



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2019

(in thousands)

State Taxes	October 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,110,057	\$1,531,810	\$2,578,247	\$38,168,977	\$7,609,255	\$30,559,722
Total Gross Collections	\$4,110,057	---	4,110,057	38,168,977	---	38,168,977
Less: Refunds and Minor Offsets	---	1,065,745	1,065,745	---	6,715,025	6,715,025
Less: State/City Offsets	---	466,065	466,065	---	894,230	894,230
Net Collections	---	---	2,578,247	---	---	30,559,722
User Taxes	\$1,352,755	\$20,499	\$1,332,256	\$10,126,080	\$164,652	\$9,961,428
Sales & Use 1/	1,175,915	18,955	1,156,960	8,862,475	143,795	8,718,680
Motor Fuel	48,391	1,199	47,192	329,926	16,093	313,833
Cigarette/Tobacco Products 2/	94,036	318	93,718	642,331	3,737	638,594
Medical Marijuana	446	0	446	3,222	0	3,222
Alcoholic Beverage	19,174	0	19,174	155,041	399	154,642
Highway/Fuel Use	14,373	23	14,350	86,032	616	85,416
Auto Rental 3/	20	4	16	46,652	12	46,651
Vapor Products (registration and tax)	400	0	400	400	0	400
Business Taxes	\$281,076	\$100,491	\$180,585	\$4,803,122	\$935,463	\$3,867,659
Corporation Franchise	164,560	93,128	71,432	2,715,766	840,109	1,875,657
Corporation & Utilities 4/	2,653	39	2,614	376,438	5,192	371,246
Banks	-1,304	1,575	-2,879	3,098	8,283	-5,185
Insurance (Article 33)	5,173	3,325	1,848	953,312	48,508	904,804
Direct Writings	141	0	141	8,759	470	8,289
Petroleum 5/	109,853	2,424	107,429	745,749	32,901	712,848
Property Transfer Taxes 6/	\$253,766	\$5,442	\$248,324	\$1,300,202	\$46,137	\$1,254,066
Estate	168,490	5,309	163,181	628,530	45,902	582,628
Real Estate Transfer	85,276	133	85,143	671,651	235	671,417
Other Revenues	\$3,941	\$99	\$3,842	\$102,955	\$542	\$102,413
Pari-Mutuel (w/o Uncashed Tickets)	1,044	0	1,044	10,091	0	10,091
Hazardous Waste Assessments	382	0	382	1,246	30	1,217
Waste Tire Management and Recycling Fees	1,436	5	1,431	17,275	22	17,253
Returnable Container Deposits	357	93	264	71,816	158	71,658
Tax Return Preparer Registration Fees	153	0	153	343	331	12
Racing Admissions	207	0	207	392	0	392
Authorized Combative Sports Tax	150	1	149	895	1	894
Employer Compensation Expense Tax	212	0	212	897	0	897
<b>Total - State Taxes and Fees</b>	<b>\$6,001,595</b>	<b>\$1,658,341</b>	<b>\$4,343,254</b>	<b>\$54,501,336</b>	<b>\$8,756,049</b>	<b>\$45,745,288</b>

(in thousands)

Local Taxes	October 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$38,418	\$12,149	\$26,269	\$745,513	\$55,486	\$690,027
M.T.A. Auto Rental	-4	0	-4	337,885	307,054	30,831
M.C.T. Mobility	127,058	1,843	125,215	791,150	14,357	776,793
MCTMT Personal Income - Net (Adjusted)	10,398	4,652	5,746	114,856	9,703	90,626
Total Gross Collections	968	---	968	90,626	---	76,099
Less: Refunds and Minor Offsets	---	4,652	4,652	---	9,703	9,703
Plus: State/City Offsets	9,430	---	9,430	24,230	---	24,230
M.C.T.D. Taxicab and Hail Vehicle Rides	10,450	-1,723	12,173	32,853	-1,532	34,385
New York City Alcoholic Beverage	1,915	0	1,915	14,875	312	14,563
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,404,743	99,062	1,305,681	9,147,159	816,589	8,330,570
Total Gross Collections	937,168	---	937,168	8,252,758	---	8,252,758
Less: Refunds and Minor Offsets	---	99,062	99,062	---	816,589	816,589
Plus: State/City Offsets	467,575	---	467,575	894,401	---	894,401
Sales & Use	1,458,104	22,431	1,435,673	10,847,611	164,670	10,682,941
Stock Transfer (to NYC; all eligible for rebate)	6	0	6	2,695,042	0	2,695,042
Yonkers Personal Income - Net (Adjusted)	3,946	323	3,623	40,456	5,330	35,126
Total Gross Collections	5,456	---	5,456	40,627	---	40,627
Less: Refunds and Minor Offsets	---	323	323	---	5,330	5,330
Plus: State/City Offsets	-1,510	---	-1,510	-171	---	-171
Article 9, Section 186g Local Surcharge	9	0	9	31,122	0	31,122
Congestion Surcharge	36,512	0	36,512	262,596	0	262,596
New York City Real Estate Transfer	15,437	0	15,437	15,437	0	35,491
<b>Total-Local Taxes</b>	<b>\$3,106,992</b>	<b>\$138,737</b>	<b>\$2,968,255</b>	<b>\$24,789,561</b>	<b>\$1,064,921</b>	<b>\$23,710,113</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$9,108,588</b>	<b>\$1,797,082</b>	<b>\$7,311,506</b>	<b>\$79,298,171</b>	<b>\$9,820,974</b>	<b>\$69,462,671</b>

