



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2014

(in thousands)

| State Taxes | June 2014 | | | Fiscal Year 2014-15 | | |
|--|-------------|-----------|-------------|---------------------|-------------|--------------|
| | Gross | Refunds | Net | Gross | Refunds | Net |
| Personal Income Tax | \$4,385,254 | \$140,509 | \$4,244,745 | \$15,449,567 | \$3,749,608 | \$11,699,959 |
| Total Gross Collections | \$4,385,254 | --- | 4,385,254 | 15,449,567 | --- | 15,449,567 |
| Less: Refunds and Minor Offsets | --- | 127,274 | 127,274 | --- | 3,585,373 | 3,585,373 |
| Less: State/City Offsets | --- | 13,235 | 13,235 | --- | 164,235 | 164,235 |
| Net Collections | --- | --- | 4,244,745 | --- | --- | 11,699,959 |
| User Taxes 1/ | \$1,448,129 | \$21,338 | \$1,426,791 | \$3,693,544 | \$52,545 | \$3,640,999 |
| Sales & Use 2/ | 1,246,169 | 18,885 | 1,227,284 | 3,107,078 | 45,320 | 3,061,758 |
| Motor Fuel | 38,618 | 1,641 | 36,977 | 129,970 | 5,639 | 124,331 |
| Cigarette/Tobacco Products 3/ | 113,204 | 639 | 112,565 | 344,325 | 1,165 | 343,160 |
| Alcoholic Beverage | 22,490 | 1 | 22,489 | 60,847 | 1 | 60,846 |
| Highway/Fuel Use | 11,396 | 172 | 11,224 | 35,027 | 420 | 34,607 |
| Auto Rental | 16,252 | 0 | 16,252 | 16,297 | 0 | 16,297 |
| Business Taxes | \$1,456,391 | \$46,918 | \$1,409,473 | \$2,240,195 | \$139,116 | \$2,101,079 |
| Corporation Franchise | 464,706 | 38,451 | 426,255 | 693,620 | 115,519 | 578,101 |
| Corporation & Utilities 4/ | 168,527 | 1,075 | 167,452 | 173,148 | 2,134 | 171,014 |
| Banks | 466,893 | 4,035 | 462,858 | 807,948 | 8,675 | 799,273 |
| Insurance (Article 33) | 244,116 | 502 | 243,614 | 252,329 | 2,377 | 249,952 |
| Direct Writings | 264 | 8 | 256 | 2,588 | 8 | 2,580 |
| Petroleum 5/ | 111,885 | 2,847 | 109,038 | 310,562 | 10,403 | 300,159 |
| Property Transfer Taxes 6/ | \$162,478 | \$4,598 | \$157,880 | \$517,146 | \$10,057 | \$507,089 |
| Estate | 72,373 | 4,528 | 67,845 | 280,836 | 9,981 | 270,855 |
| Real Estate Transfer | 90,081 | 46 | 90,035 | 236,241 | 52 | 236,189 |
| Other Revenues | \$36,788 | \$9 | \$36,779 | \$48,230 | \$116 | \$48,114 |
| Pari-Mutuel (w/o Uncashed Tickets) | 2,002 | 0 | 2,002 | 4,540 | 0 | 4,540 |
| Hazardous Waste Assessments | 57 | 0 | 57 | 287 | 0 | 287 |
| Waste Tire Management and Recycling Fees | 5,150 | 8 | 5,142 | 7,329 | 14 | 7,315 |
| Returnable Container Deposits | 29,536 | 1 | 29,535 | 35,951 | 102 | 35,849 |
| Tax Return Preparer Registration Fees | 4 | 0 | 4 | 16 | 0 | 16 |
| Racing Admissions | 0 | 0 | 0 | 5 | 0 | 5 |
| Boxing and Wrestling Exhibitions | 39 | 0 | 39 | 102 | 0 | 102 |
| Total - State Taxes and Fees 1/, 6/ | \$7,489,040 | \$213,372 | \$7,275,668 | \$21,948,682 | \$3,951,442 | \$17,997,240 |

