



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2017

(in thousands)

State Taxes	October 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,426,599	\$732,484	\$2,694,115	\$31,360,524	\$6,491,692	\$24,868,832
Total Gross Collections	\$3,426,599	---	3,426,599	31,360,524	---	31,360,524
Less: Refunds and Minor Offsets	---	431,953	431,953	---	5,898,235	5,898,235
Less: State/City Offsets	---	300,531	300,531	---	593,457	593,457
Net Collections	---	---	2,694,115	---	---	24,868,832
User Taxes 1/	\$1,245,174	\$16,994	\$1,228,180	\$9,285,216	\$170,972	\$9,114,244
Sales & Use 2/	1,058,063	18,149	1,039,914	7,966,041	120,860	7,845,181
Motor Fuel	43,576	1,020	42,556	317,777	14,862	302,915
Cigarette/Tobacco Products 3/	106,730	751	105,979	738,331	13,410	724,921
Medical Marijuana	170	0	170	912	0	912
Alcoholic Beverage	19,422	8	19,414	152,498	9	152,489
Highway/Fuel Use	14,370	34	14,336	83,471	44,957	38,514
Auto Rental	2,843	-2,968	5,811	26,186	-23,126	49,312
Business Taxes	\$209,738	\$163,514	\$46,224	\$3,943,106	\$685,963	\$3,257,143
Corporation Franchise	98,215	155,518	-57,303	1,913,880	607,338	1,306,542
Corporation & Utilities 4/	7,059	5,208	1,851	393,427	9,777	383,650
Banks	579	27	552	255,674	18,493	237,181
Insurance (Article 33)	10,470	919	9,551	694,904	22,824	672,080
Direct Writings	342	21	321	16,532	-192	16,724
Petroleum 5/	93,073	1,821	91,252	668,689	27,723	640,966
Property Transfer Taxes 6/	\$163,269	\$5,623	\$157,646	\$1,493,604	\$65,140	\$1,428,464
Estate	80,611	5,019	75,592	803,712	64,441	739,271
Real Estate Transfer	82,585	604	81,981	689,796	699	689,097
Other Revenues	\$5,015	\$51	\$4,964	\$101,161	\$106	\$101,055
Pari-Mutuel (w/o Uncashed Tickets)	1,200	0	1,200	10,596	0	10,596
Hazardous Waste Assessments	387	1	386	1,130	32	1,098
Waste Tire Management and Recycling Fees	2,187	49	2,138	16,346	169	16,177
Returnable Container Deposits	919	1	918	71,589	-97	71,686
Tax Return Preparer Registration Fees	5	0	5	20	0	20
Racing Admissions	307	0	307	490	0	490
Authorized Combative Sports Tax	10	0	10	990	2	988
Total - State Taxes and Fees 1/, 6/	\$5,049,795	\$918,666	\$4,131,129	\$46,183,611	\$7,413,873	\$36,819,137

(in thousands)

Local Taxes	October 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$31,630	\$8,491	\$23,139	\$589,930	\$45,282	\$544,648
M.T.A. Auto Rental	3,494	-12	3,506	29,545	15	29,530
M.C.T. Mobility	102,723	1,495	101,228	695,986	16,449	679,537
MCTMT Personal Income - Net (Adjusted)	22,011	3,210	18,801	122,948	7,947	88,984
Total Gross Collections	872	---	872	88,984	---	62,967
Less: Refunds and Minor Offsets	---	3,210	3,210	---	7,947	7,947
Plus: State/City Offsets	21,139	---	21,139	33,964	---	33,964
M.C.T.D. Taxicab and Hail Vehicle Rides	11,498	5	11,493	39,984	42	39,942
New York City Alcoholic Beverage	2,117	0	2,117	15,372	0	15,372
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,053,526	9,664	1,043,862	6,184,119	-305,616	6,489,735
Total Gross Collections	752,426	---	752,426	5,590,923	---	5,590,923
Less: Refunds and Minor Offsets	---	9,664	9,664	---	-305,616	-305,616
Plus: State/City Offsets	301,100	---	301,100	593,196	---	593,196
Sales & Use	1,293,987	20,386	1,273,601	9,690,337	133,031	9,557,306
Stock Transfer (to NYC; all eligible for rebate)	21	0	21	3,305,573	0	3,305,573
Yonkers Personal Income - Net (Adjusted)	4,105	170	3,935	35,288	5,125	30,163
Total Gross Collections	4,674	---	4,674	35,027	---	35,027
Less: Refunds and Minor Offsets	---	170	170	---	5,125	5,125
Plus: State/City Offsets	-569	---	-569	261	---	261
Total-Local Taxes	\$2,525,112	\$43,409	\$2,481,703	\$20,709,082	-\$97,725	\$20,780,790
Total State & Local Taxes and Fees 1/	\$7,574,907	\$962,075	\$6,612,832	\$66,892,693	\$7,316,148	\$57,599,927

