



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2013

(in thousands)

State Taxes	September 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,317,027	\$243,623	\$4,073,404	\$26,300,796	\$4,725,411	\$21,575,385
Total Gross Collections	\$4,317,027	---	4,317,027	26,300,796	---	26,300,796
Less: Refunds and Minor Offsets	---	219,122	219,122	---	4,520,755	4,520,755
Less: State/City Offsets	---	24,501	24,501	---	204,656	204,656
Net Collections	---	---	4,073,404	---	---	21,575,385
User Taxes 1/	\$1,453,755	\$13,443	\$1,440,312	\$7,323,169	\$70,758	\$7,252,411
Sales & Use 2/	1,224,340	10,873	1,213,467	6,055,540	57,894	5,997,646
Motor Fuel	43,143	1,295	41,848	256,538	10,069	246,469
Cigarette/Tobacco Products 3/	130,224	1,097	129,127	773,323	2,119	771,204
Alcoholic Beverage	21,693	0	21,693	128,144	6	128,138
Highway/Fuel Use	11,625	178	11,447	70,382	670	69,712
Auto Rental	22,730	0	22,730	39,242	0	39,242
Business Taxes	\$1,204,776	\$44,938	\$1,159,838	\$3,699,856	\$426,815	\$3,273,041
Corporation Franchise	484,469	40,933	443,536	1,712,652	341,370	1,371,282
Corporation & Utilities 4/	189,605	308	189,297	375,719	11,603	364,116
Banks	175,304	451	174,853	459,968	34,933	425,035
Insurance (Article 33)	248,664	518	248,146	517,469	19,408	498,061
Direct Writings	688	0	688	11,978	68	11,910
Petroleum 5/	106,046	2,728	103,318	622,070	19,433	602,637
Property Transfer Taxes 6/	\$205,906	\$4,502	\$201,404	\$1,053,767	\$39,655	\$1,014,112
Estate	114,004	4,275	109,729	632,622	39,222	593,400
Real Estate Transfer	91,900	227	91,673	421,268	433	420,835
Other Revenues	\$42,599	\$5	\$42,594	\$96,048	\$1,108	\$94,940
Pari-Mutuel (w/o Uncashed Tickets)	2,103	0	2,103	9,721	0	9,721
Hazardous Waste Assessments	162	0	162	1,500	0	1,500
Waste Tire Management and Recycling Fees	5,052	5	5,047	14,240	17	14,223
Returnable Container Deposits	35,024	0	35,024	69,916	1,090	68,826
Tax Return Preparer Registration Fees	1	0	1	21	1	20
Racing Admissions	231	0	231	328	0	328
Boxing and Wrestling Exhibitions	26	0	26	322	0	322
Total - State Taxes and Fees 1/, 6/	\$7,224,063	\$306,511	\$6,917,552	\$38,473,636	\$5,263,747	\$33,209,889

Local Taxes	September 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$147,157	\$5,222	\$141,935	\$432,993	\$36,920	\$396,073
M.T.A. Auto Rental	13,726	0	13,726	23,777	0	23,777
M.C.T. Mobility	75,516	516	75,000	563,621	10,322	553,299
M.C.T.D. Taxicab and Hail Vehicle Rides	476	1	475	42,246	9	42,237
New York City Alcoholic Beverage	2,080	0	2,080	12,761	0	12,761
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	885,634	32,122	853,512	5,652,383	801,537	4,850,846
Total Gross Collections	861,166	---	861,166	5,448,451	---	5,448,451
Less: Refunds and Minor Offsets	---	32,122	32,122	---	801,537	801,537
Plus: State/City Offsets	24,468	---	24,468	203,932	---	203,932
Sales & Use	1,513,696	11,057	1,502,639	7,508,514	60,749	7,447,765
Stock Transfer (to NYC; all eligible for rebate)	1,902,095	0	1,902,095	3,813,911	0	3,813,911
Yonkers Personal Income - Net (Adjusted)	2,331	179	2,152	25,496	4,481	21,015
Total Gross Collections	2,298	---	2,298	24,772	---	24,772
Less: Refunds and Minor Offsets	---	179	179	---	4,481	4,481
Plus: State/City Offsets	33	---	33	724	---	724
Total-Local Taxes	\$4,542,711	\$49,097	\$4,493,614	\$18,075,702	\$914,018	\$17,161,684
Total State & Local Taxes and Fees 1/	\$11,766,774	\$355,608	\$11,411,166	\$56,549,338	\$6,177,765	\$50,371,573

