



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2016

(in thousands)

State Taxes	March 2016			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,432,531	\$1,616,513	\$2,816,018	\$56,600,117	\$9,544,834	\$47,055,283
Total Gross Collections	\$4,432,531	---	4,432,531	56,600,117	---	56,600,117
Less: Refunds and Minor Offsets	---	1,584,591	1,584,591	---	8,870,353	8,870,353
Less: State/City Offsets	---	31,922	31,922	---	674,481	674,481
Net Collections	---	---	2,816,018	---	---	47,055,283
User Taxes 1/	\$1,414,424	\$7,545	\$1,406,879	\$15,016,799	\$198,959	\$14,817,840
Sales & Use 2/	1,231,128	5,846	1,225,282	12,698,833	124,430	12,574,403
Motor Fuel	46,136	875	45,261	521,913	18,845	503,068
Cigarette/Tobacco Products 3/	94,400	672	93,728	1,304,537	53,852	1,250,685
Alcoholic Beverage	18,991	1	18,990	254,590	3	254,587
Highway/Fuel Use	9,781	150	9,631	160,391	1,828	158,563
Auto Rental	13,988	1	13,987	76,535	1	76,534
Business Taxes	\$1,994,990	\$60,741	\$1,934,249	\$8,234,753	\$1,321,719	\$6,913,034
Corporation Franchise	1,170,645	54,025	1,116,620	4,943,147	1,180,172	3,762,975
Corporation & Utilities 4/	282,147	2,631	279,516	865,875	13,803	852,072
Banks	-21,350	181	-21,531	-56,666	72,289	-128,955
Insurance (Article 33)	464,533	1,167	463,366	1,291,090	14,041	1,277,049
Direct Writings	5,777	1	5,776	26,049	7	26,042
Petroleum 5/	93,238	2,736	90,502	1,165,258	41,407	1,123,851
Property Transfer Taxes 6/	\$189,989	\$17,284	\$172,705	\$2,761,330	\$77,469	\$2,683,861
Estate	96,893	17,254	79,639	1,597,477	76,766	1,520,711
Real Estate Transfer	93,089	30	93,059	1,163,763	703	1,163,060
Other Revenues	\$24,532	-\$1	\$24,533	\$153,087	\$1,531	\$151,556
Pari-Mutuel (w/o Uncashed Tickets)	1,404	0	1,404	17,182	0	17,182
Hazardous Waste Assessments	8	-1	9	1,801	7	1,794
Waste Tire Management and Recycling Fees	3,869	0	3,869	27,748	80	27,668
Returnable Container Deposits	19,386	0	19,386	104,129	1,444	102,685
Tax Return Preparer Registration Fees	-200	0	-200	802	0	802
Racing Admissions	1	0	1	554	0	554
Boxing and Wrestling Exhibitions	64	0	64	871	0	871
Total - State Taxes and Fees 1/, 6/	\$8,056,466	\$1,702,082	\$6,354,384	\$82,766,086	\$11,144,512	\$71,621,574

(in thousands)

Local Taxes	March 2016			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$327,696	\$7,079	\$320,617	\$1,119,905	\$80,198	\$1,039,707
M.T.A. Auto Rental	8,559	0	8,559	46,331	0	46,331
M.C.T. Mobility	127,098	2,106	124,992	1,261,124	27,379	1,233,745
M.C.T.D. Taxicab and Hail Vehicle Rides	612	5	607	73,275	129	73,146
New York City Alcoholic Beverage	1,884	0	1,884	25,264	0	25,264
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	888,033	208,555	679,478	9,949,175	-1,096,678	11,045,853
Total Gross Collections	856,854	---	856,854	9,275,791	---	9,275,791
Less: Refunds and Minor Offsets	---	208,555	208,555	---	-1,096,678	-1,096,678
Plus: State/City Offsets	31,179	---	31,179	673,384	---	673,384
Sales & Use	1,458,327	7,407	1,450,920	16,035,035	148,121	15,886,914
Stock Transfer (to NYC; all eligible for rebate)	4,707,396	0	4,707,396	13,355,186	0	13,355,186
Yonkers Personal Income - Net (Adjusted)	5,365	1,442	3,923	58,787	7,139	51,648
Total Gross Collections	4,622	---	4,622	57,690	---	57,690
Less: Refunds and Minor Offsets	---	1,442	1,442	---	7,139	7,139
Plus: State/City Offsets	743	---	743	1,097	---	1,097
MCTMT Personal Income - Net (Adjusted)	\$1,144	\$49	\$1,095	\$96,097	\$61	\$95,285
Total Gross Collections	356	---	356	95,285	---	94,534
Less: Refunds and Minor Offsets	---	49	49	---	61	61
Plus: State/City Offsets	788	---	788	812	---	812
Total-Local Taxes	\$7,526,114	\$226,643	\$7,299,471	\$42,020,179	-\$737,615	\$42,853,079
Total State & Local Taxes and Fees 1/	\$15,582,580	\$1,928,725	\$13,653,855	\$124,786,265	\$10,406,897	\$114,474,653

