



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2020

(in thousands)

State Taxes	March 2020			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,013,791	\$1,267,644	\$3,746,147	\$64,984,990	\$11,325,589	\$53,659,401
Total Gross Collections	\$5,013,791	---	5,013,791	64,984,990	---	64,984,990
Less: Refunds and Minor Offsets	---	1,197,887	1,197,887	---	10,238,463	10,238,463
Less: State/City Offsets	---	69,757	69,757	---	1,087,126	1,087,126
Net Collections	---	---	3,746,147	---	---	53,659,401
User Taxes	\$1,395,879	\$9,882	\$1,385,997	\$17,251,347	\$240,846	\$17,010,501
Sales & Use 1/	1,238,458	7,249	1,231,209	15,139,035	205,868	14,933,167
Motor Fuel	40,742	2,307	38,435	539,713	27,868	511,845
Cigarette/Tobacco Products 2/	71,308	218	71,090	1,040,766	5,606	1,035,160
Medical Marijuana	413	0	413	5,698	0	5,698
Opioid Excise	0	0	0	19,356	0	19,356
Alcoholic Beverage	12,560	1	12,559	259,423	405	259,018
Highway/Fuel Use	10,101	107	9,994	142,465	1,080	141,385
Auto Rental 3/	22,264	0	22,264	102,613	24	102,610
Vapor Products Registration	33	0	33	2,272	0	2,272
Vapor Products Tax	10,384	0	10,384	10,389	0	10,389
Business Taxes	\$2,027,926	\$43,984	\$1,983,942	\$9,175,855	\$1,464,875	\$7,710,980
Corporation Franchise	1,022,957	32,909	990,048	5,074,107	1,282,976	3,791,131
Corporation & Utilities 4/	306,440	3,594	302,846	847,348	14,718	832,630
Banks	19,314	2,609	16,705	44,404	36,488	7,916
Insurance (Article 33)	588,271	33	588,238	1,976,525	72,407	1,904,118
Direct Writings	505	0	505	14,879	469	14,410
Petroleum 5/	90,439	4,839	85,600	1,218,592	57,817	1,160,775
Property Transfer Taxes 6/	\$142,650	\$7,377	\$135,273	\$2,269,066	\$75,136	\$2,193,932
Estate	55,046	7,361	47,685	1,144,827	74,682	1,070,145
Real Estate Transfer	87,604	16	87,588	1,124,218	454	1,123,766
Other Revenues	\$24,828	\$75	\$24,753	\$167,324	\$956	\$166,368
Pari-Mutuel (w/o Uncashed Tickets)	151	0	151	13,917	0	13,917
Hazardous Waste Assessments	2	0	2	1,581	42	1,540
Waste Tire Management and Recycling Fees	3,234	0	3,234	28,467	52	28,415
Returnable Container Deposits	21,233	-1	21,232	117,386	214	117,172
Tax Return Preparer Registration Fees	66	75	-9	1,831	521	1,310
Racing Admissions	1	0	1	403	0	403
Authorized Combative Sports Tax	34	0	34	1,720	101	1,619
Employer Compensation Expense Tax	107	1	106	2,019	26	1,994
Total - State Taxes and Fees	\$8,605,074	\$1,328,962	\$7,276,112	\$93,848,582	\$13,107,402	\$80,741,182

Local Taxes	March 2020			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$340,342	\$16,031	\$324,311	\$1,498,439	\$106,056	\$1,392,383
M.T.A. Auto Rental	12,332	-1	12,331	365,138	307,056	58,082
M.C.T. Mobility	139,438	769	138,669	1,501,665	19,370	1,482,295
MCTMT Personal Income - Net (Adjusted)	2,369	493	1,876	152,168	20,313	121,979
Total Gross Collections	665	---	665	121,979	---	112,103
Less: Refunds and Minor Offsets	---	493	493	---	20,313	20,313
Plus: State/City Offsets	1,704	---	1,704	30,189	---	30,189
M.C.T.D. Taxicab and Hail Vehicle Rides	348	5	343	46,191	222	45,969
New York City Alcoholic Beverage	1,103	0	1,103	24,200	311	23,889
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,160,255	174,457	985,798	15,312,396	1,275,281	14,037,115
Total Gross Collections	1,091,346	---	1,091,346	14,225,901	---	14,225,901
Less: Refunds and Minor Offsets	---	174,457	174,457	---	1,275,281	1,275,281
Plus: State/City Offsets	68,909	---	68,909	1,086,495	---	1,086,495
Sales & Use	1,519,901	8,455	1,511,446	18,327,696	-68,893	18,396,589
Stock Transfer (to NYC; all eligible for rebate)	10	0	10	4,043,837	0	4,043,837
Yonkers Personal Income - Net (Adjusted)	5,948	1,222	4,726	66,323	7,893	58,430
Total Gross Collections	5,100	---	5,100	65,692	---	65,692
Less: Refunds and Minor Offsets	---	1,222	1,222	---	7,893	7,893
Plus: State/City Offsets	848	---	848	631	---	631
Article 9, Section 186g Local Surcharge	16,371	0	16,371	62,852	0	62,852
Congestion Surcharge	32,951	0	32,951	447,743	0	447,743
New York City Real Estate Transfer	25,855	0	25,855	142,190	0	142,190
Total-Local Taxes	\$3,257,223	\$201,431	\$3,055,790	\$41,990,838	\$1,667,609	\$40,313,353
Total State & Local Taxes and Fees	\$11,862,297	\$1,530,393	\$10,331,902	\$135,839,420	\$14,775,011	\$121,054,535

