



**Department of
Taxation and Finance**

August 2019

2018-2019 New York State Tax Collections

*Statistical Summaries and
Historical Tables*

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Contents

Overview		1
Section I - New York State Taxes and Fees Summary	Table 1: New York State Tax Collections — Fiscal Years 1990-2019	5
	Table 2: New York State Taxes Collected by the Department of Taxation and Finance — Fiscal Years 2018 and 2019	6
Section II - New York State Personal Income Tax	Table 3: Components of Personal Income Tax Collections — Fiscal Years 1990-2019	9
	Table 4: New York State Personal Income Tax Voluntary Contributions - Fiscal Years 1990-2019	10
Section III - New York State Corporation and Business Taxes	Table 5: New York State Corporation and Business Taxes — Fiscal Years 1990-2019	17
	Table 6: Article 9 - Corporation and Utilities Tax Collections — Fiscal Years 1990-2019	18
	Table 7: Bank Tax Collections by Type of Bank - Fiscal Years 1990-2019	19
	Table 8: Petroleum Business Tax Collections - Fiscal Years 1990-2019	20
	Table 9: Article 13-A Petroleum Business Tax, Taxable Gallons by Type of Fuel - Fiscal Years 1992-2019	21
Section IV - New York State Sales and Compensating Use, Excise and User Taxes and Fees	Table 10: New York State Sales and Compensation Use, Excise and User Taxes and Fees - Fiscal Years 1990-2019	25
	Table 11: Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1990-2019	26
	Table 12: Alcoholic Beverage Tax Collections by Type - Fiscal Years 2010-2019	27
	Table 13: Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections- Fiscal Years 1990-2019	28
	Table 14: Highway Use Tax Collections - Fiscal Years 1990-2019	29

Section V - New York State Property Transfer Taxes	Table 15: New York State Property Transfer Taxes - Fiscal Years 1990-2019	33
	Table 16: Estate Tax Collections by County - Fiscal Year 2019	34
	Table 17: Real Estate Transfer Tax Collections by County - Fiscal Year 2019	35
Section VI - New York State Other Taxes and Fees	Table 18: New York State Other Taxes and Fees - Fiscal Years 1990-2019	39
	Table 19: Pari-Mutuel Taxes and Fees Collections - Fiscal Years 1990-2019	40
Section VII - Local Taxes Collected by New York State	Table 20: Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1990-2019	43
	Table 21: Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2018 and 2019	44
	Table 22: Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2019	45
	Table 23: Mortgage Tax Collections by County - State Fiscal Year 2019	49
	Table 24: MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1990-2019	51
	Table 25: Components of City of New York Personal Income Tax Collections - State Fiscal Years 1990-2019	53
	Table 26: Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1990-2019	54

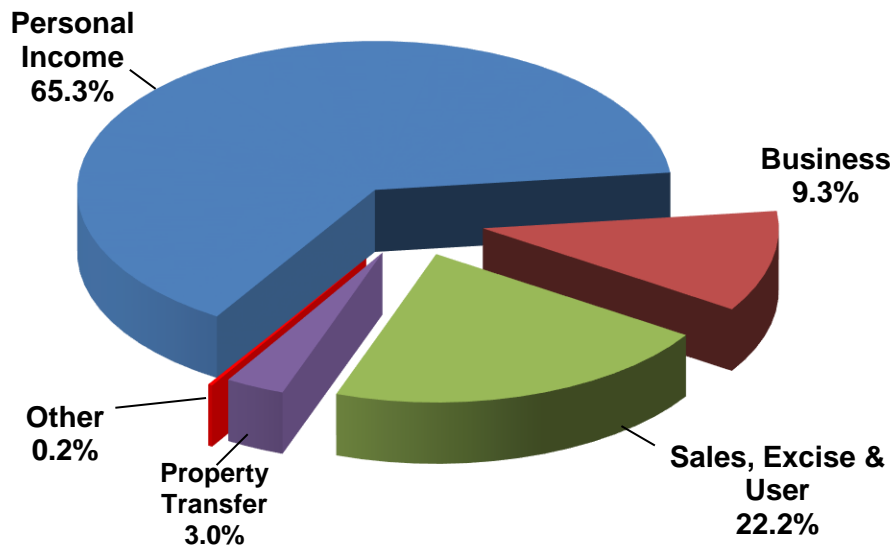
Appendix	Effective Dates of New York State Taxes and Fees Administered by the Department of Taxation and Finance	A-1
Tax Descriptions	Description for some of New York State's Major Taxes	1

Overview

This publication contains a series of statistical tabulations detailing taxes administered by the New York State Department of Taxation and Finance. The information presented includes revenues for the State's major taxes. It also presents data for taxes, fees and assessments collected on behalf of other State agencies and localities. This edition presents information for New York State Fiscal Year 2018-2019 (SFY 2018-2019) which began April 1, 2018 and ended March 31, 2019.

During SFY 2018-2019, the department collected \$73.6 billion from State-imposed taxes and fees. The State personal income tax accounted for the largest share, \$48 billion. The State sales, excise and user taxes (\$16.3 billion), business taxes (\$6.8 billion) and property transfer taxes (\$2.2 billion) contributed toward that total. Other taxes and fees totaled about \$0.2 billion. The following chart depicts the share of total revenues from these major sources.

New York State Tax Collections: Fiscal Year 2018-2019



The publication is divided into seven sections containing 26 statistical tables. Section I presents State taxes and fees by major tax group. Sections II through VI contain historical revenue information for the major categories presented in Section I. Where available, additional tax base information is presented. For example, Table 9 in Section III displays the amount of taxable gallons by product type for SFY 2018-19 on which the petroleum business tax was imposed. Section VII contains local taxes collected by the Department. It also shows additional detailed information on local sales tax receipts, the city of New York and city of Yonkers personal income tax and the regional Metropolitan Transportation Authority tax surcharge.

The Appendix summarizes the effective dates for some of New York State's major taxes. Finally, the Description of Tax section provides a description for some of New York State's major taxes.

For information useful in understanding and interpreting the data presented in this report, see the descriptive summaries of the taxes and discussion of recent tax legislation presented in the *Tax Expenditure Report*, which is prepared by the Office of Tax Policy Analysis (OTPA) in conjunction with the Division of Budget, and annual TSB-Ms summarizing tax changes enacted in the Executive budget, which are available at www.tax.ny.gov. Also, the department's web site provides descriptions of each tax. Finally, see the *Governor's Executive Budget*, which is prepared by the Division of Budget.

Off-Track Betting Revenues by Regional Corporation and Pari-Mutuel and Racing Tax Collections can be obtained from the New York State Gaming Commission's annual reports available at www.gaming.ny.gov

Tabular data presented in the publication may be obtained from the department's web site at www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm.

Section I: New York State Taxes and Fees Summary

Table 1 New York State Tax Collections -
Fiscal Years 1990-2019

Table 2 New York State Taxes Collected by the Department
of Taxation and Finance - Fiscal Years 2018 and
2019

Table 1: New York State Tax Collections

Fiscal Years 1990-2019						
Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Sales, Excise and User	Property Transfers	Other Taxes and Fees
2019	\$73,679,612,447	\$48,087,336,735	\$6,828,134,224	\$16,384,972,255	\$2,203,598,367	\$175,570,865
2018	75,995,291,042	51,501,337,750	6,140,512,850	15,748,063,844	2,432,907,540	172,469,058
2017	71,215,174,435	47,565,944,451	6,027,811,511	15,239,780,631	2,217,320,539	164,317,303
2016	71,627,564,571	47,055,282,776	6,913,034,483	14,820,694,938	2,683,861,375	154,690,999
2015	68,103,753,273	43,709,833,323	7,554,188,561	14,532,706,851	2,146,449,681	160,574,856
2014	66,865,866,363	42,960,774,915	7,352,607,930	14,244,904,982	2,149,513,420	158,065,117
2013	63,595,518,902	40,226,714,989	7,579,200,631	13,851,512,343	1,771,425,993	166,664,946
2012	61,404,395,618	38,767,826,942	7,046,293,133	13,743,083,547	1,688,578,990	158,613,007
2011	58,164,862,445	36,209,215,560	6,575,561,891	13,413,284,264	1,799,345,603	167,455,127
2010	55,106,374,218	34,751,381,665	6,605,929,926	12,195,933,770	1,358,913,819	194,215,038
2009	58,249,697,404	36,840,019,400	6,682,388,744	12,617,716,635	1,866,496,165	243,076,460
2008	58,506,545,540	36,563,948,528	7,165,335,753	12,483,435,804	2,058,766,950	235,058,506
2007	56,520,873,199	34,579,992,110	7,557,226,574	12,089,355,307	2,075,924,629	218,374,580
2006	51,606,940,789	30,812,925,119	6,248,650,944	12,535,499,625	1,795,918,467	213,946,634
2005	47,502,068,703	28,100,047,032	5,112,635,094	12,462,288,304	1,628,898,516	198,199,758
2004	42,071,898,099	24,647,225,527	4,436,463,824	11,559,267,817	1,250,161,896	178,779,036
2003	38,819,112,034	22,648,364,295	4,399,897,228	10,502,484,451	1,160,431,146	107,934,913
2002	41,536,373,511	25,573,667,756	4,656,708,249	10,118,248,304	1,143,026,295	44,722,906
2001	43,221,023,868	26,442,533,834	5,243,970,082	10,320,567,873	1,169,451,636	44,500,443
2000	39,978,131,487	23,194,280,666	5,544,609,092	9,772,951,716	1,409,723,589	56,566,423
1999	37,086,256,573	20,576,067,716	5,820,785,763	9,224,443,948	1,412,773,448	52,185,698
1998	34,466,697,429	18,289,070,099	5,957,475,493	8,879,450,323	1,284,470,485	56,231,029
1997	33,268,386,913	17,554,367,132	5,920,605,026	8,609,791,751	1,126,165,580	57,457,423
1996	32,586,859,543	17,398,595,796	5,709,784,799	8,330,926,856	1,086,847,097	60,704,995
1995	31,848,646,908	16,727,872,103	5,689,177,572	8,310,519,743	1,050,356,853	70,720,637
1994	31,731,270,396	16,502,024,352	6,229,073,291	7,862,010,220	1,054,582,023	83,580,510
1993	30,478,217,330	15,960,749,593	5,707,269,896	7,653,003,325	1,019,403,278	137,791,238
1992	28,633,338,739	14,942,580,341	5,190,949,381	7,374,501,861	1,030,726,198	94,580,957
1991	26,843,427,097	14,478,358,027	4,075,702,297	7,076,991,545	1,119,385,965	92,989,263
1990	26,984,255,546	15,289,156,414	3,378,609,123	7,125,785,027	1,097,369,979	93,335,003

Table 2: New York State Taxes Collected by the Department of Taxation and Finance
Fiscal Years 2018 and 2019

Tax	2018	2019	Percent Change
Personal Income Tax	\$51,501,337,750	\$48,087,336,735	-6.6
Business Taxes, Total	\$6,140,512,850	\$6,828,134,224	11.2
Business Corporations Art. 9-A	2,308,653,774	3,391,844,983	46.9
Corporations, Art. 9, Total	839,193,499	805,059,268	-4.1
Foreign Corporation Licenses, Sec. 181	2,906,275	469,052	-83.9
Transportation, Transmission, Sec. 183	13,820,183	27,218,450	96.9
Transportation, Transmission, Sec. 184	22,076,414	23,504,789	6.5
Agricultural Co-operatives, Sec. 185	-233,589	36,631	115.7
Light, Water, Power, Sec. 186	-767,005	-1,707,234	-122.6
Utilities, Sec. 186-a and 186-a PSC	167,047,690	183,565,695	9.9
Telecommunications, Sec. 186-e	434,094,276	338,681,164	-22.0
Public Safety Communications Surcharge, Sec 186-f	200,249,254	233,290,722	16.5
Corporations, Art. 13	17,562,127	17,867,076	1.7
Banks, Art. 32, Total	410,073,857	-41,381,110	-110.1
Commercial Banks	409,893,096	-49,411,554	-112.1
Clearing House	-2,590	0	100.0
Other Commercial	409,895,686	-49,411,554	-112.1
Savings Institutions (Savings Banks and Savings and Loan Associations)	180,761	8,030,444	4,342.6
Insurance, Art. 33	1,451,493,275	1,475,914,798	1.7
Direct Writings, Art. 33-A	21,493,143	13,702,176	-36.2
Petroleum, Total	1,092,043,177	1,165,127,034	6.7
Petroleum Businesses, Art. 13-A	1,092,043,177	1,165,127,034	6.7
Sales and Compensating Use Tax	\$13,631,525,077	\$14,251,090,611	4.5
Excise and Use Taxes and Fees, Total	\$2,116,538,767	\$2,133,881,644	0.8
Motor Fuel	512,503,060	528,121,869	3.0
Diesel	78,722,098	71,790,970	-8.8
Gasoline	433,780,963	456,330,899	5.2
Petroleum Testing Fees	2,843,643	2,965,382	4.3
Cigarette Tax	1,090,458,625	1,026,590,592	-5.9
Tobacco Products Tax	73,179,953	75,098,262	2.6
Cigarette Retail License Fees	6,866,144	6,096,100	-11.2
Cigarette Vending Machine Stickers	9,000	10,187	13.2
Medical Marijuana	1,880,525	3,867,287	105.6
Alcoholic Beverage Tax	259,251,947	262,416,873	1.2
Highway Use, Total	93,204,274	145,006,898	55.6
Truck Mileage Tax	110,263,278	120,639,109	9.4
Certificates of Registration and Decal Fees	-42,650,772	-1,552,362	96.4
Fuel Use	25,591,768	25,920,150	1.3
Passenger Car Rental	76,341,598	83,708,194	9.6
Property Transfer Taxes, Total	\$2,432,907,540	\$2,203,598,367	-9.4
Estate Tax	1,307,738,295	1,068,306,901	-18.3
Gift Tax	103,559	20,521	-80.2
Real Estate Transfer Tax	1,125,072,656	1,135,270,944	0.9
Real Property Transfer Gains Tax	-6,970	0	100.0
Other Taxes and Fees, Total	\$172,484,250	\$175,570,865	1.8
Pari-Mutuel Tax, Total	13,015,977	13,317,487	2.3
Flat Racing, Total	12,226,244	12,585,937	2.9
Flat Racing Tax	10,318,002	10,510,154	1.9
Uncashed Tickets	1,908,242	2,075,783	8.8
Harness Racing, Total	789,733	731,549	-7.4
Harness Racing Tax	378,317	353,145	-6.7
Uncashed Tickets	411,416	378,404	-8.0
Off-Track Betting, Total	9,399,617	8,641,525	-8.1
Commissions and Breakage	4,676,350	4,504,141	-3.7
Uncashed Tickets	4,723,266	4,137,384	-12.4
Racing Admissions Tax (includes OTB Teletheater)	508,157	606,013	19.3
Authorized Combative Sports Tax	2,032,794	1,959,268	-3.6
Hazardous Waste Assessments	1,461,832	1,820,762	24.6
Waste Tire Management and Recycling Fees	27,005,383	27,037,114	0.1
Returnable Beverage Container Deposits	117,677,579	120,802,836	2.7
Tax Return Preparer Registration Fees	1,367,718	1,333,196	-2.5
Employer Compensation Expense Tax	15,193	52,664	246.6
TOTAL COLLECTED BY TAX DEPARTMENT	\$75,995,306,235	\$73,679,612,447	-3.0

