



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2015

(in thousands)

State Taxes	July 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,901,843	\$180,002	\$2,721,841	\$20,799,932	\$4,234,042	\$16,565,890
Total Gross Collections	\$2,901,843	---	2,901,843	20,799,932	---	20,799,932
Less: Refunds and Minor Offsets	---	167,625	167,625	---	4,029,610	4,029,610
Less: State/City Offsets	---	12,377	12,377	---	204,432	204,432
Net Collections	---	---	2,721,841	---	---	16,565,890
Refund Reserve Transactions	0	0	0	0	0	0
User Taxes 1/	\$1,210,689	\$12,425	\$1,198,264	\$5,016,565	\$68,455	\$4,948,110
Sales & Use 2/	1,004,095	10,113	993,982	4,222,238	34,097	4,188,141
Motor Fuel	44,598	1,822	42,776	174,083	7,565	166,518
Cigarette/Tobacco Products 3/	119,618	450	119,168	460,492	25,954	434,538
Alcoholic Beverage	29,400	1	29,399	91,284	3	91,281
Highway/Fuel Use	12,877	39	12,838	50,342	836	49,506
Auto Rental	101	0	101	18,126	0	18,126
Business Taxes	\$256,707	\$26,739	\$229,968	\$2,224,975	\$387,376	\$1,837,599
Corporation Franchise	129,030	25,377	103,653	1,345,430	344,562	1,000,868
Corporation & Utilities 4/	-1,090	-2,329	1,239	169,175	796	168,379
Banks	-1,386	501	-1,887	31,532	20,361	11,171
Insurance (Article 33)	24,411	-173	24,584	285,915	7,399	278,516
Direct Writings	5,721	1	5,720	8,801	1	8,800
Petroleum 5/	100,021	3,362	96,659	384,122	14,257	369,865
Property Transfer Taxes 6/	\$306,805	\$5,151	\$301,654	\$1,018,402	\$24,886	\$993,516
Estate	213,145	5,143	208,002	647,193	24,446	622,747
Real Estate Transfer	93,659	8	93,651	371,186	440	370,746
Other Revenues	\$3,547	\$1,138	\$2,409	\$47,805	\$1,181	\$46,624
Pari-Mutuel (w/o Uncashed Tickets)	1,251	0	1,251	5,548	0	5,548
Hazardous Waste Assessments	367	0	367	882	1	881
Waste Tire Management and Recycling Fees	1,379	17	1,362	9,745	52	9,693
Returnable Container Deposits	530	1,121	-591	31,525	1,128	30,397
Tax Return Preparer Registration Fees	8	0	8	-194	0	-194
Racing Admissions	1	0	1	9	0	9
Boxing and Wrestling Exhibitions	11	0	11	290	0	290
Total - State Taxes and Fees 1/, 6/	\$4,679,591	\$225,455	\$4,454,136	\$29,107,679	\$4,715,940	\$24,391,739

Local Taxes	July 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$30,325	\$2,543	\$27,782	\$265,387	\$23,775	\$241,612
M.T.A. Auto Rental	47	0	47	10,920	0	10,920
M.C.T. Mobility	99,197	1,892	97,305	400,917	11,569	389,348
M.C.T.D. Taxicab and Hail Vehicle Rides	18,140	3	18,137	38,359	66	38,293
New York City Alcoholic Beverage	2,217	0	2,217	8,292	0	8,292
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	580,619	-18,696	599,315	3,847,678	31,816	3,815,862
Total Gross Collections	568,223	---	568,223	3,644,295	---	3,644,295
Less: Refunds and Minor Offsets	---	-18,696	-18,696	---	31,816	31,816
Plus: State/City Offsets	12,396	---	12,396	203,383	---	203,383
Sales & Use	1,243,306	13,357	1,229,949	5,200,986	43,120	5,157,866
Stock Transfer (to NYC; all eligible for rebate)	45	0	45	2,860,018	0	2,860,018
Yonkers Personal Income - Net (Adjusted)	3,804	132	3,672	22,646	4,231	18,415
Total Gross Collections	3,823	---	3,823	21,597	---	21,597
Less: Refunds and Minor Offsets	---	132	132	---	4,231	4,231
Plus: State/City Offsets	-19	---	-19	1,049	---	1,049
MCTMT Personal Income - Net (Adjusted)	668	-1	669	30,052	0	30,061
Total Gross Collections	671	---	671	30,061	---	30,070
Less: Refunds and Minor Offsets	---	-1	-1	---	0	0
Plus: State/City Offsets	-3	---	-3	-9	---	-9
Total-Local Taxes	\$1,978,368	-\$770	\$1,979,138	\$12,685,255	\$144,629	\$12,570,687
Total State & Local Taxes and Fees 1/	\$6,657,959	\$224,685	\$6,433,274	\$41,792,934	\$4,860,569	\$36,962,426

