



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2020

(in thousands)

State Taxes	August 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,142,543	\$419,531	\$2,723,012	\$26,683,784	\$5,096,238	\$21,587,546
Total Gross Collections	3,142,543	---	3,142,543	26,683,784	---	26,683,784
Less: Refunds and Minor Offsets	---	393,073	393,073	---	4,730,627	4,730,627
Less: State/City Offsets	---	26,458	26,458	---	365,611	365,611
Net Collections	---	---	2,723,012	---	---	21,587,546
User Taxes	\$1,259,388	\$20,854	\$1,238,534	\$5,750,526	\$78,252	\$5,672,274
Sales & Use 1/	1,091,337	18,526	1,072,811	4,913,861	63,604	4,850,257
Motor Fuel	44,002	1,556	42,446	176,670	11,319	165,351
Cigarette/Tobacco Products 2/	87,626	681	86,945	446,619	2,901	443,718
Medical Marijuana	731	0	731	3,165	0	3,165
Opioid Excise	0	0	0	16,076	0	16,076
Alcoholic Beverage	23,188	1	23,187	120,068	6	120,062
Highway/Fuel Use	10,264	91	10,173	55,897	363	55,534
Auto Rental 3/	2,214	-1	2,215	18,061	59	18,001
Vapor Products Registration	26	0	26	110	0	110
Vapor Products Tax	-124	0	-124	11,314	4	11,311
Business Taxes	\$205,668	\$40,849	\$164,819	\$2,434,850	\$375,923	\$2,058,927
Corporation Franchise	54,635	36,548	18,087	1,311,729	331,167	980,562
Corporation & Utilities 4/	3,849	0	3,849	192,486	15,202	177,284
Banks	40,338	0	40,338	128,171	110	128,061
Insurance (Article 33)	11,529	870	10,659	402,604	7,135	395,469
Direct Writings	4,775	0	4,775	8,760	0	8,760
Petroleum 5/	90,542	3,431	87,111	391,100	22,309	368,791
Property Transfer Taxes 6/	\$136,794	\$12,584	\$124,210	\$797,340	\$33,084	\$764,257
Estate	68,444	12,580	55,864	508,232	32,655	475,577
Real Estate Transfer	68,350	4	68,346	289,107	429	288,679
Other Revenues	\$1,720	\$1	\$1,719	\$52,839	\$522	\$52,317
Pari-Mutuel (w/o Uncashed Tickets)	1,406	0	1,406	4,101	0	4,101
Hazardous Waste Assessments	45	0	45	698	40	658
Waste Tire Management and Recycling Fees	43	1	42	6,957	11	6,946
Returnable Container Deposits	93	0	93	40,092	0	40,092
Tax Return Preparer Registration Fees	4	0	4	168	287	-119
Racing Admissions	0	0	0	2	0	2
Authorized Combative Sports Tax	0	0	0	68	0	68
Employer Compensation Expense Tax	129	0	129	753	184	569
Total - State Taxes and Fees 6/	\$4,746,113	\$493,819	\$4,252,294	\$35,719,339	\$5,584,019	\$30,135,321

