



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2016

(in thousands)

State Taxes	November 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,034,698	\$940,958	\$2,093,740	\$34,319,495	\$6,193,706	\$28,125,789
Total Gross Collections	\$3,034,698	---	3,034,698	34,319,495	---	34,319,495
Less: Refunds and Minor Offsets	---	827,704	827,704	---	5,507,653	5,507,653
Less: State/City Offsets	---	113,254	113,254	---	686,053	686,053
Net Collections	---	---	2,093,740	---	---	28,125,789
User Taxes 1/	\$1,196,663	\$10,909	\$1,185,754	\$10,221,373	\$102,469	\$10,118,904
Sales & Use 2/	1,007,413	9,868	997,545	8,674,738	87,256	8,587,482
Motor Fuel	46,242	664	45,578	361,142	8,839	352,303
Cigarette/Tobacco Products 3/	110,945	272	110,673	872,371	5,321	867,050
Medical Marijuana	57	0	57	309	0	309
Alcoholic Beverage	20,560	0	20,560	173,019	23	172,996
Highway/Fuel Use	11,349	105	11,244	97,207	871	96,336
Auto Rental	97	0	97	42,587	159	42,428
Business Taxes	\$150,489	\$173,664	-\$23,175	\$4,071,434	\$594,166	\$3,477,268
Corporation Franchise	43,853	160,468	-116,615	2,024,848	545,377	1,479,471
Corporation & Utilities 4/	288	2,650	-2,362	341,418	6,467	334,951
Banks	2,002	6,564	-4,562	288,621	13,772	274,849
Insurance (Article 33)	8,660	2,805	5,855	622,536	11,015	611,521
Direct Writings	561	6	555	13,994	33	13,961
Petroleum 5/	95,125	1,171	93,954	780,017	17,502	762,515
Property Transfer Taxes 6/	\$189,531	\$2,897	\$186,634	\$1,558,881	\$53,701	\$1,505,180
Estate	94,915	2,897	92,018	782,802	53,512	729,290
Real Estate Transfer	94,543	0	94,543	775,687	189	775,498
Other Revenues	\$3,107	\$13	\$3,094	\$98,155	\$167	\$97,988
Pari-Mutuel (w/o Uncashed Tickets)	1,138	0	1,138	11,949	0	11,949
Hazardous Waste Assessments	36	0	36	1,120	127	993
Waste Tire Management and Recycling Fees	45	1	44	13,575	25	13,550
Returnable Container Deposits	307	12	295	68,910	14	68,896
Tax Return Preparer Registration Fees	0	0	0	139	0	139
Racing Admissions	12	0	12	528	0	528
Authorized Combative Sports Tax	1,569	0	1,569	1,934	1	1,933
Total - State Taxes and Fees 1/, 6/	\$4,574,488	\$1,128,441	\$3,446,047	\$50,269,338	\$6,944,209	\$41,327,332

(in thousands)

Local Taxes	November 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$22,685	\$16,957	\$5,728	\$597,903	\$39,498	\$558,405
M.T.A. Auto Rental	3,752	6	3,746	35,221	96	35,125
M.C.T. Mobility	97,978	1,138	96,840	747,112	16,162	730,950
MCTMT Personal Income - Net (Adjusted)	8,385	4,781	3,604	151,691	12,426	102,557
Total Gross Collections	516	---	516	102,557	---	65,849
Less: Refunds and Minor Offsets	---	4,781	4,781	---	12,426	12,426
Plus: State/City Offsets	7,869	---	7,869	49,134	---	49,134
M.C.T.D. Taxicab and Hail Vehicle Rides	321	321	0	48,633	150	48,483
New York City Alcoholic Beverage	2,449	0	2,449	17,358	0	17,358
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	741,982	56,557	685,425	6,607,187	-299,496	6,906,683
Total Gross Collections	628,470	---	628,470	5,921,443	---	5,921,443
Less: Refunds and Minor Offsets	---	56,557	56,557	---	-299,496	-299,496
Plus: State/City Offsets	113,512	---	113,512	685,744	---	685,744
Sales & Use	1,230,103	11,441	1,218,662	10,570,990	103,863	10,467,127
Stock Transfer (to NYC; all eligible for rebate)	11	0	11	8,548,211	0	8,548,211
Yonkers Personal Income - Net (Adjusted)	3,619	228	3,391	36,347	4,644	31,703
Total Gross Collections	3,877	---	3,877	36,038	---	36,038
Less: Refunds and Minor Offsets	---	228	228	---	4,644	4,644
Plus: State/City Offsets	-258	---	-258	309	---	309
Total-Local Taxes	\$2,145,928	\$126,072	\$2,019,856	\$27,459,002	-\$120,054	\$27,542,348
Total State & Local Taxes and Fees 1/	\$6,720,398	\$1,254,495	\$5,465,903	\$77,728,340	\$6,824,155	\$68,869,680

