



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2015

(in thousands)

State Taxes	August 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,701,385	\$156,563	\$2,544,822	\$23,501,317	\$4,390,605	\$19,110,712
Total Gross Collections	\$2,701,385	---	2,701,385	23,501,317	---	23,501,317
Less: Refunds and Minor Offsets	---	144,637	144,637	---	4,174,247	4,174,247
Less: State/City Offsets	---	11,926	11,926	---	216,358	216,358
Net Collections	---	---	2,544,822	---	---	19,110,712
User Taxes 1/	\$1,159,790	\$9,944	\$1,149,846	\$6,176,355	\$78,399	\$6,097,956
Sales & Use 2/	974,264	6,837	967,427	5,196,502	40,934	5,155,568
Motor Fuel	47,574	948	46,626	221,657	8,513	213,144
Cigarette/Tobacco Products 3/	109,272	2,101	107,171	569,764	28,055	541,709
Alcoholic Beverage	17,470	0	17,470	108,754	3	108,751
Highway/Fuel Use	11,156	58	11,098	61,498	894	60,604
Auto Rental	54	0	54	18,180	0	18,180
Business Taxes	\$347,032	\$37,302	\$309,730	\$2,572,007	\$424,678	\$2,147,329
Corporation Franchise	132,661	31,469	101,192	1,478,091	376,031	1,102,060
Corporation & Utilities 4/	4,899	367	4,532	174,074	1,163	172,911
Banks	57,104	2,087	55,017	88,636	22,448	66,188
Insurance (Article 33)	40,451	857	39,594	326,366	8,256	318,110
Direct Writings	5,419	0	5,419	14,220	1	14,219
Petroleum 5/	106,498	2,522	103,976	490,620	16,779	473,841
Property Transfer Taxes 6/	\$261,886	\$696	\$261,190	\$1,280,288	\$25,582	\$1,254,706
Estate	162,795	635	162,160	809,988	25,081	784,907
Real Estate Transfer	99,090	61	99,029	470,276	501	469,775
Other Revenues	\$2,941	\$126	\$2,815	\$50,746	\$1,307	\$49,439
Pari-Mutuel (w/o Uncashed Tickets)	2,521	0	2,521	8,069	0	8,069
Hazardous Waste Assessments	88	2	86	970	3	967
Waste Tire Management and Recycling Fees	50	4	46	9,795	56	9,739
Returnable Container Deposits	11	120	-109	31,536	1,248	30,288
Tax Return Preparer Registration Fees	6	0	6	-188	0	-188
Racing Admissions	187	0	187	196	0	196
Boxing and Wrestling Exhibitions	78	0	78	368	0	368
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$4,473,034</b>	<b>\$204,631</b>	<b>\$4,268,403</b>	<b>\$33,580,713</b>	<b>\$4,920,571</b>	<b>\$28,660,142</b>

August 2015

## Monthly Gross and Net Tax Collections

(in thousands)

Local Taxes	August 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$37,371	\$3,291	\$34,080	\$302,758	\$27,066	\$275,692
M.T.A. Auto Rental	28	0	28	10,948	0	10,948
M.C.T. Mobility	88,102	1,881	86,221	489,019	13,450	475,569
M.C.T.D. Taxicab and Hail Vehicle Rides	278	0	278	38,637	66	38,571
New York City Alcoholic Beverage	2,354	0	2,354	10,646	0	10,646
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	566,080	-17,432	583,512	4,413,758	14,384	4,399,374
Total Gross Collections	554,174	---	554,174	4,198,469	---	4,198,469
Less: Refunds and Minor Offsets	---	-17,432	-17,432	---	14,384	14,384
Plus: State/City Offsets	11,906	---	11,906	215,289	---	215,289
Sales & Use	1,204,624	8,073	1,196,551	6,405,610	51,193	6,354,417
Stock Transfer (to NYC; all eligible for rebate)	141	0	141	2,860,159	0	2,860,159
Yonkers Personal Income - Net (Adjusted)	3,445	85	3,360	26,091	4,316	21,775
Total Gross Collections	3,425	---	3,425	25,022	---	25,022
Less: Refunds and Minor Offsets	---	85	85	---	4,316	4,316
Plus: State/City Offsets	20	---	20	1,069	---	1,069
MCTMT Personal Income - Net (Adjusted)	\$509	\$3	\$506	\$30,546	\$3	\$30,567
Total Gross Collections	521	---	521	30,567	---	30,591
Less: Refunds and Minor Offsets	---	3	3	---	3	3
Plus: State/City Offsets	-12	---	-12	-21	---	-21
Total State & Local Taxes and Fees 1/	\$1,902,932	-\$4,099	\$1,907,031	\$14,588,172	\$141,021	\$14,477,718
Total State & Local Taxes After Refund Reserve 1/	\$6,375,966	\$200,532	\$6,175,434	\$48,168,885	\$5,061,592	\$43,137,860