1/ Includes:

	October 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):

	October 2017	Fiscal Year 2016-2017
	\$6	\$102

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

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

	October 2017	Fiscal Year 2016-2017
	\$261	\$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:

	October 2017	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	-\$3
Gift (repealed 1/1/2000)	73	99

MONTHLY COMPARISON OF NET COLLECTIONS

October 2017

(in thousands)

State Taxes	Net Collections		Difference	
	October 2016	October 2017	Amount	Percent
Personal Income Tax 1/	\$2,532,762	\$2,694,115	\$161,353	6.4
User Taxes 2/	\$1,179,626	\$1,228,180	\$48,554	4.1
Sales and Use 3/	1,000,058	1,039,914	39,856	4.0
Motor Fuel	44,799	42,556	-2,243	-5.0
Cigarette/Tobacco Products 1/	101,352	105,979	4,627	4.6
Medical Marijuana	0	170	170	NA
Alcoholic Beverage	20,343	19,414	-929	-4.6
Highway/Fuel Use 1/	12,991	14,336	1,345	10.4
Auto Rental	36	5,811	5,775	16,041.7
Business Taxes	\$508,977	\$46,224	-\$462,753	-90.9
Corporation Franchise	141,214	-57,303	-198,517	-140.6
Corporation & Utilities 1/	4,261	1,851	-2,410	-56.6
Banks	263,715	552	-263,163	-99.8
Insurance (Article 33)	515	9,551	9,036	1,754.6
Direct Writings	331	321	-10	-3.0
Petroleum 1/, 4/	98,941	91,252	-7,689	-7.8
Property Transfer Taxes 5/	\$195,426	\$157,646	-\$37,780	-19.3
Estate	98,814	75,592	-23,222	-23.5
Real Estate Transfer	96,472	81,981	-14,491	-15.0
Other Revenues	\$3,229	\$4,964	\$1,735	53.7
Pari-Mutuel	1,154	1,200	46	4.0
Hazardous Waste Assessments	361	386	25	6.9
Waste Tire Management and Recycling Fees	736	2,138	1,402	190.5
Returnable Container Deposits	814	918	104	12.8
Tax Return Preparer Registration Fees	163	5	-158	-96.9
Racing Admissions	0	307	307	NA
Authorized Combative Sports Tax	1	10	9	900.0
Total - State Taxes and Fees 2/, 5/	\$4,420,020	\$4,131,129	-\$288,891	-6.5

