



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2019

(in thousands)

State Taxes	January 2019			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$8,700,904	\$88,416	\$8,612,488	\$49,685,821	\$8,543,319	\$41,142,502
Total Gross Collections	\$8,700,904	---	8,700,904	49,685,821	---	49,685,821
Less: Refunds and Minor Offsets	---	72,384	72,384	---	7,561,892	7,561,892
Less: State/City Offsets	---	16,032	16,032	---	981,427	981,427
Net Collections	---	---	8,612,488	---	---	41,142,502
User Taxes 1/	\$1,347,371	\$21,904	\$1,325,467	\$14,002,937	\$175,360	\$13,827,577
Sales & Use 2/	1,167,594	20,035	1,147,559	12,133,725	146,782	11,986,943
Motor Fuel	42,662	1,323	41,339	465,044	19,461	445,583
Cigarette/Tobacco Products 3/	91,625	517	91,108	974,780	8,308	966,472
Medical Marijuana	384	0	384	3,111	0	3,111
Alcoholic Beverage	31,535	1	31,534	230,272	36	230,236
Highway/Fuel Use	13,347	28	13,319	128,563	749	127,814
Auto Rental	224	0	224	67,442	24	67,418
Business Taxes	\$319,563	\$33,496	\$286,067	\$6,080,573	\$944,202	\$5,136,371
Corporation Franchise	203,060	25,341	177,719	3,411,369	838,432	2,572,937
Corporation & Utilities 4/	2,021	15	2,006	539,338	9,009	530,329
Banks	15,927	0	15,927	83,633	9,115	74,518
Insurance (Article 33)	2,187	5,115	-2,928	1,026,277	50,131	976,146
Direct Writings	501	0	501	10,996	3	10,993
Petroleum 5/	95,867	3,025	92,842	1,008,960	37,512	971,448
Property Transfer Taxes 6/	\$215,578	\$6,572	\$209,006	\$2,032,661	\$97,126	\$1,935,535
Estate	123,593	6,572	117,021	1,054,168	95,863	958,305
Real Estate Transfer	91,984	0	91,984	978,484	1,263	977,221
Other Revenues	\$3,974	\$337	\$3,637	\$141,375	\$1,867	\$139,508
Pari-Mutuel (w/o Uncashed Tickets)	958	0	958	13,528	0	13,528
Hazardous Waste Assessments	454	0	454	1,738	9	1,729
Waste Tire Management and Recycling Fees	981	4	977	24,333	31	24,302
Returnable Container Deposits	800	195	605	97,928	1,511	96,417
Tax Return Preparer Registration Fees	629	137	492	1,543	315	1,228
Racing Admissions	2	0	2	602	0	602
Authorized Combative Sports Tax	142	1	141	1,695	1	1,694
Employer Compensation Expense Tax	8	0	8	8	0	8
Total - State Taxes and Fees 1/, 6/	\$10,587,390	\$150,725	\$10,436,665	\$71,943,367	\$9,761,874	\$62,181,493

(in thousands)

Local Taxes	January 2019			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$53,259	\$2,293	\$50,966	\$936,387	\$66,757	\$869,630
M.T.A. Auto Rental	178	1	177	40,017	19	39,998
M.C.T. Mobility	167,824	1,658	166,166	1,108,606	18,655	1,089,951
MCTMT Personal Income - Net (Adjusted)	30,554	506	30,048	150,022	31,178	106,325
Total Gross Collections	29,136	---	29,136	106,325	---	93,806
Less: Refunds and Minor Offsets	---	506	506	---	31,178	31,178
Plus: State/City Offsets	1,418	---	1,418	43,697	---	43,697
M.C.T.D. Taxicab and Hail Vehicle Rides	10,650	5	10,645	49,856	127	49,729
New York City Alcoholic Beverage	2,795	0	2,795	21,911	0	21,911
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,863,939	8,529	1,855,410	11,705,366	970,493	10,734,873
Total Gross Collections	1,847,886	---	1,847,886	10,725,049	---	10,725,049
Less: Refunds and Minor Offsets	---	8,529	8,529	---	970,493	970,493
Plus: State/City Offsets	16,053	---	16,053	980,317	---	980,317
Sales & Use	1,461,320	22,686	1,438,634	14,911,312	167,497	14,743,815
Stock Transfer (to NYC; all eligible for rebate)	25	0	25	4,015,287	0	4,015,287
Yonkers Personal Income - Net (Adjusted)	5,858	25	5,833	52,151	5,124	47,027
Total Gross Collections	5,879	---	5,879	51,041	---	51,041
Less: Refunds and Minor Offsets	---	25	25	---	5,124	5,124
Plus: State/City Offsets	-21	---	-21	1,110	---	1,110
Article 9, Section 186g Local Surcharge	-26	0	-26	45,141	0	45,141
Congestion Surcharge	0	0	0	0	0	0
Total-Local Taxes	\$3,596,376	\$35,703	\$3,560,673 #	\$33,036,056	\$1,259,850	\$31,763,687
Total State & Local Taxes and Fees 1/	\$14,183,766	\$186,428	\$13,978,518	\$105,168,163	\$11,021,724	\$91,389,636

