



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2019

(in thousands)

State Taxes	December 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,593,227	\$305,376	\$4,287,851	\$46,001,666	\$8,684,554	\$37,317,112
Total Gross Collections	\$4,593,227	---	4,593,227	46,001,666	---	46,001,666
Less: Refunds and Minor Offsets	---	288,582	288,582	---	7,716,600	7,716,600
Less: State/City Offsets	---	16,794	16,794	---	967,954	967,954
Net Collections	---	---	4,287,851	---	---	37,317,112
User Taxes	\$1,713,308	\$21,914	\$1,691,393	\$13,177,744	\$193,211	\$12,984,533
Sales & Use 1/	1,516,242	16,798	1,499,444	11,552,926	165,964	11,386,962
Motor Fuel	44,021	4,193	39,828	416,437	21,152	395,285
Cigarette/Tobacco Products 2/	97,073	871	96,202	823,825	4,891	818,934
Medical Marijuana	523	0	523	4,254	0	4,254
Alcoholic Beverage	20,398	0	20,398	199,875	399	199,476
Highway/Fuel Use	13,936	52	13,884	111,008	793	110,215
Auto Rental 3/	20,633	0	20,633	67,310	12	67,309
Vapor Products (registration and tax)	482	0	482	2,108	0	2,108
Business Taxes	\$1,585,645	\$69,630	\$1,516,015	\$6,621,860	\$1,092,586	\$5,529,274
Corporation Franchise	905,688	50,012	855,676	3,744,932	943,823	2,801,109
Corporation & Utilities 4/	160,709	383	160,326	539,192	8,869	530,323
Banks	15,596	1,776	13,820	5,884	33,819	-27,935
Insurance (Article 33)	401,028	8,000	393,028	1,379,376	61,595	1,317,781
Direct Writings	1,837	0	1,837	11,363	470	10,893
Petroleum 5/	100,787	9,459	91,328	941,113	44,010	897,103
Property Transfer Taxes 6/	\$233,132	\$3,278	\$229,854	\$1,729,231	\$58,473	\$1,670,759
Estate	146,959	3,278	143,681	871,759	58,228	813,531
Real Estate Transfer	86,173	0	86,173	857,451	245	857,207
Other Revenues	\$32,440	\$148	\$32,292	\$137,673	\$722	\$136,951
Pari-Mutuel (w/o Uncashed Tickets)	944	0	944	12,161	0	12,161
Hazardous Waste Assessments	20	-1	21	1,299	30	1,270
Waste Tire Management and Recycling Fees	6,632	0	6,632	23,931	28	23,903
Returnable Container Deposits	23,554	31	23,523	95,731	214	95,517
Tax Return Preparer Registration Fees	742	115	627	1,085	446	639
Racing Admissions	1	0	1	397	0	397
Authorized Combative Sports Tax	52	3	49	1,577	4	1,573
Employer Compensation Expense Tax	495	0	495	1,492	0	1,492
Total - State Taxes and Fees	\$8,157,751	\$400,346	\$7,757,405	\$67,668,174	\$10,029,546	\$57,638,629

(in thousands)

Local Taxes	December 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$259,827	\$3,710	\$256,117	\$1,053,041	\$72,588	\$980,453
M.T.A. Auto Rental	14,897	-1	14,898	45,739	6	45,733
M.C.T. Mobility	125,812	373	125,439	1,020,890	16,100	1,004,790
MCTMT Personal Income - Net (Adjusted)	4,720	1,983	2,737	116,777	18,925	89,084
Total Gross Collections	3,745	---	3,745	89,084	---	80,316
Less: Refunds and Minor Offsets	---	1,983	1,983	---	18,925	18,925
Plus: State/City Offsets	975	---	975	27,693	---	27,693
M.C.T.D. Taxicab and Hail Vehicle Rides	707	7	700	35,293	208	35,085
New York City Alcoholic Beverage	2,001	0	2,001	19,228	312	18,916
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,038,160	29,556	1,008,604	10,994,940	939,255	10,055,685
Total Gross Collections	1,021,259	---	1,021,259	10,026,336	---	10,026,336
Less: Refunds and Minor Offsets	---	29,556	29,556	---	939,255	939,255
Plus: State/City Offsets	16,901	---	16,901	968,604	---	968,604
Sales & Use	1,864,958	20,260	1,844,698	14,168,533	191,348	13,977,185
Stock Transfer (to NYC; all eligible for rebate)	1,348,668	0	1,348,668	4,043,791	0	4,043,791
Yonkers Personal Income - Net (Adjusted)	5,051	53	4,998	49,249	5,715	43,534
Total Gross Collections	5,158	---	5,158	49,899	---	49,899
Less: Refunds and Minor Offsets	---	53	53	---	5,715	5,715
Plus: State/City Offsets	-107	---	-107	-650	---	-650
Article 9, Section 186g Local Surcharge	15,339	0	15,339	46,463	0	46,463
Congestion Surcharge	38,497	0	38,497	341,268	0	341,268
New York City Real Estate Transfer	15,739	0	15,739	15,739	0	73,722
Total-Local Taxes	\$4,734,377	\$55,941	\$4,678,436	\$31,950,951	\$1,244,457	\$30,755,709
Total State & Local Taxes and Fees	\$12,892,128	\$456,287	\$12,435,841	\$99,619,125	\$11,274,003	\$88,394,338

