



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2016

(in thousands)

State Taxes	February 2016			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,564,966	\$1,567,479	\$2,997,487	\$52,167,586	\$7,928,321	\$44,239,265
Total Gross Collections	\$4,564,966	---	4,564,966	52,167,586	---	52,167,586
Less: Refunds and Minor Offsets	---	1,549,777	1,549,777	---	7,285,762	7,285,762
Less: State/City Offsets	---	17,702	17,702	---	642,559	642,559
Net Collections	---	---	2,997,487	---	---	44,239,265
User Taxes 1/	\$993,503	\$18,065	\$975,438	\$13,602,375	\$191,414	\$13,410,961
Sales & Use 2/	844,497	16,642	827,855	11,467,705	118,584	11,349,121
Motor Fuel	39,357	741	38,616	475,777	17,970	457,807
Cigarette/Tobacco Products 3/	86,741	569	86,172	1,210,137	53,180	1,156,957
Alcoholic Beverage	11,552	-1	11,553	235,599	2	235,597
Highway/Fuel Use	11,497	114	11,383	150,610	1,678	148,932
Auto Rental	-141	0	-141	62,547	0	62,547
Business Taxes	\$218,943	\$123,814	\$95,129	\$6,239,763	\$1,260,978	\$4,978,785
Corporation Franchise	118,686	92,750	25,936	3,772,502	1,126,147	2,646,355
Corporation & Utilities 4/	4,365	748	3,617	583,728	11,172	572,556
Banks	2,863	27,113	-24,250	-35,316	72,108	-107,424
Insurance (Article 33)	4,903	584	4,319	826,557	12,874	813,683
Direct Writings	839	-1	840	20,272	6	20,266
Petroleum 5/	87,287	2,620	84,667	1,072,020	38,671	1,033,349
Property Transfer Taxes 6/	\$191,853	\$6,166	\$185,687	\$2,571,341	\$60,185	\$2,511,156
Estate	100,877	6,078	94,799	1,500,584	59,512	1,441,072
Real Estate Transfer	90,973	88	90,885	1,070,674	673	1,070,001
Other Revenues	\$1,266	\$144	\$1,122	\$128,555	\$1,532	\$127,023
Pari-Mutuel (w/o Uncashed Tickets)	918	0	918	15,778	0	15,778
Hazardous Waste Assessments	71	5	66	1,793	8	1,785
Waste Tire Management and Recycling Fees	44	7	37	23,879	80	23,799
Returnable Container Deposits	65	132	-67	84,743	1,444	83,299
Tax Return Preparer Registration Fees	165	0	165	1,002	0	1,002
Racing Admissions	2	0	2	553	0	553
Boxing and Wrestling Exhibitions	1	0	1	807	0	807
Total - State Taxes and Fees 1/, 6/	\$5,970,531	\$1,715,668	\$4,254,863	\$74,709,620	\$9,442,430	\$65,267,190

(in thousands)

Local Taxes	February 2016			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$25,528	\$9,911	\$15,617	\$792,209	\$73,119	\$719,090
M.T.A. Auto Rental	-84	0	-84	37,772	0	37,772
M.C.T. Mobility	147,916	1,623	146,293	1,134,026	25,273	1,108,753
M.C.T.D. Taxicab and Hail Vehicle Rides	848	1	847	72,663	124	72,539
New York City Alcoholic Beverage	1,267	0	1,267	23,380	0	23,380
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	943,959	146,840	797,119	9,061,142	-1,305,233	10,366,375
Total Gross Collections	926,120	---	926,120	8,418,937	---	8,418,937
Less: Refunds and Minor Offsets	---	146,840	146,840	---	-1,305,233	-1,305,233
Plus: State/City Offsets	17,839	---	17,839	642,205	---	642,205
Sales & Use	1,059,798	19,112	1,040,686	14,576,708	140,714	14,435,994
Stock Transfer (to NYC; all eligible for rebate)	23	0	23	8,647,790	0	8,647,790
Yonkers Personal Income - Net (Adjusted)	3,972	789	3,183	53,422	5,697	47,725
Total Gross Collections	4,109	---	4,109	53,068	---	53,068
Less: Refunds and Minor Offsets	---	789	789	---	5,697	5,697
Plus: State/City Offsets	-137	---	-137	354	---	354
MCTMT Personal Income - Net (Adjusted)	\$1,083	\$8	\$1,075	\$94,214	\$12	\$94,190
Total Gross Collections	980	---	980	94,190	---	94,178
Less: Refunds and Minor Offsets	---	8	8	---	12	12
Plus: State/City Offsets	103	---	103	24	---	24
Total-Local Taxes	\$2,184,310	\$178,284	\$2,006,026	\$34,493,326	-\$966,092	\$35,553,608
Total State & Local Taxes and Fees 1/	\$8,154,841	\$1,893,952	\$6,260,889	\$109,202,946	\$8,476,338	\$100,820,798

