



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2016

(in thousands)

State Taxes	June 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,972,171	\$248,275	\$4,723,896	\$17,192,766	\$3,899,473	\$13,293,293
Total Gross Collections	4,972,171	---	4,972,171	17,192,766	---	17,192,766
Less: Refunds and Minor Offsets	---	233,232	233,232	---	3,692,712	3,692,712
Less: State/City Offsets	---	15,043	15,043	---	206,761	206,761
Net Collections	---	---	4,723,896	---	---	13,293,293
User Taxes 1/	\$1,570,445	\$17,181	\$1,553,264	\$3,873,766	\$42,337	\$3,831,429
Sales & Use 2/	1,350,473	15,188	1,335,285	3,311,278	35,139	3,276,139
Motor Fuel	45,429	1,144	44,285	125,198	4,623	120,575
Cigarette/Tobacco Products 3/	121,472	660	120,812	320,799	2,037	318,762
Medical Marijuana	32	0	32	79	0	79
Alcoholic Beverage	21,726	0	21,726	61,425	23	61,402
Highway/Fuel Use	12,477	189	12,288	35,964	405	35,559
Auto Rental	18,836	0	18,836	19,023	110	18,913
Business Taxes	\$1,143,657	\$121,501	\$1,022,156	\$1,662,068	\$230,724	\$1,431,344
Corporation Franchise	632,129	117,635	514,494	913,978	215,657	698,321
Corporation & Utilities 4/	152,297	-94	152,391	166,566	1,169	165,397
Banks	-24,259	604	-24,863	-12,433	1,979	-14,412
Insurance (Article 33)	287,475	1,551	285,924	318,013	3,986	314,027
Direct Writings	581	10	571	8,965	24	8,941
Petroleum 5/	95,434	1,795	93,639	266,979	7,909	259,070
Property Transfer Taxes 6/	\$194,755	\$14,431	\$180,324	\$554,016	\$28,284	\$525,732
Estate	91,602	14,334	77,268	286,173	28,100	258,073
Real Estate Transfer	103,151	97	103,054	267,677	184	267,493
Other Revenues	\$38,544	\$3	\$38,541	\$43,778	\$144	\$43,634
Pari-Mutuel (w/o Uncashed Tickets)	1,623	0	1,623	3,758	0	3,758
Hazardous Waste Assessments	24	0	24	334	117	217
Waste Tire Management and Recycling Fees	5,733	3	5,730	8,509	27	8,482
Returnable Container Deposits	31,132	0	31,132	31,070	0	31,070
Tax Return Preparer Registration Fees	2	0	2	14	0	14
Racing Admissions	1	0	1	7	0	7
Authorized Combative Sports Tax	29	0	29	86	0	86
Total - State Taxes and Fees 1/, 6/	\$7,919,572	\$401,391	\$7,010,519	\$23,326,394	\$4,200,962	\$18,392,409
Total - State Taxes After Refund Reserve 1/, 6/	\$7,919,572	\$401,391	\$7,518,181	\$23,326,394	\$4,200,962	\$19,125,432

Local Taxes	June 2016			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$179,507	\$4,735	\$174,772	\$238,151	\$12,088	\$226,063
M.T.A. Auto Rental	\$13,406	\$1	\$13,405	\$13,438	\$68	\$13,370
M.C.T. Mobility	\$87,597	\$2,384	\$85,213	\$277,366	\$7,625	\$269,741
MCTMT Personal Income - Net (Adjusted)	\$17,481	\$385	\$17,096	\$60,193	\$2,700	\$47,154
Total Gross Collections	15,839	---	15,839	47,154	---	36,815
Less: Refunds and Minor Offsets	---	385	385	---	2,700	2,700
Plus: State/City Offsets	1,642	---	1,642	13,039	---	13,039
M.C.T.D. Taxicab and Hail Vehicle Rides	\$660	\$47	\$613	\$16,983	\$103	\$16,880
New York City Alcoholic Beverage	\$2,043	\$0	\$2,043	\$6,160	\$0	\$6,160
New York City Motor Fuel	\$0	\$0	\$0	\$0	\$0	\$0
New York City Personal Income - Net (Adjusted)	\$618,648	-\$333,930	\$952,578	\$3,117,127	\$81,208	\$3,035,919
Total Gross Collections	603,617	---	603,617	2,911,509	---	2,911,509
Less: Refunds and Minor Offsets	---	-333,930	-333,930	---	81,208	81,208
Plus: State/City Offsets	15,031	---	15,031	205,618	---	205,618
Sales & Use	\$1,586,513	\$17,932	\$1,568,581	\$4,001,824	\$43,160	\$3,958,664
Stock Transfer (to NYC; all eligible for rebate)	\$5,197,954	\$0	\$5,197,954	\$5,198,004	\$0	\$5,198,004
Yonkers Personal Income - Net (Adjusted)	\$4,310	\$190	\$4,120	\$17,718	\$3,813	\$13,905
Total Gross Collections	4,298	---	4,298	16,575	---	16,575
Less: Refunds and Minor Offsets	---	190	190	---	3,813	3,813
Plus: State/City Offsets	12	---	12	1,143	---	1,143
Total-Local Taxes	\$7,708,119	-\$308,256	\$8,016,375	\$12,946,964	\$150,765	\$12,785,860
Total State & Local Taxes and Fees 1/	\$15,627,691	\$93,135	\$15,026,894	\$36,273,358	\$4,351,727	\$31,178,269

