



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2014

(in thousands)

State Taxes	November 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,522,695	\$685,998	\$1,836,697	\$31,143,709	\$5,933,312	\$25,210,397
Total Gross Collections	\$2,522,695	---	2,522,695	31,143,709	---	31,143,709
Less: Refunds and Minor Offsets	---	612,720	612,720	---	5,430,674	5,430,674
Less: State/City Offsets	---	73,278	73,278	---	502,638	502,638
Net Collections	---	---	1,836,697	---	---	25,210,397
User Taxes 1/	\$1,131,299	\$14,024	\$1,117,275	\$9,795,440	\$153,537	\$9,641,903
Sales & Use 2/	957,035	12,222	944,813	8,188,410	113,291	8,075,119
Motor Fuel	37,365	1,225	36,140	350,502	16,864	333,638
Cigarette/Tobacco Products 3/	104,814	555	104,259	950,861	22,627	928,234
Alcoholic Beverage	21,783	1	21,782	169,088	11	169,077
Highway/Fuel Use	10,238	21	10,217	95,230	744	94,486
Auto Rental	64	0	64	41,349	0	41,349
Business Taxes	\$207,039	\$119,671	\$87,368	\$4,512,565	\$788,833	\$3,723,732
Corporation Franchise	104,225	100,322	3,903	1,723,527	597,577	1,125,950
Corporation & Utilities 4/	1,691	108	1,583	341,632	-12,155	353,787
Banks	6,785	16,691	-9,906	1,072,081	162,850	909,231
Insurance (Article 33)	6,130	184	5,946	538,098	10,125	527,973
Direct Writings	817	0	817	14,266	8	14,258
Petroleum 5/	87,391	2,366	85,025	822,961	30,428	792,533
Property Transfer Taxes 6/	\$181,692	\$1,551	\$180,141	\$1,479,560	\$40,422	\$1,439,138
Estate	91,185	1,552	89,633	795,736	40,294	755,442
Real Estate Transfer	90,506	0	90,506	683,737	103	683,634
Other Revenues	\$1,770	\$101	\$1,669	\$98,211	\$448	\$97,763
Pari-Mutuel (w/o Uncashed Tickets)	1,479	0	1,479	13,880	0	13,880
Hazardous Waste Assessments	39	0	39	1,062	202	860
Waste Tire Management and Recycling Fees	199	100	99	15,651	143	15,508
Returnable Container Deposits	26	0	26	66,940	102	66,838
Tax Return Preparer Registration Fees	1	1	0	31	1	30
Racing Admissions	1	0	1	175	0	175
Boxing and Wrestling Exhibitions	25	0	25	472	0	472
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$4,044,495</b>	<b>\$821,345</b>	<b>\$3,223,150</b>	<b>\$47,029,485</b>	<b>\$6,916,552</b>	<b>\$40,112,933</b>

(in thousands)

Local Taxes	November 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$27,127	\$9,334	\$17,793	\$558,493	\$78,156	\$480,337
M.T.A. Auto Rental	24	0	24	24,732	0	24,732
M.C.T. Mobility	90,513	2,723	87,790	788,301	15,471	772,830
M.C.T.D. Taxicab and Hail Vehicle Rides	0	0	0	62,022	19	62,003
New York City Alcoholic Beverage	2,199	0	2,199	16,530	0	16,530
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	613,091	95,779	517,312	6,988,526	881,105	6,107,421
Total Gross Collections	539,628	---	539,628	6,486,086	---	6,486,086
Less: Refunds and Minor Offsets	---	95,779	95,779	---	881,105	881,105
Plus: State/City Offsets	73,463	---	73,463	502,440	---	502,440
Sales & Use	1,194,856	13,449	1,181,407	10,174,550	122,071	10,052,479
Stock Transfer (to NYC; all eligible for rebate)	30	0	30	1,652,026	0	1,652,026
Yonkers Personal Income - Net (Adjusted)	3,440	314	3,126	33,077	4,418	28,659
Total Gross Collections	3,625	---	3,625	32,879	---	32,879
Less: Refunds and Minor Offsets	---	314	314	---	4,418	4,418
Plus: State/City Offsets	-185	---	-185	198	---	198
Total-Local Taxes	\$1,931,280	\$121,599	\$1,809,681	\$20,298,257	\$1,101,240	\$19,197,017
Total State & Local Taxes and Fees 1/	\$5,975,775	\$942,944	\$5,032,831	\$67,327,742	\$8,017,792	\$59,309,950

