



## Office of Tax Policy Analysis

Monthly Gross and Net Tax Collections - January 2017 (in thousands)

State Taxes	January 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$7,755,540	\$160,586	\$7,594,954	\$47,382,831	\$6,909,916	\$40,472,915
Total Gross Collections	\$7,755,540	---	7,755,540	47,382,831	---	47,382,831
Less: Refunds and Minor Offsets	---	151,214	151,214	---	6,199,154	6,199,154
Less: State/City Offsets	---	9,372	9,372	---	710,762	710,762
Net Collections	---	---	7,594,954	---	---	40,472,915
User Taxes 1/	\$1,269,284	\$7,416	\$1,261,868	\$12,989,819	\$120,284	\$12,869,535
Sales & Use 2/	1,077,778	7,371	1,070,407	11,049,511	105,833	10,943,678
Motor Fuel	43,235	1,005	42,230	449,035	10,838	438,197
Cigarette/Tobacco Products 3/	101,158	1,311	99,847	1,078,008	7,297	1,070,711
Medical Marijuana	70	0	70	442	0	442
Alcoholic Beverage	32,404	0	32,404	227,443	24	227,419
Highway/Fuel Use	11,159	90	11,069	120,246	1,148	119,098
Auto Rental	3,480	-2,361	5,841	65,134	-4,856	69,990
Business Taxes	\$238,929	\$139,449	\$99,480	\$5,662,327	\$882,028	\$4,780,299
Corporation Franchise	132,276	135,517	-3,241	2,891,212	819,648	2,071,564
Corporation & Utilities 4/	25,354	294	25,060	567,491	7,042	560,449
Banks	-13,654	-284	-13,370	333,010	20,147	312,863
Insurance (Article 33)	2,453	2,027	426	876,186	13,733	862,453
Direct Writings	1,143	102	1,041	20,609	135	20,474
Petroleum 5/	91,357	1,793	89,564	973,819	21,323	952,496
Property Transfer Taxes 6/	\$169,776	\$11,712	\$158,064	\$1,977,024	\$68,146	\$1,908,878
Estate	74,487	11,678	62,809	1,016,855	67,922	948,933
Real Estate Transfer	95,282	34	95,248	959,769	224	959,545
Other Revenues	\$7,190	\$603	\$6,587	\$129,870	\$904	\$128,966
Pari-Mutuel (w/o Uncashed Tickets)	765	0	765	13,645	0	13,645
Hazardous Waste Assessments	248	0	248	1,382	128	1,254
Waste Tire Management and Recycling Fees	2,283	14	2,269	21,057	42	21,015
Returnable Container Deposits	3,310	588	2,722	89,797	602	89,195
Tax Return Preparer Registration Fees	539	0	539	1,377	0	1,377
Racing Admissions	1	0	1	531	0	531
Authorized Combative Sports Tax	44	1	43	2,081	132	1,949
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$9,440,719</b>	<b>\$319,766</b>	<b>\$9,120,953</b>	<b>\$68,141,871</b>	<b>\$7,981,278</b>	<b>\$57,451,858</b>

Monthly Gross and Net Tax Collections (continued) - January 2017 (in thousands)

Local Taxes	January 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$39,981	\$8,530	\$31,451	\$867,299	\$62,168	\$805,131
M.T.A. Auto Rental	3,382	-3	3,385	42,653	89	42,564
M.C.T. Mobility	150,526	1,003	149,523	998,416	19,294	979,122
MCTMT Personal Income - Net (Adjusted)	33,974	94	33,880	206,146	16,816	146,656
Total Gross Collections	28,222	---	28,222	146,656	---	103,982
Less: Refunds and Minor Offsets	---	94	94	---	16,816	16,816
Plus: State/City Offsets	5,752	---	5,752	59,490	---	59,490
M.C.T.D. Taxicab and Hail Vehicle Rides	13,967	6	13,961	63,416	163	63,253
New York City Alcoholic Beverage	2,970	0	2,970	22,523	0	22,523
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	901,629	-644,133	1,545,762	8,266,897	-1,181,605	9,448,502
Total Gross Collections	892,413	---	892,413	7,556,392	---	7,556,392
Less: Refunds and Minor Offsets	---	-644,133	-644,133	---	-1,181,605	-1,181,605
Plus: State/City Offsets	9,216	---	9,216	710,505	---	710,505
Sales & Use	1,323,084	8,736	1,314,348	13,578,213	124,626	13,453,587
Stock Transfer (to NYC; all eligible for rebate)	8	0	8	12,380,492	0	12,380,492
Yonkers Personal Income - Net (Adjusted)	5,433	25	5,408	46,138	4,758	41,380
Total Gross Collections	5,277	---	5,277	45,881	---	45,881
Less: Refunds and Minor Offsets	---	25	25	---	4,758	4,758
Plus: State/City Offsets	156	---	156	257	---	257
Total-Local Taxes	\$2,474,954	-\$625,742	\$3,100,696	\$36,472,193	-\$953,691	\$37,383,210
Total State & Local Taxes and Fees 1/	\$11,915,673	-\$305,976	\$12,221,649	\$104,614,064	\$7,027,587	\$94,835,068

