



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2010

(in thousands)

State Taxes	August 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,350,798	\$125,887	\$2,224,911	\$17,553,497	\$4,543,584	\$13,009,913
Total Gross Collections	\$2,350,798	---	2,350,798	17,553,497	---	17,553,497
Less: Refunds and Minor Offsets	---	121,997	121,997	---	4,511,496	4,511,496
Less: State/City Offsets	---	3,890	3,890	---	32,088	32,088
Net Collections	---	---	2,224,911	---	---	13,009,913
User Taxes 1/	\$1,032,721	\$4,455	\$1,028,266	\$5,316,119	\$67,864	\$5,248,255
Sales & Use 2/	808,897	3,475	805,422	4,274,457	57,636	4,216,821
Motor Fuel	50,042	886	49,156	224,365	8,428	215,937
Cigarette/Tobacco Products 3/	145,569	54	145,515	649,204	1,003	648,201
Alcoholic Beverage	15,888	0	15,888	97,195	0	97,195
Highway/Fuel Use	12,305	40	12,265	57,749	797	56,952
Auto Rental	20	0	20	13,149	0	13,149
Business Taxes	\$176,573	\$51,801	\$124,772	\$2,066,600	\$458,080	\$1,608,520
Corporation Franchise	64,386	36,752	27,634	861,994	262,876	599,118
Corporation & Utilities 4/	-1,392	9,549	-10,941	183,310	13,467	169,843
Banks	1,096	3,106	-2,010	314,779	161,528	153,251
Insurance (Article 33)	5,219	835	4,384	226,352	6,233	220,119
Direct Writings	3,300	0	3,300	5,838	59	5,779
Petroleum 5/	103,964	1,559	102,405	474,327	13,917	460,410
Property Transfer Taxes 6/	\$135,152	\$1,578	\$133,574	\$785,266	\$24,398	\$760,868
Estate	80,258	1,571	78,687	530,418	24,263	506,155
Real Estate Transfer	54,892	6	54,886	254,527	89	254,438
Other Taxes and Fees	\$3,220	\$5	\$3,215	\$53,560	\$127	\$53,433
Pari-Mutuel (w/o Uncashed Tickets)	2,536	0	2,536	8,426	0	8,426
Hazardous Waste Assessments	101	0	101	889	0	889
Waste Tire Management and Recycling Fees	298	4	294	7,989	16	7,973
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	24	0	24	35,272	107	35,165
Tax Return Preparer Registration Fees	-88	0	-88	-321	3	-324
OGS Procurement Fees	323	0	323	1,029	0	1,029
Racing Admissions	16	0	16	26	0	26
Boxing and Wrestling Exhibitions	10	1	9	250	1	249
Total - State Taxes and Fees 1/, 6/	\$3,698,464	\$183,726	\$3,514,738	\$25,775,042	\$5,094,053	\$20,680,989

(in thousands)

Local Taxes	August 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$15,581	\$8,419	\$7,162	\$243,229	\$61,026	\$182,203
M.T.A. Auto Rental	4	0	4	7,356	0	7,356
M.C.T. Mobility	121,562	1,709	119,853	566,040	2,415	563,625
M.C.T.D. Medallion Taxicab Rides	669	0	669	40,835	0	40,835
New York City Alcoholic Beverage	2,051	0	2,051	10,236	0	10,236
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	455,338	22,082	433,256	3,222,704	817,705	2,404,999
Total Gross Collections	451,443	---	451,443	3,191,276	---	3,191,276
Less: Refunds and Minor Offsets	---	22,082	22,082	---	817,705	817,705
Plus: State/City Offsets	3,895	---	3,895	31,428	---	31,428
Sales & Use (Includes M.A.C.)	981,851	4,263	977,588	5,275,102	71,757	5,203,345
Stock Transfer (to NYC; all eligible for rebate)	21	0	21	3,941,608	0	3,941,608
Yonkers Personal Income - Net (Adjusted)	2,151	60	2,091	14,565	3,380	11,185
Total Gross Collections	2,156	---	2,156	13,905	---	13,905
Less: Refunds and Minor Offsets	---	60	60	---	3,380	3,380
Plus: State/City Offsets	-5	---	-5	660	---	660
Total-Local Taxes	\$1,579,228	\$36,533	\$1,542,695	\$13,321,675	\$956,283	\$12,365,392
Total State & Local Taxes and Fees 1/	\$5,277,692	\$220,259	\$5,057,433	\$39,096,717	\$6,050,336	\$33,046,381

1/ Includes:

	August 2010	Fiscal Year 2010-11
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):

	August 2010	Fiscal Year 2010-11
	\$2	\$59

3/ Includes Cigarette License and Sticker Fees.

