



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2014

(in thousands)

State Taxes	December 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,136,083	\$172,302	\$4,963,781	\$36,279,792	\$6,105,614	\$30,174,178
Total Gross Collections	\$5,136,083	---	5,136,083	36,279,792	---	36,279,792
Less: Refunds and Minor Offsets	---	156,984	156,984	---	5,587,658	5,587,658
Less: State/City Offsets	---	15,318	15,318	---	517,956	517,956
Net Collections	---	---	4,963,781	---	---	30,174,178
User Taxes 1/	\$1,478,349	\$24,148	\$1,454,201	\$11,273,789	\$177,685	\$11,096,104
Sales & Use 2/	1,258,341	12,410	1,245,931	9,446,751	125,701	9,321,050
Motor Fuel	43,442	4,080	39,362	393,944	20,944	373,000
Cigarette/Tobacco Products 3/	124,731	7,490	117,241	1,075,592	30,117	1,045,475
Alcoholic Beverage	19,706	0	19,706	188,794	11	188,783
Highway/Fuel Use	13,909	168	13,741	109,139	912	108,227
Auto Rental	18,220	0	18,220	59,569	0	59,569
Business Taxes	\$1,242,259	\$182,494	\$1,059,765	\$5,754,824	\$971,327	\$4,783,497
Corporation Franchise	500,774	172,332	328,442	2,224,301	769,909	1,454,392
Corporation & Utilities 4/	189,379	-3,647	193,026	531,011	-15,802	546,813
Banks	189,335	2,676	186,659	1,261,416	165,526	1,095,890
Insurance (Article 33)	262,302	1,572	260,730	800,400	11,697	788,703
Direct Writings	304	0	304	14,570	8	14,562
Petroleum 5/	100,165	9,561	90,604	923,126	39,989	883,137
Property Transfer Taxes 6/	\$192,408	\$3,058	\$189,350	\$1,671,968	\$43,480	\$1,628,488
Estate	100,065	3,057	97,008	895,801	43,351	852,450
Real Estate Transfer	92,341	0	92,341	776,078	103	775,975
Other Revenues	\$22,778	\$0	\$22,778	\$120,989	\$448	\$120,541
Pari-Mutuel (w/o Uncashed Tickets)	1,104	0	1,104	14,984	0	14,984
Hazardous Waste Assessments	24	1	23	1,086	203	883
Waste Tire Management and Recycling Fees	0	0	0	15,651	143	15,508
Returnable Container Deposits	20,658	0	20,658	87,598	102	87,496
Tax Return Preparer Registration Fees	938	-1	939	969	0	969
Racing Admissions	19	0	19	194	0	194
Boxing and Wrestling Exhibitions	35	0	35	507	0	507
Total - State Taxes and Fees 1/, 6/	\$8,071,877	\$382,002	\$7,689,875	\$55,101,362	\$7,298,554	\$47,802,808

(in thousands)

Local Taxes	December 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$168,664	\$3,863	\$164,801	\$727,157	\$82,019	\$645,138
M.T.A. Auto Rental	11,123	0	11,123	35,855	0	35,855
M.C.T. Mobility	114,201	2,433	111,768	902,502	17,904	884,598
M.C.T.D. Taxicab and Hail Vehicle Rides	0	0	0	62,022	19	62,003
New York City Alcoholic Beverage	1,873	0	1,873	18,403	0	18,403
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,054,791	15,155	1,039,636	8,043,317	896,260	7,147,057
Total Gross Collections	1,039,455	---	1,039,455	7,525,541	---	7,525,541
Less: Refunds and Minor Offsets	---	15,155	15,155	---	896,260	896,260
Plus: State/City Offsets	15,336	---	15,336	517,776	---	517,776
Sales & Use	1,547,849	15,913	1,531,936	11,722,399	137,984	11,584,415
Stock Transfer (to NYC; all eligible for rebate)	1,278,165	0	1,278,165	2,930,191	0	2,930,191
Yonkers Personal Income - Net (Adjusted)	4,709	31	4,678	37,786	4,449	33,337
Total Gross Collections	4,727	---	4,727	37,606	---	37,606
Less: Refunds and Minor Offsets	---	31	31	---	4,449	4,449
Plus: State/City Offsets	-18	---	-18	180	---	180
Total-Local Taxes	\$4,181,375	\$37,395	\$4,143,980	\$24,479,632	\$1,138,635	\$23,340,997
Total State & Local Taxes and Fees 1/	\$12,253,252	\$419,397	\$11,833,855	\$79,580,994	\$8,437,189	\$71,143,805

