



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2017

(in thousands)

State Taxes	April 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$8,650,732	\$3,648,982	\$5,001,750	\$8,650,732	\$3,648,982	\$5,001,750
Total Gross Collections	\$8,650,732	---	8,650,732	8,650,732	---	8,650,732
Less: Refunds and Minor Offsets	---	3,454,374	3,454,374	---	3,454,374	3,454,374
Less: State/City Offsets	---	194,608	194,608	---	194,608	194,608
Net Collections	---	---	5,001,750	---	---	5,001,750
User Taxes 1/	\$1,175,806	\$20,273	\$1,155,533	\$1,175,806	\$20,273	\$1,155,533
Sales & Use 2/	1,005,082	16,951	988,131	1,005,082	16,951	988,131
Motor Fuel	43,632	2,243	41,389	43,632	2,243	41,389
Cigarette/Tobacco Products 3/	91,358	3,736	87,622	91,358	3,736	87,622
Medical Marijuana	5	0	5	5	0	5
Alcoholic Beverage	21,005	0	21,005	21,005	0	21,005
Highway/Fuel Use	11,677	45	11,632	11,677	45	11,632
Auto Rental	3,047	-2,702	5,749	3,047	-2,702	5,749
Business Taxes	\$552,477	\$44,371	\$508,105	\$552,477	\$44,371	\$508,105
Corporation Franchise	386,494	40,075	346,419	386,494	40,075	346,419
Corporation & Utilities 4/	34,761	3	34,758	34,761	3	34,758
Banks	4,169	-4	4,173	4,169	-4	4,173
Insurance (Article 33)	40,047	376	39,671	40,047	376	39,671
Direct Writings	157	-233	390	157	-233	390
Petroleum 5/	86,849	4,155	82,694	86,849	4,155	82,694
Property Transfer Taxes 6/	\$203,846	\$19,324	\$184,522	\$203,846	\$19,324	\$184,522
Estate	108,986	19,290	89,696	108,986	19,290	89,696
Real Estate Transfer	94,852	34	94,818	94,852	34	94,818
Other Revenues	\$4,726	\$17	\$4,709	\$4,726	\$17	\$4,709
Pari-Mutuel (w/o Uncashed Tickets)	752	0	752	752	0	752
Hazardous Waste Assessments	290	0	290	290	0	290
Waste Tire Management and Recycling Fees	2,641	17	2,624	2,641	17	2,624
Returnable Container Deposits	625	0	625	625	0	625
Tax Return Preparer Registration Fees	7	0	7	7	0	7
Racing Admissions	1	0	1	1	0	1
Authorized Combative Sports Tax	410	0	410	410	0	410
Total - State Taxes and Fees 1/, 6/	\$10,587,587	\$3,732,967	\$6,854,619	\$10,587,587	\$3,732,967	\$6,692,933

Local Taxes	April 2017			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$95,067	\$293	\$94,774	\$95,067	\$293	\$94,774
M.T.A. Auto Rental	3,551	21	3,530	3,551	21	3,530
M.C.T. Mobility	97,802	2,371	95,431	97,802	2,371	95,431
MCTMT Personal Income - Net (Adjusted)	27,898	1,216	26,682	33,529	1,216	26,682
Total Gross Collections	21,051	---	21,051	26,682	---	21,051
Less: Refunds and Minor Offsets	---	1,216	1,216	---	1,216	1,216
Plus: State/City Offsets	6,847	---	6,847	6,847	---	6,847
M.C.T.D. Taxicab and Hail Vehicle Rides	13,437	8	13,429	13,437	8	13,429
New York City Alcoholic Beverage	2,103	0	2,103	2,103	0	2,103
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,796,763	335,854	1,460,909	1,796,763	335,854	1,460,909
Total Gross Collections	1,603,428	---	1,603,428	1,603,428	---	1,603,428
Less: Refunds and Minor Offsets	---	335,854	335,854	---	335,854	335,854
Plus: State/City Offsets	193,335	---	193,335	193,335	---	193,335
Sales & Use	1,222,251	19,339	1,202,912	1,222,251	19,339	1,202,912
Stock Transfer (to NYC; all eligible for rebate)	14	0	14	14	0	14
Yonkers Personal Income - Net (Adjusted)	10,526	3,254	7,272	10,526	3,254	7,272
Total Gross Collections	9,253	---	9,253	9,253	---	9,253
Less: Refunds and Minor Offsets	---	3,254	3,254	---	3,254	3,254
Plus: State/City Offsets	1,273	---	1,273	1,273	---	1,273
Total-Local Taxes	\$3,269,412	\$362,356	\$2,907,056	\$3,275,043	\$362,356	\$2,907,056
Total State & Local Taxes and Fees 1/	\$13,856,999	\$4,095,323	\$9,761,675	\$13,862,630	\$4,095,323	\$9,599,989

