



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2015

(in thousands)

State Taxes	March 2015			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,060,509	\$1,207,910	\$2,852,599	\$52,248,269	\$8,538,436	\$43,709,833
Total Gross Collections	\$4,060,509	---	4,060,509	52,248,269	---	52,248,269
Less: Refunds and Minor Offsets	---	1,175,158	1,175,158	---	7,947,684	7,947,684
Less: State/City Offsets	---	32,752	32,752	---	590,752	590,752
Net Collections	---	---	2,852,599	---	---	43,709,833
User Taxes 1/	\$1,353,463	\$19,306	\$1,334,157	\$14,772,216	\$242,326	\$14,529,890
Sales & Use 2/	1,182,495	12,083	1,170,412	12,435,055	171,727	12,263,328
Motor Fuel	38,301	6,710	31,591	517,775	30,820	486,955
Cigarette/Tobacco Products 3/	88,691	410	88,281	1,352,365	38,636	1,313,729
Alcoholic Beverage	19,197	2	19,195	250,895	13	250,882
Highway/Fuel Use	9,762	101	9,661	141,530	1,130	140,400
Auto Rental	15,017	0	15,017	74,596	0	74,596
Business Taxes	\$2,395,515	\$29,610	\$2,365,905	\$8,715,684	\$1,161,495	\$7,554,189
Corporation Franchise	1,335,413	24,842	1,310,571	3,898,283	908,298	2,989,985
Corporation & Utilities 4/	251,597	-11,883	263,480	786,355	-22,633	808,988
Banks	249,340	2,629	246,711	1,523,050	199,673	1,323,377
Insurance (Article 33)	463,777	170	463,607	1,272,658	15,626	1,257,032
Direct Writings	1,134	0	1,134	16,482	8	16,474
Petroleum 5/	94,254	13,852	80,402	1,218,856	60,523	1,158,333
Property Transfer Taxes 6/	\$166,953	\$9,210	\$157,743	\$2,216,654	\$70,205	\$2,146,449
Estate	90,955	9,193	81,762	1,178,179	70,003	1,108,176
Real Estate Transfer	75,689	17	75,672	1,038,056	176	1,037,880
Other Revenues	\$26,246	\$150	\$26,096	\$157,714	\$652	\$157,062
Pari-Mutuel (w/o Uncashed Tickets)	1,226	0	1,226	18,038	0	18,038
Hazardous Waste Assessments	12	-1	13	1,602	207	1,395
Waste Tire Management and Recycling Fees	3,180	3	3,177	26,088	195	25,893
Returnable Container Deposits	21,799	148	21,651	109,791	250	109,541
Tax Return Preparer Registration Fees	-42	0	-42	1,067	0	1,067
Racing Admissions	1	0	1	501	0	501
Boxing and Wrestling Exhibitions	70	0	70	627	0	627
Total - State Taxes and Fees 1/, 6/	\$8,002,686	\$1,266,186	\$6,736,500	\$78,110,537	\$10,013,114	\$68,097,423

(in thousands)

Local Taxes	March 2015			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$351,793	\$2,739	\$349,054	\$1,135,739	\$103,792	\$1,031,947
M.T.A. Auto Rental	8,939	0	8,939	44,798	0	44,798
M.C.T. Mobility	114,976	1,853	113,123	1,316,430	22,863	1,293,567
M.C.T.D. Taxicab and Hail Vehicle Rides	167	4	163	82,294	31	82,263
New York City Alcoholic Beverage	2,245	0	2,245	24,294	0	24,294
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	836,854	208,247	628,607	11,476,387	1,273,025	10,203,362
Total Gross Collections	805,059	---	805,059	10,886,931	---	10,886,931
Less: Refunds and Minor Offsets	---	208,247	208,247	---	1,273,025	1,273,025
Plus: State/City Offsets	31,795	---	31,795	589,456	---	589,456
Sales & Use	1,384,931	14,363	1,370,568	15,443,835	187,930	15,255,905
Stock Transfer (to NYC; all eligible for rebate)	2,662,392	0	2,662,392	5,592,635	0	5,592,635
Yonkers Personal Income - Net (Adjusted)	5,129	1,022	4,107	52,255	6,115	46,140
Total Gross Collections	4,172	---	4,172	50,959	---	50,959
Less: Refunds and Minor Offsets	---	1,022	1,022	---	6,115	6,115
Plus: State/City Offsets	957	---	957	1,296	---	1,296
MCTMT Personal Income - Net (Adjusted)	198	0	198	212	0	212
Total Gross Collections	198	---	198	212	---	212
Less: Refunds and Minor Offsets	---	0	0	---	0	0
Plus: State/City Offsets	0	---	0	0	---	0
Total-Local Taxes	\$5,367,624	\$228,228	\$5,139,396	\$35,168,879	\$1,593,756	\$33,574,990
Total State & Local Taxes and Fees 1/	\$13,370,310	\$1,494,414	\$11,875,896	\$113,279,416	\$11,606,870	\$101,672,413