Local Taxes	August 2020			Fiscal Year 2020-2021		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$20,704	\$3,989	\$16,715	\$406,475	\$25,822	\$380,653
M.T.A. Auto Rental	16	0	16	7,559	17	7,542
M.C.T. Mobility	99,128	4,482	94,646	538,009	11,627	526,382
MCTMT Personal Income - Net (Adjusted)	2,274	1,127	1,147	59,618	10,210	49,408
Total Gross Collections	549	---	549	42,089	---	42,089
Less: Refunds and Minor Offsets	---	1,127	1,127	---	10,210	10,210
Plus: State/City Offsets	1,725	---	1,725	17,529	---	17,529
M.C.T.D. Taxicab and Hail Vehicle Rides	127	8	119	4,663	208	4,455
New York City Alcoholic Beverage	1,828	0	1,828	9,897	0	9,897
New York City Personal Income - Net (Adjusted)	728,444	51,993	676,451	6,000,122	686,146	5,313,976
Total Gross Collections	702,025	---	702,025	5,636,042	---	5,636,042
Less: Refunds and Minor Offsets	---	51,993	51,993	---	686,146	686,146
Plus: State/City Offsets	26,419	---	26,419	364,080	---	364,080
Sales & Use	1,338,461	22,080	1,316,381	6,005,830	92,297	5,913,533
Stock Transfer (to NYC; all eligible for rebate)	6	0	6	2,999,337	0	2,999,337
Yonkers Personal Income - Net (Adjusted)	3,858	308	3,550	29,588	4,580	25,008
Total Gross Collections	3,819	---	3,819	28,057	---	28,057
Less: Refunds and Minor Offsets	---	308	308	---	4,580	4,580
Plus: State/City Offsets	39	---	39	1,531	---	1,531
Article 9, Section 186g Local Surcharge	59	0	59	16,614	0	16,614
Congestion Surcharge	9,390	0	9,390	38,789	0	38,789
New York City Real Estate Transfer	10,912	0	10,912	98,422	249	57,238
Total-Local Taxes	\$2,215,207	\$83,987	\$2,131,220	\$16,214,923	\$831,156	\$15,342,832
Total State & Local Taxes and Fees	\$6,961,320	\$577,806	\$6,383,514	\$51,934,263	\$6,415,175	\$45,478,153

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

August 2020	Fiscal Year 2020-2021
\$20	\$113

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

3/ Includes:

August 2020	Fiscal Year 2020-2021	
Auto Rentals Upstate	\$2,179	\$7,698

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

August 2020	Fiscal Year 2020-2021
\$54	\$62,205

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:

August 2020	Fiscal Year 2020-2021	
Gift (repealed 1/1/2000)	\$0	\$1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

August 2020

(in thousands)

