



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2019

(in thousands)

State Taxes	April 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$12,538,379	\$3,322,987	\$9,215,392	\$12,538,379	\$3,322,987	\$9,215,392
Total Gross Collections	\$12,538,379	---	12,538,379	12,538,379	---	12,538,379
Less: Refunds and Minor Offsets	---	3,034,067	3,034,067	---	3,034,067	3,034,067
Less: State/City Offsets	---	288,920	288,920	---	288,920	288,920
Net Collections	---	---	9,215,392	---	---	9,215,392
User Taxes	\$1,292,355	\$31,633	\$1,260,721	\$1,292,355	\$31,633	\$1,260,721
Sales & Use 1/	1,120,157	29,499	1,090,658	1,120,157	29,499	1,090,658
Motor Fuel	47,092	1,084	46,008	47,092	1,084	46,008
Cigarette/Tobacco Products 2/	90,131	938	89,193	90,131	938	89,193
Medical Marijuana	515	0	515	515	0	515
Alcoholic Beverage	19,937	3	19,934	19,937	3	19,934
Highway/Fuel Use	14,306	103	14,203	14,306	103	14,203
Auto Rental 3/	217	7	210	217	7	210
Business Taxes	\$802,540	\$151,338	\$651,202	\$802,540	\$151,338	\$651,202
Corporation Franchise	543,785	269,694	274,091	543,785	269,694	274,091
Corporation & Utilities 4/	33,343	121	33,222	33,343	121	33,222
Banks	3,909	-121,510	125,419	3,909	-121,510	125,419
Insurance (Article 33)	118,913	1,018	117,895	118,913	1,018	117,895
Direct Writings	206	0	206	206	0	206
Petroleum 5/	102,384	2,015	100,369	102,384	2,015	100,369
Property Transfer Taxes 6/	\$173,053	\$10,427	\$162,626	\$173,053	\$10,427	\$162,626
Estate	90,101	10,399	79,702	90,101	10,399	79,702
Real Estate Transfer	82,962	28	82,934	82,962	28	82,934
Other Revenues	\$5,218	\$23	\$5,195	\$5,218	\$23	\$5,195
Pari-Mutuel (w/o Uncashed Tickets)	902	0	902	902	0	902
Hazardous Waste Assessments	274	0	274	274	0	274
Waste Tire Management and Recycling Fees	3,298	2	3,296	3,298	2	3,296
Returnable Container Deposits	461	6	455	461	6	455
Tax Return Preparer Registration Fees	20	15	5	20	15	5
Racing Admissions	2	0	2	2	0	2
Authorized Combative Sports Tax	163	0	163	163	0	163
Employer Compensation Expense Tax	98	0	98	98	0	98
Total - State Taxes and Fees	\$14,811,544	\$3,516,408	\$11,295,136	\$14,811,544	\$3,516,408	\$11,295,136

Local Taxes	April 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$134,465	-\$12,555	\$147,020	\$134,465	-\$12,555	\$147,020
M.T.A. Auto Rental	31	5	26	31	5	26
M.C.T. Mobility	129,077	3,292	125,785	129,077	3,292	125,785
MCTMT Personal Income - Net (Adjusted)	41,438	1,410	40,028	48,073	1,410	40,028
Total Gross Collections	33,393	---	33,393	40,028	---	33,393
Less: Refunds and Minor Offsets	---	1,410	1,410	---	1,410	1,410
Plus: State/City Offsets	8,045	---	8,045	8,045	---	8,045
M.C.T.D. Taxicab and Hail Vehicle Rides	10,713	9	10,704	10,713	9	10,704
New York City Alcoholic Beverage	1,949	27	1,922	1,949	27	1,922
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	2,862,005	447,383	2,414,622	2,862,005	447,383	2,414,622
Total Gross Collections	2,574,515	---	2,574,515	2,574,515	---	2,574,515
Less: Refunds and Minor Offsets	---	447,383	447,383	---	447,383	447,383
Plus: State/City Offsets	287,490	---	287,490	287,490	---	287,490
Sales & Use	1,375,497	32,952	1,342,545	1,375,497	32,952	1,342,545
Stock Transfer (to NYC; all eligible for rebate)	20	0	20	20	0	20
Yonkers Personal Income - Net (Adjusted)	14,219	3,150	11,069	14,219	3,150	11,069
Total Gross Collections	12,789	---	12,789	12,789	---	12,789
Less: Refunds and Minor Offsets	---	3,150	3,150	---	3,150	3,150
Plus: State/City Offsets	1,430	---	1,430	1,430	---	1,430
Article 9, Section 186g Local Surcharge	100	0	100	100	0	100
Congestion Surcharge	41,521	0	41,521	41,521	0	41,521
Total-Local Taxes	\$4,611,035	\$475,673	\$4,135,362	\$4,617,670	\$475,673	\$4,135,362
Total State & Local Taxes and Fees	\$19,422,579	\$3,992,081	\$15,430,498	\$19,429,214	\$3,992,081	\$15,430,498