1/ Includes:

	January 2017	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):

	January 2017	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:

	January 2017	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:

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



## Office of Tax Policy Analysis

Monthly Comparison of Net Collections - January 2017 (in thousands)

State Taxes	Net Collections		Difference	
	January 2016	January 2017	Amount	Percent
Personal Income Tax 1/	\$7,221,274	\$7,594,954	\$373,680	5.2
User Taxes 2/	\$1,187,228	\$1,261,868	\$74,640	6.3
Sales and Use 3/	1,016,890	1,070,407	53,517	5.3
Motor Fuel	43,689	42,230	-1,459	-3.3
Cigarette/Tobacco Products 1/	82,734	99,847	17,113	20.7
Medical Marijuana	0	70	70	NA
Alcoholic Beverage	32,283	32,404	121	0.4
Highway/Fuel Use 1/	11,481	11,069	-412	-3.6
Auto Rental	\$151	\$5,841	\$5,690	3,768.2
Business Taxes	-21,177	99,480	120,657	569.8
Corporation Franchise	-150,100	-3,241	146,859	97.8
Corporation & Utilities 1/	14,565	25,060	10,495	72.1
Banks	6,724	-13,370	-20,094	-298.8
Insurance (Article 33)	5,926	426	-5,500	-92.8
Direct Writings	1,177	1,041	-136	-11.6
Petroleum 1/, 4/	\$100,531	\$89,564	-\$10,967	-10.9
Property Transfer Taxes 5/	219,205	158,064	-61,141	-27.9
Estate	106,448	62,809	-43,639	-41.0
Real Estate Transfer	\$112,751	\$95,248	-\$17,503	-15.5
Other Revenues	2,732	6,587	3,855	141.1
Pari-Mutuel	917	765	-152	-16.6
Hazardous Waste Assessments	275	248	-27	-9.8
Waste Tire Management and Recycling Fees	953	2,269	1,316	138.1
Returnable Container Deposits	141	2,722	2,581	1,830.5
Tax Return Preparer Registration Fees	316	539	223	70.6
Racing Admissions	3	1	-2	-66.7
Authorized Combative Sports Tax	127	43	-84	-66.1
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$8,609,262</b>	<b>\$9,120,953</b>	<b>\$511,691</b>	<b>5.9</b>

1/ See page 4 for component detail.

Monthly Comparison of Net Collections (continued) - January 2017 (in thousands)

	Net Collections		Difference	
	January 2016	January 2017	Amount	Percent
Personal Income Tax				
Withholding	\$3,663,144	\$4,135,706	\$472,562	12.9
Estimated Tax	3,806,871	3,481,570	-325,301	-8.5
Final Payments	1,552	2,320	768	49.5
Delinquencies	122,328	133,905	11,577	9.5
Limited Liability Company Fees	1,641	2,039	398	24.3
Total Gross Collections	\$7,595,536	\$7,755,540	\$160,004	2.1
Refunds/Minor Offsets	353,117	151,214	-201,903	-57.2
State/City Offsets	21,145	9,372	-11,773	-55.7
Net Collections	\$7,221,274	\$7,594,954	\$373,680	5.2
Refund Reserve Transactions	\$0	\$0	\$0	NA
Net, after Refund Reserve	7,221,274	7,594,954	373,680	5.2
Other Component Detail	0	0	0	0.0
Cigarette/Tobacco Products	82,734	99,847	17,113	20.7
Cigarette	94,198	95,791	1,593	1.7
Tobacco Products	-\$11,753	\$3,759	\$15,512	132.0
Retailer Licenses	289	297	8	2.8
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	11,481	9,057	-2,424	-21.1
Highway Use	9,285	9,057	-228	-2.5
Truck Mileage	7,819	8,929	1,110	14.2
Permits	1,466	128	-1,338	-91.3
Fuel Use	2,196	2,012	-184	-8.4
Article 21	\$0	\$0	\$0	NA
Article 21A IFTA	2,114	1,917	-197	-9.3
IFTA Decal Fees & Trip Permits	82	95	13	15.9
Corporation & Utilities 6/	14,565	25,060	10,495	72.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	\$712	\$23,968	\$23,256	3,266.3
Utilities (sections 186-A, A&E & PSC)	13,840	1,091	-12,749	-92.1
Public Safety Communications Surcharge (§186-F)	13	1	-12	-92.3
Petroleum	100,531	89,564	-10,967	-10.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	100,531	89,564	-10,967	-10.9
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

