

January 1997

(in thousands)

State Taxes	January 1997			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj) *	\$2,961,313	\$26,666	\$2,934,647	\$18,223,268	\$2,044,783	\$16,178,485
Total Gross Collections *	\$2,961,313	---	2,961,313	17,544,902	---	17,544,902
Less: Refunds and Minor Offsets	---	15,020	15,020	---	1,873,475	1,873,475
Less: State/City Offsets	---	11,646	11,646	---	171,308	171,308
Net Collections, before Refund Reserve	---	---	2,934,647	---	---	15,500,119
Refund Reserve Transactions	---	---	0	678,366	0	678,366
User Taxes 1/ *	\$707,783	\$8,179	\$699,604	\$7,281,782	\$70,259	\$7,211,523
Sales & Use 2/, 3/ *	580,983	6,864	574,119	5,931,299	46,077	5,885,222
Motor Fuel 2/ *	40,482	904	39,578	411,622	10,769	400,853
Cigarette/Tobacco Products 4/	57,537	310	57,227	585,559	8,053	577,506
Alcoholic Beverage 2/	14,432	(268)	14,700	168,807	(123)	168,930
Highway/Fuel Use *	13,956	369	13,587	138,321	5,458	132,863
Containers *	28	0	28	20,320	25	20,295
Auto Rental *	73	0	73	25,033	0	25,033
Business Taxes *	\$231,151	\$54,582	\$176,569	\$4,873,520	\$433,512	\$4,440,008
Corporation Franchise *	93,108	35,932	57,176	1,780,979	287,917	1,493,062
Corporation & Utilities *	6,196	1,271	4,925	1,213,714	33,127	1,180,587
Banks *	33,681	13,834	19,847	616,672	70,531	546,141
Insurance (Article 33) *	7,522	2,532	4,990	436,568	26,451	410,117
Direct Writings	55	0	55	3,805	182	3,623
Petroleum 2/, 5/ *	90,589	1,013	89,576	821,782	15,304	806,478
Other Revenues *	\$143,663	\$7,015	\$136,648	\$1,091,750	\$69,938	\$1,021,812
Real Property Gains	4,077	3,266	811	69,872	23,347	46,525
Estate & Gift *	122,443	3,741	118,702	822,155	46,220	775,935
Real Estate Transfer	13,989	8	13,981	164,628	371	164,257
Pari-Mutuel (w/o Uncashed Tickets)	3,112	0	3,112	34,623	0	34,623
Other (Racing Admissions & Boxing)	42	0	42	472	0	472
Total - State Taxes 1/ *	\$4,043,910	\$96,442	\$3,947,468	\$31,470,320	\$2,618,492	\$28,851,828

1/ See page 2 for component detail

* Includes Amnesty collections.

(in thousands)

Local Taxes	January 1997			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge *	\$14,391	\$3,850	\$10,541	\$460,540	\$43,717	\$416,823
New York City Alcoholic Beverage 2/	1,564	1	1,563	17,671	12	17,659
New York City Motor Fuel	0	0	0	2	0	2
New York City Personal Income - Net (Adjusted) *	596,371	2,018	594,353	3,953,735	341,353	3,612,382
Total Gross Collections *	584,725	---	584,725	3,784,615	---	3,784,615
Less: Refunds and Minor Offsets	---	2,018	2,018	---	341,353	341,353
Plus: State/City Offsets	11,646	---	11,646	169,120	---	169,120
Sales & Use (Includes M.A.C.) 2/ *	612,882	7,304	605,578	6,025,226	47,827	5,977,399
Stock Transfer (to NYC; all eligible for rebate)	67	0	67	2,932,944	0	2,932,944
Yonkers Personal Income - Net (Adjusted) *	1,806	21	1,785	22,942	2,789	20,153
Total Gross Collections *	1,806	---	1,806	20,754	---	20,754
Less: Refunds and Minor Offsets	---	21	21	---	2,789	2,789
Plus: State/City Offsets	0	---	0	2,188	---	2,188
Total-local Taxes *	\$1,227,081	\$13,194	\$1,213,887	\$13,413,060	\$435,698	\$12,977,362
Total State & Local Taxes 1/ *	\$5,270,991	\$109,636	\$5,161,355	\$44,883,380	\$3,054,190	\$41,829,190

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

	January 1997	Fiscal Year 1996-97
	\$292	\$821

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

Tax	January 1997	Fiscal Year 1996-97
Sales and Use - State Share	\$198,800	\$1,970,512
Sales and Use - Local Share	209,761	2,024,481
Motor Fuel	26,782	279,415
Petroleum Business	56,400	529,163
Alcoholic Beverage - NY State	3,909	12,205
Alcoholic Beverage - NY City	376	1,043

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

	January 1997	Fiscal Year 1996-97
	\$2	\$832

4/ Includes Cigarette License and Sticker Fees.

