



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2016

(in thousands)

State Taxes	October 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,227,893	\$695,131	\$2,532,762	\$31,284,797	\$5,252,748	\$26,032,049
Total Gross Collections	\$3,227,893	---	3,227,893	31,284,797	---	31,284,797
Less: Refunds and Minor Offsets	---	423,137	423,137	---	4,679,949	4,679,949
Less: State/City Offsets	---	271,994	271,994	---	572,799	572,799
Net Collections	---	---	2,532,762	---	---	26,032,049
User Taxes 1/	\$1,190,560	\$10,934	\$1,179,626	\$9,024,710	\$91,560	\$8,933,150
Sales & Use 2/	1,009,042	8,984	1,000,058	7,667,325	77,388	7,589,937
Motor Fuel	45,783	984	44,799	314,900	8,175	306,725
Cigarette/Tobacco Products 3/	102,264	912	101,352	761,426	5,049	756,377
Medical Marijuana	47	0	47	252	0	252
Alcoholic Beverage	20,344	1	20,343	152,459	23	152,436
Highway/Fuel Use	13,044	53	12,991	85,858	766	85,092
Auto Rental	36	0	36	42,490	159	42,331
Business Taxes	\$523,179	\$14,202	\$508,977	\$3,920,945	\$420,502	\$3,500,443
Corporation Franchise	148,901	7,687	141,214	1,980,995	384,909	1,596,086
Corporation & Utilities 4/	4,192	-69	4,261	341,130	3,817	337,313
Banks	268,061	4,346	263,715	286,619	7,208	279,411
Insurance (Article 33)	1,143	628	515	613,876	8,210	605,666
Direct Writings	332	1	331	13,433	27	13,406
Petroleum 5/	100,550	1,609	98,941	684,892	16,331	668,561
Property Transfer Taxes 6/	\$199,609	\$4,183	\$195,426	\$1,369,350	\$50,804	\$1,318,546
Estate	102,996	4,182	98,814	687,887	50,615	637,272
Real Estate Transfer	96,473	1	96,472	681,144	189	680,955
Other Revenues	\$3,240	\$11	\$3,229	\$95,048	\$154	\$94,894
Pari-Mutuel (w/o Uncashed Tickets)	1,154	0	1,154	10,811	0	10,811
Hazardous Waste Assessments	361	0	361	1,084	127	957
Waste Tire Management and Recycling Fees	747	11	736	13,530	24	13,506
Returnable Container Deposits	814	0	814	68,603	2	68,601
Tax Return Preparer Registration Fees	163	0	163	139	0	139
Racing Admissions	0	0	0	516	0	516
Authorized Combative Sports Tax	1	0	1	365	1	364
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$5,144,481</b>	<b>\$724,461</b>	<b>\$4,420,020</b>	<b>\$45,694,850</b>	<b>\$5,815,768</b>	<b>\$37,974,725</b>

(in thousands)

Local Taxes	October 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$88,009	-\$1,653	\$89,662	\$575,218	\$22,541	\$552,677
M.T.A. Auto Rental	3,783	-3	3,786	31,469	90	31,379
M.C.T. Mobility	95,933	2,483	93,450	649,134	15,024	634,110
MCTMT Personal Income - Net (Adjusted)	23,537	3,628	19,909	140,218	7,645	98,953
Total Gross Collections	891	---	891	98,953	---	65,333
Less: Refunds and Minor Offsets	---	3,628	3,628	---	7,645	7,645
Plus: State/City Offsets	22,646	---	22,646	41,265	---	41,265
M.C.T.D. Taxicab and Hail Vehicle Rides	14,504	-302	14,806	48,312	-171	48,483
New York City Alcoholic Beverage	1,721	0	1,721	14,909	0	14,909
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	912,716	15,871	896,845	5,865,205	-356,053	6,221,258
Total Gross Collections	640,471	---	640,471	5,292,973	---	5,292,973
Less: Refunds and Minor Offsets	---	15,871	15,871	---	-356,053	-356,053
Plus: State/City Offsets	272,245	---	272,245	572,232	---	572,232
Sales & Use	2,461,263	21,880	2,439,383	10,570,990	103,863	10,467,127
Stock Transfer (to NYC; all eligible for rebate)	97	0	97	8,548,200	0	8,548,200
Yonkers Personal Income - Net (Adjusted)	3,825	216	3,609	32,728	4,416	28,312
Total Gross Collections	4,076	---	4,076	32,161	---	32,161
Less: Refunds and Minor Offsets	---	216	216	---	4,416	4,416
Plus: State/City Offsets	-251	---	-251	567	---	567
Total-Local Taxes	\$3,605,388	\$42,120	\$3,563,268	\$26,492,545	-\$202,645	\$26,629,246
Total State & Local Taxes and Fees 1/	\$8,749,869	\$766,581	\$7,983,288	\$72,187,395	\$5,612,123	\$64,603,971