1/ Includes:

	April 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):

	April 2017	Fiscal Year 2016-2017
	\$64	\$64

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

4/ Includes section 186-F public safety communications surcharge:

	April 2017	Fiscal Year 2016-2017
	\$1	\$1

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:

	April 2017	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	8	8

MONTHLY COMPARISON OF NET COLLECTIONS

April 2017

(in thousands)

State Taxes	Net Collections		Difference	
	April 2016	April 2017	Amount	Percent
Personal Income Tax 1/	\$6,383,623	\$5,001,750	-\$1,381,873	-21.6
User Taxes 2/	\$1,162,526	\$1,155,533	-\$6,993	-0.6
Sales and Use 3/	991,855	988,131	-3,724	-0.4
Motor Fuel	39,096	41,389	2,293	5.9
Cigarette/Tobacco Products 1/	98,537	87,622	-10,915	-11.1
Medical Marijuana	0	5	5	NA
Alcoholic Beverage	20,406	21,005	599	2.9
Highway/Fuel Use 1/	12,563	11,632	-931	-7.4
Auto Rental	50	5,749	5,699	11,398.0
Business Taxes	\$248,160	\$508,105	\$259,945	104.7
Corporation Franchise	123,775	346,419	222,644	179.9
Corporation & Utilities 1/	12,015	34,758	22,743	189.3
Banks	7,873	4,173	-3,700	-47.0
Insurance (Article 33)	16,525	39,671	23,146	140.1
Direct Writings	459	390	-69	-15.0
Petroleum 1/, 4/	87,513	82,694	-4,819	-5.5
Property Transfer Taxes 5/	\$165,283	\$184,522	\$19,239	11.6
Estate	74,883	89,696	14,813	19.8
Real Estate Transfer	90,392	94,818	4,426	4.9
Other Revenues	\$3,556	\$4,709	\$1,153	32.4
Pari-Mutuel	699	752	53	7.6
Hazardous Waste Assessments	256	290	34	13.3
Waste Tire Management and Recycling Fees	2,702	2,624	-78	-2.9
Returnable Container Deposits	-160	625	785	490.6
Tax Return Preparer Registration Fees	10	7	-3	-30.0
Racing Admissions	1	1	0	0.0
Authorized Combative Sports Tax	48	410	362	754.2
Total - State Taxes and Fees 2/, 5/	\$7,963,148	\$6,854,619	-\$1,108,529	-13.9

1/ See page 2 for component detail.

