

January 2018

(in thousands)

State Taxes	January 2018			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$11,440,232	\$211,004	\$11,229,228	\$53,073,764	\$7,812,448	\$45,261,316
Total Gross Collections	\$11,440,232	---	11,440,232	53,073,764	---	53,073,764
Less: Refunds and Minor Offsets	---	196,964	196,964	---	7,097,720	7,097,720
Less: State/City Offsets	---	14,040	14,040	---	714,728	714,728
Net Collections	---	---	11,229,228	---	---	45,261,316
User Taxes 1/	\$1,319,607	\$10,775	\$1,308,832	\$13,493,472	\$203,149	\$13,290,323
Sales & Use 2/	1,128,289	8,238	1,120,051	11,622,688	150,664	11,472,024
Motor Fuel	45,483	1,592	43,891	453,887	18,565	435,322
Cigarette/Tobacco Products 3/	102,197	976	101,221	1,034,244	14,811	1,019,433
Medical Marijuana	238	0	238	1,479	0	1,479
Alcoholic Beverage	28,921	0	28,921	226,343	86	226,257
Highway/Fuel Use	14,644	6	14,638	120,755	45,193	75,562
Auto Rental	-165	-37	-128	34,076	-26,170	60,246
Business Taxes	\$266,787	\$310,576	-\$43,789	\$5,781,747	\$1,171,832	\$4,609,915
Corporation Franchise	138,992	305,901	-166,909	2,860,874	1,077,051	1,783,823
Corporation & Utilities 4/	18,844	-13	18,857	565,593	10,744	554,849
Banks	-7,065	295	-7,360	386,225	20,037	366,188
Insurance (Article 33)	19,671	1,534	18,137	998,191	29,386	968,805
Direct Writings	1,043	-1	1,044	18,661	-188	18,849
Petroleum 5/	95,302	2,860	92,442	952,203	34,802	917,401
Property Transfer Taxes 6/	\$274,467	\$6,050	\$268,417	\$2,179,334	\$83,182	\$2,096,152
Estate	179,563	6,046	173,517	1,218,677	82,471	1,136,206
Real Estate Transfer	94,903	4	94,899	960,559	708	959,851
Other Revenues	\$1,606	\$0	\$1,606	\$132,089	\$108	\$131,981
Pari-Mutuel (w/o Uncashed Tickets)	698	0	698	13,470	0	13,470
Hazardous Waste Assessments	279	0	279	1,453	31	1,422
Waste Tire Management and Recycling Fees	0	0	0	21,483	173	21,310
Returnable Container Deposits	0	0	0	91,877	-98	91,975
Tax Return Preparer Registration Fees	532	0	532	1,402	0	1,402
Racing Admissions	3	0	3	506	0	506
Authorized Combative Sports Tax	94	0	94	1,898	2	1,896
Total - State Taxes and Fees 1/, 6/	\$13,302,699	\$538,405	\$12,764,294	\$74,660,406	\$9,270,719	\$62,563,595

(in thousands)

Local Taxes	January 2018			Fiscal Year 2016-2017		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$60,332	\$4,771	\$55,561	\$933,910	\$66,985	\$866,925
M.T.A. Auto Rental	-110	-25	-85	36,054	-12	36,066
M.C.T. Mobility	173,267	5,396	167,871	1,080,306	25,146	1,055,160
MCTMT Personal Income - Net (Adjusted)	39,083	1,587	37,496	164,409	21,016	131,125
Total Gross Collections	36,820	---	36,820	131,125	---	118,857
Less: Refunds and Minor Offsets	---	1,587	1,587	---	21,016	21,016
Plus: State/City Offsets	2,263	---	2,263	33,284	---	33,284
M.C.T.D. Taxicab and Hail Vehicle Rides	12,808	9	12,799	54,686	72	54,614
New York City Alcoholic Beverage	1,818	0	1,818	21,507	1	21,506
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,328,985	-1,383,921	2,712,906	9,200,636	-2,192,593	11,393,229
Total Gross Collections	1,314,972	---	1,314,972	8,485,312	---	8,485,312
Less: Refunds and Minor Offsets	---	-1,383,921	-1,383,921	---	-2,192,593	-2,192,593
Plus: State/City Offsets	14,013	---	14,013	715,324	---	715,324
Sales & Use	1,401,500	9,659	1,391,841	14,188,603	166,994	14,021,609
Stock Transfer (to NYC: all eligible for rebate)	44	0	44	4,689,273	0	4,689,273
Yonkers Personal Income - Net (Adjusted)	6,210	35	6,175	49,530	5,456	44,074
Total Gross Collections	6,183	---	6,183	50,126	---	50,126
Less: Refunds and Minor Offsets	---	35	35	---	5,456	5,456
Plus: State/City Offsets	27	---	27	-596	---	-596
Total State & Local Taxes and Fees 1/	\$3,023,937	-\$1,362,489	\$4,386,426	\$30,418,914	-\$1,906,935	\$32,313,581
Total State & Local Taxes After Refund Reserve 1/	\$16,326,636	-\$824,084	\$17,150,720	\$105,079,320	\$7,363,784	\$94,877,176

