

August 2013

(in thousands)

State Taxes	August 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,484,181	\$268,832	\$2,215,349	\$21,983,769	\$4,481,788	\$17,501,981
Total Gross Collections	\$2,484,181	---	2,484,181	21,983,769	---	21,983,769
Less: Refunds and Minor Offsets	---	254,651	254,651	---	4,301,633	4,301,633
Less: State/City Offsets	---	14,181	14,181	---	180,155	180,155
Net Collections	---	---	2,215,349	---	---	17,501,981
User Taxes 1/	\$1,111,130	\$12,311	\$1,098,819	\$5,869,414	\$57,315	\$5,812,099
Sales & Use 2/	914,363	10,100	904,263	4,831,200	47,021	4,784,179
Motor Fuel	46,581	1,962	44,619	213,395	8,774	204,621
Cigarette/Tobacco Products 3/	121,781	211	121,570	643,099	1,022	642,077
Alcoholic Beverage	18,184	0	18,184	106,451	6	106,445
Highway/Fuel Use	10,204	38	10,166	58,757	492	58,265
Auto Rental	17	0	17	16,512	0	16,512
Business Taxes	\$233,913	\$64,681	\$169,232	\$2,495,080	\$381,877	\$2,113,203
Corporation Franchise	86,511	57,532	28,979	1,228,183	300,437	927,746
Corporation & Utilities 4/	1,554	334	1,220	186,114	11,295	174,819
Banks	25,183	867	24,316	284,664	34,482	250,182
Insurance (Article 33)	5,466	1,358	4,108	268,805	18,890	249,915
Direct Writings	6,486	7	6,479	11,290	68	11,222
Petroleum 5/	108,713	4,583	104,130	516,024	16,705	499,319
Property Transfer Taxes 6/	\$161,178	\$6,968	\$154,210	\$847,861	\$35,153	\$812,708
Estate	80,886	6,863	74,023	518,618	34,947	483,671
Real Estate Transfer	80,287	105	80,182	329,368	206	329,162
Other Revenues	\$3,418	\$3	\$3,415	\$53,449	\$1,103	\$52,346
Pari-Mutuel (w/o Uncashed Tickets)	2,308	0	2,308	7,618	0	7,618
Hazardous Waste Assessments	123	0	123	1,338	0	1,338
Waste Tire Management and Recycling Fees	696	3	693	9,188	12	9,176
Returnable Container Deposits	198	0	198	34,892	1,090	33,802
Tax Return Preparer Registration Fees	2	0	2	20	1	19
Racing Admissions	87	0	87	97	0	97
Boxing and Wrestling Exhibitions	4	0	4	296	0	296
Total - State Taxes and Fees 1/, 6/	\$3,993,820	\$352,795	\$3,641,025	\$31,249,573	\$4,957,236	\$26,292,337

(in thousands)

Local Taxes	August 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$15,877	\$6,455	\$9,422	\$285,836	\$31,698	\$254,138
M.T.A. Auto Rental	14	0	14	10,051	0	10,051
M.C.T. Mobility	86,153	2,132	84,021	488,105	9,806	478,299
M.C.T.D. Medallion Taxicab Rides	676	7	669	41,770	8	41,762
New York City Alcoholic Beverage	1,942	0	1,942	10,681	0	10,681
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	534,190	35,528	498,662	4,766,749	769,415	3,997,334
Total Gross Collections	519,746	---	519,746	4,587,285	---	4,587,285
Less: Refunds and Minor Offsets	---	35,528	35,528	---	769,415	769,415
Plus: State/City Offsets	14,444	---	14,444	179,464	---	179,464
Sales & Use	1,128,842	11,216	1,117,626	5,994,818	49,692	5,945,126
Stock Transfer (to NYC; all eligible for rebate)	51	0	51	1,911,816	0	1,911,816
Yonkers Personal Income - Net (Adjusted)	1,525	203	1,322	23,165	4,302	18,863
Total Gross Collections	1,788	---	1,788	22,474	---	22,474
Less: Refunds and Minor Offsets	---	203	203	---	4,302	4,302
Plus: State/City Offsets	-263	---	-263	691	---	691
Total-Local Taxes	\$1,769,270	\$55,541	\$1,713,729	\$13,532,991	\$864,921	\$12,668,070
Total State & Local Taxes and Fees 1/	\$5,763,090	\$408,336	\$5,354,754	\$44,782,564	\$5,822,157	\$38,960,407