5/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

* Includes Amnesty collections.

January 1997

(in thousands)

State Taxes	Net Collections		Difference	
	January 1996	January 1997	Amount	Percent
Personal Income Tax 1/ *	\$2,929,402	\$2,934,647	\$5,245	0.2%
User Taxes 2/ *	\$664,879	\$699,604	\$34,441	5.2%
Sales and Use 3/, 4/ *	530,487	574,119	43,632	8.2%
Motor Fuel 3/ *	42,388	39,578	(2,810)	-6.6%
Cigarette/Tobacco Products 5/	52,719	57,227	4,508	8.6%
Alcoholic Beverage	23,615	14,700	(8,915)	-37.8%
Highway/Fuel Use 1/ *	15,349	13,587	(1,762)	-11.5%
Containers *	214	28	(186)	-86.9%
Auto Rental *	99	73	(26)	-26.3%
Business Taxes *	\$162,366	\$176,569	\$14,203	8.7%
Corporation Franchise *	42,864	57,176	14,312	33.4%
Corporation & Utilities 1/ *	4,109	4,925	816	19.9%
Banks *	24,859	19,847	(5,012)	-20.2%
Insurance (Article 33) *	(216)	4,990	5,206	2410.2%
Direct Writings	472	55	(417)	-88.3%
Petroleum 1/, 3/, 6/ *	90,278	89,576	(702)	-0.8%
Other Revenues *	\$190,023	\$136,648	(\$53,375)	-28.1%
Real Property Gains	19,793	811	(18,982)	-95.9%
Estate & Gift 1/ *	148,054	118,702	(29,352)	-19.8%
Real Estate Transfer	20,473	13,981	(6,492)	-31.7%
Pari-Mutuel	1,637	3,112	1,475	90.1%
Other (Racing Adms & Boxing)	66	42	(24)	-36.4%
Total - State Taxes 2/ *	\$3,946,670	\$3,947,468	\$514	0.0%

1/ See page 2 for component detail.

* January 1997 amounts include Amnesty collections.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 1996	January 1997	Amount	Percent
Withholding *	\$1,900,010	\$1,772,467	(\$127,543)	-6.7%
Estimated Tax	994,391	1,107,687	113,296	11.4%
Final Payments	399	381	(18)	-4.5%
Delinquencies *	42,710	80,713	38,003	89.0%
Limited Liability Company Fees	31	65	34	109.7%
Total Gross Collections *	\$2,937,541	\$2,961,313	\$23,772	0.8%
Refunds/Minor Offsets	8,077	15,020	6,943	86.0%
State/City Offsets	62	11,646	11,584	18683.9%
Net, before Refund Reserve *	\$2,929,402	\$2,934,647	\$5,245	0.2%
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve *	\$2,929,402	\$2,934,647	\$5,245	0.2%
Other Component Detail				
Highway/Fuel Use *	\$15,349	\$13,587	(\$1,762)	-11.5%
Highway Use *	12,790	12,376	(414)	-3.2%
Truck Mileage *	12,570	11,120	(1,450)	-11.5%
Permits	220	1,256	1,036	470.9%
Fuel Use	2,559	1,211	(1,348)	-52.7%
Article 21	2,515	2	(2,513)	-99.9%
Article 21A IFTA	0	1,037	1,037	NA
IFTA Decal Fees & Trip Permits	44	172	128	290.9%
Corporation & Utilities 7/ *	\$4,109	\$4,925	\$816	19.9%
Article 9 (excl sec. 180, 186-A, A&E & P) *	1,327	2,096	769	58.0%
Utilities (section 186-A, A&E & P)	2,782	2,829	47	1.7%
Petroleum *	\$90,278	\$89,576	(\$702)	-0.8%
Article 13-A (prior to 9/1/90) *	145	20	(125)	-86.2%
Article 13-A (after 9/1/90) 3/ *	90,127	89,553	(574)	-0.6%
Article 9, Section 182-A	(1)	0	1	100.0%
Lubricating Oils (repealed 9/1/94)	7	3	(4)	-57.1%
Estate & Gift *	\$148,054	\$118,702	(\$29,352)	-19.8%
Estate *	54,809	59,618	4,809	8.8%
Gift *	93,245	59,084	(34,161)	-36.6%

* January 1997 amounts include Amnesty collections.

