



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2014

(in thousands)

State Taxes	October 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,099,215	\$611,752	\$2,487,463	\$28,621,014	\$5,247,314	\$23,373,700
Total Gross Collections	\$3,099,215	---	3,099,215	28,621,014	---	28,621,014
Less: Refunds and Minor Offsets	---	401,825	401,825	---	4,817,954	4,817,954
Less: State/City Offsets	---	209,927	209,927	---	429,360	429,360
Net Collections	---	---	2,487,463	---	---	23,373,700
User Taxes 1/	\$1,141,099	\$18,240	\$1,122,859	\$8,664,141	\$139,513	\$8,524,628
Sales & Use 2/	941,463	9,863	931,600	7,231,375	101,069	7,130,306
Motor Fuel	43,065	1,280	41,785	313,137	15,639	297,498
Cigarette/Tobacco Products 3/	123,964	6,999	116,965	846,047	22,072	823,975
Alcoholic Beverage	18,830	0	18,830	147,305	10	147,295
Highway/Fuel Use	13,772	98	13,674	84,992	723	84,269
Auto Rental	5	0	5	41,285	0	41,285
Business Taxes	\$258,113	\$73,313	\$184,800	\$4,305,526	\$669,162	\$3,636,364
Corporation Franchise	117,661	49,244	68,417	1,619,302	497,255	1,122,047
Corporation & Utilities 4/	3,272	233	3,039	339,941	-12,263	352,204
Banks	37,907	21,756	16,151	1,065,296	146,159	919,137
Insurance (Article 33)	1,153	-897	2,050	531,968	9,941	522,027
Direct Writings	352	0	352	13,449	8	13,441
Petroleum 5/	97,768	2,977	94,791	735,570	28,062	707,508
Property Transfer Taxes 6/	\$204,233	\$7,211	\$197,022	\$1,297,868	\$38,871	\$1,258,997
Estate	111,582	7,210	104,372	704,551	38,742	665,809
Real Estate Transfer	92,641	1	92,640	593,231	103	593,128
Other Revenues	\$3,395	\$222	\$3,173	\$96,441	\$347	\$96,094
Pari-Mutuel (w/o Uncashed Tickets)	1,366	0	1,366	12,401	0	12,401
Hazardous Waste Assessments	267	202	65	1,023	202	821
Waste Tire Management and Recycling Fees	1,349	21	1,328	15,452	43	15,409
Returnable Container Deposits	247	0	247	66,914	102	66,812
Tax Return Preparer Registration Fees	8	-1	9	30	0	30
Racing Admissions	2	0	2	174	0	174
Boxing and Wrestling Exhibitions	156	0	156	447	0	447
Total - State Taxes and Fees 1/, 6/	\$4,706,055	\$710,738	\$3,995,317	\$42,984,990	\$6,095,207	\$36,889,783

(in thousands)

Local Taxes	October 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$22,401	\$27,247	-\$4,846	\$531,366	\$68,822	\$462,544
M.T.A. Auto Rental	-2	0	-2	24,708	0	24,708
M.C.T. Mobility	105,034	1,265	103,769	697,788	12,748	685,040
M.C.T.D. Taxicab and Hail Vehicle Rides	18,773	5	18,768	62,022	19	62,003
New York City Alcoholic Beverage	1,995	0	1,995	14,331	0	14,331
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	864,541	52,859	811,682	6,375,435	785,326	5,590,109
Total Gross Collections	654,683	---	654,683	5,946,458	---	5,946,458
Less: Refunds and Minor Offsets	---	52,859	52,859	---	785,326	785,326
Plus: State/City Offsets	209,858	---	209,858	428,977	---	428,977
Sales & Use	1,174,012	10,483	1,163,529	8,979,694	108,622	8,871,072
Stock Transfer (to NYC; all eligible for rebate)	36	0	36	1,651,996	0	1,651,996
Yonkers Personal Income - Net (Adjusted)	4,205	215	3,990	29,637	4,104	25,533
Total Gross Collections	4,136	---	4,136	29,254	---	29,254
Less: Refunds and Minor Offsets	---	215	215	---	4,104	4,104
Plus: State/City Offsets	69	---	69	383	---	383
Total-Local Taxes	\$2,190,995	\$92,074	\$2,098,921	\$18,366,977	\$979,641	\$17,387,336
Total State & Local Taxes and Fees 1/	\$6,897,050	\$802,812	\$6,094,238	\$61,351,967	\$7,074,848	\$54,277,119

1/ Includes:

	October 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):

	October 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:

	October 2014	Fiscal Year 2014-15
	\$9	\$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:

	October 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$9	\$37
Gift (repealed 1/1/2000)	1	23



MONTHLY COMPARISON OF NET COLLECTIONS

October 2014

(in thousands)

