



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2014

(in thousands)

State Taxes	July 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,782,695	\$217,223	\$2,565,472	\$18,232,262	\$3,966,831	\$14,265,431
Total Gross Collections	\$2,782,695	---	2,782,695	18,232,262	---	18,232,262
Less: Refunds and Minor Offsets	---	206,816	206,816	---	3,792,189	3,792,189
Less: State/City Offsets	---	10,407	10,407	---	174,642	174,642
Net Collections	---	---	2,565,472	---	---	14,265,431
User Taxes 1/	\$1,177,910	\$33,468	\$1,144,442	\$4,871,454	\$86,013	\$4,785,441
Sales & Use 2/	962,385	23,727	938,658	4,069,463	69,047	4,000,416
Motor Fuel	43,227	2,587	40,640	173,197	8,226	164,971
Cigarette/Tobacco Products 3/	131,156	7,108	124,048	475,481	8,273	467,208
Alcoholic Beverage	26,814	9	26,805	87,661	10	87,651
Highway/Fuel Use	13,292	37	13,255	48,319	457	47,862
Auto Rental	1,036	0	1,036	17,333	0	17,333
Business Taxes	\$245,760	\$23,922	\$221,838	\$2,485,955	\$163,038	\$2,322,917
Corporation Franchise	105,450	23,343	82,107	799,070	138,862	660,208
Corporation & Utilities 4/	1,992	308	1,684	175,140	2,442	172,698
Banks	30,207	-6,885	37,092	838,155	1,790	836,365
Insurance (Article 33)	4,108	2,723	1,385	256,437	5,100	251,337
Direct Writings	5,026	0	5,026	7,614	8	7,606
Petroleum 5/	98,977	4,433	94,544	409,539	14,836	394,703
Property Transfer Taxes 6/	\$182,344	\$4,353	\$177,991	\$699,490	\$14,410	\$685,080
Estate	100,995	4,340	96,655	381,831	14,321	367,510
Real Estate Transfer	81,347	13	81,334	317,588	65	317,523
Other Revenues	\$3,316	\$4	\$3,312	\$51,546	\$120	\$51,426
Pari-Mutuel (w/o Uncashed Tickets)	1,500	0	1,500	6,040	0	6,040
Hazardous Waste Assessments	164	0	164	451	0	451
Waste Tire Management and Recycling Fees	1,461	4	1,457	8,790	18	8,772
Returnable Container Deposits	24	0	24	35,975	102	35,873
Tax Return Preparer Registration Fees	2	0	2	18	0	18
Racing Admissions	165	0	165	170	0	170
Boxing and Wrestling Exhibitions	0	0	0	102	0	102
Total - State Taxes and Fees 1/, 6/	\$4,392,025	\$278,970	\$4,113,055	\$26,340,707	\$4,230,412	\$22,110,295

Local Taxes	July 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$21,649	\$11,549	\$10,100	\$311,960	\$20,765	\$291,195
M.T.A. Auto Rental	630	0	630	10,498	0	10,498
M.C.T. Mobility	101,463	1,532	99,931	418,258	7,803	410,455
M.C.T.D. Taxicab and Hail Vehicle Rides	20,418	0	20,418	42,048	7	42,041
New York City Alcoholic Beverage	2,507	0	2,507	8,291	0	8,291
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	593,177	32,421	560,756	3,951,268	693,813	3,257,455
Total Gross Collections	582,754	---	582,754	3,777,037	---	3,777,037
Less: Refunds and Minor Offsets	---	32,421	32,421	---	693,813	693,813
Plus: State/City Offsets	10,423	---	10,423	174,231	---	174,231
Sales & Use	1,191,866	24,123	1,167,743	5,073,429	71,132	5,002,297
Stock Transfer (to NYC; all eligible for rebate)	9	0	9	1,080,238	0	1,080,238
Yonkers Personal Income - Net (Adjusted)	3,387	153	3,234	18,183	3,767	14,416
Total Gross Collections	3,403	---	3,403	17,772	---	17,772
Less: Refunds and Minor Offsets	---	153	153	---	3,767	3,767
Plus: State/City Offsets	-16	---	-16	411	---	411
Total-Local Taxes	\$1,935,106	\$69,778	\$1,865,328	\$10,914,173	\$797,287	\$10,116,886
Total State & Local Taxes and Fees 1/	\$6,327,131	\$348,748	\$5,978,383	\$37,254,880	\$5,027,699	\$32,227,181