## Monthly Comparison of Net Collections (continued) - January 2017 (in thousands)

Local Taxes	Net Collections		Difference	
	January 2016	January 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$35,760	\$31,451	-\$4,309	-12.0
M.T.A. Auto Rental	73	3,385	3,312	4,537.0
M.C.T. Mobility	113,247	149,523	36,276	32.0
MCTMT Personal Income	35,190	33,880	-1,310	-3.7
M.C.T.D. Taxicab and Hail Vehicle Rides	16,182	13,961	-2,221	-13.7
New York City Alcoholic Beverage	3,001	2,970	-31	-1.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,571,062	1,545,762	-25,300	-1.6
Sales & Use	1,278,896	1,314,348	35,452	2.8
Stock Transfer (to NYC; all rebatable)	46	8	-38	-82.6
Yonkers Personal Income	5,459	5,408	-51	-0.9
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$3,058,916</b>	<b>\$3,100,696</b>	<b>\$41,780</b>	<b>1.4</b>
<b>Total State &amp; Local Taxes After Refund Reserve</b>	<b>\$11,668,178</b>	<b>\$12,221,649</b>	<b>\$553,471</b>	<b>4.7</b>

2/ Includes:

	January 2016	January 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:

	January 2016	January 2017
	\$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:

	January 2016	January 2017
Real Property Gains (repealed 6/15/1996)	\$4	\$0
Gift (repealed 1/1/2000)	2	0



## Office of Tax Policy Analysis

Fiscal Year Comparison of Net Collections - January 2017 (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	\$41,241,778	\$40,472,915	-\$768,863	-1.9
User Taxes 2/	\$14,817,840	\$15,185,000	\$12,435,523	\$12,869,535	\$434,012	3.5
Sales and Use 3/	12,574,403	13,044,000	10,521,266	10,943,678	422,412	4.0
Motor Fuel	503,068	493,000	419,191	438,197	19,006	4.5
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	1,070,785	1,070,711	-74	0.0
Medical Marijuana	10,584	258,000	0	442	442	NA
Alcoholic Beverage	254,587	84,000	224,044	227,419	3,375	1.5
Highway/Fuel Use 1/	158,563	80,000	137,549	119,098	-18,451	-13.4
Auto Rental	\$76,534	\$6,982,000	\$62,688	\$69,990	\$7,302	11.6
Business Taxes	6,913,034	3,688,000	4,883,656	4,780,299	-103,357	-2.1
Corporation Franchise	3,762,975	824,000	2,620,419	2,071,564	-548,855	-20.9
Corporation & Utilities 1/	852,072	173,000	568,939	560,449	-8,490	-1.5
Banks	-128,955	1,205,000	-83,174	312,863	396,037	476.2
Insurance (Article 33)	1,277,049	0	809,364	862,453	53,089	6.6
Direct Writings	26,042	---	19,426	20,474	1,048	5.4
Petroleum 1/, 4/	\$1,123,851	\$2,162,000	\$948,682	\$952,496	\$3,814	0.4
Property Transfer Taxes 5/	2,683,861	1,024,000	2,325,469	1,908,878	-416,591	-17.9
Estate	1,520,711	1,138,000	1,346,273	948,933	-397,340	-29.5
Real Estate Transfer	\$1,163,060	\$0	\$979,116	\$959,545	-\$19,571	-2.0
Other Revenues	151,556	0	125,901	128,966	3,065	2.4
Pari-Mutuel	17,182	0	14,860	13,645	-1,215	-8.2
Hazardous Waste Assessments	1,794	0	1,719	1,254	-465	-27.1
Waste Tire Management and Recycling Fees	27,668	0	23,762	21,015	-2,747	-11.6
Returnable Container Deposits	102,685	0	83,366	89,195	5,829	7.0
Tax Return Preparer Registration Fees	802	0	837	1,377	540	64.5
Racing Admissions	554	0	551	531	-20	-3.6
Authorized Combative Sports Tax	871	0	806	1,949	1,143	141.8
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$71,621,574</b>	<b>\$0</b>	<b>\$61,012,327</b>	<b>\$60,160,593</b>	<b>-\$851,734</b>	<b>-1.4</b>

1/ See page 7 for component detail.