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

	April 2019	Fiscal Year 2019-2020
	\$8	\$8

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

3/ Includes:

	April 2019	Fiscal Year 2019-2020
Auto Rentals Upstate	\$0	\$0

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

	April 2019	Fiscal Year 2019-2020
	\$303	\$303

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:

	April 2019	Fiscal Year 2019-2020
Gift (repealed 1/1/2000)	-\$10	-\$10



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

April 2019

(in thousands)

State Taxes	Net Collections		Difference	
	April 2018	April 2019	Amount	Percent
Personal Income Tax 1/	\$5,856,236	\$9,215,392	\$3,359,156	57.4
User Taxes	\$1,201,739	\$1,260,721	\$58,982	4.9
Sales and Use 2/	1,051,490	1,090,658	39,168	3.7
Motor Fuel	38,893	46,008	7,115	18.3
Cigarette/Tobacco Products 1/	87,948	89,193	1,245	1.4
Medical Marijuana	236	515	279	118.2
Alcoholic Beverage	7,494	19,934	12,440	166.0
Highway/Fuel Use 1/	15,619	14,203	-1,416	-9.1
Auto Rental 3/	59	210	151	256.5
Business Taxes	\$449,189	\$651,202	\$202,012	45
Corporation Franchise	334,338	274,091	-60,247	-18.0
Corporation & Utilities 1/	15,427	33,222	17,795	115.3
Banks	-29,941	125,419	155,360	518.9
Insurance (Article 33)	39,367	117,895	78,528	199.5
Direct Writings	71	206	135	190.1
Petroleum 1/, 4/	89,927	100,369	10,442	12
Property Transfer Taxes 5/	\$137,263	\$162,626	\$25,363	\$18
Estate	50,246	79,702	29,456	58.6
Real Estate Transfer	87,017	82,934	-4,083	-5
Other Revenues	\$5,914	\$5,195	-\$719	-\$12
Pari-Mutuel	918	902	-16	-1.7
Hazardous Waste Assessments	371	274	-97	-26.1
Waste Tire Management and Recycling Fees	3,085	3,296	211	6.8
Returnable Container Deposits	1,072	455	-617	-57.6
Tax Return Preparer Registration Fees	8	5	-3	-37.5
Racing Admissions	1	2	1	100.0
Authorized Combative Sports Tax	459	163	-296	-64
Employer Compensation Expense Tax	0	98	98	NA
<b>Total - State Taxes and Fees</b>	<b>\$7,650,341</b>	<b>\$11,295,136</b>	<b>\$3,644,795</b>	<b>47.64</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	April 2018	April 2019	Amount	Percent
Personal Income Tax				
Withholding	\$2,930,101	\$3,237,105	\$307,004	10.5
Estimated Tax	4,356,018	6,843,226	2,487,208	57.1
Final Payments	1,628,168	2,269,156	640,988	39.4
Delinquencies	142,267	187,237	44,970	31.6
Limited Liability Company Fees	1,600	1,655	55	3.4
Total Gross Collections	\$9,058,154	\$12,538,379	\$3,480,225	38.4
Refunds/Minor Offsets	2,930,134	3,034,067	103,933	3.5
State/City Offsets	271,784	288,920	17,136	6.3
Net Collections	\$5,856,236	\$9,215,392	\$3,359,156	57.4
Cigarette/Tobacco Products	\$87,948	\$89,193	\$1,245	1.4
Cigarette	83,582	83,163	-419	-0.5
Tobacco Products	4,282	5,951	1,669	39.0
Retailer Licenses	84	79	-5	-6.0
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$15,619	\$12,135	-\$3,484	-22.3
Highway Use	13,577	12,135	-1,442	-10.6
Truck Mileage	10,739	12,081	1,342	12.5
Permits	2,838	54	-2,784	-98.1
Fuel Use	2,042	2,068	26	1.3
Article 21	0	0	0	NA
Article 21A IFTA	2,027	2,052	25	1.2
IFTA Decal Fees & Trip Permits	15	16	1	6.7
Corporation & Utilities	\$15,427	\$33,222	\$17,795	115.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	15,833	15,405	-428	-2.7
Utilities (sections 186-A, A&E & PSC)	-456	17,514	17,970	3,940.8
Public Safety Communications Surcharge (§186-F)	50	303	253	506.0
Petroleum	\$89,927	\$100,369	\$10,442	11.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	89,927	100,369	10,442	11.6
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	April 2018	April 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$133,950	\$147,020	\$13,070	9.8
M.T.A. Auto Rental	40	26	-14	-35.0
M.C.T. Mobility	109,478	125,785	16,307	14.9
MCTMT Personal Income	26,028	40,028	14,000	53.8
M.C.T.D. Taxicab and Hail Vehicle Rides	12,816	10,704	-2,112	-16.5
New York City Alcoholic Beverage	678	1,922	1,244	183.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,678,162	2,414,622	736,460	43.9
Sales & Use	1,288,273	1,342,545	54,272	4.2
Stock Transfer (to NYC; all rebatable)	9	20	11	122.2
Yonkers Personal Income	7,969	11,069	3,100	38.9
Article 9, Section 186g Local Surcharge	14	100	86	613.1
Congestion Surcharge	0	41,521	41,521	NA
<b>Total-Local Taxes</b>	<b>\$3,257,417</b>	<b>\$4,135,362</b>	<b>\$877,945</b>	<b>27.0</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$10,907,758</b>	<b>\$15,430,498</b>	<b>\$4,522,740</b>	<b>41.5</b>

