



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2009

(in thousands)

State Taxes	June 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,530,079	-\$141,521	\$3,671,600	\$11,625,419	\$3,139,359	\$8,486,060
Total Gross Collections	\$3,530,079	---	3,530,079	11,625,419	---	11,625,419
Less: Refunds and Minor Offsets	---	98,846	98,846	---	3,472,382	3,472,382
Less: State/City Offsets	---	-240,367	-240,367	---	-333,023	-333,023
Net Collections	---	---	3,671,600	---	---	8,486,060
User Taxes 1/	\$1,219,217	\$2,657	\$1,216,560	\$3,033,910	\$22,636	\$3,011,274
Sales & Use 2/	1,007,050	1,610	1,005,440	2,442,530	17,119	2,425,411
Motor Fuel	45,815	464	45,351	129,992	3,790	126,202
Cigarette/Tobacco Products 3/	123,508	-15	123,523	361,676	861	360,815
Alcoholic Beverage	19,345	-1	19,346	53,671	0	53,671
Highway/Fuel Use	12,694	599	12,095	35,123	866	34,257
Auto Rental	10,805	0	10,805	10,918	0	10,918
Business Taxes	\$1,363,546	\$50,059	\$1,313,487	\$1,830,335	\$290,864	\$1,539,471
Corporation Franchise	522,459	49,792	472,667	698,062	257,419	440,643
Corporation & Utilities	147,569	-300	147,869	183,002	4,233	178,769
Banks	327,072	-654	327,726	383,794	19,369	364,425
Insurance (Article 33)	263,518	660	262,858	274,169	4,992	269,177
Direct Writings	1,125	0	1,125	2,194	11	2,183
Petroleum 4/	101,803	561	101,242	289,114	4,840	284,274
Other Revenues 5/	\$151,133	\$2,893	\$148,240	\$369,829	\$12,829	\$357,000
Estate	65,687	2,881	62,806	218,800	12,244	206,556
Real Estate Transfer	31,545	-1	31,546	91,982	572	91,410
Pari-Mutuel (w/o Uncashed Tickets)	2,093	0	2,093	4,729	0	4,729
Hazardous Waste Assessments	134	0	134	375	0	375
Waste Tire Management and Recycling Fees	4,085	9	4,076	5,446	9	5,437
Wireless Communication Services Surcharges	47,529	0	47,529	48,254	0	48,254
Other (Racing Admissions & Boxing)	5	0	5	98	0	98
Total - State Taxes and Fees 1/, 5/	\$6,263,975	-\$85,912	\$6,349,887	\$16,859,493	\$3,465,688	\$13,393,805

Local Taxes	June 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$192,585	\$7,039	\$185,546	\$234,564	\$32,435	\$202,129
M.T.A. Auto Rental	1,192	0	1,192	1,192	0	1,192
New York City Alcoholic Beverage	2,031	0	2,031	5,994	0	5,994
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	357,880	19890	337,990	2,025,250	820,510	1,204,740
Total Gross Collections	597,975	---	597,975	2,358,530	---	2,358,530
Less: Refunds and Minor Offsets	---	19890	19,890	---	820,510	820,510
Plus: State/City Offsets	-240,095	---	-240,095	-333,280	---	-333,280
Sales & Use (Includes M.A.C.)	1,143,868	1,911	1,141,957	2,864,682	20,548	2,844,134
Stock Transfer (to NYC; all eligible for rebate)	3,872,796	0	3,872,796	3,872,818	0	3,872,818
Yonkers Personal Income - Net (Adjusted)	2,406	61	2,345	10,187	2,672	7,515
Total Gross Collections	2,678	---	2,678	9,930	---	9,930
Less: Refunds and Minor Offsets	---	61	61	---	2,672	2,672
Plus: State/City Offsets	-272	---	-272	257	---	257
Total-Local Taxes	\$5,572,758	\$28,901	\$5,543,857	\$9,014,687	\$876,165	\$8,138,522
Total State & Local Taxes and Fees 1/	\$11,836,733	-\$57,011	\$11,893,744	\$25,874,180	\$4,341,853	\$21,532,327

1/ Includes:

	June 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):

	June 2009	Fiscal Year 2009-10
	-\$15	\$76

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:

	June 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$1	\$17
Gift (repealed 1/1/2000)	50	87

MONTHLY COMPARISON OF NET COLLECTIONS

June 2009

(in thousands)

