



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2014

(in thousands)

State Taxes	January 2014			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$7,466,452	\$61,589	\$7,404,863	\$43,525,716	\$6,283,952	\$37,241,764
Total Gross Collections	\$7,466,452	---	7,466,452	43,525,716	---	43,525,716
Less: Refunds and Minor Offsets	---	55,241	55,241	---	5,716,474	5,716,474
Less: State/City Offsets	---	6,348	6,348	---	567,478	567,478
Net Collections	---	---	7,404,863	---	---	37,241,764
User Taxes 1/	\$1,162,491	\$16,367	\$1,146,124	\$12,142,196	\$131,997	\$12,010,199
Sales & Use 2/	956,134	11,650	944,484	10,046,813	107,803	9,939,010
Motor Fuel	40,237	4,206	36,031	417,704	19,150	398,554
Cigarette/Tobacco Products 3/	125,168	296	124,872	1,282,430	3,649	1,278,781
Alcoholic Beverage	30,226	0	30,226	219,015	6	219,009
Highway/Fuel Use	11,552	215	11,337	119,452	1,389	118,063
Auto Rental	-826	0	-826	56,782	0	56,782
Business Taxes	\$326,167	\$50,309	\$275,858	\$5,705,173	\$688,879	\$5,016,294
Corporation Franchise	180,325	32,502	147,823	2,607,942	520,822	2,087,120
Corporation & Utilities 4/	4,507	2,344	2,163	599,370	44,626	554,744
Banks	39,750	2,838	36,912	706,744	57,751	648,993
Insurance (Article 33)	4,617	3,390	1,227	761,157	26,592	734,565
Direct Writings	171	-1	172	16,874	391	16,483
Petroleum 5/	96,797	9,236	87,561	1,013,086	38,697	974,389
Property Transfer Taxes 6/	\$202,605	\$5,183	\$197,422	\$1,909,172	\$57,172	\$1,852,000
Estate	109,956	5,183	104,773	1,134,040	56,702	1,077,338
Real Estate Transfer	92,646	0	92,646	775,254	470	774,784
Other Revenues	\$4,166	\$54	\$4,112	\$131,433	\$1,202	\$130,231
Pari-Mutuel (w/o Uncashed Tickets)	912	0	912	14,280	0	14,280
Hazardous Waste Assessments	302	-1	303	2,347	6	2,341
Waste Tire Management and Recycling Fees	1,798	9	1,789	22,843	48	22,795
Returnable Container Deposits	543	45	498	89,799	1,146	88,653
Tax Return Preparer Registration Fees	569	1	568	1,249	2	1,247
Racing Admissions	2	0	2	345	0	345
Boxing and Wrestling Exhibitions	40	0	40	570	0	570
Total - State Taxes and Fees 1/, 6/	\$9,161,881	\$133,502	\$9,028,379	\$63,413,690	\$7,163,202	\$56,250,488

Local Taxes	January 2014			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$28,040	\$3,914	\$24,126	\$652,548	\$62,094	\$590,454
M.T.A. Auto Rental	-515	0	-515	34,412	0	34,412
M.C.T. Mobility	163,805	2,425	161,380	1,018,622	23,816	994,806
M.C.T.D. Taxicab and Hail Vehicle Rides	21,328	1	21,327	84,834	15	84,819
New York City Alcoholic Beverage	2,436	0	2,436	21,131	0	21,131
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,606,308	7,379	1,598,929	9,578,617	988,428	8,590,189
Total Gross Collections	1,599,793	---	1,599,793	9,011,257	---	9,011,257
Less: Refunds and Minor Offsets	---	7,379	7,379	---	988,428	988,428
Plus: State/City Offsets	6,515	---	6,515	567,360	---	567,360
Sales & Use	1,215,985	12,768	1,203,217	12,506,126	115,796	12,390,330
Stock Transfer (to NYC; all eligible for rebate)	24	0	24	4,858,250	0	4,858,250
Yonkers Personal Income - Net (Adjusted)	3,931	31	3,900	38,438	5,009	33,429
Total Gross Collections	4,098	---	4,098	38,320	---	38,320
Less: Refunds and Minor Offsets	---	31	31	---	5,009	5,009
Plus: State/City Offsets	-167	---	-167	118	---	118
Total-Local Taxes	\$3,041,342	\$26,518	\$3,014,824	\$28,792,978	\$1,195,158	\$27,597,820
Total State & Local Taxes and Fees 1/	\$12,203,223	\$160,020	\$12,043,203	\$92,206,668	\$8,358,360	\$83,848,308

