



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2016

(in thousands)

State Taxes	December 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,307,796	\$555,624	\$4,752,172	\$39,627,291	\$6,749,330	\$32,877,961
Total Gross Collections	\$5,307,796	---	5,307,796	39,627,291	---	39,627,291
Less: Refunds and Minor Offsets	---	540,287	540,287	---	6,047,940	6,047,940
Less: State/City Offsets	---	15,337	15,337	---	701,390	701,390
Net Collections	---	---	4,752,172	---	---	32,877,961
User Taxes 1/	\$1,499,162	\$10,399	\$1,488,763	\$11,720,535	\$112,868	\$11,607,667
Sales & Use 2/	1,296,995	11,206	1,285,789	9,971,733	98,462	9,873,271
Motor Fuel	44,658	994	43,664	405,800	9,833	395,967
Cigarette/Tobacco Products 3/	104,479	665	103,814	976,850	5,986	970,864
Medical Marijuana	63	0	63	372	0	372
Alcoholic Beverage	22,020	1	22,019	195,039	24	195,015
Highway/Fuel Use	11,880	187	11,693	109,087	1,058	108,029
Auto Rental	19,067	-2,654	21,721	61,654	-2,495	64,149
Business Taxes	\$1,351,964	\$148,413	\$1,203,551	\$5,423,398	\$742,579	\$4,680,819
Corporation Franchise	734,088	138,754	595,334	2,758,936	684,131	2,074,805
Corporation & Utilities 4/	200,719	281	200,438	542,137	6,748	535,389
Banks	58,043	6,659	51,384	346,664	20,431	326,233
Insurance (Article 33)	251,197	691	250,506	873,733	11,706	862,027
Direct Writings	5,472	0	5,472	19,466	33	19,433
Petroleum 5/	102,445	2,028	100,417	882,462	19,530	862,932
Property Transfer Taxes 6/	\$248,367	\$2,733	\$245,634	\$1,807,248	\$56,434	\$1,750,814
Estate	159,566	2,732	156,834	942,368	56,244	886,124
Real Estate Transfer	88,800	1	88,799	864,487	190	864,297
Other Revenues	\$24,525	\$134	\$24,391	\$122,680	\$301	\$122,379
Pari-Mutuel (w/o Uncashed Tickets)	931	0	931	12,880	0	12,880
Hazardous Waste Assessments	14	1	13	1,134	128	1,006
Waste Tire Management and Recycling Fees	5,199	3	5,196	18,774	28	18,746
Returnable Container Deposits	17,577	0	17,577	86,487	14	86,473
Tax Return Preparer Registration Fees	699	0	699	838	0	838
Racing Admissions	2	0	2	530	0	530
Authorized Combative Sports Tax	103	130	-27	2,037	131	1,906
Total - State Taxes and Fees 1/, 6/	\$8,431,814	\$717,303	\$7,714,511	\$58,701,152	\$7,661,512	\$48,433,626

Local Taxes	December 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$229,415	\$14,140	\$215,275	\$827,318	\$53,638	\$773,680
M.T.A. Auto Rental	4,050	-4	4,054	39,271	92	39,179
M.C.T. Mobility	100,778	2,129	98,649	847,890	18,291	829,599
MCTMT Personal Income - Net (Adjusted)	14,515	4,296	10,219	166,514	16,722	112,776
Total Gross Collections	9,911	---	9,911	112,776	---	75,760
Less: Refunds and Minor Offsets	---	4,296	4,296	---	16,722	16,722
Plus: State/City Offsets	4,604	---	4,604	53,738	---	53,738
M.C.T.D. Taxicab and Hail Vehicle Rides	816	7	809	49,449	157	49,292
New York City Alcoholic Beverage	2,195	0	2,195	19,553	0	19,553
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	758,081	-237,976	996,057	7,365,268	-537,472	7,902,740
Total Gross Collections	742,536	---	742,536	6,663,979	---	6,663,979
Less: Refunds and Minor Offsets	---	-237,976	-237,976	---	-537,472	-537,472
Plus: State/City Offsets	15,545	---	15,545	701,289	---	701,289
Sales & Use	1,684,139	12,027	1,672,112	12,255,129	115,890	12,139,239
Stock Transfer (to NYC; all eligible for rebate)	3,832,273	0	3,832,273	12,380,484	0	12,380,484
Yonkers Personal Income - Net (Adjusted)	4,358	89	4,269	40,705	4,733	35,972
Total Gross Collections	4,566	---	4,566	40,604	---	40,604
Less: Refunds and Minor Offsets	---	89	89	---	4,733	4,733
Plus: State/City Offsets	-208	---	-208	101	---	101
Total-Local Taxes	\$6,630,620	-\$205,292	\$6,835,912	\$33,991,581	-\$327,949	\$34,282,514
Total State & Local Taxes and Fees 1/	\$15,062,434	\$512,011	\$14,550,423	\$92,692,733	\$7,333,563	\$82,716,140

