



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2013

(in thousands)

State Taxes	April 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$9,912,162	\$3,254,915	\$6,657,247	\$9,912,162	\$3,254,915	\$6,657,247
Total Gross Collections	\$9,912,162	---	9,912,162	9,912,162	---	9,912,162
Less: Refunds and Minor Offsets	---	3,117,084	3,117,084	---	3,117,084	3,117,084
Less: State/City Offsets	---	137,831	137,831	---	137,831	137,831
Net Collections	---	---	6,657,247	---	---	6,657,247
User Taxes 1/	\$1,068,049	\$9,070	\$1,058,979	\$1,068,049	\$9,070	\$1,058,979
Sales & Use 2/	877,526	6,897	870,629	877,526	6,897	870,629
Motor Fuel	36,178	1,608	34,570	36,178	1,608	34,570
Cigarette/Tobacco Products 3/	123,359	326	123,033	123,359	326	123,033
Alcoholic Beverage	17,761	6	17,755	17,761	6	17,755
Highway/Fuel Use	13,168	233	12,935	13,168	233	12,935
Auto Rental	57	0	57	57	0	57
Business Taxes	\$534,561	\$93,310	\$441,251	\$534,561	\$93,310	\$441,251
Corporation Franchise	396,667	67,823	328,844	396,667	67,823	328,844
Corporation & Utilities 4/	6,485	2,604	3,881	6,485	2,604	3,881
Banks	32,747	20,631	12,116	32,747	20,631	12,116
Insurance (Article 33)	5,823	369	5,454	5,823	369	5,454
Direct Writings	1,022	61	961	1,022	61	961
Petroleum 5/	91,817	1,822	89,995	91,817	1,822	89,995
Property Transfer Taxes 6/	\$154,345	\$6,288	\$148,057	\$154,345	\$6,288	\$148,057
Estate	96,712	6,288	90,424	96,712	6,288	90,424
Real Estate Transfer	57,604	0	57,604	57,604	0	57,604
Other Revenues	\$4,285	\$1	\$4,284	\$4,285	\$1	\$4,284
Pari-Mutuel (w/o Uncashed Tickets)	949	0	949	949	0	949
Hazardous Waste Assessments	473	0	473	473	0	473
Waste Tire Management and Recycling Fees	2,252	1	2,251	2,252	1	2,251
Returnable Container Deposits	606	0	606	606	0	606
Tax Return Preparer Registration Fees	-7	0	-7	-7	0	-7
Racing Admissions	1	0	1	1	0	1
Boxing and Wrestling Exhibitions	11	0	11	11	0	11
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$11,673,402</b>	<b>\$3,363,584</b>	<b>\$8,309,818</b>	<b>\$11,673,402</b>	<b>\$3,363,584</b>	<b>\$8,309,818</b>

Local Taxes	April 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$62,469	\$10,138	\$52,331	\$62,469	\$10,138	\$52,331
M.T.A. Auto Rental	38	0	38	38	0	38
M.C.T. Mobility	125,660	2,201	123,459	125,660	2,201	123,459
M.C.T.D. Medallion Taxicab Rides	19,874	2	19,872	19,874	2	19,872
New York City Alcoholic Beverage	1,835	0	1,835	1,835	0	1,835
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	2,276,666	554,789	1,721,877	2,276,666	554,789	1,721,877
Total Gross Collections	2,139,862	---	2,139,862	2,139,862	---	2,139,862
Less: Refunds and Minor Offsets	---	554,789	554,789	---	554,789	554,789
Plus: State/City Offsets	136,804	---	136,804	136,804	---	136,804
Sales & Use	1,091,811	6,986	1,084,825	1,091,811	6,986	1,084,825
Stock Transfer (to NYC; all eligible for rebate)	31	0	31	31	0	31
Yonkers Personal Income - Net (Adjusted)	8,883	3,045	5,838	8,883	3,045	5,838
Total Gross Collections	7,856	---	7,856	7,856	---	7,856
Less: Refunds and Minor Offsets	---	3,045	3,045	---	3,045	3,045
Plus: State/City Offsets	1,027	---	1,027	1,027	---	1,027
Total-Local Taxes	\$3,587,267	\$577,161	\$3,010,106	\$3,587,267	\$577,161	\$3,010,106
Total State & Local Taxes and Fees 1/	\$15,260,669	\$3,940,745	\$11,319,924	\$15,260,669	\$3,940,745	\$11,319,924

