



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2014

(in thousands)

State Taxes	May 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,717,688	\$615,798	\$2,101,890	\$11,064,313	\$3,609,099	\$7,455,214
Total Gross Collections	\$2,717,688	---	2,717,688	11,064,313	---	11,064,313
Less: Refunds and Minor Offsets	---	588,914	588,914	---	3,458,099	3,458,099
Less: State/City Offsets	---	26,884	26,884	---	151,000	151,000
Net Collections	---	---	2,101,890	---	---	7,455,214
User Taxes 1/	\$1,115,393	\$15,597	\$1,099,796	\$2,245,415	\$31,207	\$2,214,208
Sales & Use 2/	926,207	13,061	913,146	1,860,909	26,435	1,834,474
Motor Fuel	48,494	2,151	46,343	91,352	3,998	87,354
Cigarette/Tobacco Products 3/	111,139	304	110,835	231,121	526	230,595
Alcoholic Beverage	18,951	0	18,951	38,357	0	38,357
Highway/Fuel Use	10,566	81	10,485	23,631	248	23,383
Auto Rental	36	0	36	45	0	45
Business Taxes	\$490,150	\$45,585	\$444,566	\$783,804	\$92,198	\$691,606
Corporation Franchise	68,585	34,816	33,769	228,914	77,068	151,846
Corporation & Utilities 4/	2,952	943	2,009	4,621	1,059	3,562
Banks	316,040	4,351	311,689	341,055	4,640	336,415
Insurance (Article 33)	4,264	1,714	2,550	8,213	1,875	6,338
Direct Writings	2,274	0	2,274	2,324	0	2,324
Petroleum 5/	96,035	3,760	92,275	198,677	7,556	191,121
Property Transfer Taxes 6/	\$195,866	\$3,715	\$192,151	\$354,668	\$5,459	\$349,209
Estate	122,991	3,710	119,281	208,463	5,453	203,010
Real Estate Transfer	72,870	5	72,865	146,160	6	146,154
Other Revenues	\$1,689	\$3	\$1,686	\$11,442	\$107	\$11,335
Pari-Mutuel (w/o Uncashed Tickets)	1,553	0	1,553	2,538	0	2,538
Hazardous Waste Assessments	31	0	31	230	0	230
Waste Tire Management and Recycling Fees	39	3	36	2,179	6	2,173
Returnable Container Deposits	58	0	58	6,415	101	6,314
Tax Return Preparer Registration Fees	2	0	2	12	0	12
Racing Admissions	3	0	3	5	0	5
Boxing and Wrestling Exhibitions	3	0	3	63	0	63
Total - State Taxes and Fees 1/, 6/	\$4,520,787	\$680,698	\$3,840,089	\$14,459,642	\$3,738,070	\$10,721,572

Local Taxes	May 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$72,814	\$2,353	\$70,461	\$101,801	\$5,642	\$96,159
M.T.A. Auto Rental	24	0	24	30	0	30
M.C.T. Mobility	101,353	3,035	98,318	237,076	8,130	228,946
M.C.T.D. Taxicab and Hail Vehicle Rides	359	1	358	21,248	3	21,245
New York City Alcoholic Beverage	1,908	0	1,908	3,512	0	3,512
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	589,299	108,579	480,720	2,470,237	638,079	1,832,158
Total Gross Collections	561,870	---	561,870	2,319,826	---	2,319,826
Less: Refunds and Minor Offsets	---	108,579	108,579	---	638,079	638,079
Plus: State/City Offsets	27,429	---	27,429	150,411	---	150,411
Sales & Use	1,154,035	13,742	1,140,293	2,315,072	26,285	2,288,787
Stock Transfer (to NYC; all eligible for rebate)	47	0	47	77	0	77
Yonkers Personal Income - Net (Adjusted)	2,724	625	2,099	11,353	3,516	7,837
Total Gross Collections	3,269	---	3,269	10,764	---	10,764
Less: Refunds and Minor Offsets	---	625	625	---	3,516	3,516
Plus: State/City Offsets	-545	---	-545	589	---	589
Total-Local Taxes	\$1,922,563	\$128,335	\$1,794,228	\$5,160,406	\$681,655	\$4,478,751
Total State & Local Taxes and Fees 1/	\$6,443,350	\$809,033	\$5,634,317	\$19,620,048	\$4,419,725	\$15,200,323