1/ Includes:

	March 2015	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):

	March 2015	Fiscal Year 2014-15
	\$0	\$0

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

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

	March 2015	Fiscal Year 2014-15
	\$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:

	March 2015	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	0

March 2015

(in thousands)

State Taxes	Net Collections		Difference	
	March 2014	March 2015	Amount	Percent
Personal Income Tax 1/	\$2,560,218	\$2,852,599	\$292,381	11.4
User Taxes 2/	\$1,288,540	\$1,334,157	\$45,617	3.5
Sales and Use 3/	1,113,485	1,170,412	56,927	5.1
Motor Fuel	37,336	31,591	-5,745	-15.4
Cigarette/Tobacco Products 1/	95,246	88,281	-6,965	-7.3
Alcoholic Beverage	18,180	19,195	1,015	5.6
Highway/Fuel Use 1/	9,026	9,661	635	7.0
Auto Rental	15,267	15,017	-250	-1.6
Business Taxes	\$2,205,897	\$2,365,905	\$160,008	7.3
Corporation Franchise	1,107,364	1,310,571	203,207	18.4
Corporation & Utilities 1/	306,577	263,480	-43,097	-14.1
Banks	267,760	246,711	-21,049	-7.9
Insurance (Article 33)	435,676	463,607	27,931	6.4
Direct Writings	1,052	1,134	82	7.8
Petroleum 1/, 4/	87,468	80,402	-7,066	-8.1
Property Transfer Taxes 5/	\$110,798	\$157,743	\$46,945	42.4
Estate	56,008	81,762	25,754	46.0
Real Estate Transfer	54,788	75,672	20,884	38.1
Other Revenues	\$21,830	\$26,096	\$4,266	19.5
Pari-Mutuel	1,433	1,226	-207	-14.4
Hazardous Waste Assessments	11	13	2	18.2
Waste Tire Management and Recycling Fees	4,019	3,177	-842	-21.0
Returnable Container Deposits	16,268	21,651	5,383	33.1
Tax Return Preparer Registration Fees	22	-42	-64	-290.9
Racing Admissions	2	1	-1	-50.0
Boxing and Wrestling Exhibitions	75	70	-5	-6.7
Total - State Taxes and Fees 2/, 5/	\$6,187,283	\$6,736,500	\$549,217	8.9