1/ Includes:

	February 2016	Fiscal Year 2015-2016
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 2016	Fiscal Year 2015-2016
	\$0	\$0

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

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

	February 2016	Fiscal Year 2015-2016
	\$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 2016	Fiscal Year 2015-2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	0



MONTHLY COMPARISON OF NET COLLECTIONS

February 2016

(in thousands)

State Taxes	Net Collections		Difference	
	February 2015	February 2016	Amount	Percent
Personal Income Tax 1/	\$3,408,904	\$2,997,487	-\$411,417	-12.1
User Taxes 2/	\$949,180	\$975,438	\$26,258	2.8
Sales and Use 3/	801,908	827,855	25,947	3.2
Motor Fuel	40,928	38,616	-2,312	-5.6
Cigarette/Tobacco Products 1/	83,673	86,172	2,499	3.0
Alcoholic Beverage	11,651	11,553	-98	-0.8
Highway/Fuel Use 1/	11,017	11,383	366	3.3
Auto Rental	3	-141	-144	-4,800.0
Business Taxes	\$147,400	\$95,129	-\$52,271	-35.5
Corporation Franchise	101,095	25,936	-75,159	-74.3
Corporation & Utilities 1/	-2,481	3,617	6,098	245.8
Banks	-51,758	-24,250	27,508	53.1
Insurance (Article 33)	6,053	4,319	-1,734	-28.6
Direct Writings	740	840	100	13.5
Petroleum 1/, 4/	93,751	84,667	-9,084	-9.7
Property Transfer Taxes 5/	\$139,083	\$185,687	\$46,604	33.5
Estate	48,508	94,799	46,291	95.4
Real Estate Transfer	90,555	90,885	330	0.4
Other Revenues	\$1,793	\$1,122	-\$671	-37.4
Pari-Mutuel	990	918	-72	-7.3
Hazardous Waste Assessments	216	66	-150	-69.4
Waste Tire Management and Recycling Fees	82	37	-45	-54.9
Returnable Container Deposits	66	-67	-133	-201.5
Tax Return Preparer Registration Fees	134	165	31	23.1
Racing Admissions	303	2	-301	-99.3
Boxing and Wrestling Exhibitions	2	1	-1	-50.0
Total - State Taxes and Fees 2/, 5/	\$4,646,360	\$4,254,863	-\$391,497	-8.4

