



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2015

(in thousands)

State Taxes	December 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,303,776	\$308,149	\$4,995,627	\$40,007,084	\$5,986,580	\$34,020,504
Total Gross Collections	\$5,303,776	---	5,303,776	40,007,084	---	40,007,084
Less: Refunds and Minor Offsets	---	295,096	295,096	---	5,382,868	5,382,868
Less: State/City Offsets	---	13,053	13,053	---	603,712	603,712
Net Collections	---	---	4,995,627	---	---	34,020,504
User Taxes 1/	\$1,446,598	\$26,796	\$1,419,802	\$11,395,303	\$147,008	\$11,248,295
Sales & Use 2/	1,230,059	19,741	1,210,318	9,598,763	94,387	9,504,376
Motor Fuel	43,549	3,090	40,459	391,771	16,269	375,502
Cigarette/Tobacco Products 3/	116,464	3,729	112,735	1,022,983	34,932	988,051
Alcoholic Beverage	20,178	0	20,178	191,764	3	191,761
Highway/Fuel Use	16,974	236	16,738	127,485	1,417	126,068
Auto Rental	19,374	0	19,374	62,537	0	62,537
Business Taxes	\$1,325,900	\$98,563	\$1,227,337	\$5,741,999	\$837,166	\$4,904,833
Corporation Franchise	935,874	89,295	846,579	3,510,415	739,896	2,770,519
Corporation & Utilities 4/	185,506	476	185,030	563,523	9,149	554,374
Banks	-128,140	1,276	-129,416	-48,535	41,363	-89,898
Insurance (Article 33)	235,393	867	234,526	815,262	11,824	803,438
Direct Writings	444	1	443	18,250	1	18,249
Petroleum 5/	96,823	6,648	90,175	883,084	34,933	848,151
Property Transfer Taxes 6/	\$179,672	\$9,305	\$170,367	\$2,158,262	\$51,998	\$2,106,264
Estate	83,485	9,302	74,183	1,291,254	51,429	1,239,825
Real Estate Transfer	96,186	3	96,183	866,934	569	866,365
Other Revenues	\$28,629	\$2	\$28,627	\$124,547	\$1,378	\$123,169
Pari-Mutuel (w/o Uncashed Tickets)	977	0	977	13,943	0	13,943
Hazardous Waste Assessments	10	1	9	1,447	3	1,444
Waste Tire Management and Recycling Fees	6,307	1	6,306	22,873	64	22,809
Returnable Container Deposits	20,457	0	20,457	84,536	1,311	83,225
Tax Return Preparer Registration Fees	807	0	807	521	0	521
Racing Admissions	2	0	2	548	0	548
Boxing and Wrestling Exhibitions	69	0	69	679	0	679
Total - State Taxes and Fees 1/, 6/	\$8,284,575	\$442,815	\$7,841,760	\$59,427,195	\$7,024,130	\$52,403,065

December 2015

Monthly Gross and Net Tax Collections

(in thousands)

Local Taxes	December 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$184,269	\$3,254	\$181,015	\$720,724	\$53,011	\$667,713
M.T.A. Auto Rental	11,809	0	11,809	37,783	0	37,783
M.C.T. Mobility	108,233	2,533	105,700	871,431	22,218	849,213
M.C.T.D. Taxicab and Hail Vehicle Rides	112	1	111	55,624	114	55,510
New York City Alcoholic Beverage	1,996	0	1,996	19,112	0	19,112
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	806,831	-265,086	1,071,917	7,324,301	-673,893	7,998,194
Total Gross Collections	793,742	---	793,742	6,721,067	---	6,721,067
Less: Refunds and Minor Offsets	---	-265,086	-265,086	---	-673,893	-673,893
Plus: State/City Offsets	13,089	---	13,089	603,234	---	603,234
Sales & Use	1,697,932	22,670	1,675,262	12,230,386	113,974	12,116,412
Stock Transfer (to NYC; all eligible for rebate)	4,194,126	0	4,194,126	8,647,721	0	8,647,721
Yonkers Personal Income - Net (Adjusted)	5,368	86	5,282	43,919	4,836	39,083
Total Gross Collections	5,404	---	5,404	43,441	---	43,441
Less: Refunds and Minor Offsets	---	86	86	---	4,836	4,836
Plus: State/City Offsets	-36	---	-36	478	---	478
MCTMT Personal Income - Net (Adjusted)	\$8,005	\$0	\$8,005	\$57,848	\$3	\$57,925
Total Gross Collections	8,008	---	8,008	57,925	---	58,005
Less: Refunds and Minor Offsets	---	0	0	---	3	3
Plus: State/City Offsets	-3	---	-3	-77	---	-77
Total-Local Taxes	\$7,018,681	-\$236,542	\$7,255,223	\$30,008,849	-\$421,892	\$30,488,666
Total State & Local Taxes and Fees 1/	\$15,303,256	\$206,273	\$15,096,983	\$89,436,044	\$6,602,238	\$82,891,731

