



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2015

(in thousands)

State Taxes	October 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,132,149	\$681,519	\$2,450,630	\$31,932,637	\$5,248,427	\$26,684,210
Total Gross Collections	\$3,132,149	---	3,132,149	31,932,637	---	31,932,637
Less: Refunds and Minor Offsets	---	414,830	414,830	---	4,732,510	4,732,510
Less: State/City Offsets	---	266,689	266,689	---	515,917	515,917
Net Collections	---	---	2,450,630	---	---	26,684,210
User Taxes 1/	\$1,077,387	\$13,536	\$1,063,851	\$8,789,466	\$107,198	\$8,682,268
Sales & Use 2/	885,997	12,467	873,530	7,393,471	64,279	7,329,192
Motor Fuel	42,340	21	42,319	304,176	10,563	293,613
Cigarette/Tobacco Products 3/	112,940	1,032	111,908	806,282	31,199	775,083
Alcoholic Beverage	20,115	0	20,115	150,199	3	150,196
Highway/Fuel Use	15,502	16	15,486	92,163	1,154	91,009
Auto Rental	493	0	493	43,175	0	43,175
Business Taxes	\$322,249	\$143,229	\$179,020	\$4,201,018	\$627,904	\$3,573,114
Corporation Franchise	189,344	135,802	53,542	2,444,807	553,426	1,891,381
Corporation & Utilities 4/	6,559	723	5,836	362,224	7,620	354,604
Banks	24,234	5,756	18,478	120,505	36,188	84,317
Insurance (Article 33)	4,685	1,007	3,678	570,967	9,716	561,251
Direct Writings	506	0	506	15,552	0	15,552
Petroleum 5/	96,921	-59	96,980	686,963	20,954	666,009
Property Transfer Taxes 6/	\$253,171	\$3,508	\$249,663	\$1,788,424	\$35,965	\$1,752,459
Estate	146,051	3,507	142,544	1,098,093	35,415	1,062,678
Real Estate Transfer	107,103	1	107,102	690,264	550	689,714
Other Revenues	\$5,484	\$8	\$5,476	\$93,980	\$1,318	\$92,662
Pari-Mutuel (w/o Uncashed Tickets)	1,235	0	1,235	11,545	0	11,545
Hazardous Waste Assessments	366	0	366	1,344	2	1,342
Waste Tire Management and Recycling Fees	1,218	3	1,215	16,503	63	16,440
Returnable Container Deposits	2,493	5	2,488	63,615	1,253	62,362
Tax Return Preparer Registration Fees	12	0	12	-169	0	-169
Racing Admissions	1	0	1	534	0	534
Boxing and Wrestling Exhibitions	159	0	159	608	0	608
Total - State Taxes and Fees 1/, 6/	\$4,790,440	\$841,800	\$3,948,640	\$46,805,525	\$6,020,812	\$40,784,713

(in thousands)

Local Taxes	October 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$41,016	\$13,281	\$27,735	\$499,278	\$46,230	\$453,048
M.T.A. Auto Rental	302	0	302	25,988	0	25,988
M.C.T. Mobility	92,844	4,691	88,153	664,849	17,082	647,767
M.C.T.D. Taxicab and Hail Vehicle Rides	16,208	16	16,192	54,938	92	54,846
New York City Alcoholic Beverage	2,255	0	2,255	15,021	0	15,021
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	867,287	24,091	843,196	5,899,223	-435,307	6,334,530
Total Gross Collections	600,238	---	600,238	5,384,028	---	5,384,028
Less: Refunds and Minor Offsets	---	24,091	24,091	---	-435,307	-435,307
Plus: State/City Offsets	267,049	---	267,049	515,195	---	515,195
Sales & Use	1,340,051	13,853	1,326,198	9,322,079	77,606	9,244,473
Stock Transfer (to NYC; all eligible for rebate)	207	0	207	4,453,579	0	4,453,579
Yonkers Personal Income - Net (Adjusted)	3,658	185	3,473	34,086	4,593	29,493
Total Gross Collections	4,018	---	4,018	33,364	---	33,364
Less: Refunds and Minor Offsets	---	185	185	---	4,593	4,593
Plus: State/City Offsets	-360	---	-360	722	---	722
MCTMT Personal Income - Net (Adjusted)	\$1,168	-\$2	\$1,170	\$49,038	\$2	\$49,090
Total Gross Collections	1,199	---	1,199	49,090	---	49,144
Less: Refunds and Minor Offsets	---	-2	-2	---	2	2
Plus: State/City Offsets	-31	---	-31	-52	---	-52
Total-Local Taxes	\$2,364,996	\$56,115	\$2,308,881	\$21,018,079	-\$240,666	\$21,307,835
Total State & Local Taxes and Fees 1/	\$7,155,436	\$897,915	\$6,257,521	\$67,823,604	\$5,780,146	\$62,092,548

