



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2015

(in thousands)

State Taxes	May 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,747,513	\$426,765	\$2,320,748	\$12,852,935	\$3,813,799	\$9,039,136
Total Gross Collections	\$2,747,513	---	2,747,513	12,852,935	---	12,852,935
Less: Refunds and Minor Offsets	---	400,725	400,725	---	3,642,928	3,642,928
Less: State/City Offsets	---	26,040	26,040	---	170,871	170,871
Net Collections	---	---	2,320,748	---	---	9,039,136
User Taxes 1/	\$1,116,121	\$13,747	\$1,102,374	\$2,280,369	\$45,993	\$2,234,376
Sales & Use 2/	940,012	8,852	931,160	1,911,546	18,222	1,893,324
Motor Fuel	43,939	2,355	41,584	87,335	4,476	82,859
Cigarette/Tobacco Products 3/	101,019	2,149	98,870	216,671	22,691	193,980
Alcoholic Beverage	20,321	0	20,321	40,206	3	40,203
Highway/Fuel Use	10,705	391	10,314	24,325	601	23,724
Auto Rental	125	0	125	286	0	286
Business Taxes	\$218,909	\$162,691	\$56,218	\$583,064	\$231,457	\$351,607
Corporation Franchise	110,632	142,896	-32,264	338,146	200,169	137,977
Corporation & Utilities 4/	4,606	975	3,631	9,497	2,046	7,451
Banks	249	13,604	-13,355	30,152	19,739	10,413
Insurance (Article 33)	7,633	1,091	6,542	13,684	1,068	12,616
Direct Writings	1,961	0	1,961	2,066	0	2,066
Petroleum 5/	93,828	4,125	89,703	189,519	8,435	181,084
Property Transfer Taxes 6/	\$256,127	\$9,845	\$246,282	\$493,602	\$12,171	\$481,431
Estate	159,052	9,845	149,207	310,073	12,004	298,069
Real Estate Transfer	97,057	0	97,057	183,508	167	183,341
Other Revenues	\$1,750	\$11	\$1,739	\$6,565	\$16	\$6,549
Pari-Mutuel (w/o Uncashed Tickets)	1,523	0	1,523	2,407	0	2,407
Hazardous Waste Assessments	39	1	38	471	1	470
Waste Tire Management and Recycling Fees	51	10	41	3,105	14	3,091
Returnable Container Deposits	5	0	5	453	1	452
Tax Return Preparer Registration Fees	2	0	2	-5	0	-5
Racing Admissions	5	0	5	6	0	6
Boxing and Wrestling Exhibitions	125	0	125	128	0	128
Total - State Taxes and Fees 1/, 6/	\$4,340,420	\$613,060	\$3,727,361	\$16,216,535	\$4,103,436	\$12,113,099

Local Taxes	May 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$18,891	\$15,137	\$3,754	\$40,376	\$17,391	\$22,985
M.T.A. Auto Rental	99	0	99	226	0	226
M.C.T. Mobility	91,622	2,974	88,648	222,490	9,051	213,439
M.C.T.D. Taxicab and Hail Vehicle Rides	646	9	637	19,878	59	19,819
New York City Alcoholic Beverage	2,082	0	2,082	3,945	0	3,945
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	568,349	32,515	535,834	2,678,639	458,923	2,219,716
Total Gross Collections	542,457	---	542,457	2,508,865	---	2,508,865
Less: Refunds and Minor Offsets	---	32,515	32,515	---	458,923	458,923
Plus: State/City Offsets	25,892	---	25,892	169,774	---	169,774
Sales & Use	1,184,185	11,094	1,173,091	2,399,838	23,088	2,376,750
Stock Transfer (to NYC; all eligible for rebate)	73	0	73	123	0	123
Yonkers Personal Income - Net (Adjusted)	3,513	487	3,026	14,505	3,885	10,620
Total Gross Collections	3,365	---	3,365	13,408	---	13,408
Less: Refunds and Minor Offsets	---	487	487	---	3,885	3,885
Plus: State/City Offsets	148	---	148	1,097	---	1,097
MCTMT Personal Income - Net (Adjusted)	\$761	\$0	\$761	\$10,441	\$0	\$10,441
Total Gross Collections	\$761	---	\$761	\$10,441	---	\$10,441
Less: Refunds and Minor Offsets	---	\$0	\$0	---	\$0	\$0
Plus: State/City Offsets	\$0	---	\$0	\$0	---	\$0
Total-Local Taxes	\$1,870,221	\$62,216	\$1,808,005	\$5,390,461	\$522,838	\$4,878,064
Total State & Local Taxes and Fees 1/	\$6,210,641	\$675,276	\$5,535,366	\$21,606,996	\$4,626,274	\$16,991,163

