



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2018

(in thousands)

State Taxes	June 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,208,947	\$257,173	\$4,951,774	\$17,653,697	\$4,662,711	\$12,990,986
Total Gross Collections	\$5,208,947	---	5,208,947	17,653,697	---	17,653,697
Less: Refunds and Minor Offsets	---	232,538	232,538	---	4,333,545	4,333,545
Less: State/City Offsets	---	24,635	24,635	---	329,166	329,166
Net Collections	---	---	4,951,774	---	---	12,990,986
User Taxes 1/	\$1,692,678	\$16,586	\$1,676,092	\$4,167,328	\$56,623	\$4,110,705
Sales & Use 2/	1,480,848	14,449	1,466,399	3,616,305	44,869	3,571,436
Motor Fuel	47,318	793	46,525	135,708	6,404	129,304
Cigarette/Tobacco Products 3/	103,503	1,158	102,345	294,156	4,995	289,161
Medical Marijuana	272	0	272	746	0	746
Alcoholic Beverage	30,662	0	30,662	62,158	15	62,143
Highway/Fuel Use	11,468	186	11,282	39,555	317	39,238
Auto Rental	18,607	0	18,607	18,700	23	18,677
Business Taxes	\$1,258,872	\$68,227	\$1,190,645	\$2,022,568	\$409,246	\$1,613,322
Corporation Franchise	664,446	62,695	601,751	1,195,419	366,329	829,090
Corporation & Utilities 4/	161,765	2,126	159,639	181,076	4,842	176,234
Banks	40,826	1,279	39,547	8,363	5,379	2,984
Insurance (Article 33)	288,483	1,048	287,435	338,049	21,242	316,807
Direct Writings	452	0	452	2,720	0	2,720
Petroleum 5/	102,900	1,079	101,821	296,941	11,454	285,487
Property Transfer Taxes 6/	\$177,152	\$6,951	\$170,201	\$518,210	\$37,721	\$480,489
Estate	75,731	6,932	68,799	236,897	36,591	200,306
Real Estate Transfer	101,420	19	101,401	281,309	1,130	280,179
Other Revenues	\$40,303	\$73	\$40,230	\$48,089	\$88	\$48,001
Pari-Mutuel (w/o Uncashed Tickets)	1,734	0	1,734	3,940	0	3,940
Hazardous Waste Assessments	21	-1	22	442	8	434
Waste Tire Management and Recycling Fees	4,538	0	4,538	7,673	6	7,667
Returnable Container Deposits	33,910	74	33,836	35,219	74	35,145
Tax Return Preparer Registration Fees	1	0	1	12	0	12
Racing Admissions	1	0	1	9	0	9
Authorized Combative Sports Tax	98	0	98	794	0	794
Total - State Taxes and Fees 1/, 6/	\$8,377,952	\$349,010	\$8,028,942	\$24,409,892	\$5,166,389	\$18,459,271

Local Taxes	June 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$192,802	\$4,186	\$188,616	\$370,947	\$20,110	\$350,837
M.T.A. Auto Rental	11,135	1	11,134	11,197	18	11,179
M.C.T. Mobility	85,742	783	84,959	307,477	7,345	300,132
MCTMT Personal Income - Net (Adjusted)	18,678	5,225	13,453	59,748	7,706	44,986
Total Gross Collections	18,066	---	18,066	44,986	---	37,930
Less: Refunds and Minor Offsets	---	5,225	5,225	---	7,706	7,706
Plus: State/City Offsets	612	---	612	14,762	---	14,762
M.C.T.D. Taxicab and Hail Vehicle Rides	388	5	383	13,986	87	13,899
New York City Alcoholic Beverage	2,465	0	2,465	5,277	0	5,277
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	670,022	-383,729	1,053,751	3,371,827	-9,197	3,381,024
Total Gross Collections	645,439	---	645,439	3,044,264	---	3,044,264
Less: Refunds and Minor Offsets	---	-383,729	-383,729	---	-9,197	-9,197
Plus: State/City Offsets	24,583	---	24,583	327,563	---	327,563
Sales & Use	1,814,803	16,023	1,798,780	4,426,193	48,249	4,377,944
Stock Transfer (to NYC; all eligible for rebate)	1,398,838	0	1,398,838	1,398,876	0	1,398,876
Yonkers Personal Income - Net (Adjusted)	4,606	198	4,408	20,105	4,073	16,032
Total Gross Collections	4,554	---	4,554	18,502	---	18,502
Less: Refunds and Minor Offsets	---	198	198	---	4,073	4,073
Plus: State/City Offsets	52	---	52	1,603	---	1,603
Article 9, Section 186g Local Surcharge	15,094	0	15,094	15,108	0	15,108
Total-Local Taxes	\$4,214,573	-\$357,308	\$4,571,881	\$10,000,770	\$78,391	\$9,915,294

