



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2013

(in thousands)

| State Taxes                              | October 2013 |           |             | Fiscal Year 2013-14 |             |              |
|--|--------------|-----------|-------------|---------------------|-------------|--------------|
|  | Gross        | Refunds   | Net         | Gross               | Refunds     | Net          |
| Personal Income Tax                      | \$3,012,992  | \$607,427 | \$2,405,565 | \$29,313,788        | \$5,332,838 | \$23,980,950 |
| Total Gross Collections                  | \$3,012,992  | ---       | 3,012,992   | 29,313,788          | ---         | 29,313,788   |
| Less: Refunds and Minor Offsets          | ---          | 361,202   | 361,202     | ---                 | 4,881,957   | 4,881,957    |
| Less: State/City Offsets                 | ---          | 246,225   | 246,225     | ---                 | 450,881     | 450,881      |
| Net Collections                          | ---          | ---       | 2,405,565   | ---                 | ---         | 23,980,950   |
| User Taxes 1/                            | \$1,117,052  | \$15,169  | \$1,101,883 | \$8,440,221         | \$85,927    | \$8,354,294  |
| Sales & Use 2/                           | 907,165      | 12,882    | 894,283     | 6,962,705           | 70,776      | 6,891,929    |
| Motor Fuel                               | 43,425       | 1,681     | 41,744      | 299,963             | 11,750      | 288,213      |
| Cigarette/Tobacco Products 3/            | 133,642      | 343       | 133,299     | 906,965             | 2,462       | 904,503      |
| Alcoholic Beverage                       | 18,589       | 0         | 18,589      | 146,733             | 6           | 146,727      |
| Highway/Fuel Use                         | 14,214       | 263       | 13,951      | 84,596              | 933         | 83,663       |
| Auto Rental                              | 17           | 0         | 17          | 39,259              | 0           | 39,259       |
| Business Taxes                           | \$268,016    | \$76,106  | \$191,910   | \$3,967,872         | \$502,921   | \$3,464,951  |
| Corporation Franchise                    | 129,376      | 38,348    | 91,028      | 1,842,028           | 379,718     | 1,462,310    |
| Corporation & Utilities 4/               | 2,942        | 30,380    | -27,438     | 378,661             | 41,983      | 336,678      |
| Banks                                    | 32,861       | 2,101     | 30,760      | 492,829             | 37,034      | 455,795      |
| Insurance (Article 33)                   | 6,078        | 1,406     | 4,672       | 523,547             | 20,814      | 502,733      |
| Direct Writings                          | 395          | 324       | 71          | 12,373              | 392         | 11,981       |
| Petroleum 5/                             | 96,364       | 3,547     | 92,817      | 718,434             | 22,980      | 695,454      |
| Property Transfer Taxes 6/               | \$293,382    | \$5,249   | \$288,133   | \$1,347,149         | \$44,904    | \$1,302,245  |
| Estate                                   | 203,371      | 5,236     | 198,135     | 835,993             | 44,458      | 791,535      |
| Real Estate Transfer                     | 90,009       | 13        | 89,996      | 511,277             | 446         | 510,831      |
| Other Revenues                           | \$3,724      | \$12      | \$3,712     | \$99,772            | \$1,120     | \$98,652     |
| Pari-Mutuel (w/o Uncashed Tickets)       | 1,310        | 0         | 1,310       | 11,031              | 0           | 11,031       |
| Hazardous Waste Assessments              | 431          | 6         | 425         | 1,931               | 6           | 1,925        |
| Waste Tire Management and Recycling Fees | 1,613        | 6         | 1,607       | 15,853              | 23          | 15,830       |
| Returnable Container Deposits            | 281          | 0         | 281         | 70,197              | 1,090       | 69,107       |
| Tax Return Preparer Registration Fees    | 2            | 0         | 2           | 23                  | 1           | 22           |
| Racing Admissions                        | 2            | 0         | 2           | 330                 | 0           | 330          |
| Boxing and Wrestling Exhibitions         | 85           | 0         | 85          | 407                 | 0           | 407          |
| Total - State Taxes and Fees 1/, 6/      | \$4,695,166  | \$703,963 | \$3,991,203 | \$43,168,802        | \$5,967,710 | \$37,201,092 |