1/ Includes:

	May 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):

	May 2014	Fiscal Year 2014-15
	\$19	\$19

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

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

	May 2014	Fiscal Year 2014-15
	\$0	\$3

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:

	May 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$2	\$3
Gift (repealed 1/1/2000)	3	42

May 2014

(in thousands)

State Taxes	Net Collections		Difference	
	May 2013	May 2014	Amount	Percent
Personal Income Tax 1/	\$2,386,505	\$2,101,890	-\$284,615	-11.9
User Taxes 2/	\$1,063,321	\$1,099,796	\$36,475	3.4
Sales and Use 3/	869,162	913,146	43,984	5.1
Motor Fuel	40,267	46,343	6,076	15.1
Cigarette/Tobacco Products 1/	123,009	110,835	-12,174	-9.9
Alcoholic Beverage	19,957	18,951	-1,006	-5.0
Highway/Fuel Use 1/	10,864	10,485	-379	-3.5
Auto Rental	62	36	-26	-41.9
Business Taxes	\$205,541	\$444,566	\$239,025	116.3
Corporation Franchise	103,460	33,769	-69,691	-67.4
Corporation & Utilities 1/	2,360	2,009	-351	-14.9
Banks	-105	311,689	311,794	296,946.7
Insurance (Article 33)	154	2,550	2,396	1,555.8
Direct Writings	2,272	2,274	2	0.1
Petroleum 1/, 4/	97,400	92,275	-5,125	-5.3
Property Transfer Taxes 5/	\$173,259	\$192,151	\$18,892	10.9
Estate	109,195	119,281	10,086	9.2
Real Estate Transfer	64,059	72,865	8,806	13.7
Other Revenues	\$3,376	\$1,686	-\$1,690	-50.1
Pari-Mutuel	1,394	1,553	159	11.4
Hazardous Waste Assessments	270	31	-239	-88.5
Waste Tire Management and Recycling Fees	32	36	4	12.5
Returnable Container Deposits	1,525	58	-1,467	-96.2
Tax Return Preparer Registration Fees	-11	2	13	118.2
Racing Admissions	2	3	1	50.0
Boxing and Wrestling Exhibitions	164	3	-161	-98.2
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,832,002</b>	<b>\$3,840,089</b>	<b>\$8,087</b>	<b>0.2</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 2013	May 2014	Amount	Percent
Withholding	\$2,475,374	\$2,421,358	-\$54,016	-2.2
Estimated Tax	73,553	112,027	38,474	52.3
Final Payments	131,247	45,503	-85,744	-65.3
Delinquencies	95,331	137,993	42,662	44.8
Limited Liability Company Fees	1,013	807	-206	-20.3
Total Gross Collections	\$2,776,518	\$2,717,688	-\$58,830	-2.1
Refunds/Minor Offsets	380,956	588,914	207,958	54.6
State/City Offsets	9,057	26,884	17,827	196.8
Net Collections	\$2,386,505	\$2,101,890	-\$284,615	-11.9
Other Component Detail				
Cigarette/Tobacco Products	\$123,009	\$110,836	-\$12,173	-9.9
Cigarette	116,164	104,523	-11,641	-10.0
Tobacco Products	6,701	6,181	-520	-7.8
Retailer Licenses	144	131	-13	-9.0
Vending Machine Stickers	0	1	1	NA
Highway/Fuel Use	\$10,864	\$10,485	-\$379	-3.5
Highway Use	9,740	8,847	-893	-9.2
Truck Mileage	9,195	8,413	-782	-8.5
Permits	545	434	-111	-20.4
Fuel Use	1,124	1,638	514	45.7
Article 21	0	0	0	NA
Article 21A IFTA	1,110	1,627	517	46.6
IFTA Decal Fees & Trip Permits	14	11	-3	-21.4
Corporation & Utilities 6/	\$2,360	\$2,009	-\$351	-14.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-434	75	509	117.3
Utilities (sections 186-A, A&E & PSC)	2,794	1,934	-860	-30.8
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$97,400	\$92,275	-\$5,125	-5.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,400	92,275	-5,125	-5.3
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	May 2013	May 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$16,430	\$70,461	\$54,031	328.9
M.T.A. Auto Rental	4	24	20	500.0
M.C.T. Mobility	100,651	98,318	-2,333	-2.3
M.C.T.D. Taxicab and Hail Vehicle Rides	588	358	-230	-39.1
New York City Alcoholic Beverage	1,897	1,908	11	0.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	505,013	480,720	-24,293	-4.8
Sales & Use	1,088,020	1,140,293	52,273	4.8
Stock Transfer (to NYC; all rebatable)	43	47	4	9.3
Yonkers Personal Income	6,682	2,099	-4,583	-68.6
Total-Local Taxes	\$1,719,328	\$1,794,228	\$74,900	4.4
Total State & Local Taxes and Fees	\$5,551,330	\$5,634,317	\$82,987	1.5