1/ Includes:

	November 2014	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):

	November 2014	Fiscal Year 2014-15
	\$0	\$96

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

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

	November 2014	Fiscal Year 2014-15
	\$0	\$93,355

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:

	November 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$0	\$37
Gift (repealed 1/1/2000)	2	25



MONTHLY COMPARISON OF NET COLLECTIONS

November 2014

(in thousands)

State Taxes	Net Collections		Difference	
	November 2013	November 2014	Amount	Percent
Personal Income Tax 1/	\$1,818,813	\$1,836,697	\$17,884	1.0
User Taxes 2/	\$1,079,352	\$1,117,275	\$37,923	3.5
Sales and Use 3/	892,722	944,813	52,091	5.8
Motor Fuel	40,002	36,140	-3,862	-9.7
Cigarette/Tobacco Products 1/	120,112	104,259	-15,853	-13.2
Alcoholic Beverage	16,319	21,782	5,463	33.5
Highway/Fuel Use 1/	10,128	10,217	89	0.9
Auto Rental	69	64	-5	-7.2
Business Taxes	\$164,681	\$87,368	-\$77,313	-46.9
Corporation Franchise	62,803	3,903	-58,900	-93.8
Corporation & Utilities 1/	1,539	1,583	44	2.9
Banks	-635	-9,906	-9,271	-1,460.0
Insurance (Article 33)	3,233	5,946	2,713	83.9
Direct Writings	4,104	817	-3,287	-80.1
Petroleum 1/, 4/	93,637	85,025	-8,612	-9.2
Property Transfer Taxes 5/	\$184,695	\$180,141	-\$4,554	-2.5
Estate	94,611	89,633	-4,978	-5.3
Real Estate Transfer	90,082	90,506	424	0.5
Other Revenues	\$1,714	\$1,669	-\$45	-2.6
Pari-Mutuel	1,286	1,479	193	15.0
Hazardous Waste Assessments	106	39	-67	-63.2
Waste Tire Management and Recycling Fees	129	99	-30	-23.3
Returnable Container Deposits	212	26	-186	-87.7
Tax Return Preparer Registration Fees	-109	0	109	100.0
Racing Admissions	13	1	-12	-92.3
Boxing and Wrestling Exhibitions	77	25	-52	-67.5
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,249,255</b>	<b>\$3,223,150</b>	<b>-\$26,105</b>	<b>-0.8</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2013	November 2014	Amount	Percent
Withholding	\$2,310,441	\$2,327,102	\$16,661	0.7
Estimated Tax	71,395	75,802	4,407	6.2
Final Payments	24,796	22,536	-2,260	-9.1
Delinquencies	75,854	97,103	21,249	28.0
Limited Liability Company Fees	341	152	-189	-55.4
<b>Total Gross Collections</b>	<b>\$2,482,827</b>	<b>\$2,522,695</b>	<b>\$39,868</b>	<b>1.6</b>
Refunds/Minor Offsets	633,410	612,720	-20,690	-3.3
State/City Offsets	30,604	73,278	42,674	139.4
<b>Net Collections</b>	<b>\$1,818,813</b>	<b>\$1,836,697</b>	<b>\$17,884</b>	<b>1.0</b>
<b>Other Component Detail</b>				
Cigarette/Tobacco Products	\$120,113	\$104,261	-\$15,852	-13.2
Cigarette	102,633	97,027	-5,606	-5.5
Tobacco Products	16,924	6,584	-10,340	-61.1
Retailer Licenses	555	647	92	16.6
Vending Machine Stickers	1	3	2	200.0
Highway/Fuel Use	\$10,128	\$10,217	\$89	0.9
Highway Use	9,515	9,418	-97	-1.0
Truck Mileage	8,991	8,944	-47	-0.5
Permits	524	474	-50	-9.5
Fuel Use	613	799	186	30.3
Article 21	0	0	0	NA
Article 21A IFTA	546	730	184	33.7
IFTA Decal Fees & Trip Permits	67	69	2	3.0
Corporation & Utilities 6/	\$1,539	\$1,583	\$44	2.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	583	954	371	63.6
Utilities (sections 186-A, A&E & PSC)	954	629	-325	-34.1
Public Safety Communications Surcharge (\$186-F)	2	0	-2	-100.0
Petroleum	\$93,637	\$85,025	-\$8,612	-9.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,637	85,025	-8,612	-9.2
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	
	November 2013	November 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$15,785	\$17,793	\$2,008	12.7
M.T.A. Auto Rental	8	24	16	200.0
M.C.T. Mobility	85,819	87,790	1,971	2.3
M.C.T.D. Taxicab and Hail Vehicle Rides	638	0	-638	-100.0
New York City Alcoholic Beverage	1,630	2,199	569	34.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	443,341	517,312	73,971	16.7
Sales & Use	1,118,521	1,181,407	62,886	5.6
Stock Transfer (to NYC; all rebatable)	12	30	18	150.0
Yonkers Personal Income	2,698	3,126	428	15.9
<b>Total-Local Taxes</b>	<b>\$1,668,452</b>	<b>\$1,809,681</b>	<b>\$141,229</b>	<b>8.5</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$4,917,707</b>	<b>\$5,032,831</b>	<b>\$115,124</b>	<b>2.3</b>

