



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2013

(in thousands)

State Taxes	May 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,776,518	\$390,013	\$2,386,505	\$12,688,680	\$3,644,928	\$9,043,752
Total Gross Collections	\$2,776,518	---	2,776,518	12,688,680	---	12,688,680
Less: Refunds and Minor Offsets	---	380,956	380,956	---	3,498,040	3,498,040
Less: State/City Offsets	---	9,057	9,057	---	146,888	146,888
Net Collections	---	---	2,386,505	---	---	9,043,752
User Taxes 1/	\$1,076,578	\$13,257	\$1,063,321	\$2,144,627	\$22,327	\$2,122,300
Sales & Use 2/	881,008	11,846	869,162	1,758,534	18,743	1,739,791
Motor Fuel	41,527	1,260	40,267	77,705	2,868	74,837
Cigarette/Tobacco Products 3/	123,071	62	123,009	246,430	388	246,042
Alcoholic Beverage	19,958	1	19,957	37,719	7	37,712
Highway/Fuel Use	10,952	88	10,864	24,120	321	23,799
Auto Rental	62	0	62	119	0	119
Business Taxes	\$281,055	\$75,514	\$205,541	\$815,616	\$168,824	\$646,792
Corporation Franchise	160,007	56,547	103,460	556,674	124,370	432,304
Corporation & Utilities 4/	4,871	2,511	2,360	11,356	5,115	6,241
Banks	6,922	7,027	-105	39,669	27,658	12,011
Insurance (Article 33)	7,291	7,137	154	13,114	7,506	5,608
Direct Writings	2,272	0	2,272	3,294	61	3,233
Petroleum 5/	99,692	2,292	97,400	191,509	4,114	187,395
Property Transfer Taxes 6/	\$182,006	\$8,747	\$173,259	\$336,351	\$15,035	\$321,316
Estate	117,889	8,694	109,195	214,601	14,982	199,619
Real Estate Transfer	64,112	53	64,059	121,716	53	121,663
Other Revenues	\$3,380	\$4	\$3,376	\$7,665	\$5	\$7,660
Pari-Mutuel (w/o Uncashed Tickets)	1,394	0	1,394	2,343	0	2,343
Hazardous Waste Assessments	270	0	270	743	0	743
Waste Tire Management and Recycling Fees	36	4	32	2,288	5	2,283
Returnable Container Deposits	1,525	0	1,525	2,131	0	2,131
Tax Return Preparer Registration Fees	-11	0	-11	-18	0	-18
Racing Admissions	2	0	2	3	0	3
Boxing and Wrestling Exhibitions	164	0	164	175	0	175
Total - State Taxes and Fees 1/, 6/	\$4,319,537	\$487,535	\$3,832,002	\$15,992,939	\$3,851,119	\$12,141,820

Local Taxes	May 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$20,042	\$3,612	\$16,430	\$82,511	\$13,750	\$68,761
M.T.A. Auto Rental	4	0	4	42	0	42
M.C.T. Mobility	103,356	2,705	100,651	229,016	4,906	224,110
M.C.T.D. Medallion Taxicab Rides	588	0	588	20,462	2	20,460
New York City Alcoholic Beverage	1,897	0	1,897	3,732	0	3,732
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	578,234	73,221	505,013	2,854,900	628,010	2,226,890
Total Gross Collections	569,026	---	569,026	2,708,888	---	2,708,888
Less: Refunds and Minor Offsets	---	73,221	73,221	---	628,010	628,010
Plus: State/City Offsets	9,208	---	9,208	146,012	---	146,012
Sales & Use	1,100,393	12,373	1,088,020	2,192,204	19,359	2,172,845
Stock Transfer (to NYC; all eligible for rebate)	43	0	43	74	0	74
Yonkers Personal Income - Net (Adjusted)	7,110	428	6,682	15,993	3,473	12,520
Total Gross Collections	7,261	---	7,261	15,117	---	15,117
Less: Refunds and Minor Offsets	---	428	428	---	3,473	3,473
Plus: State/City Offsets	-151	---	-151	876	---	876
Total-Local Taxes	\$1,811,667	\$92,339	\$1,719,328	\$5,398,934	\$669,500	\$4,729,434
Total State & Local Taxes and Fees 1/	\$6,131,204	\$579,874	\$5,551,330	\$21,391,873	\$4,520,619	\$16,871,254