| Local Taxes                                      | October 2013 |           |             | Fiscal Year 2013-14 |             |              |
|--|--------------|-----------|-------------|---------------------|-------------|--------------|
|  | Gross        | Refunds   | Net         | Gross               | Refunds     | Net          |
| M.T.A. Corporate Surcharge                       | \$29,131     | \$10,494  | \$18,637    | \$462,124           | \$47,414    | \$414,710    |
| M.T.A. Auto Rental                               | 13           | 0         | 13          | 23,790              | 0           | 23,790       |
| M.C.T. Mobility                                  | 105,009      | 3,134     | 101,875     | 668,630             | 13,456      | 655,174      |
| M.C.T.D. Taxicab and Hail Vehicle Rides          | 19,877       | 2         | 19,875      | 62,123              | 11          | 62,112       |
| New York City Alcoholic Beverage                 | 1,970        | 0         | 1,970       | 14,731              | 0           | 14,731       |
| New York City Motor Fuel                         | 0            | 0         | 0           | 0                   | 0           | 0            |
| New York City Personal Income - Net (Adjusted)   | 864,871      | 54,712    | 810,159     | 6,517,254           | 856,249     | 5,661,005    |
| Total Gross Collections                          | 617,931      | ---       | 617,931     | 6,066,382           | ---         | 6,066,382    |
| Less: Refunds and Minor Offsets                  | ---          | 54,712    | 54,712      | ---                 | 856,249     | 856,249      |
| Plus: State/City Offsets                         | 246,940      | ---       | 246,940     | 450,872             | ---         | 450,872      |
| Sales & Use                                      | 1,130,202    | 14,010    | 1,116,192   | 8,638,716           | 74,759      | 8,563,957    |
| Stock Transfer (to NYC; all eligible for rebate) | 5            | 0         | 5           | 3,813,916           | 0           | 3,813,916    |
| Yonkers Personal Income - Net (Adjusted)         | 2,043        | 159       | 1,884       | 27,539              | 4,640       | 22,899       |
| Total Gross Collections                          | 2,758        | ---       | 2,758       | 27,530              | ---         | 27,530       |
| Less: Refunds and Minor Offsets                  | ---          | 159       | 159         | ---                 | 4,640       | 4,640        |
| Plus: State/City Offsets                         | -715         | ---       | -715        | 9                   | ---         | 9            |
| Total-Local Taxes                                | \$2,153,121  | \$82,511  | \$2,070,610 | \$20,228,823        | \$996,529   | \$19,232,294 |
| Total State & Local Taxes and Fees 1/            | \$6,848,287  | \$786,474 | \$6,061,813 | \$63,397,625        | \$6,964,239 | \$56,433,386 |

1/ Includes:

|   | October 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):

|  | October 2013 | Fiscal Year 2013-14 |
|--|--------------|---------------------|
|  | \$0          | \$107               |

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

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

|  | October 2013 | Fiscal Year 2013-14 |
|--|--------------|---------------------|
|  | \$0          | \$92,240            |

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:

|  | October 2013 | Fiscal Year 2013-14 |
|--|--------------|---------------------|
| Real Property Gains (repealed 6/15/1996) | \$1          | -\$165              |
| Gift (repealed 1/1/2000)                 | 1            | 44                  |

MONTHLY COMPARISON OF NET COLLECTIONS

October 2013

(in thousands)