State Taxes	Net Collections		Difference	
	August 2019	August 2020	Amount	Percent
Personal Income Tax 1/	\$2,908,565	\$2,723,012	-\$185,553	-6.4
User Taxes	\$1,333,977	\$1,238,534	-\$95,443	-7.2
Sales and Use 2/	1,163,234	1,072,811	-90,423	-7.8
Motor Fuel	47,803	42,446	-5,357	-11.2
Cigarette/Tobacco Products 1/	92,154	86,945	-5,209	-5.7
Medical Marijuana	453	731	278	61.4
Opioid Excise	0	0	0	NA
Alcoholic Beverage	19,483	23,187	3,704	19.0
Highway/Fuel Use 1/	10,777	10,173	-604	-5.6
Auto Rental 3/	73	2215	2142	2934
Vapor Products Registration	0	26	26	NA
Vapor Products Tax	0	-124	-124	NA
Business Taxes	\$200,483	\$164,819	-\$35,664	-17.8
Corporation Franchise	-21,375	18,087	39,462	184.6
Corporation & Utilities 1/	-710	3,849	4,559	642.1
Banks	-150	40,338	40,488	26,992.0
Insurance (Article 33)	-62	10659	10721	17292
Direct Writings	3,032	4,775	1,743	57
Petroleum 1/, 4/	107,078	87,111	-19,967	-18.6
Property Transfer Taxes 5/	\$133,040	\$124,210	-\$8,830	-7
Estate	41,786	55,864	14,078	34
Real Estate Transfer	91,254	68,346	-22,908	-25.1
Other Revenues	\$2,696	\$1,719	-\$978	-36.3
Pari-Mutuel	2,216	1,406	-810	-36.6
Hazardous Waste Assessments	61	45	-16	-26.2
Waste Tire Management and Recycling Fees	73	42	-31	-42.5
Returnable Container Deposits	93	93	0	0.0
Tax Return Preparer Registration Fees	3	4	1	33
Racing Admissions	66	0	-66	-100
Authorized Combative Sports Tax	21	0	-21	-100
Employer Compensation Expense Tax	163	129	-35	-21
<b>Total - State Taxes and Fees</b>	<b>\$4,578,761</b>	<b>\$4,252,294</b>	<b>-\$326,468</b>	<b>-7.13</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	August 2019	August 2020	Amount	Percent
Personal Income Tax				
Withholding	\$2,933,710	\$2,876,620	-\$57,090	-1.9
Estimated Tax	98,723	121,312	22,589	22.9
Final Payments	33,618	62,540	28,922	86.0
Delinquencies	106,919	81,717	-25,202	-23.6
Limited Liability Company Fees	333	354	21	6.3
Total Gross Collections	\$3,173,303	\$3,142,543	-\$30,760	-1.0
Refunds/Minor Offsets	245,081	393,073	147,992	60.4
State/City Offsets	19,657	26,458	6,801	34.6
Net Collections	\$2,908,565	\$2,723,012	-\$185,553	-6.4
Cigarette/Tobacco Products	\$92,153	\$86,944	-\$5,209	-5.7
Cigarette	84,008	79,481	-4,527	-5.4
Tobacco Products	8,078	7,416	-662	-8.2
Retailer Licenses	67	47	-20	-29.9
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$10,777	\$10,173	-\$604	-5.6
Highway Use	9,858	9,502	-356	-3.6
Truck Mileage	9,816	9,465	-351	-3.6
Permits	42	37	-5	-11.9
Fuel Use	\$919	\$671	-\$248	-27.0
Article 21A IFTA	911	658	-253	-27.8
IFTA Decal Fees & Trip Permits	8	13	5	62.5
Corporation & Utilities	-\$710	\$3,849	\$4,559	642.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-1,338	1,793	3,131	234.0
Utilities (sections 186-A, A&E & PSC)	600	2,002	1,402	233.7
Public Safety Communications Surcharge (§186-F)	28	54	26	92.9
Petroleum	\$107,078	\$87,111	-\$19,967	-18.6
Article 13-A (after 9/1/1990)	107,078	87,111	-19,967	-18.6

(in thousands)

Local Taxes	Net Collections		Difference	
	August 2019	August 2020	Amount	Percent
M.T.A. Corporate Surcharge	\$16,490	\$16,715	\$225	1.4
M.T.A. Auto Rental	36	16	-20	-55.6
M.C.T. Mobility	103,216	94,646	-8,570	-8.3
MCTMT Personal Income	1,406	1,147	-259	-18.4
M.C.T.D. Taxicab and Hail Vehicle Rides	518	119	-399	-77.0
New York City Alcoholic Beverage	2,027	1,828	-199	-9.8
New York City Personal Income	767,044	676,451	-90,593	-11.8
Sales & Use	1,427,037	1,316,381	-110,656	-7.8
Stock Transfer (to NYC; all rebatable)	9	6	-3	-33.3
Yonkers Personal Income	3,836	3,550	-286	-7.5
Article 9, Section 186g Local Surcharge	24	59	35	145.2
Congestion Surcharge	35,220	9,390	-25,830	-73.3
New York City Real Estate Transfer	5,565	10,912	5,347	96
<b>Total-Local Taxes</b>	<b>\$2,362,428</b>	<b>\$2,131,220</b>	<b>-\$231,208</b>	<b>-10</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$6,941,189</b>	<b>\$6,383,514</b>	<b>-\$557,676</b>	<b>-8.0</b>

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

August 2019	August 2020
\$8	\$20

3/ Includes:

August 2019	August 2020
\$1	\$2,179

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:

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



## FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 2020

(in thousands)

