

May 2000

(in thousands)

State Taxes	May 2000			Fiscal Year 2000-01		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$1,659,674	\$814,602	\$845,072	\$10,271,450	\$1,745,023	\$8,526,427
Total Gross Collections	1,659,674	---	1,659,674	6,304,476	---	6,304,476
Less: Refunds and Minor Offsets	---	731,917	731,917	---	1,655,029	1,655,029
Less: State/City Offsets	---	82,685	82,685	---	89,994	89,994
Net Collections, before Refund Reserve	---	---	845,072	---	---	4,559,453
Refund Reserve Transactions	---	---	---	3,966,974	0	3,966,974
User Taxes 1/	\$732,391	\$5,907	\$726,484	\$1,493,552	\$11,275	\$1,482,277
Sales & Use 2/	567,690	3,570	564,120	1,198,547	7,130	1,191,417
Motor Fuel	48,770	1,614	47,156	84,076	2,704	81,372
Cigarette/Tobacco Products 3/	87,576	644	86,932	154,244	964	153,280
Alcoholic Beverage	12,988	0	12,988	27,971	24	27,947
Highway/Fuel Use	15,346	79	15,267	28,544	453	28,091
Containers	0	0	0	0	0	0
Auto Rental	20	0	20	199	0	199
Business Taxes	\$245,256	\$65,037	\$180,219	\$455,635	\$83,109	\$372,526
Corporation Franchise	143,923	49,338	94,585	246,994	64,545	182,449
Corporation & Utilities	2,247	349	1,898	11,927	576	11,351
Banks	2,698	568	2,130	29,630	1,976	27,654
Insurance (Article 33)	13,370	12,636	734	14,995	12,892	2,103
Direct Writings	89	0	89	161	1	160
Petroleum 4/	82,930	2,147	80,783	151,929	3,120	148,809
Other Revenues	\$138,472	\$10,567	\$127,905	\$275,564	\$17,318	\$258,246
Real Property Gains	849	147	702	1,410	578	832
Estate & Gift	101,789	10,395	91,394	210,319	16,713	193,606
Real Estate Transfer	33,350	25	33,325	59,543	27	59,516
Pari-Mutuel (w/o Uncashed Tickets)	2,441	0	2,441	4,156	0	4,156
Other (Racing Admissions & Boxing)	43	0	43	136	0	136
Total - State Taxes 1/	\$2,775,793	\$896,113	\$1,879,680	\$12,496,201	\$1,856,725	\$10,639,476

Local Taxes	May 2000			Fiscal Year 2000-01		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$20,341	\$4,036	\$16,305	\$34,576	\$5,475	\$29,101
New York City Alcoholic Beverage	2,227	0	2,227	4,058	0	4,058
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	423,278	197,182	226,096	1,528,838	424,710	1,104,128
Total Gross Collections	341,145	---	341,145	1,439,815	---	1,439,815
Less: Refunds and Minor Offsets	---	197,182	197,182	---	424,710	424,710
Plus: State/City Offsets	82,133	---	82,133	89,023	---	89,023
Sales & Use (Includes M.A.C.)	588,475	3,713	584,762	1,248,003	7,415	1,240,588
Stock Transfer (to NYC; all eligible for rebate)	84	0	84	172	0	172
Yonkers Personal Income - Net (Adjusted)	1,659	887	772	5,505	2,075	3,430
Total Gross Collections	1,107	---	1,107	4,534	---	4,534
Less: Refunds and Minor Offsets	---	887	887	---	2,075	2,075
Plus: State/City Offsets	552	---	552	971	---	971
Total-Local Taxes	\$1,036,064	\$205,818	\$830,246	\$2,821,152	\$439,675	\$2,381,477
Total State & Local Taxes 1/	\$3,811,857	\$1,101,931	\$2,709,926	\$15,317,353	\$2,296,400	\$13,020,953

0

1/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

May 2000	Fiscal Year 2000-01
\$1	(\$29)

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

May 2000	Fiscal Year 2000-01
\$3	\$16

3/ Includes Cigarette License and Sticker Fees.