| State Taxes                                | Net Collections    |                    | Difference       |             |
|--|--------------------|--------------------|------------------|-------------|
|  | October 2012       | October 2013       | Amount           | Percent     |
| Personal Income Tax 1/                     | \$2,551,841        | \$2,405,565        | -\$146,276       | -5.7        |
| User Taxes 2/                              | \$1,063,991        | \$1,101,883        | \$37,892         | 3.6         |
| Sales and Use 3/                           | 849,824            | 894,283            | 44,459           | 5.2         |
| Motor Fuel                                 | 38,013             | 41,744             | 3,731            | 9.8         |
| Cigarette/Tobacco Products 1/              | 142,856            | 133,299            | -9,557           | -6.7        |
| Alcoholic Beverage                         | 17,451             | 18,589             | 1,138            | 6.5         |
| Highway/Fuel Use 1/                        | 15,821             | 13,951             | -1,870           | -11.8       |
| Auto Rental                                | 26                 | 17                 | -9               | -34.6       |
| Business Taxes                             | \$240,800          | \$191,910          | -\$48,890        | -20.3       |
| Corporation Franchise                      | 107,941            | 91,028             | -16,913          | -15.7       |
| Corporation & Utilities 1/                 | -1,162             | -27,438            | -26,276          | -2,261.3    |
| Banks                                      | 47,411             | 30,760             | -16,651          | -35.1       |
| Insurance (Article 33)                     | -1,553             | 4,672              | 6,225            | 400.8       |
| Direct Writings                            | 173                | 71                 | -102             | -59.0       |
| Petroleum 1/, 4/                           | 87,990             | 92,817             | 4,827            | 5.5         |
| Property Transfer Taxes 5/                 | \$180,861          | \$288,133          | \$107,272        | 59.3        |
| Estate                                     | 118,375            | 198,135            | 79,760           | 67.4        |
| Real Estate Transfer                       | 61,914             | 89,996             | 28,082           | 45.4        |
| Other Revenues                             | \$5,778            | \$3,712            | -\$2,066         | -35.8       |
| Pari-Mutuel                                | 1,246              | 1,310              | 64               | 5.1         |
| Hazardous Waste Assessments                | 446                | 425                | -21              | -4.7        |
| Waste Tire Management and Recycling Fees   | 2,413              | 1,607              | -806             | -33.4       |
| Returnable Container Deposits              | 1,655              | 281                | -1,374           | -83.0       |
| Tax Return Preparer Registration Fees      | -3                 | 2                  | 5                | 166.7       |
| Racing Admissions                          | 1                  | 2                  | 1                | 100.0       |
| Boxing and Wrestling Exhibitions           | 20                 | 85                 | 65               | 325.0       |
| <b>Total - State Taxes and Fees 2/, 5/</b> | <b>\$4,043,271</b> | <b>\$3,991,203</b> | <b>-\$52,068</b> | <b>-1.3</b> |

1/ See page 2 for component detail.

(in thousands)

