



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2010

(in thousands)

State Taxes	February 2010			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,853,009	\$757,896	\$3,095,113	\$38,143,843	\$5,926,590	\$32,217,253
Total Gross Collections	\$3,853,009	---	3,853,009	38,143,843	---	38,143,843
Less: Refunds and Minor Offsets	---	735,897	735,897	---	6,001,775	6,001,775
Less: State/City Offsets	---	21,999	21,999	---	-75,185	-75,185
Net Collections	---	---	3,095,113	---	---	32,217,253
User Taxes 1/	\$839,912	\$5,082	\$834,830	\$11,178,359	\$87,699	\$11,090,660
Sales & Use 2/	690,333	3,996	686,337	9,044,557	68,139	8,976,418
Motor Fuel	38,270	598	37,672	481,551	14,730	466,821
Cigarette/Tobacco Products 3/	89,863	275	89,588	1,269,771	2,737	1,267,034
Alcoholic Beverage	10,836	85	10,751	208,781	88	208,693
Highway/Fuel Use	10,585	128	10,457	130,037	2,005	128,032
Auto Rental	25	0	25	43,662	0	43,662
Business Taxes	\$177,199	\$54,045	\$123,154	\$5,735,810	\$869,860	\$4,865,950
Corporation Franchise	72,212	44,273	27,939	2,227,961	739,534	1,488,427
Corporation & Utilities 4/	1,718	2,014	-296	631,631	24,629	607,002
Banks	10,585	4,557	6,028	925,517	55,256	870,261
Insurance (Article 33)	9,534	1,618	7,916	892,573	26,889	865,684
Direct Writings	770	10	760	10,199	98	10,101
Petroleum 5/	82,380	1,573	80,807	1,047,929	23,454	1,024,475
Other Revenues 6/	\$114,367	\$3,466	\$110,901	\$1,451,910	\$44,678	\$1,407,232
Estate	68,032	2,888	65,144	839,381	42,842	796,539
Real Estate Transfer	42,513	3	42,510	451,818	1,071	450,747
Pari-Mutuel (w/o Uncashed Tickets)	1,074	0	1,074	17,169	0	17,169
Hazardous Waste Assessments	178	0	178	1,674	0	1,674
Waste Tire Management and Recycling Fees	53	53	0	18,772	84	18,688
Wireless Communication Services Surcharges 7/	3	0	3	96,123	0	96,123
Returnable Container Deposits	149	0	149	22,611	93	22,518
Tax Return Preparer Registration Fees	185	523	-338	1,869	523	1,346
Other (Racing Admissions & Boxing)	29	0	29	650	0	650
Total - State Taxes and Fees 1/, 6/	\$4,984,487	\$820,489	\$4,163,998	\$56,509,922	\$6,928,827	\$49,581,095

(in thousands)

Local Taxes	February 2010			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$13,047	\$7,249	\$5,798	\$712,089	\$91,631	\$620,458
M.T.A. Auto Rental	2	0	2	17,682	0	17,682
M.C.T. Mobility	191,708	0	191,708	1,151,801	0	1,151,801
M.C.T.D. Medallion Taxicab Rides	953	0	953	12,918	0	12,918
New York City Alcoholic Beverage	1,214	0	1,214	21,993	0	21,993
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	766,883	98,947	667,936	7,360,419	1,262,825	6,097,594
Total Gross Collections	745,099	---	745,099	7,433,978	---	7,433,978
Less: Refunds and Minor Offsets	---	98,947	98,947	---	1,262,825	1,262,825
Plus: State/City Offsets	21,784	---	21,784	-73,559	---	-73,559
Sales & Use (Includes M.A.C.)	882,322	5,202	877,120	10,934,370	84,344	10,850,026
Stock Transfer (to NYC; all eligible for rebate)	35	0	35	10,912,337	0	10,912,337
Yonkers Personal Income - Net (Adjusted)	2,489	303	2,186	27,440	3,646	23,794
Total Gross Collections	2,274	---	2,274	29,066	---	29,066
Less: Refunds and Minor Offsets	---	303	303	---	3,646	3,646
Plus: State/City Offsets	215	---	215	-1,626	---	-1,626
Total-Local Taxes	\$1,858,653	\$111,701	\$1,746,952	\$31,151,049	\$1,442,446	\$29,708,603
Total State & Local Taxes and Fees 1/	\$6,843,140	\$932,190	\$5,910,950	\$87,660,971	\$8,371,273	\$79,289,698

1/ Includes:

	February 2010	Fiscal Year 2009-10
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 2010	Fiscal Year 2009-10
	\$1	\$1,165

3/ Includes Cigarette License and Sticker Fees.