1/ Includes:

	January 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):

	January 2019	Fiscal Year 2018-2019
	\$9	\$99

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

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

	January 2019	Fiscal Year 2018-2019
	\$36	\$175,017

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:

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

MONTHLY COMPARISON OF NET COLLECTIONS

January 2019

(in thousands)

State Taxes	Net Collections		Difference	
	January 2018	January 2019	Amount	Percent
Personal Income Tax 1/	\$11,229,228	\$8,612,488	-\$2,616,740	-23.3
User Taxes 2/	\$1,308,832	\$1,325,467	\$16,635	1.3
Sales and Use 3/	1,120,051	1,147,559	27,508	2.5
Motor Fuel	43,891	41,339	-2,552	-5.8
Cigarette/Tobacco Products 1/	101,221	91,108	-10,113	-10.0
Medical Marijuana	0	384	384	NA
Alcoholic Beverage	28,921	31,534	2,613	9.0
Highway/Fuel Use 1/	14,638	13,319	-1,319	-9.0
Auto Rental	-128	224	352	275.0
Business Taxes	-\$43,789	\$286,067	\$329,856	753.3
Corporation Franchise	-166,909	177,719	344,628	206.5
Corporation & Utilities 1/	18,857	2,006	-16,851	-89.4
Banks	-7,360	15,927	23,287	316.4
Insurance (Article 33)	18,137	-2,928	-21,065	-116.1
Direct Writings	1,044	501	-543	-52.0
Petroleum 1/, 4/	92,442	92,842	400	0.4
Property Transfer Taxes 5/	\$268,417	\$209,006	-\$59,411	-22.1
Estate	173,517	117,021	-56,496	-32.6
Real Estate Transfer	94,899	91,984	-2,915	-3.1
Other Revenues	\$4,696	\$3,637	-\$1,059	139.0
Pari-Mutuel	698	958	260	37.2
Hazardous Waste Assessments	279	454	175	62.7
Waste Tire Management and Recycling Fees	2,321	977	-1,344	-57.9
Returnable Container Deposits	769	605	-164	-21.3
Tax Return Preparer Registration Fees	532	492	-40	-7.5
Racing Admissions	3	2	-1	-33.3
Authorized Combative Sports Tax	94	141	47	50.0
Employer Compensation Expense Tax	\$0	\$8	\$8	NA
Total - State Taxes and Fees 2/, 5/	\$12,767,384	\$10,444,253	-\$2,323,131	-18.2

