



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2016

(in thousands)

State Taxes	July 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,749,679	\$187,947	\$2,561,732	\$19,942,445	\$4,087,420	\$15,855,025
Total Gross Collections	2,749,679	---	2,749,679	19,942,445	---	19,942,445
Less: Refunds and Minor Offsets	---	173,283	173,283	---	3,865,995	3,865,995
Less: State/City Offsets	---	14,664	14,664	---	221,425	221,425
Net Collections	---	---	2,561,732	---	---	15,855,025
User Taxes 1/	\$1,219,839	\$9,883	\$1,209,956	\$5,093,605	\$52,220	\$5,041,385
Sales & Use 2/	1,025,830	8,692	1,017,138	4,337,108	43,831	4,293,277
Motor Fuel	47,153	602	46,551	172,351	5,225	167,126
Cigarette/Tobacco Products 3/	104,328	516	103,812	425,127	2,553	422,574
Medical Marijuana	36	0	36	115	0	115
Alcoholic Beverage	29,824	0	29,824	91,249	23	91,226
Highway/Fuel Use	12,575	73	12,502	48,539	478	48,061
Auto Rental	93	0	93	19,116	110	19,006
Business Taxes	\$232,459	\$41,155	\$191,304	\$1,894,527	\$271,879	\$1,622,648
Corporation Franchise	99,454	35,260	64,194	1,013,432	250,917	762,515
Corporation & Utilities 4/	2,920	658	2,262	169,486	1,827	167,659
Banks	2,350	-492	2,842	-10,083	1,487	-11,570
Insurance (Article 33)	5,894	2,526	3,368	323,907	6,512	317,395
Direct Writings	75	0	75	9,040	24	9,016
Petroleum 5/	121,766	3,203	118,563	388,745	11,112	377,633
Property Transfer Taxes 6/	\$191,230	\$4,759	\$186,471	\$745,246	\$33,043	\$712,203
Estate	77,388	4,760	72,628	363,561	32,860	330,701
Real Estate Transfer	113,836	-1	113,837	381,513	183	381,330
Other Revenues	\$2,764	\$2	\$2,762	\$46,542	\$146	\$46,396
Pari-Mutuel (w/o Uncashed Tickets)	1,345	0	1,345	5,103	0	5,103
Hazardous Waste Assessments	315	0	315	649	117	532
Waste Tire Management and Recycling Fees	871	0	871	9,380	27	9,353
Returnable Container Deposits	117	1	116	31,187	1	31,186
Tax Return Preparer Registration Fees	3	0	3	17	0	17
Racing Admissions	2	0	2	9	0	9
Authorized Combative Sports Tax	111	1	110	197	1	196
Total - State Taxes and Fees 1/, 6/	\$4,395,971	\$243,746	\$4,025,115	\$27,722,365	\$4,444,708	\$22,417,524
Total - State Taxes After Refund Reserve 1/, 6/	\$4,395,971	\$243,746	\$4,152,225	\$27,722,365	\$4,444,708	\$23,277,657

Local Taxes	July 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$24,039	\$9,313	\$14,726	\$262,190	\$21,401	\$240,789
M.T.A. Auto Rental	\$4,562	\$42	\$4,520	\$18,000	\$110	\$17,890
M.C.T. Mobility	\$88,464	\$2,561	\$85,903	\$365,830	\$10,186	\$355,644
MCTMT Personal Income - Net (Adjusted)	\$1,937	\$327	\$1,610	\$63,027	\$3,027	\$48,764
Total Gross Collections	713	---	713	48,764	---	37,528
Less: Refunds and Minor Offsets	---	327	327	---	3,027	3,027
Plus: State/City Offsets	1,224	---	1,224	14,263	---	14,263
M.C.T.D. Taxicab and Hail Vehicle Rides	\$15,722	\$11	\$15,711	\$32,705	\$114	\$32,591
New York City Alcoholic Beverage	\$2,795	\$0	\$2,795	\$8,955	\$0	\$8,955
New York City Motor Fuel	\$0	\$0	\$0	\$0	\$0	\$0
New York City Personal Income - Net (Adjusted)	\$565,186	-\$7,853	\$573,039	\$3,682,313	\$73,355	\$3,608,958
Total Gross Collections	550,476	---	550,476	3,461,985	---	3,461,985
Less: Refunds and Minor Offsets	---	-7,853	-7,853	---	73,355	73,355
Plus: State/City Offsets	14,710	---	14,710	220,328	---	220,328
Sales & Use	\$1,255,581	\$11,187	\$1,244,394	\$5,257,405	\$54,347	\$5,203,058
Stock Transfer (to NYC; all eligible for rebate)	\$14	\$0	\$14	\$5,198,018	\$0	\$5,198,018
Yonkers Personal Income - Net (Adjusted)	\$3,496	\$116	\$3,380	\$21,214	\$3,929	\$17,285
Total Gross Collections	3,542	---	3,542	20,117	---	20,117
Less: Refunds and Minor Offsets	---	116	116	---	3,929	3,929
Plus: State/City Offsets	-46	---	-46	1,097	---	1,097
Total-Local Taxes	\$1,961,796	\$15,704	\$1,946,092	\$14,909,657	\$166,469	\$14,731,952
Total State & Local Taxes and Fees 1/	\$6,357,767	\$259,450	\$5,971,207	\$42,632,022	\$4,611,177	\$37,149,476