1/ Includes:

	November 2016	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 2016	Fiscal Year 2016-2017
	\$0	\$0

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

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

	November 2016	Fiscal Year 2016-2017
	\$0	\$0

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

MONTHLY COMPARISON OF NET COLLECTIONS

November 2016

(in thousands)

State Taxes	Net Collections		Difference	
	November 2015	November 2016	Amount	Percent
Personal Income Tax 1/	\$2,340,667	\$2,093,740	-\$246,927	-10.5
User Taxes 2/	\$1,146,225	\$1,185,754	\$39,529	3.4
Sales and Use 3/	964,866	997,545	32,679	3.4
Motor Fuel	41,430	45,578	4,148	10.0
Cigarette/Tobacco Products 1/	100,233	110,673	10,440	10.4
Medical Marijuana	0	57	57	NA
Alcoholic Beverage	21,387	20,560	-827	-3.9
Highway/Fuel Use 1/	18,321	11,244	-7,077	-38.6
Auto Rental	-12	97	109	908.3
Business Taxes	\$104,382	-\$23,175	-\$127,557	-122.2
Corporation Franchise	32,559	-116,615	-149,174	-458.2
Corporation & Utilities 1/	14,740	-2,362	-17,102	-116.0
Banks	-44,799	-4,562	40,237	89.8
Insurance (Article 33)	7,661	5,855	-1,806	-23.6
Direct Writings	2,254	555	-1,699	-75.4
Petroleum 1/, 4/	91,967	93,954	1,987	2.2
Property Transfer Taxes 5/	\$183,438	\$186,634	\$3,196	1.7
Estate	102,964	92,018	-10,946	-10.6
Real Estate Transfer	80,468	94,543	14,075	17.5
Other Revenues	\$1,880	\$3,094	\$1,214	64.6
Pari-Mutuel	1,421	1,138	-283	-19.9
Hazardous Waste Assessments	93	36	-57	-61.3
Waste Tire Management and Recycling Fees	63	44	-19	-30.2
Returnable Container Deposits	406	295	-111	-27.3
Tax Return Preparer Registration Fees	-117	0	117	100.0
Racing Admissions	12	12	0	0.0
Authorized Combative Sports Tax	2	1569	1567	78,350.0
Total - State Taxes and Fees 2/, 5/	\$3,776,592	\$3,446,047	-\$330,545	-8.8