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

October 2019	Fiscal Year 2019-2020
\$15	\$69

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

3/ Includes:

October 2019	Fiscal Year 2019-2020
Auto Rentals Upstate	\$7,270

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

October 2019	Fiscal Year 2019-2020
\$33	\$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:

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

MONTHLY COMPARISON OF NET COLLECTIONS

October 2019

(in thousands)

State Taxes	Net Collections		Difference	
	October 2018	October 2019	Amount	Percent
Personal Income Tax 1/	\$2,574,772	\$2,578,247	\$3,475	0.1
User Taxes	\$1,253,852	\$1,332,256	\$78,404	6.3
Sales and Use 2/	1,077,169	1,156,960	79,791	7.4
Motor Fuel	44,740	47,192	2,452	5.5
Cigarette/Tobacco Products 1/	100,714	93,718	-6,996	-6.9
Medical Marijuana	338	446	108	32.0
Alcoholic Beverage	18,648	19,174	526	2.8
Highway/Fuel Use 1/	12,173	14,350	2,177	17.9
Auto Rental 3/	70	16	-54	-77.2
Vapor Products (registration and tax)	0	400	400	NA
Business Taxes	\$188,969	\$180,585	-\$8,384	-4
Corporation Franchise	61,195	71,432	10,237	16.7
Corporation & Utilities 1/	173	2,614	2,441	1,411.0
Banks	8,950	-2,879	-11,829	-132.2
Insurance (Article 33)	23,385	1,848	-21,537	-92.1
Direct Writings	370	141	-229	-61.9
Petroleum 1/, 4/	94,896	107,429	12,533	13
Property Transfer Taxes 5/	\$185,648	\$248,324	\$62,676	\$34
Estate	97,744	163,181	65,437	66.9
Real Estate Transfer	87,904	85,143	-2,761	-3
Other Revenues	\$3,783	\$3,842	\$59	\$2
Pari-Mutuel	1,087	1,044	-43	-4.0
Hazardous Waste Assessments	355	382	27	7.6
Waste Tire Management and Recycling Fees	1,693	1,431	-262	-15.5
Returnable Container Deposits	88	264	176	200.0
Tax Return Preparer Registration Fees	148	153	5	3.4
Racing Admissions	401	207	-194	-48.4
Authorized Combative Sports Tax	11	149	138	1255
Employer Compensation Expense Tax	0	212	212	NA
<b>Total - State Taxes and Fees</b>	<b>\$4,207,024</b>	<b>\$4,343,254</b>	<b>\$136,230</b>	<b>3.24</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	October 2018	October 2019	Amount	Percent
Personal Income Tax				
Withholding	\$3,148,821	\$3,270,545	\$121,724	3.9
Estimated Tax	182,875	170,918	-11,957	-6.5
Final Payments	462,249	554,608	92,359	20.0
Delinquencies	116,104	113,742	-2,362	-2.0
Limited Liability Company Fees	246	244	-2	-0.8
Total Gross Collections	\$3,910,295	\$4,110,057	\$199,762	5.1
Refunds/Minor Offsets	932,140	1,065,745	133,605	14.3
State/City Offsets	403,383	466,065	62,682	15.5
Net Collections	\$2,574,772	\$2,578,247	\$3,475	0.1
Cigarette/Tobacco Products	\$100,713	\$93,717	-\$6,996	-6.9
Cigarette	92,400	86,193	-6,207	-6.7
Tobacco Products	6,927	6,617	-310	-4.5
Retailer Licenses	1,386	904	-482	-34.8
Vending Machine Stickers	0	3	3	NA
Highway/Fuel Use	\$12,173	\$12,062	-\$111	-0.9
Highway Use	12,266	12,062	-204	-1.7
Truck Mileage	12,017	12,025	8	0.1
Permits	249	37	-212	-85.1
Fuel Use	-93	2,288	2,381	2,560.2
Article 21	0	0	0	NA
Article 21A IFTA	-106	2,276	2,382	2,247.2
IFTA Decal Fees & Trip Permits	13	12	-1	-7.7
Corporation & Utilities	\$173	\$2,614	\$2,441	1,411.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	1,952	305	-1,647	-84.4
Utilities (sections 186-A, A&E & PSC)	-1,809	2,276	4,085	225.8
Public Safety Communications Surcharge (§186-F)	30	33	3	10.0
Petroleum	\$94,896	\$107,429	\$12,533	13.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	94,896	107,429	12,533	13.2
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	
	October 2018	October 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$15,853	\$26,269	\$10,416	65.7
M.T.A. Auto Rental	45	-4	-49	-108.9
M.C.T. Mobility	111,834	112,215	13,381	12.0
MCTMT Personal Income	12,678	5,746	-6,932	-54.7
M.C.T.D. Taxicab and Hail Vehicle Rides	11,288	12,173	885	7.8
New York City Alcoholic Beverage	1,944	1,915	-29	-1.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,225,628	1,305,681	80,053	6.5
Sales & Use	1,319,414	1,435,673	116,259	8.8
Stock Transfer (to NYC; all rebatable)	18	6	-12	-66.7
Yonkers Personal Income	4,808	3,623	-1,185	-24.6
Article 9, Section 186g Local Surcharge	2	9	7	355.0
Congestion Surcharge	0	36,512	36,512	NA
New York City Real Estate Transfer	0	15,437	15,437	NA
<b>Total-Local Taxes</b>	<b>\$2,703,512</b>	<b>\$2,968,255</b>	<b>\$264,743</b>	<b>9.8</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$6,910,536</b>	<b>\$7,311,506</b>	<b>\$400,970</b>	<b>5.8</b>

