



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2017

(in thousands)

State Taxes	July 2017			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,900,993	\$250,998	\$2,649,995	\$19,642,683	\$5,238,880	\$14,403,803
Total Gross Collections	\$2,900,993	---	2,900,993	19,642,683	---	19,642,683
Less: Refunds and Minor Offsets	---	233,183	233,183	---	4,993,690	4,993,690
Less: State/City Offsets	---	17,815	17,815	---	245,190	245,190
Net Collections	---	---	2,649,995	---	---	14,403,803
User Taxes 1/	\$1,255,203	\$10,203	\$1,245,000	\$5,195,810	\$109,653	\$5,086,157
Sales & Use 2/	1,063,939	10,521	1,053,418	4,454,595	59,327	4,395,268
Motor Fuel	45,009	841	44,168	179,662	10,395	169,267
Cigarette/Tobacco Products 3/	100,591	2,669	97,922	407,635	8,490	399,145
Medical Marijuana	130	0	130	438	0	438
Alcoholic Beverage	28,853	0	28,853	92,466	1	92,465
Highway/Fuel Use	12,162	58	12,104	46,903	44,743	2,160
Auto Rental	4,519	-3,886	8,405	14,111	-13,303	27,414
Business Taxes	\$230,379	\$76,196	\$154,183	\$2,201,248	\$394,660	\$1,806,588
Corporation Franchise	107,622	71,498	36,124	1,201,857	335,464	866,393
Corporation & Utilities 4/	8,288	709	7,579	227,684	3,296	224,388
Banks	4,143	221	3,922	29,854	17,231	12,623
Insurance (Article 33)	9,380	2,321	7,059	353,005	19,975	333,030
Direct Writings	109	0	109	10,182	-233	10,415
Petroleum 5/	100,837	1,447	99,390	378,666	18,927	359,739
Property Transfer Taxes 6/	\$167,018	\$6,286	\$160,732	\$792,212	\$36,062	\$756,150
Estate	70,673	6,258	64,415	404,798	35,968	368,830
Real Estate Transfer	96,343	28	96,315	387,401	94	387,307
Other Revenues	\$2,679	\$3	\$2,676	\$49,598	\$47	\$49,551
Pari-Mutuel (w/o Uncashed Tickets)	1,339	0	1,339	4,854	0	4,854
Hazardous Waste Assessments	256	-1	257	672	24	648
Waste Tire Management and Recycling Fees	658	4	654	9,319	119	9,200
Returnable Container Deposits	247	1	246	34,066	-97	34,163
Tax Return Preparer Registration Fees	1	0	1	11	0	11
Racing Admissions	2	0	2	9	0	9
Authorized Combative Sports Tax	176	-1	177	667	1	666
Total - State Taxes and Fees 1/, 6/	\$4,556,272	\$343,686	\$4,212,586	\$27,881,551	\$5,779,302	\$21,162,054

Local Taxes	July 2017			Fiscal Year 2017-2018		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$35,635	\$4,790	\$30,845	\$330,862	\$27,086	\$303,776
M.T.A. Auto Rental	5,111	6	5,105	16,565	23	16,542
M.C.T. Mobility	100,486	2,002	98,484	402,099	9,573	392,526
MCTMT Personal Income - Net (Adjusted)	2,178	629	1,549	57,264	3,421	46,909
Total Gross Collections	989	---	989	46,909	---	39,975
Less: Refunds and Minor Offsets	---	629	629	---	3,421	3,421
Plus: State/City Offsets	1,189	---	1,189	10,355	---	10,355
M.C.T.D. Taxicab and Hail Vehicle Rides	13,112	5	13,107	27,600	27	27,573
New York City Alcoholic Beverage	2,738	0	2,738	9,110	0	9,110
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	630,315	3,280	627,035	3,714,746	111,522	3,603,224
Total Gross Collections	612,388	---	612,388	3,470,631	---	3,470,631
Less: Refunds and Minor Offsets	---	3,280	3,280	---	111,522	111,522
Plus: State/City Offsets	17,927	---	17,927	244,115	---	244,115
Sales & Use	1,290,527	11,714	1,278,813	5,427,626	64,992	5,362,634
Stock Transfer (to NYC; all eligible for rebate)	23	0	23	2,202,165	0	2,202,165
Yonkers Personal Income - Net (Adjusted)	3,627	193	3,434	22,907	4,683	18,224
Total Gross Collections	3,739	---	3,739	21,832	---	21,832
Less: Refunds and Minor Offsets	---	193	193	---	4,683	4,683
Plus: State/City Offsets	-112	---	-112	1,075	---	1,075
Total-Local Taxes	\$2,083,752	\$22,619	\$2,061,133	\$12,210,944	\$221,327	\$11,982,683
Total State & Local Taxes and Fees 1/	\$6,640,024	\$366,305	\$6,273,719	\$40,092,495	\$6,000,629	\$33,144,737