1/ Includes:

	October 2015	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):

	October 2015	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:

	October 2015	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:

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

October 2015

(in thousands)

State Taxes	Net Collections		Difference	
	October 2014	October 2015	Amount	Percent
Personal Income Tax 1/	\$2,487,463	\$2,450,630	-\$36,833	-1.5
User Taxes 2/	\$1,122,859	\$1,063,851	-\$59,008	-5.3
Sales and Use 3/	931,600	873,530	-58,070	-6.2
Motor Fuel	41,785	42,319	534	1.3
Cigarette/Tobacco Products 1/	116,965	111,908	-5,057	-4.3
Alcoholic Beverage	18,830	20,115	1,285	6.8
Highway/Fuel Use 1/	13,674	15,486	1,812	13.3
Auto Rental	5	493	488	9,760.0
Business Taxes	\$184,800	\$179,020	-\$5,780	-3.1
Corporation Franchise	68,417	53,542	-14,875	-21.7
Corporation & Utilities 1/	3,039	5,836	2,797	92.0
Banks	16,151	18,478	2,327	14.4
Insurance (Article 33)	2,050	3,678	1,628	79.4
Direct Writings	352	506	154	43.8
Petroleum 1/, 4/	94,791	96,980	2,189	2.3
Property Transfer Taxes 5/	\$197,022	\$249,663	\$52,641	26.7
Estate	104,372	142,544	38,172	36.6
Real Estate Transfer	92,640	107,102	14,462	15.6
Other Revenues	\$3,173	\$5,476	\$2,303	72.6
Pari-Mutuel	1,366	1,235	-131	-9.6
Hazardous Waste Assessments	65	366	301	463.1
Waste Tire Management and Recycling Fees	1,328	1,215	-113	-8.5
Returnable Container Deposits	247	2,488	2,241	907.3
Tax Return Preparer Registration Fees	9	12	3	33.3
Racing Admissions	2	1	-1	-50.0
Boxing and Wrestling Exhibitions	156	159	3	1.9
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,995,317</b>	<b>\$3,948,640</b>	<b>-\$46,677</b>	<b>-1.2</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2014	October 2015	Amount	Percent
Withholding	\$2,525,230	\$2,464,782	-\$60,448	-2.4
Estimated Tax	153,134	162,105	8,971	5.9
Final Payments	324,722	408,012	83,290	25.6
Delinquencies	95,897	97,004	1,107	1.2
Limited Liability Company Fees	232	246	14	6.0
Total Gross Collections	\$3,099,215	\$3,132,149	\$32,934	1.1
Refunds/Minor Offsets	401,825	414,830	13,005	3.2
State/City Offsets	209,927	266,689	56,762	27.0
Net Collections	\$2,487,463	\$2,450,630	-\$36,833	-1.5
Other Component Detail				
Cigarette/Tobacco Products	\$116,964	\$111,907	-\$5,057	-4.3
Cigarette	113,026	106,664	-6,362	-5.6
Tobacco Products	3,210	4,361	1,151	35.9
Retailer Licenses	728	880	152	20.9
Vending Machine Stickers	0	2	2	NA
Highway/Fuel Use	\$13,674	\$15,486	\$1,812	13.3
Highway Use	11,067	13,059	1,992	18.0
Truck Mileage	10,670	9,874	-796	-7.5
Permits	397	3,185	2,788	702.3
Fuel Use	2,607	2,427	-180	-6.9
Article 21	0	0	0	NA
Article 21A IFTA	2,594	2,413	-181	-7.0
IFTA Decal Fees & Trip Permits	13	14	1	7.7
Corporation & Utilities 6/	\$3,039	\$5,836	\$2,797	92.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	566	-1,944	-2,510	-443.5
Utilities (sections 186-A, A&E & PSC)	2,464	7,780	5,316	215.7
Public Safety Communications Surcharge (§186-F)	9	0	-9	-100.0
Petroleum	\$94,791	\$96,980	\$2,189	2.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	94,791	96,980	2,189	2.3
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	
	October 2014	October 2015	Amount	Percent
M.T.A. Corporate Surcharge	-\$4,846	\$27,735	\$32,581	672.3
M.T.A. Auto Rental	-2	302	304	15,200.0
M.C.T. Mobility	103,769	88,153	-15,616	-15.0
M.C.T.D. Taxicab and Hail Vehicle Rides	18,768	16,192	-2,576	-13.7
New York City Alcoholic Beverage	1,995	2,255	260	13.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	811,682	843,196	31,514	3.9
Sales & Use	1,163,529	1,326,198	162,669	14.0
Stock Transfer (to NYC; all rebatable)	36	207	171	475.0
Yonkers Personal Income	3,990	3,473	-517	-13.0
MCTMT Personal Income	\$0	\$1,170	\$1,170	NA
Total-Local Taxes	\$2,098,921	\$2,308,881	\$209,960	10.0
Total State & Local Taxes and Fees	\$6,094,238	\$6,257,521	\$163,283	2.7

