



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2014

(in thousands)

State Taxes	September 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,751,832	\$521,475	\$4,230,357	\$25,521,799	\$4,635,562	\$20,886,237
Total Gross Collections	\$4,751,832	---	4,751,832	25,521,799	---	25,521,799
Less: Refunds and Minor Offsets	---	487,567	487,567	---	4,416,129	4,416,129
Less: State/City Offsets	---	33,908	33,908	---	219,433	219,433
Net Collections	---	---	4,230,357	---	---	20,886,237
User Taxes 1/	\$1,502,310	\$17,141	\$1,485,169	\$7,523,042	\$121,273	\$7,401,769
Sales & Use 2/	1,273,169	7,107	1,266,062	6,289,912	91,206	6,198,706
Motor Fuel	45,637	4,165	41,472	270,072	14,359	255,713
Cigarette/Tobacco Products 3/	125,106	5,751	119,355	722,083	15,073	707,010
Alcoholic Beverage	22,168	0	22,168	128,475	10	128,465
Highway/Fuel Use	12,685	118	12,567	71,220	625	70,595
Auto Rental	23,545	0	23,545	41,280	0	41,280
Business Taxes	\$1,325,722	\$224,803	\$1,100,919	\$4,047,413	\$595,849	\$3,451,564
Corporation Franchise	598,183	202,504	395,679	1,501,641	448,011	1,053,630
Corporation & Utilities 4/	160,732	-16,667	177,399	336,669	-12,496	349,165
Banks	181,731	30,502	151,229	1,027,389	124,403	902,986
Insurance (Article 33)	271,339	2,856	268,483	530,815	10,838	519,977
Direct Writings	4,446	0	4,446	13,097	8	13,089
Petroleum 5/	109,291	5,608	103,683	637,802	25,085	612,717
Property Transfer Taxes 6/	\$205,654	\$13,756	\$191,898	\$1,093,635	\$31,660	\$1,061,975
Estate	118,562	13,727	104,835	592,969	31,532	561,437
Real Estate Transfer	87,091	29	87,062	500,590	102	500,488
Other Revenues	\$38,277	\$2	\$38,275	\$93,046	\$125	\$92,921
Pari-Mutuel (w/o Uncashed Tickets)	2,384	0	2,384	11,035	0	11,035
Hazardous Waste Assessments	101	0	101	756	0	756
Waste Tire Management and Recycling Fees	5,241	1	5,240	14,103	22	14,081
Returnable Container Deposits	30,548	1	30,547	66,667	102	66,565
Tax Return Preparer Registration Fees	2	0	2	22	1	21
Racing Admissions	1	0	1	172	0	172
Boxing and Wrestling Exhibitions	0	0	0	291	0	291
Total - State Taxes and Fees 1/, 6/	\$7,823,795	\$777,177	\$7,046,618	\$38,278,935	\$5,384,469	\$32,894,466

(in thousands)

Local Taxes	September 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$157,375	\$10,941	\$146,434	\$508,965	\$41,575	\$467,390
M.T.A. Auto Rental	14,233	0	14,233	24,710	0	24,710
M.C.T. Mobility	85,174	1,672	83,502	592,754	11,483	581,271
M.C.T.D. Taxicab and Hail Vehicle Rides	551	5	546	43,249	14	43,235
New York City Alcoholic Beverage	2,161	0	2,161	12,336	0	12,336
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,015,950	20,100	995,850	5,510,894	732,467	4,778,427
Total Gross Collections	981,962	---	981,962	5,291,775	---	5,291,775
Less: Refunds and Minor Offsets	---	20,100	20,100	---	732,467	732,467
Plus: State/City Offsets	33,988	---	33,988	219,119	---	219,119
Sales & Use	1,556,251	8,579	1,547,672	7,805,682	98,139	7,707,543
Stock Transfer (to NYC; all eligible for rebate)	571,694	0	571,694	1,651,960	0	1,651,960
Yonkers Personal Income - Net (Adjusted)	4,070	60	4,010	25,432	3,889	21,543
Total Gross Collections	4,150	---	4,150	25,118	---	25,118
Less: Refunds and Minor Offsets	---	60	60	---	3,889	3,889
Plus: State/City Offsets	-80	---	-80	314	---	314
Total-Local Taxes	\$3,407,459	\$41,357	\$3,366,102	\$16,175,982	\$887,567	\$15,288,415
Total State & Local Taxes and Fees 1/	\$11,231,254	\$818,534	\$10,412,720	\$54,454,917	\$6,272,036	\$48,182,881

