



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2019

(in thousands)

State Taxes	September 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,750,250	\$918,853	\$4,831,397	\$34,058,920	\$6,077,445	\$27,981,475
Total Gross Collections	\$5,750,250	---	5,750,250	34,058,920	---	34,058,920
Less: Refunds and Minor Offsets	---	874,487	874,487	---	5,649,280	5,649,280
Less: State/City Offsets	---	44,366	44,366	---	428,165	428,165
Net Collections	---	---	4,831,397	---	---	27,981,475
User Taxes	\$1,766,782	\$32,883	\$1,733,899	\$8,773,325	\$144,153	\$8,629,172
Sales & Use 1/	1,570,606	29,091	1,541,515	7,686,560	124,840	7,561,720
Motor Fuel	46,168	2,875	43,293	281,535	14,894	266,641
Cigarette/Tobacco Products 2/	88,479	793	87,686	548,295	3,419	544,876
Medical Marijuana	448	0	448	2,776	0	2,776
Alcoholic Beverage	23,480	-1	23,481	135,867	399	135,468
Highway/Fuel Use	11,148	125	11,023	71,659	593	71,066
Auto Rental 3/	26,453	0	26,453	46,632	8	46,635
Business Taxes	\$1,514,841	\$55,602	\$1,459,239	\$4,522,046	\$834,972	\$3,687,074
Corporation Franchise	837,770	46,476	791,294	2,551,206	746,981	1,804,225
Corporation & Utilities 4/	181,168	666	180,502	373,785	5,153	368,632
Banks	-53	1,008	-1,061	4,402	6,708	-2,306
Insurance (Article 33)	386,074	898	385,176	948,139	45,183	902,956
Direct Writings	3,138	470	2,668	8,618	470	8,148
Petroleum 5/	106,744	6,084	100,660	635,896	30,477	605,419
Property Transfer Taxes 6/	\$155,186	\$4,127	\$151,059	\$1,046,436	\$40,695	\$1,005,742
Estate	57,907	4,116	53,791	460,040	40,593	419,447
Real Estate Transfer	97,252	11	97,241	586,375	102	586,274
Other Revenues	\$46,967	\$163	\$46,804	\$99,014	\$443	\$98,571
Pari-Mutuel (w/o Uncashed Tickets)	2,026	0	2,026	9,047	0	9,047
Hazardous Waste Assessments	14	0	14	864	30	834
Waste Tire Management and Recycling Fees	5,680	0	5,680	15,839	17	15,822
Returnable Container Deposits	39,039	0	39,039	71,459	65	71,394
Tax Return Preparer Registration Fees	84	164	-80	190	331	-141
Racing Admissions	1	0	1	185	0	185
Authorized Combative Sports Tax	9	-1	10	745	0	745
Employer Compensation Expense Tax	114	0	114	685	0	685
Total - State Taxes and Fees	\$9,234,026	\$1,011,628	\$8,222,398	\$48,499,741	\$7,097,708	\$41,402,034

(in thousands)

Local Taxes	September 2019			Fiscal Year 2019-2020		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$223,067	\$4,198	\$218,869	\$707,095	\$43,337	\$663,758
M.T.A. Auto Rental	19,103	0	19,103	30,841	6	30,835
M.C.T. Mobility	90,372	614	89,758	664,092	12,514	651,578
MCTMT Personal Income - Net (Adjusted)	23,797	847	22,950	99,680	5,051	84,880
Total Gross Collections	21,001	---	21,001	84,880	---	75,131
Less: Refunds and Minor Offsets	---	847	847	---	5,051	5,051
Plus: State/City Offsets	2,796	---	2,796	14,800	---	14,800
M.C.T.D. Taxicab and Hail Vehicle Rides	570	7	563	22,403	191	22,212
New York City Alcoholic Beverage	2,263	0	2,263	12,960	312	12,648
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,223,769	28,457	1,195,312	7,742,416	717,527	7,024,889
Total Gross Collections	1,179,332	---	1,179,332	7,315,590	---	7,315,590
Less: Refunds and Minor Offsets	---	28,457	28,457	---	717,527	717,527
Plus: State/City Offsets	44,437	---	44,437	426,826	---	426,826
Sales & Use	1,918,955	35,112	1,883,843	9,389,507	142,239	9,247,268
Stock Transfer (to NYC; all eligible for rebate)	1,371,736	0	1,371,736	2,695,036	0	2,695,036
Yonkers Personal Income - Net (Adjusted)	4,258	129	4,129	36,510	5,007	31,503
Total Gross Collections	4,329	---	4,329	35,171	---	35,171
Less: Refunds and Minor Offsets	---	129	129	---	5,007	5,007
Plus: State/City Offsets	-71	---	-71	1,339	---	1,339
Article 9, Section 186g Local Surcharge	15,427	0	15,427	31,113	0	31,113
Congestion Surcharge	33,988	0	33,988	226,084	0	226,084
New York City Real Estate Transfer	13,922	0	13,922	13,922	0	20,054
Total-Local Taxes	\$4,941,227	\$69,364	\$4,871,863	\$21,671,659	\$926,184	\$20,741,858
Total State & Local Taxes and Fees	\$14,175,253	\$1,080,992	\$13,094,261	\$70,171,400	\$8,023,892	\$62,143,892