1/ Includes:

	October 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):

	October 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:

	October 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:

	October 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

October 2016

(in thousands)

State Taxes	Net Collections		Difference	
	October 2015	October 2016	Amount	Percent
Personal Income Tax 1/	\$2,450,630	\$2,532,762	\$82,132	3.4
User Taxes 2/	\$1,063,851	\$1,179,626	\$115,775	10.9
Sales and Use 3/	873,530	1,000,058	126,528	14.5
Motor Fuel	42,319	44,799	2,480	5.9
Cigarette/Tobacco Products 1/	111,908	101,352	-10,556	-9.4
Medical Marijuana	0	47	47	NA
Alcoholic Beverage	20,115	20,343	228	1.1
Highway/Fuel Use 1/	15,486	12,991	-2,495	-16.1
Auto Rental	493	36	-457	-92.7
Business Taxes	\$179,020	\$508,977	\$329,957	184.3
Corporation Franchise	53,542	141,214	87,672	163.7
Corporation & Utilities 1/	5,836	4,261	-1,575	-27.0
Banks	18,478	263,715	245,237	1,327.2
Insurance (Article 33)	3,678	515	-3,163	-86.0
Direct Writings	506	331	-175	-34.6
Petroleum 1/, 4/	96,980	98,941	1,961	2.0
Property Transfer Taxes 5/	\$249,663	\$195,426	-\$54,237	-21.7
Estate	142,544	98,814	-43,730	-30.7
Real Estate Transfer	107,102	96,472	-10,630	-9.9
Other Revenues	\$5,476	\$3,229	-\$2,247	-41.0
Pari-Mutuel	1,235	1,154	-81	-6.6
Hazardous Waste Assessments	366	361	-5	-1.4
Waste Tire Management and Recycling Fees	1,215	736	-479	-39.4
Returnable Container Deposits	2,488	814	-1,674	-67.3
Tax Return Preparer Registration Fees	12	163	151	1,258.3
Racing Admissions	1	0	-1	-100.0
Authorized Combative Sports Tax	159	1	-158	-99.4
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,948,640</b>	<b>\$4,420,020</b>	<b>\$471,380</b>	<b>11.9</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2015	October 2016	Amount	Percent
Withholding	\$2,464,782	\$2,562,371	\$97,589	4.0
Estimated Tax	162,105	162,454	349	0.2
Final Payments	408,012	387,780	-20,232	-5.0
Delinquencies	97,004	115,115	18,111	18.7
Limited Liability Company Fees	246	173	-73	-29.7
Total Gross Collections	\$3,132,149	\$3,227,893	\$95,744	3.1
Refunds/Minor Offsets	414,830	423,137	8,307	2.0
State/City Offsets	266,689	271,994	5,305	2.0
Net Collections	\$2,450,630	\$2,532,762	\$82,132	3.4
Refund Reserve Transactions	\$0	\$0	\$0	NA
Net, after Refund Reserve	2,450,630	2,532,762	82,132	3.4
Other Component Detail	0	0	0	0.0
Cigarette/Tobacco Products	\$111,907	\$101,351	-\$10,556	-9.4
Cigarette	106,664	95,513	-11,151	-10.5
Tobacco Products	4,361	4,904	543	12.5
Retailer Licenses	880	932	52	5.9
Vending Machine Stickers	2	2	0	0.0
Highway/Fuel Use	\$15,486	\$10,598	-\$4,888	-31.6
Highway Use	13,059	10,598	-2,461	-18.8
Truck Mileage	9,874	10,465	591	6.0
Permits	3,185	133	-3,052	-95.8
Fuel Use	2,427	2,393	-34	-1.4
Article 21	\$0	\$0	\$0	NA
Article 21A IFTA	2,413	2,385	-28	-1.2
IFTA Decal Fees & Trip Permits	14	8	-6	-42.9
Corporation & Utilities 6/	\$5,836	\$4,261	-\$1,575	-27.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-1,944	3,851	5,795	298.1
Utilities (sections 186-A, A&E & PSC)	7,780	385	-7,395	-95.1
Public Safety Communications Surcharge (§186-F)	0	25	25	NA
Petroleum	\$96,980	\$98,941	\$1,961	2.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	96,980	98,941	1,961	2.0
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 2015	October 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$27,735	\$89,662	\$61,927	223.3
M.T.A. Auto Rental	302	3,786	3,484	1,153.6
M.C.T. Mobility	88,153	93,450	5,297	10.0
MCTMT Personal Income	1,170	19,909	18,739	1,601.6
M.C.T.D. Taxicab and Hail Vehicle Rides	16,192	14,806	-1,386	-8.6
New York City Alcoholic Beverage	2,255	1,721	-534	-23.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	843,196	896,845	53,649	6.4
Sales & Use	1,326,198	2,439,383	1,113,185	83.9
Stock Transfer (to NYC; all rebatable)	207	97	-110	-53.1
Yonkers Personal Income	3,473	3,609	136	3.9
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$2,308,881</b>	<b>\$3,563,268</b>	<b>\$1,254,387</b>	<b>52.1</b>
<b>Total State &amp; Local Taxes After Refund Reserve</b>	<b>\$6,257,521</b>	<b>\$7,983,288</b>	<b>\$1,725,767</b>	<b>27.2</b>