1/ Includes:

	March 2016	Fiscal Year 2015-2016
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):

	March 2016	Fiscal Year 2015-2016
	\$0	\$0

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

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

	March 2016	Fiscal Year 2015-2016
	\$0	\$0

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:

	March 2016	Fiscal Year 2015-2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	0

March 2016

(in thousands)

State Taxes	Net Collections		Difference	
	March 2015	March 2016	Amount	Percent
Personal Income Tax 1/	\$2,852,599	\$2,816,018	-\$36,581	-1.3
User Taxes 2/	\$1,334,157	\$1,406,879	\$72,722	5.5
Sales and Use 3/	1,170,412	1,225,282	54,870	4.7
Motor Fuel	31,591	45,261	13,670	43.3
Cigarette/Tobacco Products 1/	88,281	93,728	5,447	6.2
Alcoholic Beverage	19,195	18,990	-205	-1.1
Highway/Fuel Use 1/	9,661	9,631	-30	-0.3
Auto Rental	15,017	13,987	-1,030	-6.9
Business Taxes	\$2,365,905	\$1,934,249	-\$431,656	-18.2
Corporation Franchise	1,310,571	1,116,620	-193,951	-14.8
Corporation & Utilities 1/	263,480	279,516	16,036	6.1
Banks	246,711	-21,531	-268,242	-108.7
Insurance (Article 33)	463,607	463,366	-241	-0.1
Direct Writings	1,134	5,776	4,642	409.3
Petroleum 1/, 4/	80,402	90,502	10,100	12.6
Property Transfer Taxes 5/	\$157,743	\$172,705	\$14,962	9.5
Estate	81,762	79,639	-2,123	-2.6
Real Estate Transfer	75,672	93,059	17,387	23.0
Other Revenues	\$26,096	\$24,533	-\$1,563	-6.0
Pari-Mutuel	1,226	1,404	178	14.5
Hazardous Waste Assessments	13	9	-4	-30.8
Waste Tire Management and Recycling Fees	3,177	3,869	692	21.8
Returnable Container Deposits	21,651	19,386	-2,265	-10.5
Tax Return Preparer Registration Fees	-42	-200	-158	-376.2
Racing Admissions	1	1	0	0.0
Boxing and Wrestling Exhibitions	70	64	-6	-8.6
Total - State Taxes and Fees 2/, 5/	\$6,736,500	\$6,354,384	-\$382,116	-5.7

