

October 1996

(in thousands)

State Taxes	October 1996			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$1,259,079	\$28,404	\$1,230,675	\$12,086,324	\$1,857,196	\$10,229,128
Total Gross Collections	\$1,259,079	---	1,259,079	11,407,958	---	11,407,958
Less: Refunds and Minor Offsets	---	28,367	28,367	---	1,723,849	1,723,849
Less: State/City Offsets	---	37	37	---	133,347	133,347
Net Collections, before Refund Reserve	---	---	1,230,675	---	---	9,550,762
Refund Reserve Transactions	---	---	0	678,366	0	678,366
User Taxes 1/	\$621,377	\$6,543	\$614,834	\$4,981,174	\$54,684	\$4,926,490
Sales & Use 2/, 3/	494,192	3,399	490,793	4,035,230	35,579	3,999,651
Motor Fuel 2/	41,210	1,728	39,482	289,555	8,158	281,397
Cigarette/Tobacco Products 4/	56,300	800	55,500	419,343	6,625	412,718
Alcoholic Beverage	14,002	26	13,976	109,978	145	109,833
Highway/Fuel Use	15,586	590	14,996	95,492	4,164	91,328
Containers	28	0	28	14,333	13	14,320
Auto Rental	77	0	77	16,716	0	16,716
Business Taxes	\$184,038	\$45,554	\$138,484	\$3,374,346	\$263,255	\$3,111,091
Corporation Franchise	88,613	28,396	60,217	1,237,133	178,566	1,058,567
Corporation & Utilities	4,530	316	4,214	805,232	14,409	790,823
Banks	10,767	9,610	1,157	462,766	41,243	421,523
Insurance (Article 33)	1,688	4,069	(2,381)	296,684	17,047	279,637
Direct Writings	175	94	81	3,205	173	3,032
Petroleum 2/, 5/	78,265	3,069	75,196	569,326	11,817	557,509
Other Revenues	\$130,862	\$15,306	\$115,556	\$780,139	\$49,849	\$730,290
Real Property Gains	3,200	9,098	(5,898)	57,156	16,944	40,212
Estate & Gift	106,944	6,157	100,787	580,794	32,568	548,226
Real Estate Transfer	17,424	51	17,373	116,413	337	116,076
Pari-Mutuel (w/o Uncashed Tickets)	3,183	0	3,183	25,418	0	25,418
Other (Racing Admissions & Boxing)	111	0	111	358	0	358
Total - State Taxes 1/	\$2,195,356	\$95,807	\$2,099,549	\$21,221,983	\$2,224,984	\$18,996,999

1/ See page 2 for component detail.

(in thousands)

Local Taxes	October 1996			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$12,716	\$5,060	\$7,656	\$319,337	\$29,101	\$290,236
New York City Alcoholic Beverage	1,491	0	1,491	11,688	7	11,681
New York City Motor Fuel	0	0	0	2	0	2
New York City Personal Income - Net (Adjusted)	280,611	6,467	274,144	2,646,549	313,119	2,333,430
Total Gross Collections	280,611	---	280,611	2,515,359	---	2,515,359
Less: Refunds and Minor Offsets	---	6,467	6,467	---	313,119	313,119
Plus: State/City Offsets	0	---	0	131,190	---	131,190
Sales & Use (Includes M.A.C.) 2/	506,102	3,508	502,594	4,080,238	36,773	4,043,465
Stock Transfer (to NYC; all eligible for rebate)	37	0	37	1,868,581	0	1,868,581
Yonkers Personal Income - Net (Adjusted)	1,612	37	1,575	17,425	2,488	14,937
Total Gross Collections	1,575	---	1,575	15,268	---	15,268
Less: Refunds and Minor Offsets	---	37	37	---	2,488	2,488
Plus: State/City Offsets	37	---	37	2,157	---	2,157
Total-local Taxes	\$802,569	\$15,072	\$787,497	\$8,943,820	\$381,488	\$8,562,332
Total State & Local Taxes 1/	\$2,997,925	\$110,879	\$2,887,046	\$30,165,803	\$2,606,472	\$27,559,331

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

	October 1996	Fiscal Year 1996-97
	(\$18)	\$527

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	October 1996	Fiscal Year 1996-97
Sales and Use - State Share	\$201,815	\$1,341,995
Sales and Use - Local Share	206,812	1,367,333
Motor Fuel	29,520	197,301
Petroleum Business	52,857	345,393

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

	October 1996	Fiscal Year 1996-97
	\$0	\$343

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.

