



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2019

(in thousands)

State Taxes	November 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,239,462	\$769,923	\$2,469,539	\$41,408,439	\$8,379,178	\$33,029,261
Total Gross Collections	\$3,239,462	---	3,239,462	41,408,439	---	41,408,439
Less: Refunds and Minor Offsets	---	712,993	712,993	---	7,428,018	7,428,018
Less: State/City Offsets	---	56,930	56,930	---	951,160	951,160
Net Collections	---	---	2,469,539	---	---	33,029,261
User Taxes	\$1,338,356	\$6,645	\$1,331,711	\$11,464,436	\$171,297	\$11,293,139
Sales & Use 1/	1,174,209	5,371	1,168,838	10,036,684	149,166	9,887,518
Motor Fuel	42,490	866	41,624	372,416	16,959	355,457
Cigarette/Tobacco Products 2/	84,421	283	84,138	726,752	4,020	722,732
Medical Marijuana	509	0	509	3,731	0	3,731
Alcoholic Beverage	24,436	0	24,436	179,477	399	179,078
Highway/Fuel Use	11,040	125	10,915	97,072	741	96,331
Auto Rental 3/	25	0	25	46,677	12	46,676
Vapor Products (registration and tax)	1,226	0	1,226	1,626	0	1,626
Business Taxes	\$233,093	\$87,493	\$145,600	\$5,036,215	\$1,022,956	\$4,013,259
Corporation Franchise	123,478	53,702	69,776	2,839,244	893,811	1,945,433
Corporation & Utilities 4/	2,045	3,294	-1,249	378,483	8,486	369,997
Banks	-12,810	23,760	-36,570	-9,712	32,043	-41,755
Insurance (Article 33)	25,036	5,087	19,949	978,348	53,595	924,753
Direct Writings	767	0	767	9,526	470	9,056
Petroleum 5/	94,577	1,650	92,927	840,326	34,551	805,775
Property Transfer Taxes 6/	\$195,897	\$9,058	\$186,839	\$1,496,099	\$55,195	\$1,440,905
Estate	96,270	9,048	87,222	724,800	54,950	669,850
Real Estate Transfer	99,627	10	99,617	771,278	245	771,034
Other Revenues	\$2,279	\$32	\$2,247	\$105,234	\$574	\$104,660
Pari-Mutuel (w/o Uncashed Tickets)	1,126	0	1,126	11,217	0	11,217
Hazardous Waste Assessments	33	1	32	1,279	31	1,249
Waste Tire Management and Recycling Fees	24	6	18	17,299	28	17,271
Returnable Container Deposits	361	25	336	72,177	183	71,994
Tax Return Preparer Registration Fees	0	0	0	343	331	12
Racing Admissions	4	0	4	396	0	396
Authorized Combative Sports Tax	630	0	630	1525	1	1524
Employer Compensation Expense Tax	101	0	101	998	0	998
<b>Total - State Taxes and Fees</b>	<b>\$5,009,087</b>	<b>\$873,151</b>	<b>\$4,135,936</b>	<b>\$59,510,423</b>	<b>\$9,629,200</b>	<b>\$49,881,224</b>

(in thousands)

Local Taxes	November 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$47,701	\$13,392	\$34,309	\$793,214	\$68,878	\$724,336
M.T.A. Auto Rental	4	0	4	30,842	7	30,835
M.C.T. Mobility	103,928	1,370	102,558	895,078	15,727	879,351
MCTMT Personal Income - Net (Adjusted)	2,960	7,239	-4,279	113,065	16,942	86,347
Total Gross Collections	472	---	472	86,347	---	76,571
Less: Refunds and Minor Offsets	---	7,239	7,239	---	16,942	16,942
Plus: State/City Offsets	2,488	---	2,488	26,718	---	26,718
M.C.T.D. Taxicab and Hail Vehicle Rides	1,733	1,733	0	34,586	201	34,385
New York City Alcoholic Beverage	2,352	0	2,352	17,227	312	16,915
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	809,621	93,110	716,511	9,956,780	909,699	9,047,081
Total Gross Collections	752,319	---	752,319	9,005,077	---	9,005,077
Less: Refunds and Minor Offsets	---	93,110	93,110	---	909,699	909,699
Plus: State/City Offsets	57,302	---	57,302	951,703	---	951,703
Sales & Use	1,455,964	6,418	1,449,546	12,303,575	171,088	12,132,487
Stock Transfer (to NYC; all eligible for rebate)	81	0	81	2,695,123	0	2,695,123
Yonkers Personal Income - Net (Adjusted)	3,742	332	3,410	44,198	5,662	38,536
Total Gross Collections	4,114	---	4,114	44,741	---	44,741
Less: Refunds and Minor Offsets	---	332	332	---	5,662	5,662
Plus: State/City Offsets	-372	---	-372	-543	---	-543
Article 9, Section 186g Local Surcharge	2	0	2	31,123	0	31,123
Congestion Surcharge	40,175	0	40,175	302,771	0	302,771
New York City Real Estate Transfer	22,493	0	22,493	22,493	0	57,984
Total-Local Taxes	\$2,386,828	\$122,224	\$2,264,604	\$27,240,075	\$1,188,516	\$26,077,274
Total State & Local Taxes and Fees	\$7,395,915	\$995,375	\$6,400,539	\$86,750,498	\$10,817,716	\$75,958,498