1/ Includes:

	May 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):

	May 2013	Fiscal Year 2013-14
	\$0	\$0

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	May 2013	Fiscal Year 2013-14
	\$0	\$23

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:

	May 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$4	\$7
Gift (repealed 1/1/2000)	1	27

May 2013

(in thousands)

State Taxes	Net Collections		Difference	
	May 2012	May 2013	Amount	Percent
Personal Income Tax 1/	\$1,647,927	\$2,386,505	\$738,578	44.8
User Taxes 2/	\$1,042,283	\$1,063,321	\$21,038	2.0
Sales and Use 3/	830,584	869,162	38,578	4.6
Motor Fuel	42,352	40,267	-2,085	-4.9
Cigarette/Tobacco Products 1/	137,995	123,009	-14,986	-10.9
Alcoholic Beverage	19,271	19,957	686	3.6
Highway/Fuel Use 1/	11,879	10,864	-1,015	-8.5
Auto Rental	202	62	-140	-69.3
Business Taxes	\$136,013	\$205,541	\$69,528	51.1
Corporation Franchise	33,205	103,460	70,255	211.6
Corporation & Utilities 1/	1,508	2,360	852	56.5
Banks	-117	-105	12	10.3
Insurance (Article 33)	4,894	154	-4,740	-96.9
Direct Writings	1,340	2,272	932	69.6
Petroleum 1/, 4/	95,183	97,400	2,217	2.3
Property Transfer Taxes 5/	\$135,439	\$173,259	\$37,820	27.9
Estate	82,834	109,195	26,361	31.8
Real Estate Transfer	52,593	64,059	11,466	21.8
Other Revenues	\$2,015	\$3,376	\$1,361	67.5
Pari-Mutuel	1,424	1,394	-30	-2.1
Hazardous Waste Assessments	395	270	-125	-31.6
Waste Tire Management and Recycling Fees	104	32	-72	-69.2
Returnable Container Deposits	81	1,525	1,444	1,782.7
Tax Return Preparer Registration Fees	-3	-11	-8	-266.7
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	12	164	152	1,266.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$2,963,677</b>	<b>\$3,832,002</b>	<b>\$868,325</b>	<b>29.3</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 2012	May 2013	Amount	Percent
Withholding	\$2,418,392	\$2,475,374	\$56,982	2.4
Estimated Tax	81,187	73,553	-7,634	-9.4
Final Payments	41,956	131,247	89,291	212.8
Delinquencies	122,945	95,331	-27,614	-22.5
Limited Liability Company Fees	253	1,013	760	300.4
Total Gross Collections	\$2,664,733	\$2,776,518	\$111,785	4.2
Refunds/Minor Offsets	1,012,984	380,956	-632,028	-62.4
State/City Offsets	3,822	9,057	5,235	137.0
Net Collections	\$1,647,927	\$2,386,505	\$738,578	44.8
Other Component Detail				
Cigarette/Tobacco Products	\$137,997	\$123,009	-\$14,988	-10.9
Cigarette	130,787	116,164	-14,623	-11.2
Tobacco Products	7,031	6,701	-330	-4.7
Retailer Licenses	178	144	-34	-19.1
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$11,879	\$10,864	-\$1,015	-8.5
Highway Use	10,535	9,740	-795	-7.5
Truck Mileage	10,011	9,195	-816	-8.2
Permits	524	545	21	4.0
Fuel Use	1,344	1,124	-220	-16.4
Article 21	0	0	0	NA
Article 21A IFTA	1,332	1,110	-222	-16.7
IFTA Decal Fees & Trip Permits	12	14	2	16.7
Corporation & Utilities 6/	\$1,508	\$2,360	\$852	56.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-510	-434	76	14.9
Utilities (sections 186-A, A&E & PSC)	2,017	2,794	777	38.5
Public Safety Communications Surcharge (\$186-F)	1	0	-1	-100.0
Petroleum	\$95,183	\$97,400	\$2,217	2.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	95,183	97,400	2,217	2.3
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	May 2012	May 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$14,199	\$16,430	\$2,231	15.7
M.T.A. Auto Rental	5	4	-1	-20.0
M.C.T. Mobility	117,723	100,651	-17,072	-14.5
M.C.T.D. Medallion Taxicab Rides	640	588	-52	-8.1
New York City Alcoholic Beverage	932	1,897	965	103.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	414,497	505,013	90,516	21.8
Sales & Use	1,030,656	1,088,020	57,364	5.6
Stock Transfer (to NYC; all rebatable)	124	43	-81	-65.3
Yonkers Personal Income	2,534	6,682	4,148	163.7
<b>Total-Local Taxes</b>	<b>\$1,581,310</b>	<b>\$1,719,328</b>	<b>\$138,018</b>	<b>8.7</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$4,544,987</b>	<b>\$5,551,330</b>	<b>\$1,006,343</b>	<b>22.1</b>