October 1996

(in thousands)

State Taxes	Net Collections		Difference	
	October 1995	October 1996	Amount	Percent
Personal Income Tax 1/	\$1,268,757	\$1,230,675	(\$38,082)	-3.0%
User Taxes 2/	\$587,999	\$614,834	\$26,833	4.6%
Sales and Use 3/, 4/	469,722	490,793	21,071	4.5%
Motor Fuel 3/	38,982	39,482	500	1.3%
Cigarette/Tobacco Products 5/	50,737	55,500	4,763	9.4%
Alcoholic Beverage	14,493	13,976	(517)	-3.6%
Highway/Fuel Use 1/	13,847	14,996	1,149	8.3%
Containers	96	28	(68)	-70.8%
Auto Rental	82	77	(5)	-6.1%
Business Taxes	\$125,347	\$138,484	\$13,137	10.5%
Corporation Franchise	50,327	60,217	9,890	19.7%
Corporation & Utilities 1/	2,956	4,214	1,258	42.6%
Banks	(2,648)	1,157	3,805	143.7%
Insurance (Article 33)	123	(2,381)	(2,504)	-2035.8%
Direct Writings	893	81	(812)	-90.9%
Petroleum 1/, 3/, 6/	73,696	75,196	1,500	2.0%
Other Revenues	\$89,523	\$115,556	\$26,033	29.1%
Real Property Gains	10,288	(5,898)	(16,186)	-157.3%
Estate & Gift 1/	54,774	100,787	46,013	84.0%
Real Estate Transfer	20,345	17,373	(2,972)	-14.6%
Pari-Mutuel	3,944	3,183	(761)	-19.3%
Other (Racing Adms & Boxing)	172	111	(61)	-35.5%
Total - State Taxes 2/	\$2,071,626	\$2,099,549	\$27,981	1.4%

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	October 1995	October 1996	Amount	Percent
Personal Income Tax				
Withholding	\$1,191,723	\$1,141,994	(\$49,729)	-4.2%
Estimated Tax	27,103	31,263	4,160	15.3%
Final Payments	48,831	50,914	2,083	4.3%
Delinquencies	41,705	34,825	(6,880)	-16.5%
Limited Liability Company Fees	4	83	79	1975.0%
Total Gross Collections	\$1,309,366	\$1,259,079	(\$50,287)	-3.8%
Refunds/Minor Offsets	40,614	28,367	(12,247)	-30.2%
State/City Offsets	(5)	37	42	840.0%
Net, before Refund Reserve	\$1,268,757	\$1,230,675	(\$38,082)	-3.0%
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve	\$1,268,757	\$1,230,675	(\$38,082)	-3.0%
Other Component Detail				
Highway/Fuel Use	\$13,847	\$14,996	\$1,149	8.3%
Highway Use	12,793	13,208	415	3.2%
Truck Mileage	12,444	12,867	423	3.4%
Permits	349	341	(8)	-2.3%
Fuel Use	1,054	1,788	734	69.6%
Article 21	1,018	558	(460)	-45.2%
Article 21A IFTA	0	1,219	1,219	NA
IFTA Decal Fees & Trip Permits	36	11	(25)	-69.4%
Corporation & Utilities 7/	\$2,956	\$4,214	\$1,258	42.6%
Article 9 (excl sec. 180, 186-A, A&E & P)	2,226	(494)	(2,720)	-122.2%
Utilities (section 186-A, A&E & P)	730	4,708	3,978	544.9%
Petroleum	\$73,696	\$75,196	\$1,500	2.0%
Article 13-A (prior to 9/1/90)	32	62	30	93.8%
Article 13-A (after 9/1/90) 3/	73,651	75,131	1,480	2.0%
Article 9, Section 182-A	2	0	(2)	-100.0%
Lubricating Oils (repealed 9/1/94)	11	3	(8)	-72.7%
Estate & Gift	\$54,774	\$100,787	\$46,013	84.0%
Estate	52,585	99,281	46,696	88.8%
Gift	2,189	1,506	(683)	-31.2%