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

December 2019	Fiscal Year 2019-2020
\$59	\$792

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

3/ Includes:

	December 2019	Fiscal Year 2019-2020
Auto Rentals Upstate	\$5,672	\$12,942

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

December 2019	Fiscal Year 2019-2020
\$59,536	\$180,249

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:

	December 2019	Fiscal Year 2019-2020
Gift (repealed 1/1/2000)	\$0	\$21

MONTHLY COMPARISON OF NET COLLECTIONS

December 2019

(in thousands)

State Taxes	Net Collections		Difference	
	December 2018	December 2019	Amount	Percent
Personal Income Tax 1/	\$4,105,127	\$4,287,851	\$182,724	4.5
User Taxes	\$1,652,276	\$1,691,393	\$39,117	2.4
Sales and Use 2/	1,460,022	1,499,444	39,422	2.7
Motor Fuel	45,817	39,828	-5,989	-13.1
Cigarette/Tobacco Products 1/	89,519	96,202	6,683	7.5
Medical Marijuana	390	523	133	34.1
Alcoholic Beverage	21,713	20,398	-1,315	-6.1
Highway/Fuel Use 1/	13,869	13,884	15	0.1
Auto Rental 3/	20,946	20,633	-313	-1.5
Vapor Products (registration and tax)	0	482	482	NA
Business Taxes	\$1,351,357	\$1,516,015	\$164,658	12
Corporation Franchise	737,453	855,676	118,223	16.0
Corporation & Utilities 1/	163,947	160,326	-3,621	-2.2
Banks	32,254	13,820	-18,434	-57.2
Insurance (Article 33)	315,975	393,028	77,053	24.4
Direct Writings	1,426	1,837	411	28.8
Petroleum 1/, 4/	100,302	91,328	-8,974	-9
Property Transfer Taxes 5/	\$235,784	\$229,854	-\$5,930	-\$3
Estate	126,764	143,681	16,917	13.3
Real Estate Transfer	109,020	86,173	-22,847	-21
Other Revenues	\$27,989	\$32,292	\$4,303	\$15
Pari-Mutuel	849	944	95	11.2
Hazardous Waste Assessments	19	21	2	10.5
Waste Tire Management and Recycling Fees	6,711	6,632	-79	-1.2
Returnable Container Deposits	19,655	23,523	3,868	19.7
Tax Return Preparer Registration Fees	618	627	9	1.5
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	136	49	-87	-64
Employer Compensation Expense Tax	0	495	495	NA
<b>Total - State Taxes and Fees</b>	<b>\$7,372,533</b>	<b>\$7,757,405</b>	<b>\$384,872</b>	<b>5.22</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	December 2018	December 2019	Amount	Percent
Personal Income Tax				
Withholding	\$3,813,631	\$4,054,232	\$240,601	6.3
Estimated Tax	357,599	379,805	22,206	6.2
Final Payments	16,884	17,618	734	4.3
Delinquencies	121,251	141,206	19,955	16.5
Limited Liability Company Fees	365	366	1	0.3
Total Gross Collections	\$4,309,730	\$4,593,227	\$283,497	6.6
Refunds/Minor Offsets	195,769	288,582	92,813	47.4
State/City Offsets	8,834	16,794	7,960	90.1
Net Collections	\$4,105,127	\$4,287,851	\$182,724	4.5
Cigarette/Tobacco Products	\$89,519	\$96,203	\$6,684	7.5
Cigarette	82,835	90,699	7,864	9.5
Tobacco Products	6,144	5,128	-1,016	-16.5
Retailer Licenses	539	375	-164	-30.4
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$13,869	\$8,952	-\$4,917	-35.5
Highway Use	8,617	8,952	335	3.9
Truck Mileage	8,326	8,917	591	7.1
Permits	291	35	-256	-88.0
Fuel Use	5,252	4,932	-320	-6.1
Article 21	0	0	0	NA
Article 21A IFTA	5,038	4,718	-320	-6.4
IFTA Decal Fees & Trip Permits	214	214	0	0.0
Corporation & Utilities	\$163,947	\$160,326	-\$3,621	-2.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	6,944	10,068	3,124	45.0
Utilities (sections 186-A, A&E & PSC)	99,055	90,722	-8,333	-8.4
Public Safety Communications Surcharge (§186-F)	57,948	59,536	1,588	2.7
Petroleum	\$100,302	\$91,328	-\$8,974	-8.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	100,302	91,328	-8,974	-8.9
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	
	December 2018	December 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$197,994	\$256,117	\$58,123	29.4
M.T.A. Auto Rental	12,443	14,898	2,455	19.7
M.C.T. Mobility	111,280	125,439	14,159	12.7
MCTMT Personal Income	-719	2,737	3,456	480.7
M.C.T.D. Taxicab and Hail Vehicle Rides	410	700	290	70.7
New York City Alcoholic Beverage	1,949	2,001	52	2.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	918,994	1,008,604	89,610	9.8
Sales & Use	1,806,515	1,844,698	38,183	2.1
Stock Transfer (to NYC; all rebatable)	1,458,567	1,348,668	-109,899	-7.5
Yonkers Personal Income	4,470	4,998	528	11.8
Article 9, Section 186g Local Surcharge	14,961	15,339	378	2.5
Congestion Surcharge	0	38,497	38,497	NA
New York City Real Estate Transfer	0	15,739	15,739	NA
<b>Total-Local Taxes</b>	<b>\$4,526,864</b>	<b>\$4,678,436</b>	<b>\$151,572</b>	<b>3.3</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$11,899,397</b>	<b>\$12,435,841</b>	<b>\$536,444</b>	<b>4.5</b>

