

May 1999

(in thousands)

State Taxes	May 1999			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$1,330,061	\$843,455	\$486,606	\$7,800,051	\$1,696,475	\$6,103,576
Total Gross Collections	1,330,061	---	1,330,061	5,494,140	---	5,494,140
Less: Refunds and Minor Offsets	---	747,429	747,429	---	1,582,537	1,582,537
Less: State/City Offsets	---	96,026	96,026	---	113,938	113,938
Net Collections, before Refund Reserve	---	---	486,606	---	---	3,797,665
Refund Reserve Transactions	---	---	0	2,305,911	0	2,305,911
User Taxes 1/	\$674,556	\$4,471	\$670,085	\$1,397,289	\$11,379	\$1,385,910
Sales & Use 2/	554,536	2,841	551,695	1,139,255	7,393	1,131,862
Motor Fuel	46,216	1,241	44,975	90,467	2,320	88,147
Cigarette/Tobacco Products 3/	48,219	294	47,925	114,421	1,178	113,243
Alcoholic Beverage	14,117	0	14,117	27,825	0	27,825
Highway/Fuel Use	11,345	95	11,250	25,043	488	24,555
Containers	6	0	6	6	0	6
Auto Rental	116	0	116	270	0	270
Business Taxes	\$173,430	\$97,063	\$76,367	\$378,072	\$130,441	\$247,631
Corporation Franchise	78,178	84,194	(6,016)	174,411	103,464	70,947
Corporation & Utilities	1,970	8,656	(6,686)	8,761	9,118	(357)
Banks	5,441	932	4,509	21,170	1,510	19,660
Insurance (Article 33)	546	2,137	(1,591)	3,144	14,324	(11,180)
Direct Writings	76	0	76	517	0	517
Petroleum 4/	87,219	1,144	86,075	170,069	2,025	168,044
Other Revenues	\$121,260	\$4,220	\$117,040	\$220,370	\$12,780	\$207,590
Real Property Gains	4,543	41	4,502	6,956	105	6,851
Estate & Gift	88,017	4,177	83,840	163,524	11,862	151,662
Real Estate Transfer	25,699	2	25,697	44,986	813	44,173
Pari-Mutuel (w/o Uncashed Tickets)	2,933	0	2,933	4,794	0	4,794
Other (Racing Admissions & Boxing)	68	0	68	110	0	110
Total - State Taxes 1/	\$2,299,307	\$949,209	\$1,350,098	\$9,795,782	\$1,851,075	\$7,944,707

Local Taxes	May 1999			Fiscal Year 1999-00		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$6,334	\$14,822	(\$8,488)	\$17,488	\$18,251	(\$763)
New York City Alcoholic Beverage	1,668	44	1,624	3,663	44	3,619
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	395,982	168,668	227,314	1,468,354	340,622	1,127,732
Total Gross Collections	300,787	---	300,787	1,355,974	---	1,355,974
Less: Refunds and Minor Offsets	---	168,668	168,668	---	340,622	340,622
Plus: State/City Offsets	95,195	---	95,195	112,380	---	112,380
Sales & Use (Includes M.A.C.)	565,884	2,937	562,947	1,169,820	7,644	1,162,176
Stock Transfer (to NYC; all eligible for rebate)	74	0	74	111	0	111
Yonkers Personal Income - Net (Adjusted)	2,203	1,009	1,194	7,681	1,981	5,700
Total Gross Collections	1,372	---	1,372	6,123	---	6,123
Less: Refunds and Minor Offsets	---	1,009	1,009	---	1,981	1,981
Plus: State/City Offsets	831	---	831	1,558	---	1,558
Total-Local Taxes	\$972,145	\$187,480	\$784,665	\$2,667,117	\$368,542	\$2,298,575
Total State & Local Taxes 1/	\$3,271,452	\$1,136,689	\$2,134,763	\$12,462,899	\$2,219,617	\$10,243,282

0

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

May 1999	Fiscal Year 1999-00
\$1	\$2

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

May 1999	Fiscal Year 1999-00
(\$2)	\$4

3/ Includes Cigarette License and Sticker Fees.

