

# OTPA

New York State Department of Taxation and Finance

Office of Tax Policy Analysis

## MONTHLY GROSS AND NET TAX COLLECTIONS

CORRECTED COPY

March 2000

(in thousands)

State Taxes	March 2000			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$1,900,831	\$4,350,312	(\$2,449,481)	\$28,541,469	\$7,008,251	\$21,533,218
Total Gross Collections	1,900,831	---	1,900,831	26,235,558	---	26,235,558
Less: Refunds and Minor Offsets	---	378,257	378,257	---	2,716,539	2,716,539
Less: State/City Offsets	---	5,081	5,081	---	324,738	324,738
Net Collections, before Refund Reserve	---	---	1,517,493	---	---	23,194,281
Refund Reserve Transactions	---	3,966,974	(3,966,974)	2,305,911	3,966,974	(1,661,063)
User Taxes 1/	\$996,208	\$7,557	\$988,651	\$9,847,363	\$77,308	\$9,770,055
Sales & Use 2/	859,863	6,293	853,570	8,270,067	55,184	8,214,883
Motor Fuel	46,904	836	46,068	533,633	14,860	518,773
Cigarette/Tobacco Products 3/	58,882	340	58,542	677,104	5,451	671,653
Alcoholic Beverage	13,248	0	13,248	177,088	44	177,044
Highway/Fuel Use	11,063	88	10,975	151,994	1,768	150,226
Containers	0	0	0	7	1	6
Auto Rental	6,248	0	6,248	37,465	0	37,465
Business Taxes	\$1,397,472	\$99,445	\$1,298,027	\$6,192,637	\$648,028	\$5,544,609
Corporation Franchise	652,776	66,433	586,343	2,422,788	484,172	1,938,616
Corporation & Utilities	392,593	655	391,938	1,520,184	34,492	1,485,692
Banks	96,126	24,040	72,086	597,701	72,192	525,509
Insurance (Article 33)	172,984	7,242	165,742	632,279	45,338	586,941
Direct Writings	134	0	134	2,960	40	2,920
Petroleum 4/	82,859	1,075	81,784	1,016,725	11,794	1,004,931
Other Revenues	\$155,109	\$2,625	\$152,484	\$1,514,749	\$67,120	\$1,447,629
Real Property Gains	293	79	214	20,620	5,796	14,824
Estate & Gift	120,572	2,547	118,025	1,114,954	60,285	1,054,669
Real Estate Transfer	31,157	(1)	31,158	341,269	1,039	340,230
Pari-Mutuel (w/o Uncashed Tickets)	3,054	0	3,054	36,369	0	36,369
Other (Racing Admissions & Boxing)	33	0	33	1,537	0	1,537
Total - State Taxes 1/	\$4,449,620	\$4,459,939	(\$10,319)	\$46,096,218	\$7,800,707	\$38,295,511

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March 2000

Monthly Gross and Net Tax Collections

(in thousands)

CORRECTED COPY

Local Taxes	March 2000			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$169,264	\$8,935	\$160,329	\$651,823	\$65,016	\$586,807
New York City Alcoholic Beverage	1,518	0	1,518	21,320	11	21,309
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	429,528	64,802	364,726	6,197,785	558,902	5,638,883
Total Gross Collections	424,737	---	424,737	5,875,039	---	5,875,039
Less: Refunds and Minor Offsets	---	64,802	64,802	---	558,902	558,902
Plus: State/City Offsets	4,791	---	4,791	322,746	---	322,746
Sales & Use (Includes M.A.C.)	874,757	6,607	868,150	8,456,455	57,132	8,399,323
Stock Transfer (to NYC; all eligible for rebate)	2,057,279	0	2,057,279	7,494,936	0	7,494,936
Yonkers Personal Income - Net (Adjusted)	1,630	282	1,348	24,626	3,014	21,612
Total Gross Collections	1,340	---	1,340	22,634	---	22,634
Less: Refunds and Minor Offsets	---	282	282	---	3,014	3,014
Plus: State/City Offsets	290	---	290	1,992	---	1,992
Total-Local Taxes	\$3,533,976	\$80,626	\$3,453,350	\$22,846,945	\$684,075	\$22,162,870
Total State & Local Taxes 1/	\$7,983,596	\$4,540,565	\$3,443,031	\$68,943,163	\$8,484,782	\$60,458,381

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

March 2000	Fiscal Year 1999-00
\$0	\$5

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

March 2000	Fiscal Year 1999-00
\$313	0 (\$56)

3/ Includes Cigarette License and Sticker Fees.