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	February 2015	February 2016	Amount	Percent
Withholding	\$4,118,518	\$4,225,999	\$107,481	2.6
Estimated Tax	80,996	109,523	28,527	35.2
Final Payments	25,636	31,497	5,861	22.9
Delinquencies	226,825	142,645	-84,180	-37.1
Limited Liability Company Fees	19,299	55,302	36,003	186.6
Total Gross Collections	\$4,471,274	\$4,564,966	\$93,692	2.1
Refunds/Minor Offsets	1,035,185	1,549,777	514,592	49.7
State/City Offsets	27,185	17,702	-9,483	-34.9
Net Collections	\$3,408,904	\$2,997,487	-\$411,417	-12.1
Other Component Detail				
Cigarette/Tobacco Products	\$83,672	\$86,171	\$2,499	3.0
Cigarette	79,772	81,584	1,812	2.3
Tobacco Products	3,673	4,357	684	18.6
Retailer Licenses	226	230	4	1.8
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$11,017	\$11,383	\$366	3.3
Highway Use	9,602	10,504	902	9.4
Truck Mileage	9,161	9,730	569	6.2
Permits	441	774	333	75.5
Fuel Use	1,415	879	-536	-37.9
Article 21	0	0	0	NA
Article 21A IFTA	1,369	846	-523	-38.2
IFTA Decal Fees & Trip Permits	46	33	-13	-28.3
Corporation & Utilities 6/	-\$2,481	\$3,617	\$6,098	245.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-3,374	-400	2,974	88.1
Utilities (sections 186-A, A&E & PSC)	893	4,016	3,123	349.7
Public Safety Communications Surcharge (\$186-F)	0	1	1	NA
Petroleum	\$93,751	\$84,667	-\$9,084	-9.7
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,751	84,667	-9,084	-9.7
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 2015	February 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$854	\$15,617	\$14,763	1,728.7
M.T.A. Auto Rental	1	-84	-85	-8,500.0
M.C.T. Mobility	149,601	146,293	-3,308	-2.2
M.C.T.D. Taxicab and Hail Vehicle Rides	936	847	-89	-9.5
New York City Alcoholic Beverage	1,077	1,267	190	17.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	819,322	797,119	-22,203	-2.7
Sales & Use	1,035,610	1,040,686	5,076	0.5
Stock Transfer (to NYC; all rebatable)	24	23	-1	-4.2
Yonkers Personal Income	3,434	3,183	-251	-7.3
MCTMT Personal Income	\$9	\$1,075	\$1,066	11,844.4
Total-Local Taxes	\$2,010,868	\$2,006,026	-\$4,842	-0.2
Total State & Local Taxes and Fees	\$6,657,228	\$6,260,889	-\$396,339	-6.0

2/ Includes:

	February 2015	February 2016
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 2015	February 2016
	\$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:

	February 2015	February 2016
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	18	0



FISCAL YEAR COMPARISON OF NET COLLECTIONS

February 2016

(in thousands)

State Taxes	Net Collections 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax 1/	\$43,709,833	\$47,245,000	\$40,857,234	\$44,239,265	\$3,382,031	8.3
User Taxes 2/	\$14,529,890	\$15,763,000	\$13,195,733	\$13,410,961	\$215,228	1.6
Sales and Use 3/	12,263,328	13,531,000	11,092,916	11,349,121	256,205	2.3
Motor Fuel	486,955	484,000	455,364	457,807	2,443	0.5
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	1,225,448	1,156,957	-68,491	-5.6
Alcoholic Beverage	250,882	256,000	231,687	235,597	3,910	1.7
Highway/Fuel Use 1/	140,400	148,000	130,739	148,932	18,193	13.9
Auto Rental	74,596	124,000	59,579	62,547	2,968	5.0
Business Taxes	\$7,554,189	\$8,137,500	\$5,188,284	\$4,978,785	-\$209,499	-4.0
Corporation Franchise	2,989,985	4,673,000	1,679,414	2,646,355	966,941	57.6
Corporation & Utilities 1/	808,988	794,500	545,508	572,556	27,048	5.0
Banks	1,323,377	-10,000	1,076,666	-107,424	-1,184,090	-110.0
Insurance (Article 33)	1,257,032	1,585,000	793,425	813,683	20,258	2.6
Direct Writings	16,474	- - -	15,340	20,266	4,926	32.1
Petroleum 1/, 4/	1,158,333	1,095,000	1,077,931	1,033,349	-44,582	-4.1
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$1,988,706	\$2,511,156	\$522,450	26.3
Estate	1,108,176	1,050,000	1,026,414	1,441,072	414,658	40.4
Real Estate Transfer	1,037,880	1,085,000	962,208	1,070,001	107,793	11.2
Other Revenues	\$157,062	\$147,900	\$130,966	\$127,023	-\$3,943	-3.0
Pari-Mutuel	18,038	18,000	16,812	15,778	-1,034	-6.2
Hazardous Waste Assessments	1,395	0	1,382	1,785	403	29.2
Waste Tire Management and Recycling Fees	25,893	27,000	22,716	23,799	1,083	4.8
Returnable Container Deposits	109,541	102,900	87,890	83,299	-4,591	-5.2
Tax Return Preparer Registration Fees	1,067	0	1,109	1,002	-107	-9.6
Racing Admissions	501	0	500	553	53	10.6
Boxing and Wrestling Exhibitions	627	0	557	807	250	44.9
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$73,258,400	\$61,360,923	\$65,267,190	\$3,906,267	6.4