	Net Collections		Difference	
	April 2016	April 2017	Amount	Percent
Personal Income Tax				
Withholding	\$2,649,362	\$2,755,771	\$106,409	4.0
Estimated Tax	4,783,993	4,168,198	-615,795	-12.9
Final Payments	1,702,385	1,557,086	-145,299	-8.5
Delinquencies	181,620	167,954	-13,666	-7.5
Limited Liability Company Fees	3,651	1,723	-1,928	-52.8
Total Gross Collections	\$9,321,011	\$8,650,732	-\$670,279	-7.2
Refunds/Minor Offsets	2,762,429	3,454,374	691,945	25.0
State/City Offsets	174,959	194,608	19,649	11.2
Net Collections	\$6,383,623	\$5,001,750	-\$1,381,873	-21.6
Cigarette/Tobacco Products	\$98,537	\$87,622	-\$10,915	-11.1
Cigarette	91,982	84,325	-7,657	-8.3
Tobacco Products	6,447	3,192	-3,255	-50.5
Retailer Licenses	108	105	-3	-2.8
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$12,563	\$9,490	-\$3,073	-24.5
Highway Use	10,310	9,490	-820	-8.0
Truck Mileage	10,039	9,353	-686	-6.8
Permits	271	137	-134	-49.4
Fuel Use	2,253	2,142	-111	-4.9
Article 21	0	0	0	NA
Article 21A IFTA	2,246	2,129	-117	-5.2
IFTA Decal Fees & Trip Permits	7	13	6	85.7
Corporation & Utilities 6/	\$12,015	\$34,758	\$22,743	189.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	3,343	2,488	-855	-25.6
Utilities (sections 186-A, A&E & PSC)	8,669	32,269	23,600	272.2
Public Safety Communications Surcharge (§186-F)	3	1	-2	-66.7
Petroleum	\$87,513	\$82,694	-\$4,819	-5.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	87,513	82,694	-4,819	-5.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	April 2016	April 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$30,884	\$94,774	\$63,890	206.9
M.T.A. Auto Rental	-57	3,530	3,587	6,293.0
M.C.T. Mobility	90,590	95,431	4,841	5.3
MCTMT Personal Income	28,216	26,682	-1,534	-5.4
M.C.T.D. Taxicab and Hail Vehicle Rides	15,660	13,429	-2,231	-14.2
New York City Alcoholic Beverage	2,039	2,103	64	3.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,568,035	1,460,909	-107,126	-6.8
Sales & Use	1,220,876	1,202,912	-17,964	-1.5
Stock Transfer (to NYC; all rebatable)	38	14	-24	-63.2
Yonkers Personal Income	6,638	7,272	634	9.6
Total-Local Taxes	\$2,962,919	\$2,907,056	-\$55,863	-1.9
Total State & Local Taxes and Fees	\$10,926,067	\$9,761,675	-\$1,164,392	-10.7

2/ Includes:

	April 2016	April 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:

	April 2016	April 2017
	\$0	\$64

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:

	April 2016	April 2017
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	\$6	\$8



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2017

(in thousands)

State Taxes	Net Collections 2016-2017	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Personal Income Tax 1/	\$47,565,944	\$0	\$6,383,623	\$5,001,750	-\$1,381,873	-21.6
User Taxes 2/	\$15,236,932	\$0	\$1,162,526	\$1,155,533	-\$6,993	-0.6
Sales and Use 3/	13,005,777	0	991,855	988,131	-3,724	-0.4
Motor Fuel	519,015	0	39,096	41,389	2,293	5.9
Cigarette/Tobacco Products 1/	1,235,190	0	98,537	87,622	-10,915	-11.1
Medical Marijuana	585	0	19	5	-14	-73.7
Alcoholic Beverage	257,717	0	20,406	21,005	599	2.9
Highway/Fuel Use 1/	138,695	0	12,563	11,632	-931	-7.4
Auto Rental	79,953	0	50	5,749	\$5,699	11,398.0
Business Taxes	\$6,157,328	\$0	\$248,160	\$508,105	\$259,945	104.7
Corporation Franchise	2,475,773	0	123,775	346,419	222,644	179.9
Corporation & Utilities 1/	802,433	0	12,015	34,758	22,743	189.3
Banks	337,607	0	7,873	4,173	-3,700	-47.0
Insurance (Article 33)	1,267,063	0	16,525	39,671	23,146	140.1
Direct Writings	21,251	- - -	459	390	-69	-15.0
Petroleum 1/, 4/	1,123,685	0	87,513	82,694	-4,819	-5.5
Property Transfer Taxes 5/	\$2,217,321	\$0	\$165,283	\$184,522	\$19,239	11.6
Estate	1,090,549	0	74,883	89,696	14,813	19.8
Real Estate Transfer	1,126,369	0	90,392	94,818	4,426	4.9
Other Revenues	\$161,823	\$0	\$3,556	\$4,709	\$1,153	32.4
Pari-Mutuel	15,756	0	699	752	53	7.6
Hazardous Waste Assessments	1,366	0	256	290	34	13.3
Waste Tire Management and Recycling Fees	27,552	0	2,702	2,624	-78	-2.9
Returnable Container Deposits	112,862	0	-160	625	785	490.6
Tax Return Preparer Registration Fees	1,373	0	10	7	-3	-30.0
Racing Admissions	536	0	1	1	0	0.0
Authorized Combative Sports Tax	2,378	0	48	410	362	754.2
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$0	\$7,963,148	\$6,854,619	-\$1,108,529	-13.9