1/ Includes:

	September 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):

	September 2014	Fiscal Year 2014-15
	\$41	\$96

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

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

	September 2014	Fiscal Year 2014-15
	\$46,444	\$93,346

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 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$0	\$28
Gift (repealed 1/1/2000)	1	22

September 2014

(in thousands)

State Taxes	Net Collections		Difference	
	September 2013	September 2014	Amount	Percent
Personal Income Tax 1/	\$4,073,404	\$4,230,357	\$156,953	3.9
User Taxes 2/	\$1,440,312	\$1,485,169	\$44,857	3.1
Sales and Use 3/	1,213,467	1,266,062	52,595	4.3
Motor Fuel	41,848	41,472	-376	-0.9
Cigarette/Tobacco Products 1/	129,127	119,355	-9,772	-7.6
Alcoholic Beverage	21,693	22,168	475	2.2
Highway/Fuel Use 1/	11,447	12,567	1,120	9.8
Auto Rental	22,730	23,545	815	3.6
Business Taxes	\$1,159,838	\$1,100,919	-\$58,919	-5.1
Corporation Franchise	443,536	395,679	-47,857	-10.8
Corporation & Utilities 1/	189,297	177,399	-11,898	-6.3
Banks	174,853	151,229	-23,624	-13.5
Insurance (Article 33)	248,146	268,483	20,337	8.2
Direct Writings	688	4,446	3,758	546.2
Petroleum 1/, 4/	103,318	103,683	365	0.4
Property Transfer Taxes 5/	\$201,404	\$191,898	-\$9,506	-4.7
Estate	109,729	104,835	-4,894	-4.5
Real Estate Transfer	91,673	87,062	-4,611	-5.0
Other Revenues	\$42,594	\$38,275	-\$4,319	-10.1
Pari-Mutuel	2,103	2,384	281	13.4
Hazardous Waste Assessments	162	101	-61	-37.7
Waste Tire Management and Recycling Fees	5,047	5,240	193	3.8
Returnable Container Deposits	35,024	30,547	-4,477	-12.8
Tax Return Preparer Registration Fees	1	2	1	100.0
Racing Admissions	231	1	-230	-99.6
Boxing and Wrestling Exhibitions	26	0	-26	-100.0
Total - State Taxes and Fees 2/, 5/	\$6,917,552	\$7,046,618	\$129,066	1.9