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

May 1999

(in thousands)

State Taxes	Net Collections		Difference	
	May 1998	May 1999	Amount	Percent
Personal Income Tax 1/	\$377,745	\$486,606	\$108,861	28.8
User Taxes 2/	\$659,120	\$670,085	\$10,999	1.7
Sales and Use 3/	526,876	551,695	24,819	4.7
Motor Fuel	43,711	44,975	1,264	2.9
Cigarette/Tobacco Products 4/	57,809	47,925	(9,884)	(17.1)
Alcoholic Beverage	16,972	14,117	(2,855)	(16.8)
Highway/Fuel Use 1/	13,689	11,250	(2,439)	(17.8)
Containers	13	6	(7)	(53.8)
Auto Rental	15	116	101	673.3
Business Taxes	\$122,046	\$76,367	(\$45,679)	(37.4)
Corporation Franchise	34,199	(6,016)	(40,215)	(117.6)
Corporation & Utilities 1/	(2,915)	(6,686)	(3,771)	(129.4)
Banks	4,736	4,509	(227)	(4.8)
Insurance (Article 33)	1,058	(1,591)	(2,649)	(250.4)
Direct Writings	188	76	(112)	(59.6)
Petroleum 1/, 5/	84,780	86,075	1,295	1.5
Other Revenues	\$77,766	\$117,040	\$39,274	50.5
Real Property Gains (repealed 6/15/96)	8,983	4,502	(4,481)	(49.9)
Estate & Gift 1/	48,506	83,840	35,334	72.8
Real Estate Transfer	17,743	25,697	7,954	44.8
Pari-Mutuel	2,514	2,933	419	16.7
Other (Racing Adms & Boxing)	20	68	48	240.0
Total - State Taxes 2/	\$1,236,677	\$1,350,098	\$113,455	9.2

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 1998	May 1999	Amount	Percent
Withholding	\$1,148,527	\$1,246,292	\$97,765	8.5
Estimated Tax	25,262	30,334	5,072	20.1
Final Payments	10,084	12,643	2,559	25.4
Delinquencies	38,002	40,456	2,454	6.5
Limited Liability Company Fees	168	336	168	100.0
Total Gross Collections	\$1,222,043	\$1,330,061	\$108,018	8.8
Refunds/Minor Offsets	748,325	747,429	(896)	(0.1)
State/City Offsets	95,973	96,026	53	0.1
Net, before Refund Reserve	\$377,745	\$486,606	\$108,861	28.8
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve	\$377,745	\$486,606	\$108,861	28.8
Other Component Detail				
Highway/Fuel Use	\$13,689	\$11,250	(\$2,439)	(17.8)
Highway Use	12,874	10,767	(2,107)	(16.4)
Truck Mileage	12,618	10,465	(2,153)	(17.1)
Permits	256	302	46	18.0
Fuel Use	815	483	(332)	(40.7)
Article 21	119	45	(74)	(62.2)
Article 21A IFTA	682	423	(259)	(38.0)
IFTA Decal Fees & Trip Permits	14	15	1	7.1
Corporation & Utilities 6/	(\$2,915)	(\$6,686)	(\$3,771)	(129.4)
Article 9 (excl sec. 180, 186-A, A&E & P)	(1,429)	895	2,324	162.6
Utilities (section 186-A, A&E & P)	(1,486)	(7,581)	(6,095)	(410.2)
Petroleum	\$84,780	\$86,075	\$1,295	1.5
Article 13-A (prior to 9/1/90)	(6)	7	13	216.7
Article 13-A (after 9/1/90)	84,774	86,067	1,293	1.5
Article 9, Section 182-A	10	0	(10)	(100.0)
Lubricating Oils (repealed 9/1/94)	2	1	(1)	(50.0)
Estate & Gift	\$48,506	\$83,840	\$35,334	72.8
Estate	48,382	82,748	34,366	71.0
Gift	124	1,092	968	780.6

