



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2014

(in thousands)

State Taxes	March 2014			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,714,022	\$1,153,804	\$2,560,218	\$51,575,048	\$8,614,273	\$42,960,775
Total Gross Collections	\$3,714,022	---	3,714,022	51,575,048	---	51,575,048
Less: Refunds and Minor Offsets	---	1,130,636	1,130,636	---	7,999,270	7,999,270
Less: State/City Offsets	---	23,168	23,168	---	615,003	615,003
Net Collections	---	---	2,560,218	---	---	42,960,775
User Taxes 1/	\$1,298,830	\$10,290	\$1,288,540	\$14,395,043	\$152,831	\$14,242,212
Sales & Use 2/	1,121,670	8,185	1,113,485	11,980,659	123,654	11,857,005
Motor Fuel	38,833	1,497	37,336	495,413	22,258	473,155
Cigarette/Tobacco Products 3/	95,710	464	95,246	1,458,289	4,918	1,453,371
Alcoholic Beverage	18,180	0	18,180	250,338	6	250,332
Highway/Fuel Use	9,170	144	9,026	138,218	1,995	136,223
Auto Rental	15,267	0	15,267	72,126	0	72,126
Business Taxes	\$2,284,680	\$78,783	\$2,205,897	\$8,219,415	\$866,807	\$7,352,608
Corporation Franchise	1,168,292	60,928	1,107,364	3,877,891	632,822	3,245,069
Corporation & Utilities 4/	306,731	154	306,577	918,118	52,378	865,740
Banks	278,083	10,323	267,760	991,298	102,981	888,317
Insurance (Article 33)	440,230	4,554	435,676	1,212,931	33,895	1,179,036
Direct Writings	1,051	-1	1,052	20,327	391	19,936
Petroleum 5/	90,293	2,825	87,468	1,198,850	44,340	1,154,510
Property Transfer Taxes 6/	\$111,432	\$634	\$110,798	\$2,211,231	\$61,717	\$2,149,514
Estate	56,572	564	56,008	1,299,454	61,175	1,238,279
Real Estate Transfer	54,858	70	54,788	911,894	542	911,352
Other Revenues	\$21,957	\$127	\$21,830	\$154,799	\$1,331	\$153,468
Pari-Mutuel (w/o Uncashed Tickets)	1,433	0	1,433	16,822	0	16,822
Hazardous Waste Assessments	11	0	11	2,385	6	2,379
Waste Tire Management and Recycling Fees	4,018	-1	4,019	26,966	49	26,917
Returnable Container Deposits	16,395	127	16,268	106,203	1,274	104,929
Tax Return Preparer Registration Fees	23	1	22	1,428	2	1,426
Racing Admissions	2	0	2	350	0	350
Boxing and Wrestling Exhibitions	75	0	75	645	0	645
Total - State Taxes and Fees 1/, 6/	\$7,430,921	\$1,243,638	\$6,187,283	\$76,555,536	\$9,696,959	\$66,858,577

Local Taxes	March 2014			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$398,700	\$6,894	\$391,806	\$1,073,278	\$83,303	\$989,975
M.T.A. Auto Rental	9,189	0	9,189	43,663	0	43,663
M.C.T. Mobility	106,810	6,706	100,104	1,258,458	32,067	1,226,391
M.C.T.D. Taxicab and Hail Vehicle Rides	110	-1	111	85,208	18	85,190
New York City Alcoholic Beverage	2,003	0	2,003	25,061	0	25,061
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	750,327	209,522	540,805	11,270,218	1,363,978	9,906,240
Total Gross Collections	728,011	---	728,011	10,656,505	---	10,656,505
Less: Refunds and Minor Offsets	---	209,522	209,522	---	1,363,978	1,363,978
Plus: State/City Offsets	22,316	---	22,316	613,713	---	613,713
Sales & Use	1,418,148	8,687	1,409,461	14,962,078	132,265	14,829,813
Stock Transfer (to NYC; all eligible for rebate)	1,257,883	0	1,257,883	6,116,245	0	6,116,245
Yonkers Personal Income - Net (Adjusted)	4,280	1,095	3,185	46,240	6,718	39,522
Total Gross Collections	3,428	---	3,428	44,950	---	44,950
Less: Refunds and Minor Offsets	---	1,095	1,095	---	6,718	6,718
Plus: State/City Offsets	852	---	852	1,290	---	1,290
Total-Local Taxes	\$3,947,450	\$232,903	\$3,714,547	\$34,880,449	\$1,618,349	\$33,262,100
Total State & Local Taxes and Fees 1/	\$11,378,371	\$1,476,541	\$9,901,830	\$111,435,985	\$11,315,308	\$100,120,677

1/ Includes:

	March 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):

	March 2014	Fiscal Year 2013-14
	\$41	\$205

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

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

	March 2014	Fiscal Year 2013-14
	\$45,848	\$183,886

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:

	March 2014	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$1	-\$159
Gift (repealed 1/1/2000)	1	42

March 2014

(in thousands)

State Taxes	Net Collections		Difference	
	March 2013	March 2014	Amount	Percent
Personal Income Tax 1/	\$2,415,729	\$2,560,218	\$144,489	6.0
User Taxes 2/	\$1,295,732	\$1,288,540	-\$7,192	-0.6
Sales and Use 3/	1,099,708	1,113,485	13,777	1.3
Motor Fuel	40,513	37,336	-3,177	-7.8
Cigarette/Tobacco Products 1/	109,902	95,246	-14,656	-13.3
Alcoholic Beverage	21,405	18,180	-3,225	-15.1
Highway/Fuel Use 1/	8,935	9,026	91	1.0
Auto Rental	15,269	15,267	-2	0.0
Business Taxes	\$2,133,452	\$2,205,897	\$72,445	3.4
Corporation Franchise	760,609	1,107,364	346,755	45.6
Corporation & Utilities 1/	337,108	306,577	-30,531	-9.1
Banks	464,720	267,760	-196,960	-42.4
Insurance (Article 33)	480,988	435,676	-45,312	-9.4
Direct Writings	632	1,052	420	66.5
Petroleum 1/, 4/	89,395	87,468	-1,927	-2.2
Property Transfer Taxes 5/	\$101,948	\$110,798	\$8,850	8.7
Estate	62,040	56,008	-6,032	-9.7
Real Estate Transfer	39,906	54,788	14,882	37.3
Other Revenues	\$27,853	\$21,830	-\$6,023	-21.6
Pari-Mutuel	1,281	1,433	152	11.9
Hazardous Waste Assessments	289	11	-278	-96.2
Waste Tire Management and Recycling Fees	3,743	4,019	276	7.4
Returnable Container Deposits	22,422	16,268	-6,154	-27.4
Tax Return Preparer Registration Fees	18	22	4	22.2
Racing Admissions	1	2	1	100.0
Boxing and Wrestling Exhibitions	99	75	-24	-24.2
Total - State Taxes and Fees 2/, 5/	\$5,974,714	\$6,187,283	\$212,569	3.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2013	March 2014	Amount	Percent
Withholding	\$3,071,732	\$3,368,845	\$297,113	9.7
Estimated Tax	56,292	59,943	3,651	6.5
Final Payments	110,507	121,033	10,526	9.5
Delinquencies	79,977	107,859	27,882	34.9
Limited Liability Company Fees	45,362	56,342	10,980	24.2
Total Gross Collections	\$3,363,870	\$3,714,022	\$350,152	10.4
Refunds/Minor Offsets	915,808	1,130,636	214,828	23.5
State/City Offsets	32,333	23,168	-9,165	-28.3
Net Collections	\$2,415,729	\$2,560,218	\$144,489	6.0
Other Component Detail				
Cigarette/Tobacco Products	\$109,902	\$95,247	-\$14,655	-13.3
Cigarette	103,652	90,008	-13,644	-13.2
Tobacco Products	6,102	5,070	-1,032	-16.9
Retailer Licenses	149	168	19	12.8
Vending Machine Stickers	-1	1	2	200.0
Highway/Fuel Use	\$8,935	\$9,026	\$91	1.0
Highway Use	5,722	5,218	-504	-8.8
Truck Mileage	5,025	4,871	-154	-3.1
Permits	697	347	-350	-50.2
Fuel Use	3,213	3,808	595	18.5
Article 21	0	0	0	NA
Article 21A IFTA	3,188	3,792	604	18.9
IFTA Decal Fees & Trip Permits	25	16	-9	-36.0
Corporation & Utilities 6/	\$337,108	\$306,577	-\$30,531	-9.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	38,264	35,016	-3,248	-8.5
Utilities (sections 186-A, A&E & PSC)	253,661	225,713	-27,948	-11.0
Public Safety Communications Surcharge (\$186-F)	45,183	45,848	665	1.5
Petroleum	\$89,395	\$87,468	-\$1,927	-2.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	89,394	87,468	-1,926	-2.2
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections		Difference	
	March 2013	March 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$296,338	\$391,806	\$95,468	32.2
M.T.A. Auto Rental	9,677	9,189	-488	-5.0
M.C.T. Mobility	100,573	100,104	-469	-0.5
M.C.T.D. Taxicab and Hail Vehicle Rides	85	111	26	30.6
New York City Alcoholic Beverage	1,796	2,003	207	11.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	514,730	540,805	26,075	5.1
Sales & Use	1,371,273	1,409,461	38,188	2.8
Stock Transfer (to NYC; all rebatable)	2,490,001	1,257,883	-1,232,118	-49.5
Yonkers Personal Income	3,604	3,185	-419	-11.6
Total-Local Taxes	\$4,788,077	\$3,714,547	-\$1,073,530	-22.4
Total State & Local Taxes and Fees	\$10,762,791	\$9,901,830	-\$860,961	-8.0