	July 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):

	July 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:

	July 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:

	July 2016	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

New York State Department of Taxation and Finance

MONTHLY COMPARISON OF NET COLLECTIONS

July 2016

(in thousands)

State Taxes	Net Collections		Difference	
	July 2015	July 2016	Amount	Percent
Personal Income Tax 1/	\$2,721,841	\$2,561,732	-\$160,109	-5.9
User Taxes 2/	\$1,198,264	\$1,209,956	\$11,692	1.0
Sales and Use 3/	993,982	1,017,138	23,156	2.3
Motor Fuel	42,776	46,551	3,775	8.8
Cigarette/Tobacco Products 1/	119,168	103,812	-15,356	-12.9
Medical Marijuana	0	36	36	NA
Alcoholic Beverage	29,399	29,824	425	1.4
Highway/Fuel Use 1/	12,838	12,502	-336	-2.6
Auto Rental	101	93	-8	-7.9
Business Taxes	\$229,968	\$191,304	-\$38,664	-16.8
Corporation Franchise	103,653	64,194	-39,459	-38.1
Corporation & Utilities 1/	1,239	2,262	1,023	82.6
Banks	-1,887	2,842	4,729	250.6
Insurance (Article 33)	24,584	3,368	-21,216	-86.3
Direct Writings	5,720	75	-5,645	-98.7
Petroleum 1/, 4/	96,659	118,563	21,904	22.7
Property Transfer Taxes 5/	\$301,654	\$186,471	-\$115,183	-38.2
Estate	208,002	72,628	-135,374	-65.1
Real Estate Transfer	93,651	113,837	20,186	21.6
Other Revenues	\$2,409	\$2,762	\$353	14.7
Pari-Mutuel	1,251	1,345	94	7.5
Hazardous Waste Assessments	367	315	-52	-14.2
Waste Tire Management and Recycling Fees	1,362	871	-491	-36.0
Returnable Container Deposits	-591	116	707	119.6
Tax Return Preparer Registration Fees	8	3	-5	-62.5
Racing Admissions	1	2	1	100.0
Authorized Combative Sports Tax	11	110	99	900.0
Total - State Taxes and Fees 2/, 5/	\$4,454,136	\$4,025,115	-\$429,021	-9.6
Total - State Taxes After Refund Reserve 2/, 7/	\$4,454,136	\$4,152,225	-\$301,911	-6.8