| Local Taxes | June 2014 | | | Fiscal Year 2014-15 | | |
|--|--------------|-----------|--------------|---------------------|-------------|--------------|
| | Gross | Refunds | Net | Gross | Refunds | Net |
| M.T.A. Corporate Surcharge | \$188,510 | \$3,574 | \$184,936 | \$290,311 | \$9,216 | \$281,095 |
| M.T.A. Auto Rental | 9,838 | 0 | 9,838 | 9,868 | 0 | 9,868 |
| M.C.T. Mobility | 79,719 | -1,859 | 81,578 | 316,795 | 6,271 | 310,524 |
| M.C.T.D. Taxicab and Hail Vehicle Rides | 382 | 4 | 378 | 21,630 | 7 | 21,623 |
| New York City Alcoholic Beverage | 2,272 | 0 | 2,272 | 5,784 | 0 | 5,784 |
| New York City Motor Fuel | 0 | 0 | 0 | 0 | 0 | 0 |
| New York City Personal Income - Net (Adjusted) | 887,854 | 23,313 | 864,541 | 3,358,091 | 661,392 | 2,696,699 |
| Total Gross Collections | 874,457 | --- | 874,457 | 3,194,283 | --- | 3,194,283 |
| Less: Refunds and Minor Offsets | --- | 23,313 | 23,313 | --- | 661,392 | 661,392 |
| Plus: State/City Offsets | 13,397 | --- | 13,397 | 163,808 | --- | 163,808 |
| Sales & Use | 1,566,491 | 20,724 | 1,545,767 | 3,881,563 | 47,009 | 3,834,554 |
| Stock Transfer (to NYC; all eligible for rebate) | 1,080,152 | 0 | 1,080,152 | 1,080,229 | 0 | 1,080,229 |
| Yonkers Personal Income - Net (Adjusted) | 3,443 | 98 | 3,345 | 14,796 | 3,614 | 11,182 |
| Total Gross Collections | 3,605 | --- | 3,605 | 14,369 | --- | 14,369 |
| Less: Refunds and Minor Offsets | --- | 98 | 98 | --- | 3,614 | 3,614 |
| Plus: State/City Offsets | -162 | --- | -162 | 427 | --- | 427 |
| Total-Local Taxes | \$3,818,661 | \$45,854 | \$3,772,807 | \$8,979,067 | \$727,509 | \$8,251,558 |
| Total State & Local Taxes and Fees 1/ | \$11,307,701 | \$259,226 | \$11,048,475 | \$30,927,749 | \$4,678,951 | \$26,248,798 |

1/ Includes:

| | June 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):

| | June 2014 | Fiscal Year 2014-15 |
|--|-----------|---------------------|
| | \$44 | \$63 |

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

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

| | June 2014 | Fiscal Year 2014-15 |
|--|-----------|---------------------|
| | \$46,898 | \$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:

| | June 2014 | Fiscal Year 2014-15 |
|--|-----------|---------------------|
| Real Property Gains (repealed 6/15/1996) | \$23 | \$26 |
| Gift (repealed 1/1/2000) | -23 | 19 |

June 2014

(in thousands)

| State Taxes | Net Collections | | Difference | |
|--|--------------------|--------------------|------------------|-------------|
| | June 2013 | June 2014 | Amount | Percent |
| Personal Income Tax 1/ | \$3,826,495 | \$4,244,745 | \$418,250 | 10.9 |
| User Taxes 2/ | \$1,453,432 | \$1,426,791 | -\$26,641 | -1.8 |
| Sales and Use 3/ | 1,233,908 | 1,227,284 | -6,624 | -0.5 |
| Motor Fuel | 43,448 | 36,977 | -6,471 | -14.9 |
| Cigarette/Tobacco Products 1/ | 125,525 | 112,565 | -12,960 | -10.3 |
| Alcoholic Beverage | 23,516 | 22,489 | -1,027 | -4.4 |
| Highway/Fuel Use 1/ | 10,664 | 11,224 | 560 | 5.3 |
| Auto Rental | 16,371 | 16,252 | -119 | -0.7 |
| Business Taxes | \$1,110,092 | \$1,409,473 | \$299,381 | 27.0 |
| Corporation Franchise | 408,619 | 426,255 | 17,636 | 4.3 |
| Corporation & Utilities 1/ | 168,221 | 167,452 | -769 | -0.5 |
| Banks | 187,340 | 462,858 | 275,518 | 147.1 |
| Insurance (Article 33) | 239,010 | 243,614 | 4,604 | 1.9 |
| Direct Writings | 97 | 256 | 159 | 163.9 |
| Petroleum 1/, 4/ | 106,805 | 109,038 | 2,233 | 2.1 |
| Property Transfer Taxes 5/ | \$127,017 | \$157,880 | \$30,863 | 24.3 |
| Estate | 73,696 | 67,845 | -5,851 | -7.9 |
| Real Estate Transfer | 53,487 | 90,035 | 36,548 | 68.3 |
| Other Revenues | \$36,866 | \$36,779 | -\$87 | -0.2 |
| Pari-Mutuel | 1,655 | 2,002 | 347 | 21.0 |
| Hazardous Waste Assessments | 101 | 57 | -44 | -43.6 |
| Waste Tire Management and Recycling Fees | 4,238 | 5,142 | 904 | 21.3 |
| Returnable Container Deposits | 30,794 | 29,535 | -1,259 | -4.1 |
| Tax Return Preparer Registration Fees | 34 | 4 | -30 | -88.2 |
| Racing Admissions | 5 | 0 | -5 | -100.0 |
| Boxing and Wrestling Exhibitions | 39 | 39 | 0 | 0.0 |
| Total - State Taxes and Fees 2/, 5/ | \$6,553,902 | \$7,275,668 | \$721,766 | 11.0 |

