



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2016

(in thousands)

State Taxes	August 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,136,734	\$196,844	\$2,939,890	\$23,079,179	\$4,284,264	\$18,794,915
Total Gross Collections	3,136,734	---	3,136,734	23,079,179	---	23,079,179
Less: Refunds and Minor Offsets	---	179,471	179,471	---	4,045,466	4,045,466
Less: State/City Offsets	---	17,373	17,373	---	238,798	238,798
Net Collections	---	---	2,939,890	---	---	18,794,915
User Taxes 1/	\$1,184,232	\$13,585	\$1,170,647	\$6,277,837	\$65,805	\$6,212,032
Sales & Use 2/	982,296	11,246	971,050	5,319,404	55,077	5,264,327
Motor Fuel	51,494	1,501	49,993	223,845	6,726	217,119
Cigarette/Tobacco Products 3/	121,375	716	120,659	546,502	3,269	543,233
Medical Marijuana	42	0	42	157	0	157
Alcoholic Beverage	16,484	0	16,484	107,733	23	107,710
Highway/Fuel Use	12,427	73	12,354	60,966	551	60,415
Auto Rental	114	49	65	19,230	159	19,071
Business Taxes	\$264,105	\$129,516	\$134,589	\$2,158,632	\$401,395	\$1,757,237
Corporation Franchise	121,002	123,505	-2,503	1,134,434	374,422	760,012
Corporation & Utilities 4/	1,155	1,069	86	170,641	2,896	167,745
Banks	31,849	1,312	30,537	21,766	2,799	18,967
Insurance (Article 33)	10,421	1,036	9,385	334,328	7,548	326,780
Direct Writings	3,975	0	3,975	13,015	24	12,991
Petroleum 5/	95,703	2,594	93,109	484,448	13,706	470,742
Property Transfer Taxes 6/	\$231,235	\$6,775	\$224,460	\$976,481	\$39,818	\$936,663
Estate	128,814	6,774	122,040	492,375	39,634	452,741
Real Estate Transfer	102,420	1	102,419	483,933	184	483,749
Other Revenues	\$2,883	\$14	\$2,869	\$49,425	\$160	\$49,265
Pari-Mutuel (w/o Uncashed Tickets)	2,328	0	2,328	7,431	0	7,431
Hazardous Waste Assessments	18	9	9	667	126	541
Waste Tire Management and Recycling Fees	48	5	43	9,428	32	9,396
Returnable Container Deposits	132	0	132	31,319	1	31,318
Tax Return Preparer Registration Fees	3	0	3	20	0	20
Racing Admissions	191	0	191	200	0	200
Authorized Combative Sports Tax	163	0	163	360	1	359
Total - State Taxes and Fees 1/, 6/	\$4,819,189	\$346,734	\$4,335,363	\$32,541,554	\$4,791,442	\$26,752,887
Total - State Taxes After Refund Reserve 1/, 6/	\$4,819,189	\$346,734	\$4,472,455	\$32,541,554	\$4,791,442	\$27,750,112

Local Taxes	August 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$31,409	\$2,340	\$29,069	\$293,599	\$23,741	\$269,858
M.T.A. Auto Rental	\$4,306	-\$6	\$4,312	\$22,306	\$104	\$22,202
M.C.T. Mobility	\$109,739	\$1,684	\$108,055	\$475,569	\$11,870	\$463,699
MCTMT Personal Income - Net (Adjusted)	\$2,015	\$406	\$1,609	\$66,105	\$3,433	\$50,373
Total Gross Collections	546	---	546	50,373	---	38,074
Less: Refunds and Minor Offsets	---	406	406	---	3,433	3,433
Plus: State/City Offsets	1,469	---	1,469	15,732	---	15,732
M.C.T.D. Taxicab and Hail Vehicle Rides	\$500	\$10	\$490	\$33,205	\$124	\$33,081
New York City Alcoholic Beverage	\$1,846	\$0	\$1,846	\$10,801	\$0	\$10,801
New York City Motor Fuel	\$0	\$0	\$0	\$0	\$0	\$0
New York City Personal Income - Net (Adjusted)	\$663,260	-\$18,696	\$681,956	\$4,345,573	\$54,659	\$4,290,914
Total Gross Collections	645,670	---	645,670	4,107,655	---	4,107,655
Less: Refunds and Minor Offsets	---	-18,696	-18,696	---	54,659	54,659
Plus: State/City Offsets	17,590	---	17,590	237,918	---	237,918
Sales & Use	\$1,203,027	\$12,859	\$1,190,168	\$6,460,432	\$67,206	\$6,393,226
Stock Transfer (to NYC; all eligible for rebate)	\$37	\$0	\$37	\$5,198,055	\$0	\$5,198,055
Yonkers Personal Income - Net (Adjusted)	\$3,818	\$128	\$3,690	\$25,032	\$4,057	\$20,975
Total Gross Collections	4,035	---	4,035	24,152	---	24,152
Less: Refunds and Minor Offsets	---	128	128	---	4,057	4,057
Plus: State/City Offsets	-217	---	-217	880	---	880
Total-Local Taxes	\$2,019,957	-\$1,275	\$2,021,232	\$16,930,677	\$165,194	\$16,753,184
Total State & Local Taxes and Fees 1/	\$6,839,146	\$345,459	\$6,356,595	\$49,472,231	\$4,956,636	\$43,506,071