Section II: New York State Personal Income Tax

Table 3 Components of Personal Income Tax Collections
- Fiscal Years 1990-2019

Table 4 New York State Personal Income Tax Voluntary
Contributions - Fiscal Years 1990-2019



Table 3: Components of Personal Income Tax Collections**Fiscal Years 1990-2019**

Fiscal Year	Gross Collections					Refunds, Offsets, and Gifts 1/	State Offsets to Cities of New York and Yonkers	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections	Limited Liability Company Fees			
2019	\$41,084,099,022	\$14,009,872,668	\$2,577,713,127	\$1,396,063,279	\$107,334,465	\$9,952,411,376	\$1,135,334,449	\$48,087,336,735
2018	40,269,241,142	17,781,120,443	2,374,707,837	1,507,191,998	103,522,883	9,678,492,705	855,953,849	51,501,337,750
2017	37,523,891,435	14,971,821,762	2,488,435,417	1,433,834,488	99,891,901	8,100,688,818	851,241,735	47,565,944,451
2016	36,549,037,064	16,111,217,791	2,538,083,712	1,310,083,558	91,694,463	8,869,541,252	675,292,561	47,055,282,776
2015 a/	34,906,793,775	13,743,147,327	2,118,891,719	1,392,534,149	86,902,374	7,947,684,198	590,751,824	43,709,833,323
2014	33,367,555,788	14,637,176,542	2,284,099,189	1,202,087,240	84,129,129	7,999,269,918	615,003,055	42,960,774,915
2013	31,957,653,106	12,192,941,770	2,076,547,167	1,143,818,005	71,690,131	6,906,922,871	309,012,318	40,226,714,989
2012	31,198,971,588	11,628,432,941	2,045,826,638	1,085,646,513	71,588,895	6,896,695,448	365,944,185	38,767,826,942
2011	31,240,169,745	9,735,270,861	1,895,005,605	1,063,320,983	68,667,499	7,693,040,128	100,179,005	36,209,215,560
2010	29,443,180,489	9,028,060,667	1,754,513,125	1,100,413,904	67,469,021	6,704,208,131	-61,952,591	34,751,381,665
2009	27,686,157,203	12,689,974,506	2,629,671,143	949,081,545	56,219,455	6,696,249,896	474,834,556	36,840,019,400
2008	28,440,134,437	11,640,484,227	2,116,130,133	922,831,593	50,973,474	6,127,370,695	479,234,639	36,563,948,528
2007	26,802,005,019	10,354,960,289	2,023,536,343	831,713,576	78,036,100	4,988,294,186	521,965,031	34,579,992,110
2006	24,760,644,302	9,158,106,997	1,778,608,465	775,962,912	70,754,993	5,265,154,146	465,998,403	30,812,925,119
2005	23,374,413,925	7,061,602,921	1,565,032,085	702,436,548	64,104,202	4,310,532,398	357,010,252	28,100,047,032
2004	21,985,657,770	5,159,148,319	1,241,692,106	631,405,372	71,419,830	4,180,805,549	261,292,321	24,647,225,527
2003	19,959,388,350	4,854,813,928	1,307,111,253	796,688,622	26,517,388	4,008,639,491	287,515,755	22,648,364,295
2002	20,261,325,030	6,352,872,620	1,849,435,981	601,045,263	24,868,947	3,290,640,550	225,239,536	25,573,667,756
2001	20,955,093,052	6,873,968,448	1,662,751,218	558,484,572	21,267,794	3,459,642,803	169,388,447	26,442,533,834
2000	18,460,534,313	5,875,275,406	1,371,232,856	511,835,076	16,679,984	2,716,539,057	324,737,911	23,194,280,666
1999	16,520,651,172	5,182,393,827	1,189,558,096	466,164,612	12,304,811	2,495,393,984	299,610,818	20,576,067,716
1998	15,284,538,902	4,420,380,440	948,875,123	426,532,051	7,676,911	2,520,762,645	278,170,684	18,289,070,099
1997	14,899,560,199	3,856,265,759	885,246,457	593,312,831	3,925,463	2,494,897,019	189,046,558	17,554,367,132
1996	15,283,175,085	3,258,724,639	797,955,367	517,021,778	764,414	2,307,067,522	151,977,964	17,398,595,796
1995	14,789,788,085	2,995,343,779	709,232,362	533,670,232	40,235	2,108,285,769	191,916,821	16,727,872,103
1994	14,283,172,247	3,227,786,630	672,503,786	543,939,067	...	2,057,521,222	167,856,156	16,502,024,352
1993	13,532,147,274	3,223,396,184	806,929,950	511,941,290	...	1,976,598,370	137,066,735	15,960,749,593
1992	12,634,693,441	2,923,842,345	924,964,091	544,620,628	...	1,972,302,411	113,237,753	14,942,580,341
1991	12,165,236,185	3,133,565,469	918,596,658	492,516,282	...	2,145,945,512	85,611,055	14,478,358,027
1990	11,921,027,114	3,616,329,990	1,181,407,355	438,062,344	...	1,816,129,189	51,541,200	15,289,156,414

a/ Chapter 59 of the Tax Law of 2014 (part DD) amended the Tax Law to provide a combined filing for individuals (including partners) with Personal Income Tax beginning tax year 2015

1/ Includes tax refunds, minor offsets and voluntary contributions to the following funds identified in Table 4

**Table 4: New York State Personal Income Tax Voluntary Contributions
Fiscal Years 1990-2019**

Fiscal Year	Return a Gift to Wildlife		Lake Placid Olympic Training Center Fund		Breast Cancer Research and Education Fund		Missing and Exploited Children Clearinghouse Fund		Alzheimer's Disease Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2019	19,326	\$314,620	5,600	\$16,296	15,762	\$332,635	13,140	\$177,821	13,886	\$246,757
2018	20,444	319,079	5,932	17,310	17,079	341,619	14,240	197,212	14,772	252,555
2017	22,376	334,113	6,828	20,015	19,535	387,180	15,828	207,032	16,550	271,585
2016	21,730	323,181	7,105	43,602	19,239	372,207	15,503	198,921	16,142	256,608
2015	23,091	342,531	8,144	23,375	21,009	372,363	16,902	215,866	17,286	266,250
2014	24,527	369,968	12,245	76,395	24,592	439,364	17,094	202,898	18,388	256,457
2013	24,592	360,316	9,112	26,715	23,203	420,655	18,231	233,115	17,998	267,677
2012	29,435	405,830	10,832	32,198	28,632	488,878	22,037	278,045	21,114	280,078
2011	30,862	420,888	11,674	34,464	30,207	474,371	22,591	261,921	22,338	283,730
2010	34,076	448,596	12,916	37,044	34,886	534,391	25,006	288,380	24,747	296,758
2009	39,827	524,483	13,838	39,898	40,362	618,387	27,204	286,028	28,082	341,568
2008	32,048	445,469	10,719	32,509	32,247	501,375	20,498	214,763	21,875	277,688
2007	37,117	475,763	12,803	50,234	37,340	531,587	24,146	243,483	24,861	277,628
2006	39,793	499,100	15,240	64,402	40,879	558,930	26,358	245,734	27,324	296,278
2005	39,510	482,819	18,455	62,074	41,135	549,153	26,593	259,595	28,108	305,217
2004	43,492	503,527	19,772	62,289	44,668	518,440	28,968	261,717	29,673	297,141
2003	44,900	519,947	19,440	62,740	47,714	551,018	29,138	253,576	29,812	290,416
2002	48,672	517,547	20,312	63,768	53,844	581,224	31,334	257,091	30,901	284,895
2001	55,868	567,586	22,104	64,030	60,790	635,809	40,544	361,977	11,103	82,117
2000	63,901	625,074	22,822	68,587	68,611	647,381	50,883	429,754	...	...
1999	60,629	564,250	22,905	68,577	58,349	493,746	45,203	345,924	...	...
1998	82,637	727,729	40,058	118,482	90,898	737,021	18,175	117,953	...	...
1997	112,842	1,015,732	9,288	24,624	13,547	89,369	...	...	...	...
1996	122,148	1,112,730	...	...	...	...	...	...	...	...
1995	118,991	1,059,476	...	...	...	...	...	...	...	...
1994	131,575	1,169,476	...	...	...	...	...	...	...	...
1993	160,623	1,375,998	...	...	...	...	...	...	...	...
1992	182,285	1,522,000	...	...	...	...	...	...	...	...
1991	217,907	1,817,144	...	...	...	...	...	...	...	...
1990	206,580	1,708,144	...	...	...	...	...	...	...	...

Table 4: New York State Personal Income Tax Voluntary Contributions (Cont'd)

Fiscal Years 1990-2019

Fiscal Year	Prostate Cancer Research Fund		World Trade Center Memorial Fund		Volunteer Firefighting & EMS Recruitment & Retention Fund		Teen Health Education Fund		Veterans Remembrance and Cemetery Maintenance and Operation Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2019	9,937	\$126,575	6,771	\$85,607	8,845	\$159,176	5,330	\$51,547	5,021	\$49,130
2018	10,794	125,067	7,321	92,569	9,523	165,745	5,749	49,547	5,743	62,597
2017	12,506	148,499	8,736	107,613	10,883	177,729	6,205	51,117	6,997	74,183
2016	12,696	142,845	8,831	105,715	10,847	174,431	6,288	54,723	8,249	87,662
2015	13,904	155,140	10,258	122,175	11,922	176,053	6,902	54,207	9,649	97,885
2014	16,233	200,997	15,019	181,719	14,206	211,317	2,621	21,805	3,564	37,761
2013	15,378	169,654	12,210	139,380	13,941	213,767	...	...	...	...
2012	18,908	211,428	14,909	169,109	15,028	205,123	...	...	...	...
2011	19,840	205,856	15,432	166,817	5,837	73,760	...	...	...	...
2010	22,642	229,338	16,404	164,017	...	...	...	...	...	...
2009	26,377	276,532	18,331	199,257	...	...	...	...	...	...
2008	20,631	211,209	15,115	182,015	...	...	...	...	...	...
2007	23,590	240,607	18,201	213,736	...	...	...	...	...	...
2006	25,706	251,565	6,119	58,971	...	...	...	...	...	...
2005	5,160	38,111	...	...	...	...	...	...	...	...
2004	...	...	...	...	...	...	...	...	...	...
2003	...	...	...	...	...	...	...	...	...	...
2002	...	...	...	...	...	...	...	...	...	...
2001	...	...	...	...	...	...	...	...	...	...
2000	...	...	...	...	...	...	...	...	...	...
1999	...	...	...	...	...	...	...	...	...	...
1998	...	...	...	...	...	...	...	...	...	...
1997	...	...	...	...	...	...	...	...	...	...
1996	...	...	...	...	...	...	...	...	...	...
1995	...	...	...	...	...	...	...	...	...	...
1994	...	...	...	...	...	...	...	...	...	...
1993	...	...	...	...	...	...	...	...	...	...
1992	...	...	...	...	...	...	...	...	...	...
1991	...	...	...	...	...	...	...	...	...	...
1990	...	...	...	...	...	...	...	...	...	...

Table 4: New York State Personal Income Tax Voluntary Contributions (Cont'd)
Fiscal Years 1990-2019

Fiscal Year	Mental Illness Anti-Stigma Fund		Homeless Veterans Assistance Fund		Women's Cancer Education and Prevention Fund		Autism Fund		Veterans Homes Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2019	7,724	\$89,880	12,176	\$192,694	7,090	\$90,263	7,777	\$143,762	7,011	\$103,894
2018	7,895	92,305	13,129	203,881	8,039	100,982	8,736	144,762	2,915	34,356
2017	8,294	88,530	14,417	221,526	8,820	108,411	3,806	64,393
2016	2,810	28,033	4,918	71,567	3,057	38,993
2015
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1991
1990

**Table 4: New York State Personal Income Tax Voluntary Contributions
Fiscal Years 1990-2019**

Fiscal Year	Love Your Library Fund		Lupus Education Contribution Fund		Military Families Relief Fund		CUNY Fund	
	Number	Collections	Number	Collections	Number	Collections	Number	Collections
2019	2,177	\$21,298	1,321	\$26,993	1,917	\$23,262	1,178	\$10,794
2018
2017
2016
2015
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Section III: New York State Corporation and Business Taxes

Table 5	New York State Corporation and Business Taxes - Fiscal Years 1990-2019
Table 6	Article 9 - Corporation and Utilities Tax Collections - Fiscal Years 1990-2019
Table 7	Bank Tax Collections by Type of Bank - Fiscal Years 1990-2019
Table 8	Petroleum Business Tax Collections - Fiscal Years 1990-2019
Table 9	Article 13-A Petroleum Business Tax, Taxable Gallons Type of Fuel - Fiscal Years 1992-2019

Table 5: New York State Corporation and Business Taxes

Fiscal Years 1990-2019					
Fiscal Year	Business Corporations	Corporations and Utilities	Banks 3/	Insurance	Petroleum 2/
	Arts. 9-A & 13	Article 9		Companies 1/	
2019	\$3,409,712,059	\$805,059,268	-\$41,381,110	\$1,489,616,974	\$1,165,127,034
2018	2,326,215,900	839,193,499	410,073,857	1,472,986,418	1,092,043,177
2017	2,475,772,859	802,433,266	337,606,872	1,288,313,274	1,123,685,240
2016	3,762,974,680	852,072,457	-128,954,818	1,303,091,620	1,123,850,544
2015	2,989,984,748	808,988,201	1,323,377,194	1,273,506,088	1,158,332,330
2014	3,245,068,919	865,740,666	888,317,222	1,198,971,648	1,154,509,474
2013	2,623,682,528	946,660,635	1,596,889,206	1,272,244,112	1,139,724,150
2012	2,723,756,221	877,001,368	1,162,709,401	1,182,469,683	1,100,356,460
2011	2,472,217,005	891,185,975	973,350,200	1,148,367,935	1,090,440,775
2010	2,144,540,068	914,180,505	1,173,263,065	1,270,400,168	1,103,546,119
2009	2,754,989,208	742,771,758	1,061,546,043	1,016,519,264	1,106,562,471
2008	3,445,977,721	677,652,388	880,001,086	1,006,367,546	1,155,337,012
2007	3,676,486,436	710,337,496	1,023,992,889	1,056,103,771	1,090,305,982
2006	2,664,784,193	681,403,810	841,801,141	914,967,149	1,145,694,651
2005	1,857,739,274	696,680,872	586,695,996	886,461,087	1,085,057,865
2004	1,481,877,771	771,311,608	285,949,624	844,946,050	1,052,378,772
2003	1,407,314,638	928,049,371	409,044,722	632,612,630	1,022,875,868
2002	1,514,982,214	1,051,209,792	495,762,142	592,273,235	1,002,480,867
2001	2,335,501,333	881,713,348	505,476,390	550,182,265	971,096,746
2000	1,938,615,891	1,485,692,169	525,509,443	589,860,870	1,004,930,719
1999	2,049,843,003	1,545,944,404	544,058,277	646,765,114	1,034,174,965
1998	2,081,162,932	1,575,327,215	707,323,587	615,038,655	978,623,103
1997	2,066,695,013	1,625,474,631	639,937,891	620,668,402	967,829,089
1996	1,820,586,116	1,575,376,822	634,663,073	671,419,539	1,007,739,250
1995	2,011,797,761	1,578,764,751	547,951,680	502,564,437	1,048,098,944
1994	1,948,061,911	1,665,119,183	850,734,348	619,312,612	1,145,845,238
1993	1,690,939,540	1,607,787,107	670,482,253	565,308,196	1,172,752,800
1992	1,671,185,226	1,484,394,604	565,819,270	540,738,537	928,811,743
1991	1,516,366,069	1,290,833,446	330,700,009	446,841,070	490,961,703
1990	1,292,576,635	1,029,293,642	425,082,656	415,076,423	216,579,767

1/ Includes Articles 33 and 33-A.