1/ Includes:

	July 2015	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):

	July 2015	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:

	July 2015	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:

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



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY COMPARISON OF NET COLLECTIONS

July 2015

(in thousands)

State Taxes	Net Collections		Difference	
	July 2014	July 2015	Amount	Percent
Personal Income Tax 1/	\$2,565,472	\$2,721,841	\$156,369	6.1
Personal Income Tax After Refund Reserve 1/	\$2,565,472	\$2,721,841	\$156,369	6.1
User Taxes 2/	\$1,144,442	\$1,198,264	\$53,822	4.7
Sales and Use 3/	938,658	993,982	55,324	5.9
Motor Fuel	40,640	42,776	2,136	5.3
Cigarette/Tobacco Products 1/	124,048	119,168	-4,880	-3.9
Alcoholic Beverage	26,805	29,399	2,594	9.7
Highway/Fuel Use 1/	13,255	12,838	-417	-3.1
Auto Rental	1,036	101	-935	-90.3
Business Taxes	\$221,838	\$229,968	\$8,130	3.7
Corporation Franchise	82,107	103,653	21,546	26.2
Corporation & Utilities 1/	1,684	1,239	-445	-26.4
Banks	37,092	-1,887	-38,979	-105.1
Insurance (Article 33)	1,385	24,584	23,199	1,675.0
Direct Writings	5,026	5,720	694	13.8
Petroleum 1/, 4/	94,544	96,659	2,115	2.2
Property Transfer Taxes 5/	\$177,991	\$301,654	\$123,663	69.5
Estate	96,655	208,002	111,347	115.2
Real Estate Transfer	81,334	93,651	12,317	15.1
Other Revenues	\$3,312	\$2,409	-\$903	-27.3
Pari-Mutuel	1,500	1,251	-249	-16.6
Hazardous Waste Assessments	164	367	203	123.8
Waste Tire Management and Recycling Fees	1,457	1,362	-95	-6.5
Returnable Container Deposits	24	-591	-615	-2,562.5
Tax Return Preparer Registration Fees	2	8	6	300.0
Racing Admissions	165	1	-164	-99.4
Boxing and Wrestling Exhibitions	0	11	11	NA
Total - State Taxes and Fees 2/, 5/	\$4,113,055	\$4,454,136	\$341,081	8.3

1/ See page 2 for component detail.

July 2015

Monthly Comparison of Net Collections

(in thousands)