1/ Includes:

	June 2018	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 (900 numbers):

	June 2018	Fiscal Year 2018-2019
	-\$1	\$33

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

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

	June 2018	Fiscal Year 2018-2019
	\$58,399	\$58,450

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:

	June 2018	Fiscal Year 2018-2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	1	4

MONTHLY COMPARISON OF NET COLLECTIONS

June 2018

(in thousands)

State Taxes	Net Collections		Difference	
	June 2017	June 2018	Amount	Percent
Personal Income Tax 1/	\$4,650,686	\$4,951,774	\$301,088	6.5
User Taxes 2/	\$1,569,842	\$1,676,092	\$106,250	6.8
Sales and Use 3/	1,377,609	1,466,399	88,790	6.4
Motor Fuel	44,050	46,525	2,475	5.6
Cigarette/Tobacco Products 1/	105,720	102,345	-3,375	-3.2
Medical Marijuana	0	272	272	NA
Alcoholic Beverage	23,596	30,662	7,066	29.9
Highway/Fuel Use 1/	10,988	11,282	294	2.7
Auto Rental	7,761	18,607	10,846	139.8
Business Taxes	\$922,729	\$1,190,645	\$267,916	29.0
Corporation Franchise	393,841	601,751	207,910	52.8
Corporation & Utilities 1/	150,026	159,639	9,613	6.4
Banks	-885	39,547	40,432	4,568.6
Insurance (Article 33)	283,952	287,435	3,483	1.2
Direct Writings	521	452	-69	-13.2
Petroleum 1/, 4/	95,274	101,821	6,547	6.9
Property Transfer Taxes 5/	\$203,519	\$170,201	-\$33,318	-16.4
Estate	102,045	68,799	-33,246	-32.6
Real Estate Transfer	101,472	101,401	-71	-0.1
Other Revenues	\$40,633	\$40,230	-\$403	-1.0
Pari-Mutuel	1,554	1,734	180	11.6
Hazardous Waste Assessments	32	22	-10	-31.3
Waste Tire Management and Recycling Fees	5,867	4,538	-1,329	-22.7
Returnable Container Deposits	33,159	33,836	677	2.0
Tax Return Preparer Registration Fees	1	1	0	0.0
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	19	98	79	415.8
Total - State Taxes and Fees 2/, 5/	\$7,387,409	\$8,028,942	\$641,533	8.7

1/ See page 2 for component detail.

