



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2017

(in thousands)

State Taxes	November 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,157,803	\$766,338	\$2,391,465	\$34,518,327	\$7,258,030	\$27,260,297
Total Gross Collections	\$3,157,803	---	3,157,803	34,518,327	---	34,518,327
Less: Refunds and Minor Offsets	---	672,162	672,162	---	6,570,397	6,570,397
Less: State/City Offsets	---	94,176	94,176	---	687,633	687,633
Net Collections	---	---	2,391,465	---	---	27,260,297
User Taxes 1/	\$1,291,179	\$8,536	\$1,282,643	\$10,576,395	\$179,508	\$10,396,887
Sales & Use 2/	1,111,676	10,137	1,101,539	9,077,717	130,997	8,946,720
Motor Fuel	43,757	1,095	42,662	361,534	15,957	345,577
Cigarette/Tobacco Products 3/	97,811	263	97,548	836,142	13,673	822,469
Medical Marijuana	178	0	178	1,090	0	1,090
Alcoholic Beverage	23,073	0	23,073	175,571	9	175,562
Highway/Fuel Use	11,654	45	11,609	95,125	45,002	50,123
Auto Rental	3,030	-3,004	6,034	29,216	-26,130	55,346
Business Taxes	\$211,258	\$101,405	\$109,853	\$4,154,364	\$787,368	\$3,366,996
Corporation Franchise	107,244	97,746	9,498	2,021,124	705,084	1,316,040
Corporation & Utilities 4/	1,102	361	741	394,529	10,138	384,391
Banks	4,190	10	4,180	259,864	18,503	241,361
Insurance (Article 33)	2,983	833	2,150	697,887	23,657	674,230
Direct Writings	584	5	579	17,116	-187	17,303
Petroleum 5/	95,155	2,450	92,705	763,844	30,173	733,671
Property Transfer Taxes 6/	\$171,334	\$3,920	\$167,414	\$1,664,938	\$69,060	\$1,595,878
Estate	74,402	3,917	70,485	878,114	68,358	809,756
Real Estate Transfer	96,932	0	96,932	786,728	699	786,029
Other Revenues	\$2,151	\$4	\$2,147	\$103,560	\$110	\$103,450
Pari-Mutuel (w/o Uncashed Tickets)	1,142	0	1,142	11,738	0	11,738
Hazardous Waste Assessments	17	0	17	1,147	32	1,115
Waste Tire Management and Recycling Fees	34	5	29	16,380	174	16,206
Returnable Container Deposits	226	0	226	71,815	-97	71,912
Tax Return Preparer Registration Fees	0	0	0	268	0	268
Racing Admissions	12	0	12	502	0	502
Authorized Combative Sports Tax	720	-1	721	1,710	1	1,709
Total - State Taxes and Fees 1/, 6/	\$4,833,725	\$880,203	\$3,953,522	\$51,017,584	\$8,294,076	\$40,672,552

(in thousands)

Local Taxes	November 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$44,739	\$5,396	\$39,343	\$634,669	\$50,678	\$583,991
M.T.A. Auto Rental	3,659	0	3,659	33,204	15	33,189
M.C.T. Mobility	99,277	2,536	96,741	795,263	18,985	776,278
MCTMT Personal Income - Net (Adjusted)	2,281	6,182	-3,901	120,812	14,129	85,083
Total Gross Collections	516	---	516	85,083	---	63,483
Less: Refunds and Minor Offsets	---	6,182	6,182	---	14,129	14,129
Plus: State/City Offsets	1,765	---	1,765	35,729	---	35,729
M.C.T.D. Taxicab and Hail Vehicle Rides	1,332	1,332	0	41,316	54	41,262
New York City Alcoholic Beverage	2,064	0	2,064	17,436	0	17,436
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	799,007	66,366	732,641	6,983,126	-239,250	7,222,376
Total Gross Collections	704,050	---	704,050	6,294,973	---	6,294,973
Less: Refunds and Minor Offsets	---	66,366	66,366	---	-239,250	-239,250
Plus: State/City Offsets	94,957	---	94,957	688,153	---	688,153
Sales & Use	1,357,854	11,784	1,346,070	11,048,191	144,815	10,903,376
Stock Transfer (to NYC; all eligible for rebate)	50	0	50	3,305,623	0	3,305,623
Yonkers Personal Income - Net (Adjusted)	3,178	222	2,956	38,466	5,347	33,119
Total Gross Collections	3,959	---	3,959	38,986	---	38,986
Less: Refunds and Minor Offsets	---	222	222	---	5,347	5,347
Plus: State/City Offsets	-781	---	-781	-520	---	-520
Total-Local Taxes	\$2,313,441	\$91,282	\$2,122,882	\$23,018,106	-\$5,227	\$23,001,733
Total State & Local Taxes and Fees 1/	\$7,147,166	\$974,021	\$6,173,145	\$74,035,690	\$8,288,849	\$63,674,285