1/ Includes:

	January 2014	Fiscal Year 2013-14
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	January 2014	Fiscal Year 2013-14
	-\$2	\$157

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

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

	January 2014	Fiscal Year 2013-14
	\$3	\$138,038

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

6/ Includes:

	January 2014	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$2	-\$162
Gift (repealed 1/1/2000)	1	40

MONTHLY COMPARISON OF NET COLLECTIONS

January 2014

(in thousands)

State Taxes	Net Collections		Difference	
	January 2013	January 2014	Amount	Percent
Personal Income Tax 1/	\$7,568,368	\$7,404,863	-\$163,505	-2.2
User Taxes 2/	\$1,146,707	\$1,146,124	-\$583	-0.1
Sales and Use 3/	929,373	944,484	15,111	1.6
Motor Fuel	42,167	36,031	-6,136	-14.6
Cigarette/Tobacco Products 1/	134,217	124,872	-9,345	-7.0
Alcoholic Beverage	27,209	30,226	3,017	11.1
Highway/Fuel Use 1/	13,838	11,337	-2,501	-18.1
Auto Rental	-97	-826	-729	-751.5
Business Taxes	\$315,040	\$275,858	-\$39,182	-12.4
Corporation Franchise	171,819	147,823	-23,996	-14.0
Corporation & Utilities 1/	3,345	2,163	-1,182	-35.3
Banks	43,127	36,912	-6,215	-14.4
Insurance (Article 33)	1,979	1,227	-752	-38.0
Direct Writings	126	172	46	36.5
Petroleum 1/, 4/	94,644	87,561	-7,083	-7.5
Property Transfer Taxes 5/	\$192,959	\$197,422	\$4,463	2.3
Estate	92,324	104,773	12,449	13.5
Real Estate Transfer	100,634	92,646	-7,988	-7.9
Other Revenues	\$4,321	\$4,112	-\$209	-4.8
Pari-Mutuel	928	912	-16	-1.7
Hazardous Waste Assessments	252	303	51	20.2
Waste Tire Management and Recycling Fees	1,816	1,789	-27	-1.5
Returnable Container Deposits	778	498	-280	-36.0
Tax Return Preparer Registration Fees	423	568	145	34.3
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	122	40	-82	-67.2
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$9,227,395</b>	<b>\$9,028,379</b>	<b>-\$199,016</b>	<b>-2.2</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 2013	January 2014	Amount	Percent
Withholding	\$4,290,230	\$3,855,653	-\$434,577	-10.1
Estimated Tax	3,293,754	3,471,273	177,519	5.4
Final Payments	26,106	1,089	-25,017	-95.8
Delinquencies	111,103	135,962	24,859	22.4
Limited Liability Company Fees	34	2,475	2,441	7,179.4
Total Gross Collections	\$7,721,227	\$7,466,452	-\$254,775	-3.3
Refunds/Minor Offsets	151,248	55,241	-96,007	-63.5
State/City Offsets	1,611	6,348	4,737	294.0
Net Collections	\$7,568,368	\$7,404,863	-\$163,505	-2.2
Other Component Detail				
Cigarette/Tobacco Products	\$134,216	\$124,871	-\$9,345	-7.0
Cigarette	126,615	119,193	-7,422	-5.9
Tobacco Products	7,242	5,404	-1,838	-25.4
Retailer Licenses	358	274	-84	-23.5
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$13,838	\$11,337	-\$2,501	-18.1
Highway Use	10,296	8,712	-1,584	-15.4
Truck Mileage	7,936	8,360	424	5.3
Permits	2,360	352	-2,008	-85.1
Fuel Use	3,542	2,625	-917	-25.9
Article 21	0	0	0	NA
Article 21A IFTA	3,437	2,536	-901	-26.2
IFTA Decal Fees & Trip Permits	105	89	-16	-15.2
Corporation & Utilities 6/	\$3,345	\$2,163	-\$1,182	-35.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	476	1,139	663	139.3
Utilities (sections 186-A, A&E & PSC)	2,868	1,021	-1,847	-64.4
Public Safety Communications Surcharge (\$186-F)	1	3	2	200.0
Petroleum	\$94,644	\$87,561	-\$7,083	-7.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	94,644	87,561	-7,083	-7.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	January 2013	January 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$40,359	\$24,126	-\$16,233	-40.2
M.T.A. Auto Rental	-83	-515	-432	-520.5
M.C.T. Mobility	163,529	161,380	-2,149	-1.3
M.C.T.D. Taxicab and Hail Vehicle Rides	18,773	21,327	2,554	13.6
New York City Alcoholic Beverage	3,247	2,436	-811	-25.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,529,533	1,598,929	69,396	4.5
Sales & Use	1,197,869	1,203,217	5,348	0.4
Stock Transfer (to NYC; all rebatable)	34	24	-10	-29.4
Yonkers Personal Income	4,450	3,900	-550	-12.4
<b>Total-Local Taxes</b>	<b>\$2,957,711</b>	<b>\$3,014,824</b>	<b>\$57,113</b>	<b>1.9</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$12,185,106</b>	<b>\$12,043,203</b>	<b>-\$141,903</b>	<b>-1.2</b>