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

	February 2010	Fiscal Year 2009-10
	\$0	\$47,624

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 2010	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$6	-\$557
Gift (repealed 1/1/2000)	2,146	2,335

7/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

MONTHLY COMPARISON OF NET COLLECTIONS

February 2010

(in thousands)

State Taxes	Net Collections		Difference	
	February 2009	February 2010	Amount	Percent
Personal Income Tax 1/	\$1,828,329	\$3,095,113	\$1,266,784	69.3
User Taxes 2/	\$819,775	\$834,830	\$15,055	1.8
Sales and Use 3/	661,185	686,337	25,152	3.8
Motor Fuel	41,029	37,672	-3,357	-8.2
Cigarette/Tobacco Products 4/	96,554	89,588	-6,966	-7.2
Alcoholic Beverage	11,130	10,751	-379	-3.4
Highway/Fuel Use 1/	9,849	10,457	608	6.2
Auto Rental	28	25	-3	-10.7
Business Taxes	\$261,315	\$123,154	-\$138,161	-52.9
Corporation Franchise	23,981	27,939	3,958	16.5
Corporation & Utilities 1/	7,059	-296	-7,355	-104.2
Banks	127,147	6,028	-121,119	-95.3
Insurance (Article 33)	7,427	7,916	489	6.6
Direct Writings	883	760	-123	-13.9
Petroleum 1/, 5/	94,818	80,807	-14,011	-14.8
Other Revenues 7/	\$74,409	\$110,901	\$36,492	49.0
Estate	43,399	65,144	21,745	50.1
Real Estate Transfer	29,442	42,510	13,068	44.4
Pari-Mutuel	1,440	1,074	-366	-25.4
Hazardous Waste Assessments	19	178	159	836.8
Waste Tire Management and Recycling Fees	36	0	-36	-100.0
Wireless Communication Services Surcharges 8/	0	3	3	NA
Returnable Container Deposits	0	149	149	NA
Tax Return Preparer Registration Fees	0	-338	-338	NA
Other (Racing Adms & Boxing)	5	29	24	480.0
Total - State Taxes and Fees 2/, 7/	\$2,983,828	\$4,163,998	\$1,180,170	39.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	February 2009	February 2010	Amount	Percent
Withholding	\$2,581,252	\$3,617,871	\$1,036,619	40.2
Estimated Tax	53,180	51,465	-1,715	-3.2
Final Payments	22,570	23,076	506	2.2
Delinquencies	104,850	122,939	18,089	17.3
Limited Liability Company Fees	31,339	37,658	6,319	20.2
Total Gross Collections	\$2,793,191	\$3,853,009	\$1,059,818	37.9
Refunds/Minor Offsets	958,960	735,897	-223,063	-23.3
State/City Offsets	5,902	21,999	16,097	272.7
Net Collections	\$1,828,329	\$3,095,113	\$1,266,784	69.3
Other Component Detail				
Highway/Fuel Use	\$9,849	\$10,457	\$608	6.2
Highway Use	8,939	9,617	678	7.6
Truck Mileage	8,773	9,402	629	7.2
Permits	166	215	49	29.5
Fuel Use	910	840	-70	-7.7
Article 21	1	5	4	400.0
Article 21A IFTA	885	767	-118	-13.3
IFTA Decal Fees & Trip Permits	24	68	44	183.3
Corporation & Utilities 6/	\$7,059	-\$296	-\$7,355	-104.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-f)	7,034	-83	-7,117	-101.2
Utilities (section 186-A, A&E & PSC)	25	-213	-238	-952.0
Public Safety Communications Surcharge (§186-F)	0	0	0	NA
Petroleum	\$94,818	\$80,807	-\$14,011	-14.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	94,818	80,806	-14,012	-14.8
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	February 2009	February 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$16,519	\$5,798	-\$10,721	-64.9
M.T.A. Auto Rental	0	2	2	NA
M.C.T. Mobility	0	191,708	191,708	NA
M.C.T.D. Medallion Taxicab Rides	0	953	953	NA
New York City Alcoholic Beverage	1,072	1,214	142	13.2
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	426,650	667,936	241,286	56.6
Sales & Use (Includes M.A.C.)	810,060	877,120	67,060	8.3
Stock Transfer (to NYC; all rebatable)	31	35	4	12.9
Yonkers Personal Income	2,270	2,186	-84	-3.7
Total-Local Taxes	\$1,256,602	\$1,746,952	\$490,350	39.0
Total State & Local Taxes and Fees	\$4,240,430	\$5,910,950	\$1,670,520	39.4