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

December 2018	December 2019
\$0	\$59

3/ Includes:

December 2018	December 2019
Auto Rentals Upstate	\$5,672

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:

December 2018	December 2019
Gift (repealed 1/1/2000)	\$0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 2019

(in thousands)

State Taxes	Net Collections 2018-2019	Estimated Receipts 6/ 2019-2020	Net Collections			
			Fiscal Year-to-Date		Difference	
			2018-2019	2019-2020	Amount	Percent
Personal Income Tax 1/	\$48,087,337	\$52,150,700	\$32,530,014	\$37,317,112	\$4,787,098	14.7
User Taxes	\$16,382,007	\$16,397,400	\$12,502,110	\$12,984,533	\$482,423	3.9
Sales and Use 2/	14,251,091	14,344,900	10,839,384	11,386,962	547,578	5.1
Motor Fuel	528,122	531,000	404,244	395,285	-8,959	-2.2
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	875,364	818,934	-56,430	-6.4
Medical Marijuana	3,867	3,500	2,727	4,254	1,527	56.0
Alcoholic Beverage	262,417	262,000	198,702	199,476	774	0.4
Highway/Fuel Use 1/	145,007	144,000	114,495	110,215	-4,280	-3.7
Auto Rental 3/	83,708	81,000	67,194	67,309	115	0.2
Vapor Products (registration and tax)	0	0	0	2,108	2,108	NA
Business Taxes	\$6,944,023	\$623,200	\$4,966,192	\$5,529,274	\$563,082	11.3
Corporation Franchise	3,409,712	3,157,000	2,395,218	2,801,109	405,891	16.9
Corporation & Utilities 1/	805,060	815,700	528,323	530,323	2,000	0.4
Banks	-41,381	102,000	58,591	-27,935	-86,526	-147.7
Insurance (Article 33)	1,475,915	1,505,000	979,074	1,317,781	338,707	34.6
Direct Writings	13,702	- - -	10,492	10,893	401	3.8
Petroleum 1/, 4/	1,165,127	1,143,500	878,606	897,103	18,497	2.1
Property Transfer Taxes 5/	\$2,203,578	\$0	\$1,726,521	\$1,670,759	-\$55,762	-3.2
Estate	1,068,307	1,056,000	841,284	813,531	-27,753	-3.3
Real Estate Transfer	1,135,271	1,130,000	885,237	857,207	-28,030	-3.2
Other Revenues	\$168,979	\$0	\$135,871	\$136,951	\$1,080	0.8
Pari-Mutuel	15,367	0	12,570	12,161	-409	-3.3
Hazardous Waste Assessments	1,821	0	1,275	1,270	-5	-0.4
Waste Tire Management and Recycling Fees	27,037	0	23,325	23,903	578	2.5
Returnable Container Deposits	120,803	0	95,812	95,517	-295	-0.3
Tax Return Preparer Registration Fees	1,333	0	736	639	-97	-13.2
Racing Admissions	606	0	600	397	-203	-33.8
Authorized Combative Sports Tax	1,959	0	1,553	1,573	20	1
Employer Compensation Expense Tax	53	200	0	1,492	1,492	NA
<b>Total - State Taxes and Fees</b>	<b>\$73,785,924</b>	<b>\$76,046,900</b>	<b>\$51,860,708</b>	<b>\$57,638,629</b>	<b>\$5,777,921</b>	<b>11.1</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2019-2020	Net Collections				
			Fiscal Year-to-Date		Difference		
			2018-2019	2019-2020	2018-2019	2019-2020	Amount
Personal Income Tax							
Withholding	\$41,084,100	\$42,900,000	\$27,431,909	\$28,836,768	\$1,404,859		5.1
Estimated Tax	14,009,873	16,972,000	10,207,385	12,955,792	2,748,407		26.9
Final Payments	2,577,713	3,348,000	2,336,154	3,109,340	773,186		33.1
