



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2015

(in thousands)

State Taxes	June 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,045,154	\$240,241	\$4,804,913	\$17,898,089	\$4,054,040	\$13,844,049
Total Gross Collections	\$5,045,154	---	5,045,154	17,898,089	---	17,898,089
Less: Refunds and Minor Offsets	---	219,057	219,057	---	3,861,985	3,861,985
Less: State/City Offsets	---	21,184	21,184	---	192,055	192,055
Net Collections	---	---	4,804,913	---	---	13,844,049
User Taxes 1/	\$1,525,507	\$10,037	\$1,515,470	\$3,805,876	\$56,030	\$3,749,846
Sales & Use 2/	1,306,597	5,762	1,300,835	3,218,143	23,984	3,194,159
Motor Fuel	42,150	1,267	40,883	129,485	5,743	123,742
Cigarette/Tobacco Products 3/	124,203	2,813	121,390	340,874	25,504	315,370
Alcoholic Beverage	21,678	-1	21,679	61,884	2	61,882
Highway/Fuel Use	13,140	196	12,944	37,465	797	36,668
Auto Rental	17,739	0	17,739	18,025	0	18,025
Business Taxes	\$1,385,204	\$129,180	\$1,256,024	\$1,968,268	\$360,637	\$1,607,631
Corporation Franchise	878,254	119,016	759,238	1,216,400	319,185	897,215
Corporation & Utilities 4/	160,768	1,079	159,689	170,265	3,125	167,140
Banks	2,766	121	2,645	32,918	19,860	13,058
Insurance (Article 33)	247,820	6,504	241,316	261,504	7,572	253,932
Direct Writings	1,014	0	1,014	3,080	0	3,080
Petroleum 5/	94,582	2,460	92,122	284,101	10,895	273,206
Property Transfer Taxes 6/	\$217,995	\$7,564	\$210,431	\$711,597	\$19,735	\$691,862
Estate	123,975	7,299	116,676	434,048	19,303	414,745
Real Estate Transfer	94,019	265	93,754	277,527	432	277,095
Other Revenues	\$37,693	\$27	\$37,666	\$44,258	\$43	\$44,215
Pari-Mutuel (w/o Uncashed Tickets)	1,890	0	1,890	4,297	0	4,297
Hazardous Waste Assessments	44	0	44	515	1	514
Waste Tire Management and Recycling Fees	5,261	21	5,240	8,366	35	8,331
Returnable Container Deposits	30,542	6	30,536	30,995	7	30,988
Tax Return Preparer Registration Fees	-197	0	-197	-202	0	-202
Racing Admissions	2	0	2	8	0	8
Boxing and Wrestling Exhibitions	151	0	151	279	0	279
Total - State Taxes and Fees 1/, 6/	\$8,211,553	\$387,049	\$7,824,504	\$24,428,088	\$4,490,485	\$19,937,603

Local Taxes	June 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$194,686	\$3,841	\$190,845	\$235,062	\$21,232	\$213,830
M.T.A. Auto Rental	10,647	0	10,647	10,873	0	10,873
M.C.T. Mobility	79,230	626	78,604	301,720	9,677	292,043
M.C.T.D. Taxicab and Hail Vehicle Rides	341	4	337	20,219	63	20,156
New York City Alcoholic Beverage	2,130	0	2,130	6,075	0	6,075
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	588,420	-408,411	996,831	3,267,059	50,512	3,216,547
Total Gross Collections	567,207	---	567,207	3,076,072	---	3,076,072
Less: Refunds and Minor Offsets	---	-408,411	-408,411	---	50,512	50,512
Plus: State/City Offsets	21,213	---	21,213	190,987	---	190,987
Sales & Use	1,557,842	6,675	1,551,167	3,957,680	29,763	3,927,917
Stock Transfer (to NYC; all eligible for rebate)	2,859,850	0	2,859,850	2,859,973	0	2,859,973
Yonkers Personal Income - Net (Adjusted)	4,337	214	4,123	18,842	4,099	14,743
Total Gross Collections	4,366	---	4,366	17,774	---	17,774
Less: Refunds and Minor Offsets	---	214	214	---	4,099	4,099
Plus: State/City Offsets	-29	---	-29	1,068	---	1,068
MCTMT Personal Income - Net (Adjusted)	\$18,952	\$1	\$18,951	\$29,386	\$1	\$29,392
Total Gross Collections	\$18,958	---	\$18,958	\$29,392	---	\$29,399
Less: Refunds and Minor Offsets	---	\$1	\$1	---	\$1	\$1
Plus: State/City Offsets	-\$6	---	-\$6	-\$6	---	-\$6
Total-Local Taxes	\$5,316,435	-\$397,050	\$5,713,485	\$10,706,889	\$144,732	\$10,591,549
Total State & Local Taxes and Fees 1/	\$13,527,988	-\$10,001	\$13,537,989	\$35,134,977	\$4,635,217	\$30,529,152