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2015	March 2016	Amount	Percent
Withholding	\$3,670,733	\$4,058,720	\$387,987	10.6
Estimated Tax	81,370	75,763	-5,607	-6.9
Final Payments	146,413	150,930	4,517	3.1
Delinquencies	102,983	118,715	15,732	15.3
Limited Liability Company Fees	59,010	28,403	-30,607	-51.9
Total Gross Collections	\$4,060,509	\$4,432,531	\$372,022	9.2
Refunds/Minor Offsets	1,175,158	1,584,591	409,433	34.8
State/City Offsets	32,752	31,922	-830	-2.5
Net Collections	\$2,852,599	\$2,816,018	-\$36,581	-1.3
Other Component Detail				
Cigarette/Tobacco Products	\$88,281	\$93,729	\$5,448	6.2
Cigarette	83,239	89,500	6,261	7.5
Tobacco Products	4,924	4,081	-843	-17.1
Retailer Licenses	118	148	30	25.4
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$9,661	\$9,631	-\$30	-0.3
Highway Use	5,748	5,528	-220	-3.8
Truck Mileage	5,363	5,295	-68	-1.3
Permits	385	233	-152	-39.5
Fuel Use	3,913	4,103	190	4.9
Article 21	0	0	0	NA
Article 21A IFTA	3,894	4,088	194	5.0
IFTA Decal Fees & Trip Permits	19	15	-4	-21.1
Corporation & Utilities 6/	\$263,480	\$279,516	\$16,036	6.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	23,472	20,201	-3,271	-13.9
Utilities (sections 186-A, A&E & PSC)	194,411	212,977	18,566	9.5
Public Safety Communications Surcharge (\$186-F)	45,597	46,338	741	1.6
Petroleum	\$80,402	\$90,502	\$10,100	12.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	80,402	90,502	10,100	12.6
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	
	March 2015	March 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$349,054	\$320,617	-\$28,437	-8.1
M.T.A. Auto Rental	8,939	8,559	-380	-4.3
M.C.T. Mobility	113,123	124,992	11,869	10.5
M.C.T.D. Taxicab and Hail Vehicle Rides	163	607	444	272.4
New York City Alcoholic Beverage	2,245	1,884	-361	-16.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	628,607	679,478	50,871	8.1
Sales & Use	1,370,568	1,450,920	80,352	5.9
Stock Transfer (to NYC; all rebatable)	2,662,392	4,707,396	2,045,004	76.8
Yonkers Personal Income	4,107	3,923	-184	-4.5
MCTMT Personal Income	\$198	\$1,095	\$897	453.0
Total-Local Taxes	\$5,139,396	\$7,299,471	\$2,160,075	42.0
Total State & Local Taxes and Fees	\$11,875,896	\$13,653,855	\$1,777,959	15.0

2/ Includes:

	March 2015	March 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:

	March 2015	March 2016
	\$42	\$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:

	March 2015	March 2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	309	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 2016

(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	\$47,245,000	\$43,709,833	\$47,055,283	\$3,345,450	7.7
User Taxes 2/	\$14,529,890	\$15,763,000	\$14,529,890	\$14,817,840	\$287,950	2.0
Sales and Use 3/	12,263,328	13,531,000	12,263,328	12,574,403	311,075	2.5
Motor Fuel	486,955	484,000	486,955	503,068	16,113	3.3
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	1,313,729	1,250,685	-63,044	-4.8
Alcoholic Beverage	250,882	256,000	250,882	254,587	3,705	1.5
Highway/Fuel Use 1/	140,400	148,000	140,400	158,563	18,163	12.9
Auto Rental	74,596	124,000	74,596	76,534	1,938	2.6
Business Taxes	\$7,554,189	\$8,137,500	\$7,554,189	\$6,913,034	-\$641,155	-8.5
Corporation Franchise	2,989,985	4,673,000	2,989,985	3,762,975	772,990	25.9
Corporation & Utilities 1/	808,988	794,500	808,988	852,072	43,084	5.3
Banks	1,323,377	-10,000	1,323,377	-128,955	-1,452,332	-109.7
Insurance (Article 33)	1,257,032	1,585,000	1,257,032	1,277,049	20,017	1.6
Direct Writings	16,474	- - -	16,474	26,042	9,568	58.1
Petroleum 1/, 4/	1,158,333	1,095,000	1,158,333	1,123,851	-34,482	-3.0
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$2,146,449	\$2,683,861	\$537,412	25.0
Estate	1,108,176	1,050,000	1,108,176	1,520,711	412,535	37.2
Real Estate Transfer	1,037,880	1,085,000	1,037,880	1,163,060	125,180	12.1
Other Revenues	\$157,062	\$147,900	\$157,062	\$151,556	-\$5,506	-3.5
Pari-Mutuel	18,038	18,000	18,038	17,182	-856	-4.7
Hazardous Waste Assessments	1,395	0	1,395	1,794	399	28.6
Waste Tire Management and Recycling Fees	25,893	27,000	25,893	27,668	1,775	6.9
Returnable Container Deposits	109,541	102,900	109,541	102,685	-6,856	-6.3
Tax Return Preparer Registration Fees	1,067	0	1,067	802	-265	-24.8
Racing Admissions	501	0	501	554	53	10.6
Boxing and Wrestling Exhibitions	627	0	627	871	244	38.9
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$73,258,400	\$68,097,423	\$71,621,574	\$3,524,151	5.2

