



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2013

(in thousands)

State Taxes	June 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,144,589	\$318,094	\$3,826,495	\$16,833,269	\$3,963,022	\$12,870,247
Total Gross Collections	\$4,144,589	---	4,144,589	16,833,269	---	16,833,269
Less: Refunds and Minor Offsets	---	309,026	309,026	---	3,807,066	3,807,066
Less: State/City Offsets	---	9,068	9,068	---	155,956	155,956
Net Collections	---	---	3,826,495	---	---	12,870,247
User Taxes 1/	\$1,467,342	\$13,910	\$1,453,432	\$3,611,969	\$36,237	\$3,575,732
Sales & Use 2/	1,244,539	10,631	1,233,908	3,003,073	29,374	2,973,699
Motor Fuel	46,415	2,967	43,448	124,120	5,835	118,285
Cigarette/Tobacco Products 3/	125,744	219	125,525	372,174	607	371,567
Alcoholic Beverage	23,515	-1	23,516	61,234	6	61,228
Highway/Fuel Use	10,758	94	10,664	34,878	415	34,463
Auto Rental	16,371	0	16,371	16,490	0	16,490
Business Taxes	\$1,201,867	\$91,775	\$1,110,092	\$2,017,483	\$260,599	\$1,756,884
Corporation Franchise	479,578	70,959	408,619	1,036,252	195,329	840,923
Corporation & Utilities 4/	170,238	2,017	168,221	181,594	7,132	174,462
Banks	192,406	5,066	187,340	232,075	32,724	199,351
Insurance (Article 33)	246,649	7,639	239,010	259,763	15,145	244,618
Direct Writings	97	0	97	3,391	61	3,330
Petroleum 5/	112,899	6,094	106,805	304,408	10,208	294,200
Property Transfer Taxes 6/	\$132,746	\$5,729	\$127,017	\$469,097	\$20,764	\$448,333
Estate	79,377	5,681	73,696	293,978	20,663	273,315
Real Estate Transfer	53,535	48	53,487	175,251	101	175,150
Other Revenues	\$37,897	\$1,031	\$36,866	\$45,562	\$1,036	\$44,526
Pari-Mutuel (w/o Uncashed Tickets)	1,655	0	1,655	3,998	0	3,998
Hazardous Waste Assessments	101	0	101	844	0	844
Waste Tire Management and Recycling Fees	4,240	2	4,238	6,528	7	6,521
Returnable Container Deposits	31,823	1,029	30,794	33,954	1,029	32,925
Tax Return Preparer Registration Fees	34	0	34	16	0	16
Racing Admissions	5	0	5	8	0	8
Boxing and Wrestling Exhibitions	39	0	39	214	0	214
Total - State Taxes and Fees 1/, 6/	\$6,984,441	\$430,539	\$6,553,902	\$22,977,380	\$4,281,658	\$18,695,722

Local Taxes	June 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$159,188	\$5,780	\$153,408	\$241,699	\$19,530	\$222,169
M.T.A. Auto Rental	9,999	0	9,999	10,041	0	10,041
M.C.T. Mobility	73,756	1,616	72,140	302,772	6,522	296,250
M.C.T.D. Medallion Taxicab Rides	260	-1	261	20,722	1	20,721
New York City Alcoholic Beverage	2,500	0	2,500	6,232	0	6,232
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	817,959	61,199	756,760	3,672,859	689,209	2,983,650
Total Gross Collections	808,920	---	808,920	3,517,808	---	3,517,808
Less: Refunds and Minor Offsets	---	61,199	61,199	---	689,209	689,209
Plus: State/City Offsets	9,039	---	9,039	155,051	---	155,051
Sales & Use	1,541,230	10,292	1,530,938	3,733,434	29,651	3,703,783
Stock Transfer (to NYC; all eligible for rebate)	1,911,644	0	1,911,644	1,911,718	0	1,911,718
Yonkers Personal Income - Net (Adjusted)	3,264	345	2,919	19,257	3,818	15,439
Total Gross Collections	3,235	---	3,235	18,352	---	18,352
Less: Refunds and Minor Offsets	---	345	345	---	3,818	3,818
Plus: State/City Offsets	29	---	29	905	---	905
Total-Local Taxes	\$4,519,800	\$79,231	\$4,440,569	\$9,918,734	\$748,731	\$9,170,003
Total State & Local Taxes and Fees 1/	\$11,504,241	\$509,770	\$10,994,471	\$32,896,114	\$5,030,389	\$27,865,725

