



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2014

(in thousands)

State Taxes	August 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,537,705	\$147,256	\$2,390,449	\$20,769,967	\$4,114,087	\$16,655,880
Total Gross Collections	\$2,537,705	---	2,537,705	20,769,967	---	20,769,967
Less: Refunds and Minor Offsets	---	136,373	136,373	---	3,928,562	3,928,562
Less: State/City Offsets	---	10,883	10,883	---	185,525	185,525
Net Collections	---	---	2,390,449	---	---	16,655,880
User Taxes 1/	\$1,149,278	\$18,119	\$1,131,159	\$6,020,732	\$104,132	\$5,916,600
Sales & Use 2/	947,280	15,052	932,228	5,016,743	84,099	4,932,644
Motor Fuel	51,238	1,968	49,270	224,435	10,194	214,241
Cigarette/Tobacco Products 3/	121,496	1,049	120,447	596,977	9,322	587,655
Alcoholic Beverage	18,646	0	18,646	106,307	10	106,297
Highway/Fuel Use	10,216	50	10,166	58,535	507	58,028
Auto Rental	402	0	402	17,735	0	17,735
Business Taxes	\$235,736	\$208,008	\$27,728	\$2,721,691	\$371,046	\$2,350,645
Corporation Franchise	104,388	106,645	-2,257	903,458	245,507	657,951
Corporation & Utilities 4/	797	1,729	-932	175,937	4,171	171,766
Banks	7,503	92,111	-84,608	845,658	93,901	751,757
Insurance (Article 33)	3,039	2,882	157	259,476	7,982	251,494
Direct Writings	1,037	0	1,037	8,651	8	8,643
Petroleum 5/	118,972	4,641	114,331	528,511	19,477	509,034
Property Transfer Taxes 6/	\$188,491	\$3,494	\$184,997	\$887,981	\$17,904	\$870,077
Estate	92,576	3,484	89,092	474,407	17,805	456,602
Real Estate Transfer	95,911	8	95,903	413,499	73	413,426
Other Revenues	\$3,223	\$3	\$3,220	\$54,769	\$123	\$54,646
Pari-Mutuel (w/o Uncashed Tickets)	2,611	0	2,611	8,651	0	8,651
Hazardous Waste Assessments	204	0	204	655	0	655
Waste Tire Management and Recycling Fees	72	3	69	8,862	21	8,841
Returnable Container Deposits	144	-1	145	36,119	101	36,018
Tax Return Preparer Registration Fees	2	1	1	20	1	19
Racing Admissions	1	0	1	171	0	171
Boxing and Wrestling Exhibitions	189	0	189	291	0	291
Total - State Taxes and Fees 1/, 6/	\$4,114,433	\$376,880	\$3,737,553	\$30,455,140	\$4,607,292	\$25,847,848

(in thousands)

Local Taxes	August 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$39,630	\$9,869	\$29,761	\$351,590	\$30,634	\$320,956
M.T.A. Auto Rental	-21	0	-21	10,477	0	10,477
M.C.T. Mobility	89,322	2,008	87,314	507,580	9,811	497,769
M.C.T.D. Taxicab and Hail Vehicle Rides	650	2	648	42,698	9	42,689
New York City Alcoholic Beverage	1,884	0	1,884	10,175	0	10,175
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	543,676	18,554	525,122	4,494,944	712,367	3,782,577
Total Gross Collections	532,776	---	532,776	4,309,813	---	4,309,813
Less: Refunds and Minor Offsets	---	18,554	18,554	---	712,367	712,367
Plus: State/City Offsets	10,900	---	10,900	185,131	---	185,131
Sales & Use	1,176,002	18,428	1,157,574	6,249,431	89,560	6,159,871
Stock Transfer (to NYC; all eligible for rebate)	28	0	28	1,080,266	0	1,080,266
Yonkers Personal Income - Net (Adjusted)	3,179	62	3,117	21,362	3,829	17,533
Total Gross Collections	3,196	---	3,196	20,968	---	20,968
Less: Refunds and Minor Offsets	---	62	62	---	3,829	3,829
Plus: State/City Offsets	-17	---	-17	394	---	394
Total-Local Taxes	\$1,854,350	\$48,923	\$1,805,427	\$12,768,523	\$846,210	\$11,922,313
Total State & Local Taxes and Fees 1/	\$5,968,783	\$425,803	\$5,542,980	\$43,223,663	\$5,453,502	\$37,770,161