1/ See page 2 for component detail.

| Personal Income Tax | Net Collections | | Difference | |
|--|--------------------|--------------------|------------------|-------------|
| | June 2013 | June 2014 | Amount | Percent |
| Withholding | \$2,225,408 | \$2,361,174 | \$135,766 | 6.1 |
| Estimated Tax | 1,798,035 | 1,891,641 | 93,606 | 5.2 |
| Final Payments | 41,254 | 31,323 | -9,931 | -24.1 |
| Delinquencies | 79,640 | 101,010 | 21,370 | 26.8 |
| Limited Liability Company Fees | 252 | 106 | -146 | -57.9 |
| Total Gross Collections | \$4,144,589 | \$4,385,254 | \$240,665 | 5.8 |
| Refunds/Minor Offsets | 309,026 | 127,274 | -181,752 | -58.8 |
| State/City Offsets | 9,068 | 13,235 | 4,167 | 46.0 |
| Net Collections | \$3,826,495 | \$4,244,745 | \$418,250 | 10.9 |
| Other Component Detail | | | | |
| Cigarette/Tobacco Products | \$125,525 | \$112,566 | -\$12,959 | -10.3 |
| Cigarette | 117,835 | 106,691 | -11,144 | -9.5 |
| Tobacco Products | 7,592 | 5,689 | -1,903 | -25.1 |
| Retailer Licenses | 99 | 186 | 87 | 87.9 |
| Vending Machine Stickers | -1 | 0 | 1 | 100.0 |
| Highway/Fuel Use | \$10,664 | \$11,224 | \$560 | 5.3 |
| Highway Use | 6,899 | 7,787 | 888 | 12.9 |
| Truck Mileage | 6,327 | 7,358 | 1,031 | 16.3 |
| Permits | 572 | 429 | -143 | -25.0 |
| Fuel Use | 3,765 | 3,437 | -328 | -8.7 |
| Article 21 | 0 | 0 | 0 | NA |
| Article 21A IFTA | 3,753 | 3,423 | -330 | -8.8 |
| IFTA Decal Fees & Trip Permits | 12 | 14 | 2 | 16.7 |
| Corporation & Utilities 6/ | \$168,221 | \$167,452 | -\$769 | -0.5 |
| Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F) | 21,474 | 10,651 | -10,823 | -50.4 |
| Utilities (sections 186-A, A&E & PSC) | 100,400 | 109,903 | 9,503 | 9.5 |
| Public Safety Communications Surcharge (§186-F) | 46,347 | 46,898 | 551 | 1.2 |
| Petroleum | \$106,805 | \$109,038 | \$2,233 | 2.1 |
| Article 13-A (prior to 9/1/1990) | 0 | 0 | 0 | NA |
| Article 13-A (after 9/1/1990) | 106,805 | 109,038 | 2,233 | 2.1 |
| Article 9, Section 182-A | 0 | 0 | 0 | NA |
| Lubricating Oils (repealed 9/1/1994) | 0 | 0 | 0 | NA |

| Local Taxes | Net Collections | | Difference | |
|---|-----------------|--------------|------------|---------|
| | June 2013 | June 2014 | Amount | Percent |
| M.T.A. Corporate Surcharge | \$153,408 | \$184,936 | \$31,528 | 20.6 |
| M.T.A. Auto Rental | 9,999 | 9,838 | -161 | -1.6 |
| M.C.T. Mobility | 72,140 | 81,578 | 9,438 | 13.1 |
| M.C.T.D. Taxicab and Hail Vehicle Rides | 261 | 378 | 117 | 44.8 |
| New York City Alcoholic Beverage | 2,500 | 2,272 | -228 | -9.1 |
| New York City Motor Fuel | 0 | 0 | 0 | NA |
| New York City Personal Income | 756,760 | 864,541 | 107,781 | 14.2 |
| Sales & Use | 1,530,938 | 1,545,767 | 14,829 | 1.0 |
| Stock Transfer (to NYC; all rebatable) | 1,911,644 | 1,080,152 | -831,492 | -43.5 |
| Yonkers Personal Income | 2,919 | 3,345 | 426 | 14.6 |
| Total-Local Taxes | \$4,440,569 | \$3,772,807 | -\$667,762 | -15.0 |
| Total State & Local Taxes and Fees | \$10,994,471 | \$11,048,475 | \$54,004 | 0.5 |