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.

CORRECTED COPY

March 2000

(in thousands)

State Taxes	Net Collections		Difference	
	March 1999	March 2000	Amount	Percent
Personal Income Tax 1/	(\$993,076)	(\$2,449,481)	(\$1,456,405)	(146.7)
User Taxes 2/	\$906,108	\$988,651	\$82,544	9.1
Sales and Use 3/	802,125	853,570	51,445	6.4
Motor Fuel	32,347	46,068	13,721	42.4
Cigarette/Tobacco Products 4/	42,089	58,542	16,453	39.1
Alcoholic Beverage	11,774	13,248	1,474	12.5
Highway/Fuel Use 1/	10,146	10,975	829	8.2
Containers (repealed 10/1/98)	0	0	0	NA
Auto Rental	7,626	6,248	(1,378)	(18.1)
Business Taxes	\$1,341,570	\$1,298,027	(\$43,543)	(3.2)
Corporation Franchise	551,476	586,343	34,867	6.3
Corporation & Utilities 1/	403,152	391,938	(11,214)	(2.8)
Banks	132,939	72,086	(60,853)	(45.8)
Insurance (Article 33)	167,594	165,742	(1,852)	(1.1)
Direct Writings	129	134	5	3.9
Petroleum 1/, 5/	86,280	81,784	(4,496)	(5.2)
Other Revenues	\$88,831	\$152,484	\$63,653	71.7
Real Property Gains (repealed 6/15/96)	629	214	(415)	(66.0)
Estate & Gift 1/	60,124	118,025	57,901	96.3
Real Estate Transfer	24,850	31,158	6,308	25.4
Pari-Mutuel	3,201	3,054	(147)	(4.6)
Other (Racing Adms & Boxing)	27	33	6	22.2
Total - State Taxes 2/	\$1,343,433	(\$10,319)	(\$1,353,751)	(100.8)

1/ See page 2 for component detail.

**CORRECTED COPY**

Personal Income Tax	Net Collections		Difference	
	March 1999	March 2000	Amount	Percent
Withholding	\$1,572,908	\$1,750,129	\$177,221	11.3
Estimated Tax	25,759	31,627	5,868	22.8
Final Payments	72,355	79,903	7,548	10.4
Delinquencies	20,744	35,880	15,136	73.0
Limited Liability Company Fees	2,400	3,292	892	37.2
Total Gross Collections	\$1,694,166	\$1,900,831	\$206,665	12.2
Refunds/Minor Offsets	375,340	378,257	2,917	0.8
State/City Offsets	5,991	5,081	(910)	(15.2)
Net, before Refund Reserve	\$1,312,835	\$1,517,493	\$204,658	15.6
Refund Reserve Transactions	(2,305,911)	(3,966,974)	(1,661,063)	(72.0)
Net, after Refund Reserve	(\$993,076)	(\$2,449,481)	(\$1,456,405)	(146.7)
Other Component Detail				
Highway/Fuel Use	\$10,146	\$10,975	\$829	8.2
Highway Use	7,032	7,266	234	3.3
Truck Mileage	6,610	6,476	(134)	(2.0)
Permits	422	790	368	87.2
Fuel Use	3,114	3,709	595	19.1
Article 21	184	81	(103)	(56.0)
Article 21A IFTA	2,912	3,606	694	23.8
IFTA Decal Fees & Trip Permits	18	22	4	22.2
Corporation & Utilities 6/	\$403,152	\$391,938	(\$11,214)	(2.8)
Article 9 (excl sec. 180, 186-A, A&E & P)	112,995	112,569	(426)	(0.4)
Utilities (section 186-A, A&E & P)	290,157	279,369	(10,788)	(3.7)
Petroleum	\$86,280	\$81,784	(\$4,496)	(5.2)
Article 13-A (prior to 9/1/90)	7	6	(1)	(14.3)
Article 13-A (after 9/1/90)	86,262	81,777	(4,485)	(5.2)
Article 9, Section 182-A	10	0	(10)	(100.0)
Lubricating Oils (repealed 9/1/94)	1	1	0	0.0
Estate & Gift	\$60,124	\$118,025	\$57,901	96.3
Estate	57,905	116,829	58,924	101.8
Gift	2,219	1,196	(1,023)	(46.1)