## Fiscal Year Comparison of Net Collections (continued) - January 2017 (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	\$28,264,318	\$29,092,125	\$827,807	2.9
Estimated Tax	16,111,218	15,746,000	15,925,932	14,790,048	-1,135,884	-7.1
Final Payments	2,538,084	2,493,000	2,355,657	2,323,469	-32,188	-1.4
Delinquencies	1,310,084	1,358,000	1,048,724	1,168,693	119,969	11.4
Limited Liability Company Fees	91,694	- - -	7,989	8,496	507	6.3
Total Gross Collections	\$56,600,117	\$58,539,963	\$47,602,620	\$47,382,831	-\$219,789	-0.5
Refunds/Minor Offsets	8,870,353	8,388,000	5,735,985	6,199,154	463,169	8.1
State/City Offsets	674,481	688,000	624,857	710,762	85,905	13.7
Net Collections	\$47,055,283	\$49,464,000	\$41,241,778	\$40,472,915	-\$768,863	-1.9
Refund Reserve Transactions	0	0	0	0	0	NA
Net, after Refund Reserve	47,055,283	49,463,963	41,241,778	40,472,915	-768,863	-1.9
Other Component Detail	0	0	0	0	0	0.0
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$1,070,785	\$1,070,712	-\$73	0.0
Cigarette	1,221,551	NA	1,050,467	999,111	-51,356	-4.9
Tobacco Products	22,119	NA	13,681	65,220	51,539	376.7
Retailer Licenses	7,003	NA	6,625	6,369	-256	-3.9
Vending Machine Stickers	12	NA	12	12	0	0.0
Highway/Fuel Use	\$158,563	\$80,000	\$137,549	\$119,098	-\$18,451	-13.4
Highway Use	127,795	NA	111,763	95,634	-16,129	-14.4
Truck Mileage	107,770	NA	92,745	93,586	841	0.9
Permits	20,025	NA	19,018	2,048	-16,970	-89.2
Fuel Use	30,768	NA	25,786	23,464	-2,322	-9.0
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	25,346	23,039	-2,307	-9.1
IFTA Decal Fees & Trip Permits	488	0	440	425	-15	-3.4
Corporation & Utilities 6/	\$852,072	\$173,000	\$568,939	\$560,449	-\$8,490	-1.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	35,296	70,861	35,565	100.8
Utilities (sections 186-A, A&E & PSC)	611,630	NA	394,637	348,793	-45,844	-11.6
Public Safety Communications Surcharge (\$186-F)	185,345	NA	139,006	140,795	1,789	1.3
Petroleum	\$1,123,851	\$2,162,000	\$948,682	\$952,496	\$3,814	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	948,682	952,496	3,814	0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

Fiscal Year Comparison of Net Collections (continued) - January 2017 (in thousands)

Local Taxes	Net Collections 2015-2016	Estimated Receipts 6/ 2016-2017	Net Collections			
			Fiscal Year-to-Date		Difference	
			2015-2016	0	Amount	Percent
M.T.A. Corporate Surcharge	\$1,039,707	---	\$703,473	\$805,131	\$101,658	14.5
M.T.A. Auto Rental	46,331	---	37,856	42,564	4,708	12.4
M.C.T. Mobility	1,233,745	---	962,460	979,122	16,662	1.7
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	71,692	63,253	-8,439	-11.8
New York City Alcoholic Beverage	25,264	---	22,113	22,523	410	1.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,045,853	---	9,569,256	9,448,502	-120,754	-1.3
Sales & Use	15,886,914	---	13,395,308	13,453,587	58,279	0.4
Stock Transfer (to NYC; all rebatable)	13,355,186	---	8,647,767	12,380,492	3,732,725	43.2
Yonkers Personal Income	51,648	---	44,542	41,380	-3,162	-7.1
MCTMT Personal Income	\$95,285	---	\$93,115	\$146,656	\$53,541	57.5
Total-Local Taxes	\$42,862,196	---	\$33,547,582	\$37,383,210	\$3,835,628	11.4
Total State & Local Taxes and Fees	\$114,483,770	---	\$94,559,909	\$97,543,803	\$2,983,894	3.2

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)	\$7	\$0
Gift (repealed 1/1/2000)	73	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.