



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2014

(in thousands)

State Taxes	June 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,385,254	\$140,509	\$4,244,745	\$15,449,567	\$3,749,608	\$11,699,959
Total Gross Collections	\$4,385,254	---	4,385,254	15,449,567	---	15,449,567
Less: Refunds and Minor Offsets	---	127,274	127,274	---	3,585,373	3,585,373
Less: State/City Offsets	---	13,235	13,235	---	164,235	164,235
Net Collections	---	---	4,244,745	---	---	11,699,959
User Taxes 1/	\$1,448,129	\$21,338	\$1,426,791	\$3,693,544	\$52,545	\$3,640,999
Sales & Use 2/	1,246,169	18,885	1,227,284	3,107,078	45,320	3,061,758
Motor Fuel	38,618	1,641	36,977	129,970	5,639	124,331
Cigarette/Tobacco Products 3/	113,204	639	112,565	344,325	1,165	343,160
Alcoholic Beverage	22,490	1	22,489	60,847	1	60,846
Highway/Fuel Use	11,396	172	11,224	35,027	420	34,607
Auto Rental	16,252	0	16,252	16,297	0	16,297
Business Taxes	\$1,456,391	\$46,918	\$1,409,473	\$2,240,195	\$139,116	\$2,101,079
Corporation Franchise	464,706	38,451	426,255	693,620	115,519	578,101
Corporation & Utilities 4/	168,527	1,075	167,452	173,148	2,134	171,014
Banks	466,893	4,035	462,858	807,948	8,675	799,273
Insurance (Article 33)	244,116	502	243,614	252,329	2,377	249,952
Direct Writings	264	8	256	2,588	8	2,580
Petroleum 5/	111,885	2,847	109,038	310,562	10,403	300,159
Property Transfer Taxes 6/	\$162,478	\$4,598	\$157,880	\$517,146	\$10,057	\$507,089
Estate	72,373	4,528	67,845	280,836	9,981	270,855
Real Estate Transfer	90,081	46	90,035	236,241	52	236,189
Other Revenues	\$36,788	\$9	\$36,779	\$48,230	\$116	\$48,114
Pari-Mutuel (w/o Uncashed Tickets)	2,002	0	2,002	4,540	0	4,540
Hazardous Waste Assessments	57	0	57	287	0	287
Waste Tire Management and Recycling Fees	5,150	8	5,142	7,329	14	7,315
Returnable Container Deposits	29,536	1	29,535	35,951	102	35,849
Tax Return Preparer Registration Fees	4	0	4	16	0	16
Racing Admissions	0	0	0	5	0	5
Boxing and Wrestling Exhibitions	39	0	39	102	0	102
Total - State Taxes and Fees 1/, 6/	\$7,489,040	\$213,372	\$7,275,668	\$21,948,682	\$3,951,442	\$17,997,240

Local Taxes	June 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$188,510	\$3,574	\$184,936	\$290,311	\$9,216	\$281,095
M.T.A. Auto Rental	9,838	0	9,838	9,868	0	9,868
M.C.T. Mobility	79,719	-1,859	81,578	316,795	6,271	310,524
M.C.T.D. Taxicab and Hail Vehicle Rides	382	4	378	21,630	7	21,623
New York City Alcoholic Beverage	2,272	0	2,272	5,784	0	5,784
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	887,854	23,313	864,541	3,358,091	661,392	2,696,699
Total Gross Collections	874,457	---	874,457	3,194,283	---	3,194,283
Less: Refunds and Minor Offsets	---	23,313	23,313	---	661,392	661,392
Plus: State/City Offsets	13,397	---	13,397	163,808	---	163,808
Sales & Use	1,566,491	20,724	1,545,767	3,881,563	47,009	3,834,554
Stock Transfer (to NYC; all eligible for rebate)	1,080,152	0	1,080,152	1,080,229	0	1,080,229
Yonkers Personal Income - Net (Adjusted)	3,443	98	3,345	14,796	3,614	11,182
Total Gross Collections	3,605	---	3,605	14,369	---	14,369
Less: Refunds and Minor Offsets	---	98	98	---	3,614	3,614
Plus: State/City Offsets	-162	---	-162	427	---	427
Total-Local Taxes	\$3,818,661	\$45,854	\$3,772,807	\$8,979,067	\$727,509	\$8,251,558
Total State & Local Taxes and Fees 1/	\$11,307,701	\$259,226	\$11,048,475	\$30,927,749	\$4,678,951	\$26,248,798