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2015	November 2016	Amount	Percent
Withholding	\$2,549,782	\$2,828,448	\$278,666	10.9
Estimated Tax	100,220	79,584	-20,636	-20.6
Final Payments	27,045	28,605	1,560	5.8
Delinquencies	93,284	97,850	4,566	4.9
Limited Liability Company Fees	340	211	-129	-37.9
Total Gross Collections	\$2,770,671	\$3,034,698	\$264,027	9.5
Refunds/Minor Offsets	355,262	827,704	472,442	133.0
State/City Offsets	74,742	113,254	38,512	51.5
Net Collections	\$2,340,667	\$2,093,740	-\$246,927	-10.5
Refund Reserve Transactions	\$0	\$0	\$0	NA
Net, after Refund Reserve	2,340,667	2,093,740	-246,927	-10.5
Other Component Detail	0	0	0	0.0
Cigarette/Tobacco Products	\$100,234	\$110,675	\$10,441	10.4
Cigarette	92,820	103,340	10,520	11.3
Tobacco Products	6,954	6,840	-114	-1.6
Retailer Licenses	458	493	35	7.6
Vending Machine Stickers	2	2	0	0.0
Highway/Fuel Use	\$18,321	\$10,380	-\$7,941	-43.3
Highway Use	17,118	10,380	-6,738	-39.4
Truck Mileage	10,356	10,255	-101	-1.0
Permits	6,762	125	-6,637	-98.2
Fuel Use	1,203	864	-339	-28.2
Article 21	\$0	\$0	\$0	NA
Article 21A IFTA	1,105	792	-313	-28.3
IFTA Decal Fees & Trip Permits	98	72	-26	-26.5
Corporation & Utilities 6/	\$14,740	-\$2,362	-\$17,102	-116.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-580	-550	30	5.2
Utilities (sections 186-A, A&E & PSC)	15,320	-1,812	-17,132	-111.8
Public Safety Communications Surcharge (§186-F)	0	0	0	NA
Petroleum	\$91,967	\$93,954	\$1,987	2.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,967	93,954	1,987	2.2
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 2015	November 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$33,650	\$5,728	-\$27,922	-83.0
M.T.A. Auto Rental	-14	3,746	3,760	26,857.1
M.C.T. Mobility	95,746	96,840	1,094	2.1
MCTMT Personal Income	830	3,604	2,774	334.2
M.C.T.D. Taxicab and Hail Vehicle Rides	553	0	-553	-100.0
New York City Alcoholic Beverage	2,095	2,449	354	16.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	591,747	685,425	93,678	15.8
Sales & Use	1,196,677	1,218,662	21,985	1.8
Stock Transfer (to NYC; all rebatable)	16	11	-5	-31.3
Yonkers Personal Income	4,308	3,391	-917	-21.3
Total State & Local Taxes and Fees	\$1,925,608	\$1,923,016	-\$2,592	-0.1
Total State & Local Taxes After Refund Reserve	\$5,702,200	\$5,369,063	-\$333,137	-5.0

2/ Includes:

	November 2015	November 2016
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 2015	November 2016
	\$0	\$0

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 2015	November 2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	6	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2016

(in thousands)

State Taxes	Net Collections 2015-2016	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	2016-2017	Amount	Percent
Personal Income Tax 1/	\$47,055,283	\$49,464,000	\$29,024,877	\$28,125,789	-\$899,088	-3.1
User Taxes 2/	\$14,817,840	\$15,185,000	\$9,828,493	\$10,118,904	\$290,411	3.0
Sales and Use 3/	12,574,403	13,044,000	8,294,058	8,587,482	293,424	3.5
Motor Fuel	503,068	493,000	335,043	352,303	17,260	5.2
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	875,316	867,050	-8,266	-0.9
Medical Marijuana	10,584	258,000	0	309	309	NA
Alcoholic Beverage	254,587	84,000	171,583	172,996	1,413	0.8
Highway/Fuel Use 1/	158,563	80,000	109,330	96,336	-12,994	-11.9
Auto Rental	76,534	6,982,000	43,163	42,428	-\$735	-1.7
Business Taxes	\$6,913,034	\$3,688,000	\$3,677,496	\$3,477,268	-\$200,228	-5.4
Corporation Franchise	3,762,975	824,000	1,923,940	1,479,471	-444,469	-23.1
Corporation & Utilities 1/	852,072	173,000	369,344	334,951	-34,393	-9.3
Banks	-128,955	1,205,000	39,518	274,849	235,331	595.5
Insurance (Article 33)	1,277,049	0	568,912	611,521	42,609	7.5
Direct Writings	26,042	- - -	17,806	13,961	-3,845	-21.6
Petroleum 1/, 4/	1,123,851	2,162,000	757,976	762,515	4,539	0.6
Property Transfer Taxes 5/	\$2,683,861	\$1,024,000	\$1,935,897	\$1,505,180	-\$430,717	-22.2
Estate	1,520,711	1,138,000	1,165,642	729,290	-436,352	-37.4
Real Estate Transfer	1,163,060	0	770,182	775,498	5,316	0.7
Other Revenues	\$151,556	\$0	\$94,542	\$97,988	\$3,446	3.6
Pari-Mutuel	17,182	0	12,966	11,949	-1,017	-7.8
Hazardous Waste Assessments	1,794	0	1,435	993	-442	-30.8
Waste Tire Management and Recycling Fees	27,668	0	16,503	13,550	-2,953	-17.9
Returnable Container Deposits	102,685	0	62,768	68,896	6,128	9.8
Tax Return Preparer Registration Fees	802	0	-286	139	425	148.6
Racing Admissions	554	0	546	528	-18	-3.3
Authorized Combative Sports Tax	871	0	610	1,933	1,323	216.9
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$73,793,000	\$44,561,305	\$43,325,129	-\$1,236,176	-2.8