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

September 2019	Fiscal Year 2019-2020
\$10	\$54

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

3/ Includes:

	September 2019	Fiscal Year 2019-2020
Auto Rentals Upstate	\$7,272	\$7,274

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

September 2019	Fiscal Year 2019-2020
\$59,820	\$120,680

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:

	September 2019	Fiscal Year 2019-2020
Gift (repealed 1/1/2000)	\$27	\$21



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

September 2019

(in thousands)

State Taxes	Net Collections		Difference	
	September 2018	September 2019	Amount	Percent
Personal Income Tax 1/	\$4,796,745	\$4,831,397	\$34,652	0.7
User Taxes	\$1,638,379	\$1,733,899	\$95,520	5.8
Sales and Use 2/	1,434,419	1,541,515	107,096	7.5
Motor Fuel	45,818	43,293	-2,525	-5.5
Cigarette/Tobacco Products 1/	94,496	87,686	-6,810	-7.2
Medical Marijuana	357	448	91	25.5
Alcoholic Beverage	25,261	23,481	-1,780	-7.0
Highway/Fuel Use 1/	10,804	11,023	219	2.0
Auto Rental 3/	27,224	26,453	-771	-2.8
Business Taxes	\$1,163,690	\$1,459,239	\$295,549	25
Corporation Franchise	634,497	791,294	156,797	24.7
Corporation & Utilities 1/	169,073	180,502	11,429	6.8
Banks	2,767	-1,061	-3,828	-138.3
Insurance (Article 33)	254,062	385,176	131,114	51.6
Direct Writings	424	2,668	2,244	529.2
Petroleum 1/, 4/	102,867	100,660	-2,207	-2
Property Transfer Taxes 5/	\$215,910	\$151,059	-\$64,851	-\$30
Estate	120,765	53,791	-66,974	-55.5
Real Estate Transfer	95,145	97,241	2,096	2
Other Revenues	\$45,092	\$46,804	\$1,712	\$4
Pari-Mutuel	2,125	2,026	-99	-4.7
Hazardous Waste Assessments	31	14	-17	-54.8
Waste Tire Management and Recycling Fees	5,090	5,680	590	11.6
Returnable Container Deposits	37,784	39,039	1,255	3.3
Tax Return Preparer Registration Fees	1	-80	-81	-8,100.0
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	60	10	-50	-83
Employer Compensation Expense Tax	0	114	114	NA
Total - State Taxes and Fees	\$7,859,816	\$8,222,398	\$362,582	4.61