2/ Includes Petroleum Business taxes, Lubricating Oils tax (repealed in September, 1994), expired sections of Article 9, and negotiated settleme

3/ Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the bank tax. The

negative values for bank tax after 2015 are the result of settlements of prior period refund claims and the movement of unrequested

overpayments from bank tax to the corporate franchise tax. The positive values in subsequent years represent settlements of bank tax liability for periods prior to the 2015 reform.

Table 6: Article 9 - Corporation and Utilities Tax Collections

Fiscal Years 1990-2019									
Fiscal Year	Total	Section 181	Section 183	Section 184	Section 185	Section 186	Section 186-a	Section 186-e *	Section 186-f
2019	\$805,059,268	\$469,052 a/	\$27,218,450	\$23,504,789	\$36,631 d/	-\$1,707,234 b/	\$183,565,695	\$338,681,164	\$233,290,722
2018	839,193,499	2,906,275 a/	13,820,183	22,076,414	-233,589	-767,005 b/	167,047,690	434,094,276	200,249,254
2017	802,433,266	30,143,946 a/	48,690,569	650,218	44,020	772,617 b/	175,154,660	359,258,180	187,719,055
2016	852,072,457	25,108,451 a/	16,659,513	23,383,010	-6,946	-10,046,629 b/	175,675,300	435,954,772	185,344,986
2015	808,988,201	26,511,684 a/	11,037,395	36,521,507	-308,811	6,346,854 b/	161,632,428	381,985,062	185,262,082
2014	865,740,666	27,157,629 a/	22,691,549	44,874,108	-263,473	24,299,344 b/	162,733,769	400,361,429	183,886,311
2013	946,660,635	31,503,526 a/	20,772,325	52,465,789	-641,185	27,073,090 b/	168,689,298	459,227,244	187,550,204
2012	877,001,368	27,797,642 a/	19,349,612	47,036,785	-253,576	27,311,530 b/	150,743,725	410,399,855	194,615,796
2011	891,185,975	28,933,254 a/	22,905,816	59,096,088	149,628	4,869,092 b/	143,025,221	438,419,388	193,787,489
2010	914,180,505	25,244,032 a/	29,072,429	69,131,961	-252,648	26,665,954 b/	149,950,197	517,204,938	95,113,582
2009	742,771,758	21,390,462 a/	26,118,071	63,586,794	-396,650	22,198,064 b/	111,611,713	487,174,412	---
2008	677,652,388	23,737,924 a/	14,510,356	60,920,233	-494,792	37,809,565 b/	98,714,198	441,475,940	---
2007	710,337,496	26,645,279 a/	14,468,493	71,020,797	36,716	33,079,971 b/	88,789,909	476,346,199	---
2006	681,403,810	28,106,715 a/	25,212,873	66,785,763	85,410	12,394,639 b/	60,798,121	487,993,259	---
2005	696,680,872	28,376,802 a/	22,861,596	57,821,309	118,738	16,760,277 b/	134,878,230	432,540,962	---
2004	771,311,608	27,662,147 a/	23,233,482	48,468,167	89,652	2,439,753 b/	195,191,556	466,477,856	---
2003	928,049,371	25,997,793 a/	18,665,148	70,208,166	35,139	550,206 b/	360,175,334	435,834,702	---
2002	1,051,209,792	24,060,636 a/	19,347,130	84,299,081	131,446	-4,093,091 b/	412,416,452	502,537,105	---
2001	881,713,348	27,827,858 a/	32,572,233	68,764,262	233,194	-49,787,633	363,091,760	424,527,903	---
2000	1,485,692,169	24,640,073 a/	29,724,235	90,260,310	95,121	189,435,929	540,785,924	585,583,365	---
1999	1,545,944,404	25,147,172 a/	35,734,411	84,601,555	109,527	190,153,009	615,255,351	567,584,601	---
1998	1,575,327,215	23,729,286 a/	36,646,614	106,830,534	163,090	196,339,730	682,994,256	504,278,439	---
1997	1,625,474,631	37,758,824 a/	30,958,539	81,670,023	213,744	188,269,387	311,789,944 c/	945,505,829 c/	---
1996	1,575,376,822	4,357,158	55,181,922	131,366,585	57,132	202,732,637	981,140,799 c/	175,168,027 c/	---
1995	1,578,764,751	5,355,480	46,307,434	158,219,786	231,368	217,379,810	1,130,525,853	---	---
1994	1,665,119,183	3,958,095	49,640,726	160,804,880	115,139	202,007,953	1,234,799,970	---	---
1993	1,607,787,107	2,766,023	32,800,613	156,073,750	94,331	214,746,984	1,189,909,523	---	---
1992	1,484,394,604	3,428,189	31,502,168	134,751,952	123,124	176,322,861	1,132,065,533	---	---
1991	1,290,833,446	3,044,079	57,802,308	148,622,308	202,535	190,080,576	891,081,640	---	---
1990	1,029,293,642	2,651,528	41,489,312	67,366,446	50,687	180,643,928	737,091,741	---	---

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.

a/ Section 181 includes foreign corporation maintenance and licensing fees formerly reported under Article 9-A of the Tax Law.

b/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with continuing statutory authority.

c/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

d/ Section 185 of Article 9 repealed for tax years beginning on or after January 1, 2018.

KEY: Article 9 imposes franchise taxes and fees on specialized corporations and public utilities:

Section 181 - Foreign Corporation License Fees

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 185 - Agricultural Co-operatives (capital basis and dividends)

Section 186 - Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services.

Section 186-f - Public Safety Communications Surcharge. Effective December 1, 2017 the surcharge also applies to prepaid wireless communication services

Section 189 - Importers of Natural Gas (self use or consumption)

Table 7: Bank Tax Collections by Type of Bank

Fiscal Years 1990-2019						
Fiscal Year	Commercial Banks			Savings Banks & Savings and Loan Associations	Total	
	Total	Clearing House	Other Commercial			
2019	a/	-\$49,411,554	\$0	-\$49,411,554	\$8,030,444	-\$41,381,110
2018	a/	409,893,096	-2,590	409,895,686	180,761	410,073,857
2017	a/	334,933,462	795,040	334,138,422	2,673,410	337,606,872
2016	a/	-111,115,019	-581,979	-110,533,040	-17,839,799	-128,954,818
2015	a/	1,278,245,232	465,085	1,277,780,146	45,131,963	1,323,377,194
2014	a/	804,485,711	-20,132,893	824,618,603	83,831,512	888,317,222
2013	a/	1,614,233,903	33,115,517	1,581,118,387	-17,344,697	1,596,889,206
2012	a/	1,098,156,396	-35,806,489	1,133,962,884	64,553,006	1,162,709,401
2011		937,546,560	11,327,175	926,219,385	35,803,640	973,350,200
2010	a/	1,144,351,348	-3,365,174	1,147,716,522	28,911,717	1,173,263,065
2009		1,027,120,826	9,557,190	1,017,563,636	34,425,217	1,061,546,043
2008		857,361,056	23,456,904	833,904,152	22,640,030	880,001,086
2007	a/	999,046,647	-60,455,012	1,059,501,659	24,946,242	1,023,992,889
2006		802,150,123	170,038,383	632,111,739	39,651,018	841,801,141
2005		577,134,938	. . .	577,134,938	9,561,058	586,695,996
2004		280,629,277	. . .	280,629,277	5,320,346	285,949,624
2003		398,414,102	. . .	398,414,102	10,630,620	409,044,722
2002		486,577,188	. . .	486,577,188	9,184,954	495,762,142
2001		495,895,982	. . .	495,895,982	9,580,407	505,476,390
2000		515,527,816	. . .	515,527,816	9,981,627	525,509,443
1999		527,485,000	. . .	527,485,000	16,573,278	544,058,277
1998		700,344,217	. . .	700,344,217	6,979,370	707,323,587
1997	b/	637,448,699	. . .	637,448,699	2,489,192	639,937,891
1996		611,513,204	. . .	611,513,204	23,149,869	634,663,073
1995		486,101,969	. . .	486,101,969	61,849,711	547,951,680
1994		784,033,220	. . .	784,033,220	66,701,127	850,734,348
1993		569,241,110	. . .	569,241,110	101,241,143	670,482,253
1992		498,918,490	. . .	498,918,490	66,900,780	565,819,270
1991		270,646,880	. . .	270,646,880	60,053,129	330,700,009
1990		354,592,201	. . .	354,592,201	70,490,455	425,082,656

a/ The category for clearing house banks was introduced to distinguish them from other commercial banks with the implementation of a new returns processing system late in fiscal year 2005-06. During that time and the following fiscal year, several payments were misclassified as received from clearing house banks. During fiscal year 2006-07, accounting adjustments corrected net revenue received by bank category in fiscal year 2005-06 and early fiscal year 2006-07 by moving payments from clearing house banks to other commercial banks. These adjustments resulted in negative net collections for clearing house banks for fiscal year 2006-07. Similar situations occurred in subsequent fiscal years.

b/ Amount for Savings Banks reflects a one-time adjustment for reclassifying a savings bank to a commercial bank.

**Table 8: Petroleum Business Tax Collections
Fiscal Years 1990-2019**

Fiscal Year	Total	Article 13-A	Article 13-A
		Petroleum Businesses Gross Receipts 1/	Petroleum Businesses 1/ (cents per gallon)
2019	\$1,165,127,034	. . .	\$1,165,127,034
2018	1,092,043,177	. . .	1,092,043,177
2017	1,123,685,240	. . .	1,123,685,240
2016	1,123,850,544	. . .	1,123,850,544
2015	1,158,332,330	. . .	1,158,332,330
2014	1,154,509,474	. . .	1,154,508,614
2013	1,139,724,150	. . .	1,139,721,573
2012	1,100,356,460	736,006	1,099,618,354
2011	1,090,440,434	-1,005	1,090,439,680
2010	1,103,546,119	1,280	1,103,541,524
2009	1,106,562,471	1,076	1,106,560,540
2008	1,155,337,012	8,308	1,155,327,127
2007	1,090,305,982	-555	1,090,304,340
2006	1,145,697,782	0	1,145,697,782
2005	1,085,057,865	7,422	1,085,047,955
2004	1,052,378,772	-1,206	1,052,374,237
2003	1,022,875,868	673,818	1,022,227,753
2002	1,002,480,867	125,065	1,002,431,192
2001	971,096,746	61,129	971,027,157
2000	1,004,930,719	148,977	1,004,711,854
1999	1,034,174,965	-37,149	1,032,987,498
1998	978,623,103	463,787	977,859,717
1997	967,829,089	2,253,691	965,106,971
1996	1,007,739,250	2,744,962	1,004,218,006
1995	1,048,098,944	2,474,707	1,036,978,843
1994	1,145,845,238	6,305,146	1,123,382,409
1993	1,172,752,800	-4,335,329	1,160,429,989
1992	928,811,743	-3,414,197	917,170,988
1991	490,961,703	218,868,445	265,483,452
1990	216,579,767	214,388,179	. . .

1/ Effective July 1, 1983. Restructured September 1, 1990.

Table 9: Article 13-A Petroleum Business Tax

**Taxable Gallons (000's) by Type of Fuel 1/
Fiscal Years 1992 - 2019**

Fiscal Year	Type of Fuel											
	Non-highway Diesel Fuel (distillate)							Residual Fuel				
	Motor Fuel	Aviation Gasoline	Highway Diesel Fuel	Total	Utility Use 2/	Non-utility Use 2/	Non-residential Heating/Cooling	Total	Utility Production of Electricity 2/	Non-utility Use 2/, 3/	Non-residential Heating/Cooling	Kero-Jet Fuel
2019	5,774,280	2,575	979,164	84,275	...	31,770	52,505	24,627	...	15,872	8,755	206,170
2018	5,688,830	2,704	944,821	85,305	...	32,772	52,533	63,760	...	52,648	11,112	200,834
2017	5,593,951	2,671	907,241	66,901	...	18,564	48,337	20,746	...	9,928	10,818	177,522
2016	5,454,979	2,839	895,006	73,853	...	29,673	44,180	26,110	...	15,288	10,822	162,409
2015	5,416,721	2,641	878,722	98,659	...	37,182	61,477	66,911	...	48,602	18,309	166,876
2014	5,301,124	2,887	837,619	99,184	...	38,985	60,199	97,910	...	73,856	24,054	169,531
2013	5,281,481	3,105	870,178	76,163	...	26,953	49,210	74,546	...	50,529	24,017	165,719
2012	5,424,978	2,867	874,033	57,399	...	14,294	43,105	75,761	...	52,600	23,161	165,168
2011	5,620,997	2,952	888,687	71,819	...	17,170	54,649	148,543	...	114,664	33,879	149,797
2010	5,516,534	3,055	866,189	73,386	...	16,853	56,533	144,589	...	110,900	33,689	147,443
2009	5,452,897	3,153	870,762	96,237	...	29,885	66,352	397,354	...	357,123	40,231	172,625
2008	5,657,424	3,401	943,223	101,069	...	31,426	69,643	403,678	...	366,822	36,856	192,569
2007	5,558,729	3,445	931,019	109,158	...	33,987	75,171	629,365	...	589,108	40,257	172,774
2006	5,550,962	3,704	936,946	123,858	...	40,050	83,808	1,375,475	...	1,328,571	46,904	180,041
2005	5,714,974	3,668	932,031	139,998	...	45,078	94,920	1,402,224	...	1,349,301	52,923	188,646
2004	5,788,861	3,922	880,302	190,008	...	80,683	109,325	1,474,260	...	1,416,242	58,018	173,666
2003	5,719,216	4,127	849,770	171,832	...	65,293	106,539	1,023,517	...	961,849	61,668	185,723
2002	5,595,436	4,018	802,330	155,646	443	20,078	135,124	840,331	62,168	733,721	44,442	181,416
2001	5,483,651	5,528	886,664	185,733	1,920	183,813	b/	1,337,840	336,341	1,001,499	b/	197,246
2000	5,570,822	4,749	942,345	174,356	18,641	155,715	b/	923,993	479,999	443,994	b/	196,674
1999	5,581,397	5,542	866,910	159,979	27,554	132,425	b/	1,196,623	887,321	309,302	b/	170,618
1998	5,420,904	5,383	799,501	169,125	19,894	149,230	b/	762,274	501,058	261,215	b/	166,869
1997	5,338,948	4,546	765,439	187,901	17,067	170,834	b/	599,019	434,708	164,311	b/	175,213
1996	5,428,749	6,189	729,646	240,006	17,864	222,142	b/	904,847	691,179	213,668	b/	166,495
1995	5,273,928	6,800	700,575	229,250	18,276	210,974	b/	864,845	617,737	247,108	b/	178,888
1994	5,474,060	5,319	704,285	276,718	24,533	252,184	b/	1,444,756	1,087,501	357,256	b/	165,611
1993	5,431,801	6,459	669,864	261,970	15,296	246,675	b/	1,560,283	1,227,793	332,489	b/	169,992
1992	5,539,987	6,441	644,117	a/	a/	a/	a/	a/	a/	a/	a/	181,430

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed returns, related to collection periods, and are before audit adjustments and tax credits.