Local Taxes	Net Collections		Difference	
	January 1996	January 1997	Amount	Percent
M.T.A. Corporate Surcharge *	\$7,942	\$10,541	\$2,599	32.7%
New York City Alcoholic Beverage	(1,689)	1,563	3,252	192.5%
New York City Motor Fuel	0	0	0	NA
New York City Personal Income *	526,330	594,353	68,023	12.9%
Sales & Use (Includes M.A.C.) 3/ *	557,092	605,578	48,486	8.7%
Stock Transfer (to NYC; all rebatable)	60	67	7	11.7%
Yonkers Personal Income *	2,284	1,785	(499)	-21.8%
Total - Local Taxes *	\$1,092,019	\$1,213,887	\$121,868	11.2%
Total - State & Local 3/ *	\$5,038,689	\$5,161,355	\$122,382	2.4%

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

	January 1996	January 1997
	\$8	\$292

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

Tax	January 1996	January 1997
Sales and Use - State Share	\$185,586	\$198,800
Sales and Use - Local Share	193,645	209,761
Motor Fuel	26,190	26,782
Petroleum Business	51,953	56,400
Alcoholic Beverage - NY State	0	3,909
Alcoholic Beverage - NY City	0	376

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

	January 1996	January 1997
	\$2	\$2

5/ Includes Cigarette License and Sticker Fees.

6/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A

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

* January 1997 amounts include Amnesty collections.

January 1997

(in thousands)

State Taxes	Net Collections	Estimated Receipts 8/	Net Collections Year-to-Date		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
Personal Income Tax 1/ *	\$16,998,213	\$16,564,000	\$15,492,589	\$16,178,485	\$685,896	4.4%
User Taxes 2/ *	\$8,328,034	\$8,568,300	\$7,001,009	\$7,211,523	\$211,506	3.0%
Sales and Use 3/, 4/ *	6,688,967	7,025,000	5,583,633	5,885,222	301,589	5.4%
Motor Fuel 3/ *	501,483	476,300	427,185	400,853	(26,332)	-6.2%
Cigarette/Tobacco Products 5/	693,485	665,000	601,057	577,506	(23,551)	-3.9%
Alcoholic Beverage	197,798	190,000	176,356	168,930	(7,426)	-4.2%
Highway/Fuel Use 1/ *	170,003	154,000	148,007	132,863	(15,144)	-10.2%
Containers *	45,574	26,000	39,995	20,295	(19,700)	-49.3%
Auto Rental *	28,860	31,000	22,963	25,033	2,070	9.0%
Business Taxes *	\$5,709,784	\$5,679,000	\$4,317,343	\$4,440,008	\$122,665	2.8%
Corporation Franchise *	1,820,586	1,944,000	1,424,718	1,493,062	68,344	4.8%
Corporation & Utilities 1/ *	1,575,377	1,579,000	1,090,461	1,180,587	90,126	8.3%
Banks *	634,663	635,000	477,267	546,141	68,874	14.4%
Insurance (Article 33) *	666,109	567,500	485,365	410,117	(75,248)	-15.5%
Direct Writings	5,310	- - -	4,500	3,623	(877)	-19.5%
Petroleum 1/, 3/, 6/ *	1,007,739	953,500	835,032	806,478	(28,554)	-3.4%
Other Revenues *	\$1,132,449	\$1,128,000	\$979,577	\$1,021,812	\$42,235	4.3%
Real Property Gains	105,909	39,000	87,833	46,525	(41,308)	-47.0%
Estate & Gift 1/ *	799,326	852,500	700,461	775,935	75,474	10.8%
Real Estate Transfer	181,612	194,000	154,186	164,257	10,071	6.5%
Pari-Mutuel	45,110	42,000	36,645	34,623	(2,022)	-5.5%
Other (Racing Adms & Boxing)	492	500	452	472	20	4.4%
Total - State Taxes 2/ *	\$32,168,480	\$31,939,300	\$27,790,518	\$28,851,828	\$1,062,302	3.8%

1/ See page 2 for component detail

*Fiscal Year 1996-97 amounts include Amnesty collections.