State Taxes	Net Collections		Difference	
	June 2008	June 2009	Amount	Percent
Personal Income Tax 1/	\$3,694,872	\$3,671,600	-\$23,272	-0.6
User Taxes 2/	\$1,273,407	\$1,216,560	-\$56,847	-4.5
Sales and Use 3/	1,091,492	1,005,440	-86,052	-7.9
Motor Fuel	38,871	45,351	6,480	16.7
Cigarette/Tobacco Products 4/	98,418	123,523	25,105	25.5
Alcoholic Beverage	17,774	19,346	1,572	8.8
Highway/Fuel Use 1/	13,945	12,095	-1,850	-13.3
Auto Rental	12,907	10,805	-2,102	-16.3
Business Taxes	\$1,058,140	\$1,313,487	\$255,347	24.1
Corporation Franchise	436,435	472,667	36,232	8.3
Corporation & Utilities 1/	152,368	147,869	-4,499	-3.0
Banks	131,640	327,726	196,086	149.0
Insurance (Article 33)	243,331	262,858	19,527	8.0
Direct Writings	1,226	1,125	-101	-8.2
Petroleum 1/, 5/	93,140	101,242	8,102	8.7
Other Revenues 7/	\$211,970	\$148,240	-\$63,730	-30.1
Estate	75,816	62,806	-13,010	-17.2
Real Estate Transfer	82,954	31,546	-51,408	-62.0
Pari-Mutuel	3,175	2,093	-1,082	-34.1
Hazardous Waste Assessments	7	134	127	1,814.3
Waste Tire Management and Recycling Fees	4,824	4,076	-748	-15.5
Wireless Communication Services Surcharges	43,687	47,529	3,842	8.8
Other (Racing Adms & Boxing)	21	5	-16	-76.2
Total - State Taxes and Fees 2/, 7/	\$6,238,389	\$6,349,887	\$111,498	1.8

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	June 2008	June 2009	Amount	Percent
Withholding	\$2,025,672	\$2,092,216	\$66,544	3.3
Estimated Tax	1,708,394	1,321,329	-387,065	-22.7
Final Payments	30,525	21,366	-9,159	-30.0
Delinquencies	76,548	94,972	18,424	24.1
Limited Liability Company Fees	316	196	-120	-38.0
Total Gross Collections	\$3,841,455	\$3,530,079	-\$311,376	-8.1
Refunds/Minor Offsets	135,897	98,846	-37,051	-27.3
State/City Offsets	10,686	-240,367	-251,053	-2,349.4
Net Collections	\$3,694,872	\$3,671,600	-\$23,272	-0.6
Other Component Detail				
Highway/Fuel Use	\$13,945	\$12,095	-\$1,850	-13.3
Highway Use	8,052	7,832	-220	-2.7
Truck Mileage	7,863	7,341	-522	-6.6
Permits	189	491	302	159.8
Fuel Use	5,893	4,263	-1,630	-27.7
Article 21	1	30	29	2,900.0
Article 21A IFTA	5,881	4,223	-1,658	-28.2
IFTA Decal Fees & Trip Permits	11	10	-1	-9.1
Corporation & Utilities 6/	\$152,368	\$147,869	-\$4,499	-3.0
Article 9 (excl sec. 180, 186-A, A&E & P)	20,967	23,839	2,872	13.7
Utilities (section 186-A, A&E & P)	131,401	124,030	-7,371	-5.6
Petroleum	\$93,140	\$101,242	\$8,102	8.7
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,140	101,242	8,102	8.7
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 2008	June 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$155,050	\$185,546	\$30,496	19.7
M.T.A. Auto Rental	0	1,192	1,192	NA
New York City Alcoholic Beverage	2,044	2,031	-13	-0.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	716,665	337,990	-378,675	-52.8
Sales & Use (Includes M.A.C.)	1,324,441	1,141,957	-182,484	-13.8
Stock Transfer (to NYC; all rebatable)	4,429,475	3,872,796	-556,679	-12.6
Yonkers Personal Income	2,335	2,345	10	0.4
Total-Local Taxes	\$6,630,010	\$5,543,857	-\$1,086,153	-16.4
Total State & Local Taxes and Fees	\$12,868,399	\$11,893,744	-\$974,655	-7.6

2/ Includes:

	June 2008	June 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:

	June 2008	June 2009
	\$159	-\$15

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 June 2009.

7/ Includes:

	June 2008	June 2009
Real Property Gains (repealed 6/15/1996)	\$21	\$1
Gift (repealed 1/1/2000)	1,465	50



