



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2013

(in thousands)

State Taxes	December 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,262,649	\$225,511	\$4,037,138	\$36,059,264	\$6,222,363	\$29,836,901
Total Gross Collections	\$4,262,649	---	4,262,649	36,059,264	---	36,059,264
Less: Refunds and Minor Offsets	---	145,866	145,866	---	5,661,233	5,661,233
Less: State/City Offsets	---	79,645	79,645	---	561,130	561,130
Net Collections	---	---	4,037,138	---	---	29,836,901
User Taxes 1/	\$1,443,134	\$12,705	\$1,430,429	\$10,979,705	\$115,630	\$10,864,075
Sales & Use 2/	1,220,168	10,293	1,209,875	9,090,679	96,153	8,994,526
Motor Fuel	35,911	1,603	34,308	377,467	14,944	362,523
Cigarette/Tobacco Products 3/	130,002	708	129,294	1,157,262	3,353	1,153,909
Alcoholic Beverage	25,736	-1	25,737	188,789	6	188,783
Highway/Fuel Use	13,037	102	12,935	107,900	1,174	106,726
Auto Rental	18,280	0	18,280	57,608	0	57,608
Business Taxes	\$1,146,322	\$35,518	\$1,110,804	\$5,379,006	\$638,570	\$4,740,436
Corporation Franchise	444,751	30,567	414,184	2,427,617	488,320	1,939,297
Corporation & Utilities 4/	214,385	21	214,364	594,863	42,282	552,581
Banks	158,931	2,010	156,921	666,994	54,913	612,081
Insurance (Article 33)	227,655	283	227,372	756,540	23,202	733,338
Direct Writings	226	0	226	16,703	392	16,311
Petroleum 5/	100,374	2,637	97,737	916,289	29,461	886,828
Property Transfer Taxes 6/	\$172,178	\$4,540	\$167,638	\$1,706,567	\$51,989	\$1,654,578
Estate	90,939	4,520	86,419	1,024,084	51,519	972,565
Real Estate Transfer	81,245	20	81,225	682,608	470	682,138
Other Revenues	\$25,767	\$14	\$25,753	\$127,267	\$1,148	\$126,119
Pari-Mutuel (w/o Uncashed Tickets)	1,051	0	1,051	13,368	0	13,368
Hazardous Waste Assessments	8	1	7	2,045	7	2,038
Waste Tire Management and Recycling Fees	5,048	1	5,047	21,045	39	21,006
Returnable Container Deposits	18,847	11	18,836	89,256	1,101	88,155
Tax Return Preparer Registration Fees	767	1	766	680	1	679
Racing Admissions	0	0	0	343	0	343
Boxing and Wrestling Exhibitions	46	0	46	530	0	530
Total - State Taxes and Fees 1/, 6/	\$7,050,050	\$278,288	\$6,771,762	\$54,251,809	\$7,029,700	\$47,222,109

Local Taxes	December 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$138,880	\$3,047	\$135,833	\$624,508	\$58,180	\$566,328
M.T.A. Auto Rental	11,129	0	11,129	34,927	0	34,927
M.C.T. Mobility	100,168	7,735	92,433	854,817	21,391	833,426
M.C.T.D. Taxicab and Hail Vehicle Rides	741	-1	742	63,506	14	63,492
New York City Alcoholic Beverage	2,334	0	2,334	18,695	0	18,695
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	912,793	25,879	886,914	7,972,309	981,049	6,991,260
Total Gross Collections	833,560	---	833,560	7,411,464	---	7,411,464
Less: Refunds and Minor Offsets	---	25,879	25,879	---	981,049	981,049
Plus: State/City Offsets	79,233	---	79,233	560,845	---	560,845
Sales & Use	1,516,170	11,535	1,504,635	11,290,141	103,028	11,187,113
Stock Transfer (to NYC; all eligible for rebate)	1,044,298	0	1,044,298	4,858,226	0	4,858,226
Yonkers Personal Income - Net (Adjusted)	4,016	84	3,932	34,507	4,978	29,529
Total Gross Collections	3,604	---	3,604	34,222	---	34,222
Less: Refunds and Minor Offsets	---	84	84	---	4,978	4,978
Plus: State/City Offsets	412	---	412	285	---	285
Total-Local Taxes	\$3,730,529	\$48,279	\$3,682,250	\$25,751,636	\$1,168,640	\$24,582,996
Total State & Local Taxes and Fees 1/	\$10,780,579	\$326,567	\$10,454,012	\$80,003,445	\$8,198,340	\$71,805,105