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.

May 2000

(in thousands)

State Taxes	Net Collections		Difference	
	May 1999	May 2000	Amount	Percent
Personal Income Tax 1/	\$486,606	\$845,072	\$358,466	73.7
User Taxes 2/	\$670,085	\$726,484	\$56,399	8.4
Sales and Use 3/	551,695	564,120	12,425	2.3
Motor Fuel	44,975	47,156	2,181	4.8
Cigarette/Tobacco Products 4/	47,925	86,932	39,007	81.4
Alcoholic Beverage	14,117	12,988	(1,129)	(8.0)
Highway/Fuel Use 1/	11,250	15,267	4,017	35.7
Containers (repealed 10/1/98)	6	0	(6)	(100.0)
Auto Rental	116	20	(96)	(82.8)
Business Taxes	\$76,367	\$180,219	\$103,852	136.0
Corporation Franchise	(6,016)	94,585	100,601	1,672.2
Corporation & Utilities 1/	(6,686)	1,898	8,584	128.4
Banks	4,509	2,130	(2,379)	(52.8)
Insurance (Article 33)	(1,591)	734	2,325	146.1
Direct Writings	76	89	13	17.1
Petroleum 1/, 5/	86,075	80,783	(5,292)	(6.1)
Other Revenues	\$117,040	\$127,905	\$10,865	9.3
Real Property Gains (repealed 6/15/96)	4,502	702	(3,800)	(84.4)
Estate & Gift 1/	83,840	91,394	7,554	9.0
Real Estate Transfer	25,697	33,325	7,628	29.7
Pari-Mutuel	2,933	2,441	(492)	(16.8)
Other (Racing Adms & Boxing)	68	43	(25)	(36.8)
Total - State Taxes 2/	\$1,350,098	\$1,879,680	\$529,582	39.2

1/ See page 2 for component detail.

May 2000
(in thousands)

Monthly Comparison of Net Collections

Personal Income Tax	Net Collections		Difference	
	May 1999	May 2000	Amount	Percent
Withholding	\$1,246,292	\$1,518,259	\$271,967	21.8
Estimated Tax	30,334	59,672	29,338	96.7
Final Payments 6/	12,643	33,754	21,111	167.0
Delinquencies	40,456	47,040	6,584	16.3
Limited Liability Company Fees	336	949	613	182.4
Total Gross Collections	\$1,330,061	\$1,659,674	\$329,613	24.8
Refunds/Minor Offsets	747,429	731,917	(15,512)	(2.1)
State/City Offsets	96,026	82,685	(13,341)	(13.9)
Net, before Refund Reserve	\$486,606	\$845,072	\$358,466	73.7
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve	\$486,606	\$845,072	\$358,466	73.7
Other Component Detail				
Highway/Fuel Use	\$11,250	\$15,267	\$4,017	35.7
Highway Use	10,767	13,896	3,129	29.1
Truck Mileage	10,465	13,432	2,967	28.4
Permits	302	464	162	53.6
Fuel Use	483	1,371	888	183.9
Article 21	45	62	17	37.8
Article 21A IFTA	423	1,297	874	206.6
IFTA Decal Fees & Trip Permits	15	12	(3)	(20.0)
Corporation & Utilities 7/	(\$6,686)	\$1,898	\$8,584	128.4
Article 9 (excl sec. 180, 186-A, A&E & P)	895	1,513	618	69.1
Utilities (section 186-A, A&E & P)	(7,581)	385	7,966	105.1
Petroleum	\$86,075	\$80,783	(\$5,292)	(6.1)
Article 13-A (prior to 9/1/90)	7	7	0	0.0
Article 13-A (after 9/1/90)	86,067	80,776	(5,291)	(6.1)
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/94)	1	0	(1)	(100.0)
Estate & Gift	\$83,840	\$91,394	\$7,554	9.0
Estate	82,748	90,624	7,876	9.5
Gift	1,092	770	(322)	(29.5)

