



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2018

(in thousands)

State Taxes	November 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,117,084	\$928,641	\$2,188,443	\$36,675,187	\$8,250,300	\$28,424,887
Total Gross Collections	\$3,117,084	---	3,117,084	36,675,187	---	36,675,187
Less: Refunds and Minor Offsets	---	775,060	775,060	---	7,293,739	7,293,739
Less: State/City Offsets	---	153,581	153,581	---	956,561	956,561
Net Collections	---	---	2,188,443	---	---	28,424,887
User Taxes 1/	\$1,288,268	\$14,440	\$1,273,828	\$10,995,154	\$145,320	\$10,849,834
Sales & Use 2/	1,110,843	11,066	1,099,777	9,499,394	120,032	9,379,362
Motor Fuel	48,781	3,009	45,772	376,059	17,632	358,427
Cigarette/Tobacco Products 3/	92,665	337	92,328	792,833	6,988	785,845
Medical Marijuana	314	0	314	2,337	0	2,337
Alcoholic Beverage	23,222	1	23,221	177,025	36	176,989
Highway/Fuel Use	12,399	27	12,372	101,234	608	100,626
Auto Rental	44	0	44	46,272	24	46,248
Business Taxes	\$210,504	\$127,252	\$83,252	\$4,357,226	\$858,279	\$3,498,947
Corporation Franchise	84,082	113,144	-29,062	2,425,748	767,983	1,657,765
Corporation & Utilities 4/	3,994	350	3,644	371,728	7,352	364,376
Banks	-34	3,132	-3,166	35,452	9,115	26,337
Insurance (Article 33)	17,476	4,711	12,765	703,326	40,227	663,099
Direct Writings	250	0	250	9,070	4	9,066
Petroleum 5/	104,736	5,915	98,821	811,902	33,598	778,304
Property Transfer Taxes 6/	\$223,260	\$5,316	\$217,944	\$1,572,352	\$81,607	\$1,490,745
Estate	131,471	5,229	126,242	794,894	80,374	714,520
Real Estate Transfer	91,787	87	91,700	777,450	1,233	776,217
Other Revenues	\$1,600	\$50	\$1,550	\$108,543	\$661	\$107,882
Pari-Mutuel (w/o Uncashed Tickets)	1,039	0	1,039	11,721	0	11,721
Hazardous Waste Assessments	46	0	46	1,264	8	1,256
Waste Tire Management and Recycling Fees	55	0	55	16,638	24	16,614
Returnable Container Deposits	40	50	-10	76,692	535	76,157
Tax Return Preparer Registration Fees	0	0	0	212	94	118
Racing Admissions	12	0	12	599	0	599
Authorized Combative Sports Tax	408	0	408	1,417	0	1,417
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$4,840,716</b>	<b>\$1,075,699</b>	<b>\$3,765,017</b>	<b>\$53,708,462</b>	<b>\$9,336,167</b>	<b>\$42,531,113</b>

(in thousands)

Local Taxes	November 2018			Fiscal Year 2018-2019		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$23,493	\$9,790	\$13,703	\$679,598	\$58,928	\$620,670
M.T.A. Auto Rental	15	1	14	27,397	19	27,378
M.C.T. Mobility	100,391	1,250	99,141	828,514	16,009	812,505
MCTMT Personal Income - Net (Adjusted)	4,562	12,231	-7,669	121,348	29,453	76,996
Total Gross Collections	493	---	493	76,996	---	62,097
Less: Refunds and Minor Offsets	---	12,231	12,231	---	29,453	29,453
Plus: State/City Offsets	4,069	---	4,069	44,352	---	44,352
M.C.T.D. Taxicab and Hail Vehicle Rides	404	404	0	38,793	119	38,674
New York City Alcoholic Beverage	2,369	0	2,369	17,167	0	17,167
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	868,199	135,112	733,087	8,888,598	928,129	7,960,469
Total Gross Collections	714,366	---	714,366	7,933,237	---	7,933,237
Less: Refunds and Minor Offsets	---	135,112	135,112	---	928,129	928,129
Plus: State/City Offsets	153,833	---	153,833	955,361	---	955,361
Sales & Use	1,365,431	12,744	1,352,687	11,632,371	133,705	11,498,666
Stock Transfer (to NYC; all eligible for rebate)	10	0	10	2,556,695	0	2,556,695
Yonkers Personal Income - Net (Adjusted)	3,724	272	3,452	41,772	5,048	36,724
Total Gross Collections	3,976	---	3,976	40,572	---	40,572
Less: Refunds and Minor Offsets	---	272	272	---	5,048	5,048
Plus: State/City Offsets	-252	---	-252	1,200	---	1,200
Article 9, Section 186g Local Surcharge	7	0	7	30,207	0	30,207
Congestion Surcharge	0	0	0	0	0	0
<b>Total-Local Taxes</b>	<b>\$2,368,605</b>	<b>\$171,804</b>	<b>\$2,196,801</b>	<b>\$24,862,460</b>	<b>\$1,171,410</b>	<b>\$23,676,151</b>