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2013	September 2014	Amount	Percent
Withholding	\$2,158,813	\$2,392,408	\$233,595	10.8
Estimated Tax	2,025,326	2,228,781	203,455	10.0
Final Payments	45,273	45,061	-212	-0.5
Delinquencies	86,884	84,807	-2,077	-2.4
Limited Liability Company Fees	731	775	44	6.0
Total Gross Collections	\$4,317,027	\$4,751,832	\$434,805	10.1
Refunds/Minor Offsets	219,122	487,567	268,445	122.5
State/City Offsets	24,501	33,908	9,407	38.4
Net Collections	\$4,073,404	\$4,230,357	\$156,953	3.9
Other Component Detail				
Cigarette/Tobacco Products	\$129,126	\$119,355	-\$9,771	-7.6
Cigarette	117,097	114,572	-2,525	-2.2
Tobacco Products	7,911	1,079	-6,832	-86.4
Retailer Licenses	4,115	3,701	-414	-10.1
Vending Machine Stickers	3	3	0	0.0
Highway/Fuel Use	\$11,447	\$12,567	\$1,120	9.8
Highway Use	7,657	8,112	455	5.9
Truck Mileage	6,964	7,697	733	10.5
Permits	693	415	-278	-40.1
Fuel Use	3,790	4,455	665	17.5
Article 21	0	0	0	NA
Article 21A IFTA	3,782	4,445	663	17.5
IFTA Decal Fees & Trip Permits	8	10	2	25.0
Corporation & Utilities 6/	\$189,297	\$177,399	-\$11,898	-6.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	21,401	20,253	-1,148	-5.4
Utilities (sections 186-A, A&E & PSC)	122,030	110,702	-11,328	-9.3
Public Safety Communications Surcharge (\$186-F)	45,866	46,444	578	1.3
Petroleum	\$103,318	\$103,683	\$365	0.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	103,318	103,683	365	0.4
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	
	September 2013	September 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$141,935	\$146,434	\$4,499	3.2
M.T.A. Auto Rental	13,726	14,233	507	3.7
M.C.T. Mobility	75,000	83,502	8,502	11.3
M.C.T.D. Taxicab and Hail Vehicle Rides	475	546	71	14.9
New York City Alcoholic Beverage	2,080	2,161	81	3.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	853,512	995,850	142,338	16.7
Sales & Use	1,502,639	1,547,672	45,033	3.0
Stock Transfer (to NYC; all rebatable)	1,902,095	571,694	-1,330,401	-69.9
Yonkers Personal Income	2,152	4,010	1,858	86.3
Total-Local Taxes	\$4,493,614	\$3,366,102	-\$1,127,512	-25.1
Total State & Local Taxes and Fees	\$11,411,166	\$10,412,720	-\$998,446	-8.7

2/ Includes:

	September 2013	September 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:

	September 2013	September 2014
	\$53	\$41

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 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	\$21,575,385	\$20,886,237	-\$689,148	-3.2
User Taxes 2/	\$14,242,212	\$14,423,200	\$7,252,411	\$7,401,769	\$149,358	2.1
Sales and Use 3/	11,857,005	12,171,200	5,997,646	6,198,706	201,060	3.4
Motor Fuel	473,155	487,000	246,469	255,713	9,244	3.8
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	771,204	707,010	-64,194	-8.3
Alcoholic Beverage	250,332	256,000	128,138	128,465	327	0.3
Highway/Fuel Use 1/	136,223	136,000	69,712	70,595	883	1.3
Auto Rental	72,126	74,000	39,242	41,280	2,038	5.2
Business Taxes	\$7,352,608	\$6,737,700	\$3,273,041	\$3,451,564	\$178,523	5.5
Corporation Franchise	3,245,069	2,239,000	1,371,282	1,053,630	-317,652	-23.2
Corporation & Utilities 1/	865,740	862,800	364,116	349,165	-14,951	-4.1
Banks	888,317	1,220,000	425,035	902,986	477,951	112.4
Insurance (Article 33)	1,179,036	1,276,000	498,061	519,977	21,916	4.4
Direct Writings	19,936	- - -	11,910	13,089	1,179	9.9
Petroleum 1/, 4/	1,154,510	1,139,900	602,637	612,717	10,080	1.7
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$1,014,112	\$1,061,975	\$47,863	4.7
Estate	1,238,279	1,180,000	593,400	561,437	-31,963	-5.4
Real Estate Transfer	911,352	955,000	420,835	500,488	79,653	18.9
Other Revenues	\$153,468	\$153,000	\$94,940	\$92,921	-\$2,019	-2.1
Pari-Mutuel	16,822	17,000	9,721	11,035	1,314	13.5
Hazardous Waste Assessments	2,379	2,400	1,500	756	-744	-49.6
Waste Tire Management and Recycling Fees	26,917	26,900	14,223	14,081	-142	-1.0
Returnable Container Deposits	104,929	104,900	68,826	66,565	-2,261	-3.3
Tax Return Preparer Registration Fees	1,426	1,400	20	21	1	5.0
Racing Admissions	350	200	328	172	-156	-47.6
Boxing and Wrestling Exhibitions	645	200	322	291	-31	-9.6
Total - State Taxes and Fees 2/, 5/	\$66,858,577	\$67,183,700	\$33,209,889	\$32,894,466	-\$315,423	-0.9