1/ Includes:

	June 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):

	June 2014	Fiscal Year 2014-15
	\$44	\$63

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

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

	June 2014	Fiscal Year 2014-15
	\$46,898	\$46,901

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 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$23	\$26
Gift (repealed 1/1/2000)	-23	19

June 2014

(in thousands)

State Taxes	Net Collections		Difference	
	June 2013	June 2014	Amount	Percent
Personal Income Tax 1/	\$3,826,495	\$4,244,745	\$418,250	10.9
User Taxes 2/	\$1,453,432	\$1,426,791	-\$26,641	-1.8
Sales and Use 3/	1,233,908	1,227,284	-6,624	-0.5
Motor Fuel	43,448	36,977	-6,471	-14.9
Cigarette/Tobacco Products 1/	125,525	112,565	-12,960	-10.3
Alcoholic Beverage	23,516	22,489	-1,027	-4.4
Highway/Fuel Use 1/	10,664	11,224	560	5.3
Auto Rental	16,371	16,252	-119	-0.7
Business Taxes	\$1,110,092	\$1,409,473	\$299,381	27.0
Corporation Franchise	408,619	426,255	17,636	4.3
Corporation & Utilities 1/	168,221	167,452	-769	-0.5
Banks	187,340	462,858	275,518	147.1
Insurance (Article 33)	239,010	243,614	4,604	1.9
Direct Writings	97	256	159	163.9
Petroleum 1/, 4/	106,805	109,038	2,233	2.1
Property Transfer Taxes 5/	\$127,017	\$157,880	\$30,863	24.3
Estate	73,696	67,845	-5,851	-7.9
Real Estate Transfer	53,487	90,035	36,548	68.3
Other Revenues	\$36,866	\$36,779	-\$87	-0.2
Pari-Mutuel	1,655	2,002	347	21.0
Hazardous Waste Assessments	101	57	-44	-43.6
Waste Tire Management and Recycling Fees	4,238	5,142	904	21.3
Returnable Container Deposits	30,794	29,535	-1,259	-4.1
Tax Return Preparer Registration Fees	34	4	-30	-88.2
Racing Admissions	5	0	-5	-100.0
Boxing and Wrestling Exhibitions	39	39	0	0.0
Total - State Taxes and Fees 2/, 5/	\$6,553,902	\$7,275,668	\$721,766	11.0