2/ Includes:

	May 2013	May 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:

	May 2013	May 2014
	\$0	\$19

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:

	May 2013	May 2014
Real Property Gains (repealed 6/15/1996)	\$4	\$2
Gift (repealed 1/1/2000)	1	3



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$9,043,752	\$7,455,214	-\$1,588,538	-17.6
User Taxes 2/	\$14,242,212	\$14,423,200	\$2,122,300	\$2,214,208	\$91,908	4.3
Sales and Use 3/	11,857,005	12,171,200	1,739,791	1,834,474	94,683	5.4
Motor Fuel	473,155	487,000	74,837	87,354	12,517	16.7
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	246,042	230,595	-15,447	-6.3
Alcoholic Beverage	250,332	256,000	37,712	38,357	645	1.7
Highway/Fuel Use 1/	136,223	136,000	23,799	23,383	-416	-1.7
Auto Rental	72,126	74,000	119	45	-74	-62.2
Business Taxes	\$7,352,608	\$6,737,700	\$646,792	\$691,606	\$44,814	6.9
Corporation Franchise	3,245,069	2,239,000	432,304	151,846	-280,458	-64.9
Corporation & Utilities 1/	865,740	862,800	6,241	3,562	-2,679	-42.9
Banks	888,317	1,220,000	12,011	336,415	324,404	2,700.9
Insurance (Article 33)	1,179,036	1,276,000	5,608	6,338	730	13.0
Direct Writings	19,936	- - -	3,233	2,324	-909	-28.1
Petroleum 1/, 4/	1,154,510	1,139,900	187,395	191,121	3,726	2.0
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$321,316	\$349,209	\$27,893	8.7
Estate	1,238,279	1,180,000	199,619	203,010	3,391	1.7
Real Estate Transfer	911,352	955,000	121,663	146,154	24,491	20.1
Other Revenues	\$153,468	\$153,000	\$7,660	\$11,335	\$3,675	48.0
Pari-Mutuel	16,822	17,000	2,343	2,538	195	8.3
Hazardous Waste Assessments	2,379	2,400	743	230	-513	-69.0
Waste Tire Management and Recycling Fees	26,917	26,900	2,283	2,173	-110	-4.8
Returnable Container Deposits	104,929	104,900	2,131	6,314	4,183	196.3
Tax Return Preparer Registration Fees	1,426	1,400	-18	12	30	166.7
Racing Admissions	350	200	3	5	2	66.7
Boxing and Wrestling Exhibitions	645	200	175	63	-112	-64.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$66,858,577</b>	<b>\$67,183,700</b>	<b>\$12,141,820</b>	<b>\$10,721,572</b>	<b>-\$1,420,248</b>	<b>-11.7</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	2013-2014	2014-2015
<b>Personal Income Tax</b>						
Withholding	\$33,367,556	\$35,149,000	\$4,978,086	\$5,181,841	\$203,755	4.1
Estimated Tax	14,637,177	13,417,500	5,902,304	4,152,472	-1,749,832	-29.6
Final Payments	2,284,099	2,165,700	1,595,180	1,446,750	-148,430	-9.3
Delinquencies	1,202,087	1,246,100	208,978	278,736	69,758	33.4
