



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2013

(in thousands)

State Taxes	July 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,666,319	\$249,934	\$2,416,385	\$19,499,588	\$4,212,956	\$15,286,632
Total Gross Collections	\$2,666,319	---	2,666,319	19,499,588	---	19,499,588
Less: Refunds and Minor Offsets	---	239,916	239,916	---	4,046,982	4,046,982
Less: State/City Offsets	---	10,018	10,018	---	165,974	165,974
Net Collections	---	---	2,416,385	---	---	15,286,632
User Taxes 1/	\$1,146,315	\$8,767	\$1,137,548	\$4,758,284	\$45,004	\$4,713,280
Sales & Use 2/	913,764	7,547	906,217	3,916,837	36,921	3,879,916
Motor Fuel	42,694	977	41,717	166,814	6,812	160,002
Cigarette/Tobacco Products 3/	149,144	204	148,940	521,318	811	520,507
Alcoholic Beverage	27,033	0	27,033	88,267	6	88,261
Highway/Fuel Use	13,675	39	13,636	48,553	454	48,099
Auto Rental	5	0	5	16,495	0	16,495
Business Taxes	\$243,684	\$56,597	\$187,087	\$2,261,167	\$317,196	\$1,943,971
Corporation Franchise	105,420	47,576	57,844	1,141,672	242,905	898,767
Corporation & Utilities 4/	2,966	3,829	-863	184,560	10,961	173,599
Banks	27,406	891	26,515	259,481	33,615	225,866
Insurance (Article 33)	3,576	2,387	1,189	263,339	17,532	245,807
Direct Writings	1,413	0	1,413	4,804	61	4,743
Petroleum 5/	102,903	1,914	100,989	407,311	12,122	395,189
Property Transfer Taxes 6/	\$217,586	\$7,421	\$210,165	\$686,683	\$28,185	\$658,498
Estate	143,754	7,421	136,333	437,732	28,084	409,648
Real Estate Transfer	73,830	0	73,830	249,081	101	248,980
Other Revenues	\$4,469	\$64	\$4,405	\$50,031	\$1,100	\$48,931
Pari-Mutuel (w/o Uncashed Tickets)	1,312	0	1,312	5,310	0	5,310
Hazardous Waste Assessments	371	0	371	1,215	0	1,215
Waste Tire Management and Recycling Fees	1,964	2	1,962	8,492	9	8,483
Returnable Container Deposits	740	61	679	34,694	1,090	33,604
Tax Return Preparer Registration Fees	2	1	1	18	1	17
Racing Admissions	2	0	2	10	0	10
Boxing and Wrestling Exhibitions	78	0	78	292	0	292
Total - State Taxes and Fees 1/, 6/	\$4,278,373	\$322,783	\$3,955,590	\$27,255,753	\$4,604,441	\$22,651,312

Local Taxes	July 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$28,260	\$5,713	\$22,547	\$269,959	\$25,243	\$244,716
M.T.A. Auto Rental	-4	0	-4	10,037	0	10,037
M.C.T. Mobility	99,180	1,152	98,028	401,952	7,674	394,278
M.C.T.D. Medallion Taxicab Rides	20,372	0	20,372	41,094	1	41,093
New York City Alcoholic Beverage	2,507	0	2,507	8,739	0	8,739
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	559,700	44,678	515,022	4,232,559	733,887	3,498,672
Total Gross Collections	549,731	---	549,731	4,067,539	---	4,067,539
Less: Refunds and Minor Offsets	---	44,678	44,678	---	733,887	733,887
Plus: State/City Offsets	9,969	---	9,969	165,020	---	165,020
Sales & Use	1,132,542	8,825	1,123,717	4,865,976	38,476	4,827,500
Stock Transfer (to NYC; all eligible for rebate)	47	0	47	1,911,765	0	1,911,765
Yonkers Personal Income - Net (Adjusted)	2,383	281	2,102	21,640	4,099	17,541
Total Gross Collections	2,334	---	2,334	20,686	---	20,686
Less: Refunds and Minor Offsets	---	281	281	---	4,099	4,099
Plus: State/City Offsets	49	---	49	954	---	954
Total-Local Taxes	\$1,844,987	\$60,649	\$1,784,338	\$11,763,721	\$809,380	\$10,954,341
Total State & Local Taxes and Fees 1/	\$6,123,360	\$383,432	\$5,739,928	\$39,019,474	\$5,413,821	\$33,605,653