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

October 2018	October 2019
\$0	\$15

3/ Includes:

October 2018	October 2019
Auto Rentals Upstate	-\$3

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:

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



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

October 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	\$26,236,444	\$30,559,722	\$4,323,278	16.5
User Taxes	\$16,382,007	\$16,397,400	\$9,576,006	\$9,961,428	\$385,422	4.0
Sales and Use 2/	14,251,091	14,344,900	8,279,585	8,718,680	439,095	5.3
Motor Fuel	528,122	531,000	312,655	313,833	1,178	0.4
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	693,517	638,594	-54,923	-7.9
Medical Marijuana	3,867	3,500	2,023	3,222	1,199	59.3
Alcoholic Beverage	262,417	262,000	153,768	154,642	874	0.6
Highway/Fuel Use 1/	145,007	144,000	88,254	85,416	-2,838	-3.2
Auto Rental 3/	83,708	81,000	46,204	46,651	447	1.0
Vapor Products (registration and tax)	0	0	0	400	400	NA
Business Taxes	\$6,944,023	\$623,200	\$3,531,583	\$3,867,659	\$336,076	9.5
Corporation Franchise	3,409,712	3,157,000	1,686,827	1,875,657	188,830	11.2
Corporation & Utilities 1/	805,060	815,700	360,732	371,246	10,514	2.9
Banks	-41,381	102,000	29,503	-5,185	-34,688	-117.6
Insurance (Article 33)	1,475,915	1,505,000	650,334	904,804	254,470	39.1
Direct Writings	13,702	- - -	8,816	8,289	-527	-6.0
Petroleum 1/, 4/	1,165,127	1,143,500	679,483	712,848	33,365	4.9
Property Transfer Taxes 5/	\$2,203,578	\$0	\$1,272,795	\$1,254,066	-\$18,729	-1.5
Estate	1,068,307	1,056,000	588,278	582,628	-5,650	-1.0
Real Estate Transfer	1,135,271	1,130,000	684,517	671,417	-13,100	-1.9
Other Revenues	\$168,979	\$0	\$106,332	\$102,413	-\$3,919	-3.7
Pari-Mutuel	15,367	0	10,682	10,091	-591	-5.5
Hazardous Waste Assessments	1,821	0	1,210	1,217	7	0.6
Waste Tire Management and Recycling Fees	27,037	0	16,559	17,253	694	4.2
Returnable Container Deposits	120,803	0	76,167	71,658	-4,509	-5.9
Tax Return Preparer Registration Fees	1,333	0	118	12	-106	-89.8
Racing Admissions	606	0	587	392	-195	-33.2
Authorized Combative Sports Tax	1,959	0	1009	894	-115	-11
Employer Compensation Expense Tax	53	200	0	897	897	NA
<b>Total - State Taxes and Fees</b>	<b>\$73,785,924</b>	<b>\$76,046,900</b>	<b>\$40,723,160</b>	<b>\$45,745,288</b>	<b>\$5,022,128</b>	<b>12.3</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	\$20,750,795	\$21,800,676	\$1,049,881	5.1
Estimated Tax	14,009,873	16,972,000	9,745,430	12,482,492	2,737,062	28.1
Final Payments	2,577,713	3,348,000	2,290,317	3,059,597	769,280	33.6
Delinquencies	1,396,063	1,509,000	767,480	821,901	54,421	7.1
Limited Liability Company Fees	107,334	- - -	4,081	4,311	230	5.6