1/ Includes:

	August 2014	Fiscal Year 2014-15
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):

	August 2014	Fiscal Year 2014-15
	\$0	\$55

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

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

	August 2014	Fiscal Year 2014-15
	\$1	\$46,902

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:

	August 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$2	\$28
Gift (repealed 1/1/2000)	0	21

MONTHLY COMPARISON OF NET COLLECTIONS

August 2014

(in thousands)

State Taxes	Net Collections		Difference	
	August 2013	August 2014	Amount	Percent
Personal Income Tax 1/	\$2,215,349	\$2,390,449	\$175,100	7.9
User Taxes 2/	\$1,098,819	\$1,131,159	\$32,340	2.9
Sales and Use 3/	904,263	932,228	27,965	3.1
Motor Fuel	44,619	49,270	4,651	10.4
Cigarette/Tobacco Products 1/	121,570	120,447	-1,123	-0.9
Alcoholic Beverage	18,184	18,646	462	2.5
Highway/Fuel Use 1/	10,166	10,166	0	0.0
Auto Rental	17	402	385	2,264.7
Business Taxes	\$169,232	\$27,728	-\$141,504	-83.6
Corporation Franchise	28,979	-2,257	-31,236	-107.8
Corporation & Utilities 1/	1,220	-932	-2,152	-176.4
Banks	24,316	-84,608	-108,924	-448.0
Insurance (Article 33)	4,108	157	-3,951	-96.2
Direct Writings	6,479	1,037	-5,442	-84.0
Petroleum 1/, 4/	104,130	114,331	10,201	9.8
Property Transfer Taxes 5/	\$154,210	\$184,997	\$30,787	20.0
Estate	74,023	89,092	15,069	20.4
Real Estate Transfer	80,182	95,903	15,721	19.6
Other Revenues	\$3,415	\$3,220	-\$195	-5.7
Pari-Mutuel	2,308	2,611	303	13.1
Hazardous Waste Assessments	123	204	81	65.9
Waste Tire Management and Recycling Fees	693	69	-624	-90.0
Returnable Container Deposits	198	145	-53	-26.8
Tax Return Preparer Registration Fees	2	1	-1	-50.0
Racing Admissions	87	1	-86	-98.9
Boxing and Wrestling Exhibitions	4	189	185	4,625.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,641,025</b>	<b>\$3,737,553</b>	<b>\$96,528</b>	<b>2.7</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2013	August 2014	Amount	Percent
Withholding	\$2,279,532	\$2,371,054	\$91,522	4.0
Estimated Tax	66,094	72,685	6,591	10.0
Final Payments	24,066	22,084	-1,982	-8.2
Delinquencies	114,400	71,478	-42,922	-37.5
Limited Liability Company Fees	89	404	315	353.9
Total Gross Collections	\$2,484,181	\$2,537,705	\$53,524	2.2
Refunds/Minor Offsets	254,651	136,373	-118,278	-46.4
State/City Offsets	14,181	10,883	-3,298	-23.3
Net Collections	\$2,215,349	\$2,390,449	\$175,100	7.9
Other Component Detail				
Cigarette/Tobacco Products	\$121,570	\$120,447	-\$1,123	-0.9
Cigarette	114,062	112,242	-1,820	-1.6
Tobacco Products	7,407	7,916	509	6.9
Retailer Licenses	101	289	188	186.1
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$10,166	\$10,166	\$0	0.0
Highway Use	9,202	9,173	-29	-0.3
Truck Mileage	8,804	8,825	21	0.2
Permits	398	348	-50	-12.6
Fuel Use	964	993	29	3.0
Article 21	0	0	0	NA
Article 21A IFTA	952	983	31	3.3
IFTA Decal Fees & Trip Permits	12	10	-2	-16.7
Corporation & Utilities 6/	\$1,220	-\$932	-\$2,152	-176.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	146	15	-131	-89.7
Utilities (sections 186-A, A&E & PSC)	1,074	-948	-2,022	-188.3
Public Safety Communications Surcharge (\$186-F)	0	1	1	NA
Petroleum	\$104,130	\$114,331	\$10,201	9.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	104,129	114,331	10,202	9.8
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections		Difference	
	August 2013	August 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$9,422	\$29,761	\$20,339	215.9
M.T.A. Auto Rental	14	-21	-35	-250.0
M.C.T. Mobility	84,021	87,314	3,293	3.9
M.C.T.D. Taxicab and Hail Vehicle Rides	669	648	-21	-3.1
New York City Alcoholic Beverage	1,942	1,884	-58	-3.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	498,662	525,122	26,460	5.3
Sales & Use	1,117,626	1,157,574	39,948	3.6
Stock Transfer (to NYC; all rebatable)	51	28	-23	-45.1
Yonkers Personal Income	1,322	3,117	1,795	135.8
<b>Total-Local Taxes</b>	<b>\$1,713,729</b>	<b>\$1,805,427</b>	<b>\$91,698</b>	<b>5.4</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,354,754</b>	<b>\$5,542,980</b>	<b>\$188,226</b>	<b>3.5</b>