1/ Includes:

	December 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):

	December 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:

	December 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:

	December 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

December 2016

(in thousands)

State Taxes	Net Collections		Difference	
	December 2015	December 2016	Amount	Percent
Personal Income Tax 1/	\$4,995,627	\$4,752,172	-\$243,455	-4.9
User Taxes 2/	\$1,419,802	\$1,488,763	\$68,961	4.9
Sales and Use 3/	1,210,318	1,285,789	75,471	6.2
Motor Fuel	40,459	43,664	3,205	7.9
Cigarette/Tobacco Products 1/	112,735	103,814	-8,921	-7.9
Medical Marijuana	0	63	63	NA
Alcoholic Beverage	20,178	22,019	1,841	9.1
Highway/Fuel Use 1/	16,738	11,693	-5,045	-30.1
Auto Rental	19,374	21,721	2,347	12.1
Business Taxes	\$1,227,337	\$1,203,551	-\$23,786	-1.9
Corporation Franchise	846,579	595,334	-251,245	-29.7
Corporation & Utilities 1/	185,030	200,438	15,408	8.3
Banks	-129,416	51,384	180,800	139.7
Insurance (Article 33)	234,526	250,506	15,980	6.8
Direct Writings	443	5,472	5,029	1,135.2
Petroleum 1/, 4/	90,175	100,417	10,242	11.4
Property Transfer Taxes 5/	\$170,367	\$245,634	\$75,267	44.2
Estate	74,183	156,834	82,651	111.4
Real Estate Transfer	96,183	88,799	-7,384	-7.7
Other Revenues	\$28,627	\$24,391	-\$4,236	-14.8
Pari-Mutuel	977	931	-46	-4.7
Hazardous Waste Assessments	9	13	4	44.4
Waste Tire Management and Recycling Fees	6,306	5,196	-1,110	-17.6
Returnable Container Deposits	20,457	17,577	-2,880	-14.1
Tax Return Preparer Registration Fees	807	699	-108	-13.4
Racing Admissions	2	2	0	0.0
Authorized Combative Sports Tax	69	-27	-96	-139.1
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$7,841,760</b>	<b>\$7,714,511</b>	<b>-\$127,249</b>	<b>-1.6</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2015	December 2016	Amount	Percent
Withholding	\$3,695,655	\$3,535,303	-\$160,352	-4.3
Estimated Tax	1,471,744	1,647,183	175,439	11.9
Final Payments	23,614	17,041	-6,573	-27.8
Delinquencies	112,518	107,989	-4,529	-4.0
Limited Liability Company Fees	245	280	35	14.3
Total Gross Collections	\$5,303,776	\$5,307,796	\$4,020	0.1
Refunds/Minor Offsets	295,096	540,287	245,191	83.1
State/City Offsets	13,053	15,337	2,284	17.5
Net Collections	\$4,995,627	\$4,752,172	-\$243,455	-4.9
Refund Reserve Transactions	\$0	\$0	\$0	NA
Net, after Refund Reserve	4,995,627	4,752,172	-243,455	-4.9
Other Component Detail	0	0	0	0.0
Cigarette/Tobacco Products	\$112,735	\$103,814	-\$8,921	-7.9
Cigarette	109,078	95,069	-14,009	-12.8
Tobacco Products	3,033	8,103	5,070	167.2
Retailer Licenses	618	637	19	3.1
Vending Machine Stickers	6	5	-1	-16.7
Highway/Fuel Use	\$16,738	\$7,977	-\$8,761	-52.3
Highway Use	12,117	7,977	-4,140	-34.2
Truck Mileage	8,725	7,834	-891	-10.2
Permits	3,392	143	-3,249	-95.8
Fuel Use	4,621	3,716	-905	-19.6
Article 21	\$0	\$0	\$0	NA
Article 21A IFTA	4,446	3,523	-923	-20.8
IFTA Decal Fees & Trip Permits	175	193	18	10.3
Corporation & Utilities 6/	\$185,030	\$200,438	\$15,408	8.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	30,593	25,213	-5,380	-17.6
Utilities (sections 186-A, A&E & PSC)	108,553	128,512	19,959	18.4
Public Safety Communications Surcharge (§186-F)	45,884	46,713	829	1.8
Petroleum	\$90,175	\$100,417	\$10,242	11.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	90,175	100,417	10,242	11.4
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	
	December 2015	December 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$181,015	\$215,275	\$34,260	18.9
M.T.A. Auto Rental	11,809	4,054	-7,755	-65.7
M.C.T. Mobility	105,700	98,649	-7,051	-6.7
MCTMT Personal Income	8,005	10,219	2,214	27.7
M.C.T.D. Taxicab and Hail Vehicle Rides	111	809	698	628.8
New York City Alcoholic Beverage	1,996	2,195	199	10.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,071,917	996,057	-75,860	-7.1
Sales & Use	1,675,262	1,672,112	-3,150	-0.2
Stock Transfer (to NYC; all rebatable)	4,194,126	3,832,273	-361,853	-8.6
Yonkers Personal Income	5,282	4,269	-1,013	-19.2
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$7,255,223</b>	<b>\$6,835,912</b>	<b>-\$419,311</b>	<b>-5.8</b>
<b>Total State &amp; Local Taxes After Refund Reserve</b>	<b>\$15,096,983</b>	<b>\$14,550,423</b>	<b>-\$546,560</b>	<b>-3.6</b>