2/ Includes:

	November 2013	November 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:

	November 2013	November 2014
	\$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:

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

November 2014

(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	\$25,799,763	\$25,210,397	-\$589,366	-2.3
User Taxes 2/	\$14,242,212	\$14,423,200	\$9,433,646	\$9,641,903	\$208,257	2.2
Sales and Use 3/	11,857,005	12,171,200	7,784,651	8,075,119	290,468	3.7
Motor Fuel	473,155	487,000	328,215	333,638	5,423	1.7
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	1,024,615	928,234	-96,381	-9.4
Alcoholic Beverage	250,332	256,000	163,046	169,077	6,031	3.7
Highway/Fuel Use 1/	136,223	136,000	93,791	94,486	695	0.7
Auto Rental	72,126	74,000	39,328	41,349	2,021	5.1
Business Taxes	\$7,352,608	\$6,737,700	\$3,629,632	\$3,723,732	\$94,100	2.6
Corporation Franchise	3,245,069	2,239,000	1,525,113	1,125,950	-399,163	-26.2
Corporation & Utilities 1/	865,740	862,800	338,217	353,787	15,570	4.6
Banks	888,317	1,220,000	455,160	909,231	454,071	99.8
Insurance (Article 33)	1,179,036	1,276,000	505,966	527,973	22,007	4.3
Direct Writings	19,936	- - -	16,085	14,258	-1,827	-11.4
Petroleum 1/, 4/	1,154,510	1,139,900	789,091	792,533	3,442	0.4
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$1,486,940	\$1,439,138	-\$47,802	-3.2
Estate	1,238,279	1,180,000	886,146	755,442	-130,704	-14.7
Real Estate Transfer	911,352	955,000	600,913	683,634	82,721	13.8
Other Revenues	\$153,468	\$153,000	\$100,366	\$97,763	-\$2,603	-2.6
Pari-Mutuel	16,822	17,000	12,317	13,880	1,563	12.7
Hazardous Waste Assessments	2,379	2,400	2,031	860	-1,171	-57.7
Waste Tire Management and Recycling Fees	26,917	26,900	15,959	15,508	-451	-2.8
Returnable Container Deposits	104,929	104,900	69,319	66,838	-2,481	-3.6
Tax Return Preparer Registration Fees	1,426	1,400	-87	30	117	134.5
Racing Admissions	350	200	343	175	-168	-49.0
Boxing and Wrestling Exhibitions	645	200	484	472	-12	-2.5
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$66,858,577</b>	<b>\$67,183,700</b>	<b>\$40,450,347</b>	<b>\$40,112,933</b>	<b>-\$337,414</b>	<b>-0.8</b>