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	January 2018	January 2019	Amount	Percent
Personal Income Tax				
Withholding	\$5,581,889	\$4,975,328	-\$606,561	-10.9
Estimated Tax	5,609,610	3,577,251	-2,032,359	-36.2
Final Payments	2,783	3,247	464	16.7
Delinquencies	244,136	143,359	-100,777	-41.3
Limited Liability Company Fees	1,814	1,719	-95	-5.2
Total Gross Collections	\$11,440,232	\$8,700,904	-\$2,739,328	-23.9
Refunds/Minor Offsets	196,964	72,384	-124,580	-63.3
State/City Offsets	14,040	16,032	1,992	14.2
Net Collections	\$11,229,228	\$8,612,488	-\$2,616,740	-23.3
Cigarette/Tobacco Products	101,220	91,108	-10,112	-10.0
Cigarette	94,719	85,880	-8,839	-9.3
Tobacco Products	\$6,138	\$4,945	-\$1,193	-19.4
Retailer Licenses	363	282	-81	-22.3
Vending Machine Stickers	0	1	1	NA
Highway/Fuel Use	14,638	13,319	-1,319	-9.0
Highway Use	12,154	10,907	-1,247	-10.3
Truck Mileage	12,006	10,745	-1,261	-10.5
Permits	148	162	14	9.5
Fuel Use	2,484	2,412	-72	-2.9
Article 21	\$0	\$0	\$0	NA
Article 21A IFTA	2,378	2,347	-31	-1.3
IFTA Decal Fees & Trip Permits	106	65	-41	-38.7
Corporation & Utilities 6/	18,857	2,006	-16,851	-89.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	\$1,841	\$568	-\$1,273	-69.1
Utilities (sections 186-A, A&E & PSC)	17,008	1,402	-15,606	-91.8
Public Safety Communications Surcharge (§186-F)	8	36	28	350.0
Petroleum	92,442	92,842	400	0.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	92,442	92,842	400	0.4
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	
	January 2018	January 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$55,561	\$50,966	-\$4,595	-8.3
M.T.A. Auto Rental	-85	177	262	308.2
M.C.T. Mobility	167,871	166,166	-1,705	-1.0
MCTMT Personal Income	37,496	30,048	-7,448	-19.9
M.C.T.D. Taxicab and Hail Vehicle Rides	12,799	10,645	-2,154	-16.8
New York City Alcoholic Beverage	1,818	2,795	977	53.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	2,712,906	1,855,410	-857,496	-31.6
Sales & Use	1,391,841	1,438,634	46,793	3.4
Stock Transfer (to NYC; all rebatable)	44	25	-19	-43.2
Yonkers Personal Income	6,175	5,833	-342	-5.5
Article 9, Section 186g Local Surcharge	\$0	-\$26	-\$26	NA
Congestion Surcharge	\$0	\$0	\$0	NA
Total-Local Taxes	\$4,386,426	\$3,534,265	-\$852,161	-19.4
Total State & Local Taxes and Fees	\$17,153,810	\$13,978,518	-\$3,175,292	-18.5

2/ Includes:

	January 2018	January 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:

	January 2018	January 2019
	\$11	\$9

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:

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



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

January 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	\$50,410,200	\$45,261,316	\$41,142,502	-\$4,118,814	-9.1
User Taxes 2/	\$15,744,974	\$16,265,600	\$13,290,323	\$13,827,577	\$537,254	4.0
Sales and Use 3/	13,631,525	14,228,500	11,472,024	11,986,943	514,919	4.5
Motor Fuel	512,503	512,000	435,322	445,583	10,261	2.4
Cigarette/Tobacco Products 1/	1,170,514	1,119,000	1,019,433	966,472	-52,961	-5.2
Medical Marijuana	1,633	2,100	1,479	3,111	1,632	110.3
Alcoholic Beverage	259,252	262,000	226,257	230,236	3,979	1.8
Highway/Fuel Use 1/	93,205	142,000	75,562	127,814	52,252	69.2
Auto Rental	76,342	81,000	60,246	67,418	\$7,172	11.9
Business Taxes	\$6,179,727	\$3,688,000	\$4,649,130	\$5,136,371	\$487,241	10.5
Corporation Franchise	2,326,216	3,212,000	1,783,823	2,572,937	789,114	44.2
Corporation & Utilities 1/	839,193	798,000	554,849	530,329	-24,520	-4.4
Banks	410,074	122,000	366,188	74,518	-291,670	-79.7
Insurance (Article 33)	1,451,493	1,644,500	968,805	976,146	7,341	0.8
Direct Writings	21,493	- - -	18,849	10,993	-7,856	-41.7
Petroleum 1/, 4/	1,092,043	1,136,500	917,401	971,448	54,047	5.9
Property Transfer Taxes 5/	\$2,432,908	\$0	\$2,096,152	\$1,935,535	-\$160,617	-7.7
Estate	1,307,738	1,033,000	1,136,206	958,305	-177,901	-15.7
Real Estate Transfer	1,125,073	1,178,000	959,851	977,221	17,370	1.8
Other Revenues	\$150,054	\$0	\$121,601	\$147,096	\$12,025	8.9
Pari-Mutuel	15,373	0	13,470	13,528	58	0.4
Hazardous Waste Assessments	1,462	0	1,422	1,729	307	21.6
Waste Tire Management and Recycling Fees	27,005	0	23,631	24,302	671	2.8
Returnable Container Deposits	117,678	0	92,744	96,417	3,673	4.0
Tax Return Preparer Registration Fees	1,368	0	1,402	1,228	-174	-12.4
Racing Admissions	508	0	506	602	96	19.0
Authorized Combative Sports Tax	2,033	0	1,896	1,694	-202	-10.7
Employer Compensation Expense Tax	\$0	\$0	\$0	\$8	\$8	NA
Total - State Taxes and Fees 2/, 5/	\$76,009,001	\$70,363,800	\$65,418,522	\$62,189,081	-\$3,242,911	-5.0