1/ Includes:

	December 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):

	December 2014	Fiscal Year 2014-15
	\$27	\$123

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

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

	December 2014	Fiscal Year 2014-15
	\$46,307	\$139,662

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:

	December 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$0	\$37
Gift (repealed 1/1/2000)	1	26

MONTHLY COMPARISON OF NET COLLECTIONS

December 2014

(in thousands)

State Taxes	Net Collections		Difference	
	December 2013	December 2014	Amount	Percent
Personal Income Tax 1/	\$4,037,138	\$4,963,781	\$926,643	23.0
User Taxes 2/	\$1,430,429	\$1,454,201	\$23,772	1.7
Sales and Use 3/	1,209,875	1,245,931	36,056	3.0
Motor Fuel	34,308	39,362	5,054	14.7
Cigarette/Tobacco Products 1/	129,294	117,241	-12,053	-9.3
Alcoholic Beverage	25,737	19,706	-6,031	-23.4
Highway/Fuel Use 1/	12,935	13,741	806	6.2
Auto Rental	18,280	18,220	-60	-0.3
Business Taxes	\$1,110,804	\$1,059,765	-\$51,039	-4.6
Corporation Franchise	414,184	328,442	-85,742	-20.7
Corporation & Utilities 1/	214,364	193,026	-21,338	-10.0
Banks	156,921	186,659	29,738	19.0
Insurance (Article 33)	227,372	260,730	33,358	14.7
Direct Writings	226	304	78	34.5
Petroleum 1/, 4/	97,737	90,604	-7,133	-7.3
Property Transfer Taxes 5/	\$167,638	\$189,350	\$21,712	13.0
Estate	86,419	97,008	10,589	12.3
Real Estate Transfer	81,225	92,341	11,116	13.7
Other Revenues	\$25,753	\$22,778	-\$2,975	-11.6
Pari-Mutuel	1,051	1,104	53	5.0
Hazardous Waste Assessments	7	23	16	228.6
Waste Tire Management and Recycling Fees	5,047	0	-5,047	-100.0
Returnable Container Deposits	18,836	20,658	1,822	9.7
Tax Return Preparer Registration Fees	766	939	173	22.6
Racing Admissions	0	19	19	NA
Boxing and Wrestling Exhibitions	46	35	-11	-23.9
Total - State Taxes and Fees 2/, 5/	\$6,771,762	\$7,689,875	\$918,113	13.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2013	December 2014	Amount	Percent
Withholding	\$3,225,855	\$3,664,006	\$438,151	13.6
Estimated Tax	908,460	1,336,901	428,441	47.2
Final Payments	12,445	25,567	13,122	105.4
Delinquencies	115,509	109,291	-6,218	-5.4
Limited Liability Company Fees	380	318	-62	-16.3
Total Gross Collections	\$4,262,649	\$5,136,083	\$873,434	20.5
Refunds/Minor Offsets	145,866	156,984	11,118	7.6
State/City Offsets	79,645	15,318	-64,327	-80.8
Net Collections	\$4,037,138	\$4,963,781	\$926,643	23.0
Other Component Detail				
Cigarette/Tobacco Products	\$129,293	\$117,241	-\$12,052	-9.3
Cigarette	122,985	117,111	-5,874	-4.8
Tobacco Products	5,777	-343	-6,120	-105.9
Retailer Licenses	527	471	-56	-10.6
Vending Machine Stickers	4	2	-2	-50.0
Highway/Fuel Use	\$12,935	\$13,741	\$806	6.2
Highway Use	8,543	9,601	1,058	12.4
Truck Mileage	8,121	8,976	855	10.5
Permits	422	625	203	48.1
Fuel Use	4,392	4,140	-252	-5.7
Article 21	0	0	0	NA
Article 21A IFTA	4,213	3,959	-254	-6.0
IFTA Decal Fees & Trip Permits	179	181	2	1.1
Corporation & Utilities 6/	\$214,364	\$193,026	-\$21,338	-10.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	45,810	26,226	-19,584	-42.8
Utilities (sections 186-A, A&E & PSC)	122,761	120,493	-2,268	-1.8
Public Safety Communications Surcharge (\$186-F)	45,793	46,307	514	1.1
Petroleum	\$97,737	\$90,604	-\$7,133	-7.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,737	90,604	-7,133	-7.3
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	
	December 2013	December 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$135,833	\$164,801	\$28,968	21.3
M.T.A. Auto Rental	11,129	11,123	-6	-0.1
M.C.T. Mobility	92,433	111,768	19,335	20.9
M.C.T.D. Taxicab and Hail Vehicle Rides	742	0	-742	-100.0
New York City Alcoholic Beverage	2,334	1,873	-461	-19.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	886,914	1,039,636	152,722	17.2
Sales & Use	1,504,635	1,531,936	27,301	1.8
Stock Transfer (to NYC; all rebatable)	1,044,298	1,278,165	233,867	22.4
Yonkers Personal Income	3,932	4,678	746	19.0
Total-Local Taxes	\$3,682,250	\$4,143,980	\$461,730	12.5
Total State & Local Taxes and Fees	\$10,454,012	\$11,833,855	\$1,379,843	13.2