1/ Includes:

	June 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):

	June 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:

	June 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:

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

June 2015

(in thousands)

State Taxes	Net Collections		Difference	
	June 2014	June 2015	Amount	Percent
Personal Income Tax 1/	\$4,244,745	\$4,804,913	\$560,168	13.2
User Taxes 2/	\$1,426,791	\$1,515,470	\$88,679	6.2
Sales and Use 3/	1,227,284	1,300,835	73,551	6.0
Motor Fuel	36,977	40,883	3,906	10.6
Cigarette/Tobacco Products 1/	112,565	121,390	8,825	7.8
Alcoholic Beverage	22,489	21,679	-810	-3.6
Highway/Fuel Use 1/	11,224	12,944	1,720	15.3
Auto Rental	16,252	17,739	1,487	9.1
Business Taxes	\$1,409,473	\$1,256,024	-\$153,449	-10.9
Corporation Franchise	426,255	759,238	332,983	78.1
Corporation & Utilities 1/	167,452	159,689	-7,763	-4.6
Banks	462,858	2,645	-460,213	-99.4
Insurance (Article 33)	243,614	241,316	-2,298	-0.9
Direct Writings	256	1,014	758	296.1
Petroleum 1/, 4/	109,038	92,122	-16,916	-15.5
Property Transfer Taxes 5/	\$157,880	\$210,431	\$52,551	33.3
Estate	67,845	116,676	48,831	72.0
Real Estate Transfer	90,035	93,754	3,719	4.1
Other Revenues	\$36,779	\$37,666	\$887	2.4
Pari-Mutuel	2,002	1,890	-112	-5.6
Hazardous Waste Assessments	57	44	-13	-22.8
Waste Tire Management and Recycling Fees	5,142	5,240	98	1.9
Returnable Container Deposits	29,535	30,536	1,001	3.4
Tax Return Preparer Registration Fees	4	-197	-201	-5,025.0
Racing Admissions	0	2	2	NA
Boxing and Wrestling Exhibitions	39	151	112	287.2
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$7,275,668</b>	<b>\$7,824,504</b>	<b>\$548,836</b>	<b>7.5</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	June 2014	June 2015	Amount	Percent
Withholding	\$2,361,174	\$2,626,529	\$265,355	11.2
Estimated Tax	1,891,641	2,260,952	369,311	19.5
Final Payments	31,323	40,578	9,255	29.5
Delinquencies	101,010	116,741	15,731	15.6
Limited Liability Company Fees	106	354	248	234.0
Total Gross Collections	\$4,385,254	\$5,045,154	\$659,900	15.0
Refunds/Minor Offsets	127,274	219,057	91,783	72.1
State/City Offsets	13,235	21,184	7,949	60.1
Net Collections	\$4,244,745	\$4,804,913	\$560,168	13.2
Other Component Detail				
Cigarette/Tobacco Products	\$112,566	\$121,392	\$8,826	7.8
Cigarette	106,691	117,889	11,198	10.5
Tobacco Products	5,689	3,413	-2,276	-40.0
Retailer Licenses	186	89	-97	-52.2
Vending Machine Stickers	0	1	1	NA
Highway/Fuel Use	\$11,224	\$12,944	\$1,720	15.3
Highway Use	7,787	9,164	1,377	17.7
Truck Mileage	7,358	8,643	1,285	17.5
Permits	429	521	92	21.4
Fuel Use	3,437	3,780	343	10.0
Article 21	0	0	0	NA
Article 21A IFTA	3,423	3,768	345	10.1
IFTA Decal Fees & Trip Permits	14	12	-2	-14.3
Corporation & Utilities 6/	\$167,452	\$159,689	-\$7,763	-4.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	10,651	8,916	-1,735	-16.3
Utilities (sections 186-A, A&E & PSC)	109,903	104,063	-5,840	-5.3
Public Safety Communications Surcharge (\$186-F)	46,898	46,710	-188	-0.4
Petroleum	\$109,038	\$92,122	-\$16,916	-15.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	109,038	92,122	-16,916	-15.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	June 2014	June 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$184,936	\$190,845	\$5,909	3.2
M.T.A. Auto Rental	9,838	10,647	809	8.2
M.C.T. Mobility	81,578	78,604	-2,974	-3.6
M.C.T.D. Taxicab and Hail Vehicle Rides	378	337	-41	-10.8
New York City Alcoholic Beverage	2,272	2,130	-142	-6.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	864,541	996,831	132,290	15.3
Sales & Use	1,545,767	1,551,167	5,400	0.3
Stock Transfer (to NYC; all rebatable)	1,080,152	2,859,850	1,779,698	164.8
Yonkers Personal Income	3,345	4,123	778	23.3
MCTMT Personal Income	\$0	\$18,951	\$18,951	NA
<b>Total-Local Taxes</b>	<b>\$3,772,807</b>	<b>\$5,713,485</b>	<b>\$1,940,678</b>	<b>51.4</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$11,048,475</b>	<b>\$13,537,989</b>	<b>\$2,489,514</b>	<b>22.5</b>