	August 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):

	August 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:

	August 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:

	August 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

August 2016

(in thousands)

State Taxes	Net Collections		Difference	
	August 2015	August 2016	Amount	Percent
Personal Income Tax 1/	\$2,544,822	\$2,939,890	\$395,068	15.5
User Taxes 2/	\$1,149,846	\$1,170,647	\$20,801	1.8
Sales and Use 3/	967,427	971,050	3,623	0.4
Motor Fuel	46,626	49,993	3,367	7.2
Cigarette/Tobacco Products 1/	107,171	120,659	13,488	12.6
Medical Marijuana	0	42	42	NA
Alcoholic Beverage	17,470	16,484	-986	-5.6
Highway/Fuel Use 1/	11,098	12,354	1,256	11.3
Auto Rental	54	65	11	20.4
Business Taxes	\$309,730	\$134,589	-\$175,141	-56.5
Corporation Franchise	101,192	-2,503	-103,695	-102.5
Corporation & Utilities 1/	4,532	86	-4,446	-98.1
Banks	55,017	30,537	-24,480	-44.5
Insurance (Article 33)	39,594	9,385	-30,209	-76.3
Direct Writings	5,419	3,975	-1,444	-26.6
Petroleum 1/, 4/	103,976	93,109	-10,867	-10.5
Property Transfer Taxes 5/	\$261,190	\$224,460	-\$36,730	-14.1
Estate	162,160	122,040	-40,120	-24.7
Real Estate Transfer	99,029	102,419	3,390	3.4
Other Revenues	\$2,815	\$2,869	\$54	1.9
Pari-Mutuel	2,521	2,328	-193	-7.7
Hazardous Waste Assessments	86	9	-77	-89.5
Waste Tire Management and Recycling Fees	46	43	-3	-6.5
Returnable Container Deposits	-109	132	241	221.1
Tax Return Preparer Registration Fees	6	3	-3	-50.0
Racing Admissions	187	191	4	2.1
Authorized Combative Sports Tax	78	163	85	109.0
Total - State Taxes and Fees 2/, 5/	\$4,268,403	\$4,335,363	\$66,960	1.6
Total - State Taxes After Refund Reserve 2/, 7/	\$4,268,403	\$4,472,455	\$204,052	4.8

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2015	August 2016	Amount	Percent
Withholding	2,498,897	2,914,886	415,989	16.6
Estimated Tax	97,585	97,220	-365	-0.4
Final Payments	24,293	26,953	2,660	10.9
Delinquencies	80,346	97,310	16,964	21.1
Limited Liability Company Fees	264	3,136,734	3,136,470	1,188,056.8
Total Gross Collections	\$2,701,385	\$3,136,734	\$435,349	16.1
Refunds/Minor Offsets	144,637	179,471	34,834	24.1
State/City Offsets	11,926	17,373	5,447	45.7
Net Collections	\$2,544,822	\$2,939,890	\$395,068	0.0
Refund Reserve Transactions	0	0	0	12.6
Net, after Refund Reserve	2,544,822	2,939,890	395,068	12.1
Other Component Detail	0	0	0	20.1
Cigarette/Tobacco Products	\$107,171	\$120,661	\$13,490	75.0
Cigarette	100,590	112,730	12,140	4.0
Tobacco Products	6,533	7,847	1,314	14.0
Retailer Licenses	48	84	36	18.5
Vending Machine Stickers	0	0	0	-68.0
Highway/Fuel Use	\$11,098	\$11,539	\$441	-16.5
Highway Use	\$10,122	\$11,539	\$1,417	NA
Truck Mileage	9,600	11,372	1,772	-16.7
Permits	522	167	-355	0.0
Fuel Use	\$976	\$815	-\$161	-98.1
Article 21	0	0	0	101.4
Article 21A IFTA	964	803	-161	-99.5
IFTA Decal Fees & Trip Permits	12	12	0	-40.0
Corporation & Utilities 6/	\$4,532	\$86	-\$4,446	-10.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-3,168	45	3,213	NA
Utilities (sections 186-A, A&E & PSC)	7,695	38	-7,657	-10.5
Public Safety Communications Surcharge (§186-F)	5	3	-2	NA
Petroleum	\$103,976	\$93,109	-\$10,867	NA
Article 13-A (prior to 9/1/1990)	0	0	0	0.0
Article 13-A (after 9/1/1990)	103,976	93,109	-10,867	0.0
Article 9, Section 182-A	0	0	0	0.0
Lubricating Oils (repealed 9/1/1994)	0	0	0	0.0