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2014	March 2015	Amount	Percent
Withholding	\$3,368,845	\$3,670,733	\$301,888	9.0
Estimated Tax	59,943	81,370	21,427	35.7
Final Payments	121,033	146,413	25,380	21.0
Delinquencies	107,859	102,983	-4,876	-4.5
Limited Liability Company Fees	56,342	59,010	2,668	4.7
Total Gross Collections	\$3,714,022	\$4,060,509	\$346,487	9.3
Refunds/Minor Offsets	1,130,636	1,175,158	44,522	3.9
State/City Offsets	23,168	32,752	9,584	41.4
Net Collections	\$2,560,218	\$2,852,599	\$292,381	11.4
Other Component Detail				
Cigarette/Tobacco Products	\$95,247	\$88,281	-\$6,966	-7.3
Cigarette	90,008	83,239	-6,769	-7.5
Tobacco Products	5,070	4,924	-146	-2.9
Retailer Licenses	168	118	-50	-29.8
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$9,026	\$9,661	\$635	7.0
Highway Use	5,218	5,748	530	10.2
Truck Mileage	4,871	5,363	492	10.1
Permits	347	385	38	11.0
Fuel Use	3,808	3,913	105	2.8
Article 21	0	0	0	NA
Article 21A IFTA	3,792	3,894	102	2.7
IFTA Decal Fees & Trip Permits	16	19	3	18.8
Corporation & Utilities 6/	\$306,577	\$263,480	-\$43,097	-14.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	35,016	23,472	-11,544	-33.0
Utilities (sections 186-A, A&E & PSC)	225,713	194,411	-31,302	-13.9
Public Safety Communications Surcharge (§186-F)	45,848	45,597	-251	-0.5
Petroleum	\$87,468	\$80,402	-\$7,066	-8.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	87,468	80,402	-7,066	-8.1
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	
	March 2014	March 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$391,806	\$349,054	-\$42,752	-10.9
M.T.A. Auto Rental	9,189	8,939	-250	-2.7
M.C.T. Mobility	100,104	113,123	13,019	13.0
M.C.T.D. Taxicab and Hail Vehicle Rides	111	163	52	46.8
New York City Alcoholic Beverage	2,003	2,245	242	12.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	540,805	628,607	87,802	16.2
Sales & Use	1,409,461	1,370,568	-38,893	-2.8
Stock Transfer (to NYC; all rebatable)	1,257,883	2,662,392	1,404,509	111.7
Yonkers Personal Income	3,185	4,107	922	28.9
MCTMT Personal Income	\$0	\$198	\$198	NA
Total-Local Taxes	\$3,714,547	\$5,139,396	\$1,424,849	38.4
Total State & Local Taxes and Fees	\$9,901,830	\$11,875,896	\$1,974,066	19.9

2/ Includes:

	March 2014	March 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:

	March 2014	March 2015
	\$41	\$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:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 2015

(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	\$42,960,775	\$43,709,833	\$749,058	1.7
User Taxes 2/	\$14,242,212	\$14,423,200	\$14,242,212	\$14,529,890	\$287,678	2.0
Sales and Use 3/	11,857,005	12,171,200	11,857,005	12,263,328	406,323	3.4
Motor Fuel	473,155	487,000	473,155	486,955	13,800	2.9
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	1,453,371	1,313,729	-139,642	-9.6
Alcoholic Beverage	250,332	256,000	250,332	250,882	550	0.2
Highway/Fuel Use 1/	136,223	136,000	136,223	140,400	4,177	3.1
Auto Rental	72,126	74,000	72,126	74,596	2,470	3.4
Business Taxes	\$7,352,608	\$6,737,700	\$7,352,608	\$7,554,189	\$201,581	2.7
Corporation Franchise	3,245,069	2,239,000	3,245,069	2,989,985	-255,084	-7.9
Corporation & Utilities 1/	865,740	862,800	865,740	808,988	-56,752	-6.6
Banks	888,317	1,220,000	888,317	1,323,377	435,060	49.0
Insurance (Article 33)	1,179,036	1,276,000	1,179,036	1,257,032	77,996	6.6
Direct Writings	19,936	- - -	19,936	16,474	-3,462	-17.4
Petroleum 1/, 4/	1,154,510	1,139,900	1,154,510	1,158,333	3,823	0.3
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$2,149,514	\$2,146,449	-\$3,065	-0.1
Estate	1,238,279	1,180,000	1,238,279	1,108,176	-130,103	-10.5
Real Estate Transfer	911,352	955,000	911,352	1,037,880	126,528	13.9
Other Revenues	\$153,468	\$153,000	\$153,468	\$157,062	\$3,594	2.3
Pari-Mutuel	16,822	17,000	16,822	18,038	1,216	7.2
Hazardous Waste Assessments	2,379	2,400	2,379	1,395	-984	-41.4
Waste Tire Management and Recycling Fees	26,917	26,900	26,917	25,893	-1,024	-3.8
Returnable Container Deposits	104,929	104,900	104,929	109,541	4,612	4.4
Tax Return Preparer Registration Fees	1,426	1,400	1,426	1,067	-359	-25.2
Racing Admissions	350	200	350	501	151	43.1
Boxing and Wrestling Exhibitions	645	200	645	627	-18	-2.8
Total - State Taxes and Fees 2/, 5/	\$66,858,577	\$67,183,700	\$66,858,577	\$68,097,423	\$1,238,846	1.9