2/ Includes:

	February 2009	February 2010
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 2009	February 2010
	\$6	\$1

4/ Includes Cigarette License and Sticker Fees.

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/ Reflects adjustments to prior periods posted during February 2010.

7/ Includes:

	February 2009	February 2010
Real Property Gains (repealed 6/15/1996)	\$3	\$6
Gift (repealed 1/1/2000)	65	2,146

8/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

February 2010

(in thousands)

State Taxes	Net Collections 2008-2009	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax 1/	\$36,840,019	\$35,029,500	\$35,207,795	\$32,217,253	-\$2,990,542	-8.5
User Taxes 2/	\$12,614,912	\$12,272,600	\$11,520,465	\$11,090,660	-\$429,805	-3.7
Sales and Use 3/	10,373,713	9,990,800	9,436,535	8,976,418	-460,117	-4.9
Motor Fuel	503,937	500,800	465,501	466,821	1,320	0.3
Cigarette/Tobacco Products 4/	1,340,326	1,334,000	1,252,768	1,267,034	14,266	1.1
Alcoholic Beverage	205,908	227,800	191,347	208,693	17,346	9.1
Highway/Fuel Use 1/	140,907	140,200	131,757	128,032	-3,725	-2.8
Auto Rental	50,116	79,000	42,552	43,662	1,110	2.6
Business Taxes	\$6,682,389	\$6,444,300	\$5,155,873	\$4,865,950	-\$289,923	-5.6
Corporation Franchise	2,754,989	2,494,200	2,115,989	1,488,427	-627,562	-29.7
Corporation & Utilities 1/	742,772	823,700	552,249	607,002	54,753	9.9
Banks	1,061,546	933,900	764,496	870,261	105,765	13.8
Insurance (Article 33)	1,004,720	1,074,000	692,593	865,684	173,091	25.0
Direct Writings	11,799	---	10,770	10,101	-669	-6.2
Petroleum 1/, 5/	1,106,563	1,118,500	1,019,776	1,024,475	4,699	0.5
Other Revenues 7/	\$2,105,499	\$1,300,600	\$2,021,941	\$1,407,232	-\$614,709	-30.4
Estate	1,162,592	901,900	1,161,361	796,539	-364,822	-31.4
Real Estate Transfer	701,164	375,000	671,807	450,747	-221,060	-32.9
Pari-Mutuel	22,301	23,000	20,298	17,169	-3,129	-15.4
Hazardous Waste Assessments	1,473	---	1,385	1,674	289	20.9
Waste Tire Management and Recycling Fees	23,775	---	19,907	18,688	-1,219	-6.1
Wireless Communication Services Surcharges 8/	190,680	---	143,765	96,123	-47,642	-33.1
Returnable Container Deposits	0	---	0	22,518	22,518	NA
Tax Return Preparer Registration Fees	0	---	0	1,346	1,346	NA
Other (Racing Adms & Boxing)	773	700	747	650	-97	-13.0
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$55,046,900	\$53,906,074	\$49,581,095	-\$4,324,979	-8.0