1/ Includes:

	November 2017	Fiscal Year 2016-2017
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	November 2017	Fiscal Year 2016-2017
	\$7	\$109

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

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

	November 2017	Fiscal Year 2016-2017
	\$0	\$95,322

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 2017	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	-\$4	-\$7
Gift (repealed 1/1/2000)	1	100

MONTHLY COMPARISON OF NET COLLECTIONS

November 2017

(in thousands)

State Taxes	Net Collections		Difference	
	November 2016	November 2017	Amount	Percent
Personal Income Tax 1/	\$2,093,740	\$2,391,465	\$297,725	14.2
User Taxes 2/	\$1,185,754	\$1,282,643	\$96,889	8.2
Sales and Use 3/	997,545	1,101,539	103,994	10.4
Motor Fuel	45,578	42,662	-2,916	-6.4
Cigarette/Tobacco Products 1/	110,673	97,548	-13,125	-11.9
Medical Marijuana	57	178	121	212.3
Alcoholic Beverage	20,560	23,073	2,513	12.2
Highway/Fuel Use 1/	11,244	11,609	365	3.2
Auto Rental	97	6,034	5,937	6,120.6
Business Taxes	-\$23,175	\$109,853	\$133,028	574.0
Corporation Franchise	-116,615	9,498	126,113	108.1
Corporation & Utilities 1/	-2,362	741	3,103	131.4
Banks	-4,562	4,180	8,742	191.6
Insurance (Article 33)	5,855	2,150	-3,705	-63.3
Direct Writings	555	579	24	4.3
Petroleum 1/, 4/	93,954	92,705	-1,249	-1.3
Property Transfer Taxes 5/	\$186,634	\$167,414	-\$19,220	-10.3
Estate	92,018	70,485	-21,533	-23.4
Real Estate Transfer	94,543	96,932	2,389	2.5
Other Revenues	\$3,094	\$2,147	-\$947	-30.6
Pari-Mutuel	1,138	1,142	4	0.4
Hazardous Waste Assessments	36	17	-19	-52.8
Waste Tire Management and Recycling Fees	44	29	-15	-34.1
Returnable Container Deposits	295	226	-69	-23.4
Tax Return Preparer Registration Fees	0	0	0	NA
Racing Admissions	12	12	0	0.0
Authorized Combative Sports Tax	1,569	721	-848	-54.0
Total - State Taxes and Fees 2/, 5/	\$3,446,047	\$3,953,522	\$507,475	14.7