2/ Includes:

	December 2013	December 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:

	December 2013	December 2014
	\$52	\$27

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:

	December 2013	December 2014
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	-6	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 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	\$29,836,901	\$30,174,178	\$337,277	1.1
User Taxes 2/	\$14,242,212	\$14,423,200	\$10,864,075	\$11,096,104	\$232,029	2.1
Sales and Use 3/	11,857,005	12,171,200	8,994,526	9,321,050	326,524	3.6
Motor Fuel	473,155	487,000	362,523	373,000	10,477	2.9
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	1,153,909	1,045,475	-108,434	-9.4
Alcoholic Beverage	250,332	256,000	188,783	188,783	0	0.0
Highway/Fuel Use 1/	136,223	136,000	106,726	108,227	1,501	1.4
Auto Rental	72,126	74,000	57,608	59,569	1,961	3.4
Business Taxes	\$7,352,608	\$6,737,700	\$4,740,436	\$4,783,497	\$43,061	0.9
Corporation Franchise	3,245,069	2,239,000	1,939,297	1,454,392	-484,905	-25.0
Corporation & Utilities 1/	865,740	862,800	552,581	546,813	-5,768	-1.0
Banks	888,317	1,220,000	612,081	1,095,890	483,809	79.0
Insurance (Article 33)	1,179,036	1,276,000	733,338	788,703	55,365	7.5
Direct Writings	19,936	- - -	16,311	14,562	-1,749	-10.7
Petroleum 1/, 4/	1,154,510	1,139,900	886,828	883,137	-3,691	-0.4
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$1,654,578	\$1,628,488	-\$26,090	-1.6
Estate	1,238,279	1,180,000	972,565	852,450	-120,115	-12.4
Real Estate Transfer	911,352	955,000	682,138	775,975	93,837	13.8
Other Revenues	\$153,468	\$153,000	\$126,119	\$120,541	-\$5,578	-4.4
Pari-Mutuel	16,822	17,000	13,368	14,984	1,616	12.1
Hazardous Waste Assessments	2,379	2,400	2,038	883	-1,155	-56.7
Waste Tire Management and Recycling Fees	26,917	26,900	21,006	15,508	-5,498	-26.2
Returnable Container Deposits	104,929	104,900	88,155	87,496	-659	-0.7
Tax Return Preparer Registration Fees	1,426	1,400	679	969	290	42.7
Racing Admissions	350	200	343	194	-149	-43.4
Boxing and Wrestling Exhibitions	645	200	530	507	-23	-4.3
Total - State Taxes and Fees 2/, 5/	\$66,858,577	\$67,183,700	\$47,222,109	\$47,802,808	\$580,699	1.2