(in thousands)

	Net Collections	Estimated Receipts 8/	Net Collections Year-to-Date		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
Personal Income Tax						
Withholding *	\$15,283,175	\$14,642,000	\$12,704,983	\$12,391,782	(\$313,201)	-2.5%
Estimated Tax	3,258,725	3,766,000	3,248,264	3,837,919	589,655	18.2%
Final Payments	797,955	882,000	742,880	829,608	86,728	11.7%
Delinquencies *	517,022	585,000	454,505	483,039	28,534	6.3%
Limited Liability Company Fees	764	- - -	188	2,554	2,366	1258.5%
Total Gross Collections *	\$19,857,641	\$19,875,000	\$17,150,820	\$17,544,902	\$394,082	2.3%
Refunds/Minor Offsets	2,307,067	2,368,000	1,806,395	1,873,475	67,080	3.7%
State/City Offsets	151,978	175,000	129,819	171,308	41,489	32.0%
Net, before Refund Reserve *	\$17,398,596	\$17,332,000	\$15,214,606	\$15,500,119	\$285,513	1.9%
Refund Reserve Transactions	(400,383)	(768,000)	277,983	678,366	400,383	144.0%
Net, after Refund Reserve *	\$16,998,213	\$16,564,000	\$15,492,589	\$16,178,485	\$685,896	4.4%
Other Component Detail						
Highway/Fuel Use *	\$7,226	\$154,000	\$148,007	\$132,863	(\$15,144)	-10.2%
Highway Use *	6,797	NA	124,655	117,766	(6,889)	-5.5%
Truck Mileage *	6,559	NA	121,486	112,711	(8,775)	-7.2%
Permits	238	NA	3,169	5,055	1,886	59.5%
Fuel Use	429	NA	23,352	15,097	(8,255)	-35.4%
Article 21	415	NA	23,084	2,534	(20,550)	-89.0%
Article 21A IFTA	0	NA	0	12,160	12,160	NA
IFTA Decal Fees & Trip Permits	14	NA	268	403	135	50.4%
Corporation & Utilities 7/ *	\$1,575,377	\$1,579,000	\$1,090,461	\$1,180,587	\$90,126	8.3%
Article 9 (excl sec. 180, 186-A, A&E & P) *	419,068	NA	289,823	247,172	(42,651)	-14.7%
Utilities (section 186-A, A&E & P)	1,156,309	NA	800,638	933,415	132,777	16.6%
Petroleum *	\$1,007,739	\$953,500	\$835,032	\$806,478	(\$28,554)	-3.4%
Article 13-A (prior to 9/1/90) *	2,745	NA	2,668	2,065	(603)	-22.6%
Article 13-A (after 9/1/90) 3/ *	1,004,218	NA	831,635	803,953	(27,682)	-3.3%
Article 9, Section 182-A	333	NA	332	476	144	43.4%
Lubricating Oils (repealed 9/1/94)	443	NA	397	(16)	(413)	-104.0%
Estate & Gift *	\$799,326	\$852,500	\$700,461	\$775,935	\$75,474	10.8%
Estate *	678,698	NA	582,711	683,337	100,626	17.3%
Gift *	120,628	NA	117,750	92,598	(25,152)	-21.4%

* Fiscal Year 1996-97 amounts include Amnesty collections.

(in thousands)

Local Taxes	Net Collections	Estimated Receipts	Net Collections		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
M.T.A. Corporate Surcharge *	\$523,039	---	\$384,795	\$416,823	\$32,028	8.3%
New York City Alcoholic Beverage	22,246	---	19,013	17,659	(1,354)	-7.1%
New York City Motor Fuel	1	---	1	2	1	100.0%
New York City Personal Income *	3,730,418	---	3,156,620	3,612,382	455,762	14.4%
Sales & Use (Includes M.A.C.) 3/ *	6,845,252	---	5,695,075	5,977,399	282,324	5.0%
Stock Transfer (to NYC; all rebatable)	3,595,095	---	2,572,986	2,932,944	359,958	14.0%
Yonkers Personal Income *	22,736	---	19,640	20,153	513	2.6%
Total - Local Taxes *	\$14,738,787	---	\$11,848,130	\$12,977,362	\$1,129,232	9.5%
Total - State & Local 3/ *	\$46,907,267	---	\$39,638,648	\$41,829,190	\$2,191,534	5.5%

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

	1995-96	1996-97
	\$1,813	\$821

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

Tax	1995-96	1996-97
Sales and Use - State Share	\$1,441,667	\$1,970,512
Sales and Use - Local Share	1,519,667	2,024,481
Motor Fuel	280,436	279,415
Petroleum Business	526,947	529,163
Alcoholic Beverage - NY State	0	12,205
Alcoholic Beverage - NY City	0	1,043

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

	1995-96	1996-97
	\$1,167	\$832

5/ Includes Cigarette License and Sticker Fees.

6/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

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

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

* Fiscal Year 1996-97 amounts include Amnesty collections.