1/ Includes:



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY COMPARISON OF NET COLLECTIONS

August 2015

(in thousands)

State Taxes	Net Collections		Difference	
	August 2014	August 2015	Amount	Percent
Personal Income Tax 1/	\$2,390,449	\$2,544,822	\$154,373	6.5
User Taxes 2/	\$1,131,159	\$1,149,846	\$18,687	1.7
Sales and Use 3/	932,228	967,427	35,199	3.8
Motor Fuel	49,270	46,626	-2,644	-5.4
Cigarette/Tobacco Products 1/	120,447	107,171	-13,276	-11.0
Alcoholic Beverage	18,646	17,470	-1,176	-6.3
Highway/Fuel Use 1/	10,166	11,098	932	9.2
Auto Rental	402	54	-348	-86.6
Business Taxes	\$27,728	\$309,730	\$282,002	1,017.0
Corporation Franchise	-2,257	101,192	103,449	4,583.5
Corporation & Utilities 1/	-932	4,532	5,464	586.3
Banks	-84,608	55,017	139,625	165.0
Insurance (Article 33)	157	39,594	39,437	25,119.1
Direct Writings	1,037	5,419	4,382	422.6
Petroleum 1/, 4/	114,331	103,976	-10,355	-9.1
Property Transfer Taxes 5/	\$184,997	\$261,190	\$76,193	41.2
Estate	89,092	162,160	73,068	82.0
Real Estate Transfer	95,903	99,029	3,126	3.3
Other Revenues	\$3,220	\$2,815	-\$405	-12.6
Pari-Mutuel	2,611	2,521	-90	-3.4
Hazardous Waste Assessments	204	86	-118	-57.8
Waste Tire Management and Recycling Fees	69	46	-23	-33.3
Returnable Container Deposits	145	-109	-254	-175.2
Tax Return Preparer Registration Fees	1	6	5	500.0
Racing Admissions	1	187	186	18,600.0
Boxing and Wrestling Exhibitions	189	78	-111	-58.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,737,553</b>	<b>\$4,268,403</b>	<b>\$530,850</b>	<b>14.2</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2014	August 2015	Amount	Percent
Withholding	\$2,371,054	\$2,498,897	\$127,843	5.4
Estimated Tax	72,685	97,585	24,900	34.3
Final Payments	22,084	24,293	2,209	10.0
Delinquencies	71,478	80,346	8,868	12.4
Limited Liability Company Fees	404	264	-140	-34.7
<b>Total Gross Collections</b>	<b>\$2,537,705</b>	<b>\$2,701,385</b>	<b>\$163,680</b>	<b>6.4</b>
Refunds/Minor Offsets	136,373	144,637	8,264	6.1
State/City Offsets	10,883	11,926	1,043	9.6
<b>Net Collections</b>	<b>\$2,390,449</b>	<b>\$2,544,822</b>	<b>\$154,373</b>	<b>6.5</b>
<b>Other Component Detail</b>				
Cigarette/Tobacco Products	\$120,447	\$107,171	-\$13,276	-11.0
Cigarette	112,242	100,590	-11,652	-10.4
Tobacco Products	7,916	6,533	-1,383	-17.5
Retailer Licenses	289	48	-241	-83.4
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$10,166	\$11,098	\$932	9.2
Highway Use	9,173	10,122	949	10.3
Truck Mileage	8,825	9,600	775	8.8
Permits	348	522	174	50.0
Fuel Use	993	976	-17	-1.7
Article 21	0	0	0	NA
Article 21A IFTA	983	964	-19	-1.9
IFTA Decal Fees & Trip Permits	10	12	2	20.0
Corporation & Utilities 6/	-\$932	\$4,532	\$5,464	586.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	15	-3,168	-3,183	-21,220.0
Utilities (sections 186-A, A&E & PSC)	-948	7,695	8,643	911.7
Public Safety Communications Surcharge (\$186-F)	1	5	4	400.0
Petroleum	\$114,331	\$103,976	-\$10,355	-9.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	114,331	103,976	-10,355	-9.1
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	August 2014	August 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$29,761	\$34,080	\$4,319	14.5
M.T.A. Auto Rental	-21	28	49	233.3
M.C.T. Mobility	87,314	86,221	-1,093	-1.3
M.C.T.D. Taxicab and Hail Vehicle Rides	648	278	-370	-57.1
New York City Alcoholic Beverage	1,884	2,354	470	24.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	525,122	583,512	58,390	11.1
Sales & Use	1,157,574	1,196,551	38,977	3.4
Stock Transfer (to NYC; all rebatable)	28	141	113	403.6
Yonkers Personal Income	3,117	3,360	243	7.8
MCTMT Personal Income	\$0	\$506	\$506	NA
Total-Local Taxes	\$1,805,427	\$1,907,031	\$101,604	5.6
Total State & Local Taxes and Fees	\$5,542,980	\$6,175,434	\$632,454	11.4