Total Gross Collections	\$59,175,083	\$64,729,000	\$33,558,103	\$38,168,977	\$4,610,874	13.7
Refunds/Minor Offsets	9,998,307	11,279,300	6,518,679	6,715,025	196,346	3.0
State/City Offsets	1,089,439	1,299,000	802,980	894,230	91,250	11.4
Net Collections	\$48,087,337	\$52,150,700	\$26,236,444	\$30,559,722	\$4,323,278	16.5
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$693,517	\$638,594	-\$54,923	-7.9
Cigarette	1,026,591	NA	643,054	584,307	-58,747	-9.1
Tobacco Products	75,098	NA	45,951	49,835	3,884	8.5
Retailer Licenses	6,096	NA	4,505	4,447	-58	-1.3
Vending Machine Stickers	\$10	NA	\$7	\$5	-\$2	-28.6
Highway/Fuel Use	\$145,007	\$144,000	\$88,254	\$85,416	-\$2,838	-3.2
Highway Use	119,087	NA	75,288	70,479	-4,809	-6.4
Truck Mileage	120,639	NA	77,988	70,146	-7,842	-10.1
Permits	-1,552	NA	-2,700	333	3,033	112.3
Fuel Use	25,920	NA	12,966	14,937	1,971	15.2
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	12,871	14,849	1,978	15.4
IFTA Decal Fees & Trip Permits	\$537	NA	\$95	\$88	-\$7	-7.4
Corporation & Utilities	\$805,060	\$815,700	\$360,732	\$371,246	\$10,514	2.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	28,201	31,823	3,622	12.8
Utilities (sections 186-A, A&E & PSC)	522,247	NA	215,498	218,710	3,212	1.5
Public Safety Communications Surcharge (§186-F)	233,291	NA	117,033	120,713	3,680	3.1
Petroleum	\$1,165,127	\$1,143,500	\$679,483	\$712,848	\$33,365	4.9
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	679,483	712,848	33,365	4.9
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	---	\$606,967	\$690,027	\$83,060	13.7
M.T.A. Auto Rental	49,800	---	27,364	30,831	3,467	12.7
M.C.T. Mobility	1,370,420	---	713,364	776,793	63,429	8.9
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	---	14,798	14,563	-235	-1.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	7,227,382	8,330,570	1,103,188	15.3
Sales & Use	17,533,680	---	10,145,979	10,682,941	536,962	5.3
Stock Transfer (to NYC; all rebatable)	5,483,390	---	2,556,685	2,695,042	138,357	5.4
Yonkers Personal Income	55,110	---	33,272	35,126	1,854	5.6
MCTMT Personal Income	108,351	---	84,665	90,626	5,961	7.0
Article 9, Section 186g Local Surcharge	60,183	---	30,200	31,122	922	3.1
Congestion Surcharge	34,422	---	0	262,596	262,596	NA
New York City Real Estate Transfer	0	---	0	35,491	35,491	NA
Total-Local Taxes	\$38,562,613	---	\$21,479,350	\$23,710,113	\$2,230,763	10.4
Total State & Local Taxes and Fees	\$112,348,537	---	\$62,202,510	\$69,462,671	\$7,260,161	11.7

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

2018-2019	2019-2020
\$0	\$69

3/ Includes:

2018-2019	2019-2020
\$0	\$7,270

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.