(in thousands)

Local Taxes	Net Collections		Difference	
	August 2015	August 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$34,080	\$29,069	-\$5,011	-14.7
M.T.A. Auto Rental	\$28	\$4,312	\$4,284	15,300.0
M.C.T. Mobility	\$86,221	\$108,055	\$21,834	25.3
MCTMT Personal Income	\$506	\$1,609	\$1,103	218.0
M.C.T.D. Taxicab and Hail Vehicle Rides	\$278	\$490	\$212	76.3
New York City Alcoholic Beverage	\$2,354	\$1,846	-\$508	-21.6
New York City Motor Fuel	\$0	\$0	\$0	NA
New York City Personal Income	\$583,512	\$681,956	\$98,444	16.9
Sales & Use	\$1,196,551	\$1,190,168	-\$6,383	-0.5
Stock Transfer (to NYC; all rebatable)	\$141	\$37	-\$104	-73.8
Yonkers Personal Income	\$3,360	\$3,690	\$330	9.8
Total-Local Taxes	\$1,907,031	\$2,021,232	\$114,201	6.0
Total State & Local Taxes and Fees	\$6,175,434	\$6,356,595	\$181,161	2.9

2/ Includes:

	August 2015	August 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:

	August 2015	August 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:

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



FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 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	\$19,110,712	\$18,794,915	-\$315,797	-1.7
Personal Income Tax After Refund Reserve 1/	\$47,055,283	\$49,463,963	\$19,110,712	\$18,794,915	-\$315,797	-1.7
User Taxes 2/	\$14,817,840	\$15,185,000	\$6,097,956	\$6,212,032	\$114,076	1.9
Sales and Use 3/	12,574,403	13,044,000	5,155,568	5,264,327	108,759	2.1
Motor Fuel	503,068	493,000	213,144	217,119	3,975	1.9
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	541,709	543,233	1,524	0.3
Medical Marijuana	10,584	258,000	0	157	157	NA
Alcoholic Beverage	254,587	84,000	108,751	107,710	-1,041	-1.0
Highway/Fuel Use 1/	158,563	80,000	60,604	60,415	-189	-0.3
Auto Rental	76,534	6,982,000	18,180	19,071	891	4.9
Business Taxes	\$6,913,034	\$3,688,000	\$2,147,329	\$1,757,237	-\$390,092	-18.2
Corporation Franchise	3,762,975	824,000	1,102,060	760,012	-\$342,048	-31.0
Corporation & Utilities 1/	852,072	173,000	172,911	167,745	-5,166	-3.0
Banks	-128,955	1,205,000	66,188	18,967	-47,221	-71.3
Insurance (Article 33)	1,277,049	0	318,110	326,780	8,670	2.7
Direct Writings	26,042	- - -	14,219	12,991	-1,228	-8.6
Petroleum 1/, 4/	1,123,851	2,162,000	473,841	470,742	-3,099	-0.7
Property Transfer Taxes 5/	\$2,683,861	\$1,024,000	\$1,254,706	\$936,663	-\$318,043	-25.3
Estate	1,520,711	1,138,000	784,907	452,741	-\$332,166	-42.3
Real Estate Transfer	1,163,060	0	469,775	483,749	13,974	3.0
Other Revenues	\$151,556	\$0	\$49,439	\$49,265	-\$174	-0.4
Pari-Mutuel	17,182	0	8,069	7,431	-638	-7.9
Hazardous Waste Assessments	1,794	0	967	541	-426	-44.1
Waste Tire Management and Recycling Fees	27,668	0	9,739	9,396	-343	-3.5
Returnable Container Deposits	102,685	0	30,288	31,318	1,030	3.4
Tax Return Preparer Registration Fees	802	0	-188	20	208	110.6
Racing Admissions	554	0	196	200	4	2.0
Authorized Combative Sports Tax	871	0	368	359	-9	-2.4
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$0	\$28,660,142	\$27,750,112	-\$910,030	-3.2
Total - State Taxes After Refund Reserve 2/, 5/	\$71,621,574	\$73,793,000	\$28,660,142	\$27,750,112	-\$910,030	-3.2