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

	April 2018	April 2019
	\$0	\$8

3/ Includes:

	April 2018	April 2019
Auto Rentals Upstate	\$0	\$0

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:

	April 2018	April 2019
Gift (repealed 1/1/2000)	\$0	-\$10

## FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2019

(in thousands)

State Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2018-2019	2019-2020	2018-2019	2019-2020	Amount	Percent
Personal Income Tax 1/	\$48,087,337	\$52,150,700	\$5,856,236	\$9,215,392	\$3,359,156	57.4
User Taxes	\$16,382,007	\$16,397,400	\$1,201,739	\$1,260,721	\$58,982	4.9
Sales and Use 2/	14,251,091	14,344,900	1,051,490	1,090,658	39,168	3.7
Motor Fuel	528,122	531,000	38,893	46,008	7,115	18.3
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	87,948	89,193	1,245	1.4
Medical Marijuana	3,867	3,500	236	515	279	118.2
Alcoholic Beverage	262,417	262,000	7,494	19,934	12,440	166.0
Highway/Fuel Use 1/	145,007	144,000	15,619	14,203	-1,416	-9.1
Auto Rental 3/	83,708	81,000	59	210	151	255.9
Business Taxes	\$6,944,023	\$623,200	\$449,189	\$651,202	\$202,012	45.0
Corporation Franchise	3,409,712	3,157,000	334,338	274,091	-60,247	-18.0
Corporation & Utilities 1/	805,060	815,700	15,427	33,222	17,795	115.3
Banks	-41,381	102,000	-29,941	125,419	155,360	518.9
Insurance (Article 33)	1,475,915	1,505,000	39,367	117,895	78,528	199.5
Direct Writings	13,702	- - -	71	206	135	190.1
Petroleum 1/, 4/	1,165,127	1,143,500	89,927	100,369	10,442	11.6
Property Transfer Taxes 5/	\$2,203,578	\$0	\$137,263	\$162,626	\$25,363	18.5
Estate	1,068,307	1,056,000	50,246	79,702	29,456	58.6
Real Estate Transfer	1,135,271	1,130,000	87,017	82,934	-4,083	-4.7
Other Revenues	\$168,979	\$0	\$5,914	\$5,195	-\$719	-12.2
Pari-Mutuel	15,367	0	918	902	-16	-1.7
Hazardous Waste Assessments	1,821	0	371	274	-97	-26.1
Waste Tire Management and Recycling Fees	27,037	0	3,085	3,296	211	6.8
Returnable Container Deposits	120,803	0	1,072	455	-617	-57.6
Tax Return Preparer Registration Fees	1,333	0	8	5	-3	-37.5
Racing Admissions	606	0	1	2	1	100.0
Authorized Combative Sports Tax	1,959	0	459	163	-296	-64
Employer Compensation Expense Tax	53	200	0	98	98	NA
<b>Total - State Taxes and Fees</b>	<b>\$73,785,924</b>	<b>\$76,046,900</b>	<b>\$7,650,341</b>	<b>\$11,295,136</b>	<b>\$3,644,795</b>	<b>47.6</b>