**CORRECTED COPY**

Local Taxes	Net Collections		Difference	
	March 1999	March 2000	Amount	Percent
M.T.A. Corporate Surcharge	\$137,111	\$160,329	\$23,218	16.9
New York City Alcoholic Beverage	1,470	1,518	48	3.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	331,072	364,726	33,654	10.2
Sales & Use (Includes M.A.C.)	795,650	868,150	72,500	9.1
Stock Transfer (to NYC; all rebatable)	1,695,752	2,057,279	361,527	21.3
Yonkers Personal Income	1,741	1,348	(393)	(22.6)
Total-Local Taxes	\$2,962,796	\$3,453,350	\$490,554	16.6
Total State & Local Taxes	\$4,306,229	\$3,443,031	(\$863,197)	(20.0)

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

March 1999	March 2000
\$1	\$0

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

March 1999	March 2000
\$1,857	\$313

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.

6/ Reflects adjustments to prior periods posted during March 2000.

CORRECTED COPY

March 2000

(in thousands)

State Taxes	Net Collections	Estimated Receipts 7/	Net Collections			
			Year-to-Date		Difference	
			1998-1999	1999-2000	1998-1999	1999-2000
Personal Income Tax 1/	\$20,662,376	\$22,978,900	\$20,662,376	\$21,533,218	\$870,842	4.2
User Taxes 2/	\$9,221,533	\$9,464,100	\$9,221,533	\$9,770,055	\$548,589	5.9
Sales and Use 3/	7,646,929	7,969,600	7,646,929	8,214,883	567,954	7.4
Motor Fuel	502,320	508,800	502,320	518,773	16,453	3.3
Cigarette/Tobacco Products 4/	666,700	630,000	666,700	671,653	4,953	0.7
Alcoholic Beverage	182,778	173,000	182,778	177,044	(5,734)	(3.1)
Highway/Fuel Use 1/	168,667	145,300	168,667	150,226	(18,441)	(10.9)
Containers (repealed 10/1/98)	18,958	200	18,958	6	(18,952)	(100.0)
Auto Rental	35,109	37,200	35,109	37,465	2,356	6.7
Business Taxes	\$5,820,785	\$5,587,800	\$5,820,785	\$5,544,609	(\$276,176)	(4.7)
Corporation Franchise	2,049,843	1,938,700	2,049,843	1,938,616	(111,227)	(5.4)
Corporation & Utilities 1/	1,545,944	1,385,000	1,545,944	1,485,692	(60,252)	(3.9)
Banks	544,058	640,000	544,058	525,509	(18,549)	(3.4)
Insurance (Article 33)	635,636	636,000	635,636	586,941	(48,695)	(7.7)
Direct Writings	11,129	---	11,129	2,920	(8,209)	(73.8)
Petroleum 1/, 5/	1,034,175	988,100	1,034,175	1,004,931	(29,244)	(2.8)
Other Revenues	\$1,450,389	\$1,297,400	\$1,450,389	\$1,447,629	(\$2,760)	(0.2)
Real Property Gains (repealed 6/15/96)	28,940	(14,000)	28,940	14,824	(14,116)	(48.8)
Estate & Gift 1/	1,071,464	980,000	1,071,464	1,054,669	(16,795)	(1.6)
Real Estate Transfer	312,369	296,700	312,369	340,230	27,861	8.9
Pari-Mutuel	36,922	34,000	36,922	36,369	(553)	(1.5)
Other (Racing Adms & Boxing)	694	700	694	1,537	843	121.5
Total - State Taxes 2/	\$37,155,083	\$39,328,200	\$37,155,083	\$38,295,511	\$1,140,495	3.1

1/ See page 2 for component detail.