1/ Includes:

	September 2013	Fiscal Year 2013-14
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):

	September 2013	Fiscal Year 2013-14
	\$53	\$107

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	September 2013	Fiscal Year 2013-14
	\$45,866	\$92,240

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:

	September 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$0	-\$166
Gift (repealed 1/1/2000)	2	43

MONTHLY COMPARISON OF NET COLLECTIONS

September 2013

(in thousands)

State Taxes	Net Collections		Difference	
	September 2012	September 2013	Amount	Percent
Personal Income Tax 1/	\$3,948,757	\$4,073,404	\$124,647	3.2
User Taxes 2/	\$1,388,232	\$1,440,312	\$52,080	3.8
Sales and Use 3/	1,171,218	1,213,467	42,249	3.6
Motor Fuel	42,210	41,848	-362	-0.9
Cigarette/Tobacco Products 1/	121,512	129,127	7,615	6.3
Alcoholic Beverage	22,924	21,693	-1,231	-5.4
Highway/Fuel Use 1/	9,168	11,447	2,279	24.9
Auto Rental	21,200	22,730	1,530	7.2
Business Taxes	\$1,179,334	\$1,159,838	-\$19,496	-1.7
Corporation Franchise	392,119	443,536	51,417	13.1
Corporation & Utilities 1/	196,602	189,297	-7,305	-3.7
Banks	244,447	174,853	-69,594	-28.5
Insurance (Article 33)	245,738	248,146	2,408	1.0
Direct Writings	1,150	688	-462	-40.2
Petroleum 1/, 4/	99,278	103,318	4,040	4.1
Property Transfer Taxes 5/	\$123,455	\$201,404	\$77,949	63.1
Estate	65,108	109,729	44,621	68.5
Real Estate Transfer	58,337	91,673	33,336	57.1
Other Revenues	\$41,881	\$42,594	\$713	1.7
Pari-Mutuel	2,443	2,103	-340	-13.9
Hazardous Waste Assessments	62	162	100	161.3
Waste Tire Management and Recycling Fees	3,740	5,047	1,307	34.9
Returnable Container Deposits	35,395	35,024	-371	-1.0
Tax Return Preparer Registration Fees	-8	1	9	112.5
Racing Admissions	241	231	-10	-4.1
Boxing and Wrestling Exhibitions	8	26	18	225.0
Total - State Taxes and Fees 2/, 5/	\$6,681,659	\$6,917,552	\$235,893	3.5

