

February 1997

(in thousands)

State Taxes	February 1997			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj) *	\$1,461,413	\$134,788	\$1,326,625	\$19,684,681	\$2,179,571	\$17,505,110
Total Gross Collections *	\$1,461,413	---	1,461,413	19,006,315	---	19,006,315
Less: Refunds and Minor Offsets	---	124,163	124,163	---	1,997,638	1,997,638
Less: State/City Offsets	---	10,625	10,625	---	181,933	181,933
Net Collections, before Refund Reserve	---	---	1,326,625	---	---	16,826,744
Refund Reserve Transactions	---	---	0	678,366	0	678,366
User Taxes 1/ *	\$583,981	\$5,294	\$578,687	\$7,865,763	\$75,553	\$7,790,210
Sales & Use 2/, 3/ *	474,706	3,232	471,474	6,406,005	49,309	6,356,696
Motor Fuel 2/ *	33,862	1,202	32,660	445,484	11,971	433,513
Cigarette/Tobacco Products 4/	48,417	434	47,983	633,976	8,487	625,489
Alcoholic Beverage 2/	12,068	(1)	12,069	180,875	(124)	180,999
Highway/Fuel Use *	14,835	426	14,409	153,156	5,884	147,272
Containers *	52	1	51	20,372	26	20,346
Auto Rental *	40	0	40	25,073	0	25,073
Business Taxes *	\$152,267	\$59,425	\$92,842	\$5,025,787	\$492,937	\$4,532,850
Corporation Franchise *	63,639	41,436	22,203	1,844,618	329,353	1,515,265
Corporation & Utilities *	7,161	5,578	1,583	1,220,875	38,705	1,182,170
Banks *	1,422	10,962	(9,540)	618,094	81,493	536,601
Insurance (Article 33) *	3,794	296	3,498	440,362	26,747	413,615
Direct Writings	902	(1)	903	4,707	181	4,526
Petroleum 2/, 5/ *	75,349	1,154	74,195	897,131	16,458	880,673
Other Revenues *	\$80,177	\$7,320	\$72,857	\$1,171,927	\$77,258	\$1,094,669
Real Property Gains	(2,806)	1,120	(3,926)	67,066	24,467	42,599
Estate & Gift *	62,506	6,200	56,306	884,661	52,420	832,241
Real Estate Transfer	17,178	0	17,178	181,806	371	181,435
Pari-Mutuel (w/o Uncashed Tickets)	3,278	0	3,278	37,901	0	37,901
Other (Racing Admissions & Boxing)	21	0	21	493	0	493
Total - State Taxes 1/ *	\$2,277,838	\$206,827	\$2,071,011	\$33,748,158	\$2,825,319	\$30,922,839

1/ See page 2 for component detail

*Includes Amnesty collections.

Local Taxes	February 1997			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge *	\$6,454	\$6,547	(\$93)	\$466,994	\$50,264	\$416,730
New York City Alcoholic Beverage 2/	1,359	0	1,359	19,030	12	19,018
New York City Motor Fuel	0	0	0	2	0	2
New York City Personal Income - Net (Adjusted) *	384,168	9,670	374,498	4,337,903	351,023	3,986,880
Total Gross Collections *	373,576	---	373,576	4,158,191	---	4,158,191
Less: Refunds and Minor Offsets	---	9,670	9,670	---	351,023	351,023
Plus: State/City Offsets	10,592	---	10,592	179,712	---	179,712
Sales & Use (Includes M.A.C.) 2/ *	500,165	3,440	496,725	6,525,391	51,267	6,474,124
Stock Transfer (to NYC; all eligible for rebate)	90	0	90	2,933,034	0	2,933,034
Yonkers Personal Income - Net (Adjusted) *	1,633	77	1,556	24,575	2,866	21,709
Total Gross Collections *	1,600	---	1,600	22,354	---	22,354
Less: Refunds and Minor Offsets	---	77	77	---	2,866	2,866
Plus: State/City Offsets	33	---	33	2,221	---	2,221
Total-Local Taxes *	\$893,869	\$19,734	\$874,135	\$14,306,929	\$455,432	\$13,851,497
Total State & Local Taxes 1/ *	\$3,171,707	\$226,561	\$2,945,146	\$48,055,087	\$3,280,751	\$44,774,336

1/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

	February 1997	Fiscal Year 1996-97
	\$1	\$822

2/ Gross and Net Collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes (previous months' amounts are subject to adjustment):

Tax	February 1997	Fiscal Year 1996-97
Sales and Use - State Share	\$187,909	\$2,158,421
Sales and Use - Local Share	198,358	2,222,839
Motor Fuel	23,036	302,451
Petroleum Business	49,533	578,696
Alcoholic Beverage - NY State	5,739	17,944
Alcoholic Beverage - NY City	489	1,532

3/ Includes tax on informational and entertainment services (900 numbers):

	February 1997	Fiscal Year 1996-97
	\$1	\$833

4/ Includes Cigarette License and Sticker Fees.