State Taxes	Net Collections		Difference	
	October 2013	October 2014	Amount	Percent
Personal Income Tax 1/	\$2,405,565	\$2,487,463	\$81,898	3.4
User Taxes 2/	\$1,101,883	\$1,122,859	\$20,976	1.9
Sales and Use 3/	894,283	931,600	37,317	4.2
Motor Fuel	41,744	41,785	41	0.1
Cigarette/Tobacco Products 1/	133,299	116,965	-16,334	-12.3
Alcoholic Beverage	18,589	18,830	241	1.3
Highway/Fuel Use 1/	13,951	13,674	-277	-2.0
Auto Rental	17	5	-12	-70.6
Business Taxes	\$191,910	\$184,800	-\$7,110	-3.7
Corporation Franchise	91,028	68,417	-22,611	-24.8
Corporation & Utilities 1/	-27,438	3,039	30,477	111.1
Banks	30,760	16,151	-14,609	-47.5
Insurance (Article 33)	4,672	2,050	-2,622	-56.1
Direct Writings	71	352	281	395.8
Petroleum 1/, 4/	92,817	94,791	1,974	2.1
Property Transfer Taxes 5/	\$288,133	\$197,022	-\$91,111	-31.6
Estate	198,135	104,372	-93,763	-47.3
Real Estate Transfer	89,996	92,640	2,644	2.9
Other Revenues	\$3,712	\$3,173	-\$539	-14.5
Pari-Mutuel	1,310	1,366	56	4.3
Hazardous Waste Assessments	425	65	-360	-84.7
Waste Tire Management and Recycling Fees	1,607	1,328	-279	-17.4
Returnable Container Deposits	281	247	-34	-12.1
Tax Return Preparer Registration Fees	2	9	7	350.0
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	85	156	71	83.5
Total - State Taxes and Fees 2/, 5/	\$3,991,203	\$3,995,317	\$4,114	0.1

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2013	October 2014	Amount	Percent
Withholding	\$2,413,487	\$2,525,230	\$111,743	4.6
Estimated Tax	143,055	153,134	10,079	7.0
Final Payments	362,854	324,722	-38,132	-10.5
Delinquencies	92,880	95,897	3,017	3.2
Limited Liability Company Fees	716	232	-484	-67.6
Total Gross Collections	\$3,012,992	\$3,099,215	\$86,223	2.9
Refunds/Minor Offsets	361,202	401,825	40,623	11.2
State/City Offsets	246,225	209,927	-36,298	-14.7
Net Collections	\$2,405,565	\$2,487,463	\$81,898	3.4
Other Component Detail				
Cigarette/Tobacco Products	\$133,300	\$116,964	-\$16,336	-12.3
Cigarette	123,694	113,026	-10,668	-8.6
Tobacco Products	8,824	3,210	-5,614	-63.6
Retailer Licenses	781	728	-53	-6.8
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$13,951	\$13,674	-\$277	-2.0
Highway Use	10,875	11,067	192	1.8
Truck Mileage	10,547	10,670	123	1.2
Permits	328	397	69	21.0
Fuel Use	3,076	2,607	-469	-15.2
Article 21	0	0	0	NA
Article 21A IFTA	3,066	2,594	-472	-15.4
IFTA Decal Fees & Trip Permits	10	13	3	30.0
Corporation & Utilities 6/	-\$27,438	\$3,039	\$30,477	111.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-800	566	1,366	170.8
Utilities (sections 186-A, A&E & PSC)	-26,638	2,464	29,102	109.2
Public Safety Communications Surcharge (\$186-F)	0	9	9	NA
Petroleum	\$92,817	\$94,791	\$1,974	2.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	92,817	94,791	1,974	2.1
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 2013	October 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$18,637	-\$4,846	-\$23,483	-126.0
M.T.A. Auto Rental	13	-2	-15	-115.4
M.C.T. Mobility	101,875	103,769	1,894	1.9
M.C.T.D. Taxicab and Hail Vehicle Rides	19,875	18,768	-1,107	-5.6
New York City Alcoholic Beverage	1,970	1,995	25	1.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	810,159	811,682	1,523	0.2
Sales & Use	1,116,192	1,163,529	47,337	4.2
Stock Transfer (to NYC; all rebatable)	5	36	31	620.0
Yonkers Personal Income	1,884	3,990	2,106	111.8
Total-Local Taxes	\$2,070,610	\$2,098,921	\$28,311	1.4
Total State & Local Taxes and Fees	\$6,061,813	\$6,094,238	\$32,425	0.5

2/ Includes:

	October 2013	October 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:

	October 2013	October 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:

