



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2014

(in thousands)

State Taxes	February 2014			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,335,310	\$1,176,517	\$3,158,793	\$47,861,026	\$7,460,469	\$40,400,557
Total Gross Collections	\$4,335,310	---	4,335,310	47,861,026	---	47,861,026
Less: Refunds and Minor Offsets	---	1,152,160	1,152,160	---	6,868,634	6,868,634
Less: State/City Offsets	---	24,357	24,357	---	591,835	591,835
Net Collections	---	---	3,158,793	---	---	40,400,557
User Taxes 1/	\$954,017	\$10,544	\$943,473	\$13,096,213	\$142,541	\$12,953,672
Sales & Use 2/	812,176	7,666	804,510	10,858,989	115,469	10,743,520
Motor Fuel	38,876	1,611	37,265	456,580	20,761	435,819
Cigarette/Tobacco Products 3/	80,149	805	79,344	1,362,579	4,454	1,358,125
Alcoholic Beverage	13,143	0	13,143	232,158	6	232,152
Highway/Fuel Use	9,596	462	9,134	129,048	1,851	127,197
Auto Rental	77	0	77	56,859	0	56,859
Business Taxes	\$229,562	\$99,145	\$130,417	\$5,934,735	\$788,024	\$5,146,711
Corporation Franchise	101,657	51,072	50,585	2,709,599	571,894	2,137,705
Corporation & Utilities 4/	12,017	7,598	4,419	611,387	52,224	559,163
Banks	6,471	34,907	-28,436	713,215	92,658	620,557
Insurance (Article 33)	11,544	2,749	8,795	772,701	29,341	743,360
Direct Writings	2,402	1	2,401	19,276	392	18,884
Petroleum 5/	95,471	2,818	92,653	1,108,557	41,515	1,067,042
Property Transfer Taxes 6/	\$190,627	\$3,911	\$186,716	\$2,099,799	\$61,083	\$2,038,716
Estate	108,842	3,909	104,933	1,242,882	60,611	1,182,271
Real Estate Transfer	81,782	2	81,780	857,036	472	856,564
Other Revenues	\$1,409	\$2	\$1,407	\$132,842	\$1,204	\$131,638
Pari-Mutuel (w/o Uncashed Tickets)	1,109	0	1,109	15,389	0	15,389
Hazardous Waste Assessments	27	0	27	2,374	6	2,368
Waste Tire Management and Recycling Fees	105	2	103	22,948	50	22,898
Returnable Container Deposits	9	1	8	89,808	1,147	88,661
Tax Return Preparer Registration Fees	156	-1	157	1,405	1	1,404
Racing Admissions	3	0	3	348	0	348
Boxing and Wrestling Exhibitions	0	0	0	570	0	570
Total - State Taxes and Fees 1/, 6/	\$5,710,925	\$1,290,119	\$4,420,806	\$69,124,615	\$8,453,321	\$60,671,294

Local Taxes	February 2014			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$22,030	\$14,315	\$7,715	\$674,578	\$76,409	\$598,169
M.T.A. Auto Rental	62	0	62	34,474	0	34,474
M.C.T. Mobility	133,026	1,545	131,481	1,151,648	25,361	1,126,287
M.C.T.D. Taxicab and Hail Vehicle Rides	264	4	260	85,098	19	85,079
New York City Alcoholic Beverage	1,927	0	1,927	23,058	0	23,058
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	941,274	166,028	775,246	10,519,891	1,154,456	9,365,435
Total Gross Collections	917,237	---	917,237	9,928,494	---	9,928,494
Less: Refunds and Minor Offsets	---	166,028	166,028	---	1,154,456	1,154,456
Plus: State/City Offsets	24,037	---	24,037	591,397	---	591,397
Sales & Use	1,037,804	7,782	1,030,022	13,543,930	123,578	13,420,352
Stock Transfer (to NYC; all eligible for rebate)	112	0	112	4,858,362	0	4,858,362
Yonkers Personal Income - Net (Adjusted)	3,522	614	2,908	41,960	5,623	36,337
Total Gross Collections	3,202	---	3,202	41,522	---	41,522
Less: Refunds and Minor Offsets	---	614	614	---	5,623	5,623
Plus: State/City Offsets	320	---	320	438	---	438
Total-Local Taxes	\$2,140,021	\$190,288	\$1,949,733	\$30,932,999	\$1,385,446	\$29,547,553
Total State & Local Taxes and Fees 1/	\$7,850,946	\$1,480,407	\$6,370,539	\$100,057,614	\$9,838,767	\$90,218,847