2/ Beginning January 1999, the non-utility category includes gallons used to generate electricity, which are not eligible for the Tax Law Section 301-d utility credit (i.e. gallons used by entities which are not subject to price regulation by the Public Service Commission). With the continuing deregulation of the State's electric sector, more gallonage used to generate electricity will no longer be eligible for the 301-d utility credit, and will be taxed as commercial gallons, and not as residual fuel or non-highway diesel fuel used in utility production of electricity.

3/ Non-utility use and utility use in production of exhaust steam.

a/ Data not available.

b/ Not applicable; new statutory category effective April 1, 2001.



Section IV: New York State Sales and Compensating Use, Excise and User Taxes and Fees

- Table 10** New York State Sales and Compensating Use, Excise and User Taxes and Fees - Fiscal Years 1990-2019
- Table 11** Motor Fuel Tax - Net Collections and Taxable Gallons by Type of Fuel - Fiscal Years 1990-2019
- Table 12** Alcoholic Beverage Tax Collections by Type - Fiscal Years 2010-2019
- Table 13** Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections - Fiscal Years 1990-2019
- Table 14** Highway Use Tax Collections - Fiscal Years 1990-2019

Table 10: New York State Sales and Compensating Use, Excise and User Taxes and Fees
Fiscal Years 1990-2019

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette/Tobacco Products 1/	Other 2/
2019	\$14,251,090,611	\$528,121,869	\$262,416,873	\$145,006,898	\$1,111,662,428	\$86,673,576
2018	13,631,525,077	512,503,060	259,251,947	93,204,274	1,172,394,246	79,185,241
2017	13,005,777,492	519,015,498	257,716,752	138,695,473	1,235,774,522	82,800,893
2016	12,574,403,324	503,067,671	254,587,467	158,561,714	1,250,695,668	79,379,095
2015	12,263,327,571	486,955,124	250,882,350	140,399,617	1,313,729,105	77,413,084
2014	11,857,005,283	473,155,185	250,331,689	136,222,841	1,453,371,120	74,818,863
2013	11,346,313,952	492,463,547	246,240,057	145,008,287	1,550,588,946	70,897,555
2012	11,168,121,899	501,609,794	238,281,669	132,129,153	1,633,742,059	69,198,973
2011	10,856,940,409	516,145,002	229,718,722	129,162,478	1,617,245,593	64,072,060
2010	9,903,588,183	506,910,634	225,572,155	137,246,610	1,364,254,372	58,361,814
2009	10,373,713,322	503,937,210	205,908,299	140,907,045	1,340,325,929	52,924,830
2008	10,578,790,344	524,934,256	204,828,357	147,955,858	976,186,562	50,740,426
2007	10,194,179,453	513,389,957	194,295,542	152,670,034	984,666,804	50,153,516
2006	10,633,673,013	530,696,736	191,681,244	160,170,334	974,167,697	45,110,601
2005	10,572,931,594	529,773,648	184,893,893	151,393,467	978,933,497	44,362,206
2004	9,652,844,192	515,530,418	191,364,128	146,621,879	1,012,629,066	40,278,133
2003	8,471,206,723	543,780,765	179,762,383	146,839,396	1,119,910,405	40,984,780
2002	8,247,755,984	489,396,235	178,153,413	148,297,789	1,014,307,039	40,337,843
2001	8,408,828,635	510,324,370	179,346,278	155,075,065	1,023,770,324	43,223,200
2000	8,214,883,064	518,773,204	177,044,094	150,224,973	671,653,015	40,373,367
1999	7,646,928,787	502,319,551	182,778,004	168,666,521	666,700,438	57,050,648
1998	7,308,285,190	491,712,710	177,016,901	164,810,387	675,342,106	62,283,031
1997	7,060,391,379	471,508,471	193,091,731	157,314,191	667,063,120	60,422,860
1996	6,688,967,367	501,483,130	197,798,084	170,003,839	693,485,328	79,189,107
1995	6,578,632,778	484,961,968	209,043,566	189,160,560	726,543,794	122,177,077
1994	6,117,517,422	490,283,030	217,962,571	174,244,179	707,663,414	154,339,603
1993	6,041,346,276	525,249,734	229,266,039	152,245,445	554,775,712	150,120,120
1992	5,774,946,387	492,444,493	235,003,797	138,949,008	596,344,431	136,813,745
1991	5,524,082,626	505,106,866	236,145,576	115,534,698	606,215,085	89,906,694
1990	5,768,358,282	543,548,164	190,431,201	80,016,380	543,431,000	...

1/ Includes Cigarette Retail License and Vending Machine Sticker Fees and Medical Marijuana.

2/ Includes Hotel/Motel Room Occupancy Tax (repealed September 1, 1994), Passenger Car Rental Tax, Petroleum Testing Fees, and Non-refillable Beverage Container Tax (repealed October 1, 1998).

Table 11: Motor Fuel Tax

**Net Collections and Taxable Gallons by Type of Fuel
Fiscal Years 1990-2019**

Fiscal Year	Net Collections			Taxable Gallons (000) 1/		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
2019	\$456,330,899	\$71,790,970	\$528,121,869	5,777,230	942,629	6,719,859
2018	433,780,963	78,722,098	512,503,060	5,690,861	905,488	6,596,349
2017	446,732,671	72,282,827	519,015,498	5,597,843	888,217	6,486,060
2016	438,606,234	64,461,437	503,067,671	5,457,694	870,532	6,328,226
2015	428,615,217	58,339,907	486,955,124	5,420,366	852,851	6,273,217
2014	412,909,438	60,245,747	473,155,185	5,314,969	812,103	6,127,072
2013	427,048,964	65,414,583	492,463,547	5,285,614	847,162	6,132,776
2012	434,257,984	67,351,810	501,609,794	5,428,338	848,253	6,276,591
2011	446,236,449	69,908,552	516,145,002	5,625,102	866,252	6,491,354
2010	441,867,017	65,043,617	506,910,634	5,519,567	849,313	6,368,880
2009	436,922,709	67,014,501	503,937,210	5,457,467	858,008	6,315,475
2008	453,858,415	71,075,841	524,934,256	5,662,484	917,031	6,579,515
2007	445,171,948	68,218,009	513,389,957	5,564,169	912,735	6,476,904
2006	461,774,490	68,922,246	530,696,736	5,556,285	913,066	6,469,351
2005	463,469,457	66,304,191	529,773,648	5,720,769	906,547	6,627,316
2004	462,847,996	52,682,421	515,530,418	5,794,807	855,072	6,649,879
2003	478,745,263	65,035,502	543,780,765	5,725,978	825,603	6,551,581
2002	430,844,878	58,551,357	489,396,235	5,602,828	775,609	6,378,437
2001	448,770,548	61,553,821	510,324,370	5,490,630	851,544	6,342,174
2000	450,716,141	68,057,063	518,773,204	5,572,647	926,622	6,499,269
1999	442,577,430	59,742,120	502,319,551	5,585,511	820,201	6,405,712
1998	437,792,075	53,920,635	491,712,710	5,426,744	757,578	6,184,322
1997	421,669,083	49,839,388	471,508,471	5,339,561	719,592	6,059,153
1996	440,921,198	60,561,933	501,483,130	5,431,975	684,822	6,116,797
1995	425,413,021	59,548,947	484,961,968	5,278,709	657,425	5,936,134
1994	426,004,782	64,278,249	490,283,030	5,473,445	656,904	6,130,349
1993	465,445,471	59,804,263	525,249,734	5,438,302	626,708	6,065,010
1992	438,687,552	53,756,941	492,444,493	5,524,187	619,579	6,143,766
1991	441,384,994	63,721,872	505,106,866	5,629,056	691,572	6,320,628
1990	475,381,273	68,166,891	543,548,164	5,662,398	813,761	6,476,159

1/ Taxable gallons are derived from monthly tax liability as reported by distributors on timely-filed tax returns related to collection period. Collections include current liability plus assessments and delinquencies, less credits and refunds.

Table 12: Alcoholic Beverage Tax Collections by Type**Fiscal Years 2010-2014**

Beverage Type	COLLECTIONS				
	2010	2011	2012	2013	2014
Beer	\$43,952,085	\$45,097,312	\$44,824,109	\$47,450,810	\$46,526,560
Liquor - Total	164,029,625	166,786,019	174,961,853	180,523,321	184,417,825
Liquor over 24% alcohol	155,660,833	158,372,493	166,412,845	172,031,169	176,389,061
Liquor not over 24% alcohol	8,368,792	8,413,526	8,549,007	8,492,152	8,028,765
Wine - Total	16,639,152	18,191,032	19,142,745	19,326,537	19,985,376
Naturally sparkling	782,672	926,007	1,014,332	1,056,025	1,130,581
Artificially carbonated	23,963	25,185	35,693	53,093	343,615
Still	15,806,187	17,217,760	18,064,290	18,176,725	18,425,596
Cider	26,330	22,080	28,431	40,695	85,584
TOTAL	\$224,620,862	\$230,074,363	\$238,928,707	\$247,300,668	\$250,929,761
Reconciliations:					
Prior period adjustments and administrative charges from N.Y. City Tax	-\$1,329,785	-\$360,854	-\$647,406	-\$1,060,685	-\$597,572
Floor Taxes 1/	2,281,078	5,212	368	74	-500
TOTAL NET COLLECTIONS	\$225,572,155	\$229,718,722	\$238,281,669	\$246,240,057	\$250,331,689

Table 12: Alcoholic Beverage Tax Collections by Type (Cont'd)**Fiscal Years 2015-2019**

Beverage Type	COLLECTIONS				
	2015	2016	2017	2018	2019
Beer	\$46,055,217	\$46,392,401	\$46,629,793	\$45,513,258	\$45,522,570
Liquor - Total	185,143,383	187,979,230	190,755,615	192,345,059	196,438,468
Liquor over 24% alcohol	177,364,957	180,449,797	183,395,017	184,978,460	188,773,316
Liquor not over 24% alcohol	7,778,426	7,529,433	7,360,597	7,366,598	7,665,152
Wine - Total	19,703,220	20,197,899	20,304,204	20,468,647	21,491,964
Naturally sparkling 2/	1,189,749	1,267,552	1,345,485	1,390,321	992,648
Artificially carbonated 2/	51,919	63,705	47,137	47,641	41,726
Still	18,322,176	18,702,322	18,771,428	18,880,866	20,455,835
Cider 2/	139,376	164,319	140,155	149,819	1,754
TOTAL	\$250,901,820	\$254,569,529	\$257,689,612	\$258,326,964	\$263,453,001
Reconciliations:					
Prior period adjustments and administrative charges from N.Y. City Tax	-\$19,470	\$17,967	\$27,141	\$924,983	-\$1,036,128
Floor Taxes 1/	0	-30	0	0	0
TOTAL NET COLLECTIONS	\$250,882,350	\$254,587,467	\$257,716,752	\$259,251,947	\$262,416,873

1/ Floor taxes reflect the application of the new tax rate to inventories on the day of the rate change.

2/ For FYE 2019, collections reported by product type are only reported through December 2018

**Table 13: Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections
Fiscal Years 1990-2019**

Fiscal Year	Cigarette Tax Collections				Net Tobacco	Net Cigarette Licenses	Net Cigarette Stickers
	Gross Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections			
2019	\$1,017,314,908	\$2,879,187	\$12,154,871	\$1,026,590,592	\$75,098,262	\$6,096,100	\$10,187
2018	1,085,286,552	3,084,442	8,256,515	1,090,458,625	73,179,953	6,866,144	9,000
2017	1,153,270,391	3,292,644	2,078,411	1,152,056,158	76,427,652	6,694,024	12,100
2016	1,222,783,577	3,478,906	2,246,002	1,221,550,673	22,119,210	7,002,902	12,300
2015	1,257,916,444	3,596,054	6,713,713	1,261,034,103	45,661,183	7,023,620	10,200
2014	1,353,857,550	3,841,248	1,564,038	1,351,580,340	94,604,187	7,176,793	9,800
2013	1,442,587,858	4,105,059	13,279,888	1,451,762,687	91,255,918	7,557,460	12,881
2012	1,542,188,004	4,398,222	-8,422,273	1,529,367,509	102,625,863	1,725,773	22,913
2011	1,486,777,972	4,303,575	34,675,220	1,517,149,618	95,859,667	4,046,852	189,457
2010	1,292,592,688	3,754,871	-1,138,193	1,287,699,624	63,632,247	12,698,360	224,141
2009	1,259,788,547	3,705,229	33,214,054	1,289,297,371	48,367,726	2,510,413	150,419
2008	930,859,134	2,789,100	-1,178,764	926,891,270	46,598,440	2,633,151	63,702
2007	941,013,637	2,815,997	-650,719	937,546,920	44,314,179	2,710,981	94,724
2006	937,371,201	2,811,395	-2,602,118	931,957,689	39,373,048	2,744,237	92,723
2005	937,305,231	2,827,030	1,804,450	936,282,651	39,665,631	2,909,587	75,628
2004	969,859,655	2,967,242	2,283,827	969,176,240	40,419,425	2,987,857	45,545
2003	1,047,688,876	3,224,592	34,550,067	1,079,014,351	37,640,804	3,126,783	128,466
2002	991,896,604	3,099,115	241,507	989,038,996	21,909,885	3,233,654	124,504
2001	988,715,349	3,165,387	14,255,800	999,805,762	20,495,983	3,337,309	131,271
2000	649,298,794	2,144,024	955,513	648,110,283	20,140,644	3,269,308	132,780
1999	648,339,489	2,133,402	-1,757,810	644,448,276	18,837,618	3,276,883	137,661
1998	657,171,054	2,166,310	-2,802,921	652,201,824	19,898,873	3,095,290	146,119
1997	649,755,879	2,184,769	384,257	647,955,367	16,241,698	2,698,920	167,136
1996	679,408,433	2,277,360	216,007	677,347,081	13,221,382	2,725,898	190,967
1995	713,459,560	2,366,804	1,078,698	712,171,454	11,621,309	2,547,929	203,101
1994	693,158,878	2,490,244	2,976,712	693,645,346	11,207,615	2,565,799	244,654
1993	549,496,469	2,652,034	-2,921,163	543,923,271	8,092,575	2,460,176	299,690
1992	585,357,325	2,790,612	2,813,015	585,379,728	8,200,122	2,401,525	363,056
1991	600,481,699	2,936,229	-1,891,105	595,654,365	7,779,066	2,350,440	431,214
1990	539,991,181	3,130,229	581,269	537,442,221	5,988,778	...	...

