

February 2015

(in thousands)

State Taxes	February 2015			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,471,274	\$1,062,370	\$3,408,904	\$48,187,760	\$7,330,526	\$40,857,234
Total Gross Collections	\$4,471,274	---	4,471,274	48,187,760	---	48,187,760
Less: Refunds and Minor Offsets	---	1,035,185	1,035,185	---	6,772,526	6,772,526
Less: State/City Offsets	---	27,185	27,185	---	558,000	558,000
Net Collections	---	---	3,408,904	---	---	40,857,234
User Taxes 1/	\$960,763	\$11,583	\$949,180	\$13,418,753	\$223,020	\$13,195,733
Sales & Use 2/	809,613	7,705	801,908	11,252,560	159,644	11,092,916
Motor Fuel	42,794	1,866	40,928	479,474	24,110	455,364
Cigarette/Tobacco Products 3/	85,623	1,950	83,673	1,263,674	38,226	1,225,448
Alcoholic Beverage	11,651	0	11,651	231,698	11	231,687
Highway/Fuel Use	11,079	62	11,017	131,768	1,029	130,739
Auto Rental	3	0	3	59,579	0	59,579
Business Taxes	\$229,729	\$82,329	\$147,400	\$6,320,169	\$1,131,885	\$5,188,284
Corporation Franchise	147,252	46,157	101,095	2,562,870	883,456	1,679,414
Corporation & Utilities 4/	2,420	4,901	-2,481	534,758	-10,750	545,508
Banks	-26,372	25,386	-51,758	1,273,710	197,044	1,076,666
Insurance (Article 33)	7,872	1,819	6,053	808,881	15,456	793,425
Direct Writings	740	0	740	15,348	8	15,340
Petroleum 5/	97,817	4,066	93,751	1,124,602	46,671	1,077,931
Property Transfer Taxes 6/	\$142,237	\$3,154	\$139,083	\$2,049,701	\$60,995	\$1,988,706
Estate	51,663	3,155	48,508	1,087,224	60,810	1,026,414
Real Estate Transfer	90,554	-1	90,555	962,367	159	962,208
Other Revenues	\$1,794	\$1	\$1,793	\$131,468	\$502	\$130,966
Pari-Mutuel (w/o Uncashed Tickets)	990	0	990	16,812	0	16,812
Hazardous Waste Assessments	217	1	216	1,590	208	1,382
Waste Tire Management and Recycling Fees	82	0	82	22,908	192	22,716
Returnable Container Deposits	66	0	66	87,992	102	87,890
Tax Return Preparer Registration Fees	134	0	134	1,109	0	1,109
Racing Admissions	303	0	303	500	0	500
Boxing and Wrestling Exhibitions	2	0	2	557	0	557
Total - State Taxes and Fees 1/, 6/	\$5,805,797	\$1,159,437	\$4,646,360	\$70,107,851	\$8,746,928	\$61,360,923

(in thousands)

Local Taxes	February 2015			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$12,911	\$12,057	\$854	\$783,946	\$101,053	\$682,893
M.T.A. Auto Rental	1	0	1	35,859	0	35,859
M.C.T. Mobility	151,266	1,665	149,601	1,201,454	21,010	1,180,444
M.C.T.D. Taxicab and Hail Vehicle Rides	939	3	936	82,127	27	82,100
New York City Alcoholic Beverage	1,077	0	1,077	22,049	0	22,049
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	974,543	155,221	819,322	10,639,533	1,064,778	9,574,755
Total Gross Collections	947,549	---	947,549	10,081,872	---	10,081,872
Less: Refunds and Minor Offsets	---	155,221	155,221	---	1,064,778	1,064,778
Plus: State/City Offsets	26,994	---	26,994	557,661	---	557,661
Sales & Use	1,043,202	7,592	1,035,610	14,058,904	173,567	13,885,337
Stock Transfer (to NYC; all eligible for rebate)	24	0	24	2,930,243	0	2,930,243
Yonkers Personal Income - Net (Adjusted)	4,048	614	3,434	47,126	5,093	42,033
Total Gross Collections	3,857	---	3,857	46,787	---	46,787
Less: Refunds and Minor Offsets	---	614	614	---	5,093	5,093
Plus: State/City Offsets	191	---	191	339	---	339
MCTMT Personal Income - Net (Adjusted)	9	0	9	14	0	14
Total Gross Collections	9	---	9	14	---	14
Less: Refunds and Minor Offsets	---	0	0	---	0	0
Plus: State/City Offsets	0	---	0	0	---	0
Total-Local Taxes	\$2,188,020	\$177,152	\$2,010,868	\$29,801,255	\$1,365,528	\$28,435,792
Total State & Local Taxes and Fees 1/	\$9	\$1,336,589	\$6,657,228	\$99,909,106	\$10,112,456	\$89,796,715