2/ Includes:

| | June 2013 | June 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:

| | June 2013 | June 2014 |
|--|-----------|-----------|
| | \$54 | \$44 |

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:

| | June 2013 | June 2014 |
|--|-----------|-----------|
| Real Property Gains (repealed 6/15/1996) | -\$176 | \$23 |
| Gift (repealed 1/1/2000) | 10 | -23 |



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 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 | \$12,870,247 | \$11,699,959 | -\$1,170,288 | -9.1 |
| User Taxes 2/ | \$14,242,212 | \$14,423,200 | \$3,575,732 | \$3,640,999 | \$65,267 | 1.8 |
| Sales and Use 3/ | 11,857,005 | 12,171,200 | 2,973,699 | 3,061,758 | 88,059 | 3.0 |
| Motor Fuel | 473,155 | 487,000 | 118,285 | 124,331 | 6,046 | 5.1 |
| Cigarette/Tobacco Products 1/ | 1,453,371 | 1,299,000 | 371,567 | 343,160 | -28,407 | -7.6 |
| Alcoholic Beverage | 250,332 | 256,000 | 61,228 | 60,846 | -382 | -0.6 |
| Highway/Fuel Use 1/ | 136,223 | 136,000 | 34,463 | 34,607 | 144 | 0.4 |
| Auto Rental | 72,126 | 74,000 | 16,490 | 16,297 | -193 | -1.2 |
| Business Taxes | \$7,352,608 | \$6,737,700 | \$1,756,884 | \$2,101,079 | \$344,195 | 19.6 |
| Corporation Franchise | 3,245,069 | 2,239,000 | 840,923 | 578,101 | -262,822 | -31.3 |
| Corporation & Utilities 1/ | 865,740 | 862,800 | 174,462 | 171,014 | -3,448 | -2.0 |
| Banks | 888,317 | 1,220,000 | 199,351 | 799,273 | 599,922 | 300.9 |
| Insurance (Article 33) | 1,179,036 | 1,276,000 | 244,618 | 249,952 | 5,334 | 2.2 |
| Direct Writings | 19,936 | - - - | 3,330 | 2,580 | -750 | -22.5 |
| Petroleum 1/, 4/ | 1,154,510 | 1,139,900 | 294,200 | 300,159 | 5,959 | 2.0 |
| Property Transfer Taxes 5/ | \$2,149,514 | \$2,135,000 | \$448,333 | \$507,089 | \$58,756 | 13.1 |
| Estate | 1,238,279 | 1,180,000 | 273,315 | 270,855 | -2,460 | -0.9 |
| Real Estate Transfer | 911,352 | 955,000 | 175,150 | 236,189 | 61,039 | 34.8 |
| Other Revenues | \$153,468 | \$153,000 | \$44,526 | \$48,114 | \$3,588 | 8.1 |
| Pari-Mutuel | 16,822 | 17,000 | 3,998 | 4,540 | 542 | 13.6 |
| Hazardous Waste Assessments | 2,379 | 2,400 | 844 | 287 | -557 | -66.0 |
| Waste Tire Management and Recycling Fees | 26,917 | 26,900 | 6,521 | 7,315 | 794 | 12.2 |
| Returnable Container Deposits | 104,929 | 104,900 | 32,925 | 35,849 | 2,924 | 8.9 |
| Tax Return Preparer Registration Fees | 1,426 | 1,400 | 16 | 16 | 0 | 0.0 |
| Racing Admissions | 350 | 200 | 8 | 5 | -3 | -37.5 |
| Boxing and Wrestling Exhibitions | 645 | 200 | 214 | 102 | -112 | -52.3 |
| Total - State Taxes and Fees 2/, 5/ | \$66,858,577 | \$67,183,700 | \$18,695,722 | \$17,997,240 | -\$698,482 | -3.7 |