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.

* Includes Amnesty collections.

February 1997

(in thousands)

State Taxes	Net Collections		Difference	
	February 1996	February 1997	Amount	Percent
Personal Income Tax 1/ *	\$1,291,011	\$1,326,625	\$35,614	2.8%
User Taxes 2/ *	\$533,453	\$578,687	\$45,242	8.5%
Sales and Use 3/, 4/ *	425,913	471,474	45,561	10.7%
Motor Fuel 3/ *	31,804	32,660	856	2.7%
Cigarette/Tobacco Products 5/	50,376	47,983	(2,393)	-4.8%
Alcoholic Beverage	10,519	12,069	1,550	14.7%
Highway/Fuel Use 1/ *	14,770	14,409	(361)	-2.4%
Containers *	48	51	3	6.3%
Auto Rental *	14	40	26	185.7%
Business Taxes *	\$102,128	\$92,842	(\$9,286)	-9.1%
Corporation Franchise *	20,373	22,203	1,830	9.0%
Corporation & Utilities 1/ *	1,940	1,583	(357)	-18.4%
Banks *	2,691	(9,540)	(12,231)	-454.5%
Insurance (Article 33) *	(6,915)	3,498	10,413	150.6%
Direct Writings	455	903	448	98.5%
Petroleum 1/, 3/, 6/ *	83,584	74,195	(9,389)	-11.2%
Other Revenues *	\$95,970	\$72,857	(\$23,113)	-24.1%
Real Property Gains	13,750	(3,926)	(17,676)	-128.6%
Estate & Gift 1/ *	62,843	56,306	(6,537)	-10.4%
Real Estate Transfer	15,026	17,178	2,152	14.3%
Pari-Mutuel	4,317	3,278	(1,039)	-24.1%
Other (Racing Adms & Boxing)	34	21	(13)	-38.2%
Total - State Taxes 2/ *	\$2,022,562	\$2,071,011	\$48,457	2.4%

1/ See page 2 for component detail.

* February 1997 amounts include Amnesty collections.

Personal Income Tax	Net Collections		Difference	
	February 1996	February 1997	Amount	Percent
Withholding *	\$1,359,898	\$1,369,719	\$9,821	0.7%
Estimated Tax	(3,812)	1,101	4,913	128.9%
Final Payments	10,895	10,548	(347)	-3.2%
Delinquencies *	32,763	79,703	46,940	143.3%
Limited Liability Company Fees	158	342	184	116.5%
Total Gross Collections *	\$1,399,902	\$1,461,413	\$61,511	4.4%
Refunds/Minor Offsets	92,975	124,163	31,188	33.5%
State/City Offsets	15,916	10,625	(5,291)	-33.2%
Net, before Refund Reserve *	\$1,291,011	\$1,326,625	\$35,614	2.8%
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve *	\$1,291,011	\$1,326,625	\$35,614	2.8%
Other Component Detail				
Highway/Fuel Use *	\$14,770	\$14,409	(\$361)	-2.4%
Highway Use *	12,478	13,602	1,124	9.0%
Truck Mileage *	12,260	12,949	689	5.6%
Permits	218	653	435	199.5%
Fuel Use	2,292	807	(1,485)	-64.8%
Article 21	2,251	398	(1,853)	-82.3%
Article 21A IFTA	0	360	360	NA
IFTA Decal Fees & Trip Permits	41	49	8	19.5%
Corporation & Utilities 7/ *	\$1,940	\$1,583	(\$357)	-18.4%
Article 9 (excl sec. 180, 186-A, A&E & P) *	1,197	(4,324)	(5,521)	-461.2%
Utilities (section 186-A, A&E & P)	743	5,907	5,164	695.0%
Petroleum *	\$83,584	\$74,195	(\$9,389)	-11.2%
Article 13-A (prior to 9/1/90) *	66	8	(58)	-87.9%
Article 13-A (after 9/1/90) 3/ *	83,511	74,181	(9,330)	-11.2%
Article 9, Section 182-A	0	0	0NA	
Lubricating Oils (repealed 9/1/94)	7	6	(1)	-14.3%
Estate & Gift *	\$62,843	\$56,306	(\$6,537)	-10.4%
Estate *	61,394	53,492	(7,902)	-12.9%
Gift *	1,449	2,814	1,365	94.2%

* February 1997 amounts include Amnesty collections.