| Personal Income Tax                                | Net Collections |              | Difference |          |
|--|-----------------|--------------|------------|----------|
|  | October 2012    | October 2013 | Amount     | Percent  |
| Withholding  | \$2,429,949     | \$2,413,487  | -\$16,462  | -0.7     |
| Estimated Tax                                      | 125,869         | 143,055      | 17,186     | 13.7     |
| Final Payments                                     | 325,469         | 362,854      | 37,385     | 11.5     |
| Delinquencies                                      | 62,235          | 92,880       | 30,645     | 49.2     |
| Limited Liability Company Fees                     | 241             | 716          | 475        | 197.1    |
| Total Gross Collections                            | \$2,943,763     | \$3,012,992  | \$69,229   | 2.4      |
| Refunds/Minor Offsets                              | 260,108         | 361,202      | 101,094    | 38.9     |
| State/City Offsets                                 | 131,814         | 246,225      | 114,411    | 86.8     |
| Net Collections                                    | \$2,551,841     | \$2,405,565  | -\$146,276 | -5.7     |
| Other Component Detail                             |                 |              |            |          |
| Cigarette/Tobacco Products                         | \$142,855       | \$133,300    | -\$9,555   | -6.7     |
| Cigarette  | 133,289         | 123,694      | -9,595     | -7.2     |
| Tobacco Products                                   | 8,916           | 8,824        | -92        | -1.0     |
| Retailer Licenses                                  | 649             | 781          | 132        | 20.3     |
| Vending Machine Stickers                           | 1               | 1            | 0          | 0.0      |
| Highway/Fuel Use                                   | \$15,821        | \$13,951     | -\$1,870   | -11.8    |
| Highway Use  | 11,698          | 10,875       | -823       | -7.0     |
| Truck Mileage                                      | 10,028          | 10,547       | 519        | 5.2      |
| Permits  | 1,670           | 328          | -1,342     | -80.4    |
| Fuel Use   | 4,123           | 3,076        | -1,047     | -25.4    |
| Article 21   | 0               | 0            | 0          | NA       |
| Article 21A IFTA                                   | 4,115           | 3,066        | -1,049     | -25.5    |
| IFTA Decal Fees & Trip Permits                     | 8               | 10           | 2          | 25.0     |
| Corporation & Utilities 6/                         | -\$1,162        | -\$27,438    | -\$26,276  | -2,261.3 |
| Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F) | -3,270          | -800         | 2,470      | 75.5     |
| Utilities (sections 186-A, A&E & PSC)              | 2,106           | -26,638      | -28,744    | -1,364.9 |
| Public Safety Communications Surcharge (\$186-F)   | 2               | 0            | -2         | -100.0   |
| Petroleum  | \$87,990        | \$92,817     | \$4,827    | 5.5      |
| Article 13-A (prior to 9/1/1990)                   | 0               | 0            | 0          | NA       |
| Article 13-A (after 9/1/1990)                      | 87,990          | 92,817       | 4,827      | 5.5      |
| 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 |         |
|---|-----------------|--------------|------------|---------|
|   | October 2012    | October 2013 | Amount     | Percent |
| M.T.A. Corporate Surcharge              | \$21,500        | \$18,637     | -\$2,863   | -13.3   |
| M.T.A. Auto Rental                      | 12              | 13           | 1          | 8.3     |
| M.C.T. Mobility                         | 97,612          | 101,875      | 4,263      | 4.4     |
| M.C.T.D. Taxicab and Hail Vehicle Rides | 19,823          | 19,875       | 52         | 0.3     |
| New York City Alcoholic Beverage        | 2,438           | 1,970        | -468       | -19.2   |
| New York City Motor Fuel                | 0               | 0            | 0          | NA      |
| New York City Personal Income           | 702,724         | 810,159      | 107,435    | 15.3    |
| Sales & Use                             | 1,067,951       | 1,116,192    | 48,241     | 4.5     |
| Stock Transfer (to NYC; all rebatable)  | 16              | 5            | -11        | -68.8   |
| Yonkers Personal Income                 | 3,515           | 1,884        | -1,631     | -46.4   |
| Total-Local Taxes                       | \$1,915,591     | \$2,070,610  | \$155,019  | 8.1     |
| Total State & Local Taxes and Fees      | \$5,958,862     | \$6,061,813  | \$102,951  | 1.7     |

2/ Includes:

|   | October 2012 | October 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:

|  | October 2012 | October 2013 |
|--|--------------|--------------|
|  | \$0          | \$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:

|  | October 2012 | October 2013 |
|--|--------------|--------------|
| Real Property Gains (repealed 6/15/1996) | \$4          | \$1          |
| Gift (repealed 1/1/2000)                 | 568          | 1            |



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 2013

(in thousands)

| State Taxes                                | Net<br>Collections<br>2012-2013 | Estimated<br>Receipts 6/<br>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                          | \$21,919,494        | \$23,980,950        | \$2,061,456        | 9.4        |
| User Taxes 2/                              | \$13,848,763                    | \$14,256,900                          | \$8,034,162         | \$8,354,294         | \$320,132          | 4.0        |
| Sales and Use 3/                           | 11,346,314                      | 11,803,900                            | 6,519,011           | 6,891,929           | 372,918            | 5.7        |
| Motor Fuel                                 | 492,464                         | 500,000                               | 285,871             | 288,213             | 2,342              | 0.8        |
| Cigarette/Tobacco Products 1/              | 1,550,589                       | 1,491,000                             | 964,609             | 904,503             | -60,106            | -6.2       |
| Alcoholic Beverage                         | 246,240                         | 251,000                               | 143,659             | 146,727             | 3,068              | 2.1        |
| Highway/Fuel Use 1/                        | 145,008                         | 140,000                               | 84,724              | 83,663              | -1,061             | -1.3       |
| Auto Rental                                | 68,148                          | 71,000                                | 36,288              | 39,259              | 2,971              | 8.2        |
| Business Taxes                             | \$7,579,202                     | \$7,755,500                           | \$3,391,049         | \$3,464,951         | \$73,902           | 2.2        |
| Corporation Franchise                      | 2,623,683                       | 2,934,000                             | 1,211,102           | 1,462,310           | 251,208            | 20.7       |
| Corporation & Utilities 1/                 | 946,661                         | 865,500                               | 389,618             | 336,678             | -52,940            | -13.6      |
| Banks                                      | 1,596,889                       | 1,420,000                             | 612,802             | 455,795             | -157,007           | -25.6      |
| Insurance (Article 33)                     | 1,257,144                       | 1,346,000                             | 508,140             | 502,733             | -5,407             | -1.1       |
| Direct Writings                            | 15,100                          | - - -                                 | 10,627              | 11,981              | 1,354              | 12.7       |
| Petroleum 1/, 4/                           | 1,139,725                       | 1,190,000                             | 658,760             | 695,454             | 36,694             | 5.6        |
| Property Transfer Taxes 5/                 | \$1,771,427                     | \$1,796,800                           | \$1,078,240         | \$1,302,245         | \$224,005          | 20.8       |
| Estate                                     | 1,014,029                       | 1,056,800                             | 646,422             | 791,535             | 145,113            | 22.4       |
| Real Estate Transfer                       | 756,355                         | 740,000                               | 430,969             | 510,831             | 79,862             | 18.5       |
| Other Revenues                             | \$161,813                       | \$162,300                             | \$98,325            | \$98,652            | \$327              | 0.3        |
| Pari-Mutuel                                | 17,417                          | 18,200                                | 11,937              | 11,031              | -906               | -7.6       |
| Hazardous Waste Assessments                | 2,628                           | 2,600                                 | 1,886               | 1,925               | 39                 | 2.1        |
| Waste Tire Management and Recycling Fees   | 24,903                          | 24,900                                | 14,536              | 15,830              | 1,294              | 8.9        |
| Returnable Container Deposits              | 114,232                         | 114,200                               | 69,388              | 69,107              | -281               | -0.4       |
| Tax Return Preparer Registration Fees      | 1,604                           | 1,600                                 | 39                  | 22                  | -17                | -43.6      |
| Racing Admissions                          | 371                             | 400                                   | 351                 | 330                 | -21                | -6.0       |
| Boxing and Wrestling Exhibitions           | 658                             | 400                                   | 188                 | 407                 | 219                | 116.5      |
| <b>Total - State Taxes and Fees 2/, 5/</b> | <b>\$63,587,920</b>             | <b>\$66,514,600</b>                   | <b>\$34,521,270</b> | <b>\$37,201,092</b> | <b>\$2,679,822</b> | <b>7.8</b> |

1/ See page 2 for component detail.

(in thousands)