2/ Includes:

	October 2015	October 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:

	October 2015	October 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:

	October 2015	October 2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	17	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 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	\$26,684,210	\$26,032,049	-\$652,161	-2.4
User Taxes 2/	\$14,817,840	\$15,185,000	\$8,682,268	\$8,933,150	\$250,882	2.9
Sales and Use 3/	12,574,403	13,044,000	7,329,192	7,589,937	260,745	3.6
Motor Fuel	503,068	493,000	293,613	306,725	13,112	4.5
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	775,083	756,377	-18,706	-2.4
Medical Marijuana	10,584	258,000	0	252	252	NA
Alcoholic Beverage	254,587	84,000	150,196	152,436	2,240	1.5
Highway/Fuel Use 1/	158,563	80,000	91,009	85,092	-5,917	-6.5
Auto Rental	76,534	6,982,000	43,175	42,331	-\$844	-2.0
Business Taxes	\$6,913,034	\$3,688,000	\$3,573,114	\$3,500,443	-\$72,671	-2.0
Corporation Franchise	3,762,975	824,000	1,891,381	1,596,086	-295,295	-15.6
Corporation & Utilities 1/	852,072	173,000	354,604	337,313	-17,291	-4.9
Banks	-128,955	1,205,000	84,317	279,411	195,094	231.4
Insurance (Article 33)	1,277,049	0	561,251	605,666	44,415	7.9
Direct Writings	26,042	- - -	15,552	13,406	-2,146	-13.8
Petroleum 1/, 4/	1,123,851	2,162,000	666,009	668,561	2,552	0.4
Property Transfer Taxes 5/	\$2,683,861	\$1,024,000	\$1,752,459	\$1,318,546	-\$433,913	-24.8
Estate	1,520,711	1,138,000	1,062,678	637,272	-425,406	-40.0
Real Estate Transfer	1,163,060	0	689,714	680,955	-8,759	-1.3
Other Revenues	\$151,556	\$0	\$92,662	\$94,894	\$2,232	2.4
Pari-Mutuel	17,182	0	11,545	10,811	-734	-6.4
Hazardous Waste Assessments	1,794	0	1,342	957	-385	-28.7
Waste Tire Management and Recycling Fees	27,668	0	16,440	13,506	-2,934	-17.8
Returnable Container Deposits	102,685	0	62,362	68,601	6,239	10.0
Tax Return Preparer Registration Fees	802	0	-169	139	308	182.2
Racing Admissions	554	0	534	516	-18	-3.4
Authorized Combative Sports Tax	871	0	608	364	-244	-40.1
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$0	\$40,784,713	\$39,879,082	-\$905,631	-2.2

