

# OTPA

## New York State Department of Taxation and Finance

### Office of Tax Policy Analysis

### MONTHLY GROSS AND NET TAX COLLECTIONS

July 2009

(in thousands)

State Taxes	July 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,398,263	\$225,477	\$2,172,786	\$14,023,682	\$3,364,836	\$10,658,846
Total Gross Collections	\$2,398,263	---	2,398,263	14,023,682	---	14,023,682
Less: Refunds and Minor Offsets	---	218,604	218,604	---	3,690,986	3,690,986
Less: State/City Offsets	---	6,873	6,873	---	-326,150	-326,150
Net Collections	---	---	2,172,786	---	---	10,658,846
User Taxes 1/	\$941,951	\$14,749	\$927,202	\$3,975,861	\$37,385	\$3,938,476
Sales & Use 2/	734,348	10,177	724,171	3,176,878	27,296	3,149,582
Motor Fuel	46,050	3,807	42,243	176,042	7,597	168,445
Cigarette/Tobacco Products 3/	122,497	578	121,919	484,173	1,439	482,734
Alcoholic Beverage	25,730	3	25,727	79,401	3	79,398
Highway/Fuel Use	13,316	184	13,132	48,439	1,050	47,389
Auto Rental	10	0	10	10,928	0	10,928
Business Taxes	\$220,452	\$94,814	\$125,638	\$2,050,787	\$385,678	\$1,665,109
Corporation Franchise	110,914	87,028	23,886	808,976	344,447	464,529
Corporation & Utilities	2,421	-51	2,472	185,423	4,182	181,241
Banks	12,466	1,332	11,134	396,260	20,701	375,559
Insurance (Article 33)	461	1,272	-811	274,630	6,264	268,366
Direct Writings	275	3	272	2,469	14	2,455
Petroleum 4/	93,915	5,230	88,685	383,029	10,070	372,959
Other Revenues 5/	\$127,564	\$5,474	\$122,090	\$497,393	\$18,303	\$479,090
Estate	87,086	5,412	81,674	305,886	17,656	288,230
Real Estate Transfer	37,437	48	37,389	129,419	620	128,799
Pari-Mutuel (w/o Uncashed Tickets)	1,665	0	1,665	6,394	0	6,394
Hazardous Waste Assessments	312	0	312	687	0	687
Waste Tire Management and Recycling Fees	1,120	-1	1,121	6,566	8	6,558
Wireless Communication Services Surcharges	315	0	315	48,569	0	48,569
Other (Racing Admissions & Boxing)	102	0	102	200	0	200
Total - State Taxes and Fees 1/, 5/	\$3,688,230	\$340,514	\$3,347,716	\$20,547,723	\$3,806,202	\$16,741,521

(in thousands)

Local Taxes	July 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$30,842	\$6,808	\$24,034	\$265,406	\$39,243	\$226,163
M.T.A. Auto Rental	2,363	0	2,363	3,555	0	3,555
New York City Alcoholic Beverage	2,279	0	2,279	8,273	0	8,273
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	485,111	42,746	442,365	2,510,361	863,256	1,647,105
Total Gross Collections	478,158	---	478,158	2,836,688	---	2,836,688
Less: Refunds and Minor Offsets	---	42,746	42,746	---	863,256	863,256
Plus: State/City Offsets	6,953	---	6,953	-326,327	---	-326,327
Sales & Use (Includes M.A.C.)	915,650	12,520	903,130	3,780,332	33,068	3,747,264
Stock Transfer (to NYC; all eligible for rebate)	75	0	75	3,872,893	0	3,872,893
Yonkers Personal Income - Net (Adjusted)	2,266	129	2,137	12,453	2,801	9,652
Total Gross Collections	2,346	---	2,346	12,276	---	12,276
Less: Refunds and Minor Offsets	---	129	129	---	2,801	2,801
Plus: State/City Offsets	-80	---	-80	177	---	177
Total-Local Taxes	\$1,438,586	\$62,203	\$1,376,383	\$10,453,273	\$938,368	\$9,514,905
Total State & Local Taxes and Fees 1/	\$5,126,816	\$402,717	\$4,724,099	\$31,000,996	\$4,744,570	\$26,256,426

1/ Includes:

	July 2009	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):

	July 2009	Fiscal Year 2009-10
	\$0	-\$12

3/ Includes Cigarette License and Sticker Fees.