1/ Includes:

MONTHLY COMPARISON OF NET COLLECTIONS

December 2015

(in thousands)

State Taxes	Net Collections		Difference	
	December 2014	December 2015	Amount	Percent
Personal Income Tax 1/	\$4,963,781	\$4,995,627	\$31,846	0.6
User Taxes 2/	\$1,454,201	\$1,419,802	-\$34,399	-2.4
Sales and Use 3/	1,245,931	1,210,318	-35,613	-2.9
Motor Fuel	39,362	40,459	1,097	2.8
Cigarette/Tobacco Products 1/	117,241	112,735	-4,506	-3.8
Alcoholic Beverage	19,706	20,178	472	2.4
Highway/Fuel Use 1/	13,741	16,738	2,997	21.8
Auto Rental	18,220	19,374	1,154	6.3
Business Taxes	\$1,059,765	\$1,227,337	\$167,572	15.8
Corporation Franchise	328,442	846,579	518,137	157.8
Corporation & Utilities 1/	193,026	185,030	-7,996	-4.1
Banks	186,659	-129,416	-316,075	-169.3
Insurance (Article 33)	260,730	234,526	-26,204	-10.1
Direct Writings	304	443	139	45.7
Petroleum 1/, 4/	90,604	90,175	-429	-0.5
Property Transfer Taxes 5/	\$189,350	\$170,367	-\$18,983	-10.0
Estate	97,008	74,183	-22,825	-23.5
Real Estate Transfer	92,341	96,183	3,842	4.2
Other Revenues	\$28,399	\$28,627	\$228	0.8
Pari-Mutuel	1,104	977	-127	-11.5
Hazardous Waste Assessments	23	9	-14	-60.9
Waste Tire Management and Recycling Fees	5,621	6,306	685	12.2
Returnable Container Deposits	20,658	20,457	-201	-1.0
Tax Return Preparer Registration Fees	939	807	-132	-14.1
Racing Admissions	19	2	-17	-89.5
Boxing and Wrestling Exhibitions	35	69	34	97.1
Total - State Taxes and Fees 2/, 5/	\$7,695,496	\$7,841,760	\$146,264	1.9