1/ Includes:

	November 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):

	November 2018	Fiscal Year 2018-2019
	\$9	\$77

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

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

	November 2018	Fiscal Year 2018-2019
	\$0	\$117,033

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:

	November 2018	Fiscal Year 2018-2019
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	2	8

MONTHLY COMPARISON OF NET COLLECTIONS

November 2018

(in thousands)

State Taxes	Net Collections		Difference	
	November 2017	November 2018	Amount	Percent
Personal Income Tax 1/	\$2,391,465	\$2,188,443	-\$203,022	-8.5
User Taxes 2/	\$1,282,643	\$1,273,828	-\$8,815	-0.7
Sales and Use 3/	1,101,539	1,099,777	-1,762	-0.2
Motor Fuel	42,662	45,772	3,110	7.3
Cigarette/Tobacco Products 1/	97,548	92,328	-5,220	-5.4
Medical Marijuana	0	314	314	NA
Alcoholic Beverage	23,073	23,221	148	0.6
Highway/Fuel Use 1/	11,609	12,372	763	6.6
Auto Rental	6,034	44	-5,990	-99.3
Business Taxes	\$109,853	\$83,252	-\$26,601	-24.2
Corporation Franchise	9,498	-29,062	-38,560	-406.0
Corporation & Utilities 1/	741	3,644	2,903	391.8
Banks	4,180	-3,166	-7,346	-175.7
Insurance (Article 33)	2,150	12,765	10,615	493.7
Direct Writings	579	250	-329	-56.8
Petroleum 1/, 4/	92,705	98,821	6,116	6.6
Property Transfer Taxes 5/	\$167,414	\$217,944	\$50,530	30.2
Estate	70,485	126,242	55,757	79.1
Real Estate Transfer	96,932	91,700	-5,232	-5.4
Other Revenues	\$2,147	\$1,550	-\$597	-27.8
Pari-Mutuel	1,142	1,039	-103	-9.0
Hazardous Waste Assessments	17	46	29	170.6
Waste Tire Management and Recycling Fees	29	55	26	89.7
Returnable Container Deposits	226	-10	-236	-104.4
Tax Return Preparer Registration Fees	0	0	0	NA
Racing Admissions	12	12	0	0.0
Authorized Combative Sports Tax	721	408	-313	-43.4
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,953,522</b>	<b>\$3,765,017</b>	<b>-\$188,505</b>	<b>-4.8</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	November 2017	November 2018	Amount	Percent
Personal Income Tax				
Withholding	\$2,898,860	\$2,867,483	-\$31,377	-1.1
Estimated Tax	116,728	104,356	-12,372	-10.6
Final Payments	24,819	28,953	4,134	16.7
Delinquencies	117,236	116,184	-1,052	-0.9
Limited Liability Company Fees	160	108	-52	-32.5
Total Gross Collections	\$3,157,803	\$3,117,084	-\$40,719	-1.3
Refunds/Minor Offsets	672,162	775,060	102,898	15.3
State/City Offsets	94,176	153,581	59,405	63.1
Net Collections	\$2,391,465	\$2,188,443	-\$203,022	-8.5
Cigarette/Tobacco Products	\$97,549	\$92,328	-\$5,221	-5.4
Cigarette	89,739	84,576	-5,163	-5.8
Tobacco Products	7,165	7,262	97	1.4
Retailer Licenses	644	489	-155	-24.1
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$11,609	\$10,753	-\$856	-7.4
Highway Use	10,331	10,753	422	4.1
Truck Mileage	10,204	10,165	-39	-0.4
Permits	127	588	461	363.0
Fuel Use	1,278	1,619	341	26.7
Article 21	0	0	0	NA
Article 21A IFTA	1,196	1,508	312	26.1
IFTA Decal Fees & Trip Permits	82	111	29	35.4
Corporation & Utilities 6/	\$741	\$3,644	\$2,903	391.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	223	432	209	93.7
Utilities (sections 186-A, A&E & PSC)	518	3,212	2,694	520.1
Public Safety Communications Surcharge (§186-F)	0	0	0	NA
Petroleum	\$92,705	\$98,821	\$6,116	6.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	92,705	98,821	6,116	6.6
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	
	November 2017	November 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$39,343	\$13,703	-\$25,640	-65.2
M.T.A. Auto Rental	3,659	14	-3,645	-99.6
M.C.T. Mobility	96,741	99,141	2,400	2.5
MCTMT Personal Income	-3,901	-7,669	-3,768	-96.6
M.C.T.D. Taxicab and Hail Vehicle Rides	0	0	0	NA
New York City Alcoholic Beverage	2,064	2,369	305	14.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	732,641	733,087	446	0.1
Sales & Use	1,346,070	1,352,687	6,617	0.5
Stock Transfer (to NYC; all rebatable)	50	10	-40	-80.0
Yonkers Personal Income	2,956	3,452	496	16.8
Article 9, Section 186g Local Surcharge	0	7	7	NA
Congestion Surcharge	0	0	0	NA
<b>Total-Local Taxes</b>	<b>\$2,219,623</b>	<b>\$2,196,801</b>	<b>-\$22,822</b>	<b>-1.0</b>