1/ Includes:

	December 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):

	December 2013	Fiscal Year 2013-14
	\$52	\$159

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

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

	December 2013	Fiscal Year 2013-14
	\$45,793	\$138,035

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:

	December 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$0	-\$164
Gift (repealed 1/1/2000)	-6	39

MONTHLY COMPARISON OF NET COLLECTIONS

December 2013

(in thousands)

State Taxes	Net Collections		Difference	
	December 2012	December 2013	Amount	Percent
Personal Income Tax 1/	\$4,039,435	\$4,037,138	-\$2,297	-0.1
User Taxes 2/	\$1,391,091	\$1,430,429	\$39,338	2.8
Sales and Use 3/	1,168,008	1,209,875	41,867	3.6
Motor Fuel	42,394	34,308	-8,086	-19.1
Cigarette/Tobacco Products 1/	127,555	129,294	1,739	1.4
Alcoholic Beverage	20,321	25,737	5,416	26.7
Highway/Fuel Use 1/	16,172	12,935	-3,237	-20.0
Auto Rental	16,641	18,280	1,639	9.8
Business Taxes	\$1,338,016	\$1,110,804	-\$227,212	-17.0
Corporation Franchise	376,931	414,184	37,253	9.9
Corporation & Utilities 1/	211,604	214,364	2,760	1.3
Banks	388,466	156,921	-231,545	-59.6
Insurance (Article 33)	252,675	227,372	-25,303	-10.0
Direct Writings	598	226	-372	-62.2
Petroleum 1/, 4/	107,742	97,737	-10,005	-9.3
Property Transfer Taxes 5/	\$152,684	\$167,638	\$14,954	9.8
Estate	81,247	86,419	5,172	6.4
Real Estate Transfer	71,430	81,225	9,795	13.7
Other Revenues	\$28,257	\$25,753	-\$2,504	-8.9
Pari-Mutuel	1,187	1,051	-136	-11.5
Hazardous Waste Assessments	148	7	-141	-95.3
Waste Tire Management and Recycling Fees	4,686	5,047	361	7.7
Returnable Container Deposits	21,442	18,836	-2,606	-12.2
Tax Return Preparer Registration Fees	697	766	69	9.9
Racing Admissions	1	0	-1	-100.0
Boxing and Wrestling Exhibitions	96	46	-50	-52.1
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$6,949,483</b>	<b>\$6,771,762</b>	<b>-\$177,721</b>	<b>-2.6</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2012	December 2013	Amount	Percent
Withholding	\$3,165,099	\$3,225,855	\$60,756	1.9
Estimated Tax	926,569	908,460	-18,109	-2.0
Final Payments	13,058	12,445	-613	-4.7
Delinquencies	98,470	115,509	17,039	17.3
Limited Liability Company Fees	132	380	248	187.9
Total Gross Collections	\$4,203,328	\$4,262,649	\$59,321	1.4
Refunds/Minor Offsets	144,751	145,866	1,115	0.8
State/City Offsets	19,142	79,645	60,503	316.1
Net Collections	\$4,039,435	\$4,037,138	-\$2,297	-0.1
Other Component Detail				
Cigarette/Tobacco Products	\$127,556	\$129,293	\$1,737	1.4
Cigarette	119,746	122,985	3,239	2.7
Tobacco Products	7,271	5,777	-1,494	-20.5
Retailer Licenses	533	527	-6	-1.1
Vending Machine Stickers	6	4	-2	-33.3
Highway/Fuel Use	\$16,172	\$12,935	-\$3,237	-20.0
Highway Use	12,693	8,543	-4,150	-32.7
Truck Mileage	8,332	8,121	-211	-2.5
Permits	4,361	422	-3,939	-90.3
Fuel Use	3,479	4,392	913	26.2
Article 21	0	0	0	NA
Article 21A IFTA	3,297	4,213	916	27.8
IFTA Decal Fees & Trip Permits	182	179	-3	-1.6
Corporation & Utilities 6/	\$211,604	\$214,364	\$2,760	1.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	41,747	45,810	4,063	9.7
Utilities (sections 186-A, A&E & PSC)	124,335	122,761	-1,574	-1.3
Public Safety Communications Surcharge (\$186-F)	45,522	45,793	271	0.6
Petroleum	\$107,742	\$97,737	-\$10,005	-9.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	107,742	97,737	-10,005	-9.3
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 2012	December 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$179,715	\$135,833	-\$43,882	-24.4
M.T.A. Auto Rental	10,132	11,129	997	9.8
M.C.T. Mobility	90,047	92,433	2,386	2.6
M.C.T.D. Taxicab and Hail Vehicle Rides	331	742	411	124.2
New York City Alcoholic Beverage	1,831	2,334	503	27.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	799,646	886,914	87,268	10.9
Sales & Use	1,494,265	1,504,635	10,370	0.7
Stock Transfer (to NYC; all rebatable)	2,982,731	1,044,298	-1,938,433	-65.0
Yonkers Personal Income	3,186	3,932	746	23.4
Total-Local Taxes	\$5,561,884	\$3,682,250	-\$1,879,634	-33.8
Total State & Local Taxes and Fees	\$12,511,367	\$10,454,012	-\$2,057,355	-16.4