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2014	December 2015	Amount	Percent
Withholding	\$3,664,006	\$3,695,655	\$31,649	0.9
Estimated Tax	1,336,901	1,471,744	134,843	10.1
Final Payments	25,567	23,614	-1,953	-7.6
Delinquencies	109,291	112,518	3,227	3.0
Limited Liability Company Fees	318	245	-73	-23.0
Total Gross Collections	\$5,136,083	\$5,303,776	\$167,693	3.3
Refunds/Minor Offsets	156,984	295,096	138,112	88.0
State/City Offsets	15,318	13,053	-2,265	-14.8
Net Collections	\$4,963,781	\$4,995,627	\$31,846	0.6
Other Component Detail				
Cigarette/Tobacco Products	\$117,241	\$112,735	-\$4,506	-3.8
Cigarette	117,111	109,078	-8,033	-6.9
Tobacco Products	-343	3,033	3,376	984.3
Retailer Licenses	471	618	147	31.2
Vending Machine Stickers	2	6	4	200.0
Highway/Fuel Use	\$13,741	\$16,738	\$2,997	21.8
Highway Use	9,601	12,117	2,516	26.2
Truck Mileage	8,976	8,725	-251	-2.8
Permits	625	3,392	2,767	442.7
Fuel Use	4,140	4,621	481	11.6
Article 21	0	0	0	NA
Article 21A IFTA	3,959	4,446	487	12.3
IFTA Decal Fees & Trip Permits	181	175	-6	-3.3
Corporation & Utilities 6/	\$193,026	\$185,030	-\$7,996	-4.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	26,226	30,593	4,367	16.7
Utilities (sections 186-A, A&E & PSC)	120,493	108,553	-11,940	-9.9
Public Safety Communications Surcharge (\$186-F)	46,307	45,884	-423	-0.9
Petroleum	\$90,604	\$90,175	-\$429	-0.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	90,604	90,175	-429	-0.5
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 2014	December 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$164,801	\$181,015	\$16,214	9.8
M.T.A. Auto Rental	11,123	11,809	686	6.2
M.C.T. Mobility	111,768	105,700	-6,068	-5.4
M.C.T.D. Taxicab and Hail Vehicle Rides	147	111	-36	-24.5
New York City Alcoholic Beverage	1,873	1,996	123	6.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,039,636	1,071,917	32,281	3.1
Sales & Use	1,531,936	1,675,262	143,326	9.4
Stock Transfer (to NYC; all rebatable)	1,278,165	4,194,126	2,915,961	228.1
Yonkers Personal Income	4,678	5,282	604	12.9
MCTMT Personal Income	\$0	\$8,005	\$8,005	NA
Total-Local Taxes	\$4,144,127	\$7,255,223	\$3,111,096	75.1
Total State & Local Taxes and Fees	\$11,839,623	\$15,096,983	\$3,257,360	27.5

2/ Includes:

	December 2014	December 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:

	December 2014	December 2015
	\$27	\$0

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 2014	December 2015
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	1	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 2015

(in thousands)