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	September 2018	September 2019	Amount	Percent
Personal Income Tax				
Withholding	\$2,666,382	\$2,851,161	\$184,779	6.9
Estimated Tax	2,667,697	2,741,944	74,247	2.8
Final Payments	51,084	56,615	5,531	10.8
Delinquencies	81,285	99,502	18,217	22.4
Limited Liability Company Fees	934	1,028	94	10.1
Total Gross Collections	\$5,467,382	\$5,750,250	\$282,868	5.2
Refunds/Minor Offsets	630,959	874,487	243,528	38.6
State/City Offsets	39,678	44,366	4,688	11.8
Net Collections	\$4,796,745	\$4,831,397	\$34,652	0.7
Cigarette/Tobacco Products	\$94,496	\$87,688	-\$6,808	-7.2
Cigarette	84,738	78,134	-6,604	-7.8
Tobacco Products	6,986	6,382	-604	-8.6
Retailer Licenses	2,767	3,170	403	14.6
Vending Machine Stickers	5	2	-3	-60.0
Highway/Fuel Use	\$10,804	\$7,481	-\$3,323	-30.8
Highway Use	7,130	7,481	351	4.9
Truck Mileage	10,803	7,435	-3,368	-31.2
Permits	-3,673	46	3,719	101.3
Fuel Use	3,674	3,542	-132	-3.6
Article 21	0	0	0	NA
Article 21A IFTA	3,664	3,530	-134	-3.7
IFTA Decal Fees & Trip Permits	10	12	2	20.0
Corporation & Utilities	\$169,073	\$180,502	\$11,429	6.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	5,936	10,119	4,183	70.5
Utilities (sections 186-A, A&E & PSC)	104,830	110,563	5,733	5.5
Public Safety Communications Surcharge (§186-F)	58307	59820	1513	2.6
Petroleum	\$102,867	\$100,660	-\$2,207	-2.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	102,867	100,660	-2,207	-2.1
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	
	September 2018	September 2019	Amount	Percent
M.T.A. Corporate Surcharge	\$184,696	\$218,869	\$34,173	18.5
M.T.A. Auto Rental	15,990	19,103	3,113	19.5
M.C.T. Mobility	80,648	89,758	9,110	11.3
MCTMT Personal Income	24,419	22,950	-1,469	-6.0
M.C.T.D. Taxicab and Hail Vehicle Rides	358	563	205	57.3
New York City Alcoholic Beverage	2,540	2,263	-277	-10.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,131,799	1,195,312	63,513	5.6
Sales & Use	1,776,453	1,883,843	107,390	6.0
Stock Transfer (to NYC; all rebatable)	1,157,765	1,371,736	213,971	18.5
Yonkers Personal Income	4,194	4,129	-65	-1.5
Article 9, Section 186g Local Surcharge	15,077	15,427	350	2.3
Congestion Surcharge	0	33,988	33,988	NA
New York City Real Estate Transfer	0	13,922	13,922	NA
Total-Local Taxes	\$4,393,939	\$4,871,863	\$477,924	10.9
Total State & Local Taxes and Fees	\$12,253,755	\$13,094,261	\$840,506	6.9

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

September 2018	September 2019
\$0	\$10

3/ Includes:

September 2018	September 2019
Auto Rentals Upstate	\$7,272

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:

September 2018	September 2019
Gift (repealed 1/1/2000)	\$27



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

September 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	\$23,661,672	\$27,981,475	\$4,319,803	18.3
User Taxes	\$16,382,007	\$16,397,400	\$8,322,154	\$8,629,172	\$307,018	3.7
Sales and Use 2/	14,251,091	14,344,900	7,202,416	7,561,720	359,304	5.0
Motor Fuel	528,122	531,000	267,915	266,641	-1,274	-0.5
Cigarette/Tobacco Products 1/	1,107,795	1,112,000	592,803	544,876	-47,927	-8.1
Medical Marijuana	3,867	3,500	1,685	2,776	1,091	64.7
Alcoholic Beverage	262,417	262,000	135,120	135,468	348	0.3
Highway/Fuel Use 1/	145,007	144,000	76,081	71,066	-5,015	-6.6
Auto Rental 3/	83,708	81,000	46,134	46,635	501	1.1
Business Taxes	\$6,944,023	\$623,200	\$3,342,614	\$3,687,074	\$344,460	10.3
Corporation Franchise	3,409,712	3,157,000	1,625,632	1,804,225	178,593	11.0
Corporation & Utilities 1/	805,060	815,700	360,559	368,632	8,073	2.2
Banks	-41,381	102,000	20,553	-2,306	-22,859	-111.2
Insurance (Article 33)	1,475,915	1,505,000	626,949	902,956	276,007	44.0
Direct Writings	13,702	- - -	8,446	8,148	-298	-3.5
Petroleum 1/, 4/	1,165,127	1,143,500	584,587	605,419	20,832	3.6
Property Transfer Taxes 5/	\$2,203,578	\$0	\$1,087,147	\$1,005,742	-\$81,405	-7.5
Estate	1,068,307	1,056,000	490,534	419,447	-71,087	-14.5
Real Estate Transfer	1,135,271	1,130,000	596,613	586,274	-10,339	-1.7
Other Revenues	\$168,979	\$0	\$102,549	\$98,571	-\$3,978	-3.9
Pari-Mutuel	15,367	0	9,595	9,047	-548	-5.7
Hazardous Waste Assessments	1,821	0	855	834	-21	-2.5
Waste Tire Management and Recycling Fees	27,037	0	14,866	15,822	956	6.4
Returnable Container Deposits	120,803	0	76,079	71,394	-4,685	-6.2
Tax Return Preparer Registration Fees	1,333	0	-30	-141	-111	-370.0
Racing Admissions	606	0	186	185	-1	-0.5
Authorized Combative Sports Tax	1,959	0	998	745	-253	-25
Employer Compensation Expense Tax	53	200	0	685	685	NA
Total - State Taxes and Fees	\$73,785,924	\$76,046,900	\$36,516,136	\$41,402,034	\$4,885,898	13.4