1/ Includes:

	June 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):

	June 2013	Fiscal Year 2013-14
	\$54	\$54

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	June 2013	Fiscal Year 2013-14
	\$46,347	\$46,370

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:

	June 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	-\$176	-\$169
Gift (repealed 1/1/2000)	10	37

MONTHLY COMPARISON OF NET COLLECTIONS

June 2013

(in thousands)

State Taxes	Net Collections		Difference	
	June 2012	June 2013	Amount	Percent
Personal Income Tax 1/	\$3,848,547	\$3,826,495	-\$22,052	-0.6
User Taxes 2/	\$1,363,529	\$1,453,432	\$89,903	6.6
Sales and Use 3/	1,136,914	1,233,908	96,994	8.5
Motor Fuel	43,223	43,448	225	0.5
Cigarette/Tobacco Products 1/	135,744	125,525	-10,219	-7.5
Alcoholic Beverage	22,551	23,516	965	4.3
Highway/Fuel Use 1/	10,335	10,664	329	3.2
Auto Rental	14,762	16,371	1,609	10.9
Business Taxes	\$1,204,564	\$1,110,092	-\$94,472	-7.8
Corporation Franchise	415,358	408,619	-6,739	-1.6
Corporation & Utilities 1/	160,980	168,221	7,241	4.5
Banks	280,548	187,340	-93,208	-33.2
Insurance (Article 33)	248,552	239,010	-9,542	-3.8
Direct Writings	1,101	97	-1,004	-91.2
Petroleum 1/, 4/	98,025	106,805	8,780	9.0
Property Transfer Taxes 5/	\$128,383	\$127,017	-\$1,366	-1.1
Estate	74,758	73,696	-1,062	-1.4
Real Estate Transfer	53,088	53,487	399	0.8
Other Revenues	\$36,938	\$36,866	-\$72	-0.2
Pari-Mutuel	2,064	1,655	-409	-19.8
Hazardous Waste Assessments	10	101	91	910.0
Waste Tire Management and Recycling Fees	4,170	4,238	68	1.6
Returnable Container Deposits	30,700	30,794	94	0.3
Tax Return Preparer Registration Fees	-24	34	58	241.7
Racing Admissions	2	5	3	150.0
Boxing and Wrestling Exhibitions	16	39	23	143.8
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$6,581,961</b>	<b>\$6,553,902</b>	<b>-\$28,059</b>	<b>-0.4</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	June 2012	June 2013	Amount	Percent
Withholding	\$2,162,401	\$2,225,408	\$63,007	2.9
Estimated Tax	1,676,265	1,798,035	121,770	7.3
Final Payments	27,029	41,254	14,225	52.6
Delinquencies	87,047	79,640	-7,407	-8.5
Limited Liability Company Fees	233	252	19	8.2
Total Gross Collections	\$3,952,975	\$4,144,589	\$191,614	4.8
Refunds/Minor Offsets	102,471	309,026	206,555	201.6
State/City Offsets	1,957	9,068	7,111	363.4
Net Collections	\$3,848,547	\$3,826,495	-\$22,052	-0.6
Other Component Detail				
Cigarette/Tobacco Products	\$135,743	\$125,525	-\$10,218	-7.5
Cigarette	127,507	117,835	-9,672	-7.6
Tobacco Products	8,115	7,592	-523	-6.4
Retailer Licenses	123	99	-24	-19.5
Vending Machine Stickers	-2	-1	1	50.0
Highway/Fuel Use	\$10,335	\$10,664	\$329	3.2
Highway Use	7,138	6,899	-239	-3.3
Truck Mileage	6,559	6,327	-232	-3.5
Permits	579	572	-7	-1.2
Fuel Use	3,197	3,765	568	17.8
Article 21	0	0	0	NA
Article 21A IFTA	3,186	3,753	567	17.8
IFTA Decal Fees & Trip Permits	11	12	1	9.1
Corporation & Utilities 6/	\$160,980	\$168,221	\$7,241	4.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	18,514	21,474	2,960	16.0
Utilities (sections 186-A, A&E & PSC)	93,454	100,400	6,946	7.4
Public Safety Communications Surcharge (\$186-F)	49,012	46,347	-2,665	-5.4
Petroleum	\$98,025	\$106,805	\$8,780	9.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	98,024	106,805	8,781	9.0
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