State Taxes	Net Collections 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax 1/	\$43,709,833	\$47,245,000	\$30,174,178	\$34,020,504	\$3,846,326	12.7
User Taxes 2/	\$14,529,890	\$15,763,000	\$11,096,104	\$11,248,295	\$152,191	1.4
Sales and Use 3/	12,263,328	13,531,000	9,321,050	9,504,376	183,326	2.0
Motor Fuel	486,955	484,000	373,000	375,502	2,502	0.7
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	1,045,475	988,051	-57,424	-5.5
Alcoholic Beverage	250,882	256,000	188,783	191,761	2,978	1.6
Highway/Fuel Use 1/	140,400	148,000	108,227	126,068	17,841	16.5
Auto Rental	74,596	124,000	59,569	62,537	2,968	5.0
Business Taxes	\$7,554,189	\$8,137,500	\$4,783,497	\$4,904,833	\$121,336	2.5
Corporation Franchise	2,989,985	4,673,000	1,454,392	2,770,519	1,316,127	90.5
Corporation & Utilities 1/	808,988	794,500	546,813	554,374	7,561	1.4
Banks	1,323,377	-10,000	1,095,890	-89,898	-1,185,788	-108.2
Insurance (Article 33)	1,257,032	1,585,000	788,703	803,438	14,735	1.9
Direct Writings	16,474	- - -	14,562	18,249	3,687	25.3
Petroleum 1/, 4/	1,158,333	1,095,000	883,137	848,151	-34,986	-4.0
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$1,628,488	\$2,106,264	\$477,776	29.3
Estate	1,108,176	1,050,000	852,450	1,239,825	387,375	45.4
Real Estate Transfer	1,037,880	1,085,000	775,975	866,365	90,390	11.6
Other Revenues	\$157,062	\$147,900	\$126,162	\$123,169	-\$2,993	-2.4
Pari-Mutuel	18,038	18,000	14,984	13,943	-1,041	-6.9
Hazardous Waste Assessments	1,395	0	883	1,444	561	63.5
Waste Tire Management and Recycling Fees	25,893	27,000	21,129	22,809	1,680	8.0
Returnable Container Deposits	109,541	102,900	87,496	83,225	-4,271	-4.9
Tax Return Preparer Registration Fees	1,067	0	969	521	-448	-46.2
Racing Admissions	501	0	194	548	354	182.5
Boxing and Wrestling Exhibitions	627	0	507	679	172	33.9
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$73,258,400	\$47,808,429	\$52,403,065	\$4,594,636	9.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Withholding	\$34,906,794	\$36,940,000	\$23,385,868	\$24,601,174	\$1,215,306	5.2
Estimated Tax	13,743,147	15,746,000	10,006,691	12,119,061	2,112,370	21.1
Final Payments	2,118,892	2,493,000	1,944,724	2,354,105	409,381	21.1
Delinquencies	1,392,534	1,318,000	935,629	926,396	-9,233	-1.0
Limited Liability Company Fees	86,902	- - -	6,880	6,348	-532	-7.7
Total Gross Collections	\$52,248,269	\$56,594,000	\$36,279,792	\$40,007,084	\$3,727,292	10.3
Refunds/Minor Offsets	7,947,684	8,661,000	5,587,658	5,382,868	-204,790	-3.7
State/City Offsets	590,752	688,000	517,956	603,712	85,756	16.6
Net Collections	\$43,709,833	\$47,245,000	\$30,174,178	\$34,020,504	\$3,846,326	12.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$1,045,476	\$988,051	-\$57,425	-5.5
Cigarette	1,261,034	NA	1,002,148	956,269	-45,879	-4.6
Tobacco Products	45,661	NA	36,959	25,434	-11,525	-31.2
Retailer Licenses	7,024	NA	6,360	6,336	-24	-0.4
Vending Machine Stickers	10	NA	9	12	3	33.3
Highway/Fuel Use	\$140,400	\$148,000	\$108,227	\$126,068	\$17,841	16.5
Highway Use	108,895	NA	84,826	102,478	17,652	20.8
Truck Mileage	102,807	NA	80,395	84,926	4,531	5.6
Permits	6,088	NA	4,431	17,552	13,121	296.1
Fuel Use	31,505	NA	23,401	23,590	189	0.8
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	23,062	23,232	170	0.7
IFTA Decal Fees & Trip Permits	504	NA	339	358	19	5.6
Corporation & Utilities 6/	\$808,988	\$794,500	\$546,813	\$554,374	\$7,561	1.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	59,086	34,584	-24,502	-41.5
Utilities (sections 186-A, A&E & PSC)	543,617	NA	348,065	380,797	32,732	9.4
Public Safety Communications Surcharge (\$186-F)	185,262	NA	139,662	138,993	-669	-0.5
Petroleum	\$1,158,333	\$1,095,000	\$883,137	\$848,151	-\$34,986	-4.0
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,158,332	NA	883,137	848,151	-34,986	-4.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference Amount	0
			2014-2015	2015-2016		
M.T.A. Corporate Surcharge	\$1,031,947	---	\$645,138	\$667,713	\$22,575	3.5
M.T.A. Auto Rental	44,798	---	35,855	37,783	1,928	5.4
M.C.T. Mobility	1,293,567	---	884,598	849,213	-35,385	-4.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	62,591	55,510	-7,081	-11.3
New York City Alcoholic Beverage	24,294	---	18,403	19,112	709	3.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	7,147,057	7,998,194	851,137	11.9
Sales & Use	15,255,905	---	11,584,415	12,116,412	531,997	4.6
Stock Transfer (to NYC; all rebatable)	5,592,635	---	2,930,191	8,647,721	5,717,530	195.1
Yonkers Personal Income	46,140	---	33,337	39,083	5,746	17.2
MCTMT Personal Income	\$0	---	\$0	\$57,925	\$57,925	NA
Total-Local Taxes	\$101,672,546	---	\$23,341,585	\$30,488,666	\$7,147,081	30.6
Total State & Local Taxes and Fees	\$33,574,911	---	\$71,150,014	\$82,891,731	\$11,741,717	16.5

2/ Includes:

	2014-2015	2015-2016
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:

	2014-2015	2015-2016
	\$123	\$0

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:

	2014-2015	2015-2016
Real Property Gains (repealed 6/15/1996)	\$37	\$0
Gift (repealed 1/1/2000)	26	0

6/ From the Enacted Executive Budget, April 2015. 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.