Limited Liability Company Fees	84,129	- - -	4,132	4,514	382	9.2
Total Gross Collections	\$51,575,048	\$51,978,300	\$12,688,680	\$11,064,313	-\$1,624,367	-12.8
Refunds/Minor Offsets	7,999,270	7,795,500	3,498,040	3,458,099	-39,941	-1.1
State/City Offsets	615,003	448,000	146,888	151,000	4,112	2.8
Net Collections	\$42,960,775	\$43,734,800	\$9,043,752	\$7,455,214	-\$1,588,538	-17.6
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$246,042	\$230,595	-\$15,447	-6.3
Cigarette	1,351,580	NA	232,288	217,977	-14,311	-6.2
Tobacco Products	94,604	NA	13,481	12,353	-1,128	-8.4
Retailer Licenses	7,177	NA	272	264	-8	-2.9
Vending Machine Stickers	10	NA	1	1	0	0.0
Highway/Fuel Use	\$136,223	\$136,000	\$23,799	\$23,383	-\$416	-1.7
Highway Use	105,096	NA	19,650	19,220	-430	-2.2
Truck Mileage	99,273	NA	18,460	17,850	-610	-3.3
Permits	5,823	NA	1,190	1,370	180	15.1
Fuel Use	31,127	NA	4,149	4,163	14	0.3
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	4,114	4,135	21	0.5
IFTA Decal Fees & Trip Permits	479	NA	35	28	-7	-20.0
Corporation & Utilities 6/	\$865,740	\$862,800	\$6,241	\$3,562	-\$2,679	-42.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	-3,265	641	3,906	119.6
Utilities (sections 186-A, A&E & PSC)	563,095	NA	9,483	2,918	-6,565	-69.2
Public Safety Communications Surcharge (\$186-F)	183,886	NA	23	3	-20	-87.0
Petroleum	\$1,154,510	\$1,139,900	\$187,395	\$191,121	\$3,726	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	187,395	191,121	3,726	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	---	\$68,761	\$96,159	\$27,398	39.8
M.T.A. Auto Rental	43,663	---	42	30	-12	-28.6
M.C.T. Mobility	1,226,391	---	224,110	228,946	4,836	2.2
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	20,460	21,245	785	3.8
New York City Alcoholic Beverage	25,061	---	3,732	3,512	-220	-5.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	2,226,890	1,832,158	-394,732	-17.7
Sales & Use	14,829,813	---	2,172,845	2,288,787	115,942	5.3
Stock Transfer (to NYC; all rebatable)	6,116,245	---	74	77	3	4.1
Yonkers Personal Income	39,522	---	12,520	7,837	-4,683	-37.4
Total-Local Taxes	\$33,262,100	---	\$4,729,434	\$4,478,751	-\$250,683	-5.3
Total State & Local Taxes and Fees	\$100,120,677	---	\$16,871,254	\$15,200,323	-\$1,670,931	-9.9

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
	\$0	\$19

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)	\$7	\$3
Gift (repealed 1/1/2000)	27	42

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.