Table 14: Highway Use Tax Collections

Fiscal Years 1990-2019					
Fiscal Year	Truck Mileage Tax			Fuel Use Tax 2/	Total Collections
	Tax	Certificates of Registration and Decal Fees 1/	Total		
2019	\$120,639,109	-\$1,552,362	\$119,086,748	\$25,920,150	\$145,006,898
2018	110,263,278	-42,650,772	67,612,506	25,591,768	93,204,274
2017	108,543,144	2,249,926	110,793,071	27,902,403	138,695,473
2016	107,769,638	20,024,585 *	127,794,223	30,767,490	158,561,714
2015	102,806,709	6,087,737	108,894,446	31,505,171	140,399,617
2014	99,273,044	5,823,351	105,096,395	31,126,446	136,222,841
2013	98,110,840	15,026,717 *	113,137,558	31,870,730	145,008,287
2012	98,286,193	3,320,597	101,606,790	30,522,363	132,129,153
2011	98,125,313	2,816,024	100,941,337	28,221,141	129,162,478
2010	99,123,081	9,539,060 *	108,662,141	28,584,469	137,246,610
2009	106,235,194	2,168,191	108,403,386	32,503,659	140,907,045
2008	111,910,588	2,354,508	114,265,096	33,690,763	147,955,858
2007	111,980,750	4,485,930	116,466,680	36,203,355	152,670,034
2006	116,068,946	7,192,699 *	123,261,645	36,908,688	160,170,334
2005	115,412,992	3,748,878	119,161,870	32,231,597	151,393,467
2004	113,243,832	4,170,791	117,414,623	29,207,257	146,621,879
2003	113,398,285	6,702,614 *	120,100,899	26,738,496	146,839,396
2002	116,542,381	3,232,211	119,774,592	28,523,197	148,297,789
2001	122,261,219	4,183,185	126,444,403	28,630,662	155,075,065
2000	119,131,766	7,415,727 *	126,547,493	23,677,480	150,224,973
1999	140,370,698	3,830,729	144,201,427	24,465,094	168,666,521
1998	136,002,761	3,787,673	139,790,434	25,019,953	164,810,387
1997	133,054,966	6,151,522 *	139,206,488	18,107,703	157,314,191
1996	140,305,365	3,624,024	143,929,388	26,074,451	170,003,839
1995	153,059,612	4,166,117	157,225,730	31,934,830	189,160,560
1994	139,702,198	6,021,240 *	145,723,438	28,520,741	174,244,179
1993	124,256,705	2,837,592	127,094,297	25,151,147	152,245,445
1992	112,506,556	3,297,762	115,804,318	23,144,690	138,949,008
1991	87,503,078	5,509,510 *	93,012,588	22,522,110	115,534,698
1990	58,477,093	3,269,660	61,746,753	18,269,627	80,016,380

* Reflects certificate of registration renewal collections.

1/ Beginning July 1, 2007, provisions requiring permits, tags, plates and stickers for motor vehicles subject to the highway use tax were replaced with a certificate of registration requirement. Effective January 1, 2013, decals are required for each vehicle required to have a certificate of registration.

2/ Includes Articles 21 and 21-A (IFTA), beginning April 1996.



Section V: New York State Property Transfer Taxes

- Table 15** New York State Property Transfer Taxes
- Fiscal Years 1990-2019
- Table 16** Estate Tax Collections by County - Fiscal Year 2019
- Table 17** Real Estate Transfer Tax Collections by County -
Fiscal Year 2019

Table 15: New York State Property Transfer Taxes**Fiscal Years 1990-2019**

Fiscal Year	Estate	Gift 1/	Real Estate Transfer	Real Property Transfer Gains 2/
2019	\$1,068,306,901	\$20,521	\$1,135,270,944	\$0
2018	1,307,738,295	103,559	1,125,072,656	-6,970
2017	1,090,548,679	340,136	1,126,369,125	62,599
2016	1,520,710,841	81,270	1,163,059,805	9,459
2015	1,108,175,825	354,021	1,037,880,453	39,382
2014	1,238,278,860	42,139	911,351,843	-159,421
2013	1,014,028,574	833,507	756,354,761	209,151
2012	1,078,426,195	91,262	610,047,675	13,857
2011	1,218,067,936	1,179,608	580,100,733	-2,675
2010	863,975,206	2,402,083	493,049,478	-512,948
2009	1,162,591,665	2,655,213	701,163,664	85,623
2008	1,036,651,793	879,335	1,020,669,027	566,795
2007	1,063,341,531	-9,957,809	1,022,094,345	446,561
2006	854,836,117	1,998,214	938,144,770	939,367
2005	895,289,667	3,192,592	729,740,514	675,742
2004	732,294,754	3,709,425	510,442,500	3,715,217
2003	700,967,464	7,043,434	447,560,166	4,860,083
2002	761,392,171	6,296,660	370,624,821	4,712,643
2001	717,088,317	41,434,831	404,744,599	6,183,889
2000	975,172,135	79,497,183	340,230,022	14,824,249
1999	946,445,440	125,019,036	312,369,375	28,939,597
1998	919,361,137	102,846,765	229,631,947	32,630,635
1997	791,558,612	97,764,227	194,487,907	42,354,835
1996	678,698,495	120,627,799	181,611,530	105,909,273
1995	695,594,570	63,781,953	187,412,271	103,568,059
1994	720,241,557	79,162,639	162,556,227	92,621,600
1993	602,436,114	70,088,091	149,553,272	197,325,800
1992	666,389,299	81,249,700	140,167,102	142,920,098
1991	630,831,166	79,091,066	153,835,833	255,627,900
1990	492,653,485	32,943,687	175,794,552	395,978,255

1/ Repealed effective January 1, 2000.

2/ Repealed effective June 15, 1996.

Table 16: Estate Tax Collections by County

County	Fiscal Year 2019		
	Gross Collections	Refunds	Net Collections
New York City, Total	\$655,240,458	\$48,425,364	\$606,815,094
Bronx	4,878,455	744,498	4,133,957
Kings	40,181,622	2,975,261	37,206,362
New York	575,914,544	41,084,058	534,830,486
Queens	29,864,651	3,473,849	26,390,802
Richmond	4,401,186	147,698	4,253,488
Albany	6,819,221	437,175	6,382,046
Allegany	0	107,003	-107,003
Broome	1,657,683	0	1,657,683
Cattaraugus	13,183	0	13,183
Cayuga	794,523	0	794,523
Chautauqua	496,859	0	496,859
Chemung	2,174,736	110,587	2,064,149
Chenango	4,214	0	4,214
Clinton	0	0	0
Columbia	2,281,484	188,646	2,092,837
Cortland	0	0	0
Delaware	0	71,516	-71,516
Dutchess	17,375,532	92,393	17,283,139
Erie	23,796,408	910,061	22,886,347
Essex	0	0	0
Franklin	0	0	0
Fulton	0	0	0
Genesee	0	0	0
Greene	0	0	0
Hamilton	0	0	0
Herkimer	0	0	0
Jefferson	362,033	480	361,553
Lewis	0	169,262	-169,262
Livingston	0	0	0
Madison	0	64,359	-64,359
Monroe	9,495,136	153,632	9,341,504
Montgomery	0	0	0
Nassau	240,731,829	11,030,202	229,701,627
Niagara	8,348	261,604	-253,256
Oneida	2,435,250	23,287	2,411,963
Onondaga	1,575,402	510,296	1,065,106
Ontario	693,063	673,799	19,264
Orange	3,363,089	73,613	3,289,476
Orleans	100,000	0	100,000
Oswego	14,745	65,232	-50,487
Otsego	2,703,460	351,346	2,352,114
Putnam	440,641	139,144	301,497
Rensselaer	3,889,717	100,000	3,789,717
Rockland	3,977,610	237,989	3,739,621
St. Lawrence	112,261	49,923	62,338
Saratoga	1,220,000	330,851	889,149
Schenectady	1,240,071	267,071	973,000
Schoharie	0	0	0
Schuyler	0	0	0
Seneca	0	0	0
Steuben	20,343	0	20,343
Suffolk	62,035,192	4,946,205	57,088,988
Sullivan	2,800,000	406,489	2,393,511
Tioga	145,000	145,000	0
Tompkins	497,407	112,791	384,616
Ulster	1,883,111	68,825	1,814,286
Warren	30,337,236	0	30,337,236
Washington	0	0	0
Wayne	0	0	0
Westchester	185,050,475	14,086,211	170,964,264
Wyoming	528,702	0	528,702
Yates	0	0	0
Unclassified	87,120,716	524,449	86,596,267
Non-Resident	22,581,336	3,461,024	19,120,312
State Total	\$1,376,016,475	\$88,595,830	\$1,287,420,645

NOTE: Excludes \$70,168,283 of assessment collections and \$0 of collections from probate procedures.

Table 17: Real Estate Transfer Tax Collections by County
Fiscal Year 2019

County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/	County	Recording Officers' Fees	Net Amount Paid to State Tax Department 1/
New York City, Total	77,700	702,577,143	Niagara	6,123	\$2,136,170
Bronx	7,649	20,379,251	Oneida	6,013	1,953,902
Kings	20,556	149,854,189	Onondaga	11,364	6,512,459
New York	18,787	432,280,642	Ontario	3,582	1,995,985
Queens	22,579	83,972,266	Orange	10,125	9,596,391
Richmond	8,129	15,912,909	Orleans	1,338	564,136
			Oswego	3,942	996,350
Albany	7,273	\$5,145,354	Otsego	2,426	725,291
Allegany	2,229	329,351	Putnam	2,576	3,244,649
Broome	5,211	1,808,465	Rensselaer	4,676	2,358,253
Cattaraugus	3,583	738,974	Rockland	6,524	8,860,305
Cayuga	2,564	788,306	St. Lawrence	4,028	743,705
Chautauqua	5,607	1,405,935	Saratoga	6,856	6,206,822
Chemung	2,577	799,163	Schenectady	4,700	2,205,282
Chenango	1,765	359,633	Schoharie	1,394	357,465
Clinton	2,489	834,765	Schuyler	853	194,868
Columbia	2,306	1,795,266	Seneca	1,131	363,343
Cortland	1,447	493,820	Steuben	3,867	934,022
Delaware	2,423	712,175	Suffolk	31,762	74,666,950
Dutchess	7,293	8,036,331	Sullivan	3,874	1,469,401
Erie	20,763	13,415,994	Tioga	1,508	426,694
Essex	2,125	1,292,851	Tompkins	2,237	1,541,418
Franklin	1,583	519,103	Ulster	5,741	4,025,329
Fulton	2,086	505,625	Warren	2,952	2,319,350
Genesee	1,802	411,098	Washington	2,190	794,659
Greene	2,373	983,835	Wayne	3,399	940,311
Hamilton	622	231,918	Westchester	13,003	63,621,898
Herkimer	2,395	780,346	Wyoming	1,289	429,681
Jefferson	4,120	1,313,539	Yates	1,097	543,387
Lewis	1,324	233,632			
Livingston	1,832	668,662	Total, All Counties	360,284	\$1,026,734,397
Madison	2,316	821,832			
Monroe	17,991	10,883,350	Unclassified by county	---	\$92,876,427
Montgomery	1,996	385,798			
Nassau	21,922	67,733,658	Grand Total	360,284	\$1,119,610,824

1/ Includes a total of \$25,165 interest reported by thirty-three localities. Net amount is before refunds of \$1,389,620 paid but not allocated to localities.

2/ Reflects payments received directly by the Tax Department's Central Office.

NOTE: Data are estimated based on currently available information.

Section VI: New York State Other Taxes and Fees

Table 18 New York State Other Taxes and Fees
- Fiscal Years 1990-2019

Table 19 Pari-Mutuel Taxes and Fees Collections -
Fiscal Years 1990-2019

Table 18: New York State Other Taxes and Fees

Fiscal Years 1990-2019

Fiscal Year	Pari-Mutuel Taxes & Fees 1/	Off-Track Betting Revenues 1/	Racing Admissions Tax	Authorized Combative Sports Tax 5/	Hazardous Waste Assessments 2/	Waste Tire Management and Recycling Fees 2/	Wireless Communication Services Surcharges 3/	Returnable Beverage Container Deposits 2/	Tax Return Preparer Registration Fees	OGS Procurement Fees 4/	Employer Compensation Expense Tax 6/
2019	\$13,317,487	\$8,641,525	\$606,013	\$1,959,268	\$1,820,762	\$27,037,114	...	\$120,802,836	\$1,333,196	...	\$52,664
2018	13,015,977	9,399,617	508,157	2,032,794	1,461,832	27,005,383	...	117,677,579	1,367,718	...	...
2017	13,534,468	4,726,157	536,332	2,377,784	1,365,743	27,551,881	...	112,862,143	1,362,795	...	...
2016	15,628,638	4,688,884	554,316	870,892	1,793,516	27,667,921	...	102,685,143	801,689	...	...
2015	15,931,708	5,619,709	500,717	627,028	1,394,784	25,892,910	...	109,541,443	1,066,558	...	...
2014	14,341,468	7,078,220	349,683	645,311	2,378,535	26,916,772	...	104,928,825	1,426,304	...	...
2013	14,500,359	7,769,093	371,105	658,073	2,627,718	24,902,626	...	114,232,288	1,603,684	...	...
2012	14,056,791	8,305,217	354,855	412,840	7,104,253	23,573,063	...	103,643,145	1,145,441	17,402	...
2011	9,807,551	11,676,332	351,686	360,886	2,719,460	25,052,240	280	115,218,489	1,072,096	1,196,107	...
2010	8,112,164	14,360,074	340,222	350,185	1,786,259	22,264,071	97,373,003	47,537,947	1,345,869	745,245	...
2009	10,341,998	17,596,715	369,100	404,318	1,472,519	23,774,883	190,679,820	...	...	-1,562,893	...
2008	9,732,835	21,141,916	370,033	581,387	1,605,908	26,756,399	174,870,027	...	...	...	...
2007	8,166,787	19,920,113	364,485	307,317	-1,870,333	25,640,250	165,845,961	...	...	...	...
2006	6,560,885	22,306,909	556,081	473,616	5,270,640	26,728,990	152,049,512	...	...	...	...
2005	11,770,530	19,733,976	378,779	352,143	2,337,493	26,472,681	137,154,156	...	...	...	...
2004	12,851,306	23,215,767	344,374	225,578	2,373,894	9,829,914	129,938,203	...	...	...	...
2003	13,579,232	24,543,658	319,163	259,431	3,311,987	...	65,921,442	...	...	...	...
2002	13,523,999	24,509,973	285,497	387,704	6,015,734	...	...	...	...	...	...
2001	16,809,667	20,621,340	288,672	412,304	6,368,461	...	...	...	...	...	...
2000	19,842,096	24,356,609	299,123	1,238,290	10,830,304	...	...	...	...	...	...
1999	21,323,912	23,000,263	294,196	400,212	7,167,115	...	...	...	...	...	...
1998	22,381,265	24,306,669	310,235	638,821	8,594,040	...	...	...	...	...	...
1997	23,463,470	25,493,000	271,992	231,588	7,997,373	...	...	...	...	...	...
1996	27,149,313	25,426,667	309,964	181,861	7,637,189	...	...	...	...	...	...
1995	39,441,649	24,931,090	357,259	276,873	5,713,767	...	...	...	...	...	...
1994	43,672,756	30,832,507	398,786	262,586	8,413,875	...	...	...	...	...	...
1993	94,565,065	32,488,731	404,948	336,231	9,996,262	...	...	...	...	...	...
1992	50,034,696	34,710,859	437,747	258,458	9,139,198	...	...	...	...	...	...
1991	52,169,497	35,320,067	477,561	277,704	4,744,434	...	...	...	...	...	...
1990	51,240,392	35,872,504	471,235	341,893	5,408,979	...	...	...	...	...	...

1/ Includes state commissions, state share of breakage and uncashed tickets.

2/ Imposed by the Environmental Conservation Law.