1/ Includes:

	April 2013	Fiscal Year 2013-14
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):

	April 2013	Fiscal Year 2013-14
	\$0	\$0

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	April 2013	Fiscal Year 2013-14
	\$23	\$23

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:

	April 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$3	\$3
Gift (repealed 1/1/2000)	26	26

MONTHLY COMPARISON OF NET COLLECTIONS

April 2013

(in thousands)

State Taxes	Net Collections		Difference	
	April 2012	April 2013	Amount	Percent
Personal Income Tax 1/	\$5,134,460	\$6,657,247	\$1,522,787	29.7
User Taxes 2/	\$1,038,058	\$1,058,979	\$20,921	2.0
Sales and Use 3/	838,004	870,629	32,625	3.9
Motor Fuel	35,182	34,570	-612	-1.7
Cigarette/Tobacco Products 1/	133,965	123,033	-10,932	-8.2
Alcoholic Beverage	17,451	17,755	304	1.7
Highway/Fuel Use 1/	13,393	12,935	-458	-3.4
Auto Rental	63	57	-6	-9.5
Business Taxes	\$289,207	\$441,251	\$152,044	52.6
Corporation Franchise	171,106	328,844	157,738	92.2
Corporation & Utilities 1/	23,997	3,881	-20,116	-83.8
Banks	-4,135	12,116	16,251	393.0
Insurance (Article 33)	13,047	5,454	-7,593	-58.2
Direct Writings	261	961	700	268.2
Petroleum 1/, 4/	84,931	89,995	5,064	6.0
Property Transfer Taxes 5/	\$181,250	\$148,057	-\$33,193	-18.3
Estate	113,041	90,424	-22,617	-20.0
Real Estate Transfer	68,577	57,604	-10,973	-16.0
Other Revenues	\$5,129	\$4,284	-\$845	-16.5
Pari-Mutuel	973	949	-24	-2.5
Hazardous Waste Assessments	660	473	-187	-28.3
Waste Tire Management and Recycling Fees	2,477	2,251	-226	-9.1
Returnable Container Deposits	779	606	-173	-22.2
Tax Return Preparer Registration Fees	125	-7	-132	-105.6
Racing Admissions	3	1	-2	-66.7
Boxing and Wrestling Exhibitions	112	11	-101	-90.2
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$6,648,104</b>	<b>\$8,309,818</b>	<b>\$1,661,714</b>	<b>25.0</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2012	April 2013	Amount	Percent
Withholding	\$2,373,631	\$2,502,712	\$129,081	5.4
Estimated Tax	3,848,629	5,828,751	1,980,122	51.5
Final Payments	1,439,346	1,463,933	24,587	1.7
Delinquencies	141,828	113,647	-28,181	-19.9
Limited Liability Company Fees	2,545	3,119	574	22.6
<b>Total Gross Collections</b>	<b>\$7,805,979</b>	<b>\$9,912,162</b>	<b>\$2,106,183</b>	<b>27.0</b>
Refunds/Minor Offsets	2,615,534	3,117,084	501,550	19.2
State/City Offsets	55,985	137,831	81,846	146.2
<b>Net Collections</b>	<b>\$5,134,460</b>	<b>\$6,657,247</b>	<b>\$1,522,787</b>	<b>29.7</b>
<b>Other Component Detail</b>				
Cigarette/Tobacco Products	\$133,964	\$123,033	-\$10,931	-8.2
Cigarette	126,971	116,124	-10,847	-8.5
Tobacco Products	6,737	6,780	43	0.6
Retailer Licenses	256	128	-128	-50.0
Vending Machine Stickers	0	1	1	NA
Highway/Fuel Use	\$13,393	\$12,935	-\$458	-3.4
Highway Use	9,699	9,910	211	2.2
Truck Mileage	9,380	9,265	-115	-1.2
Permits	319	645	326	102.2
Fuel Use	3,694	3,025	-669	-18.1
Article 21	0	0	0	NA
Article 21A IFTA	3,676	3,004	-672	-18.3
IFTA Decal Fees & Trip Permits	18	21	3	16.7
Corporation & Utilities 6/	\$23,997	\$3,881	-\$20,116	-83.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-1,300	-2,831	-1,531	-117.8
Utilities (sections 186-A, A&E & PSC)	25,287	6,689	-18,598	-73.5
Public Safety Communications Surcharge (\$186-F)	10	23	13	130.0
Petroleum	\$84,931	\$89,995	\$5,064	6.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	84,931	89,995	5,064	6.0
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	April 2012	April 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$20,936	\$52,331	\$31,395	150.0
M.T.A. Auto Rental	23	38	15	65.2
M.C.T. Mobility	141,885	123,459	-18,426	-13.0
M.C.T.D. Medallion Taxicab Rides	20,568	19,872	-696	-3.4
New York City Alcoholic Beverage	2,000	1,835	-165	-8.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,059,978	1,721,877	661,899	62.4
Sales & Use	1,040,091	1,084,825	44,734	4.3
Stock Transfer (to NYC; all rebatable)	27	31	4	14.8
Yonkers Personal Income	6,421	5,838	-583	-9.1
<b>Total-Local Taxes</b>	<b>\$2,291,929</b>	<b>\$3,010,106</b>	<b>\$718,177</b>	<b>31.3</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$8,940,033</b>	<b>\$11,319,924</b>	<b>\$2,379,891</b>	<b>26.6</b>