Local Taxes	Net Collections		Difference	
	May 1998	May 1999	Amount	Percent
M.T.A. Corporate Surcharge	\$914	(\$8,488)	(\$9,402)	(1,028.7)
New York City Alcoholic Beverage	(38)	1,624	1,662	4,373.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	233,799	227,314	(6,485)	(2.8)
Sales & Use (Includes M.A.C.)	549,326	562,947	13,621	2.5
Stock Transfer (to NYC; all rebatable)	76	74	(2)	(2.6)
Yonkers Personal Income	1,260	1,194	(66)	(5.2)
Total-Local Taxes	\$785,337	\$784,665	(\$672)	(0.1)
Total State & Local Taxes	\$2,022,014	\$2,134,763	\$112,783	5.6

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

May 1998	May 1999
\$35	\$1

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

May 1998	May 1999
(\$9)	(\$2)

4/ Includes Cigarette License and Sticker Fees.

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

6/ Reflects adjustments to prior periods posted during May 1999.

May 1999

(in thousands)

State Taxes	Net Collections	Estimated Receipts 7/ 1999-2000	Net Collections			
			Year-to-Date		Difference	
			1998-1999	1999-2000	1998-1999	1999-2000
Personal Income Tax 1/	\$20,662,376	\$0	\$5,720,557	\$6,103,576	\$383,019	6.7
User Taxes 2/	\$9,221,533	\$0	\$1,303,705	\$1,385,910	\$82,240	6.3
Sales and Use 3/	7,646,929	0	1,042,726	1,131,862	89,136	8.5
Motor Fuel	502,320	0	78,670	88,147	9,477	12.0
Cigarette/Tobacco Products 4/	666,700	0	122,216	113,243	(8,973)	(7.3)
Alcoholic Beverage	182,778	0	30,512	27,825	(2,687)	(8.8)
Highway/Fuel Use 1/	168,667	0	29,018	24,555	(4,463)	(15.4)
Containers	18,958	0	444	6	(438)	(98.6)
Auto Rental	35,109	0	82	270	188	229.3
Business Taxes	\$5,820,785	\$0	\$303,629	\$247,631	(\$55,998)	(18.4)
Corporation Franchise	2,049,843	0	133,701	70,947	(62,754)	(46.9)
Corporation & Utilities 1/	1,545,944	0	6,220	(357)	(6,577)	(105.7)
Banks	544,058	0	13,001	19,660	6,659	51.2
Insurance (Article 33)	635,636	0	(9,411)	(11,180)	(1,769)	(18.8)
Direct Writings	11,129	0	242	517	275	113.6
Petroleum 1/, 5/	1,034,175	0	159,876	168,044	8,168	5.1
Other Revenues	\$1,450,389	\$0	\$207,935	\$207,590	(\$345)	(0.2)
Real Property Gains (repealed 6/15/96)	28,940	0	11,043	6,851	(4,192)	(38.0)
Estate & Gift 1/	1,071,464	0	147,863	151,662	3,799	2.6
Real Estate Transfer	312,369	0	44,742	44,173	(569)	(1.3)
Pari-Mutuel	36,922	0	4,212	4,794	582	13.8
Other (Racing Adms & Boxing)	694	0	75	110	35	46.7
Total - State Taxes 2/	\$37,155,083	\$0	\$7,535,826	\$7,944,707	\$408,916	5.4

1/ See page 2 for component detail.