1/ Includes:

	February 2015	Fiscal Year 2014-15
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 2015	Fiscal Year 2014-15
	\$0	\$0

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

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

	February 2015	Fiscal Year 2014-15
	\$0	\$0

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 2015	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	0

MONTHLY COMPARISON OF NET COLLECTIONS

February 2015

(in thousands)

State Taxes	Net Collections		Difference	
	February 2014	February 2015	Amount	Percent
Personal Income Tax 1/	\$3,158,793	\$3,408,904	\$250,111	7.9
User Taxes 2/	\$943,473	\$949,180	\$5,707	0.6
Sales and Use 3/	804,510	801,908	-2,602	-0.3
Motor Fuel	37,265	40,928	3,663	9.8
Cigarette/Tobacco Products 1/	79,344	83,673	4,329	5.5
Alcoholic Beverage	13,143	11,651	-1,492	-11.4
Highway/Fuel Use 1/	9,134	11,017	1,883	20.6
Auto Rental	77	3	-74	-96.1
Business Taxes	\$130,417	\$147,400	\$16,983	13.0
Corporation Franchise	50,585	101,095	50,510	99.9
Corporation & Utilities 1/	4,419	-2,481	-6,900	-156.1
Banks	-28,436	-51,758	-23,322	-82.0
Insurance (Article 33)	8,795	6,053	-2,742	-31.2
Direct Writings	2,401	740	-1,661	-69.2
Petroleum 1/, 4/	92,653	93,751	1,098	1.2
Property Transfer Taxes 5/	\$186,716	\$139,083	-\$47,633	-25.5
Estate	104,933	48,508	-56,425	-53.8
Real Estate Transfer	81,780	90,555	8,775	10.7
Other Revenues	\$1,407	\$1,793	\$386	27.4
Pari-Mutuel	1,109	990	-119	-10.7
Hazardous Waste Assessments	27	216	189	700.0
Waste Tire Management and Recycling Fees	103	82	-21	-20.4
Returnable Container Deposits	8	66	58	725.0
Tax Return Preparer Registration Fees	157	134	-23	-14.6
Racing Admissions	3	303	300	10,000.0
Boxing and Wrestling Exhibitions	0	2	2	NA
Total - State Taxes and Fees 2/, 5/	\$4,420,806	\$4,646,360	\$225,554	5.1