Local Taxes	Net Collections		Difference	
	June 2012	June 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$160,028	\$153,408	-\$6,620	-4.1
M.T.A. Auto Rental	8,893	9,999	1,106	12.4
M.C.T. Mobility	69,096	72,140	3,044	4.4
M.C.T.D. Medallion Taxicab Rides	242	261	19	7.9
New York City Alcoholic Beverage	2,434	2,500	66	2.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	730,307	756,760	26,453	3.6
Sales & Use	1,425,678	1,530,938	105,260	7.4
Stock Transfer (to NYC; all rebatable)	3,167,736	1,911,644	-1,256,092	-39.7
Yonkers Personal Income	3,082	2,919	-163	-5.3
Total-Local Taxes	\$5,567,496	\$4,440,569	-\$1,126,927	-20.2
Total State & Local Taxes and Fees	\$12,149,457	\$10,994,471	-\$1,154,986	-9.5

2/ Includes:

	June 2012	June 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:

	June 2012	June 2013
	\$66	\$54

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:

	June 2012	June 2013
Real Property Gains (repealed 6/15/1996)	\$1	-\$176
Gift (repealed 1/1/2000)	536	10



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 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	\$10,630,934	\$12,870,247	\$2,239,313	21.1
User Taxes 2/	\$13,848,763	\$14,256,900	\$3,443,870	\$3,575,732	\$131,862	3.8
Sales and Use 3/	11,346,314	11,803,900	2,805,502	2,973,699	168,197	6.0
Motor Fuel	492,464	500,000	120,757	118,285	-2,472	-2.0
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	407,704	371,567	-36,137	-8.9
Alcoholic Beverage	246,240	251,000	59,273	61,228	1,955	3.3
Highway/Fuel Use 1/	145,008	140,000	35,607	34,463	-1,144	-3.2
Auto Rental	68,148	71,000	15,027	16,490	1,463	9.7
Business Taxes	\$7,579,202	\$7,755,500	\$1,629,784	\$1,756,884	\$127,100	7.8
Corporation Franchise	2,623,683	2,934,000	619,669	840,923	221,254	35.7
Corporation & Utilities 1/	946,661	865,500	186,485	174,462	-12,023	-6.4
Banks	1,596,889	1,420,000	276,296	199,351	-76,945	-27.8
Insurance (Article 33)	1,257,144	1,346,000	266,493	244,618	-21,875	-8.2
Direct Writings	15,100	- - -	2,702	3,330	628	23.2
Petroleum 1/, 4/	1,139,725	1,190,000	278,139	294,200	16,061	5.8
Property Transfer Taxes 5/	\$1,771,427	\$1,796,800	\$445,072	\$448,333	\$3,261	0.7
Estate	1,014,029	1,056,800	270,633	273,315	2,682	1.0
Real Estate Transfer	756,355	740,000	174,258	175,150	892	0.5
Other Revenues	\$161,813	\$162,300	\$44,082	\$44,526	\$444	1.0
Pari-Mutuel	17,417	18,200	4,461	3,998	-463	-10.4
Hazardous Waste Assessments	2,628	2,600	1,065	844	-221	-20.8
Waste Tire Management and Recycling Fees	24,903	24,900	6,751	6,521	-230	-3.4
Returnable Container Deposits	114,232	114,200	31,560	32,925	1,365	4.3
Tax Return Preparer Registration Fees	1,604	1,600	98	16	-82	-83.7
Racing Admissions	371	400	7	8	1	14.3
Boxing and Wrestling Exhibitions	658	400	140	214	74	52.9
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$63,587,920</b>	<b>\$66,514,600</b>	<b>\$16,193,742</b>	<b>\$18,695,722</b>	<b>\$2,501,980</b>	<b>15.5</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	\$6,954,424	\$7,203,494	\$249,070	3.6