2/ Includes:

	May 2012	May 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:

	May 2012	May 2013
	-\$4	\$0

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:

	May 2012	May 2013
Real Property Gains (repealed 6/15/1996)	\$8	\$4
Gift (repealed 1/1/2000)	4	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$6,782,387	\$9,043,752	\$2,261,365	33.3
User Taxes 2/	\$13,848,763	\$14,256,900	\$2,080,341	\$2,122,300	\$41,959	2.0
Sales and Use 3/	11,346,314	11,803,900	1,668,588	1,739,791	71,203	4.3
Motor Fuel	492,464	500,000	77,534	74,837	-2,697	-3.5
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	271,960	246,042	-25,918	-9.5
Alcoholic Beverage	246,240	251,000	36,722	37,712	990	2.7
Highway/Fuel Use 1/	145,008	140,000	25,272	23,799	-1,473	-5.8
Auto Rental	68,148	71,000	265	119	-146	-55.1
Business Taxes	\$7,579,202	\$7,755,500	\$425,220	\$646,792	\$221,572	52.1
Corporation Franchise	2,623,683	2,934,000	204,311	432,304	227,993	111.6
Corporation & Utilities 1/	946,661	865,500	25,505	6,241	-19,264	-75.5
Banks	1,596,889	1,420,000	-4,252	12,011	16,263	382.5
Insurance (Article 33)	1,257,144	1,346,000	17,941	5,608	-12,333	-68.7
Direct Writings	15,100	- - -	1,601	3,233	1,632	101.9
Petroleum 1/, 4/	1,139,725	1,190,000	180,114	187,395	7,281	4.0
Property Transfer Taxes 5/	\$1,771,427	\$1,796,800	\$316,689	\$321,316	\$4,627	1.5
Estate	1,014,029	1,056,800	195,875	199,619	3,744	1.9
Real Estate Transfer	756,355	740,000	121,170	121,663	493	0.4
Other Revenues	\$161,813	\$162,300	\$7,144	\$7,660	\$516	7.2
Pari-Mutuel	17,417	18,200	2,397	2,343	-54	-2.3
Hazardous Waste Assessments	2,628	2,600	1,055	743	-312	-29.6
Waste Tire Management and Recycling Fees	24,903	24,900	2,581	2,283	-298	-11.5
Returnable Container Deposits	114,232	114,200	860	2,131	1,271	147.8
Tax Return Preparer Registration Fees	1,604	1,600	122	-18	-140	-114.8
Racing Admissions	371	400	5	3	-2	-40.0
Boxing and Wrestling Exhibitions	658	400	124	175	51	41.1
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$63,587,920</b>	<b>\$66,514,600</b>	<b>\$9,611,781</b>	<b>\$12,141,820</b>	<b>\$2,530,039</b>	<b>26.3</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	\$4,792,023	\$4,978,086	\$186,063	3.9
Estimated Tax	12,192,942	13,837,000	3,929,816	5,902,304	1,972,488	50.2
Final Payments	2,076,547	2,186,000	1,481,302	1,595,180	113,878	7.7
Delinquencies	1,143,818	1,232,000	264,773	208,978	-55,795	-21.1
Limited Liability Company Fees	71,690	- - -	2,798	4,132	1,334	47.7