1/ Includes:

	August 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):

	August 2013	Fiscal Year 2013-14
	-\$2	\$54

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	August 2013	Fiscal Year 2013-14
	\$0	\$46,374

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:

	August 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$2	-\$166
Gift (repealed 1/1/2000)	3	41

August 2013

(in thousands)

State Taxes	Net Collections		Difference	
	August 2012	August 2013	Amount	Percent
Personal Income Tax 1/	\$2,431,108	\$2,215,349	-\$215,759	-8.9
User Taxes 2/	\$1,061,303	\$1,098,819	\$37,516	3.5
Sales and Use 3/	846,068	904,263	58,195	6.9
Motor Fuel	41,626	44,619	2,993	7.2
Cigarette/Tobacco Products 1/	145,131	121,570	-23,561	-16.2
Alcoholic Beverage	17,038	18,184	1,146	6.7
Highway/Fuel Use 1/	11,419	10,166	-1,253	-11.0
Auto Rental	21	17	-4	-19.0
Business Taxes	\$165,902	\$169,232	\$3,330	2.0
Corporation Franchise	54,798	28,979	-25,819	-47.1
Corporation & Utilities 1/	9,225	1,220	-8,005	-86.8
Banks	-129	24,316	24,445	18,949.6
Insurance (Article 33)	278	4,108	3,830	1,377.7
Direct Writings	5,938	6,479	541	9.1
Petroleum 1/, 4/	95,792	104,130	8,338	8.7
Property Transfer Taxes 5/	\$181,085	\$154,210	-\$26,875	-14.8
Estate	113,604	74,023	-39,581	-34.8
Real Estate Transfer	67,479	80,182	12,703	18.8
Other Revenues	\$2,565	\$3,415	\$850	33.1
Pari-Mutuel	2,301	2,308	7	0.3
Hazardous Waste Assessments	115	123	8	7.0
Waste Tire Management and Recycling Fees	57	693	636	1,115.8
Returnable Container Deposits	32	198	166	518.8
Tax Return Preparer Registration Fees	-40	2	42	105.0
Racing Admissions	100	87	-13	-13.0
Boxing and Wrestling Exhibitions	0	4	4	NA
Total - State Taxes and Fees 2/, 5/	\$3,841,963	\$3,641,025	-\$200,938	-5.2