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 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	\$12,312,132	\$8,486,060	-\$3,826,072	-31.1
User Taxes 2/	\$12,614,912	\$12,778,700	\$3,163,708	\$3,011,274	-\$152,434	-4.8
Sales and Use 3/	10,373,713	10,474,900	2,663,033	2,425,411	-237,622	-8.9
Motor Fuel	503,937	520,900	120,426	126,202	5,776	4.8
Cigarette/Tobacco Products 4/	1,340,326	1,330,600	277,280	360,815	83,535	30.1
Alcoholic Beverage	205,908	234,500	52,777	53,671	894	1.7
Highway/Fuel Use 1/	140,907	155,200	37,248	34,257	-2,991	-8.0
Auto Rental	50,116	62,700	12,939	10,918	-2,021	-15.6
Business Taxes	\$6,682,389	\$6,619,100	\$1,315,547	\$1,539,471	\$223,924	17.0
Corporation Franchise	2,754,989	2,915,500	527,519	440,643	-86,876	-16.5
Corporation & Utilities 1/	742,772	814,000	148,718	178,769	30,051	20.2
Banks	1,061,546	679,000	128,175	364,425	236,250	184.3
Insurance (Article 33)	1,004,720	1,091,000	242,083	269,177	27,094	11.2
Direct Writings	11,799	---	2,729	2,183	-546	-20.0
Petroleum 1/, 5/	1,106,563	1,119,600	266,323	284,274	17,951	6.7
Other Revenues	\$2,105,499	\$1,357,200	\$579,995	\$357,000	-\$222,995	-38.4
Estate	1,162,592	958,500	308,774	206,556	-102,218	-33.1
Real Estate Transfer	701,164	375,000	211,576	91,410	-120,166	-56.8
Pari-Mutuel	22,301	23,000	5,487	4,729	-758	-13.8
Hazardous Waste Assessments	1,473	---	271	375	104	38.4
Waste Tire Management and Recycling Fees	23,775	---	5,871	5,437	-434	-7.4
Wireless Communication Services Surcharges	190,680	---	45,800	48,254	2,454	5.4
Other (Racing Adms & Boxing)	773	700	98	98	0	0.0
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$57,993,200	\$17,371,382	\$13,393,805	-\$3,977,577	-22.9

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
Personal Income Tax						
Withholding	\$27,686,157	\$30,626,000	\$6,228,806	\$6,158,223	-\$70,583	-1.1
Estimated Tax	12,689,975	10,193,100	7,316,768	3,877,007	-3,439,761	-47.0
Final Payments	2,629,671	2,136,000	2,059,972	1,272,395	-787,577	-38.2
Delinquencies	949,082	1,115,500	242,570	315,182	72,612	29.9
Limited Liability Company Fees	56,219	- - -	4,122	2,612	-1,510	-36.6
Total Gross Collections	\$44,011,104	\$44,070,600	\$15,852,238	\$11,625,419	-\$4,226,819	-26.7
Refunds/Minor Offsets	6,696,250	6,332,400	3,388,231	3,472,382	84,151	2.5
State/City Offsets	474,835	500,000	151,875	-333,023	-484,898	-319.3
Net Collections	\$36,840,019	\$37,238,200	\$12,312,132	\$8,486,060	-\$3,826,072	-31.1
Other Component Detail						
Highway/Fuel Use	\$140,907	\$155,200	\$37,248	\$34,257	-\$2,991	-8.0
Highway Use	108,403	NA	28,180	25,411	-2,769	-9.8
Truck Mileage	106,235	NA	27,575	24,593	-2,982	-10.8
Permits	2,168	NA	605	818	213	35.2
Fuel Use	32,504	NA	9,068	8,846	-222	-2.4
Article 21	3	NA	1	32	31	3,100.0
Article 21A IFTA	32,001	NA	9,028	8,780	-248	-2.7
IFTA Decal Fees & Trip Permits	500	NA	39	34	-5	-12.8
Corporation & Utilities 6/	\$742,772	\$814,000	\$148,718	\$178,769	\$30,051	20.2
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	12,460	25,368	12,908	103.6
Utilities (section 186-A, A&E & P)	598,786	NA	136,258	153,401	17,143	12.6
Petroleum	\$1,106,563	\$1,119,600	\$266,323	\$284,274	\$17,951	6.7
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	266,323	284,274	17,951	6.7
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 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$175,202	\$202,129	\$26,927	15.4
M.T.A. Auto Rental	0	---	0	1,192	1,192	NA
New York City Alcoholic Beverage	23,351	---	5,842	5,994	152	2.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	2,797,621	1,204,740	-1,592,881	-56.9
Sales & Use (Includes M.A.C.)	12,364,108	---	3,186,826	2,844,134	-342,692	-10.8
Stock Transfer (to NYC; all rebatable)	15,991,810	---	4,429,581	3,872,818	-556,763	-12.6
Yonkers Personal Income	32,648	---	11,867	7,515	-4,352	-36.7
Total-Local Taxes	\$37,575,487	---	\$10,606,939	\$8,138,522	-\$2,468,417	-23.3
Total State & Local Taxes and Fees	\$95,818,306	---	\$27,978,321	\$21,532,327	-\$6,445,994	-23.0

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 June 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$60	\$17
Gift (repealed 1/1/2000)	2,058	124

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.