	June 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):

	June 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:

	June 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:

	June 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

June 2016

(in thousands)

State Taxes	Net Collections		Difference	
	June 2015	June 2016	Amount	Percent
Personal Income Tax 1/	\$4,804,913	\$4,723,896	-\$81,017	-1.7
User Taxes 2/	\$1,515,470	\$1,553,264	\$37,794	2.5
Sales and Use 3/	1,300,835	1,335,285	34,450	2.6
Motor Fuel	40,883	44,285	3,402	8.3
Cigarette/Tobacco Products 1/	121,390	120,812	-578	-0.5
Medical Marijuana	0	32	32	NA
Alcoholic Beverage	21,679	21,726	47	0.2
Highway/Fuel Use 1/	12,944	12,288	-656	-5.1
Auto Rental	17,739	18,836	1,097	6.2
Business Taxes	\$1,256,024	\$1,022,156	-\$233,868	-18.6
Corporation Franchise	759,238	514,494	-244,744	-32.2
Corporation & Utilities 1/	159,689	152,391	-7,298	-4.6
Banks	2,645	-24,863	-27,508	-1,040.0
Insurance (Article 33)	241,316	285,924	44,608	18.5
Direct Writings	1,014	571	-443	-43.7
Petroleum 1/, 4/	92,122	93,639	1,517	1.6
Property Transfer Taxes 5/	\$210,431	\$180,324	-\$30,107	-14.3
Estate	116,676	77,268	-39,408	-33.8
Real Estate Transfer	93,754	103,054	9,300	9.9
Other Revenues	\$37,666	\$38,541	\$875	2.3
Pari-Mutuel	1,890	1,623	-267	-14.1
Hazardous Waste Assessments	44	24	-20	-45.5
Waste Tire Management and Recycling Fees	5,240	5,730	490	9.4
Returnable Container Deposits	30,536	31,132	596	2.0
Tax Return Preparer Registration Fees	-197	2	199	101.0
Racing Admissions	2	1	-1	-50.0
Authorized Combative Sports Tax	151	29	-122	-80.8
Total - State Taxes and Fees 2/, 5/	\$7,824,504	\$7,010,519	-\$813,985	-10.4
Total - State Taxes After Refund Reserve 2/, 7/	\$7,824,504	\$7,518,181	-\$306,323	-3.9

Personal Income Tax	Net Collections		Difference	
	June 2015	June 2016	Amount	Percent
Withholding	2,626,529	2,860,012	233,483	8.9
Estimated Tax	2,260,952	1,950,510	-310,442	-13.7
Final Payments	40,578	31,770	-8,808	-21.7
Delinquencies	116,741	129,617	12,876	11.0
Limited Liability Company Fees	354	262	-92	-26.0
Total Gross Collections	\$5,045,154	\$4,972,171	-\$72,983	-1.4
Refunds/Minor Offsets	219,057	233,232	14,175	6.5
State/City Offsets	21,184	15,043	-6,141	-29.0
Net Collections	\$4,804,913	\$4,723,896	-\$81,017	0.0
Refund Reserve Transactions	0	0	0	-0.5
Net, after Refund Reserve	4,804,913	4,723,896	-81,017	-2.9
Other Component Detail	0	0	0	84.6
Cigarette/Tobacco Products	\$121,392	\$120,812	-\$580	-3.4
Cigarette	117,889	114,425	-3,464	-34.6
Tobacco Products	3,413	6,301	2,888	-7.6
Retailer Licenses	89	86	-3	-3.9
Vending Machine Stickers	1	0	-1	-69.1
Highway/Fuel Use	\$12,944	\$8,466	-\$4,478	1.1
Highway Use	\$9,164	\$8,466	-\$698	NA
Truck Mileage	8,643	8,305	-338	1.2
Permits	521	161	-360	-25.0
Fuel Use	\$3,780	\$3,822	\$42	-4.6
Article 21	0	0	0	4.7
Article 21A IFTA	3,768	3,813	45	-7.8
IFTA Decal Fees & Trip Permits	12	9	-3	0.9
Corporation & Utilities 6/	\$159,689	\$152,391	-\$7,298	1.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	8,916	9,336	420	NA
Utilities (sections 186-A, A&E & PSC)	104,063	95,914	-8,149	1.6
Public Safety Communications Surcharge (§186-F)	46,710	47,141	431	NA
Petroleum	\$92,122	\$93,639	\$1,517	NA
Article 13-A (prior to 9/1/1990)	0	0	0	0.0
Article 13-A (after 9/1/1990)	92,122	93,639	1,517	0.0
Article 9, Section 182-A	0	0	0	0.0
Lubricating Oils (repealed 9/1/1994)	0	0	0	0.0