Local Taxes	Net Collections		Difference	
	February 1996	February 1997	Amount	Percent
M.T.A. Corporate Surcharge *	(\$807)	(\$93)	\$714	88.5%
New York City Alcoholic Beverage	1,040	1,359	319	30.7%
New York City Motor Fuel	0	0	0	NA
New York City Personal Income *	346,449	374,498	28,049	8.1%
Sales & Use (Includes M.A.C.) 3/ *	442,094	496,725	54,631	12.4%
Stock Transfer (to NYC; all rebatable)	74	90	16	21.6%
Yonkers Personal Income *	1,610	1,556	(54)	-3.4%
Total - Local Taxes *	\$790,460	\$874,135	\$83,675	10.6%
Total - State & Local 3/ *	\$2,813,022	\$2,945,146	\$132,132	4.7%

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

	February 1996	February 1997
	\$9	\$1

3/ Monthly net collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes:

Tax	February 1996	February 1997
Sales and Use - State Share	\$179,211	\$187,909
Sales and Use - Local Share	187,164	198,358
Motor Fuel	21,829	23,036
Petroleum Business	47,104	49,533
Alcoholic Beverage - NY State	0	5,739
Alcoholic Beverage - NY City	0	489

4/ Includes tax on informational and entertainment services (900) numbers:

	February 1996	February 1997
	\$0	\$1

5/ Includes Cigarette License and Sticker Fees.

6/ 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.

7/ Reflects adjustments to prior periods posted during February 1997.

* February 1997 amounts include Amnesty collections.

February 1997

(in thousands)

State Taxes	Net Collections	Estimated Receipts 8/	Net Collections Year-to-Date		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
Personal Income Tax 1/ *	\$16,998,213	\$16,564,000	\$16,783,600	\$17,505,110	\$721,510	4.3%
User Taxes 2/ *	\$8,328,034	\$8,568,300	\$7,534,462	\$7,790,210	\$256,748	3.4%
Sales and Use 3/, 4/ *	6,688,967	7,025,000	6,009,546	6,356,696	347,150	5.8%
Motor Fuel 3/ *	501,483	476,300	458,989	433,513	(25,476)	-5.6%
Cigarette/Tobacco Products 5/	693,485	665,000	651,433	625,489	(25,944)	-4.0%
Alcoholic Beverage	197,798	190,000	186,875	180,999	(5,876)	-3.1%
Highway/Fuel Use 1/ *	170,003	154,000	162,777	147,272	(15,505)	-9.5%
Containers *	45,574	26,000	40,043	20,346	(19,697)	-49.2%
Auto Rental *	28,860	31,000	22,977	25,073	2,096	9.1%
Business Taxes *	\$5,709,784	\$5,679,000	\$4,419,471	\$4,532,850	\$113,379	2.6%
Corporation Franchise *	1,820,586	1,944,000	1,445,091	1,515,265	70,174	4.9%
Corporation & Utilities 1/ *	1,575,377	1,579,000	1,092,401	1,182,170	89,769	8.2%
Banks *	634,663	635,000	479,958	536,601	56,643	11.8%
Insurance (Article 33) *	666,109	567,500	478,450	413,615	(64,835)	-13.6%
Direct Writings	5,310	- - -	4,955	4,526	(429)	-8.7%
Petroleum 1/, 3/, 6/ *	1,007,739	953,500	918,616	880,673	(37,943)	-4.1%
Other Revenues *	\$1,132,449	\$1,128,000	\$1,075,547	\$1,094,669	\$19,122	1.8%
Real Property Gains	105,909	39,000	101,583	42,599	(58,984)	-58.1%
Estate & Gift 1/ *	799,326	852,500	763,304	832,241	68,937	9.0%
Real Estate Transfer	181,612	194,000	169,212	181,435	12,223	7.2%
Pari-Mutuel	45,110	42,000	40,962	37,901	(3,061)	-7.5%
Other (Racing Adms & Boxing)	492	500	486	493	7	1.4%
Total - State Taxes 2/ *	\$32,168,480	\$31,939,300	\$29,813,080	\$30,922,839	\$1,110,759	3.7%

1/ See page 2 for component detail

*Fiscal Year 1996-97 amounts include Amnesty collections.