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

November 2019	Fiscal Year 2019-2020
\$664	\$733

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

3/ Includes:

	November 2019	Fiscal Year 2019-2020
Auto Rentals Upstate	\$0	\$7,271

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

November 2019	Fiscal Year 2019-2020
\$0	\$120,713

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



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY COMPARISON OF NET COLLECTIONS

November 2019

(in thousands)

State Taxes	Net Collections		Difference	
	November 2018	November 2019	Amount	Percent
Personal Income Tax 1/	\$2,188,443	\$2,469,539	\$281,096	12.8
User Taxes	\$1,273,828	\$1,331,711	\$57,883	4.5
Sales and Use 2/	1,099,777	1,168,838	69,061	6.3
Motor Fuel	45,772	41,624	-4,148	-9.1
Cigarette/Tobacco Products 1/	92,328	84,138	-8,190	-8.9
Medical Marijuana	314	509	195	62.1
Alcoholic Beverage	23,221	24,436	1,215	5.2
Highway/Fuel Use 1/	12,372	10,915	-1,457	-11.8
Auto Rental 3/	44	25	-19	-43.2
Vapor Products (registration and tax)	0	1,226	1,226	NA
Business Taxes	\$83,252	\$145,600	\$62,348	75
Corporation Franchise	-29,062	69,776	98,838	340.1
Corporation & Utilities 1/	3,644	-1,249	-4,893	-134.3
Banks	-3,166	-36,570	-33,404	-1,055.1
Insurance (Article 33)	12,765	19,949	7,184	56.3
Direct Writings	250	767	517	206.8
Petroleum 1/, 4/	98,821	92,927	-5,894	-6
Property Transfer Taxes 5/	\$217,942	\$186,839	-\$31,103	-\$14
Estate	126,242	87,222	-39,020	-30.9
Real Estate Transfer	91,700	99,617	7,917	9
Other Revenues	\$1,550	\$2,247	\$697	\$45
Pari-Mutuel	1,039	1,126	87	8.4
Hazardous Waste Assessments	46	32	-14	-30.4
Waste Tire Management and Recycling Fees	55	18	-37	-67.3
Returnable Container Deposits	-10	336	346	3,460.0
Tax Return Preparer Registration Fees	0	0	0	NA
Racing Admissions	12	4	-8	-66.7
Authorized Combative Sports Tax	408	630	222	54
Employer Compensation Expense Tax	0	101	101	NA
<b>Total - State Taxes and Fees</b>	<b>\$3,765,015</b>	<b>\$4,135,936</b>	<b>\$370,921</b>	<b>9.85</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	November 2018	November 2019	Amount	Percent
Personal Income Tax				
Withholding	\$2,867,483	\$2,981,860	\$114,377	4.0
Estimated Tax	104,356	93,495	-10,861	-10.4
Final Payments	28,953	32,125	3,172	11.0
Delinquencies	116,184	131,807	15,623	13.4
Limited Liability Company Fees	108	175	67	62.0
Total Gross Collections	\$3,117,084	\$3,239,462	\$122,378	3.9
Refunds/Minor Offsets	775,060	712,993	-62,067	-8.0
State/City Offsets	153,581	56,930	-96,651	-62.9
Net Collections	\$2,188,443	\$2,469,539	\$281,096	12.8
Cigarette/Tobacco Products	\$92,328	\$84,137	-\$8,191	-8.9
Cigarette	84,576	76,049	-8,527	-10.1
Tobacco Products	7,262	7,614	352	4.8
Retailer Licenses	489	473	-16	-3.3
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$12,372	\$9,939	-\$2,433	-19.7
Highway Use	10,753	9,939	-814	-7.6
Truck Mileage	10,165	9,892	-273	-2.7
Permits	588	47	-541	-92.0
Fuel Use	1,619	976	-643	-39.7
Article 21	0	0	0	NA
Article 21A IFTA	1,508	916	-592	-39.3
IFTA Decal Fees & Trip Permits	111	60	-51	-45.9
Corporation & Utilities	\$3,644	-\$1,249	-\$4,893	-134.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	432	806	374	86.6
Utilities (sections 186-A, A&E & PSC)	3,212	-2,055	-5,267	-164.0
Public Safety Communications Surcharge (§186-F)	0	0	0	NA
Petroleum	\$98,821	\$92,927	-\$5,894	-6.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	98,821	92,927	-5,894	-6.0
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 2018	November 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$13,703	\$34,309	\$20,606	150.4
M.T.A. Auto Rental	14	4	-10	-71.4
M.C.T. Mobility	99,141	102,558	3,417	3.4
MCTMT Personal Income	-7,669	-4,279	3,390	44.2
M.C.T.D. Taxicab and Hail Vehicle Rides	0	0	0	NA
New York City Alcoholic Beverage	2,369	2,352	-17	-0.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	733,087	716,511	-16,576	-2.3
Sales & Use	1,352,687	1,449,546	96,859	7.2
Stock Transfer (to NYC; all rebatable)	10	81	71	710.0
Yonkers Personal Income	3,452	3,410	-42	-1.2
Article 9, Section 186g Local Surcharge	7	2	-5	-77.6
Congestion Surcharge	0	40,175	40,175	NA
New York City Real Estate Transfer	0	22,493	22,493	NA
<b>Total-Local Taxes</b>	<b>\$2,196,801</b>	<b>\$2,367,162</b>	<b>\$170,361</b>	<b>7.8</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,961,816</b>	<b>\$6,503,097</b>	<b>\$541,281</b>	<b>9.1</b>