1/ Includes:

	July 2013	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):

	July 2013	Fiscal Year 2013-14
	\$2	\$56

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	July 2013	Fiscal Year 2013-14
	\$4	\$46,374

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:

	July 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$1	-\$168
Gift (repealed 1/1/2000)	1	38

July 2013

(in thousands)

State Taxes	Net Collections		Difference	
	July 2012	July 2013	Amount	Percent
Personal Income Tax 1/	\$2,356,854	\$2,416,385	\$59,531	2.5
User Taxes 2/	\$1,076,766	\$1,137,548	\$60,782	5.6
Sales and Use 3/	846,399	906,217	59,818	7.1
Motor Fuel	43,265	41,717	-1,548	-3.6
Cigarette/Tobacco Products 1/	147,406	148,940	1,534	1.0
Alcoholic Beverage	26,973	27,033	60	0.2
Highway/Fuel Use 1/	12,709	13,636	927	7.3
Auto Rental	14	5	-9	-64.3
Business Taxes	\$175,229	\$187,087	\$11,858	6.8
Corporation Franchise	36,575	57,844	21,269	58.2
Corporation & Utilities 1/	-1,532	-863	669	43.7
Banks	44,777	26,515	-18,262	-40.8
Insurance (Article 33)	-2,816	1,189	4,005	142.2
Direct Writings	664	1,413	749	112.8
Petroleum 1/, 4/	97,561	100,989	3,428	3.5
Property Transfer Taxes 5/	\$147,767	\$210,165	\$62,398	42.2
Estate	78,702	136,333	57,631	73.2
Real Estate Transfer	68,981	73,830	4,849	7.0
Other Revenues	\$4,019	\$4,405	\$386	9.6
Pari-Mutuel	1,486	1,312	-174	-11.7
Hazardous Waste Assessments	198	371	173	87.4
Waste Tire Management and Recycling Fees	1,575	1,962	387	24.6
Returnable Container Deposits	746	679	-67	-9.0
Tax Return Preparer Registration Fees	-8	1	9	112.5
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	20	78	58	290.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,760,635</b>	<b>\$3,955,590</b>	<b>\$194,955</b>	<b>5.2</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	July 2012	July 2013	Amount	Percent
Withholding	\$2,264,183	\$2,453,800	\$189,617	8.4
Estimated Tax	87,935	103,287	15,352	17.5
Final Payments	21,800	32,434	10,634	48.8
Delinquencies	79,228	76,651	-2,577	-3.3
Limited Liability Company Fees	157	147	-10	-6.4
<b>Total Gross Collections</b>	<b>\$2,453,303</b>	<b>\$2,666,319</b>	<b>\$213,016</b>	<b>8.7</b>
Refunds/Minor Offsets	93,696	239,916	146,220	156.1
State/City Offsets	2,753	10,018	7,265	263.9
<b>Net Collections</b>	<b>\$2,356,854</b>	<b>\$2,416,385</b>	<b>\$59,531</b>	<b>2.5</b>
<b>Other Component Detail</b>				
Cigarette/Tobacco Products	\$147,407	\$148,940	\$1,533	1.0
Cigarette	139,735	137,123	-2,612	-1.9
Tobacco Products	7,517	11,723	4,206	56.0
Retailer Licenses	155	94	-61	-39.4
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$12,709	\$13,636	\$927	7.3
Highway Use	9,296	10,708	1,412	15.2
Truck Mileage	9,011	10,149	1,138	12.6
Permits	285	559	274	96.1
Fuel Use	3,413	2,928	-485	-14.2
Article 21	0	0	0	NA
Article 21A IFTA	3,403	2,916	-487	-14.3
IFTA Decal Fees & Trip Permits	10	12	2	20.0
Corporation & Utilities 6/	-\$1,532	-\$863	\$669	43.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-1,681	-4,690	-3,009	-179.0
Utilities (sections 186-A, A&E & PSC)	147	3,823	3,676	2,500.7
Public Safety Communications Surcharge (\$186-F)	2	4	2	100.0
Petroleum	\$97,561	\$100,989	\$3,428	3.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,561	100,989	3,428	3.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	July 2012	July 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$18,279	\$22,547	\$4,268	23.3
M.T.A. Auto Rental	9	-4	-13	-144.4
M.C.T. Mobility	92,117	98,028	5,911	6.4
M.C.T.D. Medallion Taxicab Rides	20,173	20,372	199	1.0
New York City Alcoholic Beverage	2,607	2,507	-100	-3.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	482,624	515,022	32,398	6.7
Sales & Use	1,062,703	1,123,717	61,014	5.7
Stock Transfer (to NYC; all rebatable)	48	47	-1	-2.1
Yonkers Personal Income	2,935	2,102	-833	-28.4
<b>Total-Local Taxes</b>	<b>\$1,681,495</b>	<b>\$1,784,338</b>	<b>\$102,843</b>	<b>6.1</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,442,130</b>	<b>\$5,739,928</b>	<b>\$297,798</b>	<b>5.5</b>