Personal Income Tax	Net Collections	Estimated Receipts 7/ 1999-2000	Net Collections			
			Year-to-Date		Difference	
			1998-1999	1999-2000	Amount	Percent
Withholding	\$16,520,651	\$0	\$2,408,530	\$2,562,616	\$154,086	6.4
Estimated Tax	5,182,394	0	1,443,053	1,705,596	262,543	18.2
Final Payments	1,189,558	0	960,995	1,112,728	151,733	15.8
Delinquencies	466,165	0	96,213	101,984	5,771	6.0
Limited Liability Company Fees	12,305	- - -	7,660	11,216	3,556	46.4
Total Gross Collections	\$23,371,073	\$0	\$4,916,451	\$5,494,140	\$577,689	11.8
Refunds/Minor Offsets	2,495,394	0	1,473,934	1,582,537	108,603	7.4
State/City Offsets	299,611	0	114,179	113,938	(241)	(0.2)
Net, before Refund Reserve	\$20,576,068	\$0	\$3,328,338	\$3,797,665	\$469,327	14.1
Refund Reserve Transactions	86,308	0	2,392,219	2,305,911	(86,308)	(3.6)
Net, after Refund Reserve	\$20,662,376	\$0	\$5,720,557	\$6,103,576	\$383,019	6.7
Other Component Detail						
Highway/Fuel Use	\$168,667	\$0	\$29,018	\$24,555	(\$4,463)	(15.4)
Highway Use	144,202	NA	25,556	21,608	(3,948)	(15.4)
Truck Mileage	140,371	NA	24,727	20,838	(3,889)	(15.7)
Permits	3,831	NA	829	770	(59)	(7.1)
Fuel Use	24,465	NA	3,462	2,947	(515)	(14.9)
Article 21	789	NA	361	211	(150)	(41.6)
Article 21A IFTA	23,195	NA	3,069	2,710	(359)	(11.7)
IFTA Decal Fees & Trip Permits	481	NA	32	26	(6)	(18.8)
Corporation & Utilities 6/	\$1,545,944	\$0	\$6,220	(\$357)	(\$6,577)	(105.7)
Article 9 (excl sec. 180, 186-A, A&E & P)	363,104	NA	(257)	2,612	2,869	1,116.3
Utilities (section 186-A, A&E & P)	1,182,840	NA	6,477	(2,969)	(9,446)	(145.8)
Petroleum	\$1,034,175	\$0	\$159,876	\$168,044	\$8,168	5.1
Article 13-A (prior to 9/1/90)	(37)	NA	(8)	6	14	175.0
Article 13-A (after 9/1/90)	1,032,987	NA	159,850	168,026	8,176	5.1
Article 9, Section 182-A	1,218	NA	30	10	(20)	(66.7)
Lubricating Oils (repealed 9/1/94)	7	NA	4	2	(2)	(50.0)
Estate & Gift	\$1,071,464	\$0	\$147,863	\$151,662	\$3,799	2.6
Estate	946,445	NA	127,762	126,845	(917)	(0.7)
Gift	125,019	NA	20,101	24,817	4,716	23.5

Local Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 7/	Year-to-Date		Difference	
	1998-1999	1999-2000	1998-1999	1999-2000	Amount	Percent
M.T.A. Corporate Surcharge	\$547,005	---	\$13,458	(\$763)	(\$14,221)	(105.7)
New York City Alcoholic Beverage	19,347	---	1,656	3,619	1,963	118.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,488,300	---	1,130,881	1,127,732	(3,149)	(0.3)
Sales & Use (Includes M.A.C.)	7,800,424	---	1,083,098	1,162,176	79,078	7.3
Stock Transfer (to NYC; all rebatable)	6,782,443	---	117	111	(6)	(5.1)
Yonkers Personal Income	23,882	---	5,871	5,700	(171)	(2.9)
Total-Local Taxes	\$20,661,401	---	\$2,235,081	\$2,298,575	\$63,494	2.8
Total State & Local Taxes	\$57,816,484	---	\$9,770,907	\$10,243,282	\$472,410	4.8

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

1998-1999	1999-2000
\$37	\$2

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

1998-1999	1999-2000
(\$9)	\$4

4/ Includes Cigarette License and Sticker Fees.

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

6/ Reflects adjustments to prior periods posted during May 1999.

7/ Estimated receipts are not available.