Personal Income Tax	Net Collections		Difference	
	July 2014	July 2015	Amount	Percent
Withholding	\$2,563,053	\$2,676,111	\$113,058	4.4
Estimated Tax	95,275	102,904	7,629	8.0
Final Payments	26,681	33,425	6,744	25.3
Delinquencies	97,307	89,129	-8,178	-8.4
Limited Liability Company Fees	379	274	-105	-27.7
Total Gross Collections	\$2,782,695	\$2,901,843	\$119,148	4.3
Refunds/Minor Offsets	206,816	167,625	-39,191	-18.9
State/City Offsets	10,407	12,377	1,970	18.9
Net Collections	\$2,565,472	\$2,721,841	\$156,369	6.1
Refund Reserve Transactions	0	0	0	NA
Net, after Refund Reserve	\$2,565,472	\$2,721,841	\$156,369	6.1
Other Component Detail				
Cigarette/Tobacco Products	\$124,047	\$119,167	-\$4,880	-3.9
Cigarette	123,502	112,732	-10,770	-8.7
Tobacco Products	471	6,287	5,816	1,234.8
Retailer Licenses	74	148	74	100.0
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$13,255	\$12,838	-\$417	-3.1
Highway Use	10,448	10,429	-19	-0.2
Truck Mileage	10,075	9,882	-193	-1.9
Permits	373	547	174	46.6
Fuel Use	2,807	2,409	-398	-14.2
Article 21	0	0	0	NA
Article 21A IFTA	2,793	2,398	-395	-14.1
IFTA Decal Fees & Trip Permits	14	11	-3	-21.4
Corporation & Utilities 6/	\$1,684	\$1,239	-\$445	-26.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-220	-4,164	-3,944	-1,792.7
Utilities (sections 186-A, A&E & PSC)	1,904	5,403	3,499	183.8
Public Safety Communications Surcharge (§186-F)	0	0	0	NA
Petroleum	\$94,544	\$96,659	\$2,115	2.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	94,544	96,659	2,115	2.2
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	July 2014	July 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$10,100	\$27,782	\$17,682	175.1
M.T.A. Auto Rental	630	47	-583	-92.5
M.C.T. Mobility	99,931	97,305	-2,626	-2.6
M.C.T.D. Taxicab and Hail Vehicle Rides	20,418	18,137	-2,281	-11.2
New York City Alcoholic Beverage	2,507	2,217	-290	-11.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	560,756	599,315	38,559	6.9
Sales & Use	1,167,743	1,229,949	62,206	5.3
Stock Transfer (to NYC; all rebatable)	9	45	36	400.0
Yonkers Personal Income	3,234	3,672	438	13.5
MCTMT Personal Income	0	669	669	NA
Total-Local Taxes	\$1,865,328	\$1,979,138	\$113,810	6.1
Total State & Local Taxes and Fees	\$5,978,383	\$6,433,274	\$454,891	7.6

2/ Includes:

	July 2014	July 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:

	July 2014	July 2015
	-\$8	\$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:

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



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

July 2015

(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	\$0	\$14,265,431	\$16,565,890	\$2,300,459	16.1
Personal Income Tax After Refund Reserve 1/	\$43,709,833	\$0	\$14,265,431	\$16,565,890	\$2,300,459	16.1
User Taxes 2/	\$14,529,890	\$15,763,000	\$4,785,441	\$4,948,110	\$162,669	3.4
Sales and Use 3/	12,263,328	13,531,000	4,000,416	4,188,141	187,725	4.7
Motor Fuel	486,955	484,000	164,971	166,518	1,547	0.9
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	467,208	434,538	-32,670	-7.0
Alcoholic Beverage	250,882	256,000	87,651	91,281	3,630	4.1
Highway/Fuel Use 1/	140,400	148,000	47,862	49,506	1,644	3.4
Auto Rental	74,596	124,000	17,333	18,126	793	4.6
Business Taxes	\$7,554,189	\$8,137,500	\$2,322,917	\$1,837,599	-\$485,318	-20.9
Corporation Franchise	2,989,985	4,673,000	660,208	1,000,868	340,660	51.6
Corporation & Utilities 1/	808,988	794,500	172,698	168,379	-4,319	-2.5
Banks	1,323,377	-10,000	836,365	11,171	-825,194	-98.7
Insurance (Article 33)	1,257,032	1,585,000	251,337	278,516	27,179	10.8
Direct Writings	16,474	- - -	7,606	8,800	1,194	15.7
Petroleum 1/, 4/	1,158,333	1,095,000	394,703	369,865	-24,838	-6.3
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$685,080	\$993,516	308,436	45.0
Estate	1,108,176	1,050,000	367,510	622,747	255,237	69.5
Real Estate Transfer	1,037,880	1,085,000	317,523	370,746	53,223	16.8
Other Revenues	\$157,062	\$0	\$51,426	\$46,624	-\$4,802	-9.3
Pari-Mutuel	18,038	0	6,040	5,548	-492	-8.1
Hazardous Waste Assessments	1,395	0	451	881	430	95.3
Waste Tire Management and Recycling Fees	25,893	0	8,772	9,693	921	10.5
Returnable Container Deposits	109,541	0	35,873	30,397	-5,476	-15.3
Tax Return Preparer Registration Fees	1,067	0	18	-194	-212	-1,177.8
Racing Admissions	501	0	170	9	-161	-94.7
Boxing and Wrestling Exhibitions	627	0	102	290	188	184.3
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$73,110,500	\$22,110,295	\$24,391,739	\$2,281,444	10.3