	Net Collections		Difference	
	June 2017	June 2018	Amount	Percent
Personal Income Tax				
Withholding	\$2,889,431	\$2,821,938	-\$67,493	-2.3
Estimated Tax	1,922,980	2,228,824	305,844	15.9
Final Payments	35,198	41,412	6,214	17.7
Delinquencies	95,989	116,382	20,393	21.2
Limited Liability Company Fees	414	391	-23	-5.6
Total Gross Collections	\$4,944,012	\$5,208,947	\$264,935	5.4
Refunds/Minor Offsets	275,575	232,538	-43,037	-15.6
State/City Offsets	17,751	24,635	6,884	38.8
Net Collections	\$4,650,686	\$4,951,774	\$301,088	6.5
Cigarette/Tobacco Products	\$105,718	\$102,346	-\$3,372	-3.2
Cigarette	98,385	95,942	-2,443	-2.5
Tobacco Products	7,252	6,342	-910	-12.5
Retailer Licenses	81	62	-19	-23.5
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$10,988	\$7,928	-\$3,060	-27.8
Highway Use	7,831	7,928	97	1.2
Truck Mileage	7,539	7,868	329	4.4
Permits	292	60	-232	-79.5
Fuel Use	3,157	3,354	197	6.2
Article 21	0	0	0	NA
Article 21A IFTA	3,145	3,338	193	6.1
IFTA Decal Fees & Trip Permits	12	16	4	33.3
Corporation & Utilities 6/	\$150,026	\$159,639	\$9,613	6.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	5,549	6,565	1,016	18.3
Utilities (sections 186-A, A&E & PSC)	96,824	94,675	-2,149	-2.2
Public Safety Communications Surcharge (§186-F)	47,653	58,399	10,746	22.6
Petroleum	\$95,274	\$101,821	\$6,547	6.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	95,274	101,821	6,547	6.9
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	June 2017	June 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$155,848	\$188,616	\$32,768	21.0
M.T.A. Auto Rental	4,560	11,134	6,574	144.2
M.C.T. Mobility	90,258	84,959	-5,299	-5.9
MCTMT Personal Income	18,312	13,453	-4,859	-26.5
M.C.T.D. Taxicab and Hail Vehicle Rides	360	383	23	6.4
New York City Alcoholic Beverage	2,302	2,465	163	7.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	969,278	1,053,751	84,473	8.7
Sales & Use	1,688,245	1,798,780	110,535	6.5
Stock Transfer (to NYC; all rebatable)	2,202,120	1,398,838	-803,282	-36.5
Yonkers Personal Income	4,270	4,408	138	3.2
Article 9, Section 186g Local Surcharge	0	15,094	15,094	NA
Total-Local Taxes	\$5,135,553	\$4,571,881	-\$563,672	282.6

2/ Includes:

	June 2017	June 2018
Hotel/Motel Occupancy (repealed 9/1/1994)	\$2,202,120	\$0
Containers (repealed 10/1/1998)	\$4,270	\$0

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

	June 2017	June 2018
	\$0	-\$1

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:

	June 2017	June 2018
Real Property Gains (repealed 6/15/1996)	\$42,916	\$0
Gift (repealed 1/1/2000)	-\$24	\$1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 2018

(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	\$11,753,808	\$12,990,986	\$1,237,178	10.5
User Taxes 2/	\$15,744,974	\$16,265,600	\$3,841,157	\$4,110,705	\$269,548	7.0
Sales and Use 3/	13,631,525	14,228,500	3,341,850	3,571,436	229,586	6.9
Motor Fuel	512,503	512,000	125,099	129,304	4,205	3.4
Cigarette/Tobacco Products 1/	1,170,514	1,119,000	301,223	289,161	-12,062	-4.0
Medical Marijuana	1,633	2,100	308	746	438	142.2
Alcoholic Beverage	259,252	262,000	63,612	62,143	-1,469	-2.3
Highway/Fuel Use 1/	93,205	142,000	-9,944	39,238	49,182	494.6
Auto Rental	76,342	81,000	19,009	18,677	-\$332	-1.7
Business Taxes	\$6,179,727	\$3,688,000	\$1,652,405	\$1,613,322	-\$39,083	-2.4
Corporation Franchise	2,326,216	3,212,000	830,269	829,090	-1,179	-0.1
Corporation & Utilities 1/	839,193	798,000	216,809	176,234	-40,575	-18.7
Banks	410,074	122,000	8,701	2,984	-5,717	-65.7
Insurance (Article 33)	1,451,493	1,644,500	325,971	316,807	-9,164	-2.8
Direct Writings	21,493	- - -	10,306	2,720	-7,586	-73.6
Petroleum 1/, 4/	1,092,043	1,136,500	260,349	285,487	25,138	9.7
Property Transfer Taxes 5/	\$2,432,908	\$0	\$595,418	\$480,489	-\$114,929	-19.3
Estate	1,307,738	1,033,000	304,415	200,306	-104,109	-34.2
Real Estate Transfer	1,125,073	1,178,000	290,992	280,179	-10,813	-3.7
Other Revenues	\$165,427	\$0	\$46,875	\$48,001	\$1,126	2.4
Pari-Mutuel	15,373	0	3,515	3,940	425	12.1
Hazardous Waste Assessments	1,462	0	391	434	43	11.0
Waste Tire Management and Recycling Fees	27,005	0	8,546	7,667	-879	-10.3
Returnable Container Deposits	117,678	0	33,917	35,145	1,228	3.6
Tax Return Preparer Registration Fees	1,368	0	10	12	2	20.0
Racing Admissions	508	0	7	9	2	28.6
Authorized Combative Sports Tax	2,033	0	489	794	305	62.4
Total - State Taxes and Fees 2/, 5/	\$76,024,374	\$76,046,900	\$17,889,663	\$19,243,503	\$1,353,840	7.6