Local Taxes	Net Collections		Difference	
	May 1999	May 2000	Amount	Percent
M.T.A. Corporate Surcharge	(\$8,488)	\$16,305	\$24,793	292.1
New York City Alcoholic Beverage	1,624	2,227	603	37.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	227,314	226,096	(1,218)	(0.5)
Sales & Use (Includes M.A.C.)	562,947	584,762	21,815	3.9
Stock Transfer (to NYC; all rebatable)	74	84	10	13.5
Yonkers Personal Income	1,194	772	(422)	(35.3)
Total-Local Taxes	\$784,665	\$830,246	\$45,581	5.8
Total State & Local Taxes	\$2,134,763	\$2,709,926	\$575,163	26.9

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

May 1999	May 2000
\$1	\$1

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

May 1999	May 2000
(\$2)	\$3

4/ Includes Cigarette License and Sticker Fees.

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 final payments from electronically filed returns for the current fiscal year, formerly included in Estimated Tax.

May 1999	May 2000
\$572	\$819

7/ Reflects adjustments to prior periods posted during May 2000.

May 2000

(in thousands)

State Taxes	Net Collections	Estimated Receipts 7/	Net Collections			
			Year-to-Date		Difference	
			1999-2000	2000-2001	1999-2000	2000-2001
Personal Income Tax 1/	\$21,533,218	\$27,764,000	\$6,103,576	\$8,526,427	\$2,422,851	39.7
User Taxes 2/	\$9,770,055	\$9,820,600	\$1,385,908	\$1,482,277	\$96,398	7.0
Sales and Use 3/	8,214,883	7,961,900	1,131,862	1,191,417	59,555	5.3
Motor Fuel	518,773	527,200	88,147	81,372	(6,775)	(7.7)
Cigarette/Tobacco Products 4/	671,653	961,000	113,243	153,280	40,037	35.4
Alcoholic Beverage	177,044	176,000	27,825	27,947	122	0.4
Highway/Fuel Use 1/	150,226	152,500	24,555	28,091	3,536	14.4
Containers (repealed 10/1/98)	6	---	6	0	(6)	(100.0)
Auto Rental	37,465	42,000	270	199	(71)	(26.3)
Business Taxes	\$5,544,609	\$5,198,100	\$247,631	\$372,526	\$124,895	50.4
Corporation Franchise	1,938,616	2,150,000	70,947	182,449	111,502	157.2
Corporation & Utilities 1/	1,485,692	910,000	(357)	11,351	11,708	3,279.6
Banks	525,509	540,000	19,660	27,654	7,994	40.7
Insurance (Article 33)	586,941	601,000	(11,180)	2,103	13,283	118.8
Direct Writings	2,920	---	517	160	(357)	(69.1)
Petroleum 1/, 5/	1,004,931	997,100	168,044	148,809	(19,235)	(11.4)
Other Revenues	\$1,447,629	\$1,099,000	\$207,590	\$258,246	\$50,656	24.4
Real Property Gains (repealed 6/15/96)	14,824	4,000	6,851	832	(6,019)	(87.9)
Estate & Gift 1/	1,054,669	728,000	151,662	193,606	41,944	27.7
Real Estate Transfer	340,230	333,000	44,173	59,516	15,343	34.7
Pari-Mutuel	36,369	33,000	4,794	4,156	(638)	(13.3)
Other (Racing Adms & Boxing)	1,537	1,000	110	136	26	23.6
Total - State Taxes 2/	\$38,295,511	\$43,881,700	\$7,944,705	\$10,639,476	\$2,694,800	33.9