3/ Imposed by section 309 of the County Law. Repealed, Chapter 56, Laws of 2009 and replaced by Article 9, Section 186-f "Public Safety Communications Surcharge" (see Table 6)

4/ Imposed by the State Finance Law. Repealed, chapter 56, Laws of 2010.

5/ Effective September 1, 2016, the Boxing and Wrestling Exhibitions Tax includes Mixed Martial Arts and has been renamed the Authorized Combative Sports Tax

6/ Effective tax year 2019, the ECEP established an optional Employer Compensation Expense Tax that employers can elect to pay if they have employees that earn over \$40,000 annually in wages and compensation

Table 19: Pari-Mutuel Taxes and Fees Collections

Fiscal Years 1990-2019								
Fiscal Year	Flat Racing				New York Racing Association Fees	Harness Racing		
	Total, All Types	Total	Tax (Commissions & Breakage)	Uncashed Tickets 1/		Total	Tax (Commissions & Breakage)	Uncashed Tickets 1/
2019	\$13,317,486	\$12,585,937	\$10,510,154	\$2,075,783	...	\$731,549	\$353,145	\$378,404
2018	13,015,977	12,226,244	10,318,002	1,908,242	...	789,733	378,317	411,416
2017	13,534,468	12,669,552	10,603,902	2,065,650	...	864,916	425,479	439,437
2016	15,628,638	13,913,469	11,423,068	2,490,402	...	1,715,169	1,070,405	644,764
2015	15,931,708	14,466,305	12,427,644	2,038,661	...	1,465,403	867,122	598,281
2014	14,341,468	13,036,917	11,039,075	1,997,842	...	1,304,551	594,131	710,420
2013	14,500,359	13,237,193	11,407,288	1,829,904	...	1,263,166	593,127	670,039
2012	14,056,791	13,090,424	10,902,624	2,187,799	...	966,367	588,576	377,792
2011	9,807,551	8,795,625	7,355,022	1,440,603	...	1,011,926	660,791	351,134
2010	8,112,164	7,074,248	6,710,290	363,958	...	1,037,916	669,117	368,799
2009	10,341,998	9,105,200	7,602,117	1,503,083	...	1,236,798	588,950	647,848
2008	9,732,835	8,397,068	8,286,845	110,224	...	1,335,766	672,203	663,563
2007	8,166,787	7,350,592	7,152,192	198,400	...	816,195	450,154	366,041
2006	6,560,885	5,867,372	5,736,159	131,214	...	693,513	258,129	435,385
2005	11,770,530	10,868,849	9,257,129	1,611,720	...	901,681	426,111	475,571
2004	12,851,306	11,486,157	9,998,839	1,487,318	...	1,365,149	796,291	568,858
2003	13,579,232	12,228,990	10,559,441	1,669,549	...	1,350,242	803,245	546,997
2002	13,523,999	12,120,395	10,525,233	1,595,162	...	1,403,604	851,652	551,952
2001	16,809,667	15,527,481	14,152,393	1,375,088	...	1,282,186	750,388	531,798
2000	19,842,096	18,454,978	17,218,607	1,236,372	...	1,387,118	794,324	592,794
1999	21,323,912	19,830,365	18,643,213	1,187,152	0	1,493,547	923,351	570,196
1998	22,381,265	20,827,551	19,329,143	1,322,408	176,000	1,553,714	1,013,436	540,278
1997	23,463,470	21,723,759	20,417,526	1,174,233	132,000	1,739,710	1,075,835	663,875
1996	27,149,313	25,204,118	23,984,922	1,219,196	0	1,945,195	1,219,508	725,687
1995	39,441,649	35,480,652	34,306,005	1,142,172	32,475	3,960,997	2,817,028	1,143,968
1994	43,672,756	39,670,293	37,984,916	1,478,899	206,478	4,002,463	3,629,456	373,006
1993	94,565,065	89,393,040	39,731,688	1,761,094	47,900,258	5,172,025	4,726,527	445,499
1992	50,034,696	44,587,602	43,093,441	1,494,161	0	5,447,094	5,042,574	404,520
1991	52,169,497	46,008,625	43,602,832	1,605,793	800,000	6,160,872	5,594,069	566,803
1990	51,240,392	44,679,518	43,173,187	1,506,331	0	6,560,874	6,101,342	459,532

1/ Uncashed tickets represents the value of winning mutuel tickets not cashed by ticket holders prior to April first of the year following the year of their purchase, as reported and paid to the Department of Taxation and Finance by racing facility operators.

Section VII: Local Taxes Collected by New York State

Table 20	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 1990-2019
Table 21	Local Taxes Collected by the Department of Taxation and Finance - State Fiscal Years 2018 and 2019
Table 22	Sales and Compensating Use Tax, State Collections and Local Tax Distributions - State Fiscal Year 2019
Table 23	Mortgage Tax Collections by County— State Fiscal Year 2019
Table 24	MTA Surcharge on Business Taxes by Tax Type - State Fiscal Years 1990-2019
Table 25	Components of City of New York Personal Income Tax Collections - State Fiscal Years 1990-2019
Table 26	Components of City of Yonkers Personal Income Tax Collections - State Fiscal Years 1990-2019

Table 20: Local Taxes Collected by the Department of Taxation and Finance
State Fiscal Years 1990-2019

Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	MTA Passenger Car Rental	MCTD Mobility Tax 5/	MCTD Taxicab and Hail Vehicle Rides	Stock Transfer Tax 4/	Wireless Surcharge 186-g 6/	Congestion Surcharge 7/	Yonkers Personal Income Tax	New York City	
											Personal Income Tax	Alcoholic Beverage Tax
2019	\$17,533,680,221	\$1,426,117,707	\$1,169,082,210	\$49,800,023	\$1,478,804,691	\$51,702,672	\$5,483,389,698	\$331,617,222	\$34,422,293	\$55,109,618	\$12,590,893,267	\$25,019,317
2018	16,719,035,259	1,412,687,027	1,087,349,832	45,641,365	1,463,489,309	55,943,156	5,805,258,241	14,516,850	...	51,739,530	13,094,962,162	25,495,448
2017	16,039,829,703	1,482,277,834	1,017,116,398	48,404,227	1,405,046,692	64,035,382	13,801,774,370	...	...	49,093,901	11,223,267,013	25,601,537
2016	15,886,914,132	1,563,260,120	1,039,707,026	46,331,298	1,329,030,555	73,146,414	13,355,185,947	...	...	51,648,300	11,045,852,993	25,264,075
2015	15,255,905,205	1,365,719,749	1,031,946,595	44,798,171	1,293,779,322	82,263,280	5,592,634,840	...	...	46,140,430	10,203,362,194	24,293,890
2014	14,829,812,949	1,204,046,629	989,975,437	43,663,128	1,226,390,688	85,189,872	6,116,244,642	...	...	39,521,903	9,906,239,527	25,060,911
2013	14,237,157,416	995,923,073	997,950,701	41,443,631	1,227,296,680	82,945,532	12,052,025,875	...	...	40,461,089	8,527,469,901	24,962,178
2012	13,728,199,323	745,655,587	951,459,246	39,563,648	1,398,051,669	86,849,451	14,459,838,462	...	...	34,859,663	8,116,455,150	23,409,345
2011	13,135,791,486	670,433,033	827,753,140	35,003,968	1,382,059,070	81,141,381	13,837,479,182	...	...	26,196,864	7,024,338,947	23,606,212
2010	12,029,998,452	647,026,492	885,778,731	24,502,309	1,251,249,983	12,835,440	14,471,463,684	...	...	26,396,717	6,586,210,459	23,644,992
2009	12,364,108,414	946,593,118	851,842,650	...	...	...	15,991,810,068	...	...	32,648,187	8,311,727,175	23,350,749
2008	12,544,717,000	1,970,285,582	982,507,474	...	...	...	16,313,860,949	...	...	29,801,389	8,237,774,026	22,745,653
2007	11,853,347,578	2,338,182,261	962,304,241	...	...	...	13,419,216,071	...	...	31,458,276	7,905,566,069	23,520,992
2006	11,623,101,651	2,257,612,966	766,218,469	...	...	...	11,593,533,764	...	...	15,558,273	6,945,236,727	22,730,618
2005	10,795,794,534	1,849,614,466	571,373,885	...	...	...	11,549,250,124	...	...	10,429,004	6,199,262,293	21,960,342
2004	9,877,133,339	1,353,088,686	484,084,189	...	...	...	10,605,122,527	...	...	9,492,055	5,163,560,482	22,631,831
2003	9,131,663,433	980,137,143	509,447,146	...	...	...	9,288,841,525	...	...	9,235,686	4,529,149,364	21,929,482
2002	8,773,367,299	859,526,426	483,327,676	...	...	...	6,682,575,506	...	...	10,513,710	5,114,230,060	21,610,935
2001	8,979,484,902	673,932,283	563,267,114	...	...	...	7,631,765,383	...	...	13,295,786	5,567,959,406	21,533,729
2000	8,399,323,403	693,759,223	586,806,747	...	...	...	7,494,935,815	...	...	21,611,618	5,638,883,347	21,308,643
1999	7,800,423,602	665,430,851	547,005,180	...	...	...	6,782,443,468	...	...	23,882,389	5,488,299,956	19,346,531
1998	7,468,341,106	416,859,269	600,671,798	...	...	...	5,572,567,976	...	...	22,046,358	4,881,050,596	21,845,272
1997	7,203,206,441	337,141,945	560,232,356	...	...	...	4,104,580,775	...	...	23,235,909	4,220,683,090	20,371,691
1996	6,845,251,849	282,240,657	523,039,298	...	...	...	3,595,094,985	...	...	22,735,763	3,730,418,074	22,246,484
1995	6,650,965,639	330,251,180	432,420,866	...	...	...	3,003,612,181	...	...	23,812,281	3,592,291,403	21,129,437
1994	6,222,727,842	326,794,225	550,743,721	...	...	...	2,935,823,760	...	...	25,933,493	3,576,575,521	21,904,184
1993 a/	5,942,594,755	311,144,280	472,406,461	...	...	...	2,365,933,800	...	...	23,366,531	3,569,799,292	21,833,672
1992	5,485,236,213	260,479,670	488,135,829	...	...	...	2,210,761,060	...	...	25,827,582	3,022,661,824	22,780,462
1991	5,486,273,233	298,725,267	345,861,195	...	...	...	1,706,615,076	...	...	22,377,215	2,655,237,450	24,088,215
1990	5,443,574,284	359,609,525	311,896,453	...	...	...	1,610,760,964	...	...	22,724,365	2,586,655,368	24,781,367

1/ Includes Municipal Assistance Corporation (MAC) until fiscal year 2009. MTA passenger car rental tax is reported separately.

2/ Amount paid to county treasurers.

3/ Tax Articles 9, 9-A, 32 and 33.

4/ All receipts are eligible for 100% rebate.

5/ For tax years beginning on or after January 1, 2015, MCTMT payments are combined with personal income tax payments

6/ Local authority to impose surcharge on postpaid wireless communication services under the County Law repealed and replaced with authority under 186-g effective December 1, 2017.

Also, local authority to impose surcharge on prepaid wireless communications services added to 186-g effective December 1, 2017.

7/ Congestion Surcharge in the NYC Congestion Zone, effective 1/1/2019

a/ Collections for Local Sales and Use Taxes include a one-time spin up of prepayments received through the PrompTax program beginning December 1, 1992.

**Table 21: Local Taxes Collected by the Department of Taxation and Finance
State Fiscal Years 2018 and 2019**

Tax	2018	2019	Percent Change
Sales and Use Taxes	\$16,719,035,259	\$17,533,680,221	4.9
Mortgage Recording Tax			
(Amount Paid to County Treasurers Only)	1,412,687,027	1,426,117,707	1.0
Metropolitan Transportation Authority (M.T.A.) Surcharge			
(Articles 9-A, 9, 32 and 33)	1,087,349,832	1,169,082,210	7.5
Metropolitan Commuter Transportation District Passenger Car Rental Tax	45,641,365	49,800,023	9.1
Metropolitan Commuter Transportation District Mobility Tax	1,463,489,309	1,478,804,691	1.0
Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Ride Tax	55,943,156	51,702,672	-7.6
Congestion Surcharge	0	34,422,293	NA
Wireless Surcharge 186-g	14,516,850	331,617,222	NA
Stock Transfer Tax			
(All eligible for rebate; all proceeds to New York City)	5,805,258,241	5,483,389,698	-5.5
New York City			
Alcoholic Beverage Tax	25,495,448	25,019,317	-1.9
Personal Income Tax	13,094,962,162	12,590,893,267	-3.8
Yonkers Personal Income Tax	51,739,530	55,109,618	6.5
Total Local Taxes	\$39,776,118,179	\$40,229,638,941	1.2

Table 22: Sales and Compensating Use Tax

State Collections and Local Tax Distributions	
State Fiscal Year 2019	
Taxing Jurisdiction	Net Distribution
New York State	\$14,492,533,000
Local, Total	\$17,452,337,322
New York City	7,905,700,094
Metropolitan Commuter Transportation District 1/	908,240,643
All Other Localities, Total	8,638,396,586
Sales and Use Tax, Total	8,497,256,789
Counties	8,209,576,215
Cities	287,680,662
Special Local Taxes on Selected Commodities and Services, Total	141,139,796
Consumer Utility Tax, Total	38,432,186
Cities	2,576,157
City School Districts	36,226,908
Other Special Local Taxes on Selected Commodities and Services, Total	102,707,610
Total, All Taxing Jurisdictions	\$31,944,870,323

NOTES:

Detailed distributions to all other localities appear on the following pages.

Net distributions are after subtracting administrative charges and are generally based on taxes collected during the preceding month.