Personal Income Tax	Net Collections		Difference	
	July 2015	July 2016	Amount	Percent
Withholding	2,676,111	2,545,073	-131,038	-4.9
Estimated Tax	102,904	94,922	-7,982	-7.8
Final Payments	33,425	22,477	-10,948	-32.8
Delinquencies	89,129	87,029	-2,100	-2.4
Limited Liability Company Fees	274	2,749,679	2,749,405	1,003,432.5
Total Gross Collections	\$2,901,843	\$2,749,679	-\$152,164	-5.2
Refunds/Minor Offsets	167,625	173,283	5,658	3.4
State/City Offsets	12,377	14,664	2,287	18.5
Net Collections	\$2,721,841	\$2,561,732	-\$160,109	0.0
Refund Reserve Transactions	0	0	0	-12.9
Net, after Refund Reserve	2,721,841	2,561,732	-160,109	-13.0
Other Component Detail	0	0	0	-10.7
Cigarette/Tobacco Products	\$119,167	\$103,811	-\$15,356	-26.4
Cigarette	112,732	98,086	-14,646	-26.1
Tobacco Products	6,287	5,616	-671	-9.0
Retailer Licenses	148	109	-39	-5.4
Vending Machine Stickers	0	0	0	-74.6
Highway/Fuel Use	\$12,838	\$9,488	-\$3,350	25.1
Highway Use	\$10,429	\$9,488	-\$941	NA
Truck Mileage	9,882	9,349	-533	25.4
Permits	547	139	-408	-27.3
Fuel Use	\$2,409	\$3,014	\$605	82.6
Article 21	0	0	0	45.0
Article 21A IFTA	2,398	3,006	608	-15.8
IFTA Decal Fees & Trip Permits	11	8	-3	NA
Corporation & Utilities 6/	\$1,239	\$2,262	\$1,023	22.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-4,164	-2,289	1,875	NA
Utilities (sections 186-A, A&E & PSC)	5,403	4,551	-852	22.7
Public Safety Communications Surcharge (§186-F)	0	0	0	NA
Petroleum	\$96,659	\$118,563	\$21,904	NA
Article 13-A (prior to 9/1/1990)	0	0	0	0.0
Article 13-A (after 9/1/1990)	96,659	118,563	21,904	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	
	July 2015	July 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$27,782	\$14,726	-\$13,056	-47.0
M.T.A. Auto Rental	\$47	\$4,520	\$4,473	9,517.0
M.C.T. Mobility	\$97,305	\$85,903	-\$11,402	-11.7
MCTMT Personal Income	\$669	\$1,610	\$941	140.7
M.C.T.D. Taxicab and Hail Vehicle Rides	\$18,137	\$15,711	-\$2,426	-13.4
New York City Alcoholic Beverage	\$2,217	\$2,795	\$578	26.1
New York City Motor Fuel	\$0	\$0	\$0	NA
New York City Personal Income	\$599,315	\$573,039	-\$26,276	-4.4
Sales & Use	\$1,229,949	\$1,244,394	\$14,445	1.2
Stock Transfer (to NYC; all rebatable)	\$45	\$14	-\$31	-68.9
Yonkers Personal Income	\$3,672	\$3,380	-\$292	-8.0
Total-Local Taxes	\$1,979,138	\$1,946,092	-\$33,046	-1.7
Total State & Local Taxes and Fees	\$6,433,274	\$5,971,207	-\$462,067	-7.2

2/ Includes:

	July 2015	July 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:

	July 2015	July 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:

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

July 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	\$16,565,890	\$15,855,025	-\$710,865	-4.3
Personal Income Tax After Refund Reserve 1/	\$47,055,283	\$49,463,963	\$16,565,890	\$15,855,025	-\$710,865	-4.3
User Taxes 2/	\$14,817,840	\$15,185,000	\$4,948,110	\$5,041,385	\$93,275	1.9
Sales and Use 3/	12,574,403	13,044,000	4,188,141	4,293,277	105,136	2.5
Motor Fuel	503,068	493,000	166,518	167,126	608	0.4
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	434,538	422,574	-11,964	-2.8
Medical Marijuana	10,584	258,000	0	115	115	NA
Alcoholic Beverage	254,587	84,000	91,281	91,226	-55	-0.1
Highway/Fuel Use 1/	158,563	80,000	49,506	48,061	-1,445	-2.9
Auto Rental	76,534	6,982,000	18,126	19,006	880	4.9
Business Taxes	\$6,913,034	\$3,688,000	\$1,837,599	\$1,622,648	-\$214,951	-11.7
Corporation Franchise	3,762,975	824,000	1,000,868	762,515	-238,353	-23.8
Corporation & Utilities 1/	852,072	173,000	168,379	167,659	-720	-0.4
Banks	-128,955	1,205,000	11,171	-11,570	-22,741	-203.6
Insurance (Article 33)	1,277,049	0	278,516	317,395	38,879	14.0
Direct Writings	26,042	- - -	8,800	9,016	216	2.5
Petroleum 1/, 4/	1,123,851	2,162,000	369,865	377,633	7,768	2.1
Property Transfer Taxes 5/	\$2,683,861	\$1,024,000	\$993,516	\$712,203	-\$281,313	-28.3
Estate	1,520,711	1,138,000	622,747	330,701	-292,046	-46.9
Real Estate Transfer	1,163,060	0	370,746	381,330	10,584	2.9
Other Revenues	\$151,556	\$0	\$46,624	\$46,396	-\$228	-0.5
Pari-Mutuel	17,182	0	5,548	5,103	-445	-8.0
Hazardous Waste Assessments	1,794	0	881	9,353	8,472	961.6
Waste Tire Management and Recycling Fees	27,668	0	9,693	31,186	21,493	221.7
Returnable Container Deposits	102,685	0	30,397	31,186	789	2.6
Tax Return Preparer Registration Fees	802	0	-194	17	211	108.8
Racing Admissions	554	0	9	9	0	0.0
Authorized Combative Sports Tax	871	0	290	196	-94	-32.4
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$0	\$24,391,739	\$23,277,657	-\$1,114,082	-4.6
Total - State Taxes After Refund Reserve 2/, 5/	\$71,621,574	\$73,793,000	\$24,391,739	\$23,277,657	-\$1,114,082	-4.6

1/ See page 2 for component detail.