2/ Includes:

	January 2013	January 2014
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	January 2013	January 2014
	\$9	-\$2

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

5/ Includes:

	January 2013	January 2014
Real Property Gains (repealed 6/15/1996)	\$0	\$2
Gift (repealed 1/1/2000)	1	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

January 2014

(in thousands)

State Taxes	Net Collections 2012-2013	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
Personal Income Tax 1/	\$40,226,715	\$42,543,300	\$35,360,855	\$37,241,764	\$1,880,909	5.3
User Taxes 2/	\$13,848,763	\$14,288,900	\$11,595,452	\$12,010,199	\$414,747	3.6
Sales and Use 3/	11,346,314	11,835,900	9,445,376	9,939,010	493,634	5.2
Motor Fuel	492,464	500,000	412,389	398,554	-13,835	-3.4
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	1,347,809	1,278,781	-69,028	-5.1
Alcoholic Beverage	246,240	251,000	210,448	219,009	8,561	4.1
Highway/Fuel Use 1/	145,008	140,000	126,583	118,063	-8,520	-6.7
Auto Rental	68,148	71,000	52,847	56,782	3,935	7.4
Business Taxes	\$7,579,202	\$7,724,000	\$5,240,700	\$5,016,294	-\$224,406	-4.3
Corporation Franchise	2,623,683	2,914,000	1,788,960	2,087,120	298,160	16.7
Corporation & Utilities 1/	946,661	853,900	605,897	554,744	-51,153	-8.4
Banks	1,596,889	1,420,000	1,111,854	648,993	-462,861	-41.6
Insurance (Article 33)	1,257,144	1,346,000	764,529	734,565	-29,964	-3.9
Direct Writings	15,100	- - -	12,610	16,483	3,873	30.7
Petroleum 1/, 4/	1,139,725	1,190,100	956,850	974,389	17,539	1.8
Property Transfer Taxes 5/	\$1,771,427	\$1,790,000	\$1,546,515	\$1,852,000	\$305,485	19.8
Estate	1,014,029	1,050,000	889,172	1,077,338	188,166	21.2
Real Estate Transfer	756,355	740,000	656,480	774,784	118,304	18.0
Other Revenues	\$161,813	\$163,500	\$132,482	\$130,231	-\$2,251	-1.7
Pari-Mutuel	17,417	18,200	15,137	14,280	-857	-5.7
Hazardous Waste Assessments	2,628	2,700	2,313	2,341	28	1.2
Waste Tire Management and Recycling Fees	24,903	26,200	21,097	22,795	1,698	8.0
Returnable Container Deposits	114,232	114,000	91,666	88,653	-3,013	-3.3
Tax Return Preparer Registration Fees	1,604	1,600	1,406	1,247	-159	-11.3
Racing Admissions	371	400	367	345	-22	-6.0
Boxing and Wrestling Exhibitions	658	400	496	570	74	14.9
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$63,587,920</b>	<b>\$66,509,700</b>	<b>\$53,876,004</b>	<b>\$56,250,488</b>	<b>\$2,374,484</b>	<b>4.4</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$31,957,653	\$33,066,000	\$25,689,626	\$25,901,075	\$211,449	0.8
Estimated Tax	12,192,942	13,887,500	12,039,808	14,489,229	2,449,421	20.3
Final Payments	2,076,547	2,311,000	1,966,283	2,139,391	173,108	8.8
Delinquencies	1,143,818	1,231,400	946,841	986,758	39,917	4.2
Limited Liability Company Fees	71,690	- - -	4,686	9,263	4,577	97.7
Total Gross Collections	\$47,442,650	\$50,495,900	\$40,647,244	\$43,525,716	\$2,878,472	7.1