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	June 2013	June 2014	Amount	Percent
Withholding	\$2,225,408	\$2,361,174	\$135,766	6.1
Estimated Tax	1,798,035	1,891,641	93,606	5.2
Final Payments	41,254	31,323	-9,931	-24.1
Delinquencies	79,640	101,010	21,370	26.8
Limited Liability Company Fees	252	106	-146	-57.9
Total Gross Collections	\$4,144,589	\$4,385,254	\$240,665	5.8
Refunds/Minor Offsets	309,026	127,274	-181,752	-58.8
State/City Offsets	9,068	13,235	4,167	46.0
Net Collections	\$3,826,495	\$4,244,745	\$418,250	10.9
Other Component Detail				
Cigarette/Tobacco Products	\$125,525	\$112,566	-\$12,959	-10.3
Cigarette	117,835	106,691	-11,144	-9.5
Tobacco Products	7,592	5,689	-1,903	-25.1
Retailer Licenses	99	186	87	87.9
Vending Machine Stickers	-1	0	1	100.0
Highway/Fuel Use	\$10,664	\$11,224	\$560	5.3
Highway Use	6,899	7,787	888	12.9
Truck Mileage	6,327	7,358	1,031	16.3
Permits	572	429	-143	-25.0
Fuel Use	3,765	3,437	-328	-8.7
Article 21	0	0	0	NA
Article 21A IFTA	3,753	3,423	-330	-8.8
IFTA Decal Fees & Trip Permits	12	14	2	16.7
Corporation & Utilities 6/	\$168,221	\$167,452	-\$769	-0.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	21,474	10,651	-10,823	-50.4
Utilities (sections 186-A, A&E & PSC)	100,400	109,903	9,503	9.5
Public Safety Communications Surcharge (§186-F)	46,347	46,898	551	1.2
Petroleum	\$106,805	\$109,038	\$2,233	2.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	106,805	109,038	2,233	2.1
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	June 2013	June 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$153,408	\$184,936	\$31,528	20.6
M.T.A. Auto Rental	9,999	9,838	-161	-1.6
M.C.T. Mobility	72,140	81,578	9,438	13.1
M.C.T.D. Taxicab and Hail Vehicle Rides	261	378	117	44.8
New York City Alcoholic Beverage	2,500	2,272	-228	-9.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	756,760	864,541	107,781	14.2
Sales & Use	1,530,938	1,545,767	14,829	1.0
Stock Transfer (to NYC; all rebatable)	1,911,644	1,080,152	-831,492	-43.5
Yonkers Personal Income	2,919	3,345	426	14.6
Total-Local Taxes	\$4,440,569	\$3,772,807	-\$667,762	-15.0
Total State & Local Taxes and Fees	\$10,994,471	\$11,048,475	\$54,004	0.5

2/ Includes:

	June 2013	June 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:

	June 2013	June 2014
	\$54	\$44

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 2013	June 2014
Real Property Gains (repealed 6/15/1996)	-\$176	\$23
Gift (repealed 1/1/2000)	10	-23



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 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	\$12,870,247	\$11,699,959	-\$1,170,288	-9.1
User Taxes 2/	\$14,242,212	\$14,423,200	\$3,575,732	\$3,640,999	\$65,267	1.8
Sales and Use 3/	11,857,005	12,171,200	2,973,699	3,061,758	88,059	3.0
Motor Fuel	473,155	487,000	118,285	124,331	6,046	5.1
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	371,567	343,160	-28,407	-7.6
Alcoholic Beverage	250,332	256,000	61,228	60,846	-382	-0.6
Highway/Fuel Use 1/	136,223	136,000	34,463	34,607	144	0.4
Auto Rental	72,126	74,000	16,490	16,297	-193	-1.2
Business Taxes	\$7,352,608	\$6,737,700	\$1,756,884	\$2,101,079	\$344,195	19.6
Corporation Franchise	3,245,069	2,239,000	840,923	578,101	-262,822	-31.3
Corporation & Utilities 1/	865,740	862,800	174,462	171,014	-3,448	-2.0
Banks	888,317	1,220,000	199,351	799,273	599,922	300.9
Insurance (Article 33)	1,179,036	1,276,000	244,618	249,952	5,334	2.2
Direct Writings	19,936	- - -	3,330	2,580	-750	-22.5
Petroleum 1/, 4/	1,154,510	1,139,900	294,200	300,159	5,959	2.0
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$448,333	\$507,089	\$58,756	13.1
Estate	1,238,279	1,180,000	273,315	270,855	-2,460	-0.9
Real Estate Transfer	911,352	955,000	175,150	236,189	61,039	34.8
Other Revenues	\$153,468	\$153,000	\$44,526	\$48,114	\$3,588	8.1
Pari-Mutuel	16,822	17,000	3,998	4,540	542	13.6
Hazardous Waste Assessments	2,379	2,400	844	287	-557	-66.0
Waste Tire Management and Recycling Fees	26,917	26,900	6,521	7,315	794	12.2
Returnable Container Deposits	104,929	104,900	32,925	35,849	2,924	8.9
Tax Return Preparer Registration Fees	1,426	1,400	16	16	0	0.0
Racing Admissions	350	200	8	5	-3	-37.5
Boxing and Wrestling Exhibitions	645	200	214	102	-112	-52.3
Total - State Taxes and Fees 2/, 5/	\$66,858,577	\$67,183,700	\$18,695,722	\$17,997,240	-\$698,482	-3.7