1/ Includes:

	July 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):

	July 2014	Fiscal Year 2014-15
	-\$8	\$55

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

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

	July 2014	Fiscal Year 2014-15
	\$0	\$46,901

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:

	July 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$0	\$26
Gift (repealed 1/1/2000)	2	21

MONTHLY COMPARISON OF NET COLLECTIONS

July 2014

(in thousands)

State Taxes	Net Collections		Difference	
	July 2013	July 2014	Amount	Percent
Personal Income Tax 1/	\$2,416,385	\$2,565,472	\$149,087	6.2
User Taxes 2/	\$1,137,548	\$1,144,442	\$6,894	0.6
Sales and Use 3/	906,217	938,658	32,441	3.6
Motor Fuel	41,717	40,640	-1,077	-2.6
Cigarette/Tobacco Products 1/	148,940	124,048	-24,892	-16.7
Alcoholic Beverage	27,033	26,805	-228	-0.8
Highway/Fuel Use 1/	13,636	13,255	-381	-2.8
Auto Rental	5	1,036	1,031	20,620.0
Business Taxes	\$187,087	\$221,838	\$34,751	18.6
Corporation Franchise	57,844	82,107	24,263	41.9
Corporation & Utilities 1/	-863	1,684	2,547	295.1
Banks	26,515	37,092	10,577	39.9
Insurance (Article 33)	1,189	1,385	196	16.5
Direct Writings	1,413	5,026	3,613	255.7
Petroleum 1/, 4/	100,989	94,544	-6,445	-6.4
Property Transfer Taxes 5/	\$210,165	\$177,991	-\$32,174	-15.3
Estate	136,333	96,655	-39,678	-29.1
Real Estate Transfer	73,830	81,334	7,504	10.2
Other Revenues	\$4,405	\$3,312	-\$1,093	-24.8
Pari-Mutuel	1,312	1,500	188	14.3
Hazardous Waste Assessments	371	164	-207	-55.8
Waste Tire Management and Recycling Fees	1,962	1,457	-505	-25.7
Returnable Container Deposits	679	24	-655	-96.5
Tax Return Preparer Registration Fees	1	2	1	100.0
Racing Admissions	2	165	163	8,150.0
Boxing and Wrestling Exhibitions	78	0	-78	-100.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,955,590</b>	<b>\$4,113,055</b>	<b>\$157,465</b>	<b>4.0</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	July 2013	July 2014	Amount	Percent
Withholding	\$2,453,800	\$2,563,053	\$109,253	4.5
Estimated Tax	103,287	95,275	-8,012	-7.8
Final Payments	32,434	26,681	-5,753	-17.7
Delinquencies	76,651	97,307	20,656	26.9
Limited Liability Company Fees	147	379	232	157.8
Total Gross Collections	\$2,666,319	\$2,782,695	\$116,376	4.4
Refunds/Minor Offsets	239,916	206,816	-33,100	-13.8
State/City Offsets	10,018	10,407	389	3.9
Net Collections	\$2,416,385	\$2,565,472	\$149,087	6.2
Other Component Detail				
Cigarette/Tobacco Products	\$148,940	\$124,047	-\$24,893	-16.7
Cigarette	137,123	123,502	-13,621	-9.9
Tobacco Products	11,723	471	-11,252	-96.0
Retailer Licenses	94	74	-20	-21.3
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$13,636	\$13,255	-\$381	-2.8
Highway Use	10,708	10,448	-260	-2.4
Truck Mileage	10,149	10,075	-74	-0.7
Permits	559	373	-186	-33.3
Fuel Use	2,928	2,807	-121	-4.1
Article 21	0	0	0	NA
Article 21A IFTA	2,916	2,793	-123	-4.2
IFTA Decal Fees & Trip Permits	12	14	2	16.7
Corporation & Utilities 6/	-\$863	\$1,684	\$2,547	295.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-4,690	-220	4,470	95.3
Utilities (sections 186-A, A&E & PSC)	3,823	1,904	-1,919	-50.2
Public Safety Communications Surcharge (\$186-F)	4	0	-4	-100.0
Petroleum	\$100,989	\$94,544	-\$6,445	-6.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	100,989	94,544	-6,445	-6.4
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	July 2013	July 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$22,547	\$10,100	-\$12,447	-55.2
M.T.A. Auto Rental	-4	630	634	15,850.0
M.C.T. Mobility	98,028	99,931	1,903	1.9
M.C.T.D. Taxicab and Hail Vehicle Rides	20,372	20,418	46	0.2
New York City Alcoholic Beverage	2,507	2,507	0	0.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	515,022	560,756	45,734	8.9
Sales & Use	1,123,717	1,167,743	44,026	3.9
Stock Transfer (to NYC; all rebatable)	47	9	-38	-80.9
Yonkers Personal Income	2,102	3,234	1,132	53.9
<b>Total-Local Taxes</b>	<b>\$1,784,338</b>	<b>\$1,865,328</b>	<b>\$80,990</b>	<b>4.5</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,739,928</b>	<b>\$5,978,383</b>	<b>\$238,455</b>	<b>4.2</b>