(in thousands)

Local Taxes	Net Collections		Difference	
	October 1995	October 1996	Amount	Percent
M.T.A. Corporate Surcharge	\$6,417	\$7,656	\$1,239	19.3%
New York City Alcoholic Beverage	3,822	1,491	(2,331)	-61.0%
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	255,953	274,144	18,191	7.1%
Sales & Use (Includes M.A.C.) 3/	479,434	502,594	23,160	4.8%
Stock Transfer (to NYC; all rebatable)	59	37	(22)	-37.3%
Yonkers Personal Income	1,697	1,575	(122)	-7.2%
Total - Local Taxes	\$747,382	\$787,497	\$40,115	5.4%
Total - State & Local 3/	\$2,819,008	\$2,887,046	\$68,096	2.4%

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

	October 1995	October 1996
	\$40	(\$18)

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

Tax	October 1995	October 1996
Sales and Use - State Share	\$108,528	\$201,815
Sales and Use - Local Share	147,478	206,812
Motor Fuel	26,449	29,520
Petroleum Business	50,157	52,857

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

	October 1995	October 1996
	\$0	\$0

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 October 1996.

October 1996

(in thousands)

	Net Collections		Estimated Receipts 8/		Net Collections Year-to-Date		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent		
State Taxes								
Personal Income Tax 1/	\$16,998,213	\$17,101,000	\$9,700,796	\$10,229,128	\$528,332	5.4%		
User Taxes 2/	\$8,328,034	\$8,530,900	\$4,795,284	\$4,926,490	\$131,815	2.7%		
Sales and Use 3/, 4/	6,688,967	6,975,500	3,797,026	3,999,651	202,625	5.3%		
Motor Fuel 3/	501,483	487,200	297,320	281,397	(15,923)	-5.4%		
Cigarette/Tobacco Products 5/	693,485	673,000	434,924	412,718	(22,206)	-5.1%		
Alcoholic Beverage	197,798	183,000	117,889	109,833	(8,056)	-6.8%		
Highway/Fuel Use 1/	170,003	153,000	103,625	91,328	(12,297)	-11.9%		
Containers	45,574	26,000	28,261	14,320	(13,941)	-49.3%		
Auto Rental	28,860	31,000	15,103	16,716	1,613	10.7%		
Business Taxes	\$5,709,784	\$5,503,900	\$2,999,513	\$3,111,091	\$111,578	3.7%		
Corporation Franchise	1,820,586	1,754,000	1,026,348	1,058,567	32,219	3.1%		
Corporation & Utilities 1/	1,575,377	1,505,000	732,665	790,823	58,158	7.9%		
Banks	634,663	685,000	321,088	421,523	100,435	31.3%		
Insurance (Article 33)	666,109	579,500	336,347	279,637	(56,710)	-16.9%		
Direct Writings	5,310	- - -	3,643	3,032	(611)	-16.8%		
Petroleum 1/, 3/, 6/	1,007,739	980,400	579,422	557,509	(21,913)	-3.8%		
Other Revenues	\$1,132,449	\$1,035,000	\$629,016	\$730,290	\$101,274	16.1%		
Real Property Gains	105,909	35,000	52,058	40,212	(11,846)	-22.8%		
Estate & Gift 1/	799,326	771,600	443,693	548,226	104,533	23.6%		
Real Estate Transfer	181,612	185,000	104,320	116,076	11,756	11.3%		
Pari-Mutuel	45,110	43,000	28,606	25,418	(3,188)	-11.1%		
Other (Racing Adms & Boxing)	492	400	339	358	19	5.6%		
Total - State Taxes 2/	\$32,168,480	\$32,170,800	\$18,124,609	\$18,996,999	\$872,999	4.8%		

1/ See page 2 for component detail.