Refunds/Minor Offsets	6,906,922	7,454,600	5,035,262	5,716,474	681,212	13.5
State/City Offsets	309,013	498,000	251,127	567,478	316,351	126.0
Net Collections	\$40,226,715	\$42,543,300	\$35,360,855	\$37,241,764	\$1,880,909	5.3
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$1,347,808	\$1,278,780	-\$69,028	-5.1
Cigarette	1,451,763	NA	1,265,031	1,186,910	-78,121	-6.2
Tobacco Products	91,256	NA	75,576	85,043	9,467	12.5
Retailer Licenses	7,557	NA	7,188	6,818	-370	-5.1
Vending Machine Stickers	13	NA	13	9	-4	-30.8
Highway/Fuel Use	\$145,008	\$140,000	\$126,583	\$118,063	-\$8,520	-6.7
Highway Use	113,138	NA	98,861	91,761	-7,100	-7.2
Truck Mileage	98,111	NA	85,452	86,723	1,271	1.5
Permits	15,027	NA	13,409	5,038	-8,371	-62.4
Fuel Use	31,870	NA	27,722	26,302	-1,420	-5.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	27,313	25,878	-1,435	-5.3
IFTA Decal Fees & Trip Permits	470	NA	409	424	15	3.7
Corporation & Utilities 6/	\$946,661	\$853,900	\$605,897	\$554,744	-\$51,153	-8.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	89,921	81,798	-8,123	-9.0
Utilities (sections 186-A, A&E & PSC)	627,917	NA	373,609	334,908	-38,701	-10.4
Public Safety Communications Surcharge (\$186-F)	187,550	NA	142,367	138,038	-4,329	-3.0
Petroleum	\$1,139,725	\$1,190,100	\$956,850	\$974,389	\$17,539	1.8
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,139,722	NA	956,848	974,388	17,540	1.8
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	2	1	-1	-50.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	2012-2013	2013-2014
M.T.A. Corporate Surcharge	\$997,951	---	\$674,058	\$590,454	-\$83,604	-12.4
M.T.A. Auto Rental	41,444	---	31,742	34,412	2,670	8.4
M.C.T. Mobility	1,227,297	---	1,006,911	994,806	-12,105	-1.2
M.C.T.D. Taxicab and Hail Vehicle Rides	82,946	---	82,490	84,819	2,329	2.8
New York City Alcoholic Beverage	24,962	---	21,739	21,131	-608	-2.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	7,394,770	8,590,189	1,195,419	16.2
Sales & Use	14,237,157	---	11,836,425	12,390,330	553,905	4.7
Stock Transfer (to NYC; all rebatable)	12,052,026	---	9,562,009	4,858,250	-4,703,759	-49.2
Yonkers Personal Income	40,461	---	34,192	33,429	-763	-2.2
Total-Local Taxes	\$37,231,714	---	\$30,644,336	\$27,597,820	-\$3,046,516	-9.9
Total State & Local Taxes and Fees	\$100,819,634	---	\$84,520,340	\$83,848,308	-\$672,032	-0.8

2/ Includes:

	2012-2013	2013-2014
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	2012-2013	2013-2014
	\$174	\$157

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

5/ Includes:

	2012-2013	2013-2014
Real Property Gains (repealed 6/15/1996)	\$32	-\$162
Gift (repealed 1/1/2000)	831	40

6/ From the Mid-Year Financial Update, November 2013. 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. Real Property Gains and Gift included in Property Transfer Taxes.