1/ See page 2 for component detail.

	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	\$8,500,193	\$8,887,092	\$386,899	4.6
Estimated Tax	17,781,120	16,221,000	6,203,230	6,684,704	481,474	7.8
Final Payments	2,374,708	2,599,000	1,652,069	1,721,580	69,511	4.2
Delinquencies	1,507,192	1,500,000	383,568	357,933	-25,635	-6.7
Limited Liability Company Fees	103,523	- - -	2,630	2,388	-242	-9.2
Total Gross Collections	\$62,035,784	\$62,102,000	\$16,741,690	\$17,653,697	\$912,007	5.4
Refunds/Minor Offsets	9,713,025	10,718,800	4,760,507	4,333,545	-426,962	-9.0
State/City Offsets	821,421	973,000	227,375	329,166	101,791	44.8
Net Collections	\$51,501,338	\$50,410,200	\$11,753,808	\$12,990,986	\$1,237,178	10.5
Cigarette/Tobacco Products						
Cigarette	1,090,459	NA	283,374	270,800	-12,574	-4.4
Tobacco Products	73,180	NA	17,543	18,139	596	3.4
Retailer Licenses	6,866	NA	305	222	-83	-27.2
Vending Machine Stickers	9	NA	0	1	1	NA
Highway/Fuel Use						
Highway Use	67,612	NA	-16,397	32,876	49,273	300.5
Truck Mileage	110,263	NA	27,469	32,256	4,787	17.4
Permits	-42,651	NA	-43,866	620	44,486	101.4
Fuel Use	25,593	NA	6,453	6,362	-91	-1.4
Article 21	1	NA	1	0	-1	-100.0
Article 21A IFTA	25,087	NA	6,411	6,315	-96	-1.5
IFTA Decal Fees & Trip Permits	505	NA	41	47	6	14.6
Corporation & Utilities 6/						
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	8,724	22,279	13,555	155.4
Utilities (sections 186-A, A&E & PSC)	601,142	NA	160,429	95,505	-64,924	-40.5
Public Safety Communications Surcharge (§186-F)	200,249	NA	47,656	58,450	10,794	22.6
Petroleum						
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	260,349	285,487	25,138	9.7
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

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	---	\$272,931	\$350,837	\$77,906	28.5
M.T.A. Auto Rental	45,641	---	11,437	11,179	-258	-2.3
M.C.T. Mobility	1,331,002	---	294,042	300,132	6,090	2.1
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	14,466	13,899	-567	-3.9
New York City Alcoholic Beverage	25,495	---	6,372	5,277	-1,095	-17.2
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	2,976,189	3,381,024	404,835	13.6
Sales & Use	16,719,035	---	4,083,821	4,377,944	294,123	7.2
Stock Transfer (to NYC; all rebatable)	5,805,258	---	2,202,142	1,398,876	-803,266	-36.5
Yonkers Personal Income	51,739	---	14,790	16,032	1,242	8.4
MCTMT Personal Income	132,424	---	45,360	44,986	-374	-0.8
Article 9, Section 186g Local Surcharge	\$15	0	\$0	\$15,108	\$15,108	NA
Total-Local Taxes	\$38,375,112	---	\$9,921,550	\$9,915,294	-\$6,256	-0.1

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
	\$84	\$33

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)	\$0	\$0
Gift (repealed 1/1/2000)	\$11	\$4

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.