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 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	-\$529	-\$512
Gift (repealed 1/1/2000)	41	165

July 2009

(in thousands)

State Taxes	Net Collections		Difference	
	July 2008	July 2009	Amount	Percent
Personal Income Tax 1/	\$2,286,392	\$2,172,786	-\$113,606	-5.0
User Taxes 2/	\$1,033,015	\$927,202	-\$105,813	-10.2
Sales and Use 3/	831,967	724,171	-107,796	-13.0
Motor Fuel	50,408	42,243	-8,165	-16.2
Cigarette/Tobacco Products 4/	117,413	121,919	4,506	3.8
Alcoholic Beverage	21,006	25,727	4,721	22.5
Highway/Fuel Use 1/	12,166	13,132	966	7.9
Auto Rental	55	10	-45	-81.8
Business Taxes	\$169,001	\$125,638	-\$43,363	-25.7
Corporation Franchise	49,738	23,886	-25,852	-52.0
Corporation & Utilities 1/	807	2,472	1,665	206.3
Banks	5,846	11,134	5,288	90.5
Insurance (Article 33)	1,026	-811	-1,837	-179.0
Direct Writings	237	272	35	14.8
Petroleum 1/, 5/	111,347	88,685	-22,662	-20.4
Other Revenues 7/	\$372,597	\$122,090	-\$250,507	-67.2
Estate	292,121	81,674	-210,447	-72.0
Real Estate Transfer	73,973	37,389	-36,584	-49.5
Pari-Mutuel	2,006	1,665	-341	-17.0
Hazardous Waste Assessments	238	312	74	31.1
Waste Tire Management and Recycling Fees	1,498	1,121	-377	-25.2
Wireless Communication Services Surcharges	2,573	315	-2,258	-87.8
Other (Racing Adms & Boxing)	35	102	67	191.4
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$3,861,005</b>	<b>\$3,347,716</b>	<b>-\$513,289</b>	<b>-13.3</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	July 2008	July 2009	Amount	Percent
Withholding	\$2,233,840	\$2,249,894	\$16,054	0.7
Estimated Tax	70,706	49,447	-21,259	-30.1
Final Payments	19,157	20,933	1,776	9.3
Delinquencies	82,189	77,778	-4,411	-5.4
Limited Liability Company Fees	218	211	-7	-3.2
Total Gross Collections	\$2,406,110	\$2,398,263	-\$7,847	-0.3
Refunds/Minor Offsets	114,361	218,604	104,243	91.2
State/City Offsets	5,357	6,873	1,516	28.3
Net Collections	\$2,286,392	\$2,172,786	-\$113,606	-5.0
Other Component Detail				
Highway/Fuel Use	\$12,166	\$13,132	\$966	7.9
Highway Use	10,549	11,776	1,227	11.6
Truck Mileage	10,367	10,139	-228	-2.2
Permits	182	1,637	1,455	799.5
Fuel Use	1,617	1,356	-261	-16.1
Article 21	0	0	0	NA
Article 21A IFTA	1,606	1,347	-259	-16.1
IFTA Decal Fees & Trip Permits	11	9	-2	-18.2
Corporation & Utilities 6/	\$807	\$2,472	\$1,665	206.3
Article 9 (excl sec. 180, 186-A, A&E & P)	316	904	588	186.1
Utilities (section 186-A, A&E & P)	491	1,568	1,077	219.3
Petroleum	\$111,347	\$88,685	-\$22,662	-20.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	111,347	88,685	-22,662	-20.4
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 2008	July 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$11,737	\$24,034	\$12,297	104.8
M.T.A. Auto Rental	0	2,363	2,363	NA
New York City Alcoholic Beverage	2,270	2,279	9	0.4
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	479,362	442,365	-36,997	-7.7
Sales & Use (Includes M.A.C.)	973,181	903,130	-70,051	-7.2
Stock Transfer (to NYC; all rebatable)	121	75	-46	-38.0
Yonkers Personal Income	2,548	2,137	-411	-16.1
<b>Total-Local Taxes</b>	<b>\$1,469,219</b>	<b>\$1,376,383</b>	<b>-\$92,836</b>	<b>-6.3</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,330,224</b>	<b>\$4,724,099</b>	<b>-\$606,125</b>	<b>-11.4</b>

2/ Includes:

	July 2008	July 2009
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 2008	July 2009
	\$0	\$0

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 July 2009.

7/ Includes:

	July 2008	July 2009
Real Property Gains (repealed 6/15/1996)	\$2	-\$529
Gift (repealed 1/1/2000)	151	41



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

July 2009

(in thousands)