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	2015-2016	2016-2017	2015-2016	2016-2017	Amount	Percent
Withholding	\$36,549,037	\$36,940,000	\$18,355,737	\$18,592,668	\$236,931	1.3
Estimated Tax	16,111,218	15,746,000	10,547,097	9,581,711	-965,386	-9.2
Final Payments	2,538,084	2,493,000	2,303,446	2,275,503	-27,943	-1.2
Delinquencies	1,310,084	1,358,000	720,594	828,949	108,355	15.0
Limited Liability Company Fees	91,694	- - -	5,763	5,966	203	3.5
Total Gross Collections	\$56,600,117	\$58,539,963	\$31,932,637	\$31,284,797	-\$647,840	-2.0
Refunds/Minor Offsets	8,870,353	8,388,000	4,732,510	4,679,949	-52,561	-1.1
State/City Offsets	674,481	688,000	515,917	572,799	56,882	11.0
Net Collections	\$47,055,283	\$49,464,000	\$26,684,210	\$26,032,049	-\$652,161	-2.4
Refund Reserve Transactions	0	0	0	0	0	NA
Net, after Refund Reserve	47,055,283	49,463,963	26,684,210	26,032,049	-652,161	-2.4
Other Component Detail	0	0	0	0	0	0.0
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$775,082	\$756,376	-\$18,706	-2.4
Cigarette	1,221,551	NA	754,371	704,911	-49,460	-6.6
Tobacco Products	22,119	NA	15,447	46,518	31,071	201.1
Retailer Licenses	7,003	NA	5,260	4,942	-318	-6.0
Vending Machine Stickers	12	NA	4	5	1	25.0
Highway/Fuel Use	\$158,563	\$80,000	\$91,009	\$85,092	-\$5,917	-6.5
Highway Use	127,795	NA	73,243	68,220	-5,023	-6.9
Truck Mileage	107,770	NA	65,845	66,568	723	1.1
Permits	20,025	NA	7,398	1,652	-5,746	-77.7
Fuel Use	30,768	NA	17,766	16,872	-894	-5.0
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	17,681	16,807	-874	-4.9
IFTA Decal Fees & Trip Permits	488	0	85	65	-20	-23.5
Corporation & Utilities 6/	\$852,072	\$173,000	\$354,604	\$337,313	-\$17,291	-4.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	4,571	22,230	17,659	386.3
Utilities (sections 186-A, A&E & PSC)	611,630	NA	256,924	221,002	-35,922	-14.0
Public Safety Communications Surcharge (§186-F)	185,345	NA	93,109	94,081	972	1.0
Petroleum	\$1,123,851	\$2,162,000	\$666,009	\$668,561	\$2,552	0.4
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	666,009	668,561	2,552	0
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	---	\$453,048	\$552,677	\$99,629	22.0
M.T.A. Auto Rental	46,331	---	25,988	31,379	5,391	20.7
M.C.T. Mobility	1,233,745	---	647,767	634,110	-13,657	-17.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	54,846	48,483	-6,363	-11.6
New York City Alcoholic Beverage	25,264	---	15,021	14,909	-112	-0.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,045,853	---	6,334,530	6,221,258	-113,272	-1.8
Sales & Use	15,886,914	---	9,244,473	10,467,127	1,222,654	13.2
Stock Transfer (to NYC; all rebatable)	13,355,186	---	4,453,579	8,548,200	4,094,621	91.9
Yonkers Personal Income	51,648	---	29,493	28,312	-1,181	-4.0
MCTMT Personal Income	95,285	---	49,090	98,953	49,863	101.6
Total-Local Taxes	\$42,862,196	---	\$21,307,835	\$26,645,408	\$5,337,573	25.5
Total State & Local Taxes and Fees	\$114,483,770	---	\$62,092,548	\$66,524,490	\$4,431,942	7.3

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)	64	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.