	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	10,712,847	10,649,449	-63,398	-0.6
Estimated Tax	16,111,218	15,746,000	7,802,073	6,966,449	-835,624	-10.7
Final Payments	2,538,084	2,493,000	1,816,396	1,811,133	-5,263	-0.3
Delinquencies	1,310,084	1,358,000	464,237	510,855	46,618	10.0
Limited Liability Company Fees	91,694	- - -	4,379	2,754,060	2,749,681	62,792
Total Gross Collections	\$56,600,117	\$58,539,963	\$20,799,932	\$19,942,445	-\$857,487	-4.1
Refunds/Minor Offsets	8,870,353	8,388,000	4,029,610	3,865,995	-163,615	-4.1
State/City Offsets	\$674,481	\$688,000	\$204,432	\$221,425	\$16,993	8.3
Net Collections	\$47,055,283	\$49,464,000	\$16,565,890	\$15,855,025	-\$710,865	-4.3
Refund Reserve Transactions						
Net, after Refund Reserve						
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$434,538	\$422,573	-\$11,965	-2.8
Cigarette	1,221,551	NA	435,113	397,212	-37,901	-8.7
Tobacco Products	22,119	NA	-1,042	24,950	25,992	2,494.4
Retailer Licenses	7,003	NA	466	411	-55	-11.8
Vending Machine Stickers	\$12	NA	\$1	\$0	-\$1	-100.0
Highway/Fuel Use	\$158,563	\$80,000	\$49,506	\$48,061	-\$1,445	-2.9
Highway Use	127,795	NA	39,509	38,351	-1,158	-2.9
Truck Mileage	107,770	NA	37,375	37,459	84	0.2
Permits	20,025	NA	2,134	892	-1,242	-58.2
Fuel Use	30,768	NA	9,997	9,710	-287	-2.9
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	9,947	9,673	-274	-2.8
IFTA Decal Fees & Trip Permits	488	NA	50	37	-13	-26.0
Corporation & Utilities 6/	\$852,072	\$173,000	\$168,379	\$167,659	-\$720	-0.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	3,574	10,794	7,220	202.0
Utilities (sections 186-A, A&E & PSC)	611,630	NA	118,075	109,719	-8,356	-7.1
Public Safety Communications Surcharge (\$186-F)	185,345	NA	46,730	47,146	416	0.9
Petroleum	\$1,123,851	\$2,162,000	\$369,865	\$377,633	\$7,768	2.1
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	369,865	377,633	7,768	2.1
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

	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	---	\$241,612	\$240,789	-\$823	-0.3
M.T.A. Auto Rental	\$46,331	---	\$10,920	\$17,890	\$6,970	63.8
M.C.T. Mobility	\$1,233,745	---	\$389,348	\$355,644	-\$33,704	-8.7
M.C.T.D. Taxicab and Hail Vehicle Rides	\$82,263	---	\$38,293	\$32,591	-\$5,702	-14.9
New York City Alcoholic Beverage	\$25,264	---	\$8,292	\$8,955	\$663	8.0
New York City Motor Fuel	\$0	---	\$0	\$0	\$0	NA
New York City Personal Income	\$11,045,853	---	\$3,815,862	\$3,608,958	-\$206,904	-5.4
Sales & Use	\$15,886,914	---	\$5,157,866	\$5,203,058	\$45,192	0.9
Stock Transfer (to NYC; all rebatable)	\$13,355,186	---	\$2,860,018	\$5,198,018	\$2,338,000	81.7
Yonkers Personal Income	\$51,648	---	\$18,415	\$17,285	-\$1,130	-6.1
MCTMT Personal Income	\$95,285	---	\$30,061	\$48,764	\$18,703	62.2
Total State & Local Taxes and Fees	\$42,862,196	---	\$12,570,687	\$14,731,952	\$2,161,265	17.2
Total State & Local Taxes After Refund Reserve	\$114,483,770	---	\$36,962,426	\$38,009,609	\$1,047,183	2.8

	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)	21	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