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 7/ 2000-2001	Net Collections			
			Year-to-Date		Difference	
			1999-2000	2000-2001	Amount	Percent
Personal Income Tax						
Withholding	\$18,460,535	\$19,386,000	\$2,562,616	\$2,961,525	\$398,909	15.6
Estimated Tax	5,875,275	6,258,000	1,705,596	1,869,095	163,499	9.6
Final Payments 6/	1,371,233	1,510,000	1,112,728	1,355,375	242,647	21.8
Delinquencies	511,835	510,000	101,984	104,017	2,033	2.0
Limited Liability Company Fees	16,680	---	11,216	14,464	3,248	29.0
Total Gross Collections	\$26,235,558	\$27,664,000	\$5,494,140	\$6,304,476	\$810,336	14.7
Refunds/Minor Offsets	2,716,539	2,970,000	1,582,537	1,655,029	72,492	4.6
State/City Offsets	324,738	330,000	113,938	89,994	(23,944)	(21.0)
Net, before Refund Reserve	\$23,194,281	\$24,364,000	\$3,797,665	\$4,559,453	\$761,788	20.1
Refund Reserve Transactions	(1,661,063)	3,400,000	2,305,911	3,966,974	1,661,063	72.0
Net, after Refund Reserve	\$21,533,218	\$27,764,000	\$6,103,576	\$8,526,427	\$2,422,851	39.7
Other Component Detail						
Highway/Fuel Use	\$150,226	\$152,500	\$24,555	\$28,091	\$3,536	14.4
Highway Use	126,548	NA	21,608	24,877	3,269	15.1
Truck Mileage	119,132	NA	20,838	23,951	3,113	14.9
Permits	7,416	NA	770	926	156	20.3
Fuel Use	23,678	NA	2,947	3,214	267	9.1
Article 21	892	NA	211	186	(25)	(11.8)
Article 21A IFTA	22,306	NA	2,710	3,002	292	10.8
IFTA Decal Fees & Trip Permits	480	NA	26	26	0	0.0
Corporation & Utilities 7/	\$1,485,692	\$910,000	(\$357)	\$11,351	\$11,708	3,279.6
Article 9 (excl sec. 180, 186-A, A&E & P)	359,323	NA	2,612	1,803	(809)	(31.0)
Utilities (section 186-A, A&E & P)	1,126,369	NA	(2,969)	9,548	12,517	421.6
Petroleum	\$1,004,931	\$997,100	\$168,044	\$148,809	(\$19,235)	(11.4)
Article 13-A (prior to 9/1/90)	149	NA	6	7	1	16.7
Article 13-A (after 9/1/90)	1,004,712	NA	168,026	148,802	(19,224)	(11.4)
Article 9, Section 182-A	59	NA	10	(1)	(11)	(110.0)
Lubricating Oils (repealed 9/1/94)	11	NA	2	1	(1)	(50.0)
Estate & Gift	\$1,054,669	\$728,000	\$151,662	\$193,606	\$41,944	27.7
Estate	975,172	NA	126,845	176,349	49,504	39.0
Gift	79,497	NA	24,817	17,257	(7,560)	(30.5)

Local Taxes	Net Collections	Estimated Receipts 7/ 2000-2001	Net Collections			
			Year-to-Date		Difference	
			1999-2000	2000-2001	Amount	Percent
M.T.A. Corporate Surcharge	\$586,807	---	(\$763)	\$29,101	\$29,864	3,914.0
New York City Alcoholic Beverage	21,309	---	3,619	4,058	439	12.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,638,883	---	1,127,732	1,104,128	(23,604)	(2.1)
Sales & Use (Includes M.A.C.)	8,399,323	---	1,162,176	1,240,588	78,412	6.7
Stock Transfer (to NYC; all rebatable)	7,494,936	---	111	172	61	55.0
Yonkers Personal Income	21,612	---	5,700	3,430	(2,270)	(39.8)
Total-Local Taxes	\$22,162,870	---	\$2,298,575	\$2,381,477	\$82,902	3.6
Total State & Local Taxes	\$60,458,381	---	\$10,243,280	\$13,020,953	\$2,777,702	27.1

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

1999-2000	2000-2001
\$2	(\$29)

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

1999-2000	2000-2001
\$4	\$16

4/ Includes Cigarette License and Sticker Fees.

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 final payments from electronically filed returns for the current fiscal year, formerly included in Estimated Tax.

1999-2000	2000-2001
\$34,837	\$50,219

7/ Reflects adjustments to prior periods posted during May 2000.

8/ From the Budget Forecast, May 2000. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes.