



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2015

(in thousands)

State Taxes	January 2015			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$7,436,694	\$162,542	\$7,274,152	\$43,716,486	\$6,268,156	\$37,448,330
Total Gross Collections	\$7,436,694	---	7,436,694	43,716,486	---	43,716,486
Less: Refunds and Minor Offsets	---	149,683	149,683	---	5,737,341	5,737,341
Less: State/City Offsets	---	12,859	12,859	---	530,815	530,815
Net Collections	---	---	7,274,152	---	---	37,448,330
User Taxes 1/	\$1,184,201	\$33,752	\$1,150,449	\$12,457,990	\$211,437	\$12,246,553
Sales & Use 2/	996,196	26,238	969,958	10,442,947	151,939	10,291,008
Motor Fuel	42,736	1,300	41,436	436,680	22,244	414,436
Cigarette/Tobacco Products 3/	102,459	6,159	96,300	1,178,051	36,276	1,141,775
Alcoholic Beverage	31,253	0	31,253	220,047	11	220,036
Highway/Fuel Use	11,550	55	11,495	120,689	967	119,722
Auto Rental	7	0	7	59,576	0	59,576
Business Taxes	\$335,616	\$78,229	\$257,387	\$6,090,440	\$1,049,556	\$5,040,884
Corporation Franchise	191,317	67,390	123,927	2,415,618	837,299	1,578,319
Corporation & Utilities 4/	1,327	151	1,176	532,338	-15,651	547,989
Banks	38,666	6,132	32,534	1,300,082	171,658	1,128,424
Insurance (Article 33)	609	1,940	-1,331	801,009	13,637	787,372
Direct Writings	38	0	38	14,608	8	14,600
Petroleum 5/	103,659	2,616	101,043	1,026,785	42,605	984,180
Property Transfer Taxes 6/	\$235,496	\$14,361	\$221,135	\$1,907,464	\$57,841	\$1,849,623
Estate	139,760	14,304	125,456	1,035,561	57,655	977,906
Real Estate Transfer	95,735	57	95,678	871,813	160	871,653
Other Revenues	\$3,032	\$21	\$3,011	\$129,674	\$501	\$129,173
Pari-Mutuel (w/o Uncashed Tickets)	838	0	838	15,822	0	15,822
Hazardous Waste Assessments	287	4	283	1,373	207	1,166
Waste Tire Management and Recycling Fees	1,522	17	1,505	22,826	192	22,634
Returnable Container Deposits	328	0	328	87,926	102	87,824
Tax Return Preparer Registration Fees	6	0	6	975	0	975
Racing Admissions	3	0	3	197	0	197
Boxing and Wrestling Exhibitions	48	0	48	555	0	555
Total - State Taxes and Fees 1/, 6/	\$9,195,039	\$288,905	\$8,906,134	\$64,302,054	\$7,587,491	\$56,714,563

(in thousands)

Local Taxes	January 2015			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$43,878	\$6,977	\$36,901	\$771,035	\$88,996	\$682,039
M.T.A. Auto Rental	3	0	3	35,858	0	35,858
M.C.T. Mobility	147,686	1,441	146,245	1,050,188	19,345	1,030,843
M.C.T.D. Taxicab and Hail Vehicle Rides	18,574	1	18,573	81,188	24	81,164
New York City Alcoholic Beverage	2,569	0	2,569	20,972	0	20,972
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,621,673	13,297	1,608,376	9,664,990	909,557	8,755,433
Total Gross Collections	1,608,782	---	1,608,782	9,134,323	---	9,134,323
Less: Refunds and Minor Offsets	---	13,297	13,297	---	909,557	909,557
Plus: State/City Offsets	12,891	---	12,891	530,667	---	530,667
Sales & Use	1,293,303	27,991	1,265,312	13,015,702	165,975	12,849,727
Stock Transfer (to NYC; all eligible for rebate)	28	0	28	2,930,219	0	2,930,219
Yonkers Personal Income - Net (Adjusted)	5,292	30	5,262	43,078	4,479	38,599
Total Gross Collections	5,324	---	5,324	42,930	---	42,930
Less: Refunds and Minor Offsets	---	30	30	---	4,479	4,479
Plus: State/City Offsets	-32	---	-32	148	---	148
MCTMT Personal Income - Net (Adjusted)	0	0	0	0	0	0
Total Gross Collections	0	---	0	0	---	0
Less: Refunds and Minor Offsets	---	0	0	---	0	0
Plus: State/City Offsets	0	---	0	0	---	0
Total-Local Taxes	\$3,133,006	\$49,737	\$3,083,269	\$27,613,230	\$1,188,376	\$26,424,933
Total State & Local Taxes and Fees 1/	\$0	\$338,642	\$11,989,403	\$91,915,284	\$8,775,867	\$83,139,496