1/ Includes:

	May 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):

	May 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:

	May 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:

	May 2015	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

May 2015

(in thousands)

State Taxes	Net Collections		Difference	
	May 2014	May 2015	Amount	Percent
Personal Income Tax 1/	\$2,101,890	\$2,320,748	\$218,858	10.4
User Taxes 2/	\$1,099,796	\$1,102,374	\$2,578	0.2
Sales and Use 3/	913,146	931,160	18,014	2.0
Motor Fuel	46,343	41,584	-4,759	-10.3
Cigarette/Tobacco Products 1/	110,835	98,870	-11,965	-10.8
Alcoholic Beverage	18,951	20,321	1,370	7.2
Highway/Fuel Use 1/	10,485	10,314	-171	-1.6
Auto Rental	36	125	89	247.2
Business Taxes	\$444,566	\$56,218	-\$388,348	-87.4
Corporation Franchise	33,769	-32,264	-66,033	-195.5
Corporation & Utilities 1/	2,009	3,631	1,622	80.7
Banks	311,689	-13,355	-325,044	-104.3
Insurance (Article 33)	2,550	6,542	3,992	156.5
Direct Writings	2,274	1,961	-313	-13.8
Petroleum 1/, 4/	92,275	89,703	-2,572	-2.8
Property Transfer Taxes 5/	\$192,151	\$246,282	\$54,131	28.2
Estate	119,281	149,207	29,926	25.1
Real Estate Transfer	72,865	97,057	24,192	33.2
Other Revenues	\$1,686	\$1,739	\$53	3.1
Pari-Mutuel	1,553	1,523	-30	-1.9
Hazardous Waste Assessments	31	38	7	22.6
Waste Tire Management and Recycling Fees	36	41	5	13.9
Returnable Container Deposits	58	5	-53	-91.4
Tax Return Preparer Registration Fees	2	2	0	0.0
Racing Admissions	3	5	2	66.7
Boxing and Wrestling Exhibitions	3	125	122	4,066.7
Total - State Taxes and Fees 2/, 5/	\$3,840,089	\$3,727,361	-\$112,728	-2.9