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2012	August 2013	Amount	Percent
Withholding	\$2,352,163	\$2,279,532	-\$72,631	-3.1
Estimated Tax	70,953	66,094	-4,859	-6.8
Final Payments	21,308	24,066	2,758	12.9
Delinquencies	75,408	114,400	38,992	51.7
Limited Liability Company Fees	343	89	-254	-74.1
Total Gross Collections	\$2,520,175	\$2,484,181	-\$35,994	-1.4
Refunds/Minor Offsets	84,058	254,651	170,593	202.9
State/City Offsets	5,009	14,181	9,172	183.1
Net Collections	\$2,431,108	\$2,215,349	-\$215,759	-8.9
Other Component Detail				
Cigarette/Tobacco Products	\$145,130	\$121,570	-\$23,560	-16.2
Cigarette	136,151	114,062	-22,089	-16.2
Tobacco Products	7,767	7,407	-360	-4.6
Retailer Licenses	1,210	101	-1,109	-91.7
Vending Machine Stickers	2	0	-2	-100.0
Highway/Fuel Use	\$11,419	\$10,166	-\$1,253	-11.0
Highway Use	10,377	9,202	-1,175	-11.3
Truck Mileage	10,114	8,804	-1,310	-13.0
Permits	263	398	135	51.3
Fuel Use	1,042	964	-78	-7.5
Article 21	0	0	0	NA
Article 21A IFTA	1,031	952	-79	-7.7
IFTA Decal Fees & Trip Permits	11	12	1	9.1
Corporation & Utilities 6/	\$9,225	\$1,220	-\$8,005	-86.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	9,530	146	-9,384	-98.5
Utilities (sections 186-A, A&E & PSC)	-306	1,074	1,380	451.0
Public Safety Communications Surcharge (\$186-F)	1	0	-1	-100.0
Petroleum	\$95,792	\$104,130	\$8,338	8.7
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	95,792	104,129	8,337	8.7
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	August 2012	August 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$18,291	\$9,422	-\$8,869	-48.5
M.T.A. Auto Rental	5	14	9	180.0
M.C.T. Mobility	83,175	84,021	846	1.0
M.C.T.D. Medallion Taxicab Rides	1,169	669	-500	-42.8
New York City Alcoholic Beverage	2,883	1,942	-941	-32.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	512,631	498,662	-13,969	-2.7
Sales & Use	1,061,975	1,117,626	55,651	5.2
Stock Transfer (to NYC; all rebatable)	27	51	24	88.9
Yonkers Personal Income	2,538	1,322	-1,216	-47.9
Total-Local Taxes	\$1,682,694	\$1,713,729	\$31,035	1.8
Total State & Local Taxes and Fees	\$5,524,657	\$5,354,754	-\$169,903	-3.1

2/ Includes:

	August 2012	August 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:

	August 2012	August 2013
	\$0	-\$2

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:

	August 2012	August 2013
Real Property Gains (repealed 6/15/1996)	\$0	\$2
Gift (repealed 1/1/2000)	2	3



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 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	\$15,418,896	\$17,501,981	\$2,083,085	13.5
User Taxes 2/	\$13,848,763	\$14,256,900	\$5,581,939	\$5,812,099	\$230,160	4.1
Sales and Use 3/	11,346,314	11,803,900	4,497,969	4,784,179	286,210	6.4
Motor Fuel	492,464	500,000	205,648	204,621	-1,027	-0.5
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	700,241	642,077	-58,164	-8.3
Alcoholic Beverage	246,240	251,000	103,284	106,445	3,161	3.1
Highway/Fuel Use 1/	145,008	140,000	59,735	58,265	-1,470	-2.5
Auto Rental	68,148	71,000	15,062	16,512	1,450	9.6
Business Taxes	\$7,579,202	\$7,755,500	\$1,970,915	\$2,113,203	\$142,288	7.2
Corporation Franchise	2,623,683	2,934,000	711,042	927,746	216,704	30.5
Corporation & Utilities 1/	946,661	865,500	194,178	174,819	-19,359	-10.0
Banks	1,596,889	1,420,000	320,944	250,182	-70,762	-22.0
Insurance (Article 33)	1,257,144	1,346,000	263,955	249,915	-14,040	-5.3
Direct Writings	15,100	- - -	9,304	11,222	1,918	20.6
Petroleum 1/, 4/	1,139,725	1,190,000	471,492	499,319	27,827	5.9
Property Transfer Taxes 5/	\$1,771,427	\$1,796,800	\$773,924	\$812,708	\$38,784	5.0
Estate	1,014,029	1,056,800	462,939	483,671	20,732	4.5
Real Estate Transfer	756,355	740,000	310,718	329,162	18,444	5.9
Other Revenues	\$161,813	\$162,300	\$50,666	\$52,346	\$1,680	3.3
Pari-Mutuel	17,417	18,200	8,248	7,618	-630	-7.6
Hazardous Waste Assessments	2,628	2,600	1,378	1,338	-40	-2.9
Waste Tire Management and Recycling Fees	24,903	24,900	8,383	9,176	793	9.5
Returnable Container Deposits	114,232	114,200	32,338	33,802	1,464	4.5
Tax Return Preparer Registration Fees	1,604	1,600	50	19	-31	-62.0
Racing Admissions	371	400	109	97	-12	-11.0
Boxing and Wrestling Exhibitions	658	400	160	296	136	85.0
Total - State Taxes and Fees 2/, 5/	\$63,587,920	\$66,514,600	\$23,796,340	\$26,292,337	\$2,495,997	10.5