2/ Includes:

	December 2012	December 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:

	December 2012	December 2013
	\$36	\$52

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 2012	December 2013
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	7	-6



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 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	\$42,543,300	\$27,792,487	\$29,836,901	\$2,044,414	7.4
User Taxes 2/	\$13,848,763	\$14,288,900	\$10,448,745	\$10,864,075	\$415,330	4.0
Sales and Use 3/	11,346,314	11,835,900	8,516,003	8,994,526	478,523	5.6
Motor Fuel	492,464	500,000	370,222	362,523	-7,699	-2.1
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	1,213,592	1,153,909	-59,683	-4.9
Alcoholic Beverage	246,240	251,000	183,239	188,783	5,544	3.0
Highway/Fuel Use 1/	145,008	140,000	112,745	106,726	-6,019	-5.3
Auto Rental	68,148	71,000	52,944	57,608	4,664	8.8
Business Taxes	\$7,579,202	\$7,724,000	\$4,925,660	\$4,740,436	-\$185,224	-3.8
Corporation Franchise	2,623,683	2,914,000	1,617,141	1,939,297	322,156	19.9
Corporation & Utilities 1/	946,661	853,900	602,552	552,581	-49,971	-8.3
Banks	1,596,889	1,420,000	1,068,727	612,081	-456,646	-42.7
Insurance (Article 33)	1,257,144	1,346,000	762,550	733,338	-29,212	-3.8
Direct Writings	15,100	- - -	12,484	16,311	3,827	30.7
Petroleum 1/, 4/	1,139,725	1,190,100	862,206	886,828	24,622	2.9
Property Transfer Taxes 5/	\$1,771,427	\$1,790,000	\$1,353,556	\$1,654,578	\$301,022	22.2
Estate	1,014,029	1,050,000	796,848	972,565	175,717	22.1
Real Estate Transfer	756,355	740,000	555,846	682,138	126,292	22.7
Other Revenues	\$161,813	\$163,500	\$128,161	\$126,119	-\$2,042	-1.6
Pari-Mutuel	17,417	18,200	14,209	13,368	-841	-5.9
Hazardous Waste Assessments	2,628	2,700	2,061	2,038	-23	-1.1
Waste Tire Management and Recycling Fees	24,903	26,200	19,281	21,006	1,725	8.9
Returnable Container Deposits	114,232	114,000	90,888	88,155	-2,733	-3.0
Tax Return Preparer Registration Fees	1,604	1,600	983	679	-304	-30.9
Racing Admissions	371	400	365	343	-22	-6.0
Boxing and Wrestling Exhibitions	658	400	374	530	156	41.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$63,587,920</b>	<b>\$66,509,700</b>	<b>\$44,648,609</b>	<b>\$47,222,109</b>	<b>\$2,573,500</b>	<b>5.8</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
Withholding	\$31,957,653	\$33,066,000	\$21,399,396	\$22,045,422	\$646,026	3.0
Estimated Tax	12,192,942	13,887,500	8,746,054	11,017,956	2,271,902	26.0
Final Payments	2,076,547	2,311,000	1,940,177	2,138,302	198,125	10.2
Delinquencies	1,143,818	1,231,400	835,738	850,796	15,058	1.8
Limited Liability Company Fees	71,690	- - -	4,652	6,788	2,136	45.9