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	Amount	Percent
Personal Income Tax						
Withholding	\$33,367,556	\$35,149,000	\$7,203,494	\$7,543,015	\$339,521	4.7
Estimated Tax	14,637,177	13,417,500	7,700,339	6,044,113	-1,656,226	-21.5
Final Payments	2,284,099	2,165,700	1,636,434	1,478,073	-158,361	-9.7
Delinquencies	1,202,087	1,246,100	288,618	379,746	91,128	31.6
Limited Liability Company Fees	84,129	- - -	4,384	4,620	236	5.4
Total Gross Collections	\$51,575,048	\$51,978,300	\$16,833,269	\$15,449,567	-\$1,383,702	-8.2
Refunds/Minor Offsets	7,999,270	7,795,500	3,807,066	3,585,373	-221,693	-5.8
State/City Offsets	615,003	448,000	155,956	164,235	8,279	5.3
Net Collections	\$42,960,775	\$43,734,800	\$12,870,247	\$11,699,959	-\$1,170,288	-9.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$371,567	\$343,161	-\$28,406	-7.6
Cigarette	1,351,580	NA	350,123	324,668	-25,455	-7.3
Tobacco Products	94,604	NA	21,073	18,042	-3,031	-14.4
Retailer Licenses	7,177	NA	371	450	79	21.3
Vending Machine Stickers	10	NA	0	1	1	NA
Highway/Fuel Use	\$136,223	\$136,000	\$34,463	\$34,607	\$144	0.4
Highway Use	105,096	NA	26,549	27,007	458	1.7
Truck Mileage	99,273	NA	24,787	25,208	421	1.7
Permits	5,823	NA	1,762	1,799	37	2.1
Fuel Use	31,127	NA	7,914	7,600	-314	-4.0
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	7,867	7,558	-309	-3.9
IFTA Decal Fees & Trip Permits	479	NA	47	42	-5	-10.6
Corporation & Utilities 6/	\$865,740	\$862,800	\$174,462	\$171,014	-\$3,448	-2.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	18,209	11,292	-6,917	-38.0
Utilities (sections 186-A, A&E & PSC)	563,095	NA	109,883	112,821	2,938	2.7
Public Safety Communications Surcharge (§186-F)	183,886	NA	46,370	46,901	531	1.1
Petroleum	\$1,154,510	\$1,139,900	\$294,200	\$300,159	\$5,959	2.0
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	294,200	300,159	5,959	2.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

Local Taxes	Net Collections	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	2013-2014	2014-2015
M.T.A. Corporate Surcharge	\$989,975	---	\$222,169	\$281,095	\$58,926	26.5
M.T.A. Auto Rental	43,663	---	10,041	9,868	-173	-1.7
M.C.T. Mobility	1,226,391	---	296,250	310,524	14,274	4.8
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	20,721	21,623	902	4.4
New York City Alcoholic Beverage	25,061	---	6,232	5,784	-448	-7.2
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	2,983,650	2,696,699	-286,951	-9.6
Sales & Use	14,829,813	---	3,703,783	3,834,554	130,771	3.5
Stock Transfer (to NYC; all rebatable)	6,116,245	---	1,911,718	1,080,229	-831,489	-43.5
Yonkers Personal Income	39,522	---	15,439	11,182	-4,257	-27.6
Total-Local Taxes	\$33,262,100	---	\$9,170,003	\$8,251,558	-\$918,445	-10.0
Total State & Local Taxes and Fees	\$100,120,677	---	\$27,865,725	\$26,248,798	-\$1,616,927	-5.8

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	\$63

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)	-\$169	\$26
Gift (repealed 1/1/2000)	37	19

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.