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 2014	May 2015	Amount	Percent
Withholding	\$2,421,358	\$2,449,030	\$27,672	1.1
Estimated Tax	112,027	124,703	12,676	11.3
Final Payments	45,503	66,607	21,104	46.4
Delinquencies	137,993	106,770	-31,223	-22.6
Limited Liability Company Fees	807	403	-404	-50.1
Total Gross Collections	\$2,717,688	\$2,747,513	\$29,825	1.1
Refunds/Minor Offsets	588,914	400,725	-188,189	-32.0
State/City Offsets	26,884	26,040	-844	-3.1
Net Collections	\$2,101,890	\$2,320,748	\$218,858	10.4
Other Component Detail				
Cigarette/Tobacco Products	\$110,836	\$98,868	-\$11,968	-10.8
Cigarette	104,523	95,039	-9,484	-9.1
Tobacco Products	6,181	3,727	-2,454	-39.7
Retailer Licenses	131	102	-29	-22.1
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$10,485	\$10,314	-\$171	-1.6
Highway Use	8,847	9,187	340	3.8
Truck Mileage	8,413	8,687	274	3.3
Permits	434	500	66	15.2
Fuel Use	1,638	1,127	-511	-31.2
Article 21	0	0	0	NA
Article 21A IFTA	1,627	1,116	-511	-31.4
IFTA Decal Fees & Trip Permits	11	11	0	0.0
Corporation & Utilities 6/	\$2,009	\$3,631	\$1,622	80.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	75	1,745	1,670	2,226.7
Utilities (sections 186-A, A&E & PSC)	1,934	1,873	-61	-3.2
Public Safety Communications Surcharge (\$186-F)	0	13	13	NA
Petroleum	\$92,275	\$89,703	-\$2,572	-2.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	92,275	89,703	-2,572	-2.8
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	May 2014	May 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$70,461	\$3,754	-\$66,707	-94.7
M.T.A. Auto Rental	24	99	75	312.5
M.C.T. Mobility	98,318	88,648	-9,670	-9.8
M.C.T.D. Taxicab and Hail Vehicle Rides	358	637	279	77.9
New York City Alcoholic Beverage	1,908	2,082	174	9.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	480,720	535,834	55,114	11.5
Sales & Use	1,140,293	1,173,091	32,798	2.9
Stock Transfer (to NYC; all rebatable)	47	73	26	55.3
Yonkers Personal Income	2,099	3,026	927	44.2
MCTMT Personal Income	\$0	\$761	\$761	NA
Total-Local Taxes	\$1,794,228	\$1,808,005	\$13,777	0.8
Total State & Local Taxes and Fees	\$5,634,317	\$5,535,366	-\$98,951	-1.8

2/ Includes:

	May 2014	May 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:

	May 2014	May 2015
	\$19	\$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:

	May 2014	May 2015
Real Property Gains (repealed 6/15/1996)	\$2	\$0
Gift (repealed 1/1/2000)	3	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$7,455,214	\$9,039,136	\$1,583,922	21.2
User Taxes 2/	\$14,529,890	\$15,763,000	\$2,214,208	\$2,234,376	\$20,168	0.9
Sales and Use 3/	12,263,328	13,531,000	1,834,474	1,893,324	58,850	3.2
Motor Fuel	486,955	484,000	87,354	82,859	-4,495	-5.1
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	230,595	193,980	-36,615	-15.9
Alcoholic Beverage	250,882	256,000	38,357	40,203	1,846	4.8
Highway/Fuel Use 1/	140,400	148,000	23,383	23,724	341	1.5
Auto Rental	74,596	124,000	45	286	241	535.6
Business Taxes	\$7,554,189	\$8,137,500	\$691,606	\$351,607	-\$339,999	-49.2
Corporation Franchise	2,989,985	4,673,000	151,846	137,977	-13,869	-9.1
Corporation & Utilities 1/	808,988	794,500	3,562	7,451	3,889	109.2
Banks	1,323,377	-10,000	336,415	10,413	-326,002	-96.9
Insurance (Article 33)	1,257,032	1,585,000	6,338	12,616	6,278	99.1
Direct Writings	16,474	- - -	2,324	2,066	-258	-11.1
Petroleum 1/, 4/	1,158,333	1,095,000	191,121	181,084	-10,037	-5.3
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$349,209	\$481,431	\$132,222	37.9
Estate	1,108,176	1,050,000	203,010	298,069	95,059	46.8
Real Estate Transfer	1,037,880	1,085,000	146,154	183,341	37,187	25.4
Other Revenues	\$157,062	\$0	\$11,335	\$6,549	-\$4,786	-42.2
Pari-Mutuel	18,038	0	2,538	2,407	-131	-5.2
Hazardous Waste Assessments	1,395	0	230	470	240	104.3
Waste Tire Management and Recycling Fees	25,893	0	2,173	3,091	918	42.2
Returnable Container Deposits	109,541	0	6,314	452	-5,862	-92.8
Tax Return Preparer Registration Fees	1,067	0	12	-5	-17	-141.7
Racing Admissions	501	0	5	6	1	20.0
Boxing and Wrestling Exhibitions	627	0	63	128	65	103.2
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$73,110,500	\$10,721,572	\$12,113,099	\$1,391,527	13.0