(in thousands)

	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	\$14,669,000	\$8,153,113	\$7,957,767	(\$195,346)	-2.4%		
Estimated Tax	3,258,725	3,409,000	1,984,349	2,311,718	327,369	16.5%		
Final Payments	797,955	871,000	737,067	822,732	85,665	11.6%		
Delinquencies	517,022	580,000	314,177	313,305	(872)	-0.3%		
Limited Liability Company Fees	764	---	155	2,436	2,281	1471.6%		
Total Gross Collections	\$19,857,641	\$19,529,000	\$11,188,861	\$11,407,958	\$219,097	2.0%		
Refunds/Minor Offsets	2,307,067	2,322,000	1,650,979	1,723,849	72,870	4.4%		
State/City Offsets	151,978	190,000	115,069	133,347	18,278	15.9%		
Net, before Refund Reserve	\$17,398,596	\$17,017,000	\$9,422,813	\$9,550,762	\$127,949	1.4%		
Refund Reserve Transactions	(400,383)	84,000	277,983	678,366	400,383	144.0%		
Net, after Refund Reserve	\$16,998,213	\$17,101,000	\$9,700,796	\$10,229,128	\$528,332	5.4%		
Other Component Detail								
Highway/Fuel Use	\$7,226	\$153,000	\$103,625	\$91,328	(\$12,297)	-11.9%		
Highway Use	6,797	NA	86,930	80,449	(6,481)	-7.5%		
Truck Mileage	6,559	NA	84,453	78,594	(5,859)	-6.9%		
Permits	238	NA	2,477	1,855	(622)	-25.1%		
Fuel Use	429	NA	16,695	10,879	(5,816)	-34.8%		
Article 21	415	NA	16,659	1,623	(15,036)	-90.3%		
Article 21A IFTA	0	NA	0	9,166	9,166	NA		
IFTA Decal Fees & Trip Permits	14	NA	36	90	54	150.0%		
Corporation & Utilities 7/	\$1,575,377	\$1,505,000	\$732,665	\$790,823	\$58,158	7.9%		
Article 9 (excl sec. 180, 186-A, A&E & P)	419,068	NA	192,548	149,068	(43,480)	-22.6%		
Utilities (section 186-A & P)	1,156,309	NA	540,117	641,755	101,638	18.8%		
Petroleum	\$1,007,739	\$980,400	\$579,422	\$557,509	(\$21,913)	-3.8%		
Article 13-A (prior to 9/1/90)	2,745	NA	1,975	1,966	(9)	-0.5%		
Article 13-A (after 9/1/90) 3/	1,004,218	NA	577,061	555,591	(21,470)	-3.7%		
Article 9, Section 182-A	333	NA	42	(7)	(49)	-116.7%		
Lubricating Oils (repealed 9/1/94)	443	NA	344	(41)	(385)	-111.9%		
Estate & Gift	\$799,326	\$771,600	\$443,693	\$548,226	\$104,533	23.6%		
Estate	678,698	NA	420,628	513,284	92,656	22.0%		
Gift	120,628	NA	23,065	34,942	11,877	51.5%		

(in thousands)

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	---	\$280,900	\$290,236	\$9,336	3.3%
New York City Alcoholic Beverage	22,246	---	14,915	11,681	(3,234)	-21.7%
New York City Motor Fuel	1	---	2	2	0	0.0%
New York City Personal Income	3,730,418	---	2,036,593	2,333,430	296,837	14.6%
Sales & Use (Includes M.A.C.) 3/	6,845,252	---	3,852,587	4,043,465	190,878	5.0%
Stock Transfer (to NYC; all rebatable)	3,595,095	---	1,667,267	1,868,581	201,314	12.1%
Yonkers Personal Income	22,736	---	13,807	14,937	1,130	8.2%
Total - Local Taxes	\$14,738,787	---	\$7,866,071	\$8,562,332	\$696,261	8.9%
Total - State & Local 3/	\$46,907,267	---	\$25,990,680	\$27,559,331	\$1,569,260	6.0%

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

	1995-96	1996-97
	\$1,136	\$527

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	\$900,198	\$1,341,995
Sales and Use - Local Share	956,169	1,367,333
Motor Fuel	196,533	197,301
Petroleum Business	369,261	345,393

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

	1995-96	1996-97
	\$792	\$343

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 October 1996.

8/ From the Budget Forecast, July 1996. 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.