2/ Includes:

	October 2014	October 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:

	October 2014	October 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:

	October 2014	October 2015
Real Property Gains (repealed 6/15/1996)	\$9	\$0
Gift (repealed 1/1/2000)	1	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 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	\$47,245,000	\$23,373,700	\$26,684,210	\$3,310,510	14.2
User Taxes 2/	\$14,529,890	\$15,763,000	\$8,524,628	\$8,682,268	\$157,640	1.8
Sales and Use 3/	12,263,328	13,531,000	7,130,306	7,329,192	198,886	2.8
Motor Fuel	486,955	484,000	297,498	293,613	-3,885	-1.3
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	823,975	775,083	-48,892	-5.9
Alcoholic Beverage	250,882	256,000	147,295	150,196	2,901	2.0
Highway/Fuel Use 1/	140,400	148,000	84,269	91,009	6,740	8.0
Auto Rental	74,596	124,000	41,285	43,175	1,890	4.6
Business Taxes	\$7,554,189	\$8,137,500	\$3,636,364	\$3,573,114	-\$63,250	-1.7
Corporation Franchise	2,989,985	4,673,000	1,122,047	1,891,381	769,334	68.6
Corporation & Utilities 1/	808,988	794,500	352,204	354,604	2,400	0.7
Banks	1,323,377	-10,000	919,137	84,317	-834,820	-90.8
Insurance (Article 33)	1,257,032	1,585,000	522,027	561,251	39,224	7.5
Direct Writings	16,474	- - -	13,441	15,552	2,111	15.7
Petroleum 1/, 4/	1,158,333	1,095,000	707,508	666,009	-41,499	-5.9
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$1,258,997	\$1,752,459	\$493,462	39.2
Estate	1,108,176	1,050,000	665,809	1,062,678	396,869	59.6
Real Estate Transfer	1,037,880	1,085,000	593,128	689,714	96,586	16.3
Other Revenues	\$157,062	\$147,900	\$96,094	\$92,662	-\$3,432	-3.6
Pari-Mutuel	18,038	18,000	12,401	11,545	-856	-6.9
Hazardous Waste Assessments	1,395	0	821	1,342	521	63.5
Waste Tire Management and Recycling Fees	25,893	27,000	15,409	16,440	1,031	6.7
Returnable Container Deposits	109,541	102,900	66,812	62,362	-4,450	-6.7
Tax Return Preparer Registration Fees	1,067	0	30	-169	-199	-663.3
Racing Admissions	501	0	174	534	360	206.9
Boxing and Wrestling Exhibitions	627	0	447	608	161	36.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$68,097,423</b>	<b>\$73,258,400</b>	<b>\$36,889,783</b>	<b>\$40,784,713</b>	<b>\$3,894,930</b>	<b>10.6</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Withholding	\$34,906,794	\$36,940,000	\$17,394,760	\$18,355,737	\$960,977	5.5
Estimated Tax	13,743,147	15,746,000	8,593,988	10,547,097	1,953,109	22.7
Final Payments	2,118,892	2,493,000	1,896,621	2,303,446	406,825	21.4
Delinquencies	1,392,534	1,318,000	729,235	720,594	-8,641	-1.2
Limited Liability Company Fees	86,902	- - -	6,410	5,763	-647	-10.1