2/ Includes:

	August 2014	August 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:

	August 2014	August 2015
	\$0	\$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 2014	August 2015
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	0	0



FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 2015

(in thousands)

State Taxes	Net Collections 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax 1/	\$43,709,833	\$0	\$16,655,880	\$19,110,712	\$2,454,832	14.7
User Taxes 2/	\$14,529,890	#####	\$5,916,600	\$6,097,956	\$181,356	3.1
Sales and Use 3/	12,263,328	13,531,000	4,932,644	5,155,568	222,924	4.5
Motor Fuel	486,955	484,000	214,241	213,144	-1,097	-0.5
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	587,655	541,709	-45,946	-7.8
Alcoholic Beverage	250,882	256,000	106,297	108,751	2,454	2.3
Highway/Fuel Use 1/	140,400	148,000	58,028	60,604	2,576	4.4
Auto Rental	74,596	124,000	17,735	18,180	445	2.5
Business Taxes	\$7,554,189	\$8,137,500	\$2,350,645	\$2,147,329	-\$203,316	-8.6
Corporation Franchise	2,989,985	4,673,000	657,951	1,102,060	444,109	67.5
Corporation & Utilities 1/	808,988	794,500	171,766	172,911	1,145	0.7
Banks	1,323,377	-10,000	751,757	66,188	-685,569	-91.2
Insurance (Article 33)	1,257,032	1,585,000	251,494	318,110	66,616	26.5
Direct Writings	16,474	- - -	8,643	14,219	5,576	64.5
Petroleum 1/, 4/	1,158,333	1,095,000	509,034	473,841	-35,193	-6.9
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$870,077	\$1,254,706	\$384,629	44.2
Estate	1,108,176	1,050,000	456,602	784,907	328,305	71.9
Real Estate Transfer	1,037,880	1,085,000	413,426	469,775	56,349	13.6
Other Revenues	\$157,062	\$0	\$54,646	\$49,439	-\$5,207	-9.5
Pari-Mutuel	18,038	0	8,651	8,069	-582	-6.7
Hazardous Waste Assessments	1,395	0	655	967	312	47.6
Waste Tire Management and Recycling Fees	25,893	0	8,841	9,739	898	10.2
Returnable Container Deposits	109,541	0	36,018	30,288	-5,730	-15.9
Tax Return Preparer Registration Fees	1,067	0	19	-188	-207	-1,089.5
Racing Admissions	501	0	171	196	25	14.6
Boxing and Wrestling Exhibitions	627	0	291	368	77	26.5
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$68,097,423</b>	<b>#####</b>	<b>\$25,847,848</b>	<b>\$28,660,142</b>	<b>\$2,812,294</b>	<b>10.9</b>