2/ Includes:

	December 2015	December 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:

	December 2015	December 2016
	\$47	\$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:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 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	\$34,020,504	\$32,877,961	-\$1,142,543	-3.4
User Taxes 2/	\$14,817,840	\$15,185,000	\$11,248,295	\$11,607,667	\$359,372	3.2
Sales and Use 3/	12,574,403	13,044,000	9,504,376	9,873,271	368,895	3.9
Motor Fuel	503,068	493,000	375,502	395,967	20,465	5.5
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	988,051	970,864	-17,187	-1.7
Medical Marijuana	10,584	258,000	0	372	372	NA
Alcoholic Beverage	254,587	84,000	191,761	195,015	3,254	1.7
Highway/Fuel Use 1/	158,563	80,000	126,068	108,029	-18,039	-14.3
Auto Rental	76,534	6,982,000	62,537	64,149	\$1,612	2.6
Business Taxes	\$6,913,034	\$3,688,000	\$4,904,833	\$4,680,819	-\$224,014	-4.6
Corporation Franchise	3,762,975	824,000	2,770,519	2,074,805	-695,714	-25.1
Corporation & Utilities 1/	852,072	173,000	554,374	535,389	-18,985	-3.4
Banks	-128,955	1,205,000	-89,898	326,233	416,131	462.9
Insurance (Article 33)	1,277,049	0	803,438	862,027	58,589	7.3
Direct Writings	26,042	- - -	18,249	19,433	1,184	6.5
Petroleum 1/, 4/	1,123,851	2,162,000	848,151	862,932	14,781	1.7
Property Transfer Taxes 5/	\$2,683,861	\$1,024,000	\$2,106,264	\$1,750,814	-\$355,450	-16.9
Estate	1,520,711	1,138,000	1,239,825	886,124	-353,701	-28.5
Real Estate Transfer	1,163,060	0	866,365	864,297	-2,068	-0.2
Other Revenues	\$151,556	\$0	\$123,169	\$122,379	-\$790	-0.6
Pari-Mutuel	17,182	0	13,943	12,880	-1,063	-7.6
Hazardous Waste Assessments	1,794	0	1,444	1,006	-438	-30.3
Waste Tire Management and Recycling Fees	27,668	0	22,809	18,746	-4,063	-17.8
Returnable Container Deposits	102,685	0	83,225	86,473	3,248	3.9
Tax Return Preparer Registration Fees	802	0	521	838	317	60.8
Racing Admissions	554	0	548	530	-18	-3.3
Authorized Combative Sports Tax	871	0	679	1,906	1,227	180.7
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$73,793,000	\$52,403,065	\$51,039,640	-\$1,363,425	-2.6