|  | Net<br>Collections | Estimated<br>Receipts 6/<br>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                          | \$16,042,682        | \$16,509,126 | \$466,444   | 2.9     |
| Estimated Tax                                      | 12,192,942         | 13,837,000                            | 7,765,557           | 10,038,101   | 2,272,544   | 29.3    |
| Final Payments                                     | 2,076,547          | 2,186,000                             | 1,911,995           | 2,101,061    | 189,066     | 9.9     |
| Delinquencies                                      | 1,143,818          | 1,232,000                             | 662,554             | 659,433      | -3,121      | -0.5    |
| Limited Liability Company Fees                     | 71,690             | - - -                                 | 4,324               | 6,067        | 1,743       | 40.3    |
| Total Gross Collections                            | \$47,442,650       | \$50,421,000                          | \$26,387,112        | \$29,313,788 | \$2,926,676 | 11.1    |
| Refunds/Minor Offsets                              | 6,906,922          | 7,454,900                             | 4,251,836           | 4,881,957    | 630,121     | 14.8    |
| State/City Offsets                                 | 309,013            | 423,000                               | 215,782             | 450,881      | 235,099     | 109.0   |
| Net Collections                                    | \$40,226,715       | \$42,543,100                          | \$21,919,494        | \$23,980,950 | \$2,061,456 | 9.4     |
| <b>Other Component Detail</b>                      |                    |                                       |                     |              |             |         |
| Cigarette/Tobacco Products                         | \$1,550,589        | \$1,491,000                           | \$964,608           | \$904,503    | -\$60,105   | -6.2    |
| Cigarette  | 1,451,763          | NA                                    | 904,359             | 842,099      | -62,260     | -6.9    |
| Tobacco Products                                   | 91,256             | NA                                    | 54,357              | 56,938       | 2,581       | 4.7     |
| Retailer Licenses                                  | 7,557              | NA                                    | 5,887               | 5,462        | -425        | -7.2    |
| Vending Machine Stickers                           | 13                 | NA                                    | 5                   | 4            | -1          | -20.0   |
| Highway/Fuel Use                                   | \$145,008          | \$140,000                             | \$84,724            | \$83,663     | -\$1,061    | -1.3    |
| Highway Use  | 113,138            | NA                                    | 64,824              | 64,991       | 167         | 0.3     |
| Truck Mileage                                      | 98,111             | NA                                    | 60,909              | 61,251       | 342         | 0.6     |
| Permits  | 15,027             | NA                                    | 3,915               | 3,740        | -175        | -4.5    |
| Fuel Use   | 31,870             | NA                                    | 19,900              | 18,672       | -1,228      | -6.2    |
| Article 21   | 0                  | NA                                    | 0                   | 0            | 0           | NA      |
| Article 21A IFTA                                   | 31,400             | NA                                    | 19,822              | 18,583       | -1,239      | -6.3    |
| IFTA Decal Fees & Trip Permits                     | 470                | NA                                    | 78                  | 89           | 11          | 14.1    |
| Corporation & Utilities 6/                         | \$946,661          | \$865,500                             | \$389,618           | \$336,678    | -\$52,940   | -13.6   |
| Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F) | 131,194            | NA                                    | 46,850              | 34,266       | -12,584     | -26.9   |
| Utilities (sections 186-A, A&E & PSC)              | 627,917            | NA                                    | 245,924             | 210,172      | -35,752     | -14.5   |
| Public Safety Communications Surcharge (§186-F)    | 187,550            | NA                                    | 96,844              | 92,240       | -4,604      | -4.8    |
| Petroleum  | \$1,139,725        | \$1,190,000                           | \$658,760           | \$695,454    | \$36,694    | 5.6     |
| 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                                    | 658,758             | 695,453      | 36,695      | 5.6     |
| 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<br>Collections | Estimated<br>Receipts 6/<br>2013-2014 | Net Collections     |              |              |           |
|---|--------------------|---------------------------------------|---------------------|--------------|--------------|-----------|
|   |                    |                                       | Fiscal Year-to-Date |              | Difference   |           |
|   |                    |                                       | 2012-2013           | 2013-2014    | 2012-2013    | 2013-2014 |
| M.T.A. Corporate Surcharge              | \$997,951          | ---                                   | \$424,372           | \$414,710    | -\$9,662     | -2.3      |
| M.T.A. Auto Rental                      | 41,444             | ---                                   | 21,690              | 23,790       | 2,100        | 9.7       |
| M.C.T. Mobility                         | 1,227,297          | ---                                   | 668,330             | 655,174      | -13,156      | -2.0      |
| M.C.T.D. Taxicab and Hail Vehicle Rides | 82,946             | ---                                   | 62,977              | 62,112       | -865         | -1.4      |
| New York City Alcoholic Beverage        | 24,962             | ---                                   | 14,970              | 14,731       | -239         | -1.6      |
| New York City Motor Fuel                | 0                  | ---                                   | 0                   | 0            | 0            | NA        |
| New York City Personal Income           | 8,527,470          | ---                                   | 4,657,696           | 5,661,005    | 1,003,309    | 21.5      |
| Sales & Use                             | 14,237,157         | ---                                   | 8,102,370           | 8,563,957    | 461,587      | 5.7       |
| Stock Transfer (to NYC; all rebatable)  | 12,052,026         | ---                                   | 6,579,227           | 3,813,916    | -2,765,311   | -42.0     |
| Yonkers Personal Income                 | 40,461             | ---                                   | 24,181              | 22,899       | -1,282       | -5.3      |
| Total-Local Taxes                       | \$37,231,714       | ---                                   | \$20,555,813        | \$19,232,294 | -\$1,323,519 | -6.4      |
| Total State & Local Taxes and Fees      | \$100,819,634      | ---                                   | \$55,077,083        | \$56,433,386 | \$1,356,303  | 2.5       |

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 |
|--|-----------|-----------|
|  | \$129     | \$107     |

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) | \$28      | -\$165    |
| Gift (repealed 1/1/2000)                 | 821       | 44        |

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.