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	Amount	Percent
Personal Income Tax						
Withholding	\$40,269,241	\$41,782,000	\$31,993,001	\$32,407,237	\$414,236	1.3
Estimated Tax	17,781,120	16,221,000	17,620,198	13,784,636	-3,835,562	-21.8
Final Payments	2,374,708	2,599,000	2,168,111	2,339,401	171,290	7.9
Delinquencies	1,507,192	1,500,000	1,285,768	1,148,274	-137,494	-10.7
Limited Liability Company Fees	103,523	- - -	6,686	6,273	-413	-6.2
Total Gross Collections	\$62,035,784	\$62,102,000	\$53,073,764	\$49,685,821	-\$3,387,943	-6.4
Refunds/Minor Offsets	9,713,025	10,718,800	7,097,720	7,561,892	464,172	6.5
State/City Offsets	821,421	973,000	714,728	981,427	266,699	37.3
Net Collections	\$51,501,338	\$50,410,200	\$45,261,316	\$41,142,502	-\$4,118,814	-9.1
Cigarette/Tobacco Products	\$1,170,514	\$1,119,000	\$1,019,433	\$966,472	-\$52,961	-5.2
Cigarette	1,090,459	NA	951,749	896,345	-55,404	-5.8
Tobacco Products	73,180	NA	61,245	64,302	3,057	5.0
Retailer Licenses	6,866	NA	6,430	5,815	-615	-9.6
Vending Machine Stickers	9	NA	9	10	1	11.1
Highway/Fuel Use	\$93,205	\$142,000	\$75,562	\$127,814	\$52,252	69.2
Highway Use	67,612	NA	53,772	105,565	51,793	96.3
Truck Mileage	110,263	NA	96,652	107,224	10,572	10.9
Permits	-42,651	NA	-42,880	-1,659	41,221	96.1
Fuel Use	25,593	NA	21,790	22,249	459	2.1
Article 21	1	NA	1	0	-1	-100.0
Article 21A IFTA	25,087	NA	21,343	21,764	421	2.0
IFTA Decal Fees & Trip Permits	505	NA	446	485	39	8.7
Corporation & Utilities 6/	\$839,193	\$798,000	\$554,849	\$530,329	-\$24,520	-4.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	23,677	36,145	12,468	52.7
Utilities (sections 186-A, A&E & PSC)	601,142	NA	388,994	319,167	-69,827	-18.0
Public Safety Communications Surcharge (§186-F)	200,249	NA	142,178	175,017	32,839	23.1
Petroleum	\$1,092,043	\$1,136,500	\$917,401	\$971,448	\$54,047	5.9
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	917,401	971,448	54,047	5.9
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	---	\$866,925	\$869,630	\$2,705	0.3
M.T.A. Auto Rental	45,641	---	36,066	39,998	3,932	10.9
M.C.T. Mobility	1,331,002	---	1,055,160	1,089,951	34,791	3.3
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	54,614	49,729	-4,885	-8.9
New York City Alcoholic Beverage	25,495	---	21,506	21,911	405	1.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	11,393,229	10,734,873	-658,356	-5.8
Sales & Use	16,719,035	---	14,021,609	14,743,815	722,206	5.2
Stock Transfer (to NYC; all rebatable)	5,805,258	---	4,689,273	4,015,287	-673,986	-14.4
Yonkers Personal Income	51,739	---	44,074	47,027	2,953	6.7
MCTMT Personal Income	132,424	---	131,125	106,325	-24,800	-18.9
Article 9, Section 186g Local Surcharge	15	---	0	45141	45141	NA
Congestion Surcharge	0	---	0	0	0	NA
Total-Local Taxes	\$38,375,112	---	\$38,375,112	\$38,375,112	\$38,375,112	-1.7
Total State & Local Taxes and Fees	\$114,384,113	---	\$103,793,634	\$100,564,193	\$35,132,201	-3.9

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
	\$140	\$99

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)	\$102	\$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.