Total Gross Collections	\$47,442,650	\$50,495,900	\$32,926,017	\$36,059,264	\$3,133,247	9.5
Refunds/Minor Offsets	6,906,922	7,454,600	4,884,014	5,661,233	777,219	15.9
State/City Offsets	309,013	498,000	249,516	561,130	311,614	124.9
Net Collections	\$40,226,715	\$42,543,300	\$27,792,487	\$29,836,901	\$2,044,414	7.4
Other Component Detail						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$1,213,592	\$1,153,909	-\$59,683	-4.9
Cigarette	1,451,763	NA	1,138,416	1,067,717	-70,699	-6.2
Tobacco Products	91,256	NA	68,334	79,639	11,305	16.5
Retailer Licenses	7,557	NA	6,830	6,544	-286	-4.2
Vending Machine Stickers	13	NA	12	9	-3	-25.0
Highway/Fuel Use	\$145,008	\$140,000	\$112,745	\$106,726	-\$6,019	-5.3
Highway Use	113,138	NA	88,565	83,049	-5,516	-6.2
Truck Mileage	98,111	NA	77,516	78,363	847	1.1
Permits	15,027	NA	11,049	4,686	-6,363	-57.6
Fuel Use	31,870	NA	24,180	23,677	-503	-2.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	23,876	23,342	-534	-2.2
IFTA Decal Fees & Trip Permits	470	NA	304	335	31	10.2
Corporation & Utilities 6/	\$946,661	\$853,900	\$602,552	\$552,581	-\$49,971	-8.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	89,445	80,659	-8,786	-9.8
Utilities (sections 186-A, A&E & PSC)	627,917	NA	370,741	333,887	-36,854	-9.9
Public Safety Communications Surcharge (\$186-F)	187,550	NA	142,366	138,035	-4,331	-3.0
Petroleum	\$1,139,725	\$1,190,100	\$862,206	\$886,828	\$24,622	2.9
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	862,204	886,827	24,623	2.9
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	2	1	-1	-50.0

(in thousands)

Local Taxes	Net Collections	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	---	\$633,699	\$566,328	-\$67,371	-10.6
M.T.A. Auto Rental	41,444	---	31,825	34,927	3,102	9.7
M.C.T. Mobility	1,227,297	---	843,382	833,426	-9,956	-1.2
M.C.T.D. Taxicab and Hail Vehicle Rides	82,946	---	63,717	63,492	-225	-0.4
New York City Alcoholic Beverage	24,962	---	18,492	18,695	203	1.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	5,865,237	6,991,260	1,126,023	19.2
Sales & Use	14,237,157	---	10,638,556	11,187,113	548,557	5.2
Stock Transfer (to NYC; all rebatable)	12,052,026	---	9,561,975	4,858,226	-4,703,749	-49.2
Yonkers Personal Income	40,461	---	29,742	29,529	-213	-0.7
Total-Local Taxes	\$37,231,714	---	\$27,686,625	\$24,582,996	-\$3,103,629	-11.2
Total State & Local Taxes and Fees	\$100,819,634	---	\$72,335,234	\$71,805,105	-\$530,129	-0.7

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
	\$165	\$159

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)	\$32	-\$164
Gift (repealed 1/1/2000)	830	39

6/ From the Mid-Year Financial Update, November 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.