1/ Includes:

	July 2017	Fiscal Year 2017-2018
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 2017	Fiscal Year 2017-2018
	-\$14	\$70

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

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

	July 2017	Fiscal Year 2017-2018
	\$1	\$47,657

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 2017	Fiscal Year 2017-2018
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	2	13

## MONTHLY COMPARISON OF NET COLLECTIONS

July 2017

(in thousands)

State Taxes	Net Collections		Difference	
	July 2016	July 2017	Amount	Percent
Personal Income Tax 1/	\$2,561,732	\$2,649,995	\$88,263	3.4
User Taxes 2/	\$1,209,956	\$1,245,000	\$35,044	2.9
Sales and Use 3/	1,017,138	1,053,418	36,280	3.6
Motor Fuel	46,551	44,168	-2,383	-5.1
Cigarette/Tobacco Products 1/	103,812	97,922	-5,890	-5.7
Medical Marijuana	0	130	130	NA
Alcoholic Beverage	29,824	28,853	-971	-3.3
Highway/Fuel Use 1/	12,502	12,104	-398	-3.2
Auto Rental	93	8,405	8,312	8,937.6
Business Taxes	\$191,304	\$154,183	-\$37,121	-19.4
Corporation Franchise	64,194	36,124	-28,070	-43.7
Corporation & Utilities 1/	2,262	7,579	5,317	235.1
Banks	2,842	3,922	1,080	38.0
Insurance (Article 33)	3,368	7,059	3,691	109.6
Direct Writings	75	109	34	45.3
Petroleum 1/, 4/	118,563	99,390	-19,173	-16.2
Property Transfer Taxes 5/	\$186,471	\$160,732	-\$25,739	-13.8
Estate	72,628	64,415	-8,213	-11.3
Real Estate Transfer	113,837	96,315	-17,522	-15.4
Other Revenues	\$2,762	\$2,676	-\$86	-3.1
Pari-Mutuel	1,345	1,339	-6	-0.4
Hazardous Waste Assessments	315	257	-58	-18.4
Waste Tire Management and Recycling Fees	871	654	-217	-24.9
Returnable Container Deposits	116	246	130	112.1
Tax Return Preparer Registration Fees	3	1	-2	-66.7
Racing Admissions	2	2	0	0.0
Authorized Combative Sports Tax	110	177	67	60.9
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$4,152,225</b>	<b>\$4,212,586</b>	<b>\$60,361</b>	<b>1.5</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	July 2016	July 2017	Amount	Percent
Personal Income Tax				
Withholding	\$2,545,073	\$2,682,430	\$137,357	5.4
Estimated Tax	94,922	89,640	-5,282	-5.6
Final Payments	22,477	22,723	246	1.1
Delinquencies	87,029	105,978	18,949	21.8
Limited Liability Company Fees	178	222	44	24.7
Total Gross Collections	\$2,749,679	\$2,900,993	\$151,314	5.5
Refunds/Minor Offsets	173,283	233,183	59,900	34.6
State/City Offsets	14,664	17,815	3,151	21.5
Net Collections	\$2,561,732	\$2,649,995	\$88,263	3.4
Cigarette/Tobacco Products	\$103,811	\$97,924	-\$5,887	-5.7
Cigarette	98,086	94,049	-4,037	-4.1
Tobacco Products	5,616	3,800	-1,816	-32.3
Retailer Licenses	109	75	-34	-31.2
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$12,502	\$12,104	-\$398	-3.2
Highway Use	9,488	10,073	585	6.2
Truck Mileage	9,349	9,968	619	6.6
Permits	139	105	-34	-24.5
Fuel Use	3,014	2,031	-983	-32.6
Article 21	0	0	0	NA
Article 21A IFTA	3,006	2,024	-982	-32.7
IFTA Decal Fees & Trip Permits	8	7	-1	-12.5
Corporation & Utilities 6/	\$2,262	\$7,579	\$5,317	235.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-2,289	-459	1,830	79.9
Utilities (sections 186-A, A&E & PSC)	4,551	8,037	3,486	76.6
Public Safety Communications Surcharge (§186-F)	0	1	1	NA
Petroleum	\$118,563	\$99,390	-\$19,173	-16.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	118,563	99,390	-19,173	-16.2
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	
	July 2016	July 2017	Amount	Percent
M.T.A. Corporate Surcharge	\$14,726	\$30,845	\$16,119	109.5
M.T.A. Auto Rental	4,520	5,105	585	12.9
M.C.T. Mobility	85,903	98,484	12,581	14.6
MCTMT Personal Income	1,610	1,549	-61	-3.8
M.C.T.D. Taxicab and Hail Vehicle Rides	15,711	13,107	-2,604	-16.6
New York City Alcoholic Beverage	2,795	2,738	-57	-2.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	573,039	627,035	53,996	9.4
Sales & Use	1,244,394	1,278,813	34,419	2.8
Stock Transfer (to NYC; all rebatable)	14	23	9	64.3
Yonkers Personal Income	3,380	3,434	54	1.6
<b>Total-Local Taxes</b>	<b>\$1,946,092</b>	<b>\$2,061,133</b>	<b>\$115,041</b>	<b>5.9</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$6,098,317</b>	<b>\$6,273,719</b>	<b>\$175,402</b>	<b>2.9</b>