1/ Includes:

	January 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):

	January 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:

	January 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:

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

January 2015

(in thousands)

State Taxes	Net Collections		Difference	
	January 2014	January 2015	Amount	Percent
Personal Income Tax 1/	\$7,404,863	\$7,274,152	-\$130,711	-1.8
User Taxes 2/	\$1,146,124	\$1,150,449	\$4,325	0.4
Sales and Use 3/	944,484	969,958	25,474	2.7
Motor Fuel	36,031	41,436	5,405	15.0
Cigarette/Tobacco Products 1/	124,872	96,300	-28,572	-22.9
Alcoholic Beverage	30,226	31,253	1,027	3.4
Highway/Fuel Use 1/	11,337	11,495	158	1.4
Auto Rental	-826	7	833	100.8
Business Taxes	\$275,858	\$257,387	-\$18,471	-6.7
Corporation Franchise	147,823	123,927	-23,896	-16.2
Corporation & Utilities 1/	2,163	1,176	-987	-45.6
Banks	36,912	32,534	-4,378	-11.9
Insurance (Article 33)	1,227	-1,331	-2,558	-208.5
Direct Writings	172	38	-134	-77.9
Petroleum 1/, 4/	87,561	101,043	13,482	15.4
Property Transfer Taxes 5/	\$197,422	\$221,135	\$23,713	12.0
Estate	104,773	125,456	20,683	19.7
Real Estate Transfer	92,646	95,678	3,032	3.3
Other Revenues	\$4,112	\$3,011	-\$1,101	-26.8
Pari-Mutuel	912	838	-74	-8.1
Hazardous Waste Assessments	303	283	-20	-6.6
Waste Tire Management and Recycling Fees	1,789	1,505	-284	-15.9
Returnable Container Deposits	498	328	-170	-34.1
Tax Return Preparer Registration Fees	568	6	-562	-98.9
Racing Admissions	2	3	1	50.0
Boxing and Wrestling Exhibitions	40	48	8	20.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$9,028,379</b>	<b>\$8,906,134</b>	<b>-\$122,245</b>	<b>-1.4</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 2014	January 2015	Amount	Percent
Withholding	\$3,855,653	\$3,731,675	-\$123,978	-3.2
Estimated Tax	3,471,273	3,574,090	102,817	3.0
Final Payments	1,089	2,119	1,030	94.6
Delinquencies	135,962	127,097	-8,865	-6.5
Limited Liability Company Fees	2,475	1,713	-762	-30.8
Total Gross Collections	\$7,466,452	\$7,436,694	-\$29,758	-0.4
Refunds/Minor Offsets	55,241	149,683	94,442	171.0
State/City Offsets	6,348	12,859	6,511	102.6
Net Collections	\$7,404,863	\$7,274,152	-\$130,711	-1.8
Other Component Detail				
Cigarette/Tobacco Products	\$124,871	\$96,300	-\$28,571	-22.9
Cigarette	119,193	95,875	-23,318	-19.6
Tobacco Products	5,404	105	-5,299	-98.1
Retailer Licenses	274	320	46	16.8
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$11,337	\$11,495	\$158	1.4
Highway Use	8,712	8,719	7	0.1
Truck Mileage	8,360	7,888	-472	-5.6
Permits	352	831	479	136.1
Fuel Use	2,625	2,776	151	5.8
Article 21	0	0	0	NA
Article 21A IFTA	2,536	2,676	140	5.5
IFTA Decal Fees & Trip Permits	89	100	11	12.4
Corporation & Utilities 6/	\$2,163	\$1,176	-\$987	-45.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	1,139	925	-214	-18.8
Utilities (sections 186-A, A&E & PSC)	1,021	248	-773	-75.7
Public Safety Communications Surcharge (\$186-F)	3	3	0	0.0
Petroleum	\$87,561	\$101,043	\$13,482	15.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	87,561	101,042	13,481	15.4
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	January 2014	January 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$24,126	\$36,901	\$12,775	53.0
M.T.A. Auto Rental	-515	3	518	100.6
M.C.T. Mobility	161,380	146,245	-15,135	-9.4
M.C.T.D. Taxicab and Hail Vehicle Rides	21,327	18,573	-2,754	-12.9
New York City Alcoholic Beverage	2,436	2,569	133	5.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,598,929	1,608,376	9,447	0.6
Sales & Use	1,203,217	1,265,312	62,095	5.2
Stock Transfer (to NYC; all rebatable)	24	28	4	16.7
Yonkers Personal Income	3,900	5,262	1,362	34.9
MCTMT Personal Income	\$0	\$0	\$0	NA
<b>Total-Local Taxes</b>	<b>\$3,014,824</b>	<b>\$3,083,269</b>	<b>\$68,445</b>	<b>2.3</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$12,043,203</b>	<b>\$11,989,403</b>	<b>-\$53,800</b>	<b>-0.4</b>