2/ Includes:

	April 2012	April 2013
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:

	April 2012	April 2013
	\$3	\$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:

	April 2012	April 2013
Real Property Gains (repealed 6/15/1996)	\$13	\$3
Gift (repealed 1/1/2000)	-381	26



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2013

(in thousands)

State Taxes	Net Collections 2012-2013	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
Personal Income Tax 1/	\$40,226,715	\$42,543,100	\$5,134,460	\$6,657,247	\$1,522,787	29.7
User Taxes 2/	\$13,848,763	\$14,256,900	\$1,038,058	\$1,058,979	\$20,921	2.0
Sales and Use 3/	11,346,314	11,803,900	838,004	870,629	32,625	3.9
Motor Fuel	492,464	500,000	35,182	34,570	-612	-1.7
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	133,965	123,033	-10,932	-8.2
Alcoholic Beverage	246,240	251,000	17,451	17,755	304	1.7
Highway/Fuel Use 1/	145,008	140,000	13,393	12,935	-458	-3.4
Auto Rental	68,148	71,000	63	57	-6	-9.5
Business Taxes	\$7,579,202	\$7,755,500	\$289,207	\$441,251	\$152,044	52.6
Corporation Franchise	2,623,683	2,934,000	171,106	328,844	157,738	92.2
Corporation & Utilities 1/	946,661	865,500	23,997	3,881	-20,116	-83.8
Banks	1,596,889	1,420,000	-4,135	12,116	16,251	393.0
Insurance (Article 33)	1,257,144	1,346,000	13,047	5,454	-7,593	-58.2
Direct Writings	15,100	- - -	261	961	700	268.2
Petroleum 1/, 4/	1,139,725	1,190,000	84,931	89,995	5,064	6.0
Property Transfer Taxes 5/	\$1,771,427	\$1,796,800	\$181,250	\$148,057	-\$33,193	-18.3
Estate	1,014,029	1,056,800	113,041	90,424	-22,617	-20.0
Real Estate Transfer	756,355	740,000	68,577	57,604	-10,973	-16.0
Other Revenues	\$161,813	\$162,300	\$5,129	\$4,284	-\$845	-16.5
Pari-Mutuel	17,417	18,200	973	949	-24	-2.5
Hazardous Waste Assessments	2,628	2,600	660	473	-187	-28.3
Waste Tire Management and Recycling Fees	24,903	24,900	2,477	2,251	-226	-9.1
Returnable Container Deposits	114,232	114,200	779	606	-173	-22.2
Tax Return Preparer Registration Fees	1,604	1,600	125	-7	-132	-105.6
Racing Admissions	371	400	3	1	-2	-66.7
Boxing and Wrestling Exhibitions	658	400	112	11	-101	-90.2
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$63,587,920</b>	<b>\$66,514,600</b>	<b>\$6,648,104</b>	<b>\$8,309,818</b>	<b>\$1,661,714</b>	<b>25.0</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$31,957,653	\$33,166,000	\$2,373,631	\$2,502,712	\$129,081	5.4
Estimated Tax	12,192,942	13,837,000	3,848,629	5,828,751	1,980,122	51.5
Final Payments	2,076,547	2,186,000	1,439,346	1,463,933	24,587	1.7
Delinquencies	1,143,818	1,232,000	141,828	113,647	-28,181	-19.9
Limited Liability Company Fees	71,690	- - -	2,545	3,119	574	22.6
Total Gross Collections	\$47,442,650	\$50,421,000	\$7,805,979	\$9,912,162	\$2,106,183	27.0