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	February 2014	February 2015	Amount	Percent
Withholding	\$4,097,636	\$4,118,518	\$20,882	0.5
Estimated Tax	88,005	80,996	-7,009	-8.0
Final Payments	23,675	25,636	1,961	8.3
Delinquencies	107,470	226,825	119,355	111.1
Limited Liability Company Fees	18,524	19,299	775	4.2
Total Gross Collections	\$4,335,310	\$4,471,274	\$135,964	3.1
Refunds/Minor Offsets	1,152,160	1,035,185	-116,975	-10.2
State/City Offsets	24,357	27,185	2,828	11.6
Net Collections	\$3,158,793	\$3,408,904	\$250,111	7.9
Other Component Detail				
Cigarette/Tobacco Products	\$79,344	\$83,672	\$4,328	5.5
Cigarette	74,662	79,772	5,110	6.8
Tobacco Products	4,491	3,673	-818	-18.2
Retailer Licenses	191	226	35	18.3
Vending Machine Stickers	0	1	1	NA
Highway/Fuel Use	\$9,134	\$11,017	\$1,883	20.6
Highway Use	8,117	9,602	1,485	18.3
Truck Mileage	7,679	9,161	1,482	19.3
Permits	438	441	3	0.7
Fuel Use	1,017	1,415	398	39.1
Article 21	0	0	0	NA
Article 21A IFTA	978	1,369	391	40.0
IFTA Decal Fees & Trip Permits	39	46	7	17.9
Corporation & Utilities 6/	\$4,419	-\$2,481	-\$6,900	-156.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	1,945	-3,374	-5,319	-273.5
Utilities (sections 186-A, A&E & PSC)	2,474	893	-1,581	-63.9
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$92,653	\$93,751	\$1,098	1.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	92,653	93,751	1,098	1.2
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 2014	February 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$7,715	\$854	-\$6,861	-88.9
M.T.A. Auto Rental	62	1	-61	-98.4
M.C.T. Mobility	131,481	149,601	18,120	13.8
M.C.T.D. Taxicab and Hail Vehicle Rides	260	936	676	260.0
New York City Alcoholic Beverage	1,927	1,077	-850	-44.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	775,246	819,322	44,076	5.7
Sales & Use	1,030,022	1,035,610	5,588	0.5
Stock Transfer (to NYC; all rebatable)	112	24	-88	-78.6
Yonkers Personal Income	2,908	3,434	526	18.1
MCTMT Personal Income	\$0	\$9	\$9	NA
Total-Local Taxes	\$1,949,733	\$2,010,868	\$61,135	3.1
Total State & Local Taxes and Fees	\$6,370,539	\$6,657,228	\$286,689	4.5

2/ Includes:

	February 2014	February 2015
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 2014	February 2015
	\$7	\$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:

	February 2014	February 2015
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	1	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

February 2015

(in thousands)

State Taxes	Net Collections 2013-2014	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	Amount	Percent
Personal Income Tax 1/	\$42,960,775	\$43,734,800	\$40,400,557	\$40,857,234	\$456,677	1.1
User Taxes 2/	\$14,242,212	\$14,423,200	\$12,953,672	\$13,195,733	\$242,061	1.9
Sales and Use 3/	11,857,005	12,171,200	10,743,520	11,092,916	349,396	3.3
Motor Fuel	473,155	487,000	435,819	455,364	19,545	4.5
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	1,358,125	1,225,448	-132,677	-9.8
Alcoholic Beverage	250,332	256,000	232,152	231,687	-465	-0.2
Highway/Fuel Use 1/	136,223	136,000	127,197	130,739	3,542	2.8
Auto Rental	72,126	74,000	56,859	59,579	2,720	4.8
Business Taxes	\$7,352,608	\$6,737,700	\$5,146,711	\$5,188,284	\$41,573	0.8
Corporation Franchise	3,245,069	2,239,000	2,137,705	1,679,414	-458,291	-21.4
Corporation & Utilities 1/	865,740	862,800	559,163	545,508	-13,655	-2.4
Banks	888,317	1,220,000	620,557	1,076,666	456,109	73.5
Insurance (Article 33)	1,179,036	1,276,000	743,360	793,425	50,065	6.7
Direct Writings	19,936	- - -	18,884	15,340	-3,544	-18.8
Petroleum 1/, 4/	1,154,510	1,139,900	1,067,042	1,077,931	10,889	1.0
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$2,038,716	\$1,988,706	-\$50,010	-2.5
Estate	1,238,279	1,180,000	1,182,271	1,026,414	-155,857	-13.2
Real Estate Transfer	911,352	955,000	856,564	962,208	105,644	12.3
Other Revenues	\$153,468	\$153,000	\$131,638	\$130,966	-\$672	-0.5
Pari-Mutuel	16,822	17,000	15,389	16,812	1,423	9.2
Hazardous Waste Assessments	2,379	2,400	2,368	1,382	-986	-41.6
Waste Tire Management and Recycling Fees	26,917	26,900	22,898	22,716	-182	-0.8
Returnable Container Deposits	104,929	104,900	88,661	87,890	-771	-0.9
Tax Return Preparer Registration Fees	1,426	1,400	1,404	1,109	-295	-21.0
Racing Admissions	350	200	348	500	152	43.7
Boxing and Wrestling Exhibitions	645	200	570	557	-13	-2.3
Total - State Taxes and Fees 2/, 5/	\$66,858,577	\$67,183,700	\$60,671,294	\$61,360,923	\$689,629	1.1