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	2016-2017	Amount	Percent
Personal Income Tax						
Withholding	\$36,549,037	\$36,940,000	\$20,905,519	\$21,421,116	\$515,597	2.5
Estimated Tax	16,111,218	15,746,000	10,647,317	9,661,295	-986,022	-9.3
Final Payments	2,538,084	2,493,000	2,330,491	2,304,108	-26,383	-1.1
Delinquencies	1,310,084	1,358,000	813,878	926,799	112,921	13.9
Limited Liability Company Fees	91,694	- - -	6,103	6,177	74	1.2
Total Gross Collections	\$56,600,117	\$58,539,963	\$34,703,308	\$34,319,495	-\$383,813	-1.1
Refunds/Minor Offsets	8,870,353	8,388,000	5,087,772	5,507,653	419,881	8.3
State/City Offsets	674,481	688,000	590,659	686,053	95,394	16.2
Net Collections	\$47,055,283	\$49,464,000	\$29,024,877	\$28,125,789	-\$899,088	-3.1
Refund Reserve Transactions	0	0	0	0	0	NA
Net, after Refund Reserve	47,055,283	49,463,963	29,024,877	28,125,789	-899,088	-3.1
Other Component Detail	0	0	0	0	0	0.0
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$875,316	\$867,051	-\$8,265	-0.9
Cigarette	1,221,551	NA	847,191	808,251	-38,940	-4.6
Tobacco Products	22,119	NA	22,401	53,358	30,957	138.2
Retailer Licenses	7,003	NA	5,718	5,435	-283	-4.9
Vending Machine Stickers	12	NA	6	7	1	16.7
Highway/Fuel Use	\$158,563	\$80,000	\$109,330	\$96,336	-\$12,994	-11.9
Highway Use	127,795	NA	90,361	78,600	-11,761	-13.0
Truck Mileage	107,770	NA	76,201	76,823	622	0.8
Permits	20,025	NA	14,160	1,777	-12,383	-87.5
Fuel Use	30,768	NA	18,969	17,736	-1,233	-6.5
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	18,786	17,599	-1,187	-6.3
IFTA Decal Fees & Trip Permits	488	0	183	137	-46	-25.1
Corporation & Utilities 6/	\$852,072	\$173,000	\$369,344	\$334,951	-\$34,393	-9.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	3,991	21,680	17,689	443.2
Utilities (sections 186-A, A&E & PSC)	611,630	NA	272,244	219,190	-53,054	-19.5
Public Safety Communications Surcharge (§186-F)	185,345	NA	93,109	94,081	972	1.0
Petroleum	\$1,123,851	\$2,162,000	\$757,976	\$762,515	\$4,539	0.6
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,123,851	NA	757,976	762,515	4,539	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 2015-2016	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	2016-2017	Amount	Percent
M.T.A. Corporate Surcharge	\$1,039,707	---	\$486,698	\$558,405	\$71,707	14.7
M.T.A. Auto Rental	46,331	---	25,974	35,125	9,151	35.2
M.C.T. Mobility	1,255,627	---	743,513	730,950	-12,563	-1.7
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	55,399	48,483	-6,916	-12.5
New York City Alcoholic Beverage	25,264	---	17,116	17,358	242	1.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,045,853	---	6,926,277	6,906,683	-19,594	-0.3
Sales & Use	15,886,914	---	10,441,150	10,467,127	25,977	0.2
Stock Transfer (to NYC; all rebatable)	13,355,186	---	4,453,595	8,548,211	4,094,616	91.9
Yonkers Personal Income	51,648	---	33,801	31,703	-2,098	-6.2
MCTMT Personal Income	\$95,285	---	\$49,920	\$102,557	\$52,637	105.4
Total-Local Taxes	\$42,884,078	---	\$23,233,443	\$27,446,602	\$4,213,159	18.1
Total State & Local Taxes and Fees	\$114,483,770	---	\$67,794,748	\$70,771,731	\$2,976,983	4.4

2/ Includes:

	2015-2016	2016-2017
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:

	2015-2016	2016-2017
	\$55	\$0

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:

	2015-2016	2016-2017
Real Property Gains (repealed 6/15/1996)	\$3	\$0
Gift (repealed 1/1/2000)	70	0

6/ From the Enacted Executive Budget, April 2014. 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.