2/ Includes:

	August 2013	August 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:

	August 2013	August 2014
	-\$2	\$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:

	August 2013	August 2014
Real Property Gains (repealed 6/15/1996)	\$2	\$2
Gift (repealed 1/1/2000)	3	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 2014

(in thousands)

State Taxes	Net Collections 2013-2014	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	Amount	Percent
Personal Income Tax 1/	\$42,960,775	\$43,734,800	\$17,501,981	\$16,655,880	-\$846,101	-4.8
User Taxes 2/	\$14,242,212	\$14,423,200	\$5,812,099	\$5,916,600	\$104,501	1.8
Sales and Use 3/	11,857,005	12,171,200	4,784,179	4,932,644	148,465	3.1
Motor Fuel	473,155	487,000	204,621	214,241	9,620	4.7
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	642,077	587,655	-\$54,422	-8.5
Alcoholic Beverage	250,332	256,000	106,445	106,297	-148	-0.1
Highway/Fuel Use 1/	136,223	136,000	58,265	58,028	-237	-0.4
Auto Rental	72,126	74,000	16,512	17,735	1,223	7.4
Business Taxes	\$7,352,608	\$6,737,700	\$2,113,203	\$2,350,645	\$237,442	11.2
Corporation Franchise	3,245,069	2,239,000	927,746	657,951	-\$269,795	-29.1
Corporation & Utilities 1/	865,740	862,800	174,819	171,766	-\$3,053	-1.7
Banks	888,317	1,220,000	250,182	751,757	501,575	200.5
Insurance (Article 33)	1,179,036	1,276,000	249,915	251,494	1,579	0.6
Direct Writings	19,936	- - -	11,222	8,643	-\$2,579	-23.0
Petroleum 1/, 4/	1,154,510	1,139,900	499,319	509,034	9,715	1.9
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$812,708	\$870,077	\$57,369	7.1
Estate	1,238,279	1,180,000	483,671	456,602	-\$27,069	-5.6
Real Estate Transfer	911,352	955,000	329,162	413,426	84,264	25.6
Other Revenues	\$153,468	\$153,000	\$52,346	\$54,646	\$2,300	4.4
Pari-Mutuel	16,822	17,000	7,618	8,651	1,033	13.6
Hazardous Waste Assessments	2,379	2,400	1,338	655	-\$683	-51.0
Waste Tire Management and Recycling Fees	26,917	26,900	9,176	8,841	-\$335	-3.7
Returnable Container Deposits	104,929	104,900	33,802	36,018	2,216	6.6
Tax Return Preparer Registration Fees	1,426	1,400	19	19	0	0.0
Racing Admissions	350	200	97	171	74	76.3
Boxing and Wrestling Exhibitions	645	200	296	291	-\$5	-1.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$66,858,577</b>	<b>\$67,183,700</b>	<b>\$26,292,337</b>	<b>\$25,847,848</b>	<b>-\$444,489</b>	<b>-1.7</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2013-2014	2014-2015	2013-2014	2014-2015	Amount	Percent
Withholding	\$33,367,556	\$35,149,000	\$11,936,826	\$12,477,122	\$540,296	4.5
Estimated Tax	14,637,177	13,417,500	7,869,720	6,212,073	-1,657,647	-21.1
Final Payments	2,284,099	2,165,700	1,692,934	1,526,838	-166,096	-9.8
Delinquencies	1,202,087	1,246,100	479,669	548,531	68,862	14.4
Limited Liability Company Fees	84,129	- - -	4,620	5,403	783	16.9