Local Taxes	Net Collections		Difference	
	June 2015	June 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$190,845	\$174,772	-\$16,073	-8.4
M.T.A. Auto Rental	\$10,647	\$13,405	\$2,758	25.9
M.C.T. Mobility	\$78,604	\$85,213	\$6,609	8.4
MCTMT Personal Income	\$18,951	\$17,096	-\$1,855	-9.8
M.C.T.D. Taxicab and Hail Vehicle Rides	\$337	\$613	\$276	81.9
New York City Alcoholic Beverage	\$2,130	\$2,043	-\$87	-4.1
New York City Motor Fuel	\$0	\$0	\$0	NA
New York City Personal Income	\$996,831	\$952,578	-\$44,253	-4.4
Sales & Use	\$1,551,167	\$1,568,581	\$17,414	1.1
Stock Transfer (to NYC; all rebatable)	\$2,859,850	\$5,197,954	\$2,338,104	81.8
Yonkers Personal Income	\$4,123	\$4,120	-\$3	-0.1
Total-Local Taxes	\$5,713,485	\$8,016,375	\$2,302,890	40.3
Total State & Local Taxes and Fees	\$13,537,989	\$15,026,894	\$1,488,905	11.0

2/ Includes:

	June 2015	June 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:

	June 2015	June 2016
	\$28	\$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:

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



FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 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	\$13,844,049	\$13,293,293	-\$550,756	-4.0
Personal Income Tax After Refund Reserve 1/	\$47,055,283	\$49,463,963	\$13,844,049	\$13,293,293	-\$550,756	-4.0
User Taxes 2/	\$14,817,840	\$15,185,000	\$3,749,846	\$3,831,429	\$81,583	2.2
Sales and Use 3/	12,574,403	13,044,000	3,194,159	3,276,139	81,980	2.6
Motor Fuel	503,068	493,000	123,742	120,575	-3,167	-2.6
Cigarette/Tobacco Products 1/	1,250,685	1,226,000	315,370	318,762	3,392	1.1
Medical Marijuana	10,584	258,000	0	79	79	NA
Alcoholic Beverage	254,587	84,000	61,882	61,402	-480	-0.8
Highway/Fuel Use 1/	158,563	80,000	36,668	35,559	-1,109	-3.0
Auto Rental	76,534	6,982,000	18,025	18,913	888	4.9
Business Taxes	\$6,913,034	\$3,688,000	\$1,607,631	\$1,431,344	-\$176,287	-11.0
Corporation Franchise	3,762,975	824,000	897,215	698,321	-198,894	-22.2
Corporation & Utilities 1/	852,072	173,000	167,140	165,397	-1,743	-1.0
Banks	-128,955	1,205,000	13,058	-14,412	-27,470	-210.4
Insurance (Article 33)	1,277,049	0	253,932	314,027	60,095	23.7
Direct Writings	26,042	- - -	3,080	8,941	5,861	190.3
Petroleum 1/, 4/	1,123,851	2,162,000	273,206	259,070	-14,136	-5.2
Property Transfer Taxes 5/	\$2,683,861	\$1,024,000	\$691,862	\$525,732	-\$166,130	-24.0
Estate	1,520,711	1,138,000	414,745	258,073	-156,672	-37.8
Real Estate Transfer	1,163,060	0	277,095	267,493	-9,602	-3.5
Other Revenues	\$151,556	\$0	\$44,215	\$43,634	-\$581	-1.3
Pari-Mutuel	17,182	0	4,297	3,758	-539	-12.5
Hazardous Waste Assessments	1,794	0	514	217	-297	-57.8
Waste Tire Management and Recycling Fees	27,668	0	8,331	8,482	151	1.8
Returnable Container Deposits	102,685	0	30,988	31,070	82	0.3
Tax Return Preparer Registration Fees	802	0	-202	14	216	106.9
Racing Admissions	554	0	8	7	-1	-12.5
Authorized Combative Sports Tax	871	0	279	86	-193	-69.2
Total - State Taxes and Fees 2/, 5/	\$71,621,574	\$0	\$19,937,603	\$19,125,432	-\$812,171	-4.1
Total - State Taxes After Refund Reserve 2/, 5/	\$71,621,574	\$73,793,000	\$19,937,603	\$19,125,432	-\$812,171	-4.1