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 |
| Personal Income Tax | | | | | | |
| Withholding | \$33,367,556 | \$35,149,000 | \$7,203,494 | \$7,543,015 | \$339,521 | 4.7 |
| Estimated Tax | 14,637,177 | 13,417,500 | 7,700,339 | 6,044,113 | -1,656,226 | -21.5 |
| Final Payments | 2,284,099 | 2,165,700 | 1,636,434 | 1,478,073 | -158,361 | -9.7 |
| Delinquencies | 1,202,087 | 1,246,100 | 288,618 | 379,746 | 91,128 | 31.6 |
| Limited Liability Company Fees | 84,129 | - - - | 4,384 | 4,620 | 236 | 5.4 |
| Total Gross Collections | \$51,575,048 | \$51,978,300 | \$16,833,269 | \$15,449,567 | -\$1,383,702 | -8.2 |
| Refunds/Minor Offsets | 7,999,270 | 7,795,500 | 3,807,066 | 3,585,373 | -221,693 | -5.8 |
| State/City Offsets | 615,003 | 448,000 | 155,956 | 164,235 | 8,279 | 5.3 |
| Net Collections | \$42,960,775 | \$43,734,800 | \$12,870,247 | \$11,699,959 | -\$1,170,288 | -9.1 |
| Other Component Detail | | | | | | |
| Cigarette/Tobacco Products | \$1,453,371 | \$1,299,000 | \$371,567 | \$343,161 | -\$28,406 | -7.6 |
| Cigarette | 1,351,580 | NA | 350,123 | 324,668 | -25,455 | -7.3 |
| Tobacco Products | 94,604 | NA | 21,073 | 18,042 | -3,031 | -14.4 |
| Retailer Licenses | 7,177 | NA | 371 | 450 | 79 | 21.3 |
| Vending Machine Stickers | 10 | NA | 0 | 1 | 1 | NA |
| Highway/Fuel Use | \$136,223 | \$136,000 | \$34,463 | \$34,607 | \$144 | 0.4 |
| Highway Use | 105,096 | NA | 26,549 | 27,007 | 458 | 1.7 |
| Truck Mileage | 99,273 | NA | 24,787 | 25,208 | 421 | 1.7 |
| Permits | 5,823 | NA | 1,762 | 1,799 | 37 | 2.1 |
| Fuel Use | 31,127 | NA | 7,914 | 7,600 | -314 | -4.0 |
| Article 21 | 0 | NA | 0 | 0 | 0 | NA |
| Article 21A IFTA | 30,648 | NA | 7,867 | 7,558 | -309 | -3.9 |
| IFTA Decal Fees & Trip Permits | 479 | NA | 47 | 42 | -5 | -10.6 |
| Corporation & Utilities 6/ | \$865,740 | \$862,800 | \$174,462 | \$171,014 | -\$3,448 | -2.0 |
| Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F) | 118,759 | NA | 18,209 | 11,292 | -6,917 | -38.0 |
| Utilities (sections 186-A, A&E & PSC) | 563,095 | NA | 109,883 | 112,821 | 2,938 | 2.7 |
| Public Safety Communications Surcharge (§186-F) | 183,886 | NA | 46,370 | 46,901 | 531 | 1.1 |
| Petroleum | \$1,154,510 | \$1,139,900 | \$294,200 | \$300,159 | \$5,959 | 2.0 |
| 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 | 294,200 | 300,159 | 5,959 | 2.0 |
| 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 | --- | \$222,169 | \$281,095 | \$58,926 | 26.5 |
| M.T.A. Auto Rental | 43,663 | --- | 10,041 | 9,868 | -173 | -1.7 |
| M.C.T. Mobility | 1,226,391 | --- | 296,250 | 310,524 | 14,274 | 4.8 |
| M.C.T.D. Taxicab and Hail Vehicle Rides | 85,190 | --- | 20,721 | 21,623 | 902 | 4.4 |
| New York City Alcoholic Beverage | 25,061 | --- | 6,232 | 5,784 | -448 | -7.2 |
| New York City Motor Fuel | 0 | --- | 0 | 0 | 0 | NA |
| New York City Personal Income | 9,906,240 | --- | 2,983,650 | 2,696,699 | -286,951 | -9.6 |
| Sales & Use | 14,829,813 | --- | 3,703,783 | 3,834,554 | 130,771 | 3.5 |
| Stock Transfer (to NYC; all rebatable) | 6,116,245 | --- | 1,911,718 | 1,080,229 | -831,489 | -43.5 |
| Yonkers Personal Income | 39,522 | --- | 15,439 | 11,182 | -4,257 | -27.6 |
| Total-Local Taxes | \$33,262,100 | --- | \$9,170,003 | \$8,251,558 | -\$918,445 | -10.0 |
| Total State & Local Taxes and Fees | \$100,120,677 | --- | \$27,865,725 | \$26,248,798 | -\$1,616,927 | -5.8 |

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 |
|--|-----------|-----------|
| | \$54 | \$63 |

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) | -\$169 | \$26 |
| Gift (repealed 1/1/2000) | 37 | 19 |

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.