State Taxes	Net Collections 2019-2020	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
Personal Income Tax 1/	\$53,659,401	\$49,046,411	\$23,150,078	\$21,587,546	-\$1,562,532	-6.7
User Taxes	\$17,010,501	\$14,647,525	\$6,895,274	\$5,672,274	-\$1,223,000	-17.7
Sales and Use 2/	14,933,167	12,687,300	6,020,205	4,850,257	-1,169,948	-19.4
Motor Fuel	511,845	453,825	223,348	165,351	-57,997	-26.0
Cigarette/Tobacco Products 1/	1,035,160	971,000	457,190	443,718	-13,472	-2.9
Medical Marijuana	5,698	6,000	2,328	3,165	837	36.0
Opioid Excise	19,356	0	0	16,076	16,076	NA
Alcoholic Beverage	259,018	266,000	111,987	120,062	8,075	7.2
Highway/Fuel Use 1/	141,385	131,000	60,043	55,534	-4,509	-7.5
Auto Rental 3/	138,330	68,400	20,174	18,001	-2,173	-11
Vapor Products Registration	2,272	0	0	110	110	NA
Vapor Products Tax	10,389	14,000	0	11,311	11,311	NA
Business Taxes	\$7,823,650	\$7,697,610	\$2,340,505	\$2,058,927	-\$281,578	-12.0
Corporation Franchise	3,791,131	3,882,000	1,012,931	980,562	-32,369	-3.2
Corporation & Utilities 1/	832,630	781,200	188,130	177,284	-10,846	-5.8
Banks	7,916	225,000	-1,245	128,061	129,306	10,386.0
Insurance (Article 33)	1,904,118	1,795,000	517,780	395,469	-122,311	-23.6
Direct Writings	14,410	- - -	5,480	8,760	3,280	59.9
Petroleum 1/, 4/	1,160,775	1,014,410	504,759	368,791	-135,968	-26.9
Property Transfer Taxes 5/	\$2,193,933	\$0	\$854,683	\$764,257	-\$90,426	-10.6
Estate	1,070,145	1,100,000	365,656	475,577	109,921	30.1
Real Estate Transfer	1,123,767	949,000	489,033	288,679	-200,354	-41.0
Other Revenues	\$166,368	\$0	\$51,766	\$52,317	\$550	1.1
Pari-Mutuel	13,917	0	7,021	4,101	-2,920	-41.6
Hazardous Waste Assessments	1,539	0	820	658	-162	-19.8
Waste Tire Management and Recycling Fees	28,415	0	10,142	6,946	-3,196	-31.5
Returnable Container Deposits	117,172	0	32,355	40,092	7,737	23.9
Tax Return Preparer Registration Fees	1,310	0	-61	-119	-58	-95
Racing Admissions	403	0	184	2	-182	-99
Authorized Combative Sports Tax	1,619	0	735	68	-667	-90.7
Employer Compensation Expense Tax	1,994	3,300	570	569	-1	-0.3
<b>Total - State Taxes and Fees</b>	<b>\$80,853,853</b>	<b>\$73,609,282</b>	<b>\$33,292,307</b>	<b>\$30,135,321</b>	<b>-\$3,156,986</b>	<b>-9.5</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
Withholding	\$43,118,277	\$38,751,978	\$15,678,970	\$15,488,825	-\$190,145	-1.2
Estimated Tax	17,025,034	15,669,030	9,569,630	8,225,786	-1,343,844	-14.0
Final Payments	3,342,579	3,607,963	2,448,374	2,514,875	66,501	2.7
Delinquencies	1,388,052	1,611,000	608,657	451,083	-157,574	-25.9
Limited Liability Company Fees	111,048	- - -	3,039	3,215	176	5.8
Total Gross Collections	\$64,984,990	\$59,639,971	\$28,308,670	\$26,683,784	-\$1,624,886	-5.7
Refunds/Minor Offsets	10,238,463	9,319,560	4,774,793	4,730,627	-44,166	-0.9
State/City Offsets	1,087,126	-1,274,000	383,799	365,611	-18,188	-4.7