Estimated Tax	12,192,942	13,837,000	5,606,081	7,700,339	2,094,258	37.4
Final Payments	2,076,547	2,186,000	1,508,331	1,636,434	128,103	8.5
Delinquencies	1,143,818	1,232,000	351,820	288,618	-63,202	-18.0
Limited Liability Company Fees	71,690	- - -	3,031	4,384	1,353	44.6
Total Gross Collections	\$47,442,650	\$50,421,000	\$14,423,687	\$16,833,269	\$2,409,582	16.7
Refunds/Minor Offsets	6,906,922	7,454,900	3,730,989	3,807,066	76,077	2.0
State/City Offsets	309,013	423,000	61,764	155,956	94,192	152.5
Net Collections	\$40,226,715	\$42,543,100	\$10,630,934	\$12,870,247	\$2,239,313	21.1
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$407,704	\$371,567	-\$36,137	-8.9
Cigarette	1,451,763	NA	385,265	350,123	-35,142	-9.1
Tobacco Products	91,256	NA	21,883	21,073	-810	-3.7
Retailer Licenses	7,557	NA	557	371	-186	-33.4
Vending Machine Stickers	13	NA	-1	0	1	100.0
Highway/Fuel Use	\$145,008	\$140,000	\$35,607	\$34,463	-\$1,144	-3.2
Highway Use	113,138	NA	27,372	26,549	-823	-3.0
Truck Mileage	98,111	NA	25,950	24,787	-1,163	-4.5
Permits	15,027	NA	1,422	1,762	340	23.9
Fuel Use	31,870	NA	8,235	7,914	-321	-3.9
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	8,194	7,867	-327	-4.0
IFTA Decal Fees & Trip Permits	470	NA	41	47	6	14.6
Corporation & Utilities 6/	\$946,661	\$865,500	\$186,485	\$174,462	-\$12,023	-6.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	16,704	18,209	1,505	9.0
Utilities (sections 186-A, A&E & PSC)	627,917	NA	120,758	109,883	-10,875	-9.0
Public Safety Communications Surcharge (\$186-F)	187,550	NA	49,023	46,370	-2,653	-5.4
Petroleum	\$1,139,725	\$1,190,000	\$278,139	\$294,200	\$16,061	5.8
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	278,138	294,200	16,062	5.8
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	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	---	\$195,163	\$222,169	\$27,006	13.8
M.T.A. Auto Rental	41,444	---	8,921	10,041	1,120	12.6
M.C.T. Mobility	1,227,297	---	328,704	296,250	-32,454	-9.9
M.C.T.D. Medallion Taxicab Rides	82,946	---	21,450	20,721	-729	-3.4
New York City Alcoholic Beverage	24,962	---	5,366	6,232	866	16.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	2,204,782	2,983,650	778,868	35.3
Sales & Use	14,237,157	---	3,496,425	3,703,783	207,358	5.9
Stock Transfer (to NYC; all rebatable)	12,052,026	---	3,167,887	1,911,718	-1,256,169	-39.7
Yonkers Personal Income	40,461	---	12,037	15,439	3,402	28.3
Total-Local Taxes	\$37,231,714	---	\$9,440,735	\$9,170,003	-\$270,732	-2.9
Total State & Local Taxes and Fees	\$100,819,634	---	\$25,634,477	\$27,865,725	\$2,231,248	8.7

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
	\$65	\$54

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	-\$169
Gift (repealed 1/1/2000)	159	37

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.