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

March 2020	Fiscal Year 2019-2020
\$60	\$869

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

3/ Includes:

March 2020	Fiscal Year 2019-2020
Auto Rentals Upstate	\$17,860

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

March 2020	Fiscal Year 2019-2020
\$61,368	\$241,643

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:

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



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY COMPARISON OF NET COLLECTIONS

March 2020

(in thousands)

State Taxes	Net Collections		Difference	
	March 2019	March 2020	Amount	Percent
Personal Income Tax 1/	\$3,559,059	\$3,746,147	\$187,088	5.3
User Taxes	\$1,452,152	\$1,385,997	-\$66,155	-4.6
Sales and Use 2/	1,292,932	1,231,209	-61,723	-4.8
Motor Fuel	41,589	38,435	-3,154	-7.6
Cigarette/Tobacco Products 1/	74,286	71,090	-3,196	-4.3
Medical Marijuana	305	413	108	35.4
Opioid Excise	0	0	0	NA
Alcoholic Beverage	18,842	12,559	-6,283	-33.3
Highway/Fuel Use 1/	7,811	9,994	2,183	27.9
Auto Rental 3/	16,387	22,264	5,877	36
Vapor Products Registration	0	33	33	NA
Vapor Products Tax	0	10,384	10,384	NA
Business Taxes	\$1,707,437	\$1,983,942	\$276,505	16.2
Corporation Franchise	836,509	990,048	153,539	18.4
Corporation & Utilities 1/	274,764	302,846	28,082	10.2
Banks	82	16,705	16,623	18.3
Insurance (Article 33)	497,100	588,238	91,138	18
Direct Writings	1,104	505	-599	-54
Petroleum 1/, 4/	97,878	85,600	-12,278	-12.5
Property Transfer Taxes 5/	\$119,991	\$135,273	\$15,282	13
Estate	53,875	47,685	-6,190	-11
Real Estate Transfer	66,116	87,588	21,472	32.5
Other Revenues	\$27,866	\$24,753	-\$3,112	-11.2
Pari-Mutuel	994	151	-843	-84.8
Hazardous Waste Assessments	54	2	-52	-96.3
Waste Tire Management and Recycling Fees	2,678	3,234	556	20.8
Returnable Container Deposits	24,129	21,232	-2,897	-12.0
Tax Return Preparer Registration Fees	-6	-9	-3	-50
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	-18	34	52	289
Employer Compensation Expense Tax	34	106	73	216.18
Total - State Taxes and Fees	\$6,866,505	\$7,276,112	\$409,607	5.97