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Personal Income Tax						
Withholding	\$37,523,892	\$0	\$2,649,362	\$2,755,771	\$106,409	4.0
Estimated Tax	14,971,822	0	4,783,993	4,168,198	-615,795	-12.9
Final Payments	2,488,435	0	1,702,385	1,557,086	-145,299	-8.5
Delinquencies	1,433,834	0	181,620	167,954	-13,666	-7.5
Limited Liability Company Fees	99,892	- - -	3,651	1,723	-1,928	-52.8
Total Gross Collections	\$56,517,875	\$0	\$9,321,011	\$8,650,732	-\$670,279	-7.2
Refunds/Minor Offsets	8,162,029	0	2,762,429	3,454,374	691,945	25.0
State/City Offsets	789,902	0	174,959	194,608	19,649	11.2
Net Collections	\$47,565,944	\$0	\$6,383,623	\$5,001,750	-\$1,381,873	-21.6
Cigarette/Tobacco Products						
Cigarette	1,152,056	NA	91,982	84,325	-7,657	-8.3
Tobacco Products	76,428	NA	6,447	3,192	-3,255	-50.5
Retailer Licenses	6,694	NA	108	105	-3	-2.8
Vending Machine Stickers	12	NA	0	0	0	NA
Highway/Fuel Use	\$138,695	\$0	\$12,563	\$11,632	-\$931	-7.4
Highway Use	110,793	NA	10,310	9,490	-820	-8.0
Truck Mileage	108,543	NA	10,039	9,353	-686	-6.8
Permits	2,250	NA	271	137	-134	-49.4
Fuel Use	27,902	NA	2,253	2,142	-111	-4.9
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	27,424	NA	2,246	2,129	-117	-5.2
IFTA Decal Fees & Trip Permits	478	NA	7	13	6	85.7
Corporation & Utilities 6/						
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	3,343	2,488	-855	-25.6
Utilities (sections 186-A, A&E & PSC)	534,413	NA	8,669	32,269	23,600	272.2
Public Safety Communications Surcharge (\$186-F)	187,719	NA	3	1	-2	-66.7
Petroleum						
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,123,685	NA	87,513	82,694	-4,819	-5.5
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	NA	0	0	0	NA

Local Taxes	Net Collections	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
M.T.A. Corporate Surcharge	\$1,017,116	---	\$30,884	\$94,774	\$63,890	206.9
M.T.A. Auto Rental	48,404	---	-57	3,530	3,587	6,293.0
M.C.T. Mobility	1,255,627	---	90,590	95,431	4,841	5.3
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	15,660	13,429	-2,231	-14.2
New York City Alcoholic Beverage	25,602	---	2,039	2,103	64	3.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	1,568,035	1,460,909	-107,126	-6.8
Sales & Use	16,039,830	---	1,220,876	1,202,912	-17,964	-1.5
Stock Transfer (to NYC; all rebatable)	13,801,774	---	38	14	-24	-63.2
Yonkers Personal Income	49,094	---	6,638	7,272	634	9.6
MCTMT Personal Income	149,404	---	28,216	26,682	-1,534	-5.4
Total-Local Taxes	\$43,692,381	---	\$2,962,919	\$2,907,056	-\$55,863	-1.9
Total State & Local Taxes and Fees	\$115,031,729	---	\$10,926,067	\$9,761,675	-\$1,164,392	-10.7

2/ Includes:

	2016-2017	2017-2018
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:

	2016-2017	2017-2018
	\$0	\$64

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:

	2016-2017	2017-2018
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	\$6	\$8

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 included in User Taxes; Real Property Gains and Gift included in Property Transfer Taxes.