2/ Includes:

	July 2016	July 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:

	July 2016	July 2017
	\$0	-\$14

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

July 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	\$49,382,000	\$15,855,025	\$14,403,803	-\$1,451,222	-9.2
User Taxes 2/	\$15,236,932	\$15,823,700	\$5,041,385	\$5,086,157	\$44,772	0.9
Sales and Use 3/	13,005,777	13,759,700	4,293,277	4,395,268	101,991	2.4
Motor Fuel	519,015	515,000	167,126	169,267	2,141	1.3
Cigarette/Tobacco Products 1/	1,235,190	1,190,000	422,574	399,145	-23,429	-5.5
Medical Marijuana	585	1,000	115	438	323	280.9
Alcoholic Beverage	257,717	262,000	91,226	92,465	1,239	1.4
Highway/Fuel Use 1/	138,695	96,000	48,061	2,160	-45,901	-95.5
Auto Rental	79,953	86,000	19,006	27,414	\$8,408	44.2
Business Taxes	\$6,157,328	\$6,945,100	\$1,622,648	\$1,806,588	\$183,940	11.3
Corporation Franchise	2,475,773	3,406,000	762,515	866,393	103,878	13.6
Corporation & Utilities 1/	802,433	846,100	167,659	224,388	56,729	33.8
Banks	337,607	280,000	-11,570	12,623	24,193	209.1
Insurance (Article 33)	1,267,063	1,328,000	317,395	333,030	15,635	4.9
Direct Writings	21,251	- - -	9,016	10,415	1,399	15.5
Petroleum 1/, 4/	1,123,685	3,308,000	377,633	359,739	-17,894	-4.7
Property Transfer Taxes 5/	\$2,217,321	\$2,256,000	\$712,203	\$756,150	\$43,947	6.2
Estate	1,090,549	1,052,000	330,701	368,830	38,129	11.5
Real Estate Transfer	1,126,369	140,500	381,330	387,307	5,977	1.6
Other Revenues	\$161,823	\$0	\$46,396	\$49,551	\$3,155	6.8
Pari-Mutuel	15,756	0	5,103	4,854	-249	-4.9
Hazardous Waste Assessments	1,366	0	532	648	116	21.8
Waste Tire Management and Recycling Fees	27,552	27,600	9,353	9,200	-153	-1.6
Returnable Container Deposits	112,862	112,900	31,186	34,163	2,977	9.5
Tax Return Preparer Registration Fees	1,373	0	17	11	-6	-35.3
Racing Admissions	536	0	9	9	0	0.0
Authorized Combative Sports Tax	2,378	0	196	666	470	239.8
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$71,339,348</b>	<b>\$0</b>	<b>\$23,277,657</b>	<b>\$22,102,249</b>	<b>-\$1,175,408</b>	<b>-5.0</b>

1/ See page 2 for component detail.