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	\$33,367,556	\$34,906,794	\$1,539,238	4.6
Estimated Tax	14,637,177	13,417,500	14,637,177	13,743,147	-894,030	-6.1
Final Payments	2,284,099	2,165,700	2,284,099	2,118,892	-165,207	-7.2
Delinquencies	1,202,087	1,246,100	1,202,087	1,392,534	190,447	15.8
Limited Liability Company Fees	84,129	- - -	84,129	86,902	2,773	3.3
Total Gross Collections	\$51,575,048	\$51,978,300	\$51,575,048	\$52,248,269	\$673,221	1.3
Refunds/Minor Offsets	7,999,270	7,795,500	7,999,270	7,947,684	-51,586	-0.6
State/City Offsets	615,003	448,000	615,003	590,752	-24,251	-3.9
Net Collections	\$42,960,775	\$43,734,800	\$42,960,775	\$43,709,833	\$749,058	1.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$1,453,371	\$1,313,729	-\$139,642	-9.6
Cigarette	1,351,580	NA	1,351,580	1,261,034	-90,546	-6.7
Tobacco Products	94,604	NA	94,604	45,661	-48,943	-51.7
Retailer Licenses	7,177	NA	7,177	7,024	-153	-2.1
Vending Machine Stickers	10	NA	10	10	0	0.0
Highway/Fuel Use	\$136,223	\$136,000	\$136,223	\$140,400	\$4,177	3.1
Highway Use	105,096	NA	105,096	108,895	3,799	3.6
Truck Mileage	99,273	NA	99,273	102,807	3,534	3.6
Permits	5,823	NA	5,823	6,088	265	4.6
Fuel Use	31,127	NA	31,127	31,505	378	1.2
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	30,648	31,001	353	1.2
IFTA Decal Fees & Trip Permits	479	NA	479	504	25	5.2
Corporation & Utilities 6/	\$865,740	\$862,800	\$865,740	\$808,988	-\$56,752	-6.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	118,759	80,109	-38,650	-32.5
Utilities (sections 186-A, A&E & PSC)	563,095	NA	563,095	543,617	-19,478	-3.5
Public Safety Communications Surcharge (\$186-F)	183,886	NA	183,886	185,262	1,376	0.7
Petroleum	\$1,154,510	\$1,139,900	\$1,154,510	\$1,158,333	\$3,823	0.3
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	1,154,509	1,158,332	3,823	0.3
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	1	0	0.0

(in thousands)

Local Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2013-2014	2014-2015	2013-2014	2014-2015	Amount	0
M.T.A. Corporate Surcharge	\$989,975	---	\$989,975	\$1,031,947	\$41,972	4.2
M.T.A. Auto Rental	43,663	---	43,663	44,798	1,135	2.6
M.C.T. Mobility	1,226,391	---	1,226,391	1,293,567	67,176	5.5
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	85,190	82,263	-2,927	-3.4
New York City Alcoholic Beverage	25,061	---	25,061	24,294	-767	-3.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	9,906,240	10,203,362	297,122	3.0
Sales & Use	14,829,813	---	14,829,813	15,255,905	426,092	2.9
Stock Transfer (to NYC; all rebatable)	6,116,245	---	6,116,245	5,592,635	-523,610	-8.6
Yonkers Personal Income	39,522	---	39,522	46,140	6,618	16.7
MCTMT Personal Income	\$0	---	\$0	\$212	\$212	NA
Total-Local Taxes	\$33,262,100	---	\$33,262,100	\$33,574,911	\$312,811	0.9
Total State & Local Taxes and Fees	\$100,120,677	---	\$100,120,677	\$101,672,334	\$1,551,657	1.5

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
	\$205	\$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:

	2013-2014	2014-2015
Real Property Gains (repealed 6/15/1996)	-\$159	\$0
Gift (repealed 1/1/2000)	42	0

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.