Total Gross Collections	\$51,575,048	\$51,978,300	\$21,983,769	\$20,769,967	-\$1,213,802	-5.5
Refunds/Minor Offsets	7,999,270	7,795,500	4,301,633	3,928,562	-373,071	-8.7
State/City Offsets	615,003	448,000	180,155	185,525	5,370	3.0
Net Collections	\$42,960,775	\$43,734,800	\$17,501,981	\$16,655,880	-\$846,101	-4.8
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$642,077	\$587,655	-\$54,422	-8.5
Cigarette	1,351,580	NA	601,308	560,412	-40,896	-6.8
Tobacco Products	94,604	NA	40,203	26,429	-13,774	-34.3
Retailer Licenses	7,177	NA	566	813	247	43.6
Vending Machine Stickers	10	NA	0	1	1	NA
Highway/Fuel Use	\$136,223	\$136,000	\$58,265	\$58,028	-\$237	-0.4
Highway Use	105,096	NA	46,459	46,628	169	0.4
Truck Mileage	99,273	NA	43,740	44,108	368	0.8
Permits	5,823	NA	2,719	2,520	-199	-7.3
Fuel Use	31,127	NA	11,806	11,400	-406	-3.4
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	11,735	11,334	-401	-3.4
IFTA Decal Fees & Trip Permits	479	NA	71	66	-5	-7.0
Corporation & Utilities 6/	\$865,740	\$862,800	\$174,819	\$171,766	-\$3,053	-1.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	13,665	11,087	-2,578	-18.9
Utilities (sections 186-A, A&E & PSC)	563,095	NA	114,780	113,777	-1,003	-0.9
Public Safety Communications Surcharge (\$186-F)	183,886	NA	46,374	46,902	528	1.1
Petroleum	\$1,154,510	\$1,139,900	\$499,319	\$509,034	\$9,715	1.9
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,154,509	NA	499,318	509,034	9,716	1.9
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	0	-1	-100.0

(in thousands)

Local Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2013-2014	2014-2015	2013-2014	2014-2015	Amount	0
M.T.A. Corporate Surcharge	\$989,975	---	\$254,138	\$320,956	\$66,818	26.3
M.T.A. Auto Rental	43,663	---	10,051	10,477	426	4.2
M.C.T. Mobility	1,226,391	---	478,299	497,769	19,470	4.1
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	41,762	42,689	927	2.2
New York City Alcoholic Beverage	25,061	---	10,681	10,175	-506	-4.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	3,997,334	3,782,577	-214,757	-5.4
Sales & Use	14,829,813	---	5,945,126	6,159,871	214,745	3.6
Stock Transfer (to NYC; all rebatable)	6,116,245	---	1,911,816	1,080,266	-831,550	-43.5
Yonkers Personal Income	39,522	---	18,863	17,533	-1,330	-7.1
Total-Local Taxes	\$33,262,100	---	\$12,668,070	\$11,922,313	-\$745,757	-5.9
Total State & Local Taxes and Fees	\$100,120,677	---	\$38,960,407	\$37,770,161	-\$1,190,246	-3.1

2/ Includes:

	2013-2014	2014-2015
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:

	2013-2014	2014-2015
	\$54	\$55

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:

	2013-2014	2014-2015
Real Property Gains (repealed 6/15/1996)	-\$166	\$28
Gift (repealed 1/1/2000)	41	21

6/ From the Enacted Executive Budget, April 2014. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine 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.