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						
Withholding	36,549,037	36,940,000	13,211,744	13,564,335	352,591	2.7
Estimated Tax	16,111,218	15,746,000	7,899,658	7,063,669	-835,989	-10.6
Final Payments	2,538,084	2,493,000	1,840,689	1,838,086	-2,603	-0.1
Delinquencies	1,310,084	1,358,000	544,583	608,165	63,582	11.7
Limited Liability Company Fees	91,694	- - -	4,643	5,890,794	5,886,151	126,775
Total Gross Collections	\$56,600,117	\$58,539,963	\$23,501,317	\$23,079,179	-\$422,138	-1.8
Refunds/Minor Offsets	8,870,353	8,388,000	4,174,247	4,045,466	-128,781	-3.1
State/City Offsets	\$674,481	\$688,000	\$216,358	\$238,798	\$22,440	10.4
Net Collections	\$47,055,283	\$49,464,000	\$19,110,712	\$18,794,915	-\$315,797	-1.7
Refund Reserve Transactions						
Net, after Refund Reserve						
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$541,709	\$543,234	\$1,525	0.3
Cigarette	1,221,551	NA	535,703	509,942	-25,761	-4.8
Tobacco Products	22,119	NA	5,491	32,797	27,306	497.3
Retailer Licenses	7,003	NA	514	495	-19	-3.7
Vending Machine Stickers	\$12	NA	\$1	\$0	-\$1	-100.0
Highway/Fuel Use	\$158,563	\$80,000	\$60,604	\$60,415	-\$189	-0.3
Highway Use	127,795	NA	49,631	49,890	259	0.5
Truck Mileage	107,770	NA	46,975	48,831	1,856	4.0
Permits	20,025	NA	2,656	1,059	-1,597	-60.1
Fuel Use	30,768	NA	10,973	10,525	-448	-4.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	10,911	10,476	-435	-4.0
IFTA Decal Fees & Trip Permits	488	NA	62	49	-13	-21.0
Corporation & Utilities 6/	\$852,072	\$173,000	\$172,911	\$167,745	-\$5,166	-3.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	406	10,839	10,433	2,569.7
Utilities (sections 186-A, A&E & PSC)	611,630	NA	125,770	109,757	-16,013	-12.7
Public Safety Communications Surcharge (\$186-F)	185,345	NA	46,735	47,149	414	0.9
Petroleum	\$1,123,851	\$2,162,000	\$473,841	\$470,742	-\$3,099	-0.7
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	473,841	470,742	-3,099	-0.7
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)

	Net Collections	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
Local Taxes	2015-2016	2016-2017	2015-2016	2016-2017	Amount	Percent
M.T.A. Corporate Surcharge	\$1,039,707	---	\$275,692	\$269,858	-\$5,834	-2.1
M.T.A. Auto Rental	\$46,331	---	\$10,948	\$22,202	\$11,254	102.8
M.C.T. Mobility	\$1,233,745	---	\$475,569	\$463,699	-\$11,870	-2.5
M.C.T.D. Taxicab and Hail Vehicle Rides	\$82,263	---	\$38,571	\$33,081	-\$5,490	-14.2
New York City Alcoholic Beverage	\$25,264	---	\$10,646	\$10,801	\$155	1.5
New York City Motor Fuel	\$0	---	\$0	\$0	\$0	NA
New York City Personal Income	\$11,045,853	---	\$4,399,374	\$4,290,914	-\$108,460	-2.5
Sales & Use	\$15,886,914	---	\$6,354,417	\$6,393,226	\$38,809	0.6
Stock Transfer (to NYC; all rebatable)	\$13,355,186	---	\$2,860,159	\$5,198,055	\$2,337,896	81.7
Yonkers Personal Income	\$51,648	---	\$21,775	\$20,975	-\$800	-3.7
MCTMT Personal Income	\$95,285	---	\$30,567	\$50,373	\$19,806	64.8
Total State & Local Taxes and Fees	\$42,862,196	---	\$14,477,718	\$16,753,184	\$2,275,466	15.7
Total State & Local Taxes After Refund Reserve	\$114,483,770	---	\$43,137,860	\$44,503,296	\$1,365,436	3.2

	2015-2016	2016-2017
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
	0	0

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

	2015-2016	2016-2017
	\$14	\$0

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax,

5/ Includes:

	2015-2016	2016-2017
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	22	0

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