2/ Includes:

	June 2014	June 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:

	June 2014	June 2015
	\$44	\$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:

	June 2014	June 2015
Real Property Gains (repealed 6/15/1996)	\$23	\$0
Gift (repealed 1/1/2000)	-23	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 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	\$11,699,959	\$13,844,049	\$2,144,090	18.3
User Taxes 2/	\$14,529,890	\$15,763,000	\$3,640,999	\$3,749,846	\$108,847	3.0
Sales and Use 3/	12,263,328	13,531,000	3,061,758	3,194,159	132,401	4.3
Motor Fuel	486,955	484,000	124,331	123,742	-589	-0.5
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	343,160	315,370	-27,790	-8.1
Alcoholic Beverage	250,882	256,000	60,846	61,882	1,036	1.7
Highway/Fuel Use 1/	140,400	148,000	34,607	36,668	2,061	6.0
Auto Rental	74,596	124,000	16,297	18,025	1,728	10.6
Business Taxes	\$7,554,189	\$8,137,500	\$2,101,079	\$1,607,631	-\$493,448	-23.5
Corporation Franchise	2,989,985	4,673,000	578,101	897,215	319,114	55.2
Corporation & Utilities 1/	808,988	794,500	171,014	167,140	-3,874	-2.3
Banks	1,323,377	-10,000	799,273	13,058	-786,215	-98.4
Insurance (Article 33)	1,257,032	1,585,000	249,952	253,932	3,980	1.6
Direct Writings	16,474	- - -	2,580	3,080	500	19.4
Petroleum 1/, 4/	1,158,333	1,095,000	300,159	273,206	-26,953	-9.0
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$507,089	\$691,862	\$184,773	36.4
Estate	1,108,176	1,050,000	270,855	414,745	143,890	53.1
Real Estate Transfer	1,037,880	1,085,000	236,189	277,095	40,906	17.3
Other Revenues	\$157,062	\$0	\$48,114	\$44,215	-\$3,899	-8.1
Pari-Mutuel	18,038	0	4,540	4,297	-243	-5.4
Hazardous Waste Assessments	1,395	0	287	514	227	79.1
Waste Tire Management and Recycling Fees	25,893	0	7,315	8,331	1,016	13.9
Returnable Container Deposits	109,541	0	35,849	30,988	-4,861	-13.6
Tax Return Preparer Registration Fees	1,067	0	16	-202	-218	-1,362.5
Racing Admissions	501	0	5	8	3	60.0
Boxing and Wrestling Exhibitions	627	0	102	279	177	173.5
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$68,097,423</b>	<b>\$73,110,500</b>	<b>\$17,997,240</b>	<b>\$19,937,603</b>	<b>\$1,940,363</b>	<b>10.8</b>

1/ See page 2 for component detail.