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2013-2014	2014-2015	2013-2014	2014-2015	Amount	Percent
Withholding	\$33,367,556	\$35,149,000	\$29,998,711	\$31,236,061	\$1,237,350	4.1
Estimated Tax	14,637,177	13,417,500	14,577,234	13,661,777	-915,457	-6.3
Final Payments	2,284,099	2,165,700	2,163,066	1,972,479	-190,587	-8.8
Delinquencies	1,202,087	1,246,100	1,094,228	1,289,551	195,323	17.9
Limited Liability Company Fees	84,129	- - -	27,787	27,892	105	0.4
Total Gross Collections	\$51,575,048	\$51,978,300	\$47,861,026	\$48,187,760	\$326,734	0.7
Refunds/Minor Offsets	7,999,270	7,795,500	6,868,634	6,772,526	-96,108	-1.4
State/City Offsets	615,003	448,000	591,835	558,000	-33,835	-5.7
Net Collections	\$42,960,775	\$43,734,800	\$40,400,557	\$40,857,234	\$456,677	1.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$1,358,124	\$1,225,448	-\$132,676	-9.8
Cigarette	1,351,580	NA	1,261,572	1,177,795	-83,777	-6.6
Tobacco Products	94,604	NA	89,534	40,737	-48,797	-54.5
Retailer Licenses	7,177	NA	7,009	6,906	-103	-1.5
Vending Machine Stickers	10	NA	9	10	1	11.1
Highway/Fuel Use	\$136,223	\$136,000	\$127,197	\$130,739	\$3,542	2.8
Highway Use	105,096	NA	99,878	103,147	3,269	3.3
Truck Mileage	99,273	NA	94,402	97,444	3,042	3.2
Permits	5,823	NA	5,476	5,703	227	4.1
Fuel Use	31,127	NA	27,319	27,592	273	1.0
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	26,856	27,107	251	0.9
IFTA Decal Fees & Trip Permits	479	NA	463	485	22	4.8
Corporation & Utilities 6/	\$865,740	\$862,800	\$559,163	\$545,508	-\$13,655	-2.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	83,743	56,637	-27,106	-32.4
Utilities (sections 186-A, A&E & PSC)	563,095	NA	337,382	349,206	11,824	3.5
Public Safety Communications Surcharge (\$186-F)	183,886	NA	138,038	139,665	1,627	1.2
Petroleum	\$1,154,510	\$1,139,900	\$1,067,042	\$1,077,931	\$10,889	1.0
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,154,509	NA	1,067,041	1,077,930	10,889	1.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	1	0	0.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	2013-2014	2014-2015
M.T.A. Corporate Surcharge	\$989,975	---	\$598,169	\$682,893	\$84,724	14.2
M.T.A. Auto Rental	43,663	---	34,474	35,859	1,385	4.0
M.C.T. Mobility	1,226,391	---	1,126,287	1,180,444	54,157	4.8
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	85,079	82,100	-2,979	-3.5
New York City Alcoholic Beverage	25,061	---	23,058	22,049	-1,009	-4.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	9,365,435	9,574,755	209,320	2.2
Sales & Use	14,829,813	---	13,420,352	13,885,337	464,985	3.5
Stock Transfer (to NYC; all rebatable)	6,116,245	---	4,858,362	2,930,243	-1,928,119	-39.7
Yonkers Personal Income	39,522	---	36,337	42,033	5,696	15.7
MCTMT Personal Income	\$0	---	\$0	\$14	\$14	NA
Total-Local Taxes	\$33,262,100	---	\$29,547,553	\$28,435,713	-\$1,111,840	-3.8
Total State & Local Taxes and Fees	\$100,120,677	---	\$90,218,847	\$89,796,636	-\$422,211	-0.5

2/ Includes:

	2013-2014	2014-2015
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:

	2013-2014	2014-2015
	\$164	\$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:

	2013-2014	2014-2015
Real Property Gains (repealed 6/15/1996)	-\$160	\$0
Gift (repealed 1/1/2000)	41	0

6/ From the Enacted Executive Budget, April 2014. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine 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.