2/ Includes:

	July 2013	July 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:

	July 2013	July 2014
	\$2	-\$8

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:

	July 2013	July 2014
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	1	2



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

July 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	\$15,286,632	\$14,265,431	-\$1,021,201	-6.7
User Taxes 2/	\$14,242,212	\$14,423,200	\$4,713,280	\$4,785,441	\$72,161	1.5
Sales and Use 3/	11,857,005	12,171,200	3,879,916	4,000,416	120,500	3.1
Motor Fuel	473,155	487,000	160,002	164,971	4,969	3.1
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	520,507	467,208	-53,299	-10.2
Alcoholic Beverage	250,332	256,000	88,261	87,651	-610	-0.7
Highway/Fuel Use 1/	136,223	136,000	48,099	47,862	-237	-0.5
Auto Rental	72,126	74,000	16,495	17,333	838	5.1
Business Taxes	\$7,352,608	\$6,737,700	\$1,943,971	\$2,322,917	\$378,946	19.5
Corporation Franchise	3,245,069	2,239,000	898,767	660,208	-238,559	-26.5
Corporation & Utilities 1/	865,740	862,800	173,599	172,698	-901	-0.5
Banks	888,317	1,220,000	225,866	836,365	610,499	270.3
Insurance (Article 33)	1,179,036	1,276,000	245,807	251,337	5,530	2.2
Direct Writings	19,936	- - -	4,743	7,606	2,863	60.4
Petroleum 1/, 4/	1,154,510	1,139,900	395,189	394,703	-486	-0.1
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$658,498	\$685,080	\$26,582	4.0
Estate	1,238,279	1,180,000	409,648	367,510	-42,138	-10.3
Real Estate Transfer	911,352	955,000	248,980	317,523	68,543	27.5
Other Revenues	\$153,468	\$153,000	\$48,931	\$51,426	\$2,495	5.1
Pari-Mutuel	16,822	17,000	5,310	6,040	730	13.7
Hazardous Waste Assessments	2,379	2,400	1,215	451	-764	-62.9
Waste Tire Management and Recycling Fees	26,917	26,900	8,483	8,772	289	3.4
Returnable Container Deposits	104,929	104,900	33,604	35,873	2,269	6.8
Tax Return Preparer Registration Fees	1,426	1,400	17	18	1	5.9
Racing Admissions	350	200	10	170	160	1,600.0
Boxing and Wrestling Exhibitions	645	200	292	102	-190	-65.1
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$66,858,577</b>	<b>\$67,183,700</b>	<b>\$22,651,312</b>	<b>\$22,110,295</b>	<b>-\$541,017</b>	<b>-2.4</b>