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	2014-2015	2015-2016	2014-2015	2015-2016	Amount	Percent
Withholding	\$34,906,794	\$36,940,000	\$10,106,068	\$10,712,847	\$606,779	6.0
Estimated Tax	13,743,147	15,746,000	6,139,388	7,802,073	1,662,685	27.1
Final Payments	2,118,892	2,493,000	1,504,754	1,816,396	311,642	20.7
Delinquencies	1,392,534	0	477,053	464,237	-12,816	-2.7
Limited Liability Company Fees	86,902	- - -	4,999	4,379	-620	-12.4
Total Gross Collections	\$52,248,269	\$0	\$18,232,262	\$20,799,932	\$2,567,670	14.1
Refunds/Minor Offsets	7,947,684	0	3,792,189	4,029,610	237,421	6.3
State/City Offsets	590,752	0	174,642	204,432	29,790	17.1
Net Collections	\$43,709,833	\$0	\$14,265,431	\$16,565,890	\$2,300,459	16.1
Refund Reserve Transactions	0	0	0	0	0	NA
Net, after Refund Reserve	\$43,709,833	\$0	\$14,265,431	\$16,565,890	\$2,300,459	16.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$467,208	\$434,538	-\$32,670	-7.0
Cigarette	1,261,034	NA	448,170	435,113	-13,057	-2.9
Tobacco Products	45,661	NA	18,513	-1,042	-19,555	-105.6
Retailer Licenses	7,024	NA	524	466	-58	-11.1
Vending Machine Stickers	10	NA	1	1	0	0.0
Highway/Fuel Use	\$140,400	\$148,000	\$47,862	\$49,506	\$1,644	3.4
Highway Use	108,895	NA	37,455	39,509	2,054	5.5
Truck Mileage	102,807	NA	35,283	37,375	2,092	5.9
Permits	6,088	NA	2,172	2,134	-38	-1.7
Fuel Use	31,505	NA	10,407	9,997	-410	-3.9
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	10,351	9,947	-404	-3.9
IFTA Decal Fees & Trip Permits	504	NA	56	50	-6	-10.7
Corporation & Utilities 6/	\$808,988	\$794,500	\$172,698	\$168,379	-\$4,319	-2.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	11,072	3,574	-7,498	-67.7
Utilities (sections 186-A, A&E & PSC)	543,617	NA	114,725	118,075	3,350	2.9
Public Safety Communications Surcharge (\$186-F)	185,262	NA	46,901	46,730	-171	-0.4
Petroleum	\$1,158,333	\$1,095,000	\$394,703	\$369,865	-\$24,838	-6.3
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	394,703	369,865	-24,838	-6.3
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
M.T.A. Corporate Surcharge	\$1,031,947	---	\$291,195	\$241,612	-\$49,583	-17.0
M.T.A. Auto Rental	44,798	---	10,498	10,920	422	4.0
M.C.T. Mobility	1,293,567	---	410,455	389,348	-21,107	-5.1
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	42,041	38,293	-3,748	-8.9
New York City Alcoholic Beverage	24,294	---	8,291	8,292	1	0.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	3,257,455	3,815,862	558,407	17.1
Sales & Use	15,255,905	---	5,002,297	5,157,866	155,569	3.1
Stock Transfer (to NYC; all rebatable)	5,592,635	---	1,080,238	2,860,018	1,779,780	164.8
Yonkers Personal Income	46,140	---	14,416	18,415	3,999	27.7
MCTMT Personal Income	0	---	0	30,061	30,061	NA
Total-Local Taxes	101,671,893	---	\$10,116,886	\$12,570,687	\$2,453,801	24.3
Total State & Local Taxes and Fees	\$33,574,911	---	\$32,227,181	\$36,962,426	\$4,735,245	14.7

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
	\$55	\$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)	\$26	\$0
Gift (repealed 1/1/2000)	21	0

6/ From the Enacted Executive Budget, April 2015. 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.