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	March 2019	March 2020	Amount	Percent
Personal Income Tax				
Withholding	\$4,321,890	\$4,549,324	\$227,434	5.3
Estimated Tax	123,435	125,198	1,763	1.4
Final Payments	192,609	180,511	-12,098	-6.3
Delinquencies	93,497	68,944	-24,553	-26.3
Limited Liability Company Fees	88,264	89,814	1,550	1.8
Total Gross Collections	\$4,819,695	\$5,013,791	\$194,096	4.0
Refunds/Minor Offsets	1,191,111	1,197,887	6,776	0.6
State/City Offsets	69,525	69,757	232	0.3
Net Collections	\$3,559,059	\$3,746,147	\$187,088	5.3
Cigarette/Tobacco Products	\$74,287	\$71,089	-\$3,198	-4.3
Cigarette	68,253	66,946	-1,307	-1.9
Tobacco Products	5,950	4,073	-1,877	-31.5
Retailer Licenses	84	70	-14	-16.7
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$7,811	\$9,994	\$2,183	27.9
Highway Use	5,028	5,237	209	4.2
Truck Mileage	4,981	5,203	222	4.5
Permits	47	34	-13	-27.7
Fuel Use	2,783	4,757	1,974	70.9
Article 21	0	0	0	NA
Article 21A IFTA	2,769	4,740	1,971	71.2
IFTA Decal Fees & Trip Permits	14	17	3	21.4
Corporation & Utilities	\$274,764	\$302,846	\$28,082	10.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	14,126	5,271	-8,855	-62.7
Utilities (sections 186-A, A&E & PSC)	202,366	236,207	33,841	16.7
Public Safety Communications Surcharge (§186-F)	58,272	61,368	3,096	5.3
Petroleum	\$97,878	\$85,600	-\$12,278	-12.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,878	85,600	-12,278	-12.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	March 2019	March 2020	Amount	Percent
M.T.A. Corporate Surcharge	\$294,894	\$324,311	\$29,417	10.0
M.T.A. Auto Rental	9,883	12,331	2,448	24.8
M.C.T. Mobility	123,434	138,669	15,235	12.3
MCTMT Personal Income	1,536	1,876	340	22.1
M.C.T.D. Taxicab and Hail Vehicle Rides	911	343	-568	-62.3
New York City Alcoholic Beverage	1,700	1,103	-597	-35.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	930,569	985,798	55,229	-3.9
Sales & Use	1,573,271	1,511,446	-61,825	-3.9
Stock Transfer (to NYC; all rebatable)	1,468,093	10	-1,468,083	-100.0
Yonkers Personal Income	4,536	4,726	190	4.2
Article 9, Section 186g Local Surcharge	15,040	16,371	1,331	8.8
Congestion Surcharge	34,421	32,951	-1,470	0.0
New York City Real Estate Transfer	0	25,855	25,855	NA
Total-Local Taxes	\$4,458,288	\$3,055,790	-\$1,402,498	-31.5
Total State & Local Taxes and Fees	\$11,324,793	\$10,331,902	-\$992,891	-8.8

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

	March 2019	March 2020
	\$0	\$60

3/ Includes:

	March 2019	March 2020
Auto Rentals Upstate	\$0	\$4,919

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:

	March 2019	March 2020
Gift (repealed 1/1/2000)	\$0	\$0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 2020

(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	\$48,087,337	\$53,659,401	\$5,572,064	11.6
User Taxes	\$16,382,007	\$17,358,200	\$16,382,007	\$17,010,501	\$628,494	3.8
Sales and Use 2/	14,251,091	15,224,200	14,251,091	14,933,167	682,076	4.8
Motor Fuel	528,122	515,000	528,122	511,845	-16,277	-3.1
Cigarette/Tobacco Products 1/	1,107,795	1,041,000	1,107,795	1,035,160	-72,635	-6.6
Medical Marijuana	3,867	4,000	3,867	5,698	1,831	47.3
Opioid Excise	0	50,000	0	19,356	19,356	NA
Alcoholic Beverage	262,417	265,000	262,417	259,018	-3,399	-1.3
Highway/Fuel Use 1/	145,007	142,000	145,007	141,385	-3,622	-2.5
Auto Rental 3/	83708	107000	83708	102,610	18,902	23
Vapor Products Registration	0	10,000	0	2,272	2,272	NA
Vapor Products Tax	0	0	0	10,389	10,389	NA
Business Taxes	\$6,944,023	\$0	\$6,944,023	\$7,710,980	\$766,957	11.0
Corporation Franchise	3,409,712	3,363,000	3,409,712	3,791,131	381,419	11.2
Corporation & Utilities 1/	805,060	863,500	805,060	832,630	27,570	3.4
Banks	-41,381	140,000	-41,381	7,916	49,297	119.1
Insurance (Article 33)	1,475,915	1,869,000	1,475,915	1,904,118	428,203	29.0
Direct Writings	13,702	- - -	13,702	14,410	708	5.2
Petroleum 1/, 4/	1,165,127	1,161,800	1,165,127	1,160,775	-4,352	-0.4
Property Transfer Taxes 5/	\$2,203,578	\$0	\$2,203,578	\$2,193,932	-\$9,646	-0.4
Estate	1,068,307	1,094,000	1,068,307	1,070,145	1,838	0.2
Real Estate Transfer	1,135,271	1,148,000	1,135,271	1,123,766	-11,505	-1.0
Other Revenues	\$168,979	\$0	\$168,979	\$166,368	-\$2,611	-1.5
Pari-Mutuel	15,367	0	15,367	13,917	-1,450	-9.4
Hazardous Waste Assessments	1,821	0	1,821	1,540	-281	-15.4
Waste Tire Management and Recycling Fees	27,037	27,700	27,037	28,415	1,378	5.1
Returnable Container Deposits	120,803	116,300	120,803	117,172	-3,631	-3.0
Tax Return Preparer Registration Fees	1,333	0	1,333	1,310	-23	-2
Racing Admissions	606	0	606	403	-203	-33.5
Authorized Combative Sports Tax	1,959	0	1,959	1,619	-340	-17.4
Employer Compensation Expense Tax	53	2,400	53	1,994	1,941	3686.3
Total - State Taxes and Fees	\$73,785,924	\$76,046,900	\$73,785,924	\$80,741,182	\$6,955,258	9.4