2/ Includes:

	March 2013	March 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:

	March 2013	March 2014
	\$40	\$41

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:

	March 2013	March 2014
Real Property Gains (repealed 6/15/1996)	\$0	\$1
Gift (repealed 1/1/2000)	2	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 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	\$40,226,715	\$42,960,775	\$2,734,060	6.8
User Taxes 2/	\$13,848,763	\$14,288,900	\$13,848,763	\$14,242,212	\$393,449	2.8
Sales and Use 3/	11,346,314	11,835,900	11,346,314	11,857,005	510,691	4.5
Motor Fuel	492,464	500,000	492,464	473,155	-19,309	-3.9
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	1,550,589	1,453,371	-97,218	-6.3
Alcoholic Beverage	246,240	251,000	246,240	250,332	4,092	1.7
Highway/Fuel Use 1/	145,008	140,000	145,008	136,223	-8,785	-6.1
Auto Rental	68,148	71,000	68,148	72,126	3,978	5.8
Business Taxes	\$7,579,202	\$7,724,000	\$7,579,202	\$7,352,608	-\$226,594	-3.0
Corporation Franchise	2,623,683	2,914,000	2,623,683	3,245,069	621,386	23.7
Corporation & Utilities 1/	946,661	853,900	946,661	865,740	-80,921	-8.5
Banks	1,596,889	1,420,000	1,596,889	888,317	-708,572	-44.4
Insurance (Article 33)	1,257,144	1,346,000	1,257,144	1,179,036	-78,108	-6.2
Direct Writings	15,100	- - -	15,100	19,936	4,836	32.0
Petroleum 1/, 4/	1,139,725	1,190,100	1,139,725	1,154,510	14,785	1.3
Property Transfer Taxes 5/	\$1,771,427	\$1,790,000	\$1,771,427	\$2,149,514	\$378,087	21.3
Estate	1,014,029	1,050,000	1,014,029	1,238,279	224,250	22.1
Real Estate Transfer	756,355	740,000	756,355	911,352	154,997	20.5
Other Revenues	\$161,813	\$163,500	\$161,813	\$153,468	-\$8,345	-5.2
Pari-Mutuel	17,417	18,200	17,417	16,822	-595	-3.4
Hazardous Waste Assessments	2,628	2,700	2,628	2,379	-249	-9.5
Waste Tire Management and Recycling Fees	24,903	26,200	24,903	26,917	2,014	8.1
Returnable Container Deposits	114,232	114,000	114,232	104,929	-9,303	-8.1
Tax Return Preparer Registration Fees	1,604	1,600	1,604	1,426	-178	-11.1
Racing Admissions	371	400	371	350	-21	-5.7
Boxing and Wrestling Exhibitions	658	400	658	645	-13	-2.0
Total - State Taxes and Fees 2/, 5/	\$63,587,920	\$66,509,700	\$63,587,920	\$66,858,577	\$3,270,657	5.1