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

November 2018	November 2019
\$0	\$664

3/ Includes:

November 2018	November 2019
Auto Rentals Upstate	\$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:

November 2018	November 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

November 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	\$28,424,887	\$33,029,261	\$4,604,374	16.2
User Taxes	\$16,382,007	\$16,397,400	\$10,849,834	\$11,293,139	\$443,305	4.1
Sales and Use 2/	14,251,091	14,344,900	9,379,362	9,887,518	508,156	5.4
Motor Fuel	528,122	531,000	358,427	355,457	-2,970	-0.8
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	785,845	722,732	-63,113	-8.0
Medical Marijuana	3,867	3,500	2,337	3,731	1,394	59.6
Alcoholic Beverage	262,417	262,000	176,989	179,078	2,089	1.2
Highway/Fuel Use 1/	145,007	144,000	100,626	96,331	-4,295	-4.3
Auto Rental 3/	83,708	81,000	46,248	46,676	428	0.9
Vapor Products (registration and tax)	0	0	0	1,626	1,626	NA
Business Taxes	\$6,944,023	\$623,200	\$3,614,835	\$4,013,259	\$398,424	11.0
Corporation Franchise	3,409,712	3,157,000	1,657,765	1,945,433	287,668	17.4
Corporation & Utilities 1/	805,060	815,700	364,376	369,997	5,621	1.5
Banks	-41,381	102,000	26,337	-41,755	-68,092	-258.5
Insurance (Article 33)	1,475,915	1,505,000	663,099	924,753	261,654	39.5
Direct Writings	13,702	- - -	9,066	9,056	-10	-0.1
Petroleum 1/, 4/	1,165,127	1,143,500	778,304	805,775	27,471	3.5
Property Transfer Taxes 5/	\$2,203,578	\$0	\$1,490,737	\$1,440,905	-\$49,832	-3.3
Estate	1,068,307	1,056,000	714,520	669,850	-44,670	-6.3
Real Estate Transfer	1,135,271	1,130,000	776,217	771,034	-5,183	-0.7
Other Revenues	\$168,979	\$0	\$107,882	\$104,660	-\$3,222	-3.0
Pari-Mutuel	15,367	0	11,721	11,217	-504	-4.3
Hazardous Waste Assessments	1,821	0	1,256	1,249	-7	-0.6
Waste Tire Management and Recycling Fees	27,037	0	16,614	17,271	657	4.0
Returnable Container Deposits	120,803	0	76,157	71,994	-4,163	-5.5
Tax Return Preparer Registration Fees	1,333	0	118	12	-106	-89.8
Racing Admissions	606	0	599	396	-203	-33.9
Authorized Combative Sports Tax	1,959	0	1417	1524	107	8
Employer Compensation Expense Tax	53	200	0	998	998	NA
<b>Total - State Taxes and Fees</b>	<b>\$73,785,924</b>	<b>\$76,046,900</b>	<b>\$44,488,175</b>	<b>\$49,881,224</b>	<b>\$5,393,049</b>	<b>12.1</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	Amount	Percent
Personal Income Tax						
Withholding	\$41,084,100	\$42,900,000	\$23,618,278	\$24,782,536	\$1,164,258	4.9
Estimated Tax	14,009,873	16,972,000	9,849,786	12,575,987	2,726,201	27.7
Final Payments	2,577,713	3,348,000	2,319,270	3,091,722	772,452	33.3
Delinquencies	1,396,063	1,509,000	883,664	953,708	70,044	7.9
Limited Liability Company Fees	107,334	- - -	4,189	4,486	297	7.1
Total Gross Collections	\$59,175,083	\$64,729,000	\$36,675,187	\$41,408,439	\$4,733,252	12.9