2/ Includes:

	January 2014	January 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:

	January 2014	January 2015
	-\$2	\$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:

	January 2014	January 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

January 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	\$37,241,764	\$37,448,330	\$206,566	0.6
User Taxes 2/	\$14,242,212	\$14,423,200	\$12,010,199	\$12,246,553	\$236,354	2.0
Sales and Use 3/	11,857,005	12,171,200	9,939,010	10,291,008	351,998	3.5
Motor Fuel	473,155	487,000	398,554	414,436	15,882	4.0
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	1,278,781	1,141,775	-137,006	-10.7
Alcoholic Beverage	250,332	256,000	219,009	220,036	1,027	0.5
Highway/Fuel Use 1/	136,223	136,000	118,063	119,722	1,659	1.4
Auto Rental	72,126	74,000	56,782	59,576	2,794	4.9
Business Taxes	\$7,352,608	\$6,737,700	\$5,016,294	\$5,040,884	\$24,590	0.5
Corporation Franchise	3,245,069	2,239,000	2,087,120	1,578,319	-508,801	-24.4
Corporation & Utilities 1/	865,740	862,800	554,744	547,989	-6,755	-1.2
Banks	888,317	1,220,000	648,993	1,128,424	479,431	73.9
Insurance (Article 33)	1,179,036	1,276,000	734,565	787,372	52,807	7.2
Direct Writings	19,936	- - -	16,483	14,600	-1,883	-11.4
Petroleum 1/, 4/	1,154,510	1,139,900	974,389	984,180	9,791	1.0
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$1,852,000	\$1,849,623	-\$2,377	-0.1
Estate	1,238,279	1,180,000	1,077,338	977,906	-99,432	-9.2
Real Estate Transfer	911,352	955,000	774,784	871,653	96,869	12.5
Other Revenues	\$153,468	\$153,000	\$130,231	\$129,173	-\$1,058	-0.8
Pari-Mutuel	16,822	17,000	14,280	15,822	1,542	10.8
Hazardous Waste Assessments	2,379	2,400	2,341	1,166	-1,175	-50.2
Waste Tire Management and Recycling Fees	26,917	26,900	22,795	22,634	-161	-0.7
Returnable Container Deposits	104,929	104,900	88,653	87,824	-829	-0.9
Tax Return Preparer Registration Fees	1,426	1,400	1,247	975	-272	-21.8
Racing Admissions	350	200	345	197	-148	-42.9
Boxing and Wrestling Exhibitions	645	200	570	555	-15	-2.6
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$66,858,577</b>	<b>\$67,183,700</b>	<b>\$56,250,488</b>	<b>\$56,714,563</b>	<b>\$464,075</b>	<b>0.8</b>