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	November 2016	November 2017	Amount	Percent
Personal Income Tax				
Withholding	\$2,828,448	\$2,898,860	\$70,412	2.5
Estimated Tax	79,584	116,728	37,144	46.7
Final Payments	28,605	24,819	-3,786	-13.2
Delinquencies	97,850	117,236	19,386	19.8
Limited Liability Company Fees	211	160	-51	-24.2
Total Gross Collections	\$3,034,698	\$3,157,803	\$123,105	4.1
Refunds/Minor Offsets	827,704	672,162	-155,542	-18.8
State/City Offsets	113,254	94,176	-19,078	-16.8
Net Collections	\$2,093,740	\$2,391,465	\$297,725	14.2
Cigarette/Tobacco Products	\$110,675	\$97,549	-\$13,126	-11.9
Cigarette	103,340	89,739	-13,601	-13.2
Tobacco Products	6,840	7,165	325	4.8
Retailer Licenses	493	644	151	30.6
Vending Machine Stickers	2	1	-1	-50.0
Highway/Fuel Use	\$11,244	\$10,331	-\$913	-8.1
Highway Use	10,380	10,331	-49	-0.5
Truck Mileage	10,255	10,204	-51	-0.5
Permits	125	127	2	1.6
Fuel Use	864	1,278	414	47.9
Article 21	0	0	0	NA
Article 21A IFTA	792	1,196	404	51.0
IFTA Decal Fees & Trip Permits	72	82	10	13.9
Corporation & Utilities 6/	-\$2,362	\$741	\$3,103	131.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-550	223	773	140.5
Utilities (sections 186-A, A&E & PSC)	-1,812	518	2,330	128.6
Public Safety Communications Surcharge (§186-F)	0	0	0	NA
Petroleum	\$93,954	\$92,705	-\$1,249	-1.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,954	92,705	-1,249	-1.3
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 2016	November 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$5,728	\$39,343	\$33,615	586.9
M.T.A. Auto Rental	3,746	3,659	-87	-2.3
M.C.T. Mobility	96,840	96,741	-99	-0.1
MCTMT Personal Income	3,604	-3,901	-7,505	-208.2
M.C.T.D. Taxicab and Hail Vehicle Rides	0	0	0	NA
New York City Alcoholic Beverage	2,449	2,064	-385	-15.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	685,425	732,641	47,216	6.9
Sales & Use	1,218,662	1,346,070	127,408	10.5
Stock Transfer (to NYC; all rebatable)	11	50	39	354.5
Yonkers Personal Income	12	2,956	2,944	24,533.3
Total-Local Taxes	\$2,019,856	\$229,623	\$199,767	9.9
Total State & Local Taxes and Fees	\$5,465,903	\$6,173,145	\$707,242	12.9

2/ Includes:

	November 2016	November 2017
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	\$0	\$0

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

	November 2016	November 2017
	\$0	\$7

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 2016	November 2017
Real Property Gains (repealed 6/15/1996)	\$57	-\$4
Gift (repealed 1/1/2000)	\$16	\$1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2017

(in thousands)

State Taxes	Net Collections 2016-2017	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Personal Income Tax 1/	\$47,565,944	\$49,464,000	\$28,125,789	\$27,260,297	-\$865,492	-3.1
User Taxes 2/	\$15,236,932	\$15,185,000	\$10,118,904	\$10,396,887	\$277,983	2.7
Sales and Use 3/	13,005,777	13,044,000	8,587,482	8,946,720	359,238	4.2
Motor Fuel	519,015	493,000	352,303	345,577	-6,726	-1.9
Cigarette/Tobacco Products 1/	1,235,190	1,226,000	867,050	822,469	-44,581	-5.1
Medical Marijuana	585	258,000	309	1,090	781	252.8
Alcoholic Beverage	257,717	84,000	172,996	175,562	2,566	1.5
Highway/Fuel Use 1/	138,695	80,000	96,336	50,123	-46,213	-48.0
Auto Rental	79,953	6,982,000	42,428	55,346	\$12,918	30.4
Business Taxes	\$6,157,328	\$3,688,000	\$3,606,784	\$3,366,996	-\$239,788	-6.6
Corporation Franchise	2,475,773	824,000	1,479,471	1,316,040	-163,431	-11.0
Corporation & Utilities 1/	802,433	173,000	334,951	384,391	49,440	14.8
Banks	337,607	1,205,000	274,849	241,361	-33,488	-12.2
Insurance (Article 33)	1,267,063	0	611,521	674,230	62,709	10.3
Direct Writings	21,251	- - -	13,961	17,303	3,342	23.9
Petroleum 1/, 4/	1,123,685	2,162,000	762,515	733,671	-28,844	-3.8
Property Transfer Taxes 5/	\$2,217,321	\$1,024,000	\$1,505,180	\$1,595,878	\$90,698	6.0
Estate	1,090,549	1,138,000	729,290	809,756	80,466	11.0
Real Estate Transfer	1,126,369	0	775,498	786,029	10,531	1.4
Other Revenues	\$161,823	\$0	\$100,690	\$103,450	\$2,760	2.7
Pari-Mutuel	15,756	0	11,949	11,738	-211	-1.8
Hazardous Waste Assessments	1,366	0	993	1,115	122	12.3
Waste Tire Management and Recycling Fees	27,552	0	16,252	16,206	-46	-0.3
Returnable Container Deposits	112,862	0	68,896	71,912	3,016	4.4
Tax Return Preparer Registration Fees	1,373	0	139	268	129	92.8
Racing Admissions	536	0	528	502	-26	-4.9
Authorized Combative Sports Tax	2,378	0	1,933	1,709	-224	-11.6
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$0	\$43,457,347	\$42,723,508	-\$733,839	-1.7