Total Gross Collections	\$52,248,269	\$56,594,000	\$28,621,014	\$31,932,637	\$3,311,623	11.6
Refunds/Minor Offsets	7,947,684	8,661,000	4,817,954	4,732,510	-85,444	-1.8
State/City Offsets	590,752	688,000	429,360	515,917	86,557	20.2
Net Collections	\$43,709,833	\$47,245,000	\$23,373,700	\$26,684,210	\$3,310,510	14.2
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$823,974	\$775,082	-\$48,892	-5.9
Cigarette	1,261,034	NA	788,010	754,371	-33,639	-4.3
Tobacco Products	45,661	NA	30,718	15,447	-15,271	-49.7
Retailer Licenses	7,024	NA	5,242	5,260	18	0.3
Vending Machine Stickers	10	NA	4	4	0	0.0
Highway/Fuel Use	\$140,400	\$148,000	\$84,269	\$91,009	\$6,740	8.0
Highway Use	108,895	NA	65,807	73,243	7,436	11.3
Truck Mileage	102,807	NA	62,475	65,845	3,370	5.4
Permits	6,088	NA	3,332	7,398	4,066	122.0
Fuel Use	31,505	NA	18,462	17,766	-696	-3.8
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	18,373	17,681	-692	-3.8
IFTA Decal Fees & Trip Permits	504	NA	89	85	-4	-4.5
Corporation & Utilities 6/	\$808,988	\$794,500	\$352,204	\$354,604	\$2,400	0.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	31,906	4,571	-27,335	-85.7
Utilities (sections 186-A, A&E & PSC)	543,617	NA	226,943	256,924	29,981	13.2
Public Safety Communications Surcharge (\$186-F)	185,262	NA	93,355	93,109	-246	-0.3
Petroleum	\$1,158,333	\$1,095,000	\$707,508	\$666,009	-\$41,499	-5.9
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	707,508	666,009	-41,499	-5.9
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	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference Amount	0
			2014-2015	2015-2016		
M.T.A. Corporate Surcharge	\$1,031,947	---	\$462,544	\$453,048	-\$9,496	-2.1
M.T.A. Auto Rental	44,798	---	24,708	25,988	1,280	5.2
M.C.T. Mobility	1,293,567	---	685,040	647,767	-37,273	-5.4
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	62,003	54,846	-7,157	-11.5
New York City Alcoholic Beverage	24,294	---	14,331	15,021	690	4.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	5,590,109	6,334,530	744,421	13.3
Sales & Use	15,255,905	---	8,871,072	9,244,473	373,401	4.2
Stock Transfer (to NYC; all rebatable)	5,592,635	---	1,651,996	4,453,579	2,801,583	169.6
Yonkers Personal Income	46,140	---	25,533	29,493	3,960	15.5
MCTMT Personal Income	\$0	---	\$0	\$49,090	\$49,090	NA
Total-Local Taxes	\$101,672,105	---	\$17,387,336	\$21,307,835	\$3,920,499	22.5
Total State & Local Taxes and Fees	\$33,574,911	---	\$54,277,119	\$62,092,548	\$7,815,429	14.4

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
	\$96	\$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)	\$37	\$0
Gift (repealed 1/1/2000)	23	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.