Delinquencies	1,396,063	1,509,000	1,004,915	1,094,914	89,999		9.0
Limited Liability Company Fees	107,334	- - -	4,554	4,852	298		6.5
Total Gross Collections	\$59,175,083		\$40,984,917	\$46,001,666	\$5,016,749		12.2
Refunds/Minor Offsets	9,998,307	11,279,300	7,489,508	7,716,600	227,092		3.0
State/City Offsets	1,089,439	1,299,000	965,395	967,954	2,559		0.3
Net Collections	\$48,087,337	\$52,150,700	\$32,530,014	\$37,317,112	\$4,787,098		14.7
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$875,364	\$818,934	-\$56,430		-6.4
Cigarette	1,026,591	NA	810,465	751,055	-59,410		-7.3
Tobacco Products	75,098	NA	59,357	62,577	3,220		5.4
Retailer Licenses	6,096	NA	5,533	5,295	-238		-4.3
Vending Machine Stickers	10	NA	9	7	-2		-22.2
Highway/Fuel Use	\$145,007	\$144,000	\$114,495	\$110,215	-\$4,280		-3.7
Highway Use	119,087	NA	94,658	89,370	-5,288		-5.6
Truck Mileage	120,639	NA	96,479	88,955	-7,524		-7.8
Permits	-1,552	NA	-1,821	415	2,236		122.8
Fuel Use	25,920	NA	19,837	20,845	1,008		5.1
Article 21	0	NA	0	0	0		NA
Article 21A IFTA	25,383	NA	19,417	20,483	1,066		5.5
IFTA Decal Fees & Trip Permits	\$537	NA	\$420	\$362	-\$58		-13.8
Corporation & Utilities	\$805,060	\$815,700	\$528,323	\$530,323	\$2,000		0.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	35,577	42,697	7,120		20.0
Utilities (sections 186-A, A&E & PSC)	522,247	NA	317,765	307,377	-10,388		-3.3
Public Safety Communications Surcharge (\$186-F)	233,291	NA	174,981	180,249	5,268		3.0
Petroleum	\$1,165,127	\$1,143,500	\$878,606	\$897,103	\$18,497		2.1
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	878,606	897,103	18,497		2.1
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	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	---	\$818,664	\$980,453	\$161,789	19.8
M.T.A. Auto Rental	49,800	---	39,821	45,733	5,912	14.8
M.C.T. Mobility	1,370,420	---	923,785	1,004,790	81,005	8.8
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	39,084	35,085	-3,999	-10.2
New York City Alcoholic Beverage	25,019	---	19,116	18,916	-200	-1.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	8,879,463	10,055,685	1,176,222	13.2
Sales & Use	17,533,680	---	13,305,181	13,977,185	672,004	5.1
Stock Transfer (to NYC; all rebatable)	5,483,390	---	4,015,262	4,043,791	28,529	0.7
Yonkers Personal Income	55,110	---	41,194	43,534	2,340	5.7
MCTMT Personal Income	108,351	---	76,277	89,084	12,807	16.8
Article 9, Section 186g Local Surcharge	60,183	---	45,168	46,463	1,295	2.9
Congestion Surcharge	34,422	---	0	341,268	341,268	NA
New York City Real Estate Transfer	0	---	0	73,722	73,722	NA
Total-Local Taxes	\$38,562,613	---	\$28,203,015	\$30,755,709	\$2,552,694	9.1
Total State & Local Taxes and Fees	\$112,348,537	---	\$80,063,723	\$88,394,338	\$8,330,615	10.4

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

2018-2019	2019-2020
\$0	\$792

3/ Includes:

2018-2019	2019-2020
Auto Rentals Upstate	\$12,942

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)	\$21

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.