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 6/ 2019-2020	Net Collections			
			Fiscal Year-to-Date		Difference	
			2018-2019	2019-2020	Amount	Percent
Personal Income Tax						
Withholding	\$41,084,100	\$42,900,000	\$2,930,101	\$3,237,105	\$307,004	10.5
Estimated Tax	14,009,873	16,972,000	4,356,018	6,843,226	2,487,208	57.1
Final Payments	2,577,713	3,348,000	1,628,168	2,269,156	640,988	39.4
Delinquencies	1,396,063	1,509,000	142,267	187,237	44,970	31.6
Limited Liability Company Fees	107,334	- - -	1,600	1,655	55	3.4
Total Gross Collections	\$59,175,083	\$64,729,000	\$9,058,154	\$12,538,379	\$3,480,225	38.4
Refunds/Minor Offsets	9,998,307	11,279,300	2,930,134	3,034,067	103,933	3.5
State/City Offsets	1,089,439	1,299,000	271,784	288,920	17,136	6.3
Net Collections	\$48,087,337	\$52,150,700	\$5,856,236	\$9,215,392	\$3,359,156	57.4
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$87,948	\$89,193	\$1,245	1.4
Cigarette	1,026,591	NA	83,582	83,163	-419	-0.5
Tobacco Products	75,098	NA	4,282	5,951	1,669	39.0
Retailer Licenses	6,096	NA	84	79	-5	-6.0
Vending Machine Stickers	\$10	NA	\$0	\$0	\$0	NA
Highway/Fuel Use	\$145,007	\$144,000	\$15,619	\$14,203	-\$1,416	-9.1
Highway Use	119,087	NA	13,577	12,135	-1,442	-10.6
Truck Mileage	120,639	NA	10,739	12,081	1,342	12.5
Permits	-1,552	NA	2,838	54	-2,784	-98.1
Fuel Use	25,920	NA	2,042	2,068	26	1.3
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	2,027	2,052	25	1.2
IFTA Decal Fees & Trip Permits	\$537	NA	\$15	\$16	\$1	6.7
Corporation & Utilities	\$805,060	\$815,700	\$15,427	\$33,222	\$17,795	115.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	15,833	15,405	-428	-2.7
Utilities (sections 186-A, A&E & PSC)	522,247	NA	-456	17,514	17,970	3,940.8
Public Safety Communications Surcharge (\$186-F)	233,291	NA	50	303	253	506.0
Petroleum	\$1,165,127	\$1,143,500	\$89,927	\$100,369	\$10,442	11.6
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,165,127	NA	89,927	100,369	10,442	11.6
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 2018-2019	Estimated Receipts 6/ 2019-2020	Net Collections			
			Fiscal Year-to-Date		Difference	
			2018-2019	2019-2020	Amount	Percent
M.T.A. Corporate Surcharge	\$1,169,082	---	\$133,950	\$147,020	\$13,070	9.8
M.T.A. Auto Rental	49,800	---	40	26	-14	-35.0
M.C.T. Mobility	1,370,420	---	109,478	125,785	16,307	14.9
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	12,816	10,704	-2,112	-16.5
New York City Alcoholic Beverage	25,019	---	678	1,922	1,244	183.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	1,678,162	2,414,622	736,460	43.9
Sales & Use	17,533,680	---	1,288,273	1,342,545	54,272	4.2
Stock Transfer (to NYC; all rebatable)	5,483,390	---	9	20	11	122.2
Yonkers Personal Income	55,110	---	7,969	11,069	3,100	38.9
MCTMT Personal Income	108,351	---	26,028	40,028	14,000	53.8
Article 9, Section 186g Local Surcharge	60,183	---	14	100	86	613.1
Congestion Surcharge	34,422	---	0	41,521	41,521	NA
<b>Total-Local Taxes</b>	<b>\$38,562,613</b>	<b>---</b>	<b>\$3,257,417</b>	<b>\$4,135,362</b>	<b>\$877,945</b>	<b>27.0</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$112,348,537</b>	<b>---</b>	<b>\$10,907,758</b>	<b>\$15,430,498</b>	<b>\$4,522,740</b>	<b>41.5</b>

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

	2018-2019	2019-2020
	\$0	\$8

3/ Includes:

	2018-2019	2019-2020
Auto Rentals Upstate	\$0	\$0

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:

	2018-2019	2019-2020
Gift (repealed 1/1/2000)	\$0	-\$10

6/ From the Enacted Executive Budget, April 2019. 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); Real Property Gains and Gift included in Property Transfer Taxes.