1/ See page 2 for component detail

(in thousands)

	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						
Withholding	\$33,367,556	\$35,149,000	\$18,819,567	\$19,721,862	\$902,295	4.8
Estimated Tax	14,637,177	13,417,500	10,109,496	8,669,790	-1,439,706	-14.2
Final Payments	2,284,099	2,165,700	2,125,857	1,919,157	-206,700	-9.7
Delinquencies	1,202,087	1,246,100	735,287	826,338	91,051	12.4
Limited Liability Company Fees:	84,129	- - -	6,408	6,562	154	2.4
Total Gross Collections:	\$51,575,048	\$51,978,300	\$31,796,615	\$31,143,709	-\$652,906	-2.1
Refunds/Minor Offset:	7,999,270	7,795,500	5,515,367	5,430,674	-84,693	-1.5
State/City Offset	615,003	448,000	481,485	502,638	21,153	4.4
Net Collections:	\$42,960,775	\$43,734,800	\$25,799,763	\$25,210,397	-\$589,366	-2.3
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$1,024,616	\$928,235	-\$96,381	-9.4
Cigarette	1,351,580	NA	944,732	885,037	-59,695	-6.3
Tobacco Products	94,604	NA	73,862	37,302	-36,560	-49.5
Retailer Licenses	7,177	NA	6,017	5,889	-128	-2.1
Vending Machine Stickers	10	NA	5	7	2	40.0
Highway/Fuel Use	\$136,223	\$136,000	\$93,791	\$94,486	\$695	0.7
Highway Use	105,096	NA	74,506	75,225	719	1.0
Truck Mileage	99,273	NA	70,242	71,419	1,177	1.7
Permits	5,823	NA	4,264	3,806	-458	-10.7
Fuel Use	31,127	NA	19,285	19,261	-24	-0.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	19,129	19,103	-26	-0.1
IFTA Decal Fees & Trip Permits	479	NA	156	158	2	1.3
Corporation & Utilities 6,	\$865,740	\$862,800	\$338,217	\$353,787	\$15,570	4.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 18	118,759	NA	34,849	32,860	-1,989	-5.7
Utilities (sections 186-A, A&E & PSC	563,095	NA	211,126	227,572	16,446	7.8
Public Safety Communications Surcharge (§18	183,886	NA	92,242	93,355	1,113	1.2
Petroleum	\$1,154,510	\$1,139,900	\$789,091	\$792,533	\$3,442	0.4
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	789,090	792,533	3,443	0.4
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections 2013-2014	Estimated Receipts 6/ 2014-2015	Net Collections:			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	Amount	0
M.T.A. Corporate Surcharge	\$989,975	---	\$430,495	\$480,337	\$49,842	11.6
M.T.A. Auto Rental	43,663	---	23,798	24,732	934	3.9
M.C.T. Mobility	1,226,391	---	740,993	772,830	31,837	4.3
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	62,750	62,003	-747	-1.2
New York City Alcoholic Beverage	25,061	---	16,361	16,530	169	1.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	6,104,346	6,107,421	3,075	0.1
Sales & Use	14,829,813	---	9,682,478	10,052,479	370,001	3.8
Stock Transfer (to NYC; all rebatable)	6,116,245	---	3,813,928	1,652,026	-2,161,902	-56.7
Yonkers Personal Income	39,522	---	25,597	28,659	3,062	12.0
Total-Local Taxes	\$33,262,100	---	\$20,900,746	\$19,197,017	-\$1,703,729	-8.2
Total State & Local Taxes and Fees	\$100,120,677	---	\$61,351,093	\$59,309,950	-\$2,041,143	-3.3

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
	\$107	\$96

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)	-\$164	\$37
Gift (repealed 1/1/2000)	45	25

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