1/ Includes:

	February 2014	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):

	February 2014	Fiscal Year 2013-14
	\$7	\$164

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

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

	February 2014	Fiscal Year 2013-14
	\$0	\$138,038

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:

	February 2014	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$2	-\$160
Gift (repealed 1/1/2000)	1	41

MONTHLY COMPARISON OF NET COLLECTIONS

February 2014

(in thousands)

State Taxes	Net Collections		Difference	
	February 2013	February 2014	Amount	Percent
Personal Income Tax 1/	\$2,450,131	\$3,158,793	\$708,662	28.9
User Taxes 2/	\$957,579	\$943,473	-\$14,106	-1.5
Sales and Use 3/	801,230	804,510	3,280	0.4
Motor Fuel	39,562	37,265	-2,297	-5.8
Cigarette/Tobacco Products 1/	92,878	79,344	-13,534	-14.6
Alcoholic Beverage	14,387	13,143	-1,244	-8.6
Highway/Fuel Use 1/	9,490	9,134	-356	-3.8
Auto Rental	32	77	45	140.6
Business Taxes	\$205,050	\$130,417	-\$74,633	-36.4
Corporation Franchise	74,114	50,585	-23,529	-31.7
Corporation & Utilities 1/	3,656	4,419	763	20.9
Banks	20,315	-28,436	-48,751	-240.0
Insurance (Article 33)	11,627	8,795	-2,832	-24.4
Direct Writings	1,858	2,401	543	29.2
Petroleum 1/, 4/	93,480	92,653	-827	-0.9
Property Transfer Taxes 5/	\$122,964	\$186,716	\$63,752	51.8
Estate	62,817	104,933	42,116	67.0
Real Estate Transfer	59,969	81,780	21,811	36.4
Other Revenues	\$1,478	\$1,407	-\$71	-4.8
Pari-Mutuel	999	1,109	110	11.0
Hazardous Waste Assessments	26	27	1	3.8
Waste Tire Management and Recycling Fees	63	103	40	63.5
Returnable Container Deposits	144	8	-136	-94.4
Tax Return Preparer Registration Fees	180	157	-23	-12.8
Racing Admissions	3	3	0	0.0
Boxing and Wrestling Exhibitions	63	0	-63	-100.0
Total - State Taxes and Fees 2/, 5/	\$3,737,202	\$4,420,806	\$683,604	18.3