See New York State and Local General Sales and Compensating Use Tax Rates Publication 718_A Enactment and Effective Dates of Sales and Use Tax Rates at www.tax.ny.gov/pubs_and_bulls/publications/pub_numeric_list.htm

1/ An additional 3/8% sales and use tax rate imposed in the Metropolitan Commuter Transportation District including New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Table 22: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2019	
Taxing Jurisdiction	Net Distribution
Counties (57 impose tax), Total	\$8,209,576,215
Albany	276,337,829
Allegany	21,555,319
Broome	135,561,220
Cattaraugus	38,660,348
Cayuga	36,847,287
Chautauqua	67,717,035
Chemung	61,336,640
Chenango	24,162,911
Clinton	57,034,933
Columbia	43,252,314
Cortland	29,706,103
Delaware	22,669,092
Dutchess	211,866,178
Erie	799,526,677
Essex	31,866,359
Franklin	23,947,427
Fulton	22,844,556
Genesee	42,378,566
Greene	32,821,220
Hamilton	4,197,684
Herkimer	32,630,109
Jefferson	78,701,927
Lewis	12,423,777
Livingston	34,847,040
Madison	29,268,478
Monroe	505,201,241
Montgomery	30,960,739
Nassau	1,205,037,400
Niagara	125,451,614
Oneida	144,122,553
Onondaga	366,045,629
Ontario	85,224,022
Orange	292,247,839
Orleans	16,875,407
Oswego	47,837,034
Otsego	39,020,604
Putnam	63,578,422
Rensselaer	89,273,110
Rockland	218,308,128
St. Lawrence	59,153,993
Saratoga	125,039,203
Schenectady	101,886,306
Schoharie	16,068,459
Schuyler	11,455,318
Seneca	26,040,303
Steuben	59,016,857
Suffolk	1,457,601,894
Sullivan	46,804,676
Tioga	24,257,920
Tompkins	54,352,001
Ulster	119,925,778
Warren	55,219,712
Washington	20,389,156
Wayne	45,659,585
Westchester	554,246,133
Wyoming	18,345,269
Yates	12,768,881

Table 22: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2019		Net
Taxing Jurisdiction		Distribution
Cities, Total		\$287,680,574
	Cities (20 impose tax), Total	287,673,505
	Auburn	9,232,716
	Corning	-116,564
	Glens Falls	3,298,496
	Gloversville	4,053,928
	Hornell	3,250
	Ithaca	11,975,486
	Johnstown	4,096,716
	Mount Vernon	21,886,857
	New Rochelle	29,853,549
	Norwich	1,671,572
	Olean	4,351,311
	Oneida	4,435,549
	Oswego	14,717,723
	Rome	7,987,888
	Salamanca	677,712
	Saratoga Springs	12,757,183
	Utica	10,673,963
	White Plains	49,146,783
	Yonkers	64,614,646
	Yonkers Special	32,354,740
	Cities No Longer Imposing Tax (5), Total	7,069
	Batavia	173
	Canandaigua	318
	Fulton	2,404
	Geneva	4,171
	Ogdensburg	3
	Special Local Taxes on Selected Commodities and Services, Total	141,139,796
	Consumer Utility Tax, Total	38,432,186
	Cities (2 impose tax), Total	2,205,278
	Newburgh	1,859,852
	Port Jervis	345,426
	City School Districts (25 impose tax), Total	36,226,908
	Albany	3,947,844
	Batavia	714,644
	Cohoes	519,710
	Glen Cove	1,503,308
	Gloversville	704,186
	Hornell	281,096
	Hudson	1,034,166
	Johnstown	539,979
	Lackawanna	571,331
	Long Beach	1,711,590
	Middletown	2,081,288
	Mt. Vernon	2,610,003
	New Rochelle	2,719,759
	Newburgh	2,616,214
	Niagara Falls	1,770,775
	Ogdensburg	366,578
	Peekskill	1,021,078
	Rensselaer	480,107
	Rye	814,935
	Schenectady	2,241,880
	Troy	1,278,404
	Utica	1,700,372
	Watertown	1,252,587
	Watervliet	343,004
	White Plains	3,402,069

Table 22: Sales and Compensating Use Tax (Cont'd)

State Fiscal Year 2019	
Taxing Jurisdiction	Net Distribution
Other Special Local Taxes on Selected Commodities and Services, Total	102,707,610
Hotel Occupancy Tax	
Convention Center Development Corporation 3/	51,430,026
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax	
Lockport	2,454,451
Hotel Occupancy and Restaurant Meals Tax	
Long Beach	2,461,051
Admissions, Club Dues, Food, Drink, Amusements, Hotel Occupancy Tax and Utilities Services Tax	
Niagara Falls	7,973,402

3/ Tax Law Section 1104 imposes a Convention Center hotel unit fee in the amount of \$1.50 per unit per day imposed on every occupancy of a unit in a hotel within New York City.

Table 23: Mortgage Tax Collections by County

State Fiscal Year 2019							
(ALL PROCEEDS RECEIVED BY LOCALITIES)							
County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Local Tax 4/	Net Amount Paid to County Treasurers 5/
New York City, Total	66,180	\$1,468,029,950	\$205,757,336	\$108,826,689	\$59,481,404	\$753,352,864	\$1,092,263,652
Bronx	6,336	82,297,029	11,451,483	5,550,342	3,957,330	42,022,460	61,252,781
Kings	21,058	405,017,670	56,210,617	26,419,120	20,254,821	207,854,220	301,943,497
New York	8,661	649,162,288	91,919,714	61,717,709	12,690,673	332,872,863	481,591,671
Queens	20,335	260,325,593	36,778,419	13,438,097	16,406,226	132,755,959	193,523,153
Richmond	9,790	71,227,371	9,397,103	1,701,422	6,172,354	37,847,362	53,952,550
Albany	7,664	16,637,087	3,920,904	1,719,287	799,651	1,458,074	9,694,225
Allegany	931	730,930	151,985	150,642	...	...	332,728
Broome	4,167	4,546,629	...	813,746	...	1,116,091	3,349,161
Cattaraugus	1,470	1,704,973	306,710	296,946	...	258,622	927,798
Cayuga	1,940	1,897,579	426,035	372,576	...	...	896,999
Chautauqua	2,720	3,288,949	613,051	599,547	...	667,513	2,001,911
Chemung	2,028	1,423,985	...	343,775	...	...	915,210
Chenango	1,021	646,379	...	183,130	...	...	463,248
Clinton	1,569	2,012,810	442,176	410,788	...	...	935,080
Columbia	1,650	3,678,477	...	651,132	...	1,454,988	2,896,745
Cortland	1,114	1,144,928	...	226,963	...	285,349	855,649
Delaware	1,102	1,200,783	294,705	279,131	...	...	625,483
Dutchess	7,530	15,635,376	4,487,166	936,841	2,374,664	...	7,535,665
Erie	24,649	36,578,085	8,808,318	2,441,890	6,310,547	...	18,461,227
Essex	967	1,918,892	395,337	367,861	...	314,742	1,131,694
Franklin	914	886,325	208,351	198,403	...	...	444,873
Fulton	1,134	1,169,646	290,445	250,634	...	...	626,709
Genesee	1,363	1,728,610	316,890	292,244	...	338,375	1,009,242
Greene	1,396	2,261,502	...	456,537	...	712,162	1,699,384
Hamilton	245	355,205	...	76,941	...	92,755	278,265
Herkimer	1,478	1,567,115	...	301,156	...	415,958	1,216,688
Jefferson	2,856	2,396,746	...	587,712	...	...	1,459,700
Lewis	798	565,760	...	105,552	...	148,272	444,823
Livingston	1,446	1,571,306	386,999	344,328	...	...	836,979
Madison	1,576	1,254,629	...	337,324	...	...	837,463
Monroe	23,006	29,429,897	7,314,459	6,107,336	...	...	15,168,233

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

Table 23: Mortgage Tax Collections by County (Cont'd)

State Fiscal Year 2019							
(ALL PROCEEDS RECEIVED BY LOCALITIES)							
County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Local Tax 4/	Net Amount Paid to County Treasurers 5/
Montgomery	1,004	621,188	...	139,195	...	...	381,994
Nassau	34,664	110,647,073	31,543,486	3,245,602	20,187,252	...	52,792,021
Niagara	5,196	5,798,663	1,328,722	1,232,417	...	...	2,732,814
Oneida	5,146	5,277,816	1,319,389	911,435	...	...	2,564,362
Onondaga	12,958	15,152,050	3,786,745	3,070,613	...	...	7,761,619
Ontario	3,564	4,871,692	1,237,024	1,078,931	...	...	2,502,694
Orange	9,400	21,996,743	6,174,605	1,268,650	3,668,800	...	10,492,017
Orleans	933	773,305	182,241	142,561	...	...	349,053
Oswego	2,783	2,372,359	567,299	429,859	...	...	1,157,220
Otsego	1,436	1,387,818	...	427,764	...	...	948,054
Putnam	2,354	5,778,305	1,541,859	108,424	1,129,401	...	2,646,602
Rensselaer	4,349	7,131,814	1,563,206	1,053,000	...	1,500,193	4,478,736
Rockland	6,167	27,444,455	6,102,651	1,254,949	3,849,336	5,231,607	15,667,373
St. Lawrence	2,277	1,415,352	...	351,825	...	...	893,054
Saratoga	7,341	13,711,368	3,488,234	2,851,143	...	...	7,256,363
Schenectady	4,075	7,322,128	1,425,502	1,182,585	...	1,513,440	4,538,845
Schoharie	724	709,659	...	143,356	...	187,519	562,058
Schuyler	533	585,279	137,099	111,980	...	...	290,540
Seneca	765	823,510	201,765	185,679	...	...	436,066
Steuben	2,468	2,711,916	505,877	383,774	...	553,656	1,656,355
Suffolk	37,365	133,452,520	38,754,250	4,538,731	24,052,849	...	63,368,025
Sullivan	1,689	2,870,846	...	659,710	...	707,080	2,120,191
Tioga	1,192	750,780	...	166,902	...	...	457,349
Tompkins	2,172	4,564,161	1,086,050	928,191	...	...	2,242,759
Ulster	4,213	5,508,775	...	1,625,814	...	...	3,707,430
Warren	2,108	4,637,774	969,178	894,007	...	744,221	2,771,083
Washington	1,596	1,718,127	405,291	362,683	...	...	875,786
Wayne	2,576	3,435,671	678,543	588,549	...	717,661	2,140,571
Westchester	18,609	98,385,520	21,973,008	3,811,797	13,559,992	18,008,460	58,002,336 a/
Wyoming	1,008	1,382,249	228,576	222,141	...	247,317	739,944
Yates	736	983,850	...	210,606	...	238,029	714,205
Total, All Counties	344,315	\$2,098,485,318	\$359,321,462	\$161,261,988	\$135,413,896	\$790,264,946	\$1,426,117,707

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where the county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective May 1, 1987.

4/ Pursuant to Article 11, section 253 of the Tax Law, any city having a population of one million or more and any county of the state may impose a mortgage recording tax by enacting a local law and receiving authority and empowerment from the state legislature to adopt and amend the local law.

5/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

a/ Includes city of Yonkers local tax: \$4,165,581

Table 24: MTA Surcharge on Business Taxes by Tax Type
State Fiscal Years 1990-2019

Fiscal Year	Total, All Articles	Article 9						
		Total, Article 9	Section 183	Section 184	Section 186	Section 186-a	Section 186-e *	Section 189
2019	\$1,169,082,210	\$100,710,417	\$2,211,570	\$8,399,999	\$9,529,117 a/	\$18,453,190	\$62,116,540	. . . c/
2018	1,087,349,832	108,964,869	-305,301	6,116,163	4,567,511 a/	21,240,807	77,345,689	. . . c/
2017	1,017,116,398	105,620,626	6,710,329	-86,426	13,631,347 a/	16,916,443	68,448,932	. . . c/
2016	1,039,707,026	107,124,810	1,846,321	7,155,354	-4,216,157 a/	27,098,653	75,240,640	. . . c/
2015	1,031,946,595	103,266,659	1,563,779	7,756,741	4,562,767 a/	20,913,961	68,469,409	. . . c/
2014	989,975,437	115,250,180	1,474,426	20,697,967	3,707,364 a/	20,920,473	68,449,950	. . . c/
2013	997,950,701	134,994,987	2,069,649	21,574,193	4,816,152 a/	20,239,177	86,295,816	. . . c/
2012	951,459,246	113,474,521	997,900	14,277,903	4,781,361 a/	20,608,750	72,808,607	. . . c/
2011	827,753,140	115,512,373	2,388,496	7,368,115	1,179,658 a/	17,792,957	86,783,148	. . . c/
2010	885,778,731	133,747,242	4,974,668	16,748,441	3,336,727 a/	18,060,032	90,307,512	319,864 c/
2009	851,842,650	119,583,735	3,061,594	15,927,536	4,696,125 a/	15,860,514	78,238,478	1,799,488 c/
2008	982,507,474	122,921,598	-1,816,874	12,447,545	4,694,135 a/	13,963,837	93,632,956	0 c/
2007	962,304,241	109,186,662	4,547,778	13,043,911	6,890,910 a/	13,138,018	71,566,045	0 c/
2006	766,218,469	149,446,232	9,474,279	41,473,933	1,796,790 a/	9,401,395	87,299,457	379 c/
2005	571,373,885	129,013,405	1,414,537	13,669,027	2,845,016 a/	17,742,167	93,153,423	189,234 c/
2004	484,084,189	109,765,361	-152,517	14,197,321	366,724 a/	30,096,812	64,671,856	585,165 c/
2003	509,447,146	160,057,004	3,486,616	10,129,805	707,246 a/	47,820,436	96,705,627	1,207,274 c/
2002	483,327,676	162,788,157	2,696,660	12,917,301	-431,248 a/	59,867,951	87,099,183	638,310 c/
2001	563,267,114	121,903,102	812,011	8,046,701	-4,692,048	40,931,996	76,339,099	465,342 c/
2000	586,806,747	203,196,939	2,866,808	8,540,260	18,334,056	96,003,622	76,730,499	721,694
1999	547,005,180	173,437,910	1,867,568	9,757,139	19,736,464	68,363,340	73,065,675	647,725
1998	600,671,798	188,864,579	4,074,141	9,750,825	25,479,532	82,923,273	66,076,334	560,474
1997	560,232,356	160,003,381	3,489,098	5,478,076	17,825,075	21,845,187 b/	110,635,157 b/	730,788
1996	523,039,298	180,324,960	3,608,231	14,134,075	26,098,996	113,734,046 b/	22,583,255 b/	166,356
1995	432,420,866	126,055,876	3,719,168	10,759,913	18,458,757	92,765,073	. . .	352,965
1994	550,743,721	156,193,556	3,271,635	10,392,338	23,795,166	118,516,650	. . .	217,767
1993	472,406,461	138,385,296	2,894,458	8,852,615	19,942,804	106,471,949	. . .	223,470
1992	488,135,829	134,305,927	4,466,670	9,839,098	18,478,901	101,371,022	. . .	150,236
1991	345,861,194	109,931,691	4,647,773	8,315,441	17,573,845	79,394,632	. . .	. . .
1990	311,896,452	107,348,837	3,924,173	8,149,818	20,043,657	75,231,189	. . .	. . .

* Includes payments by regulated telecommunications businesses on their non-telecommunications gross income under Section 186-a.
a/ Section 186 tax repealed, January 1, 2000. Corporations formerly taxed under Section 186 now taxable under Article 9-A, except for certain taxpayers with continuing statutory authority.

b/ Reflects transfer of monies between Sections 186-a and 186-e after the initial enactment of Section 186-e, January 1, 1995.

c/ Section 189 tax was gradually phased out through rate reductions that began in 2000 and was totally eliminated beginning January 1, 2005.

KEY:

Article 9 - Franchise Taxes on Specialized Corporations and Public Utilities

Section 183 - Transportation and Transmission Companies (capital basis)

Section 184 - Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 186 - Lighting and Power Companies (gross earnings and capital)

Section 186-a - Gross Receipts Tax on Furnishers of Utility Services including those under the supervision of the New York State Department of Public Service

Section 186-e - Excise Tax on Telecommunications Services.