State Taxes	Net Collections 2008-2009	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax 1/	\$36,840,019	\$37,238,200	\$14,598,524	\$10,658,846	-\$3,939,678	-27.0
User Taxes 2/	\$12,614,912	\$12,778,700	\$4,196,723	\$3,938,476	-\$258,247	-6.2
Sales and Use 3/	10,373,713	10,474,900	3,495,000	3,149,582	-345,418	-9.9
Motor Fuel	503,937	520,900	170,834	168,445	-2,389	-1.4
Cigarette/Tobacco Products 4/	1,340,326	1,330,600	394,693	482,734	88,041	22.3
Alcoholic Beverage	205,908	234,500	73,783	79,398	5,615	7.6
Highway/Fuel Use 1/	140,907	155,200	49,414	47,389	-2,025	-4.1
Auto Rental	50,116	62,700	12,994	10,928	-2,066	-15.9
Business Taxes	\$6,682,389	\$6,619,100	\$1,484,548	\$1,665,109	\$180,561	12.2
Corporation Franchise	2,754,989	2,915,500	577,257	464,529	-112,728	-19.5
Corporation & Utilities 1/	742,772	814,000	149,525	181,241	31,716	21.2
Banks	1,061,546	679,000	134,021	375,559	241,538	180.2
Insurance (Article 33)	1,004,720	1,091,000	243,109	268,366	25,257	10.4
Direct Writings	11,799	---	2,966	2,455	-511	-17.2
Petroleum 1/, 5/	1,106,563	1,119,600	377,670	372,959	-4,711	-1.2
Other Revenues	\$2,105,499	\$1,357,200	\$952,592	\$479,090	-\$473,502	-49.7
Estate	1,162,592	958,500	600,895	288,230	-312,665	-52.0
Real Estate Transfer	701,164	375,000	285,549	128,799	-156,750	-54.9
Pari-Mutuel	22,301	23,000	7,493	6,394	-1,099	-14.7
Hazardous Waste Assessments	1,473	---	509	687	178	35.0
Waste Tire Management and Recycling Fees	23,775	---	7,369	6,558	-811	-11.0
Wireless Communication Services Surcharges	190,680	---	48,373	48,569	196	0.4
Other (Racing Adms & Boxing)	773	700	133	200	67	50.4
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$58,242,819</b>	<b>\$57,993,200</b>	<b>\$21,232,387</b>	<b>\$16,741,521</b>	<b>-\$4,490,866</b>	<b>-21.2</b>

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$27,686,157	\$30,626,000	\$8,462,646	\$8,408,117	-\$54,529	-0.6
Estimated Tax	12,689,975	10,193,100	7,387,474	3,926,454	-3,461,020	-46.8
Final Payments	2,629,671	2,136,000	2,079,129	1,293,328	-785,801	-37.8
Delinquencies	949,082	1,115,500	324,759	392,960	68,201	21.0
Limited Liability Company Fees	56,219	- - -	4,340	2,823	-1,517	-35.0
<b>Total Gross Collections</b>	<b>\$44,011,104</b>	<b>\$44,070,600</b>	<b>\$18,258,348</b>	<b>\$14,023,682</b>	<b>-\$4,234,666</b>	<b>-23.2</b>
Refunds/Minor Offsets	6,696,250	6,332,400	3,502,592	3,690,986	188,394	5.4
State/City Offsets	474,835	500,000	157,232	-326,150	-483,382	-307.4
<b>Net Collections</b>	<b>\$36,840,019</b>	<b>\$37,238,200</b>	<b>\$14,598,524</b>	<b>\$10,658,846</b>	<b>-\$3,939,678</b>	<b>-27.0</b>
<b>Other Component Detail</b>						
Highway/Fuel Use	\$140,907	\$155,200	\$49,414	\$47,389	-\$2,025	-4.1
Highway Use	108,403	NA	38,729	37,187	-1,542	-4.0
Truck Mileage	106,235	NA	37,942	34,732	-3,210	-8.5
Permits	2,168	NA	787	2,455	1,668	211.9
Fuel Use	32,504	NA	10,685	10,202	-483	-4.5
Article 21	3	NA	1	32	31	3,100.0
Article 21A IFTA	32,001	NA	10,634	10,127	-507	-4.8
IFTA Decal Fees & Trip Permits	500	NA	50	43	-7	-14.0
Corporation & Utilities 6/	\$742,772	\$814,000	\$149,525	\$181,241	\$31,716	21.2
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	12,776	26,272	13,496	105.6
Utilities (section 186-A, A&E & P)	598,786	NA	136,749	154,969	18,220	13.3
Petroleum	\$1,106,563	\$1,119,600	\$377,670	\$372,959	-\$4,711	-1.2
Article 13-A (prior to 9/1/1990)	1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,106,561	NA	377,670	372,959	-4,711	-1.2
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 2008-2009	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$186,939	\$226,163	\$39,224	21.0
M.T.A. Auto Rental	0	---	0	3,555	3,555	NA
New York City Alcoholic Beverage	23,351	---	8,112	8,273	161	2.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	3,276,983	1,647,105	-1,629,878	-49.7
Sales & Use (Includes M.A.C.)	12,364,108	---	4,160,007	3,747,264	-412,743	-9.9
Stock Transfer (to NYC; all rebatable)	15,991,810	---	4,429,702	3,872,893	-556,809	-12.6
Yonkers Personal Income	32,648	---	14,415	9,652	-4,763	-33.0
Total-Local Taxes	\$37,575,487	---	\$12,076,158	\$9,514,905	-\$2,561,253	-21.2
Total State & Local Taxes and Fees	\$95,818,306	---	\$33,308,545	\$26,256,426	-\$7,052,119	-21.2

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
	\$159	-\$12

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 July 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$62	-\$512
Gift (repealed 1/1/2000)	2,209	165

8/ From the Budget Forecast, April 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.