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
Personal Income Tax						
Withholding	\$31,957,653	\$33,166,000	\$11,570,770	\$11,936,826	\$366,056	3.2
Estimated Tax	12,192,942	13,837,000	5,764,969	7,869,720	2,104,751	36.5
Final Payments	2,076,547	2,186,000	1,551,439	1,692,934	141,495	9.1
Delinquencies	1,143,818	1,232,000	506,456	479,669	-26,787	-5.3
Limited Liability Company Fees	71,690	- - -	3,531	4,620	1,089	30.8
Total Gross Collections	\$47,442,650	\$50,421,000	\$19,397,165	\$21,983,769	\$2,586,604	13.3
Refunds/Minor Offsets	6,906,922	7,454,900	3,908,743	4,301,633	392,890	10.1
State/City Offsets	309,013	423,000	69,526	180,155	110,629	159.1
Net Collections	\$40,226,715	\$42,543,100	\$15,418,896	\$17,501,981	\$2,083,085	13.5
Other Component Detail						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$700,241	\$642,077	-\$58,164	-8.3
Cigarette	1,451,763	NA	661,151	601,308	-59,843	-9.1
Tobacco Products	91,256	NA	37,167	40,203	3,036	8.2
Retailer Licenses	7,557	NA	1,922	566	-1,356	-70.6
Vending Machine Stickers	13	NA	1	0	-1	-100.0
Highway/Fuel Use	\$145,008	\$140,000	\$59,735	\$58,265	-\$1,470	-2.5
Highway Use	113,138	NA	47,045	46,459	-586	-1.2
Truck Mileage	98,111	NA	45,075	43,740	-1,335	-3.0
Permits	15,027	NA	1,970	2,719	749	38.0
Fuel Use	31,870	NA	12,690	11,806	-884	-7.0
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	12,628	11,735	-893	-7.1
IFTA Decal Fees & Trip Permits	470	NA	62	71	9	14.5
Corporation & Utilities 6/	\$946,661	\$865,500	\$194,178	\$174,819	-\$19,359	-10.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	24,553	13,665	-10,888	-44.3
Utilities (sections 186-A, A&E & PSC)	627,917	NA	120,599	114,780	-5,819	-4.8
Public Safety Communications Surcharge (\$186-F)	187,550	NA	49,026	46,374	-2,652	-5.4
Petroleum	\$1,139,725	\$1,190,000	\$471,492	\$499,319	\$27,827	5.9
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	471,491	499,318	27,827	5.9
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	1	1	0	0.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	2012-2013	2013-2014
M.T.A. Corporate Surcharge	\$997,951	---	\$231,733	\$254,138	\$22,405	9.7
M.T.A. Auto Rental	41,444	---	8,935	10,051	1,116	12.5
M.C.T. Mobility	1,227,297	---	503,996	478,299	-25,697	-5.1
M.C.T.D. Medallion Taxicab Rides	82,946	---	42,792	41,762	-1,030	-2.4
New York City Alcoholic Beverage	24,962	---	10,856	10,681	-175	-1.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	3,200,037	3,997,334	797,297	24.9
Sales & Use	14,237,157	---	5,621,103	5,945,126	324,023	5.8
Stock Transfer (to NYC; all rebatable)	12,052,026	---	3,167,962	1,911,816	-1,256,146	-39.7
Yonkers Personal Income	40,461	---	17,510	18,863	1,353	7.7
Total-Local Taxes	\$37,231,714	---	\$12,804,924	\$12,668,070	-\$136,854	-1.1
Total State & Local Taxes and Fees	\$100,819,634	---	\$36,601,264	\$38,960,407	\$2,359,143	6.4

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
	\$67	\$54

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)	\$22	-\$166
Gift (repealed 1/1/2000)	245	41

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.