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

	August 2010	Fiscal Year 2010-11
	\$3	\$49,909

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:

	August 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	\$1	\$21
Gift (repealed 1/1/2000)	0	254

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

August 2010

(in thousands)

State Taxes	Net Collections		Difference	
	August 2009	August 2010	Amount	Percent
Personal Income Tax 1/	\$1,970,225	\$2,224,911	\$254,686	12.9
User Taxes 2/	\$941,267	\$1,028,266	\$86,999	9.2
Sales and Use 3/	740,840	805,422	64,582	8.7
Motor Fuel	44,108	49,156	5,048	11.4
Cigarette/Tobacco Products 1/	126,251	145,515	19,264	15.3
Alcoholic Beverage	16,877	15,888	-989	-5.9
Highway/Fuel Use 1/	13,110	12,265	-845	-6.4
Auto Rental	81	20	-61	-75.3
Business Taxes	\$208,293	\$124,772	-\$83,521	-40.1
Corporation Franchise	62,462	27,634	-34,828	-55.8
Corporation & Utilities 1/	7,377	-10,941	-18,318	-248.3
Banks	6,702	-2,010	-8,712	-130.0
Insurance (Article 33)	28,893	4,384	-24,509	-84.8
Direct Writings	3,083	3,300	217	7.0
Petroleum 1/, 4/	99,776	102,405	2,629	2.6
Property Transfer Taxes 5/	\$104,704	\$133,574	\$28,870	27.6
Estate	61,045	78,687	17,642	28.9
Real Estate Transfer	43,675	54,886	11,211	25.7
Other Taxes and Fees	2,603	3,215	612	23.5
Pari-Mutuel	2,474	2,536	62	2.5
Hazardous Waste Assessments	30	101	71	236.7
Waste Tire Management and Recycling Fees	18	294	276	1,533.3
Wireless Communication Services Surcharges 6/	0	0	0	NA
Returnable Container Deposits	0	24	24	NA
Tax Return Preparer Registration Fees	0	-88	-88	NA
OGS Procurement Fees	73	323	250	342.5
Racing Admissions	2	16	14	700.0
Boxing and Wrestling Exhibitions	6	9	3	50.0
Total - State Taxes and Fees 2/, 5/	\$3,227,092	\$3,514,738	\$287,646	8.9

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2009	August 2010	Amount	Percent
Withholding	\$2,007,146	\$2,189,494	\$182,348	9.1
Estimated Tax	43,813	58,586	14,773	33.7
Final Payments	17,502	20,220	2,718	15.5
Delinquencies	64,506	82,201	17,695	27.4
Limited Liability Company Fees	215	297	82	38.1
Total Gross Collections	\$2,133,182	\$2,350,798	\$217,616	10.2
Refunds/Minor Offsets	152,998	121,997	-31,001	-20.3
State/City Offsets	9,959	3,890	-6,069	-60.9
Net Collections	\$1,970,225	\$2,224,911	\$254,686	12.9
Other Component Detail				
Cigarette/Tobacco Products	\$126,250	\$145,514	\$19,264	15.3
Cigarette	120,933	130,539	9,606	7.9
Tobacco Products	5,258	14,913	9,655	183.6
Retailer Licenses	45	46	1	2.2
Vending Machine Stickers	14	16	2	14.3
Highway/Fuel Use	\$13,110	\$12,265	-\$845	-6.4
Highway Use	11,420	10,379	-1,041	-9.1
Truck Mileage	9,709	10,156	447	4.6
Permits	1,711	223	-1,488	-87.0
Fuel Use	1,690	1,886	196	11.6
Article 21	2	2	0	0.0
Article 21A IFTA	1,679	1,875	196	11.7
IFTA Decal Fees & Trip Permits	9	9	0	0.0
Corporation & Utilities 6/	\$7,377	-\$10,941	-\$18,318	-248.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-445	-4,171	-3,726	-837.3
Utilities (sections 186-A, A&E & PSC)	7,822	-6,773	-14,595	-186.6
Public Safety Communications Surcharge (\$186-F)	0	3	3	NA
Petroleum	\$99,776	\$102,405	\$2,629	2.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	99,775	102,405	2,630	2.6
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections		Difference	
	August 2009	August 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$26,218	\$7,162	-\$19,056	-72.7
M.T.A. Auto Rental	2,388	4	-2,384	-99.8
M.C.T. Mobility	0	119,853	119,853	NA
M.C.T.D. Medallion Taxicab Rides	0	669	669	NA
New York City Alcoholic Beverage	1,876	2,051	175	9.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	387,526	433,256	45,730	11.8
Sales & Use (Includes M.A.C.)	925,481	977,588	52,107	5.6
Stock Transfer (to NYC; all rebatable)	19	21	2	10.5
Yonkers Personal Income	1,802	2,091	289	16.0
Total-Local Taxes	\$1,345,310	\$1,542,695	\$197,385	14.7
Total State & Local Taxes and Fees	\$4,572,402	\$5,057,433	\$485,031	10.6