	October 2013	October 2014
Real Property Gains (repealed 6/15/1996)	\$1	\$9
Gift (repealed 1/1/2000)	1	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 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	\$23,980,950	\$23,373,700	-\$607,250	-2.5
User Taxes 2/	\$14,242,212	\$14,423,200	\$8,354,294	\$8,524,628	\$170,334	2.0
Sales and Use 3/	11,857,005	12,171,200	6,891,929	7,130,306	238,377	3.5
Motor Fuel	473,155	487,000	288,213	297,498	9,285	3.2
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	904,503	823,975	-80,528	-8.9
Alcoholic Beverage	250,332	256,000	146,727	147,295	568	0.4
Highway/Fuel Use 1/	136,223	136,000	83,663	84,269	606	0.7
Auto Rental	72,126	74,000	39,259	41,285	2,026	5.2
Business Taxes	\$7,352,608	\$6,737,700	\$3,464,951	\$3,636,364	\$171,413	4.9
Corporation Franchise	3,245,069	2,239,000	1,462,310	1,122,047	-340,263	-23.3
Corporation & Utilities 1/	865,740	862,800	336,678	352,204	15,526	4.6
Banks	888,317	1,220,000	455,795	919,137	463,342	101.7
Insurance (Article 33)	1,179,036	1,276,000	502,733	522,027	19,294	3.8
Direct Writings	19,936	- - -	11,981	13,441	1,460	12.2
Petroleum 1/, 4/	1,154,510	1,139,900	695,454	707,508	12,054	1.7
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$1,302,245	\$1,258,997	-\$43,248	-3.3
Estate	1,238,279	1,180,000	791,535	665,809	-125,726	-15.9
Real Estate Transfer	911,352	955,000	510,831	593,128	82,297	16.1
Other Revenues	\$153,468	\$153,000	\$98,652	\$96,094	-\$2,558	-2.6
Pari-Mutuel	16,822	17,000	11,031	12,401	1,370	12.4
Hazardous Waste Assessments	2,379	2,400	1,925	821	-1,104	-57.4
Waste Tire Management and Recycling Fees	26,917	26,900	15,830	15,409	-421	-2.7
Returnable Container Deposits	104,929	104,900	69,107	66,812	-2,295	-3.3
Tax Return Preparer Registration Fees	1,426	1,400	22	30	8	36.4
Racing Admissions	350	200	330	174	-156	-47.3
Boxing and Wrestling Exhibitions	645	200	407	447	40	9.8
Total - State Taxes and Fees 2/, 5/	\$66,858,577	\$67,183,700	\$37,201,092	\$36,889,783	-\$311,309	-0.8

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	\$16,509,126	\$17,394,760	\$885,634	5.4
Estimated Tax	14,637,177	13,417,500	10,038,101	8,593,988	-1,444,113	-14.4
Final Payments	2,284,099	2,165,700	2,101,061	1,896,621	-204,440	-9.7
Delinquencies	1,202,087	1,246,100	659,433	729,235	69,802	10.6
Limited Liability Company Fees	84,129	- - -	6,067	6,410	343	5.7
Total Gross Collections	\$51,575,048	\$51,978,300	\$29,313,788	\$28,621,014	-\$692,774	-2.4
Refunds/Minor Offsets	7,999,270	7,795,500	4,881,957	4,817,954	-64,003	-1.3
State/City Offsets	615,003	448,000	450,881	429,360	-21,521	-4.8
Net Collections	\$42,960,775	\$43,734,800	\$23,980,950	\$23,373,700	-\$607,250	-2.5
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$904,503	\$823,974	-\$80,529	-8.9
Cigarette	1,351,580	NA	842,099	788,010	-54,089	-6.4
Tobacco Products	94,604	NA	56,938	30,718	-26,220	-46.1
Retailer Licenses	7,177	NA	5,462	5,242	-220	-4.0
Vending Machine Stickers	10	NA	4	4	0	0.0
Highway/Fuel Use	\$136,223	\$136,000	\$83,663	\$84,269	\$606	0.7
Highway Use	105,096	NA	64,991	65,807	816	1.3
Truck Mileage	99,273	NA	61,251	62,475	1,224	2.0
Permits	5,823	NA	3,740	3,332	-408	-10.9
Fuel Use	31,127	NA	18,672	18,462	-210	-1.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	18,583	18,373	-210	-1.1
IFTA Decal Fees & Trip Permits	479	NA	89	89	0	0.0
Corporation & Utilities 6/	\$865,740	\$862,800	\$336,678	\$352,204	\$15,526	4.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	34,266	31,906	-2,360	-6.9
Utilities (sections 186-A, A&E & PSC)	563,095	NA	210,172	226,943	16,771	8.0
Public Safety Communications Surcharge (\$186-F)	183,886	NA	92,240	93,355	1,115	1.2
Petroleum	\$1,154,510	\$1,139,900	\$695,454	\$707,508	\$12,054	1.7
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	695,453	707,508	12,055	1.7
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	---	\$414,710	\$462,544	\$47,834	11.5
M.T.A. Auto Rental	43,663	---	23,790	24,708	918	3.9
M.C.T. Mobility	1,226,391	---	655,174	685,040	29,866	4.6
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	62,112	62,003	-109	-0.2
New York City Alcoholic Beverage	25,061	---	14,731	14,331	-400	-2.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	5,661,005	5,590,109	-70,896	-1.3
Sales & Use	14,829,813	---	8,563,957	8,871,072	307,115	3.6
Stock Transfer (to NYC; all rebatable)	6,116,245	---	3,813,916	1,651,996	-2,161,920	-56.7
Yonkers Personal Income	39,522	---	22,899	25,533	2,634	11.5
Total-Local Taxes	\$33,262,100	---	\$19,232,294	\$17,387,336	-\$1,844,958	-9.6
Total State & Local Taxes and Fees	\$100,120,677	---	\$56,433,386	\$54,277,119	-\$2,156,267	-3.8

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
	\$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)	-\$165	\$37
Gift (repealed 1/1/2000)	44	23

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.