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax						
Withholding	\$27,686,157	\$28,928,000	\$25,284,800	\$26,476,864	\$1,192,064	4.7
Estimated Tax	12,689,975	9,717,000	12,652,479	8,971,431	-3,681,048	-29.1
Final Payments	2,629,671	1,836,000	2,513,619	1,636,685	-876,934	-34.9
Delinquencies	949,082	1,115,500	882,843	993,113	110,270	12.5
Limited Liability Company Fees	56,219	- - -	54,666	65,750	11,084	20.3
Total Gross Collections	\$44,011,104	\$41,596,500	\$41,388,407	\$38,143,843	-\$3,244,564	-7.8
Refunds/Minor Offsets	6,696,250	6,662,000	5,705,818	6,001,775	295,957	5.2
State/City Offsets	474,835	-95,000	474,794	-75,185	-549,979	-115.8
Net Collections	\$36,840,019	\$35,029,500	\$35,207,795	\$32,217,253	-\$2,990,542	-8.5
Other Component Detail						
Highway/Fuel Use	\$140,907	\$140,200	\$131,757	\$128,032	-\$3,725	-2.8
Highway Use	108,403	NA	102,950	102,403	-547	-0.5
Truck Mileage	106,235	NA	100,966	93,040	-7,926	-7.9
Permits	2,168	NA	1,984	9,363	7,379	371.9
Fuel Use	32,504	NA	28,807	25,629	-3,178	-11.0
Article 21	3	NA	3	35	32	1,066.7
Article 21A IFTA	32,001	NA	28,324	25,155	-3,169	-11.2
IFTA Decal Fees & Trip Permits	500	NA	480	439	-41	-8.5
Corporation & Utilities 6/	\$742,772	\$823,700	\$552,249	\$607,002	\$54,753	9.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-f)	143,986	NA	111,108	105,107	-6,001	-5.4
Utilities (section 186-A, A&E & PSC)	598,786	NA	441,141	454,271	13,130	3.0
Public Safety Communications Surcharge (§186-F)	0	NA	0	47,624	47,624	NA
Petroleum	\$1,106,563	\$1,118,500	\$1,019,776	\$1,024,475	\$4,699	0.5
Article 13-A (prior to 9/1/1990)	1	NA	1	0	-1	-100.0
Article 13-A (after 9/1/1990)	1,106,561	NA	1,019,774	1,024,472	4,698	0.5
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	3	2	200.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$633,667	\$620,458	-\$13,209	-2.1
M.T.A. Auto Rental	0	---	0	17,682	17,682	NA
M.C.T. Mobility	0	---	0	1,151,801	1,151,801	NA
M.C.T.D. Medallion Taxicab Rides	0	---	0	12,918	12,918	NA
New York City Alcoholic Beverage	23,351	---	21,432	21,993	561	2.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	7,982,499	6,097,594	-1,884,905	-23.6
Sales & Use (Includes M.A.C.)	12,364,108	---	11,281,716	10,850,026	-431,690	-3.8
Stock Transfer (to NYC; all rebatable)	15,991,810	---	12,228,725	10,912,337	-1,316,388	-10.8
Yonkers Personal Income	32,648	---	30,419	23,794	-6,625	-21.8
Total-Local Taxes	\$37,575,487	---	\$32,178,458	\$29,708,603	-\$2,469,855	-7.7
Total State & Local Taxes and Fees	\$95,818,306	---	\$86,084,532	\$79,289,698	-\$6,794,834	-7.9

2/ Includes:

	2008-2009	2009-2010
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	5	0

3/ Includes tax on informational and entertainment services (900) numbers:

	2008-2009	2009-2010
	\$586	\$1,165

4/ Includes Cigarette License and Sticker Fees.

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/ Reflects adjustments to prior periods posted during February 2010.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$81	-\$557
Gift (repealed 1/1/2000)	2,590	2,335

8/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

9/ From the Mid-Year Financial Update, October 2009. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy and Containers included in User Taxes. Real Property Gains and Gift included in Other Revenues.