1/ See page 2 for component detail

(in thousands)

	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections:			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax						
Withholding	\$34,906,794	\$36,940,000	\$31,236,061	\$32,490,317	\$1,254,256	4.0
Estimated Tax	13,743,147	15,746,000	13,661,777	16,035,455	2,373,678	17.4
Final Payments	2,118,892	2,493,000	1,972,479	2,387,154	414,675	21.0
Delinquencies	1,392,534	1,318,000	1,289,551	1,191,369	-98,182	-7.6
Limited Liability Company Fees:	86,902	- - -	27,892	63,291	35,399	126.9
Total Gross Collections:	\$52,248,269	\$56,594,000	\$48,187,760	\$52,167,586	\$3,979,826	8.3
Refunds/Minor Offset:	7,947,684	8,661,000	6,772,526	7,285,762	513,236	7.6
State/City Offset	590,752	688,000	558,000	642,559	84,559	15.2
Net Collections:	\$43,709,833	\$47,245,000	\$40,857,234	\$44,239,265	\$3,382,031	8.3
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$1,225,448	\$1,156,956	-\$68,492	-5.6
Cigarette	1,261,034	NA	1,177,795	1,132,051	-45,744	-3.9
Tobacco Products	45,661	NA	40,737	18,038	-22,699	-55.7
Retailer Licenses	7,024	NA	6,906	6,855	-51	-0.7
Vending Machine Stickers	10	NA	10	12	2	20.0
Highway/Fuel Use	\$140,400	\$148,000	\$130,739	\$148,932	\$18,193	13.9
Highway Use	108,895	NA	103,147	122,267	19,120	18.5
Truck Mileage	102,807	NA	97,444	102,475	5,031	5.2
Permits	6,088	NA	5,703	19,792	14,089	247.0
Fuel Use	31,505	NA	27,592	26,665	-927	-3.4
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	27,107	26,192	-915	-3.4
IFTA Decal Fees & Trip Permits	504	NA	485	473	-12	-2.5
Corporation & Utilities 6,	\$808,988	\$794,500	\$545,508	\$572,556	\$27,048	5.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 1E	80,109	NA	56,637	34,896	-21,741	-38.4
Utilities (sections 186-A, A&E & PSC	543,617	NA	349,206	398,653	49,447	14.2
Public Safety Communications Surcharge (§18	185,262	NA	139,665	139,007	-658	-0.5
Petroleum	\$1,158,333	\$1,095,000	\$1,077,931	\$1,033,349	-\$44,582	-4.1
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,158,332	NA	1,077,930	1,033,349	-44,581	-4.1
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 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections:			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	0
M.T.A. Corporate Surcharge	\$1,031,947	---	\$682,893	\$719,090	\$36,197	5.3
M.T.A. Auto Rental	44,798	---	35,859	37,772	1,913	5.3
M.C.T. Mobility	1,293,567	---	1,180,444	1,108,753	-71,691	-6.1
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	82,100	72,539	-9,561	-11.6
New York City Alcoholic Beverage	24,294	---	22,049	23,380	1,331	6.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	9,574,755	10,366,375	791,620	8.3
Sales & Use	15,255,905	---	13,885,337	14,435,994	550,657	4.0
Stock Transfer (to NYC; all rebatable)	5,592,635	---	2,930,243	8,647,790	5,717,547	195.1
Yonkers Personal Income	46,140	---	42,033	47,725	5,692	13.5
MCTMT Personal Income	\$0	---	\$0	\$94,190	\$94,190	NA
Total-Local Taxes	\$101,672,546	---	\$28,435,713	\$35,553,608	\$7,117,895	25.0
Total State & Local Taxes and Fees	\$33,574,911	---	\$89,796,636	\$100,820,798	\$11,024,162	12.3

2/ Includes:

	2014-2015	2015-2016
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:

	2014-2015	2015-2016
	\$145	\$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:

	2014-2015	2015-2016
Real Property Gains (repealed 6/15/1996)	\$39	\$0
Gift (repealed 1/1/2000)	45	0

6/ From the Enacted Executive Budget, April 2015. Estimates adjusted to a collection basis. Article 13 estimate include in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine Stickers estimates include 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.