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Personal Income Tax						
Withholding	\$37,523,892	\$36,940,000	\$21,421,116	\$22,481,003	\$1,059,887	4.9
Estimated Tax	14,971,822	15,746,000	9,661,295	8,965,801	-695,494	-7.2
Final Payments	2,488,435	2,493,000	2,304,108	2,146,453	-157,655	-6.8
Delinquencies	1,433,834	1,358,000	926,799	920,570	-6,229	-0.7
Limited Liability Company Fees	99,892	- - -	6,177	4,500	-1,677	-27.1
Total Gross Collections	\$56,517,875	\$58,539,963	\$34,319,495	\$34,518,327	\$198,832	0.6
Refunds/Minor Offsets	8,162,029	8,388,000	5,507,653	6,570,397	1,062,744	19.3
State/City Offsets	789,902	688,000	686,053	687,633	1,580	0.2
Net Collections	\$47,565,944	\$49,464,000	\$28,125,789	\$27,260,297	-\$865,492	-3.1
Cigarette/Tobacco Products	\$1,235,190	\$1,226,000	\$867,051	\$822,470	-\$44,581	-5.1
Cigarette	1,152,056	NA	808,251	767,961	-40,290	-5.0
Tobacco Products	76,428	NA	53,358	49,030	-4,328	-8.1
Retailer Licenses	6,694	NA	5,435	5,474	39	0.7
Vending Machine Stickers	12	NA	7	5	-2	-28.6
Highway/Fuel Use	\$138,695	\$80,000	\$96,336	\$50,123	-\$46,213	-48.0
Highway Use	110,793	NA	78,600	34,222	-44,378	-56.5
Truck Mileage	108,543	NA	76,823	77,369	546	0.7
Permits	2,250	NA	1,777	-43,147	-44,924	-2,528.1
Fuel Use	27,902	NA	17,736	15,901	-1,835	-10.3
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	17,599	15,741	-1,858	-10.6
IFTA Decal Fees & Trip Permits	478	NA	137	159	22	16.1
Corporation & Utilities 6/	\$802,433	\$173,000	\$334,951	\$384,391	\$49,440	14.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	21,680	13,994	-7,686	-35.5
Utilities (sections 186-A, A&E & PSC)	534,413	NA	219,190	275,075	55,885	25.5
Public Safety Communications Surcharge (§186-F)	187,719	NA	94,081	95,322	1,241	1.3
Petroleum	\$1,123,685	\$2,162,000	\$762,515	\$733,671	-\$28,844	-3.8
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,123,685	NA	762,515	733,671	-28,844	-3.8
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/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
M.T.A. Corporate Surcharge	\$1,017,116	---	\$558,405	\$583,991	\$25,586	4.6
M.T.A. Auto Rental	48,404	---	35,125	33,189	-1,936	-5.5
M.C.T. Mobility	1,255,627	---	730,950	776,278	45,328	6.2
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	48,483	41,262	-7,221	-14.9
New York City Alcoholic Beverage	25,602	---	17,358	17,436	78	0.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	6,906,683	7,222,376	315,693	4.6
Sales & Use	16,039,830	---	10,467,127	10,903,376	436,249	4.2
Stock Transfer (to NYC; all rebatable)	13,801,774	---	8,548,211	3,305,623	-5,242,588	-61.3
Yonkers Personal Income	5,278,380	---	24,813	33,119	8,306	33.5
MCTMT Personal Income	149,404	---	102,557	85,083	-17,474	-17.0
Total-Local Taxes	\$48,921,667	---	\$27,439,712	\$23,001,733	-\$4,437,979	3.0
Total State & Local Taxes and Fees	\$120,261,015	---	\$70,897,059	\$65,725,241	-\$5,171,818	-7.3

2/ Includes:

	2016-2017	2017-2018
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	\$0	\$0

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

	2016-2017	2017-2018
	\$161	\$109

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:

	2016-2017	2017-2018
Real Property Gains (repealed 6/15/1996)	\$63	-\$7
Gift (repealed 1/1/2000)	\$329	\$100

6/ From the Enacted Executive Budget, April 2017. 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); Hotel/Motel Occupancy included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.