2/ Includes:

	July 2012	July 2013
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:

	July 2012	July 2013
	\$2	\$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:

	July 2012	July 2013
Real Property Gains (repealed 6/15/1996)	\$0	\$1
Gift (repealed 1/1/2000)	84	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

July 2013

(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	\$42,543,100	\$12,987,788	\$15,286,632	\$2,298,844	17.7
User Taxes 2/	\$13,848,763	\$14,256,900	\$4,520,636	\$4,713,280	\$192,644	4.3
Sales and Use 3/	11,346,314	11,803,900	3,651,901	3,879,916	228,015	6.2
Motor Fuel	492,464	500,000	164,022	160,002	-4,020	-2.5
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	555,110	520,507	-34,603	-6.2
Alcoholic Beverage	246,240	251,000	86,246	88,261	2,015	2.3
Highway/Fuel Use 1/	145,008	140,000	48,316	48,099	-217	-0.4
Auto Rental	68,148	71,000	15,041	16,495	1,454	9.7
Business Taxes	\$7,579,202	\$7,755,500	\$1,805,013	\$1,943,971	\$138,958	7.7
Corporation Franchise	2,623,683	2,934,000	656,244	898,767	242,523	37.0
Corporation & Utilities 1/	946,661	865,500	184,953	173,599	-11,354	-6.1
Banks	1,596,889	1,420,000	321,073	225,866	-95,207	-29.7
Insurance (Article 33)	1,257,144	1,346,000	263,677	245,807	-17,870	-6.8
Direct Writings	15,100	- - -	3,366	4,743	1,377	40.9
Petroleum 1/, 4/	1,139,725	1,190,000	375,700	395,189	19,489	5.2
Property Transfer Taxes 5/	\$1,771,427	\$1,796,800	\$592,839	\$658,498	\$65,659	11.1
Estate	1,014,029	1,056,800	349,335	409,648	60,313	17.3
Real Estate Transfer	756,355	740,000	243,239	248,980	5,741	2.4
Other Revenues	\$161,813	\$162,300	\$48,101	\$48,931	\$830	1.7
Pari-Mutuel	17,417	18,200	5,947	5,310	-637	-10.7
Hazardous Waste Assessments	2,628	2,600	1,263	1,215	-48	-3.8
Waste Tire Management and Recycling Fees	24,903	24,900	8,326	8,483	157	1.9
Returnable Container Deposits	114,232	114,200	32,306	33,604	1,298	4.0
Tax Return Preparer Registration Fees	1,604	1,600	90	17	-73	-81.1
Racing Admissions	371	400	9	10	1	11.1
Boxing and Wrestling Exhibitions	658	400	160	292	132	82.5
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$63,587,920</b>	<b>\$66,514,600</b>	<b>\$19,954,377</b>	<b>\$22,651,312</b>	<b>\$2,696,935</b>	<b>13.5</b>

1/ See page 2 for component detail.