**CORRECTED COPY**

Personal Income Tax	Net	Estimated	Net Collections			
	Collections	Receipts 7/	Year-to-Date		Difference	
	1998-1999	1999-2000	1998-1999	1999-2000	Amount	Percent
Withholding	\$16,520,651	\$17,717,200	\$16,520,651	\$18,460,535	\$1,939,884	11.7
Estimated Tax	5,182,394	5,694,700	5,182,394	5,875,275	692,881	13.4
Final Payments	1,189,558	1,409,400	1,189,558	1,371,233	181,675	15.3
Delinquencies	466,165	503,800	466,165	511,835	45,670	9.8
Limited Liability Company Fees	12,305	- - -	12,305	16,680	4,375	35.6
<b>Total Gross Collections</b>	<b>\$23,371,073</b>	<b>\$25,325,100</b>	<b>\$23,371,073</b>	<b>\$26,235,558</b>	<b>\$2,864,485</b>	<b>12.3</b>
Refunds/Minor Offsets	2,495,394	2,612,300	2,495,394	2,716,539	221,145	8.9
State/City Offsets	299,611	279,800	299,611	324,738	25,127	8.4
Net, before Refund Reserve	\$20,576,068	\$22,433,000	\$20,576,068	\$23,194,281	\$2,618,213	12.7
Refund Reserve Transactions	86,308	545,900	86,308	(1,661,063)	(1,747,371)	(2,024.6)
Net, after Refund Reserve	\$20,662,376	\$22,978,900	\$20,662,376	\$21,533,218	\$870,842	4.2
<b>Other Component Detail</b>						
Highway/Fuel Use	\$168,667	\$145,300	\$168,667	\$150,226	(\$18,441)	(10.9)
Highway Use	144,202	NA	144,202	126,548	(17,654)	(12.2)
Truck Mileage	140,371	NA	140,371	119,132	(21,239)	(15.1)
Permits	3,831	NA	3,831	7,416	3,585	93.6
Fuel Use	24,465	NA	24,465	23,678	(787)	(3.2)
Article 21	789	NA	789	892	103	13.1
Article 21A IFTA	23,195	NA	23,195	22,306	(889)	(3.8)
IFTA Decal Fees & Trip Permits	481	NA	481	480	(1)	(0.2)
Corporation & Utilities 6/	\$1,545,944	\$1,385,000	\$1,545,944	\$1,485,692	(\$60,252)	(3.9)
Article 9 (excl sec. 180, 186-A, A&E & P)	363,104	NA	363,104	359,323	(3,781)	(1.0)
Utilities (section 186-A, A&E & P)	1,182,840	NA	1,182,840	1,126,369	(56,471)	(4.8)
Petroleum	\$1,034,175	\$988,100	\$1,034,175	\$1,004,931	(\$29,244)	(2.8)
Article 13-A (prior to 9/1/90)	(37)	NA	(37)	149	186	502.7
Article 13-A (after 9/1/90)	1,032,987	NA	1,032,987	1,004,712	(28,275)	(2.7)
Article 9, Section 182-A	1,218	NA	1,218	59	(1,159)	(95.2)
Lubricating Oils (repealed 9/1/94)	7	NA	7	11	4	57.1
Estate & Gift	\$1,071,464	\$980,000	\$1,071,464	\$1,054,669	(\$16,795)	(1.6)
Estate	946,445	NA	946,445	975,172	28,727	3.0
Gift	125,019	NA	125,019	79,497	(45,522)	(36.4)

**CORRECTED COPY**

Local Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 7/	Year-to-Date		Difference	
	1998-1999	1999-2000	1998-1999	1999-2000	Amount	Percent
M.T.A. Corporate Surcharge	\$547,005	---	\$547,005	\$586,807	\$39,802	7.3
New York City Alcoholic Beverage	19,347	---	19,347	21,309	1,962	10.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,488,300	---	5,488,300	5,638,883	150,583	2.7
Sales & Use (Includes M.A.C.)	7,800,424	---	7,800,424	8,399,323	598,899	7.7
Stock Transfer (to NYC; all rebatable)	6,782,443	---	6,782,443	7,494,936	712,493	10.5
Yonkers Personal Income	23,882	---	23,882	21,612	(2,270)	(9.5)
Total-Local Taxes	\$20,661,401	---	\$20,661,401	\$22,162,870	\$1,501,469	7.3
Total State & Local Taxes	\$57,816,484	---	\$57,816,484	\$60,458,381	\$2,641,964	4.6

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

1998-1999	1999-2000
\$72	\$5

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

1998-1999	1999-2000
\$2,717	(\$56)

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.

6/ Reflects adjustments to prior periods posted during March 2000.

7/ From the Budget Forecast, August 1999. 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.