use	16,719,035	---	15,191,498	15,960,409	768,911	5.1
Stock Transfer (to NYC; all rebatable)	5,805,258	---	4,689,402	4,015,297	-674,105	-14.4
Yonkers Personal Income	51,739	---	47,752	50,574	2,822	5.9
MCTMT Personal Income	132,424	---	131,028	106,815	-24,213	-18.5
Article 9, Section 186g Local Surcharge	\$15	---	\$0	\$45,142	\$45,142	NA
Congestion Surcharge	\$0	---	\$0	\$2	\$2	NA
Total-Local Taxes	\$37,287,762	---	\$34,532,224	\$33,199,577	-\$467,514	-1.3
Total State & Local Taxes and Fees	\$113,312,136	---	\$104,483,914	\$100,897,793	-\$3,586,121	-3.4

2/ Includes:

	2017-2018	2018-2019
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	\$0	\$0

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

	2017-2018	2018-2019
	\$150	\$106

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

5/ Includes:

	2017-2018	2018-2019
Real Property Gains (repealed 6/15/1996)	-\$7	\$0
Gift (repealed 1/1/2000)	\$103	\$9

6/ From the Enacted Executive Budget, April 2018. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.