2/ Includes:

	November 2017	November 2018
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:

	November 2017	November 2018
	\$7	\$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:

	November 2017	November 2018
Real Property Gains (repealed 6/15/1996)	-\$4	\$0
Gift (repealed 1/1/2000)	\$1	\$2



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2018

(in thousands)

State Taxes	Net Collections	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	\$27,260,297	\$28,424,887	\$1,164,590	4.3
User Taxes 2/	\$15,744,974	\$16,265,600	\$10,396,887	\$10,849,834	\$452,947	4.4
Sales and Use 3/	13,631,525	14,228,500	8,946,720	9,379,362	432,642	4.8
Motor Fuel	512,503	512,000	345,577	358,427	12,850	3.7
Cigarette/Tobacco Products 1/	1,170,514	1,119,000	822,469	785,845	-36,624	-4.5
Medical Marijuana	1,633	2,100	1,090	2,337	1,247	114.4
Alcoholic Beverage	259,252	262,000	175,562	176,989	1,427	0.8
Highway/Fuel Use 1/	93,205	142,000	50,123	100,626	50,503	100.8
Auto Rental	76,342	81,000	55,346	46,248	-\$9,098	-16.4
Business Taxes	\$6,179,727	\$3,688,000	\$3,406,211	\$3,498,947	\$92,736	2.7
Corporation Franchise	2,326,216	3,212,000	1,316,040	1,657,765	341,725	26.0
Corporation & Utilities 1/	839,193	798,000	384,391	364,376	-20,015	-5.2
Banks	410,074	122,000	241,361	26,337	-215,024	-89.1
Insurance (Article 33)	1,451,493	1,644,500	674,230	663,099	-11,131	-1.7
Direct Writings	21,493	- - -	17,303	9,066	-8,237	-47.6
Petroleum 1/, 4/	1,092,043	1,136,500	733,671	778,304	44,633	6.1
Property Transfer Taxes 5/	\$2,432,908	\$0	\$1,595,878	\$1,490,745	-\$105,133	-6.6
Estate	1,307,738	1,033,000	809,756	714,520	-95,236	-11.8
Real Estate Transfer	1,125,073	1,178,000	786,029	776,217	-9,812	-1.2
Other Revenues	\$165,427	\$0	\$103,450	\$107,882	\$4,432	4.3
Pari-Mutuel	15,373	0	11,738	11,721	-17	-0.1
Hazardous Waste Assessments	1,462	0	1,115	1,256	141	12.6
Waste Tire Management and Recycling Fees	27,005	0	16,206	16,614	408	2.5
Returnable Container Deposits	117,678	0	71,912	76,157	4,245	5.9
Tax Return Preparer Registration Fees	1,368	0	268	118	-150	-56.0
Racing Admissions	508	0	502	599	97	19.3
Authorized Combative Sports Tax	2,033	0	1,709	1,417	-292	-17.1
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$76,024,374</b>	<b>\$76,046,900</b>	<b>\$42,762,723</b>	<b>\$44,372,295</b>	<b>\$1,609,572</b>	<b>3.8</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	Amount	Percent
Personal Income Tax						
Withholding	\$40,269,241	\$41,782,000	\$22,481,003	\$23,618,278	\$1,137,275	5.1
Estimated Tax	17,781,120	16,221,000	8,965,801	9,849,786	883,985	9.9
Final Payments	2,374,708	2,599,000	2,146,453	2,319,270	172,817	8.1
Delinquencies	1,507,192	1,500,000	920,570	883,664	-36,906	-4.0