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2012	September 2013	Amount	Percent
Withholding	\$2,041,963	\$2,158,813	\$116,850	5.7
Estimated Tax	1,874,719	2,025,326	150,607	8.0
Final Payments	35,087	45,273	10,186	29.0
Delinquencies	93,863	86,884	-6,979	-7.4
Limited Liability Company Fees	552	731	179	32.4
Total Gross Collections	\$4,046,184	\$4,317,027	\$270,843	6.7
Refunds/Minor Offsets	82,985	219,122	136,137	164.1
State/City Offsets	14,442	24,501	10,059	69.7
Net Collections	\$3,948,757	\$4,073,404	\$124,647	3.2
Other Component Detail				
Cigarette/Tobacco Products	\$121,512	\$129,126	\$7,614	6.3
Cigarette	109,919	117,097	7,178	6.5
Tobacco Products	8,274	7,911	-363	-4.4
Retailer Licenses	3,316	4,115	799	24.1
Vending Machine Stickers	3	3	0	0.0
Highway/Fuel Use	\$9,168	\$11,447	\$2,279	24.9
Highway Use	6,081	7,657	1,576	25.9
Truck Mileage	5,806	6,964	1,158	19.9
Permits	275	693	418	152.0
Fuel Use	3,087	3,790	703	22.8
Article 21	0	0	0	NA
Article 21A IFTA	3,079	3,782	703	22.8
IFTA Decal Fees & Trip Permits	8	8	0	0.0
Corporation & Utilities 6/	\$196,602	\$189,297	-\$7,305	-3.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	25,567	21,401	-4,166	-16.3
Utilities (sections 186-A, A&E & PSC)	123,219	122,030	-1,189	-1.0
Public Safety Communications Surcharge (\$186-F)	47,816	45,866	-1,950	-4.1
Petroleum	\$99,278	\$103,318	\$4,040	4.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	99,277	103,318	4,041	4.1
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	
	September 2012	September 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$171,139	\$141,935	-\$29,204	-17.1
M.T.A. Auto Rental	12,743	13,726	983	7.7
M.C.T. Mobility	66,722	75,000	8,278	12.4
M.C.T.D. Taxicab and Hail Vehicle Rides	362	475	113	31.2
New York City Alcoholic Beverage	1,676	2,080	404	24.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	754,935	853,512	98,577	13.1
Sales & Use	1,413,316	1,502,639	89,323	6.3
Stock Transfer (to NYC; all rebatable)	3,411,249	1,902,095	-1,509,154	-44.2
Yonkers Personal Income	3,156	2,152	-1,004	-31.8
Total-Local Taxes	\$5,835,298	\$4,493,614	-\$1,341,684	-23.0
Total State & Local Taxes and Fees	\$12,516,957	\$11,411,166	-\$1,105,791	-8.8

2/ Includes:

	September 2012	September 2013
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:

	September 2012	September 2013
	\$62	\$53

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:

	September 2012	September 2013
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	8	2



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 2013

(in thousands)

State Taxes	Net Collections 2012-2013	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
Personal Income Tax 1/	\$40,226,715	\$42,543,100	\$19,367,653	\$21,575,385	\$2,207,732	11.4
User Taxes 2/	\$13,848,763	\$14,256,900	\$6,970,171	\$7,252,411	\$282,240	4.0
Sales and Use 3/	11,346,314	11,803,900	5,669,187	5,997,646	328,459	5.8
Motor Fuel	492,464	500,000	247,858	246,469	-1,389	-0.6
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	821,753	771,204	-50,549	-6.2
Alcoholic Beverage	246,240	251,000	126,208	128,138	1,930	1.5
Highway/Fuel Use 1/	145,008	140,000	68,903	69,712	809	1.2
Auto Rental	68,148	71,000	36,262	39,242	2,980	8.2
Business Taxes	\$7,579,202	\$7,755,500	\$3,150,249	\$3,273,041	\$122,792	3.9
Corporation Franchise	2,623,683	2,934,000	1,103,161	1,371,282	268,121	24.3
Corporation & Utilities 1/	946,661	865,500	390,780	364,116	-26,664	-6.8
Banks	1,596,889	1,420,000	565,391	425,035	-140,356	-24.8
Insurance (Article 33)	1,257,144	1,346,000	509,693	498,061	-11,632	-2.3
Direct Writings	15,100	- - -	10,454	11,910	1,456	13.9
Petroleum 1/, 4/	1,139,725	1,190,000	570,770	602,637	31,867	5.6
Property Transfer Taxes 5/	\$1,771,427	\$1,796,800	\$897,379	\$1,014,112	\$116,733	13.0
Estate	1,014,029	1,056,800	528,047	593,400	65,353	12.4
Real Estate Transfer	756,355	740,000	369,055	420,835	51,780	14.0
Other Revenues	\$161,813	\$162,300	\$92,547	\$94,940	\$2,393	2.6
Pari-Mutuel	17,417	18,200	10,691	9,721	-970	-9.1
Hazardous Waste Assessments	2,628	2,600	1,440	1,500	60	4.2
Waste Tire Management and Recycling Fees	24,903	24,900	12,123	14,223	2,100	17.3
Returnable Container Deposits	114,232	114,200	67,733	68,826	1,093	1.6
Tax Return Preparer Registration Fees	1,604	1,600	42	20	-22	-52.4
Racing Admissions	371	400	350	328	-22	-6.3
Boxing and Wrestling Exhibitions	658	400	168	322	154	91.7
Total - State Taxes and Fees 2/, 5/	\$63,587,920	\$66,514,600	\$30,477,999	\$33,209,889	\$2,731,890	9.0