Section 189 - Importers of Natural Gas (self use or consumption)

Table 24: MTA Surcharge on Business Taxes by Tax Type (Cont'd)**State Fiscal Years 1990-2019**

Fiscal Year	Article 32					Article 33
	Article 9-A	Total, Article 32	Clearing House Banks	Other Commercial Banks	Savings Banks & Savings & Loan Associations	
2019	\$886,883,061	-\$17,607,548	\$0	-\$17,522,578	-\$84,970	\$199,096,280
2018	753,758,312	57,049,341	6,282	57,003,233	39,825	167,577,311
2017	689,810,614	52,053,105	-6,295	53,116,159	-1,056,759	169,632,053
2016	764,344,184	7,604,469	1,048,339	2,763,308	3,792,821	160,633,562
2015	558,008,580	212,816,761	210,805	204,166,233	8,439,723	157,854,595
2014	566,561,171	161,740,986	-5,257,591	154,840,350	12,158,228	146,423,100
2013	385,062,466	314,971,227	7,243,028	305,841,927	1,886,271	162,922,022
2012	452,466,061	228,955,967	571,584	210,890,672	17,493,711	156,562,697
2011	373,640,148	204,888,688	474,264	196,378,617	8,035,808	133,711,931
2010	366,292,292	226,014,542	1,599,764	215,203,796	9,210,982	159,724,655
2009	465,257,792	171,668,777	-7,885,055	178,679,701	874,131	95,332,346
2008	551,358,882	177,536,782	-11,832,264	186,952,480	2,416,565	130,690,212
2007	551,090,869	185,832,837	14,477,703	165,906,979	5,448,155	116,193,873
2006	388,372,596	132,472,230	38,239,049	86,905,245	7,327,935	95,927,411
2005	252,686,364	88,697,436	. . .	86,991,226	1,706,210	100,976,680
2004	218,154,905	55,531,964	. . .	53,771,277	1,760,686	100,631,960
2003	205,174,219	72,240,417	. . .	70,346,128	1,894,289	71,975,507
2002	187,539,894	69,802,403	. . .	68,931,262	871,141	63,197,221
2001	295,090,706	85,830,937	. . .	84,538,478	1,292,459	60,442,369
2000	229,150,901	85,273,360	. . .	83,699,336	1,574,023	69,185,547
1999	212,520,623	91,232,219	. . .	88,729,727	2,502,492	69,814,428
1998	240,687,370	105,160,256	. . .	104,350,913	809,343	65,959,592
1997	238,873,105	101,239,049	. . .	101,088,602	150,447	60,116,821
1996	183,798,235	94,753,998	. . .	92,624,453	2,129,544	64,162,106
1995	188,483,993	71,748,766	. . .	63,380,241	8,368,525	46,132,231
1994	213,983,231	111,595,246	. . .	101,546,840	10,048,406	68,971,688
1993	194,630,379	84,686,623	. . .	73,263,837	11,422,786	54,704,163
1992	194,473,278	90,049,130	. . .	78,551,039	11,498,091	69,307,493
1991	143,195,688	52,616,790	. . .	44,032,680	8,584,110	40,117,025
1990	136,893,442	34,880,021	. . .	25,949,493	8,930,528	32,774,152

KEY:

Article 9-A - Corporate Franchise Tax (income basis). Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with Bank Tax

Article 32 - Franchise Tax on Banking Corporations

Article 33 - Franchise Taxes on Insurance Companies

Table 25: Components of City of New York Personal Income Tax Collections
State Fiscal Years 1990-2019

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2019	\$9,480,012,696	\$2,562,468,575	\$410,416,312	\$350,522,515	\$1,299,986,926	\$1,087,460,094	\$12,590,893,267
2018	9,144,343,138	3,656,041,673	383,465,567	370,187,230	1,280,179,202	821,103,755	13,094,962,162
2017	8,056,640,495	2,792,532,364	404,873,804	349,014,960	1,168,753,208	788,958,598	11,223,267,013
2016	7,744,879,222	3,283,144,905	423,953,130	349,865,095	1,429,373,330	673,383,970	11,045,852,993
2015	7,370,482,612	2,822,735,624	353,708,838	340,003,453	1,273,024,294	589,455,961	10,203,362,194
2014	6,878,743,199	3,100,059,468	380,378,480	297,323,833	1,363,978,799	613,713,346	9,906,239,527
2013	6,479,989,849	2,263,576,100	312,567,478	301,991,427	1,137,091,639	306,436,686	8,527,469,901
2012	6,090,090,152	2,236,936,353	309,152,787	285,110,521	1,169,622,210	364,787,548	8,116,455,150
2011	6,078,908,374	1,638,757,906	247,969,829	273,193,579	1,314,106,749	99,616,008	7,024,338,947
2010	5,632,323,724	1,840,052,179	302,964,773	247,875,391	1,376,163,948	-60,841,660	6,586,210,459
2009	5,741,229,920	2,888,319,292	435,341,676	303,684,399	1,530,352,768	473,504,656	8,311,727,175
2008	5,915,767,576	2,437,716,526	463,082,207	232,656,151	1,288,147,326	476,698,893	8,237,774,026
2007	5,461,755,592	2,081,563,879	581,791,517	235,133,911	971,459,963	516,781,132	7,905,566,069
2006	5,066,079,395	1,736,617,647	512,423,267	214,462,682	1,048,680,286	464,334,023	6,945,236,727
2005	4,806,826,036	1,316,608,994	340,805,519	218,875,084	840,933,395	357,080,055	6,199,262,293
2004	4,430,512,545	853,130,097	203,331,716	184,986,360	769,359,381	260,959,147	5,163,560,482
2003	3,866,994,416	782,137,808	222,884,592	208,615,671	839,085,479	287,602,357	4,529,149,364
2002	3,811,637,833	1,199,311,069	449,832,405	174,075,605	747,303,093	226,676,241	5,114,230,060
2001	4,217,049,142	1,355,211,563	462,026,313	174,388,074	809,367,746	168,652,060	5,567,959,406
2000	4,011,390,128	1,272,820,532	424,618,654	166,209,352	558,901,496	322,746,177	5,638,883,347
1999	3,932,564,071	1,144,210,787	418,918,148	160,021,593	465,198,479	297,783,836	5,488,299,956
1998	3,664,785,001	892,618,697	326,010,024	142,988,353	421,287,915	275,936,436	4,881,050,596
1997	3,284,173,904	742,882,658	257,051,761	168,672,337	418,502,999	186,405,428	4,220,683,090
1996	3,032,447,697	603,514,768	218,185,852	126,310,352	400,549,632	150,509,036	3,730,418,074
1995	2,873,267,630	537,896,910	218,949,587	127,839,562	356,445,362	190,783,076	3,592,291,403
1994	2,795,124,208	582,860,776	251,838,853	132,008,270	350,927,773	165,671,187	3,576,575,521
1993	2,676,862,013	581,978,879	334,573,149	130,899,075	289,976,932	135,463,108	3,569,799,292
1992	2,375,423,448	503,956,022	199,355,034	107,479,787	274,584,944	111,032,477	3,022,661,824
1991	2,112,875,008	509,709,994	159,728,545	94,130,827	304,365,992	83,159,068	2,655,237,450
1990	1,972,276,196	522,092,864	218,359,620	82,519,878	258,628,413	50,035,223	2,586,655,368

NOTE: Net Collections equals total gross collections plus State to city offsets minus refunds and minor offsets.

**Table 26: Components of City of Yonkers Personal Income Tax Collections
State Fiscal Years 1990-2019**

Fiscal Year	Gross Collections				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
2019	\$49,378,991	\$5,050,509	\$4,010,608	\$1,909,168	\$7,218,518	\$1,978,861	\$55,109,618
2018	47,288,444	5,997,731	3,883,777	1,889,222	7,636,764	317,120	51,739,530
2017	43,676,232	5,304,792	3,909,095	1,542,429	6,282,036	943,389	49,093,901
2016	45,758,742	6,047,787	4,359,037	1,524,802	7,138,918	1,096,849	51,648,300
2015	41,716,554	5,101,743	2,794,398	1,346,134	6,114,262	1,295,863	46,140,430
2014	35,700,575	4,844,909	3,226,293	1,178,287	6,717,870	1,289,710	39,521,903
2013	33,939,963	5,332,507	3,061,556	1,167,415	5,615,984	2,575,632	40,461,089
2012	32,397,409	3,336,971	1,992,761	800,480	4,824,594	1,156,636	34,859,663
2011	24,748,259	2,884,343	1,755,577	877,920	4,632,231	562,996	26,196,864
2010	25,691,535	3,219,335	1,826,560	762,195	3,991,977	-1,110,931	26,396,717
2009	23,841,068	4,879,024	5,171,243	2,888,513	5,461,560	1,329,900	32,648,187
2008	24,375,140	4,518,437	2,749,665	1,104,606	5,482,205	2,535,746	29,801,389
2007	23,381,694	3,512,392	1,576,354	1,033,943	3,230,005	5,183,898	31,458,276
2006	13,420,937	2,192,731	1,174,763	570,272	3,464,810	1,664,381	15,558,273
2005	10,681,520	1,474,233	963,437	631,336	3,251,719	-69,803	10,429,004
2004	10,006,257	1,330,675	725,521	681,928	3,585,500	333,174	9,492,055
2003	9,718,520	1,305,171	769,250	1,116,081	3,586,734	-86,603	9,235,686
2002	10,502,582	1,723,876	2,279,264	998,231	3,553,538	-1,436,705	10,513,710
2001	10,145,963	2,643,325	2,708,566	932,702	3,871,157	736,387	13,295,786
2000	15,343,324	3,262,607	3,035,909	992,621	3,014,577	1,991,734	21,611,618
1999	17,654,376	3,107,688	3,134,776	1,044,399	2,885,832	1,826,982	23,882,389
1998	17,291,896	2,590,677	2,284,660	790,895	3,146,018	2,234,248	22,046,358
1997	18,097,458	2,150,194	2,855,831	906,262	3,414,965	2,641,129	23,235,909
1996	18,901,979	2,159,089	2,691,110	733,666	3,219,010	1,468,928	22,735,763
1995	19,208,892	2,419,069	2,988,026	814,139	2,751,590	1,133,745	23,812,281
1994	19,105,792	3,793,907	2,393,379	1,123,374	2,667,928	2,184,969	25,933,493
1993	17,491,341	2,647,773	2,653,644	1,544,713	2,574,566	1,603,626	23,366,531
1992	19,031,085	2,426,492	2,480,987	2,449,654	2,765,913	2,205,277	25,827,582
1991	17,618,828	2,579,941	1,987,655	589,827	2,851,023	2,451,987	22,377,215
1990	17,400,621	3,052,801	2,492,564	625,600	2,353,198	1,505,977	22,724,365

NOTE: Net Collections equals total gross collections plus State to city offsets minus refunds and minor offsets.

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Appendix: Effective Dates of New York State and Local Purpose Taxes and Fees Administered by the Department of Taxation and Finance

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
Business Taxes		
Corporation Franchise (Income Basis) 7/	9-A	1917
Corporation & Utility	9	1886
Bank 1/, 7/	32	1940
Insurance 2/	33	1974
Direct Writings	33-A	1990
Petroleum	13-A	1983
Public Safety Communications Surcharge 186-f		2009
Sales and Compensating Use Tax	28	1965
Excise and User Taxes and Fees		
Motor Fuel	12-A	1929
Petroleum Testing Fees	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Passenger Car Rental	28-A	1990
Property Transfer Taxes		
Estate 3/	26	1930
Generation-Skipping Transfer	26-B	1990
Real Estate Transfer	31	1968
Other Taxes and Fees		
Pari-Mutuel/OTB	4/	1940/1978
Hazardous Waste Assessments	5/	1983
Waste Tire Management and Recycling Fees	5/	2003
Returnable Beverage Container Deposits	5/	2009
Tax Return Preparer Registration Fees	1	2009
OGS Procurement Fees	6/	2008
Metropolitan Commuter Transportation District Mobility	23	2009
Metropolitan Commuter Transportation District Taxicab and Hail Vehicle Rides	29-A	2009
Metropolitan Commuter Transportation District Auto Rental	28-A	2009
Authorized Combative Sports Tax 8/	19	2016
Local Wireless Communications Surcharge	9	2017

1/ Taxed under Articles 9-B and 9-C before 1973.

2/ Taxed under Article 9 before 1974.

3/ Preceded by an inheritance tax.

4/ Taxed under the Racing and Wagering

Law.

5/ Imposed by the Environmental Conservation Law.

6/ Imposed by the New York State Finance Law. Repealed

7/ Effective for tax years beginning on or after January 1, 2015, Article 9-A was extensively modified and merged with the Bank Tax.

8/ Effective September 2016, Boxing and Wrestling and Mixed Martial Arts are now a combined tax and renamed to Authorized Combative Sports Tax.

Description of Tax

This section describes some of New York State's major taxes reported in the statistical tables.

Alcohol Beverage Tax

New York State imposes an excise tax on the sale or use in New York State of beer, cider, wine and liquor.

www.tax.ny.gov/bus/bev/abt.htm

Business Taxes

General business corporations pay taxes computed under the corporation franchise tax, Article 9-A. Prior to 2015, banks paid under a separate tax article - Article 32. As a result of corporate tax reform and starting in 2015, banks now pay under Article 9-A. Separate taxes apply to insurance companies, including anyone who buys insurance from an insurance company that is not authorized to write insurance in New York State. The utility corporations tax applies to certain transportation and transmission corporations (except airlines), utility companies, telecommunications services, and agricultural cooperatives. In addition, as under federal law, there is a tax on the unrelated business income of nonstock not-for-profit corporations. Finally, a gross receipts tax applies to petroleum businesses.

www.tax.ny.gov/bus/ct/ctidx.htm

Cigarette and Tobacco

New York State imposes an excise tax on cigarettes per package of twenty cigarettes. New York State also imposes an excise tax on cigars and tobacco products.

www.tax.ny.gov/bus/cig/cigidx.htm

Estate Tax

New York imposes a tax on the estates of deceased State residents and on the part of a Nonresident's estate made up of real and tangible personal property located within New York State. The New York estate tax is based on the estate tax provisions of the Federal Internal Revenue Code, as of January 1, 2014 with New York modifications.

www.tax.ny.gov/pit/estate/etidx.htm

Highway Use Tax

New York State imposes a highway use tax (HUT) on motor carriers operating certain motor vehicles on New York State public highways (excluding toll-paid portions of the New York State Thruway). The tax rate is based on the weight of the motor vehicle and miles travelled.

www.ny.gov/bus/hut/huidx.htm

Description of Tax (cont'd)

Motor Fuel

New York State has an excise tax on motor fuel and highway diesel motor fuel. The tax is imposed when motor fuel is produced in or imported into New York State and when highway diesel motor fuel is first sold or used in the state.

www.tax.ny.gov/bus/gas/gasidx.htm

Pari Mutuel and Racing Admissions

Corporations or associations authorized to conduct pari-mutuel betting in New York State must report and pay the pari-mutuel taxes required by the racing, pari-mutuel wagering, and breeding law.

www.tax.ny.gov/bus/pari_mutuel.htm

Personal Income Tax

Generally, New York State residents must file a New York State income tax return if they are required to file a federal return or if their federal adjusted gross income plus New York additions is more than \$4,000 (\$3,100 if the taxpayer is single and can be claimed as a dependent on another taxpayer's federal return). Nonresidents must also file a New York State return if they have income from New York State sources and their total income from all sources exceeds the New York standard deduction.

https://tax.ny.gov/pit/file/do_i_need_to_file.htm

Petroleum Business Tax

Article 13-A of the Tax Law imposes a tax on petroleum businesses for the privilege of operating in the State, based upon the quantity of various petroleum products imported for sale or use in the State. PBT rates have two components: the base tax, whose rates vary by product type; and the supplemental tax, which is imposed, in general, at a uniform rate.

www.tax.ny.gov/bus/petrol/ptidx.htm

Real Estate Transfer Tax

The New York State real estate transfer tax (RETT) is imposed on each conveyance of real property or interest therein, when the consideration exceeds \$500.

www.tax.ny.gov/bus/transfer/rptidx.htm

Sales and Compensating Use Tax

Sales tax applies to retail sales of certain tangible personal property and services. Use tax applies if an individual buys tangible personal property and services outside the state and use it within New York State.

www.tax.ny.gov/bus/st/stidx.htm

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