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	October 2016	October 2017	Amount	Percent
Personal Income Tax				
Withholding	\$2,562,371	\$2,789,718	\$227,347	8.9
Estimated Tax	162,454	145,269	-17,185	-10.6
Final Payments	387,780	381,229	-6,551	-1.7
Delinquencies	115,115	110,113	-5,002	-4.3
Limited Liability Company Fees	173	270	97	56.1
Total Gross Collections	\$3,227,893	\$3,426,599	\$198,706	6.2
Refunds/Minor Offsets	423,137	431,953	8,816	2.1
State/City Offsets	271,994	300,531	28,537	10.5
Net Collections	\$2,532,762	\$2,694,115	\$161,353	6.4
Cigarette/Tobacco Products	\$101,351	\$105,979	\$4,628	4.6
Cigarette	95,513	98,585	3,072	3.2
Tobacco Products	4,904	6,187	1,283	26.2
Retailer Licenses	932	1,206	274	29.4
Vending Machine Stickers	2	1	-1	-50.0
Highway/Fuel Use	\$12,991	\$12,045	-\$946	-7.3
Highway Use	10,598	12,045	1,447	13.7
Truck Mileage	10,465	11,941	1,476	14.1
Permits	133	104	-29	-21.8
Fuel Use	2,393	2,291	-102	-4.3
Article 21	0	0	0	NA
Article 21A IFTA	2,385	2,282	-103	-4.3
IFTA Decal Fees & Trip Permits	8	9	1	12.5
Corporation & Utilities 6/	\$4,261	\$1,851	-\$2,410	-56.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	3,851	99	-3,752	-97.4
Utilities (sections 186-A, A&E & PSC)	385	1,491	1,106	287.3
Public Safety Communications Surcharge (§186-F)	25	261	236	944.0
Petroleum	\$98,941	\$91,252	-\$7,689	-7.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	98,941	91,252	-7,689	-7.8
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 2016	October 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$89,662	\$23,139	-\$66,523	-74.2
M.T.A. Auto Rental	3,786	3,506	-280	-7.4
M.C.T. Mobility	93,450	101,228	7,778	25.1
MCTMT Personal Income	19,909	18,801	-1,108	-5.6
M.C.T.D. Taxicab and Hail Vehicle Rides	14,806	11,493	-3,313	-22.4
New York City Alcoholic Beverage	1,721	2,117	396	23.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	896,845	1,043,862	147,017	16.4
Sales & Use	1,220,721	1,273,601	52,880	4.3
Stock Transfer (to NYC; all rebatable)	97	21	-76	-78.4
Yonkers Personal Income	3,609	3,935	326	9.0
Total-Local Taxes	\$2,441,446	\$2,481,703	\$40,257	1.6
Total State & Local Taxes and Fees	\$6,861,466	\$6,612,832	-\$248,634	-3.6

2/ Includes:

	October 2016	October 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:

	October 2016	October 2017
	\$81	\$6

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 2016	October 2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	\$140	\$73



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

October 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	\$26,032,049	\$24,868,832	-\$1,163,217	-4.5
User Taxes 2/	\$15,236,932	\$15,185,000	\$8,933,150	\$9,114,244	\$181,094	2.0
Sales and Use 3/	13,005,777	13,044,000	7,589,937	7,845,181	255,244	3.4
Motor Fuel	519,015	493,000	306,725	302,915	-3,810	-1.2
Cigarette/Tobacco Products 1/	1,235,190	1,226,000	756,377	724,921	-31,456	-4.2
Medical Marijuana	585	258,000	252	912	660	261.9
Alcoholic Beverage	257,717	84,000	152,436	152,489	53	0.0
Highway/Fuel Use 1/	138,695	80,000	85,092	38,514	-46,578	-54.7
Auto Rental	79,953	6,982,000	42,331	49,312	\$6,981	16.5
Business Taxes	\$6,157,328	\$3,688,000	\$3,629,959	\$3,257,143	-\$372,816	-10.3
Corporation Franchise	2,475,773	824,000	1,596,086	1,306,542	-289,544	-18.1
Corporation & Utilities 1/	802,433	173,000	337,313	383,650	46,337	13.7
Banks	337,607	1,205,000	279,411	237,181	-42,230	-15.1
Insurance (Article 33)	1,267,063	0	605,666	672,080	66,414	11.0
Direct Writings	21,251	- - -	13,406	16,724	3,318	24.8
Petroleum 1/, 4/	1,123,685	2,162,000	668,561	640,966	-27,595	-4.1
Property Transfer Taxes 5/	\$2,217,321	\$1,024,000	\$1,318,546	\$1,428,464	\$109,918	8.3
Estate	1,090,549	1,138,000	637,272	739,271	101,999	16.0
Real Estate Transfer	1,126,369	0	680,955	689,097	8,142	1.2
Other Revenues	\$161,823	\$0	\$97,596	\$101,055	\$3,459	3.5
Pari-Mutuel	15,756	0	10,811	10,596	-215	-2.0
Hazardous Waste Assessments	1,366	0	957	1,098	141	14.7
Waste Tire Management and Recycling Fees	27,552	0	16,208	16,177	-31	-0.2
Returnable Container Deposits	112,862	0	68,601	71,686	3,085	4.5
Tax Return Preparer Registration Fees	1,373	0	139	20	-119	-85.6
Racing Admissions	536	0	516	490	-26	-5.0
Authorized Combative Sports Tax	2,378	0	364	988	624	171.4
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$0	\$40,011,300	\$38,769,738	-\$1,241,562	-3.1