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	Amount	Percent
Personal Income Tax						
Withholding	\$41,084,100	\$42,900,000	\$41,084,100	\$43,118,277	\$2,034,177	5.0
Estimated Tax	14,009,873	16,972,000	14,009,873	17,025,034	3,015,161	21.5
Final Payments	2,577,713	3,348,000	2,577,713	3,342,579	764,866	29.7
Delinquencies	1,396,063	1,509,000	1,396,063	1,388,052	-8,011	-0.6
Limited Liability Company Fees	107,334	- - -	107,334	111,048	3,714	3.5
Total Gross Collections	\$59,175,083		\$59,175,083	\$64,984,990	\$5,809,907	9.8
Refunds/Minor Offsets	9,998,307	11,279,300	9,998,307	10,238,463	240,156	2.4
State/City Offsets	1,089,439	1,299,000	1,089,439	1,087,126	-2,313	-0.2
Net Collections	\$48,087,337	\$52,150,700	\$48,087,337	\$53,659,401	\$5,572,064	11.6
Cigarette/Tobacco Products	\$1,107,795	\$1,041,000	\$1,107,795	\$1,035,160	-\$72,635	-6.6
Cigarette	1,026,591	NA	1,026,591	950,313	-76,278	-7.4
Tobacco Products	75,098	NA	75,098	79,077	3,979	5.3
Retailer Licenses	6,096	NA	6,096	5,763	-333	-5.5
Vending Machine Stickers	10	NA	10	7	-3	-30.0
Highway/Fuel Use	\$145,007	\$142,000	\$145,007	\$141,385	-\$3,622	-2.5
Highway Use	119,087	NA	119,087	113,174	-5,913	-5.0
Truck Mileage	120,639	NA	120,639	112,651	-7,988	-6.6
Permits	-1,552	NA	-1,552	523	2,075	133.7
Fuel Use	25,920	NA	25,920	28,211	2,291	8.8
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	25,383	27,683	2,300	9.1
IFTA Decal Fees & Trip Permits	537	NA	537	528	-9	-1.7
Corporation & Utilities	\$805,060	\$863,500	\$805,060	\$832,630	\$27,570	3.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	49,522	47,878	-1,644	-3.3
Utilities (sections 186-A, A&E & PSC)	522,247	NA	522,247	543,109	20,862	4.0
Public Safety Communications Surcharge (§186-F)	233,291	NA	233,291	241,643	8,352	3.6
Petroleum	\$1,165,127	\$1,161,800	\$1,165,127	\$1,160,775	-\$4,352	-0.4
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	1,165,127	1,160,775	-4,352	-0.4
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 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	---	\$1,169,082	\$1,392,383	\$223,301	19.1
M.T.A. Auto Rental	49,800	---	49,800	58,082	8,282	16.6
M.C.T. Mobility	1,370,420	---	1,370,420	1,482,295	111,875	8.2
M.C.T.D. Taxicab and Hail Vehicle Rides	51,703	---	51,703	45,969	-5,734	-11.1
New York City Alcoholic Beverage	25,019	---	25,019	23,889	-1,130	-4.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	12,590,893	14,037,115	1,446,222	11.5
Sales & Use	17,533,680	---	17,533,680	18,396,589	862,909	4.9
Stock Transfer (to NYC; all rebatable)	5,483,390	---	5,483,390	4,043,837	-1,439,553	-26.3
Yonkers Personal Income	55,110	---	55,110	58,430	3,320	6.0
MCTMT Personal Income	1,370,420	---	108,351	121,979	13,628	12.6
Article 9, Section 186g Local Surcharge	108,351	---	60,183	62,852	2,669	4.4
Congestion Surcharge	60,183	---	34,422	447,743	413,321	1.2
New York City Real Estate Transfer	34,422	---	0	142,190	142,190	NA
Total-Local Taxes	\$39,902,473	---	\$38,532,053	\$40,313,353	\$1,781,300	4.6
Total State & Local Taxes and Fees	\$113,688,397	---	\$112,317,977	\$121,054,535	\$8,736,558	7.8

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

2018-2019	2019-2020
\$0	\$869

3/ Includes:

2018-2019	2019-2020
Auto Rentals Upstate	\$17,860

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.