Refunds/Minor Offsets	6,906,922	7,454,900	2,615,534	3,117,084	501,550	19.2
State/City Offsets	309,013	423,000	55,985	137,831	81,846	146.2
Net Collections	\$40,226,715	\$42,543,100	\$5,134,460	\$6,657,247	\$1,522,787	29.7
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$133,964	\$123,033	-\$10,931	-8.2
Cigarette	1,451,763	NA	126,971	116,124	-10,847	-8.5
Tobacco Products	91,256	NA	6,737	6,780	43	0.6
Retailer Licenses	7,557	NA	256	128	-128	-50.0
Vending Machine Stickers	13	NA	0	1	1	NA
Highway/Fuel Use	\$145,008	\$140,000	\$13,393	\$12,935	-\$458	-3.4
Highway Use	113,138	NA	9,699	9,910	211	2.2
Truck Mileage	98,111	NA	9,380	9,265	-115	-1.2
Permits	15,027	NA	319	645	326	102.2
Fuel Use	31,870	NA	3,694	3,025	-669	-18.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	3,676	3,004	-672	-18.3
IFTA Decal Fees & Trip Permits	470	NA	18	21	3	16.7
Corporation & Utilities 6/	\$946,661	\$865,500	\$23,997	\$3,881	-\$20,116	-83.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	-1,300	-2,831	-1,531	-117.8
Utilities (sections 186-A, A&E & PSC)	627,917	NA	25,287	6,689	-18,598	-73.5
Public Safety Communications Surcharge (§186-F)	187,550	NA	10	23	13	130.0
Petroleum	\$1,139,725	\$1,190,000	\$84,931	\$89,995	\$5,064	6.0
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,139,722	NA	84,931	89,995	5,064	6.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	0	0	0	NA

Local Taxes	Net Collections 2012-2013	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	0
M.T.A. Corporate Surcharge	\$997,951	---	\$20,936	\$52,331	\$31,395	150.0
M.T.A. Auto Rental	41,444	---	23	38	15	65.2
M.C.T. Mobility	1,227,297	---	141,885	123,459	-18,426	-13.0
M.C.T.D. Medallion Taxicab Rides	82,946	---	20,568	19,872	-696	-3.4
New York City Alcoholic Beverage	24,962	---	2,000	1,835	-165	-8.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	1,059,978	1,721,877	661,899	62.4
Sales & Use	14,237,157	---	1,040,091	1,084,825	44,734	4.3
Stock Transfer (to NYC; all rebatable)	12,052,026	---	27	31	4	14.8
Yonkers Personal Income	40,461	---	6,421	5,838	-583	-9.1
Total-Local Taxes	\$37,231,714	---	\$2,291,929	\$3,010,106	\$718,177	31.3
Total State & Local Taxes and Fees	\$100,819,634	---	\$8,940,033	\$11,319,924	\$2,379,891	26.6

2/ Includes:

	2012-2013	2013-2014
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:

	2012-2013	2013-2014
	\$3	\$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:

	2012-2013	2013-2014
Real Property Gains (repealed 6/15/1996)	\$13	\$3
Gift (repealed 1/1/2000)	-381	26

6/ From the Enacted Executive Budget, April 2013. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and 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.