Refunds/Minor Offsets	9,998,307	11,279,300	7,293,739	7,428,018	134,279	1.8
State/City Offsets	1,089,439	1,299,000	956,561	951,160	-5,401	-0.6
Net Collections	\$48,087,337	\$52,150,700	\$28,424,887	\$33,029,261	\$4,604,374	16.2
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$785,845	\$722,731	-\$63,114	-8.0
Cigarette	1,026,591	NA	727,630	660,356	-67,274	-9.2
Tobacco Products	75,098	NA	53,213	57,449	4,236	8.0
Retailer Licenses	6,096	NA	4,994	4,920	-74	-1.5
Vending Machine Stickers	\$10	NA	\$8	\$6	-\$2	-25.0
Highway/Fuel Use	\$145,007	\$144,000	\$100,626	\$96,331	-\$4,295	-4.3
Highway Use	119,087	NA	86,041	80,418	-5,623	-6.5
Truck Mileage	120,639	NA	88,153	80,038	-8,115	-9.2
Permits	-1,552	NA	-2,112	380	2,492	118.0
Fuel Use	25,920	NA	14,585	15,913	1,328	9.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	14,379	15,765	1,386	9.6
IFTA Decal Fees & Trip Permits	\$537	NA	\$206	\$148	-\$58	-28.2
Corporation & Utilities	\$805,060	\$815,700	\$364,376	\$369,997	\$5,621	1.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	28,633	32,629	3,996	14.0
Utilities (sections 186-A, A&E & PSC)	522,247	NA	218,710	216,655	-2,055	-0.9
Public Safety Communications Surcharge (§186-F)	233,291	NA	117,033	120,713	3,680	3.1
Petroleum	\$1,165,127	\$1,143,500	\$778,304	\$805,775	\$27,471	3.5
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	778,304	805,775	27,471	3.5
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	---	\$620,670	\$724,336	\$103,666	16.7
M.T.A. Auto Rental	49,800	---	27,378	30,835	3,457	12.6
M.C.T. Mobility	1,370,420	---	812,505	879,351	66,846	8.2
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	38,674	34,385	-4,289	-11.1
New York City Alcoholic Beverage	25,019	---	17,167	16,915	-252	-1.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	7,960,469	9,047,081	1,086,612	13.7
Sales & Use	17,533,680	---	11,498,666	12,132,487	633,821	5.5
Stock Transfer (to NYC; all rebatable)	5,483,390	---	2,556,695	2,695,123	138,428	5.4
Yonkers Personal Income	55,110	---	36,724	38,536	1,812	4.9
MCTMT Personal Income	108,351	---	76,996	86,347	9,351	12.1
Article 9, Section 186g Local Surcharge	60,183	---	30,207	31,123	916	3.0
Congestion Surcharge	34,422	---	0	302,771	302,771	NA
New York City Real Estate Transfer	0	---	0	57,984	57,984	NA
<b>Total-Local Taxes</b>	<b>\$38,562,613</b>	<b>---</b>	<b>\$23,676,151</b>	<b>\$26,077,274</b>	<b>\$2,401,123</b>	<b>10.1</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$112,348,537</b>	<b>---</b>	<b>\$68,164,326</b>	<b>\$75,958,498</b>	<b>\$7,794,172</b>	<b>11.4</b>

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

2018-2019	2019-2020
\$0	\$733

3/ Includes:

2018-2019	2019-2020
\$0	\$7,271

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
\$0	\$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.