2/ Includes:

	August 2009	August 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:

	August 2009	August 2010
	\$1	\$2

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:

	August 2009	August 2010
Real Property Gains (repealed 6/15/1996)	\$5	\$1
Gift (repealed 1/1/2000)	-21	0

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

FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 2010

(in thousands)

State Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax 1/	\$34,751,382	\$36,897,000	\$12,629,071	\$13,009,913	\$380,842	3.0
User Taxes 2/	\$12,193,157	\$13,536,000	\$4,879,743	\$5,248,255	\$368,512	7.6
Sales and Use 3/	9,903,588	10,846,000	3,890,422	4,216,821	326,399	8.4
Motor Fuel	506,911	503,000	212,553	215,937	3,384	1.6
Cigarette/Tobacco Products 1/	1,364,254	1,765,000	608,985	648,201	39,216	6.4
Alcoholic Beverage	225,572	228,000	96,275	97,195	920	1.0
Highway/Fuel Use 1/	137,247	134,000	60,499	56,952	-3,547	-5.9
Auto Rental	55,573	60,000	11,009	13,149	2,140	19.4
Business Taxes	\$6,605,930	\$6,986,400	\$1,873,402	\$1,608,520	-\$264,882	-14.1
Corporation Franchise	2,144,540	2,886,000	526,991	599,118	72,127	13.7
Corporation & Utilities 1/	914,181	967,400	188,618	169,843	-18,775	-10.0
Banks	1,173,263	865,000	382,261	153,251	-229,010	-59.9
Insurance (Article 33)	1,258,511	1,218,000	297,259	220,119	-77,140	-26.0
Direct Writings	11,889	- - -	5,538	5,779	241	4.4
Petroleum 1/, 4/	1,103,546	1,050,000	472,735	460,410	-12,325	-2.6
Property Transfer Taxes 5/	\$1,358,913	\$1,535,000	\$521,386	\$760,868	\$239,482	45.9
Estate	863,975	1,015,000	349,275	506,155	156,880	44.9
Real Estate Transfer	493,049	520,000	172,474	254,438	81,964	47.5
Other Taxes and Fees	\$190,560	\$18,700	\$65,072	\$53,433	-\$11,639	-17.9
Pari-Mutuel	18,818	18,000	8,868	8,426	-442	-5.0
Hazardous Waste Assessments	1,786	- - -	717	889	172	24.0
Waste Tire Management and Recycling Fees	22,264	- - -	6,576	7,973	1,397	21.2
Wireless Communication Services Surcharges 6/	97,373	- - -	48,569	0	-48,569	-100.0
Returnable Container Deposits	47,538	- - -	0	35,165	35,165	NA
Tax Return Preparer Registration Fees	1,346	- - -	0	-324	-324	NA
OGS Procurement Fees	745	- - -	133	1,029	896	673.7
Racing Admissions	340	350	14	26	12	85.7
Boxing and Wrestling Exhibitions	350	350	195	249	54	27.7
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$58,973,100	\$19,968,674	\$20,680,989	\$712,315	3.6