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	\$14,095,639	\$14,869,530	\$773,891	5.5
Estimated Tax	14,637,177	13,417,500	9,895,046	8,440,854	-1,454,192	-14.7
Final Payments	2,284,099	2,165,700	1,738,207	1,571,899	-166,308	-9.6
Delinquencies	1,202,087	1,246,100	566,553	633,338	66,785	11.8
Limited Liability Company Fees	84,129	- - -	5,351	6,178	827	15.5
Total Gross Collections	\$51,575,048	\$51,978,300	\$26,300,796	\$25,521,799	-\$778,997	-3.0
Refunds/Minor Offsets	7,999,270	7,795,500	4,520,755	4,416,129	-104,626	-2.3
State/City Offsets	615,003	448,000	204,656	219,433	14,777	7.2
Net Collections	\$42,960,775	\$43,734,800	\$21,575,385	\$20,886,237	-\$689,148	-3.2
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$771,203	\$707,010	-\$64,193	-8.3
Cigarette	1,351,580	NA	718,405	674,984	-43,421	-6.0
Tobacco Products	94,604	NA	48,114	27,508	-20,606	-42.8
Retailer Licenses	7,177	NA	4,681	4,514	-167	-3.6
Vending Machine Stickers	10	NA	3	4	1	33.3
Highway/Fuel Use	\$136,223	\$136,000	\$69,712	\$70,595	\$883	1.3
Highway Use	105,096	NA	54,116	54,740	624	1.2
Truck Mileage	99,273	NA	50,704	51,805	1,101	2.2
Permits	5,823	NA	3,412	2,935	-477	-14.0
Fuel Use	31,127	NA	15,596	15,855	259	1.7
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	15,517	15,779	262	1.7
IFTA Decal Fees & Trip Permits	479	NA	79	76	-3	-3.8
Corporation & Utilities 6/	\$865,740	\$862,800	\$364,116	\$349,165	-\$14,951	-4.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	35,066	31,340	-3,726	-10.6
Utilities (sections 186-A, A&E & PSC)	563,095	NA	236,810	224,479	-12,331	-5.2
Public Safety Communications Surcharge (\$186-F)	183,886	NA	92,240	93,346	1,106	1.2
Petroleum	\$1,154,510	\$1,139,900	\$602,637	\$612,717	\$10,080	1.7
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	602,636	612,717	10,081	1.7
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	---	\$396,073	\$467,390	\$71,317	18.0
M.T.A. Auto Rental	43,663	---	23,777	24,710	933	3.9
M.C.T. Mobility	1,226,391	---	553,299	581,271	27,972	5.1
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	42,237	43,235	998	2.4
New York City Alcoholic Beverage	25,061	---	12,761	12,336	-425	-3.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	4,850,846	4,778,427	-72,419	-1.5
Sales & Use	14,829,813	---	7,447,765	7,707,543	259,778	3.5
Stock Transfer (to NYC; all rebatable)	6,116,245	---	3,813,911	1,651,960	-2,161,951	-56.7
Yonkers Personal Income	39,522	---	21,015	21,543	528	2.5
Total-Local Taxes	\$33,262,100	---	\$17,161,684	\$15,288,415	-\$1,873,269	-10.9
Total State & Local Taxes and Fees	\$100,120,677	---	\$50,371,573	\$48,182,881	-\$2,188,692	-4.3

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
	\$107	\$96

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)	-\$166	\$28
Gift (repealed 1/1/2000)	43	22

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.