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	\$17,601,974	\$18,530,131	\$928,157	5.3
Estimated Tax	14,009,873	16,972,000	9,562,555	12,311,574	2,749,019	28.7
Final Payments	2,577,713	3,348,000	1,828,068	2,504,989	676,921	37.0
Delinquencies	1,396,063	1,509,000	651,376	708,159	56,783	8.7
Limited Liability Company Fees	107,334	- - -	3,835	4,067	232	6.0
Total Gross Collections	\$59,175,083	\$64,729,000	\$29,647,808	\$34,058,920	\$4,411,112	14.9
Refunds/Minor Offsets	9,998,307	11,279,300	5,586,539	5,649,280	62,741	1.1
State/City Offsets	1,089,439	1,299,000	399,597	428,165	28,568	7.1
Net Collections	\$48,087,337	\$52,150,700	\$23,661,672	\$27,981,475	\$4,319,803	18.3
Cigarette/Tobacco Products	\$1,107,795	\$1,112,000	\$592,804	\$544,877	-\$47,927	-8.1
Cigarette	1,026,591	NA	550,654	498,114	-52,540	-9.5
Tobacco Products	75,098	NA	39,024	43,218	4,194	10.7
Retailer Licenses	6,096	NA	3,119	3,543	424	13.6
Vending Machine Stickers	\$10	NA	\$7	\$2	-\$5	-71.4
Highway/Fuel Use	\$145,007	\$144,000	\$76,081	\$71,066	-\$5,015	-6.6
Highway Use	119,087	NA	63,022	58,417	-4,605	-7.3
Truck Mileage	120,639	NA	65,971	58,121	-7,850	-11.9
Permits	-1,552	NA	-2,949	296	3,245	110.0
Fuel Use	25,920	NA	13,059	12,649	-410	-3.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	25,383	NA	12,977	12,573	-404	-3.1
IFTA Decal Fees & Trip Permits	\$537	NA	\$82	\$76	-\$6	-7.3
Corporation & Utilities	\$805,060	\$815,700	\$360,559	\$368,632	\$8,073	2.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,522	NA	26,249	31,518	5,269	20.1
Utilities (sections 186-A, A&E & PSC)	522,247	NA	217,307	216,434	-873	-0.4
Public Safety Communications Surcharge (\$186-F)	233,291	NA	117,003	120,680	3,677	3.1
Petroleum	\$1,165,127	\$1,143,500	\$584,587	\$605,419	\$20,832	3.6
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	584,587	605,419	20,832	3.6
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	---	\$591,114	\$663,758	\$72,644	12.3
M.T.A. Auto Rental	49,800	---	27,319	30,835	3,516	12.9
M.C.T. Mobility	1,370,420	---	601,530	651,578	50,048	8.3
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	27,386	22,212	-5,174	-18.9
New York City Alcoholic Beverage	25,019	---	12,854	12,648	-206	-1.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	12,590,893	---	6,001,754	7,024,889	1,023,135	17.0
Sales & Use	17,533,680	---	8,826,565	9,247,268	420,703	4.8
Stock Transfer (to NYC; all rebatable)	5,483,390	---	2,556,667	2,695,036	138,369	5.4
Yonkers Personal Income	55,110	---	28,464	31,503	3,039	10.7
MCTMT Personal Income	108,351	---	71,987	84,880	12,893	17.9
Article 9, Section 186g Local Surcharge	60,183	---	30,198	31,113	915	3.0
Congestion Surcharge	34,422	---	0	226,084	226,084	NA
New York City Real Estate Transfer	0	---	0	20,054	20,054	NA
Total-Local Taxes	\$38,562,613	---	\$18,775,838	\$20,741,858	\$1,966,020	10.5
Total State & Local Taxes and Fees	\$112,348,537	---	\$55,291,974	\$62,143,892	\$6,851,918	12.4

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

2018-2019	2019-2020
\$0	\$54

3/ Includes:

2018-2019	2019-2020
Auto Rentals Upstate	\$7,274

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.