	Net Collections	Estimated Receipts 8/	Net Collections Year-to-Date		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
Personal Income Tax						
Withholding *	\$15,283,175	\$14,642,000	\$14,064,881	\$13,761,501	(\$303,380)	-2.2%
Estimated Tax	3,258,725	3,766,000	3,244,452	3,839,020	594,568	18.3%
Final Payments	797,955	882,000	753,775	840,156	86,381	11.5%
Delinquencies *	517,022	585,000	487,268	562,742	75,474	15.5%
Limited Liability Company Fees	764	---	346	2,896	2,550	737.0%
Total Gross Collections *	\$19,857,641	\$19,875,000	\$18,550,722	\$19,006,315	\$455,593	2.5%
Refunds/Minor Offsets	2,307,067	2,368,000	1,899,370	1,997,638	98,268	5.2%
State/City Offsets	151,978	175,000	145,735	181,933	36,198	24.8%
Net, before Refund Reserve *	\$17,398,596	\$17,332,000	\$16,505,617	\$16,826,744	\$321,127	1.9%
Refund Reserve Transactions	(400,383)	(768,000)	277,983	678,366	400,383	144.0%
Net, after Refund Reserve *	\$16,998,213	\$16,564,000	\$16,783,600	\$17,505,110	\$721,510	4.3%
Other Component Detail						
Highway/Fuel Use *	\$7,226	\$154,000	\$162,777	\$147,272	(\$15,505)	-9.5%
Highway Use *	6,797	NA	137,133	131,368	(5,765)	-4.2%
Truck Mileage *	6,559	NA	133,746	125,660	(8,086)	-6.0%
Permits	238	NA	3,387	5,708	2,321	68.5%
Fuel Use	429	NA	25,644	15,904	(9,740)	-38.0%
Article 21	415	NA	25,335	2,932	(22,403)	-88.4%
Article 21A IFTA	0	NA	0	12,520	12,520	NA
IFTA Decal Fees & Trip Permits	14	NA	309	452	143	46.3%
Corporation & Utilities 7/ *	\$1,575,377	\$1,579,000	\$1,092,401	\$1,182,170	\$89,769	8.2%
Article 9 (excl sec. 180, 186-A, A&E & P) *	419,068	NA	291,020	242,848	(48,172)	-16.6%
Utilities (section 186-A, A&E & P)	1,156,309	NA	801,381	939,322	137,941	17.2%
Petroleum *	\$1,007,739	\$953,500	\$918,616	\$880,673	(\$37,943)	-4.1%
Article 13-A (prior to 9/1/90) *	2,745	NA	2,734	2,073	(661)	-24.2%
Article 13-A (after 9/1/90) 3/ *	1,004,218	NA	915,146	878,134	(37,012)	-4.0%
Article 9, Section 182-A	333	NA	332	476	144	43.4%
Lubricating Oils (repealed 9/1/94)	443	NA	404	(10)	(414)	-102.5%
Estate & Gift *	\$799,326	\$852,500	\$763,304	\$832,241	\$68,937	9.0%
Estate *	678,698	NA	644,105	736,829	92,724	14.4%
Gift *	120,628	NA	119,199	95,412	(23,787)	-20.0%

* Fiscal Year 1996-97 amounts include Amnesty collections.

Local Taxes	Net Collections	Estimated Receipts	Net Collections		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
M.T.A. Corporate Surcharge *	\$523,039	---	\$383,988	\$416,730	\$32,742	8.5%
New York City Alcoholic Beverage	22,246	---	20,053	19,018	(1,035)	-5.2%
New York City Motor Fuel	1	---	1	2	1	100.0%
New York City Personal Income *	3,730,418	---	3,503,069	3,986,880	483,811	13.8%
Sales & Use (Includes M.A.C.) 3/ *	6,845,252	---	6,137,169	6,474,124	336,955	5.5%
Stock Transfer (to NYC; all rebatable)	3,595,095	---	2,573,060	2,933,034	359,974	14.0%
Yonkers Personal Income *	22,736	---	21,250	21,709	459	2.2%
Total - Local Taxes *	\$14,738,787	---	\$12,638,590	\$13,851,497	\$1,212,907	9.6%
Total - State & Local 3/ *	\$46,907,267	---	\$42,451,670	\$44,774,336	\$2,323,666	5.5%

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

	1995-96	1996-97
	\$1,822	\$822

3/ Fiscal year collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes:

Tax	1995-96	1996-97
Sales and Use - State Share	\$1,620,878	\$2,158,421
Sales and Use - Local Share	1,706,831	2,222,839
Motor Fuel	302,265	302,451
Petroleum Business	574,051	578,696
Alcoholic Beverage - NY State	0	17,944
Alcoholic Beverage - NY City	0	1,532

4/ Includes tax on informational and entertainment services (900) numbers:

	1995-96	1996-97
	\$1,167	\$833

5/ Includes Cigarette License and Sticker Fees.

6/ 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.

7/ Reflects adjustments to prior periods posted during February 1997.

8/ From the Executive Budget, January 1997. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy included in User Taxes.

* Fiscal year 1996-97 amounts include Amnesty collections.