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	\$18,592,668	\$19,582,143	\$989,475	5.3
Estimated Tax	14,971,822	15,746,000	9,581,711	8,849,073	-732,638	-7.6
Final Payments	2,488,435	2,493,000	2,275,503	2,121,634	-153,869	-6.8
Delinquencies	1,433,834	1,358,000	828,949	803,334	-25,615	-3.1
Limited Liability Company Fees	99,892	- - -	5,966	4,340	-1,626	-27.3
Total Gross Collections	\$56,517,875	\$58,539,963	\$31,284,797	\$31,360,524	\$75,727	0.2
Refunds/Minor Offsets	8,162,029	8,388,000	4,679,949	5,898,235	1,218,286	26.0
State/City Offsets	789,902	688,000	572,799	593,457	20,658	3.6
Net Collections	\$47,565,944	\$49,464,000	\$26,032,049	\$24,868,832	-\$1,163,217	-4.5
Cigarette/Tobacco Products	\$1,235,190	\$1,226,000	\$756,376	\$724,921	-\$31,455	-4.2
Cigarette	1,152,056	NA	704,911	678,222	-26,689	-3.8
Tobacco Products	76,428	NA	46,518	41,865	-4,653	-10.0
Retailer Licenses	6,694	NA	4,942	4,830	-112	-2.3
Vending Machine Stickers	12	NA	5	4	-1	-20.0
Highway/Fuel Use	\$138,695	\$80,000	\$85,092	\$38,514	-\$46,578	-54.7
Highway Use	110,793	NA	68,220	23,891	-44,329	-65.0
Truck Mileage	108,543	NA	66,568	67,165	597	0.9
Permits	2,250	NA	1,652	-43,274	-44,926	-2,719.5
Fuel Use	27,902	NA	16,872	14,623	-2,249	-13.3
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	16,807	14,545	-2,262	-13.5
IFTA Decal Fees & Trip Permits	478	NA	65	77	12	18.5
Corporation & Utilities 6/	\$802,433	\$173,000	\$337,313	\$383,650	\$46,337	13.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	22,230	13,771	-8,459	-38.1
Utilities (sections 186-A, A&E & PSC)	534,413	NA	221,002	274,557	53,555	24.2
Public Safety Communications Surcharge (§186-F)	187,719	NA	94,081	95,322	1,241	1.3
Petroleum	\$1,123,685	\$2,162,000	\$668,561	\$640,966	-\$27,595	-4.1
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	668,561	640,966	-27,595	-4.1
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	---	\$552,677	\$544,648	-\$8,029	-1.5
M.T.A. Auto Rental	48,404	---	31,379	29,530	-1,849	-5.9
M.C.T. Mobility	1,255,627	---	634,110	679,537	45,427	25.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	48,483	39,942	-8,541	-17.6
New York City Alcoholic Beverage	25,602	---	14,909	15,372	463	3.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	6,221,258	6,489,735	268,477	4.3
Sales & Use	16,039,830	---	9,248,465	9,557,306	308,841	3.3
Stock Transfer (to NYC; all rebatable)	13,801,774	---	8,548,200	3,305,573	-5,242,627	-61.3
Yonkers Personal Income	49,094	---	28,312	30,163	1,851	6.5
MCTMT Personal Income	149,404	---	98,953	88,984	-9,969	-10.1
Total-Local Taxes	\$43,692,381	---	\$25,426,746	\$20,780,790	-\$4,742,796	-18.6
Total State & Local Taxes and Fees	\$115,031,729	---	\$65,534,886	\$59,550,528	-\$5,984,358	-9.1

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	\$102

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)	\$6	-\$3
Gift (repealed 1/1/2000)	\$313	\$99

6/ From the Enacted Executive Budget, April 2016. 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.