Limited Liability Company Fees	103,523	- - -	4,500	4,189	-311	-6.9
Total Gross Collections	\$62,035,784	\$62,102,000	\$34,518,327	\$36,675,187	\$2,156,860	6.2
Refunds/Minor Offsets	9,713,025	10,718,800	6,570,397	7,293,739	723,342	11.0
State/City Offsets	821,421	973,000	687,633	956,561	268,928	39.1
Net Collections	\$51,501,338	\$50,410,200	\$27,260,297	\$28,424,887	\$1,164,590	4.3
Cigarette/Tobacco Products	\$1,170,514	\$1,119,000	\$822,470	\$785,845	-\$36,625	-4.5
Cigarette	1,090,459	NA	767,961	727,630	-40,331	-5.3
Tobacco Products	73,180	NA	49,030	53,213	4,183	8.5
Retailer Licenses	6,866	NA	5,474	4,994	-480	-8.8
Vending Machine Stickers	9	NA	5	8	3	60.0
Highway/Fuel Use	\$93,205	\$142,000	\$50,123	\$100,626	\$50,503	100.8
Highway Use	67,612	NA	34,222	86,041	51,819	151.4
Truck Mileage	110,263	NA	77,369	88,153	10,784	13.9
Permits	-42,651	NA	-43,147	-2,112	41,035	95.1
Fuel Use	25,593	NA	15,901	14,585	-1,316	-8.3
Article 21	1	NA	1	0	-1	-100.0
Article 21A IFTA	25,087	NA	15,741	14,379	-1,362	-8.7
IFTA Decal Fees & Trip Permits	505	NA	159	206	47	29.6
Corporation & Utilities 6/	\$839,193	\$798,000	\$384,391	\$364,376	-\$20,015	-5.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	37,802	NA	13,994	28,633	14,639	104.6
Utilities (sections 186-A, A&E & PSC)	601,142	NA	275,075	218,710	-56,365	-20.5
Public Safety Communications Surcharge (§186-F)	200,249	NA	95,322	117,033	21,711	22.8
Petroleum	\$1,092,043	\$1,136,500	\$733,671	\$778,304	\$44,633	6.1
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	733,671	778,304	44,633	6.1
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	---	\$583,991	\$620,670	\$36,679	6.3
M.T.A. Auto Rental	45,641	---	33,189	27,378	-5,811	-17.5
M.C.T. Mobility	1,331,002	---	776,278	812,505	36,227	4.7
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	41,262	38,674	-2,588	-6.3
New York City Alcoholic Beverage	25,495	---	17,436	17,167	-269	-1.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	13,094,890	---	7,222,376	7,960,469	738,093	10.2
Sales & Use	16,719,035	---	10,903,376	11,498,666	595,290	5.5
Stock Transfer (to NYC; all rebatable)	5,805,258	---	3,305,623	2,556,695	-748,928	-22.7
Yonkers Personal Income	51,739	---	33,119	36,724	3,605	10.9
MCTMT Personal Income	132,424	---	85,083	76,996	-8,087	-9.5
Article 9, Section 186g Local Surcharge	\$15	---	\$0	\$30,207	\$30,207	NA
Congestion Surcharge	\$0	---	\$0	\$0	\$0	NA
<b>Total-Local Taxes</b>	<b>\$38,375,112</b>	<b>---</b>	<b>\$23,001,733</b>	<b>\$23,676,151</b>	<b>\$674,418</b>	<b>2.9</b>

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
	\$109	\$77

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)	\$100	\$8

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.