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	February 2013	February 2014	Amount	Percent
Withholding	\$3,196,295	\$4,097,636	\$901,341	28.2
Estimated Tax	96,842	88,005	-8,837	-9.1
Final Payments	-243	23,675	23,918	9,842.8
Delinquencies	117,000	107,470	-9,530	-8.1
Limited Liability Company Fees	21,642	18,524	-3,118	-14.4
Total Gross Collections	\$3,431,536	\$4,335,310	\$903,774	26.3
Refunds/Minor Offsets	955,852	1,152,160	196,308	20.5
State/City Offsets	25,553	24,357	-1,196	-4.7
Net Collections	\$2,450,131	\$3,158,793	\$708,662	28.9
Other Component Detail				
Cigarette/Tobacco Products	\$92,879	\$79,344	-\$13,535	-14.6
Cigarette	83,080	74,662	-8,418	-10.1
Tobacco Products	9,578	4,491	-5,087	-53.1
Retailer Licenses	220	191	-29	-13.2
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$9,490	\$9,134	-\$356	-3.8
Highway Use	8,555	8,117	-438	-5.1
Truck Mileage	7,634	7,679	45	0.6
Permits	921	438	-483	-52.4
Fuel Use	935	1,017	82	8.8
Article 21	0	0	0	NA
Article 21A IFTA	899	978	79	8.8
IFTA Decal Fees & Trip Permits	36	39	3	8.3
Corporation & Utilities 6/	\$3,656	\$4,419	\$763	20.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	3,009	1,945	-1,064	-35.4
Utilities (sections 186-A, A&E & PSC)	647	2,474	1,827	282.4
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$93,480	\$92,653	-\$827	-0.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,480	92,653	-827	-0.9
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	
	February 2013	February 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$27,555	\$7,715	-\$19,840	-72.0
M.T.A. Auto Rental	25	62	37	148.0
M.C.T. Mobility	119,813	131,481	11,668	9.7
M.C.T.D. Taxicab and Hail Vehicle Rides	371	260	-111	-29.9
New York City Alcoholic Beverage	1,427	1,927	500	35.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	617,970	775,246	157,276	25.5
Sales & Use	1,029,459	1,030,022	563	0.1
Stock Transfer (to NYC; all rebatable)	16	112	96	600.0
Yonkers Personal Income	2,665	2,908	243	9.1
Total-Local Taxes	\$1,799,301	\$1,949,733	\$150,432	8.4
Total State & Local Taxes and Fees	\$5,536,503	\$6,370,539	\$834,036	15.1

2/ Includes:

	February 2013	February 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:

	February 2013	February 2014
	\$1	\$7

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:

	February 2013	February 2014
Real Property Gains (repealed 6/15/1996)	\$177	\$2
Gift (repealed 1/1/2000)	1	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

February 2014

(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	\$37,810,986	\$40,400,557	\$2,589,571	6.8
User Taxes 2/	\$13,848,763	\$14,288,900	\$12,553,031	\$12,953,672	\$400,641	3.2
Sales and Use 3/	11,346,314	11,835,900	10,246,606	10,743,520	496,914	4.8
Motor Fuel	492,464	500,000	451,951	435,819	-16,132	-3.6
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	1,440,687	1,358,125	-82,562	-5.7
Alcoholic Beverage	246,240	251,000	224,835	232,152	7,317	3.3
Highway/Fuel Use 1/	145,008	140,000	136,073	127,197	-8,876	-6.5
Auto Rental	68,148	71,000	52,879	56,859	3,980	7.5
Business Taxes	\$7,579,202	\$7,724,000	\$5,445,750	\$5,146,711	-\$299,039	-5.5
Corporation Franchise	2,623,683	2,914,000	1,863,074	2,137,705	274,631	14.7
Corporation & Utilities 1/	946,661	853,900	609,553	559,163	-50,390	-8.3
Banks	1,596,889	1,420,000	1,132,169	620,557	-511,612	-45.2
Insurance (Article 33)	1,257,144	1,346,000	776,156	743,360	-32,796	-4.2
Direct Writings	15,100	- - -	14,468	18,884	4,416	30.5
Petroleum 1/, 4/	1,139,725	1,190,100	1,050,330	1,067,042	16,712	1.6
Property Transfer Taxes 5/	\$1,771,427	\$1,790,000	\$1,669,479	\$2,038,716	\$369,237	22.1
Estate	1,014,029	1,050,000	951,989	1,182,271	230,282	24.2
Real Estate Transfer	756,355	740,000	716,449	856,564	140,115	19.6
Other Revenues	\$161,813	\$163,500	\$133,960	\$131,638	-\$2,322	-1.7
Pari-Mutuel	17,417	18,200	16,136	15,389	-747	-4.6
Hazardous Waste Assessments	2,628	2,700	2,339	2,368	29	1.2
Waste Tire Management and Recycling Fees	24,903	26,200	21,160	22,898	1,738	8.2
Returnable Container Deposits	114,232	114,000	91,810	88,661	-3,149	-3.4
Tax Return Preparer Registration Fees	1,604	1,600	1,586	1,404	-182	-11.5
Racing Admissions	371	400	370	348	-22	-5.9
Boxing and Wrestling Exhibitions	658	400	559	570	11	2.0
Total - State Taxes and Fees 2/, 5/	\$63,587,920	\$66,509,700	\$57,613,206	\$60,671,294	\$3,058,088	5.3