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2013-2014	2014-2015	2013-2014	2014-2015	Amount	Percent
Withholding	\$33,367,556	\$35,149,000	\$22,045,422	\$23,385,868	\$1,340,446	6.1
Estimated Tax	14,637,177	13,417,500	11,017,956	10,006,691	-1,011,265	-9.2
Final Payments	2,284,099	2,165,700	2,138,302	1,944,724	-193,578	-9.1
Delinquencies	1,202,087	1,246,100	850,796	935,629	84,833	10.0
Limited Liability Company Fees	84,129	- - -	6,788	6,880	92	1.4
Total Gross Collections	\$51,575,048	\$51,978,300	\$36,059,264	\$36,279,792	\$220,528	0.6
Refunds/Minor Offsets	7,999,270	7,795,500	5,661,233	5,587,658	-73,575	-1.3
State/City Offsets	615,003	448,000	561,130	517,956	-43,174	-7.7
Net Collections	\$42,960,775	\$43,734,800	\$29,836,901	\$30,174,178	\$337,277	1.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$1,153,909	\$1,045,476	-\$108,433	-9.4
Cigarette	1,351,580	NA	1,067,717	1,002,148	-65,569	-6.1
Tobacco Products	94,604	NA	79,639	36,959	-42,680	-53.6
Retailer Licenses	7,177	NA	6,544	6,360	-184	-2.8
Vending Machine Stickers	10	NA	9	9	0	0.0
Highway/Fuel Use	\$136,223	\$136,000	\$106,726	\$108,227	\$1,501	1.4
Highway Use	105,096	NA	83,049	84,826	1,777	2.1
Truck Mileage	99,273	NA	78,363	80,395	2,032	2.6
Permits	5,823	NA	4,686	4,431	-255	-5.4
Fuel Use	31,127	NA	23,677	23,401	-276	-1.2
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	23,342	23,062	-280	-1.2
IFTA Decal Fees & Trip Permits	479	NA	335	339	4	1.2
Corporation & Utilities 6/	\$865,740	\$862,800	\$552,581	\$546,813	-\$5,768	-1.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	80,659	59,086	-21,573	-26.7
Utilities (sections 186-A, A&E & PSC)	563,095	NA	333,887	348,065	14,178	4.2
Public Safety Communications Surcharge (\$186-F)	183,886	NA	138,035	139,662	1,627	1.2
Petroleum	\$1,154,510	\$1,139,900	\$886,828	\$883,137	-\$3,691	-0.4
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	886,827	883,137	-3,690	-0.4
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 Collections	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	Amount	0
M.T.A. Corporate Surcharge	\$989,975	---	\$566,328	\$645,138	\$78,810	13.9
M.T.A. Auto Rental	43,663	---	34,927	35,855	928	2.7
M.C.T. Mobility	1,226,391	---	833,426	884,598	51,172	6.1
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	63,492	62,003	-1,489	-2.3
New York City Alcoholic Beverage	25,061	---	18,695	18,403	-292	-1.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	6,991,260	7,147,057	155,797	2.2
Sales & Use	14,829,813	---	11,187,113	11,584,415	397,302	3.6
Stock Transfer (to NYC; all rebatable)	6,116,245	---	4,858,226	2,930,191	-1,928,035	-39.7
Yonkers Personal Income	39,522	---	29,529	33,337	3,808	12.9
Total-Local Taxes	\$33,262,100	---	\$24,582,996	\$23,340,997	-\$1,241,999	-5.1
Total State & Local Taxes and Fees	\$100,120,677	---	\$71,805,105	\$71,143,805	-\$661,300	-0.9

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
	\$159	\$123

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)	-\$164	\$37
Gift (repealed 1/1/2000)	39	26

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.