1/ See page 2 for component detail

(in thousands)

	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections:			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax						
Withholding	\$34,906,794	#####	\$12,477,122	\$13,211,744	\$734,622	5.9
Estimated Tax	13,743,147	15,746,000	6,212,073	7,899,658	1,687,585	27.2
Final Payments	2,118,892	2,493,000	1,526,838	1,840,689	313,851	20.6
Delinquencies	1,392,534	0	548,531	544,583	-3,948	-0.7
Limited Liability Company Fees:	86,902	- - -	5,403	4,643	-760	-14.1
Total Gross Collections:	\$52,248,269	\$0	\$20,769,967	\$23,501,317	\$2,731,350	13.2
Refunds/Minor Offset:	7,947,684	0	3,928,562	4,174,247	245,685	6.3
State/City Offset	590,752	0	185,525	216,358	30,833	16.6
Net Collections:	\$43,709,833	\$0	\$16,655,880	\$19,110,712	\$2,454,832	14.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$587,655	\$541,709	-\$45,946	-7.8
Cigarette	1,261,034	NA	560,412	535,703	-24,709	-4.4
Tobacco Products	45,661	NA	26,429	5,491	-20,938	-79.2
Retailer Licenses	7,024	NA	813	514	-299	-36.8
Vending Machine Stickers	10	NA	1	1	0	0.0
Highway/Fuel Use	\$140,400	\$148,000	\$58,028	\$60,604	\$2,576	4.4
Highway Use	108,895	NA	46,628	49,631	3,003	6.4
Truck Mileage	102,807	NA	44,108	46,975	2,867	6.5
Permits	6,088	NA	2,520	2,656	136	5.4
Fuel Use	31,505	NA	11,400	10,973	-427	-3.7
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	11,334	10,911	-423	-3.7
IFTA Decal Fees & Trip Permits	504	NA	66	62	-4	-6.1
Corporation & Utilities 6,	\$808,988	\$794,500	\$171,766	\$172,911	\$1,145	0.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 18	80,109	NA	11,087	406	-10,681	-96.3
Utilities (sections 186-A, A&E & PSC	543,617	NA	113,777	125,770	11,993	10.5
Public Safety Communications Surcharge (§18	185,262	NA	46,902	46,735	-167	-0.4
Petroleum	\$1,158,333	\$1,095,000	\$509,034	\$473,841	-\$35,193	-6.9
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,158,332	NA	509,034	473,841	-35,193	-6.9
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

(in thousands)

Local Taxes	Net Collections 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections:			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	0
M.T.A. Corporate Surcharge	\$1,031,947	---	\$320,956	\$275,692	-\$45,264	-14.1
M.T.A. Auto Rental	44,798	---	10,477	10,948	471	4.5
M.C.T. Mobility	1,293,567	---	497,769	475,569	-22,200	-4.5
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	42,689	38,571	-4,118	-9.6
New York City Alcoholic Beverage	24,294	---	10,175	10,646	471	4.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	3,782,577	4,399,374	616,797	16.3
Sales & Use	15,255,905	---	6,159,871	6,354,417	194,546	3.2
Stock Transfer (to NYC; all rebatable)	5,592,635	---	1,080,266	2,860,159	1,779,893	164.8
Yonkers Personal Income	46,140	---	17,533	21,775	4,242	24.2
MCTMT Personal Income	\$0	---	\$0	\$30,567	\$30,567	NA
Total-Local Taxes	#####	---	\$11,922,313	\$14,477,718	\$2,555,405	21.4
Total State & Local Taxes and Fees	\$33,574,911	---	\$37,770,161	\$43,137,860	\$5,367,699	14.2

2/ Includes:

	2014-2015	2015-2016
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:

	2014-2015	2015-2016
	\$55	\$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:

	2014-2015	2015-2016
Real Property Gains (repealed 6/15/1996)	\$28	\$0
Gift (repealed 1/1/2000)	21	0

6/ From the Enacted Executive Budget, April 2015. Estimates adjusted to a collection basis. Article 13 estimate include in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine Stickers estimates include 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.