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	\$33,066,000	\$28,885,921	\$29,998,711	\$1,112,790	3.9
Estimated Tax	12,192,942	13,887,500	12,136,650	14,577,234	2,440,584	20.1
Final Payments	2,076,547	2,311,000	1,966,040	2,163,066	197,026	10.0
Delinquencies	1,143,818	1,231,400	1,063,841	1,094,228	30,387	2.9
Limited Liability Company Fees	71,690	- - -	26,328	27,787	1,459	5.5
Total Gross Collections	\$47,442,650	\$50,495,900	\$44,078,780	\$47,861,026	\$3,782,246	8.6
Refunds/Minor Offsets	6,906,922	7,454,600	5,991,114	6,868,634	877,520	14.6
State/City Offsets	309,013	498,000	276,680	591,835	315,155	113.9
Net Collections	\$40,226,715	\$42,543,300	\$37,810,986	\$40,400,557	\$2,589,571	6.8
Other Component Detail						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$1,440,687	\$1,358,124	-\$82,563	-5.7
Cigarette	1,451,763	NA	1,348,111	1,261,572	-86,539	-6.4
Tobacco Products	91,256	NA	85,154	89,534	4,380	5.1
Retailer Licenses	7,557	NA	7,408	7,009	-399	-5.4
Vending Machine Stickers	13	NA	14	9	-5	-35.7
Highway/Fuel Use	\$145,008	\$140,000	\$136,073	\$127,197	-\$8,876	-6.5
Highway Use	113,138	NA	107,416	99,878	-7,538	-7.0
Truck Mileage	98,111	NA	93,086	94,402	1,316	1.4
Permits	15,027	NA	14,330	5,476	-8,854	-61.8
Fuel Use	31,870	NA	28,657	27,319	-1,338	-4.7
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	28,212	26,856	-1,356	-4.8
IFTA Decal Fees & Trip Permits	470	NA	445	463	18	4.0
Corporation & Utilities 6/	\$946,661	\$853,900	\$609,553	\$559,163	-\$50,390	-8.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	92,930	83,743	-9,187	-9.9
Utilities (sections 186-A, A&E & PSC)	627,917	NA	374,256	337,382	-36,874	-9.9
Public Safety Communications Surcharge (\$186-F)	187,550	NA	142,367	138,038	-4,329	-3.0
Petroleum	\$1,139,725	\$1,190,100	\$1,050,330	\$1,067,042	\$16,712	1.6
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	1,050,328	1,067,041	16,713	1.6
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 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	---	\$701,613	\$598,169	-\$103,444	-14.7
M.T.A. Auto Rental	41,444	---	31,767	34,474	2,707	8.5
M.C.T. Mobility	1,227,297	---	1,126,724	1,126,287	-437	0.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,946	---	82,861	85,079	2,218	2.7
New York City Alcoholic Beverage	24,962	---	23,166	23,058	-108	-0.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	8,012,740	9,365,435	1,352,695	16.9
Sales & Use	14,237,157	---	12,865,884	13,420,352	554,468	4.3
Stock Transfer (to NYC; all rebatable)	12,052,026	---	9,562,025	4,858,362	-4,703,663	-49.2
Yonkers Personal Income	40,461	---	36,857	36,337	-520	-1.4
Total-Local Taxes	\$37,231,714	---	\$32,443,637	\$29,547,553	-\$2,896,084	-8.9
Total State & Local Taxes and Fees	\$100,819,634	---	\$90,056,843	\$90,218,847	\$162,004	0.2

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
	\$175	\$164

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)	\$209	-\$160
Gift (repealed 1/1/2000)	832	41

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.