1/ Includes:

	January 2018	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):

	January 2018	Fiscal Year 2016-2017
	\$11	\$140

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

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

	January 2018	Fiscal Year 2016-2017
	\$8	\$142,178

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:

	January 2018	Fiscal Year 2016-2017
Real Property Gains (repealed 6/15/1996)	\$0	-\$7
Gift (repealed 1/1/2000)	1	102

January 2018

(in thousands)

State Taxes	Net Collections		Difference	
	January 2017	January 2018	Amount	Percent
Personal Income Tax 1/	\$7,594,954	\$11,229,228	\$3,634,274	47.9
User Taxes 2/	\$1,261,868	\$1,308,832	\$46,964	3.7
Sales and Use 3/	1,070,407	1,120,051	49,644	4.6
Motor Fuel	42,230	43,891	1,661	3.9
Cigarette/Tobacco Products 1/	99,847	101,221	1,374	1.4
Medical Marijuana	0	238	238	NA
Alcoholic Beverage	32,404	28,921	-3,483	-10.7
Highway/Fuel Use 1/	11,069	14,638	3,569	32.2
Auto Rental	5,841	-128	-5,969	-102.2
Business Taxes	\$99,480	-\$43,789	-\$143,269	-144.0
Corporation Franchise	-3,241	-166,909	-163,668	-5,049.9
Corporation & Utilities 1/	25,060	18,857	-6,203	-24.8
Banks	-13,370	-7,360	6,010	45.0
Insurance (Article 33)	426	18,137	17,711	4,157.5
Direct Writings	1,041	1,044	3	0.3
Petroleum 1/, 4/	89,564	92,442	2,878	3.2
Property Transfer Taxes 5/	\$158,064	\$268,417	\$110,353	69.8
Estate	62,809	173,517	110,708	176.3
Real Estate Transfer	95,248	94,899	-349	-0.4
Other Revenues	\$6,588	\$1,606	-\$4,982	-75.6
Pari-Mutuel	765	698	-67	-8.8
Hazardous Waste Assessments	248	279	31	12.5
Waste Tire Management and Recycling Fees	2,270	0	-2,270	-100.0
Returnable Container Deposits	2,722	0	-2,722	-100.0
Tax Return Preparer Registration Fees	539	532	-7	-1.3
Racing Admissions	1	3	2	200.0
Authorized Combative Sports Tax	43	94	51	118.6
Total - State Taxes and Fees 2/, 5/	\$9,120,954	\$12,764,294	\$3,643,340	39.9

1/ See page 2 for component detail.

(in thousands)