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	\$25,901,075	\$27,117,543	\$1,216,468	4.7
Estimated Tax	14,637,177	13,417,500	14,489,229	13,580,781	-908,448	-6.3
Final Payments	2,284,099	2,165,700	2,139,391	1,946,843	-192,548	-9.0
Delinquencies	1,202,087	1,246,100	986,758	1,062,726	75,968	7.7
Limited Liability Company Fees	84,129	- - -	9,263	8,593	-670	-7.2
Total Gross Collections	\$51,575,048	\$51,978,300	\$43,525,716	\$43,716,486	\$190,770	0.4
Refunds/Minor Offsets	7,999,270	7,795,500	5,716,474	5,737,341	20,867	0.4
State/City Offsets	615,003	448,000	567,478	530,815	-36,663	-6.5
Net Collections	\$42,960,775	\$43,734,800	\$37,241,764	\$37,448,330	\$206,566	0.6
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$1,278,780	\$1,141,776	-\$137,004	-10.7
Cigarette	1,351,580	NA	1,186,910	1,098,023	-88,887	-7.5
Tobacco Products	94,604	NA	85,043	37,064	-47,979	-56.4
Retailer Licenses	7,177	NA	6,818	6,680	-138	-2.0
Vending Machine Stickers	10	NA	9	9	0	0.0
Highway/Fuel Use	\$136,223	\$136,000	\$118,063	\$119,722	\$1,659	1.4
Highway Use	105,096	NA	91,761	93,545	1,784	1.9
Truck Mileage	99,273	NA	86,723	88,283	1,560	1.8
Permits	5,823	NA	5,038	5,262	224	4.4
Fuel Use	31,127	NA	26,302	26,177	-125	-0.5
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	25,878	25,738	-140	-0.5
IFTA Decal Fees & Trip Permits	479	NA	424	439	15	3.5
Corporation & Utilities 6/	\$865,740	\$862,800	\$554,744	\$547,989	-\$6,755	-1.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	81,798	60,011	-21,787	-26.6
Utilities (sections 186-A, A&E & PSC)	563,095	NA	334,908	348,313	13,405	4.0
Public Safety Communications Surcharge (\$186-F)	183,886	NA	138,038	139,665	1,627	1.2
Petroleum	\$1,154,510	\$1,139,900	\$974,389	\$984,180	\$9,791	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	974,388	984,179	9,791	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	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2013-2014	2014-2015	2013-2014	2014-2015	Amount	0
M.T.A. Corporate Surcharge	\$989,975	---	\$590,454	\$682,039	\$91,585	15.5
M.T.A. Auto Rental	43,663	---	34,412	35,858	1,446	4.2
M.C.T. Mobility	1,226,391	---	994,806	1,030,843	36,037	3.6
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	84,819	81,164	-3,655	-4.3
New York City Alcoholic Beverage	25,061	---	21,131	20,972	-159	-0.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	8,590,189	8,755,433	165,244	1.9
Sales & Use	14,829,813	---	12,390,330	12,849,727	459,397	3.7
Stock Transfer (to NYC; all rebatable)	6,116,245	---	4,858,250	2,930,219	-1,928,031	-39.7
Yonkers Personal Income	39,522	---	33,429	38,599	5,170	15.5
MCTMT Personal Income	\$0	---	\$0	\$0	\$0	NA
Total-Local Taxes	\$33,262,100	---	\$27,597,820	\$26,424,854	-\$1,172,966	-4.3
Total State & Local Taxes and Fees	\$100,120,677	---	\$83,848,308	\$83,139,417	-\$708,891	-0.8

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
	\$157	\$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)	-\$162	\$0
Gift (repealed 1/1/2000)	40	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.