Net Collections	\$53,659,401	\$49,046,411	\$23,150,078	\$21,587,546	-\$1,562,532	-6.7
Cigarette/Tobacco Products	\$1,035,160	\$971,000	\$457,189	\$443,717	-\$13,472	-2.9
Cigarette	950,313	NA	419,980	407,277	-12,703	-3.0
Tobacco Products	79,077	NA	36,836	36,236	-600	-1.6
Retailer Licenses	5,763	NA	373	204	-169	-45.3
Vending Machine Stickers	7	NA	0	0	0	NA
Highway/Fuel Use	\$141,385	\$131,000	\$60,043	\$55,534	-\$4,509	-7.5
Highway Use	113,174	NA	50,936	47,261	-3,675	-7.2
Truck Mileage	112,651	NA	50,686	47,099	-3,587	-7.1
Permits	523	NA	250	162	-88	-35.2
Fuel Use	28,211	NA	9,107	8,273	-834	-9.2
Article 21A IFTA	27,683	NA	9,043	45	-8,998	-99.5
IFTA Decal Fees & Trip Permits	528	NA	64	177,284	177,220	276,906.3
Corporation & Utilities 6/	\$832,630	\$781,200	\$188,130	\$15,221	-\$172,909	-91.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	47,878	NA	21,399	99,858	78,459	366.6
Utilities (sections 186-A, A&E & PSC)	543,109	NA	105,871	62,205	-43,666	-41.2
Public Safety Communications Surcharge (\$186-F)	241,643	NA	60,860	368,791	307,931	506.0
Petroleum	\$1,160,775	\$1,014,410	\$504,759	\$368,791	-\$135,968	-26.9
Article 13-A (after 9/1/1990)	1,160,775	NA	504,759	0	-504,759	-100.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2020-2021	Net Collections			
			Fiscal Year-to-Date		Difference	
			2019-2020	2020-2021	Amount	Percent
M.T.A. Corporate Surcharge	\$1,392,383	---	\$444,889	\$380,653	-\$64,236	-14.4
M.T.A. Auto Rental	58,082	---	11,732	7,542	-4,190	-35.7
M.C.T. Mobility	1,482,295	---	561,820	526,382	-35,438	-6.3
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	21,649	4,455	-17,194	-79.4
New York City Alcoholic Beverage	23,889	---	10,385	9,897	-488	-4.7
New York City Personal Income	14,037,115	---	5,829,577	5,313,976	-515,601	-8.8
Sales & Use	18,396,589	---	7,363,425	5,913,533	-1,449,892	-19.7
Stock Transfer (to NYC; all rebatable)	4,043,837	---	1,323,300	2,999,337	1,676,037	126.7
Yonkers Personal Income	53,704	---	27,374	25,008	-2,366	-8.6
MCTMT Personal Income	121,979	---	61,930	49,408	-12,522	-20.2
Article 9, Section 186g Local Surcharge	62,852	---	15,686	16,614	928	5.9
Congestion Surcharge	447,743	---	192,097	38,789	-153,308	-79.8
New York City Real Estate Transfer	142,191	---	6,132	57,238	51,106	833.4
<b>Total-Local Taxes</b>	<b>\$40,344,922</b>	<b>---</b>	<b>\$15,869,996</b>	<b>\$15,342,832</b>	<b>-\$527,164</b>	<b>-3.3</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$121,198,775</b>	<b>---</b>	<b>\$49,162,302</b>	<b>\$45,478,153</b>	<b>-\$3,684,149</b>	<b>-7.5</b>

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

	2019-2020	2020-2021
	\$44	\$113

3/ Includes:

	2019-2020	2020-2021
Auto Rentals Upstate	\$1	\$7,698

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:

	2019-2020	2020-2021
Gift (repealed 1/1/2000)	-\$6	\$1

6/ From the Enacted Executive Budget, April 2020. 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.