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	\$5,181,841	\$5,410,207	\$228,366	4.4
Estimated Tax	13,743,147	15,746,000	4,152,472	5,438,217	1,285,745	31.0
Final Payments	2,118,892	2,493,000	1,446,750	1,742,393	295,643	20.4
Delinquencies	1,392,534	0	278,736	258,367	-20,369	-7.3
Limited Liability Company Fees	86,902	- - -	4,514	3,751	-763	-16.9
Total Gross Collections	\$52,248,269	\$0	\$11,064,313	\$12,852,935	\$1,788,622	16.2
Refunds/Minor Offsets	7,947,684	0	3,458,099	3,642,928	184,829	5.3
State/City Offsets	590,752	0	151,000	170,871	19,871	13.2
Net Collections	\$43,709,833	\$0	\$7,455,214	\$9,039,136	\$1,583,922	21.2
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$230,595	\$193,979	-\$36,616	-15.9
Cigarette	1,261,034	NA	217,977	204,492	-13,485	-6.2
Tobacco Products	45,661	NA	12,353	-10,742	-23,095	-187.0
Retailer Licenses	7,024	NA	264	229	-35	-13.3
Vending Machine Stickers	10	NA	1	0	-1	-100.0
Highway/Fuel Use	\$140,400	\$148,000	\$23,383	\$23,724	\$341	1.5
Highway Use	108,895	NA	19,220	19,916	696	3.6
Truck Mileage	102,807	NA	17,850	18,850	1,000	5.6
Permits	6,088	NA	1,370	1,066	-304	-22.2
Fuel Use	31,505	NA	4,163	3,808	-355	-8.5
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	4,135	3,781	-354	-8.6
IFTA Decal Fees & Trip Permits	504	NA	28	27	-1	-3.6
Corporation & Utilities 6/	\$808,988	\$794,500	\$3,562	\$7,451	\$3,889	109.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	641	-1,178	-1,819	-283.8
Utilities (sections 186-A, A&E & PSC)	543,617	NA	2,918	8,609	5,691	195.0
Public Safety Communications Surcharge (\$186-F)	185,262	NA	3	20	17	566.7
Petroleum	\$1,158,333	\$1,095,000	\$191,121	\$181,084	-\$10,037	-5.3
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	191,121	181,084	-10,037	-5.3
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	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2014-2015	2015-2016	2014-2015	2015-2016	Amount	0
M.T.A. Corporate Surcharge	\$1,031,947	---	\$96,159	\$22,985	-\$73,174	-76.1
M.T.A. Auto Rental	44,798	---	30	226	196	653.3
M.C.T. Mobility	1,293,567	---	228,946	213,439	-15,507	-6.8
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	21,245	19,819	-1,426	-6.7
New York City Alcoholic Beverage	24,294	---	3,512	3,945	433	12.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	1,832,158	2,219,716	387,558	21.2
Sales & Use	15,255,905	---	2,288,787	2,376,750	87,963	3.8
Stock Transfer (to NYC; all rebatable)	5,592,635	---	77	123	46	59.7
Yonkers Personal Income	46,140	---	7,837	10,620	2,783	35.5
MCTMT Personal Income	\$0	---	\$0	\$10,441	\$10,441	NA
Total-Local Taxes	\$101,671,893	---	\$4,478,751	\$4,878,064	\$399,313	8.9

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
	\$19	\$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)	\$3	\$0
Gift (repealed 1/1/2000)	42	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.