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$33,367,556	\$35,149,000	\$9,657,294	\$10,106,068	\$448,774	4.6
Estimated Tax	14,637,177	13,417,500	7,803,626	6,139,388	-1,664,238	-21.3
Final Payments	2,284,099	2,165,700	1,668,868	1,504,754	-164,114	-9.8
Delinquencies	1,202,087	1,246,100	365,269	477,053	111,784	30.6
Limited Liability Company Fees	84,129	- - -	4,531	4,999	468	10.3
Total Gross Collections	\$51,575,048	\$51,978,300	\$19,499,588	\$18,232,262	-\$1,267,326	-6.5
Refunds/Minor Offsets	7,999,270	7,795,500	4,046,982	3,792,189	-254,793	-6.3
State/City Offsets	615,003	448,000	165,974	174,642	8,668	5.2
Net Collections	\$42,960,775	\$43,734,800	\$15,286,632	\$14,265,431	-\$1,021,201	-6.7
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$520,507	\$467,208	-\$53,299	-10.2
Cigarette	1,351,580	NA	487,246	448,170	-39,076	-8.0
Tobacco Products	94,604	NA	32,796	18,513	-14,283	-43.6
Retailer Licenses	7,177	NA	465	524	59	12.7
Vending Machine Stickers	10	NA	0	1	1	NA
Highway/Fuel Use	\$136,223	\$136,000	\$48,099	\$47,862	-\$237	-0.5
Highway Use	105,096	NA	37,257	37,455	198	0.5
Truck Mileage	99,273	NA	34,936	35,283	347	1.0
Permits	5,823	NA	2,321	2,172	-149	-6.4
Fuel Use	31,127	NA	10,842	10,407	-435	-4.0
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	10,783	10,351	-432	-4.0
IFTA Decal Fees & Trip Permits	479	NA	59	56	-3	-5.1
Corporation & Utilities 6/	\$865,740	\$862,800	\$173,599	\$172,698	-\$901	-0.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	13,519	11,072	-2,447	-18.1
Utilities (sections 186-A, A&E & PSC)	563,095	NA	113,706	114,725	1,019	0.9
Public Safety Communications Surcharge (\$186-F)	183,886	NA	46,374	46,901	527	1.1
Petroleum	\$1,154,510	\$1,139,900	\$395,189	\$394,703	-\$486	-0.1
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	395,189	394,703	-486	-0.1
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

Local Taxes	Net Collections 2013-2014	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	---	\$244,716	\$291,195	\$46,479	19.0
M.T.A. Auto Rental	43,663	---	10,037	10,498	461	4.6
M.C.T. Mobility	1,226,391	---	394,278	410,455	16,177	4.1
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	41,093	42,041	948	2.3
New York City Alcoholic Beverage	25,061	---	8,739	8,291	-448	-5.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	3,498,672	3,257,455	-241,217	-6.9
Sales & Use	14,829,813	---	4,827,500	5,002,297	174,797	3.6
Stock Transfer (to NYC; all rebatable)	6,116,245	---	1,911,765	1,080,238	-831,527	-43.5
Yonkers Personal Income	39,522	---	17,541	14,416	-3,125	-17.8
Total-Local Taxes	\$33,262,100	---	\$10,954,341	\$10,116,886	-\$837,455	-7.6
Total State & Local Taxes and Fees	\$100,120,677	---	\$33,605,653	\$32,227,181	-\$1,378,472	-4.1

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
	\$56	\$55

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)	-\$168	\$26
Gift (repealed 1/1/2000)	38	21

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.