	Net Collections		Difference	
	January 2017	January 2018	Amount	Percent
Personal Income Tax				
Withholding	\$4,135,706	\$5,581,889	\$1,446,183	35.0
Estimated Tax	3,481,570	5,609,610	2,128,040	61.1
Final Payments	2,320	2,783	463	20.0
Delinquencies	133,905	244,136	110,231	82.3
Limited Liability Company Fees	2,039	1,814	-225	-11.0
Total Gross Collections	\$7,755,540	\$11,440,232	\$3,684,692	47.5
Refunds/Minor Offsets	151,214	196,964	45,750	30.3
State/City Offsets	9,372	14,040	4,668	49.8
Net Collections	\$7,594,954	\$11,229,228	\$3,634,274	47.9
Cigarette/Tobacco Products	\$99,847	\$101,220	\$1,373	1.4
Cigarette	95,791	94,719	-1,072	-1.1
Tobacco Products	3,759	6,138	2,379	63.3
Retailer Licenses	297	363	66	22.2
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$11,069	\$12,154	\$1,085	9.8
Highway Use	9,057	12,154	3,097	34.2
Truck Mileage	8,929	12,006	3,077	34.5
Permits	128	148	20	15.6
Fuel Use	2,012	2,484	472	23.5
Article 21	0	0	0	NA
Article 21A IFTA	1,917	2,378	461	24.0
IFTA Decal Fees & Trip Permits	95	106	11	11.6
Corporation & Utilities 6/	\$25,060	\$18,857	-\$6,203	-24.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	23,968	1,841	-22,127	-92.3
Utilities (sections 186-A, A&E & PSC)	1,091	17,008	15,917	1,458.9
Public Safety Communications Surcharge (\$186-F)	1	8	7	700.0
Petroleum	\$89,564	\$92,442	\$2,878	3.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	89,564	92,442	2,878	3.2
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	
	January 2017	January 2018	Amount	Percent
M.T.A. Corporate Surcharge	\$31,451	\$55,561	\$24,110	76.7
M.T.A. Auto Rental	3,385	-85	-3,470	-102.5
M.C.T. Mobility	149,523	167,871	18,348	12.3
MCTMT Personal Income	33,880	37,496	3,616	10.7
M.C.T.D. Taxicab and Hail Vehicle Rides	13,961	12,799	-1,162	-8.3
New York City Alcoholic Beverage	2,970	1,818	-1,152	-38.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,545,762	2,712,906	1,167,144	75.5
Sales & Use	1,314,348	1,391,841	77,493	5.9
Stock Transfer (to NYC; all rebatable)	8	44	36	450.0
Yonkers Personal Income	5,408	6,175	767	14.2
Total-Local Taxes	\$3,100,696	\$4,386,426	\$1,285,730	41.5
Total State & Local Taxes and Fees	\$12,221,650	\$17,150,720	\$4,929,070	40.3
Total State & Local Taxes After Refund Reserve	\$12,221,650	\$17,150,720	\$4,929,070	40.3

2/ Includes:

	January 2017	January 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:

	January 2017	January 2018
	\$13	\$11

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:

	January 2017	January 2018
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	\$7	\$1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

January 2018

(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	\$49,464,000	\$40,472,915	\$45,261,316	\$4,788,401	11.8
User Taxes 2/	\$15,236,932	\$15,185,000	\$12,869,535	\$13,290,323	\$420,788	3.3
Sales and Use 3/	13,005,777	13,044,000	10,943,678	11,472,024	528,346	4.8
Motor Fuel	519,015	493,000	438,197	435,322	-2,875	-0.7
Cigarette/Tobacco Products 1/	1,235,190	1,226,000	1,070,711	1,019,433	-51,278	-4.8
Medical Marijuana	585	258,000	442	1,479	1,037	234.6
Alcoholic Beverage	257,717	84,000	227,419	226,257	-1,162	-0.5
Highway/Fuel Use 1/	138,695	80,000	119,098	75,562	-43,536	-36.6
Auto Rental	79,953	6,982,000	69,990	60,246	-\$9,744	-13.9
Business Taxes	\$6,157,328	\$3,688,000	\$4,909,815	\$4,609,915	-\$299,900	-6.1
Corporation Franchise	2,475,773	824,000	2,071,564	1,783,823	-287,741	-13.9
Corporation & Utilities 1/	802,433	173,000	560,449	554,849	-5,600	-1.0
Banks	337,607	1,205,000	312,863	366,188	53,325	17.0
Insurance (Article 33)	1,267,063	0	862,453	968,805	106,352	12.3
Direct Writings	21,251	- - -	20,474	18,849	-1,625	-7.9
Petroleum 1/, 4/	1,123,685	2,162,000	952,496	917,401	-35,095	-3.7
Property Transfer Taxes 5/	\$2,217,321	\$1,024,000	\$1,908,878	\$2,096,152	\$187,274	9.8
Estate	1,090,549	1,138,000	948,933	1,136,206	187,273	19.7
Real Estate Transfer	1,126,369	0	959,545	959,851	306	0.0
Other Revenues	\$161,823	\$0	\$131,669	\$131,981	\$312	0.2
Pari-Mutuel	15,756	0	13,645	13,470	-175	-1.3
Hazardous Waste Assessments	1,366	0	1,254	1,422	168	13.4
Waste Tire Management and Recycling Fees	27,552	0	23,718	21,310	-2,408	-10.2
Returnable Container Deposits	112,862	0	89,195	91,975	2,780	3.1
Tax Return Preparer Registration Fees	1,373	0	1,377	1,402	25	1.8
Racing Admissions	536	0	531	506	-25	-4.7
Authorized Combative Sports Tax	2,378	0	1,949	1,896	-53	-2.7
Total - State Taxes and Fees 2/, 5/	\$71,339,348	\$0	\$60,292,812	\$65,389,687	\$5,096,875	8.5