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2014-2015	2015-2016	2014-2015	2015-2016	Amount	Percent
Withholding	\$34,906,794	\$36,940,000	\$34,906,794	\$36,549,037	\$1,642,243	4.7
Estimated Tax	13,743,147	15,746,000	13,743,147	16,111,218	2,368,071	17.2
Final Payments	2,118,892	2,493,000	2,118,892	2,538,084	419,192	19.8
Delinquencies	1,392,534	1,318,000	1,392,534	1,310,084	-82,450	-5.9
Limited Liability Company Fees	86,902	- - -	86,902	91,694	4,792	5.5
Total Gross Collections	\$52,248,269	\$56,594,000	\$52,248,269	\$56,600,117	\$4,351,848	8.3
Refunds/Minor Offsets	7,947,684	8,661,000	7,947,684	8,870,353	922,669	11.6
State/City Offsets	590,752	688,000	590,752	674,481	83,729	14.2
Net Collections	\$43,709,833	\$47,245,000	\$43,709,833	\$47,055,283	\$3,345,450	7.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$1,313,729	\$1,250,685	-\$63,044	-4.8
Cigarette	1,261,034	NA	1,261,034	1,221,551	-39,483	-3.1
Tobacco Products	45,661	NA	45,661	22,119	-23,542	-51.6
Retailer Licenses	7,024	NA	7,024	7,003	-21	-0.3
Vending Machine Stickers	10	NA	10	12	2	20.0
Highway/Fuel Use	\$140,400	\$148,000	\$140,400	\$158,563	\$18,163	12.9
Highway Use	108,895	NA	108,895	127,795	18,900	17.4
Truck Mileage	102,807	NA	102,807	107,770	4,963	4.8
Permits	6,088	NA	6,088	20,025	13,937	228.9
Fuel Use	31,505	NA	31,505	30,768	-737	-2.3
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	31,001	30,280	-721	-2.3
IFTA Decal Fees & Trip Permits	504	NA	504	488	-16	-3.2
Corporation & Utilities 6/	\$808,988	\$794,500	\$808,988	\$852,072	\$43,084	5.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	80,109	55,097	-25,012	-31.2
Utilities (sections 186-A, A&E & PSC)	543,617	NA	543,617	611,630	68,013	12.5
Public Safety Communications Surcharge (\$186-F)	185,262	NA	185,262	185,345	83	0.0
Petroleum	\$1,158,333	\$1,095,000	\$1,158,333	\$1,123,851	-\$34,482	-3.0
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	1,158,332	1,123,851	-34,481	-3.0
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	
	2014-2015	2015-2016	2014-2015	2015-2016	Amount	0
M.T.A. Corporate Surcharge	\$1,031,947	---	\$1,031,947	\$1,039,707	\$7,760	0.8
M.T.A. Auto Rental	44,798	---	44,798	46,331	1,533	3.4
M.C.T. Mobility	1,293,567	---	1,293,567	1,233,745	-59,822	-4.6
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	82,263	73,146	-9,117	-11.1
New York City Alcoholic Beverage	24,294	---	24,294	25,264	970	4.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	10,203,362	11,045,853	842,491	8.3
Sales & Use	15,255,905	---	15,255,905	15,886,914	631,009	4.1
Stock Transfer (to NYC; all rebatable)	5,592,635	---	5,592,635	13,355,186	7,762,551	138.8
Yonkers Personal Income	46,140	---	46,140	51,648	5,508	11.9
MCTMT Personal Income	\$0	---	\$0	\$95,285	\$95,285	NA
Total-Local Taxes	\$101,672,546	---	\$33,574,911	\$42,853,079	\$9,278,168	27.6
Total State & Local Taxes and Fees	\$33,574,911	---	\$101,672,334	\$114,474,653	\$12,802,319	12.6

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
	\$187	\$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)	\$39	\$0
Gift (repealed 1/1/2000)	354	0

6/ From the Enacted Executive Budget, April 2015. 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.