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	\$24,601,174	\$24,956,419	\$355,245	1.4
Estimated Tax	16,111,218	15,746,000	12,119,061	11,308,478	-810,583	-6.7
Final Payments	2,538,084	2,493,000	2,354,105	2,321,149	-32,956	-1.4
Delinquencies	1,310,084	1,358,000	926,396	1,034,788	108,392	11.7
Limited Liability Company Fees	91,694	- - -	6,348	6,457	109	1.7
Total Gross Collections	\$56,600,117	\$58,539,963	\$40,007,084	\$39,627,291	-\$379,793	-0.9
Refunds/Minor Offsets	8,870,353	8,388,000	5,382,868	6,047,940	665,072	12.4
State/City Offsets	674,481	688,000	603,712	701,390	97,678	16.2
Net Collections	\$47,055,283	\$49,464,000	\$34,020,504	\$32,877,961	-\$1,142,543	-3.4
Refund Reserve Transactions	0	0	0	0	0	NA
Net, after Refund Reserve	47,055,283	49,463,963	34,020,504	32,877,961	-1,142,543	-3.4
Other Component Detail	0	0	0	0	0	0.0
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$988,051	\$970,865	-\$17,186	-1.7
Cigarette	1,221,551	NA	956,269	903,320	-52,949	-5.5
Tobacco Products	22,119	NA	25,434	61,461	36,027	141.6
Retailer Licenses	7,003	NA	6,336	6,072	-264	-4.2
Vending Machine Stickers	12	NA	12	12	0	0.0
Highway/Fuel Use	\$158,563	\$80,000	\$126,068	\$108,029	-\$18,039	-14.3
Highway Use	127,795	NA	102,478	86,577	-15,901	-15.5
Truck Mileage	107,770	NA	84,926	84,657	-269	-0.3
Permits	20,025	NA	17,552	1,920	-15,632	-89.1
Fuel Use	30,768	NA	23,590	21,452	-2,138	-9.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	23,232	21,122	-2,110	-9.1
IFTA Decal Fees & Trip Permits	488	0	358	330	-28	-7.8
Corporation & Utilities 6/	\$852,072	\$173,000	\$554,374	\$535,389	-\$18,985	-3.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	34,584	46,893	12,309	35.6
Utilities (sections 186-A, A&E & PSC)	611,630	NA	380,797	347,702	-33,095	-8.7
Public Safety Communications Surcharge (\$186-F)	185,345	NA	138,993	140,794	1,801	1.3
Petroleum	\$1,123,851	\$2,162,000	\$848,151	\$862,932	\$14,781	1.7
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	848,151	862,932	14,781	2
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/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	2016-2017	Amount	Percent
M.T.A. Corporate Surcharge	\$1,039,707	---	\$667,713	\$773,680	\$105,967	15.9
M.T.A. Auto Rental	46,331	---	37,783	39,179	1,396	3.7
M.C.T. Mobility	1,233,745	---	849,213	829,599	-19,614	-2.3
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	55,510	49,292	-6,218	-11.2
New York City Alcoholic Beverage	25,264	---	19,112	19,553	441	2.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,045,853	---	7,998,194	7,902,740	-95,454	-1.2
Sales & Use	15,886,914	---	12,116,412	12,139,239	22,827	0.2
Stock Transfer (to NYC; all rebatable)	13,355,186	---	8,647,721	12,380,484	3,732,763	43.2
Yonkers Personal Income	51,648	---	39,083	35,972	-3,111	-8.0
MCTMT Personal Income	\$95,285	---	\$57,925	\$112,776	\$54,851	94.7
Total-Local Taxes	\$42,862,196	---	\$30,488,666	\$34,282,514	\$3,793,848	12.4
Total State & Local Taxes and Fees	\$114,483,770	---	\$82,891,731	\$85,322,154	\$2,430,423	2.9

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
	\$102	\$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)	71	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.