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections 2016-2017	Estimated Receipts 6/ 2017-2018	Net Collections			
			Fiscal Year-to-Date		Difference	
			2016-2017	2017-2018	Amount	Percent
Withholding	\$37,523,892	\$36,940,000	\$29,092,125	\$31,993,001	\$2,900,876	10.0
Estimated Tax	14,971,822	15,746,000	14,790,048	17,620,198	2,830,150	19.1
Final Payments	2,488,435	2,493,000	2,323,469	2,168,111	-155,358	-6.7
Delinquencies	1,433,834	1,358,000	1,168,693	1,285,768	117,075	10.0
Limited Liability Company Fees	99,892	- - -	8,496	6,686	-1,810	-21.3
Total Gross Collections	\$56,517,875	\$58,539,963	\$47,382,831	\$53,073,764	\$5,690,933	12.0
Refunds/Minor Offsets	8,162,029	8,388,000	6,199,154	7,097,720	898,566	14.5
State/City Offsets	789,902	688,000	710,762	714,728	3,966	0.6
Net Collections	\$47,565,944	\$49,464,000	\$40,472,915	\$45,261,316	\$4,788,401	11.8
Cigarette/Tobacco Products	\$1,235,190	\$1,226,000	\$1,070,712	\$1,019,433	-\$51,279	-4.8
Cigarette	1,152,056	NA	999,111	951,749	-47,362	-4.7
Tobacco Products	76,428	NA	65,220	61,245	-3,975	-6.1
Retailer Licenses	6,694	NA	6,369	6,430	61	1.0
Vending Machine Stickers	12	NA	12	9	-3	-25.0
Highway/Fuel Use	\$138,695	\$80,000	\$119,098	\$75,562	-\$43,536	-36.6
Highway Use	110,793	NA	95,634	53,772	-41,862	-43.8
Truck Mileage	108,543	NA	93,586	96,652	3,066	3.3
Permits	2,250	NA	2,048	-42,880	-44,928	-2,193.8
Fuel Use	27,902	NA	23,464	21,790	-1,674	-7.1
Article 21	0	NA	0	1	1	NA
Article 21A IFTA	27,424	NA	23,039	21,343	-1,696	-7.4
IFTA Decal Fees & Trip Permits	478	NA	425	446	21	4.9
Corporation & Utilities 6/	\$802,433	\$173,000	\$560,449	\$554,849	-\$5,600	-1.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,301	NA	70,861	23,677	-47,184	-66.6
Utilities (sections 186-A, A&E & PSC)	534,413	NA	348,793	388,994	40,201	11.5
Public Safety Communications Surcharge (\$186-F)	187,719	NA	140,795	142,178	1,383	1.0
Petroleum	\$1,123,685	\$2,162,000	\$952,496	\$917,401	-\$35,095	-3.7
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	952,496	917,401	-35,095	-3.7
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	---	\$805,131	\$866,925	\$61,794	7.7
M.T.A. Auto Rental	48,404	---	42,564	36,066	-6,498	-15.3
M.C.T. Mobility	1,255,627	---	979,122	1,055,160	76,038	7.8
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	63,253	54,614	-8,639	-13.7
New York City Alcoholic Beverage	25,602	---	22,523	21,506	-1,017	-4.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	11,223,267	---	9,448,502	11,393,229	1,944,727	20.6
Sales & Use	16,039,830	---	13,453,587	14,021,609	568,022	4.2
Stock Transfer (to NYC; all rebatable)	13,801,774	---	12,380,492	4,689,273	-7,691,219	-62.1
Yonkers Personal Income	49,094	---	41,380	44,074	2,694	6.5
MCTMT Personal Income	149,404	---	146,656	131,125	-15,531	-10.6
Total-Local Taxes	\$43,692,381	---	\$37,383,210	\$32,313,581	-\$5,069,629	-13.6
Total State & Local Taxes and Fees	\$115,031,729	---	\$97,676,022	\$97,703,268	\$27,246	3.0
Total State & Local Taxes After Refund Reserve	\$115,031,729	---	\$97,676,022	\$97,703,268	\$27,246	0.0

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
	\$214	\$140

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)	\$63	-\$7
Gift (repealed 1/1/2000)	\$337	\$102

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.