	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	\$33,166,000	\$9,218,607	\$9,657,294	\$438,687	4.8
Estimated Tax	12,192,942	13,837,000	5,694,016	7,803,626	2,109,610	37.0
Final Payments	2,076,547	2,186,000	1,530,131	1,668,868	138,737	9.1
Delinquencies	1,143,818	1,232,000	431,048	365,269	-65,779	-15.3
Limited Liability Company Fees	71,690	- - -	3,188	4,531	1,343	42.1
Total Gross Collections	\$47,442,650	\$50,421,000	\$16,876,990	\$19,499,588	\$2,622,598	15.5
Refunds/Minor Offsets	6,906,922	7,454,900	3,824,685	4,046,982	222,297	5.8
State/City Offsets	309,013	423,000	64,517	165,974	101,457	157.3
Net Collections	\$40,226,715	\$42,543,100	\$12,987,788	\$15,286,632	\$2,298,844	17.7
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$555,111	\$520,507	-\$34,604	-6.2
Cigarette	1,451,763	NA	525,000	487,246	-37,754	-7.2
Tobacco Products	91,256	NA	29,400	32,796	3,396	11.6
Retailer Licenses	7,557	NA	712	465	-247	-34.7
Vending Machine Stickers	13	NA	-1	0	1	100.0
Highway/Fuel Use	\$145,008	\$140,000	\$48,316	\$48,099	-\$217	-0.4
Highway Use	113,138	NA	36,668	37,257	589	1.6
Truck Mileage	98,111	NA	34,961	34,936	-25	-0.1
Permits	15,027	NA	1,707	2,321	614	36.0
Fuel Use	31,870	NA	11,648	10,842	-806	-6.9
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	11,597	10,783	-814	-7.0
IFTA Decal Fees & Trip Permits	470	NA	51	59	8	15.7
Corporation & Utilities 6/	\$946,661	\$865,500	\$184,953	\$173,599	-\$11,354	-6.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	15,023	13,519	-1,504	-10.0
Utilities (sections 186-A, A&E & PSC)	627,917	NA	120,905	113,706	-7,199	-6.0
Public Safety Communications Surcharge (\$186-F)	187,550	NA	49,025	46,374	-2,651	-5.4
Petroleum	\$1,139,725	\$1,190,000	\$375,700	\$395,189	\$19,489	5.2
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	375,699	395,189	19,490	5.2
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	1	0	-1	-100.0

Local Taxes	Net Collections 2012-2013	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	0
M.T.A. Corporate Surcharge	\$997,951	---	\$213,442	\$244,716	\$31,274	14.7
M.T.A. Auto Rental	41,444	---	8,930	10,037	1,107	12.4
M.C.T. Mobility	1,227,297	---	420,821	394,278	-26,543	-6.3
M.C.T.D. Medallion Taxicab Rides	82,946	---	41,623	41,093	-530	-1.3
New York City Alcoholic Beverage	24,962	---	7,973	8,739	766	9.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	2,687,406	3,498,672	811,266	30.2
Sales & Use	14,237,157	---	4,559,128	4,827,500	268,372	5.9
Stock Transfer (to NYC; all rebatable)	12,052,026	---	3,167,935	1,911,765	-1,256,170	-39.7
Yonkers Personal Income	40,461	---	14,972	17,541	2,569	17.2
Total-Local Taxes	\$37,231,714	---	\$11,122,230	\$10,954,341	-\$167,889	-1.5
Total State & Local Taxes and Fees	\$100,819,634	---	\$31,076,607	\$33,605,653	\$2,529,046	8.1

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
	\$67	\$56

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)	\$22	-\$168
Gift (repealed 1/1/2000)	243	38

6/ From the Enacted Executive Budget, April 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.