(in thousands)

	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	\$39,459,000	\$10,649,449	\$11,182,623	\$533,174	5.0
Estimated Tax	14,971,822	15,924,000	6,966,449	6,292,870	-673,579	-9.7
Final Payments	2,488,435	2,511,000	1,811,133	1,674,792	-136,341	-7.5
Delinquencies	1,433,834	1,416,000	510,855	489,546	-21,309	-4.2
Limited Liability Company Fees	99,892	- - -	4,559	2,852	-1,707	-37.4
Total Gross Collections	\$56,517,875	\$59,310,000	\$19,942,445	\$19,642,683	-\$299,762	-1.5
Refunds/Minor Offsets	8,162,029	9,055,000	3,865,995	4,993,690	1,127,695	29.2
State/City Offsets	789,902	873,000	221,425	245,190	23,765	10.7
Net Collections	\$47,565,944	\$0	\$15,855,025	\$14,403,803	-\$1,451,222	-9.2
Cigarette/Tobacco Products	\$1,235,190	\$1,190,000	\$422,573	\$399,146	-\$23,427	-5.5
Cigarette	1,152,056	NA	397,212	377,423	-19,789	-5.0
Tobacco Products	76,428	NA	24,950	21,343	-3,607	-14.5
Retailer Licenses	6,694	NA	411	380	-31	-7.5
Vending Machine Stickers	12	NA	0	0	0	NA
Highway/Fuel Use	\$138,695	\$96,000	\$48,061	\$2,160	-\$45,901	-95.5
Highway Use	110,793	NA	38,351	-6,324	-44,675	-116.5
Truck Mileage	108,543	NA	37,459	37,437	-22	-0.1
Permits	2,250	NA	892	-43,761	-44,653	-5,005.9
Fuel Use	27,902	NA	9,710	8,484	-1,226	-12.6
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	9,673	8,435	-1,238	-12.8
IFTA Decal Fees & Trip Permits	478	NA	37	48	11	29.7
Corporation & Utilities 6/	\$802,433	\$846,100	\$167,659	\$224,388	\$56,729	33.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	10,794	8,265	-2,529	-23.4
Utilities (sections 186-A, A&E & PSC)	534,413	NA	109,719	168,466	58,747	53.5
Public Safety Communications Surcharge (\$186-F)	187,719	NA	47,146	47,657	511	1.1
Petroleum	\$1,123,685	\$3,308,000	\$377,633	\$359,739	-\$17,894	-4.7
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	377,633	359,739	-17,894	-4.7
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/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
M.T.A. Corporate Surcharge	\$1,017,116	---	\$240,789	\$303,776	\$62,987	26.2
M.T.A. Auto Rental	48,404	---	17,890	16,542	-1,348	-7.5
M.C.T. Mobility	1,255,627	---	355,644	392,526	36,882	10.4
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	32,591	27,573	-5,018	-15.4
New York City Alcoholic Beverage	25,602	---	8,955	9,110	155	1.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	3,608,958	3,603,224	-5,734	-0.2
Sales & Use	16,039,830	---	5,203,058	5,362,634	159,576	3.1
Stock Transfer (to NYC; all rebatable)	13,801,774	---	5,198,018	2,202,165	-2,995,853	-57.6
Yonkers Personal Income	49,094	---	17,285	18,224	939	5.4
MCTMT Personal Income	149,404	---	48,764	46,909	-1,855	-3.8
Total-Local Taxes	\$43,692,381	---	\$14,731,952	\$11,982,683	-\$2,749,269	-18.7
Total State & Local Taxes and Fees	\$115,031,729	---	\$38,009,609	\$34,084,932	-\$3,924,677	-10.3

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
	\$41	\$70

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)	\$4	\$0
Gift (repealed 1/1/2000)	\$168	\$13

6/ From the Enacted Executive Budget, April 2017. 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.