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	8,036,736	8,104,376	67,640	0.8
Estimated Tax	16,111,218	15,746,000	7,699,169	6,871,527	-827,642	-10.7
Final Payments	2,538,084	2,493,000	1,782,971	1,788,656	5,685	0.3
Delinquencies	1,310,084	1,358,000	375,108	423,826	48,718	13.0
Limited Liability Company Fees	91,694	- - -	4,105	4,381	276	7
Total Gross Collections	\$56,600,117	\$58,539,963	\$17,898,089	\$17,192,766	-\$705,323	-3.9
Refunds/Minor Offsets	8,870,353	8,388,000	3,861,985	3,692,712	-169,273	-4.4
State/City Offsets	\$674,481	\$688,000	\$192,055	\$206,761	\$14,706	7.7
Net Collections	\$47,055,283	\$49,464,000	\$13,844,049	\$13,293,293	-\$550,756	-4.0
Refund Reserve Transactions						
Net, after Refund Reserve						
Cigarette/Tobacco Products	\$1,250,685	\$1,226,000	\$315,371	\$318,762	\$3,391	1.1
Cigarette	1,221,551	NA	322,381	299,126	-23,255	-7.2
Tobacco Products	22,119	NA	-7,329	19,334	26,663	363.8
Retailer Licenses	7,003	NA	318	302	-16	-5.0
Vending Machine Stickers	\$12	NA	\$1	\$0	-\$1	-100.0
Highway/Fuel Use	\$158,563	\$80,000	\$36,668	\$35,559	-\$1,109	-3.0
Highway Use	127,795	NA	29,080	28,863	-217	-0.7
Truck Mileage	107,770	NA	27,493	28,110	617	2.2
Permits	20,025	NA	1,587	753	-834	-52.6
Fuel Use	30,768	NA	7,588	6,696	-892	-11.8
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,280	NA	7,549	6,667	-882	-11.7
IFTA Decal Fees & Trip Permits	488	NA	39	29	-10	-25.6
Corporation & Utilities 6/	\$852,072	\$173,000	\$167,140	\$165,397	-\$1,743	-1.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	55,097	NA	7,738	13,083	5,345	69.1
Utilities (sections 186-A, A&E & PSC)	611,630	NA	112,672	105,168	-7,504	-6.7
Public Safety Communications Surcharge (\$186-F)	185,345	NA	46,730	47,146	416	0.9
Petroleum	\$1,123,851	\$2,162,000	\$273,206	\$259,070	-\$14,136	-5.2
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	273,206	259,070	-14,136	-5.2
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	---	\$213,830	\$226,063	\$12,233	5.7
M.T.A. Auto Rental	\$46,331	---	\$10,873	\$13,370	\$2,497	23.0
M.C.T. Mobility	\$1,233,745	---	\$292,043	\$269,741	-\$22,302	-7.6
M.C.T.D. Taxicab and Hail Vehicle Rides	\$82,263	---	\$20,156	\$16,880	-\$3,276	-16.3
New York City Alcoholic Beverage	\$25,264	---	\$6,075	\$6,160	\$85	1.4
New York City Motor Fuel	\$0	---	\$0	\$0	\$0	NA
New York City Personal Income	\$11,045,853	---	\$3,216,547	\$3,035,919	-\$180,628	-5.6
Sales & Use	\$15,886,914	---	\$3,927,917	\$3,958,664	\$30,747	0.8
Stock Transfer (to NYC; all rebatable)	\$13,355,186	---	\$2,859,973	\$5,198,004	\$2,338,031	81.8
Yonkers Personal Income	\$51,648	---	\$14,743	\$13,905	-\$838	-5.7
MCTMT Personal Income	\$95,285	---	\$29,392	\$47,154	\$17,762	60.4
Total State & Local Taxes and Fees	\$42,862,196	---	\$10,591,549	\$12,785,860	\$2,194,311	20.7
Total State & Local Taxes After Refund Reserve	\$114,483,770	---	\$30,529,152	\$31,911,292	\$1,382,140	4.5

	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)	20	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