Total Gross Collections	\$47,442,650	\$50,421,000	\$10,470,712	\$12,688,680	\$2,217,968	21.2
Refunds/Minor Offsets	6,906,922	7,454,900	3,628,518	3,498,040	-130,478	-3.6
State/City Offsets	309,013	423,000	59,807	146,888	87,081	145.6
Net Collections	\$40,226,715	\$42,543,100	\$6,782,387	\$9,043,752	\$2,261,365	33.3
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$271,961	\$246,042	-\$25,919	-9.5
Cigarette	1,451,763	NA	257,758	232,288	-25,470	-9.9
Tobacco Products	91,256	NA	13,768	13,481	-287	-2.1
Retailer Licenses	7,557	NA	434	272	-162	-37.3
Vending Machine Stickers	13	NA	1	1	0	0.0
Highway/Fuel Use	\$145,008	\$140,000	\$25,272	\$23,799	-\$1,473	-5.8
Highway Use	113,138	NA	20,234	19,650	-584	-2.9
Truck Mileage	98,111	NA	19,391	18,460	-931	-4.8
Permits	15,027	NA	843	1,190	347	41.2
Fuel Use	31,870	NA	5,038	4,149	-889	-17.6
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	5,008	4,114	-894	-17.9
IFTA Decal Fees & Trip Permits	470	NA	30	35	5	16.7
Corporation & Utilities 6/	\$946,661	\$865,500	\$25,505	\$6,241	-\$19,264	-75.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	-1,810	-3,265	-1,455	-80.4
Utilities (sections 186-A, A&E & PSC)	627,917	NA	27,304	9,483	-17,821	-65.3
Public Safety Communications Surcharge (\$186-F)	187,550	NA	11	23	12	109.1
Petroleum	\$1,139,725	\$1,190,000	\$180,114	\$187,395	\$7,281	4.0
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	180,114	187,395	7,281	4.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	0	0	0	NA

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	---	\$35,135	\$68,761	\$33,626	95.7
M.T.A. Auto Rental	41,444	---	28	42	14	50.0
M.C.T. Mobility	1,227,297	---	259,608	224,110	-35,498	-13.7
M.C.T.D. Medallion Taxicab Rides	82,946	---	21,208	20,460	-748	-3.5
New York City Alcoholic Beverage	24,962	---	2,932	3,732	800	27.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	1,474,475	2,226,890	752,415	51.0
Sales & Use	14,237,157	---	2,070,747	2,172,845	102,098	4.9
Stock Transfer (to NYC; all rebatable)	12,052,026	---	151	74	-77	-51.0
Yonkers Personal Income	40,461	---	8,955	12,520	3,565	39.8
Total-Local Taxes	\$37,231,714	---	\$3,873,239	\$4,729,434	\$856,195	22.1
Total State & Local Taxes and Fees	\$100,819,634	---	\$13,485,020	\$16,871,254	\$3,386,234	25.1

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
	-\$1	\$0

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)	\$21	\$7
Gift (repealed 1/1/2000)	-377	27

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.