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	\$31,957,653	\$33,367,556	\$1,409,903	4.4
Estimated Tax	12,192,942	13,887,500	12,192,942	14,637,177	2,444,235	20.0
Final Payments	2,076,547	2,311,000	2,076,547	2,284,099	207,552	10.0
Delinquencies	1,143,818	1,231,400	1,143,818	1,202,087	58,269	5.1
Limited Liability Company Fees	71,690	- - -	71,690	84,129	12,439	17.4
Total Gross Collections	\$47,442,650	\$50,495,900	\$47,442,650	\$51,575,048	\$4,132,398	8.7
Refunds/Minor Offsets	6,906,922	7,454,600	6,906,922	7,999,270	1,092,348	15.8
State/City Offsets	309,013	498,000	309,013	615,003	305,990	99.0
Net Collections	\$40,226,715	\$42,543,300	\$40,226,715	\$42,960,775	\$2,734,060	6.8
Other Component Detail						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$1,550,589	\$1,453,371	-\$97,218	-6.3
Cigarette	1,451,763	NA	1,451,763	1,351,580	-100,183	-6.9
Tobacco Products	91,256	NA	91,256	94,604	3,348	3.7
Retailer Licenses	7,557	NA	7,557	7,177	-380	-5.0
Vending Machine Stickers	13	NA	13	10	-3	-23.1
Highway/Fuel Use	\$145,008	\$140,000	\$145,008	\$136,223	-\$8,785	-6.1
Highway Use	113,138	NA	113,138	105,096	-8,042	-7.1
Truck Mileage	98,111	NA	98,111	99,273	1,162	1.2
Permits	15,027	NA	15,027	5,823	-9,204	-61.2
Fuel Use	31,870	NA	31,870	31,127	-743	-2.3
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	31,400	30,648	-752	-2.4
IFTA Decal Fees & Trip Permits	470	NA	470	479	9	1.9
Corporation & Utilities 6/	\$946,661	\$853,900	\$946,661	\$865,740	-\$80,921	-8.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	131,194	118,759	-12,435	-9.5
Utilities (sections 186-A, A&E & PSC)	627,917	NA	627,917	563,095	-64,822	-10.3
Public Safety Communications Surcharge (\$186-F)	187,550	NA	187,550	183,886	-3,664	-2.0
Petroleum	\$1,139,725	\$1,190,100	\$1,139,725	\$1,154,510	\$14,785	1.3
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	1,139,722	1,154,509	14,787	1.3
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	3	1	-2	-66.7

(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	
M.T.A. Corporate Surcharge	\$997,951	---	\$997,951	\$989,975	-\$7,976	-0.8
M.T.A. Auto Rental	41,444	---	41,444	43,663	2,219	5.4
M.C.T. Mobility	1,227,297	---	1,227,297	1,226,391	-906	-0.1
M.C.T.D. Taxicab and Hail Vehicle Rides	82,946	---	82,946	85,190	2,244	2.7
New York City Alcoholic Beverage	24,962	---	24,962	25,061	99	0.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	8,527,470	9,906,240	1,378,770	16.2
Sales & Use	14,237,157	---	14,237,157	14,829,813	592,656	4.2
Stock Transfer (to NYC; all rebatable)	12,052,026	---	12,052,026	6,116,245	-5,935,781	-49.3
Yonkers Personal Income	40,461	---	40,461	39,522	-939	-2.3
Total-Local Taxes	\$37,231,714	---	\$37,231,714	\$33,262,100	-\$3,969,614	-10.7
Total State & Local Taxes and Fees	\$100,819,634	---	\$100,819,634	\$100,120,677	-\$698,957	-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
	\$215	\$205

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	-\$159
Gift (repealed 1/1/2000)	834	42

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.