Personal Income Tax	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2014-2015	2015-2016	2014-2015	2015-2016	Amount	Percent
Withholding	\$34,906,794	\$36,940,000	\$7,543,015	\$8,036,736	\$493,721	6.5
Estimated Tax	13,743,147	15,746,000	6,044,113	7,699,169	1,655,056	27.4
Final Payments	2,118,892	2,493,000	1,478,073	1,782,971	304,898	20.6
Delinquencies	1,392,534	0	379,746	375,108	-4,638	-1.2
Limited Liability Company Fees	86,902	- - -	4,620	4,105	-515	-11.1
Total Gross Collections	\$52,248,269	\$0	\$15,449,567	\$17,898,089	\$2,448,522	15.8
Refunds/Minor Offsets	7,947,684	0	3,585,373	3,861,985	276,612	7.7
State/City Offsets	590,752	0	164,235	192,055	27,820	16.9
Net Collections	\$43,709,833	\$0	\$11,699,959	\$13,844,049	\$2,144,090	18.3
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$343,161	\$315,371	-\$27,790	-8.1
Cigarette	1,261,034	NA	324,668	322,381	-2,287	-0.7
Tobacco Products	45,661	NA	18,042	-7,329	-25,371	-140.6
Retailer Licenses	7,024	NA	450	318	-132	-29.3
Vending Machine Stickers	10	NA	1	1	0	0.0
Highway/Fuel Use	\$140,400	\$148,000	\$34,607	\$36,668	\$2,061	6.0
Highway Use	108,895	NA	27,007	29,080	2,073	7.7
Truck Mileage	102,807	NA	25,208	27,493	2,285	9.1
Permits	6,088	NA	1,799	1,587	-212	-11.8
Fuel Use	31,505	NA	7,600	7,588	-12	-0.2
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	7,558	7,549	-9	-0.1
IFTA Decal Fees & Trip Permits	504	NA	42	39	-3	-7.1
Corporation & Utilities 6/	\$808,988	\$794,500	\$171,014	\$167,140	-\$3,874	-2.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	11,292	7,738	-3,554	-31.5
Utilities (sections 186-A, A&E & PSC)	543,617	NA	112,821	112,672	-149	-0.1
Public Safety Communications Surcharge (\$186-F)	185,262	NA	46,901	46,730	-171	-0.4
Petroleum	\$1,158,333	\$1,095,000	\$300,159	\$273,206	-\$26,953	-9.0
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	300,159	273,206	-26,953	-9.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

Local Taxes	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	2014-2015	2015-2016
M.T.A. Corporate Surcharge	\$1,031,947	---	\$281,095	\$213,830	-\$67,265	-23.9
M.T.A. Auto Rental	44,798	---	9,868	10,873	1,005	10.2
M.C.T. Mobility	1,293,567	---	310,524	292,043	-18,481	-6.0
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	21,623	20,156	-1,467	-6.8
New York City Alcoholic Beverage	24,294	---	5,784	6,075	291	5.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	2,696,699	3,216,547	519,848	19.3
Sales & Use	15,255,905	---	3,834,554	3,927,917	93,363	2.4
Stock Transfer (to NYC; all rebatable)	5,592,635	---	1,080,229	2,859,973	1,779,744	164.8
Yonkers Personal Income	46,140	---	11,182	14,743	3,561	31.8
MCTMT Personal Income	\$0	---	\$0	\$29,392	\$29,392	NA
Total-Local Taxes	\$101,671,893	---	\$8,251,558	\$10,591,549	\$2,339,991	28.4
Total State & Local Taxes and Fees	\$33,574,911	---	\$26,248,798	\$30,529,152	\$4,280,354	16.3

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
	\$63	\$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)	19	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.