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
Personal Income Tax	2012-2013	2013-2014	2012-2013	2013-2014	Amount	Percent
Withholding	\$31,957,653	\$33,166,000	\$13,612,733	\$14,095,639	\$482,906	3.5
Estimated Tax	12,192,942	13,837,000	7,639,688	9,895,046	2,255,358	29.5
Final Payments	2,076,547	2,186,000	1,586,526	1,738,207	151,681	9.6
Delinquencies	1,143,818	1,232,000	600,319	566,553	-33,766	-5.6
Limited Liability Company Fees	71,690	- - -	4,083	5,351	1,268	31.1
Total Gross Collections	\$47,442,650	\$50,421,000	\$23,443,349	\$26,300,796	\$2,857,447	12.2
Refunds/Minor Offsets	6,906,922	7,454,900	3,991,728	4,520,755	529,027	13.3
State/City Offsets	309,013	423,000	83,968	204,656	120,688	143.7
Net Collections	\$40,226,715	\$42,543,100	\$19,367,653	\$21,575,385	\$2,207,732	11.4
Other Component Detail						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$821,753	\$771,203	-\$50,550	-6.2
Cigarette	1,451,763	NA	771,070	718,405	-52,665	-6.8
Tobacco Products	91,256	NA	45,441	48,114	2,673	5.9
Retailer Licenses	7,557	NA	5,238	4,681	-557	-10.6
Vending Machine Stickers	13	NA	4	3	-1	-25.0
Highway/Fuel Use	\$145,008	\$140,000	\$68,903	\$69,712	\$809	1.2
Highway Use	113,138	NA	53,126	54,116	990	1.9
Truck Mileage	98,111	NA	50,881	50,704	-177	-0.3
Permits	15,027	NA	2,245	3,412	1,167	52.0
Fuel Use	31,870	NA	15,777	15,596	-181	-1.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	15,707	15,517	-190	-1.2
IFTA Decal Fees & Trip Permits	470	NA	70	79	9	12.9
Corporation & Utilities 6/	\$946,661	\$865,500	\$390,780	\$364,116	-\$26,664	-6.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	50,120	35,066	-15,054	-30.0
Utilities (sections 186-A, A&E & PSC)	627,917	NA	243,818	236,810	-7,008	-2.9
Public Safety Communications Surcharge (\$186-F)	187,550	NA	96,842	92,240	-4,602	-4.8
Petroleum	\$1,139,725	\$1,190,000	\$570,770	\$602,637	\$31,867	5.6
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,139,722	NA	570,768	602,636	31,868	5.6
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	2	1	-1	-50.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	2012-2013	2013-2014
M.T.A. Corporate Surcharge	\$997,951	---	\$402,872	\$396,073	-\$6,799	-1.7
M.T.A. Auto Rental	41,444	---	21,678	23,777	2,099	9.7
M.C.T. Mobility	1,227,297	---	570,718	553,299	-17,419	-3.1
M.C.T.D. Taxicab and Hail Vehicle Rides	82,946	---	43,154	42,237	-917	-2.1
New York City Alcoholic Beverage	24,962	---	12,532	12,761	229	1.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	3,954,972	4,850,846	895,874	22.7
Sales & Use	14,237,157	---	7,034,419	7,447,765	413,346	5.9
Stock Transfer (to NYC; all rebatable)	12,052,026	---	6,579,211	3,813,911	-2,765,300	-42.0
Yonkers Personal Income	40,461	---	20,666	21,015	349	1.7
Total-Local Taxes	\$37,231,714	---	\$18,640,222	\$17,161,684	-\$1,478,538	-7.9
Total State & Local Taxes and Fees	\$100,819,634	---	\$49,118,221	\$50,371,573	\$1,253,352	2.6

2/ Includes:

	2012-2013	2013-2014
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:

	2012-2013	2013-2014
	\$129	\$107

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:

	2012-2013	2013-2014
Real Property Gains (repealed 6/15/1996)	\$24	-\$166
Gift (repealed 1/1/2000)	253	43

6/ From the Enacted Executive Budget, April 2013. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and 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.