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax						
Withholding	\$29,443,180	\$31,301,000	\$10,415,263	\$11,178,250	\$762,987	7.3
Estimated Tax	9,028,061	10,651,000	3,970,267	4,485,140	514,873	13.0
Final Payments	1,754,513	1,973,000	1,310,830	1,427,582	116,752	8.9
Delinquencies	1,100,414	1,161,000	457,466	458,933	1,467	0.3
Limited Liability Company Fees	67,469	- - -	3,038	3,592	554	18.2
Total Gross Collections	\$41,393,637	\$45,086,000	\$16,156,864	\$17,553,497	\$1,396,633	8.6
Refunds/Minor Offsets	6,704,208	7,891,000	3,843,984	4,511,496	667,512	17.4
State/City Offsets	-61,953	298,000	-316,191	32,088	348,279	110.1
Net Collections	\$34,751,382	\$36,897,000	\$12,629,071	\$13,009,913	\$380,842	3.0
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$1,765,000	\$608,984	\$648,200	\$39,216	6.4
Cigarette	1,287,700	NA	582,415	603,783	21,368	3.7
Tobacco Products	63,632	NA	26,367	44,180	17,813	67.6
Retailer Licenses	12,698	NA	127	114	-13	-10.2
Vending Machine Stickers	224	NA	75	123	48	64.0
Highway/Fuel Use	\$137,247	\$134,000	\$60,499	\$56,952	-\$3,547	-5.9
Highway Use	108,662	NA	48,607	45,349	-3,258	-6.7
Truck Mileage	99,123	NA	44,441	44,113	-328	-0.7
Permits	9,539	NA	4,166	1,236	-2,930	-70.3
Fuel Use	28,585	NA	11,892	11,603	-289	-2.4
Article 21	45	NA	34	2	-32	-94.1
Article 21A IFTA	28,078	NA	11,806	11,534	-272	-2.3
IFTA Decal Fees & Trip Permits	462	NA	52	67	15	28.8
Corporation & Utilities 6/	\$914,181	\$967,400	\$188,618	\$169,843	-\$18,775	-10.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	25,827	5,461	-20,366	-78.9
Utilities (sections 186-A, A&E & PSC)	667,155	NA	162,791	114,473	-48,318	-29.7
Public Safety Communications Surcharge (\$186-F)	95,114	NA	0	49,909	49,909	NA
Petroleum	\$1,103,546	\$1,050,000	\$472,735	\$460,410	-\$12,325	-2.6
Article 13-A (prior to 9/1/1990)	1	NA	0	-1	-1	NA
Article 13-A (after 9/1/1990)	1,103,542	NA	472,734	460,410	-12,324	-2.6
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	1	1	0	0.0

(in thousands)

Local Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
M.T.A. Corporate Surcharge	\$885,779	---	\$252,381	\$182,203	-\$70,178	-27.8
M.T.A. Auto Rental	24,502	---	5,943	7,356	1,413	23.8
M.C.T. Mobility	1,251,250	---	0	563,625	563,625	NA
M.C.T.D. Medallion Taxicab Rides	12,835	---	0	40,835	40,835	NA
New York City Alcoholic Beverage	23,645	---	10,149	10,236	87	0.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	2,034,631	2,404,999	370,368	18.2
Sales & Use (Includes M.A.C.)	12,054,501	---	4,672,745	5,203,345	530,600	11.4
Stock Transfer (to NYC; all rebatable)	14,471,464	---	3,872,912	3,941,608	68,696	1.8
Yonkers Personal Income	26,397	---	11,454	11,185	-269	-2.3
Total-Local Taxes	\$35,336,583	---	\$10,860,215	\$12,365,392	\$1,505,177	13.9
Total State & Local Taxes and Fees	\$90,436,525	---	\$30,828,889	\$33,046,381	\$2,217,492	7.2

2/ Includes:

	2009-2010	2010-2011
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:

	2009-2010	2010-2011
	-\$11	\$59

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:

	2009-2010	2010-2011
Real Property Gains (repealed 6/15/1996)	-\$507	\$21
Gift (repealed 1/1/2000)	144	254

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

7/ From the Budget Forecast, August 2010. 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 included in User Taxes.