



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2010

(in thousands)

State Taxes	July 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,278,760	\$178,579	\$2,100,181	\$15,202,699	\$4,417,697	\$10,785,002
Total Gross Collections	\$2,278,760	---	2,278,760	15,202,699	---	15,202,699
Less: Refunds and Minor Offsets	---	176,747	176,747	---	4,389,499	4,389,499
Less: State/City Offsets	---	1,832	1,832	---	28,198	28,198
Net Collections	---	---	2,100,181	---	---	10,785,002
User Taxes 1/	\$1,040,096	\$21,316	\$1,018,780	\$4,283,398	\$63,409	\$4,219,989
Sales & Use 2/	824,000	19,545	804,455	3,465,560	54,161	3,411,399
Motor Fuel	47,634	1,382	46,252	174,323	7,542	166,781
Cigarette/Tobacco Products 3/	132,643	204	132,439	503,635	949	502,686
Alcoholic Beverage	24,316	0	24,316	81,307	0	81,307
Highway/Fuel Use	11,457	185	11,272	45,444	757	44,687
Auto Rental	46	0	46	13,129	0	13,129
Business Taxes	\$217,645	\$38,237	\$179,408	\$1,890,027	\$406,279	\$1,483,748
Corporation Franchise	93,785	34,879	58,906	797,608	226,124	571,484
Corporation & Utilities 4/	22,154	493	21,661	184,702	3,918	180,784
Banks	800	-320	1,120	313,683	158,422	155,261
Insurance (Article 33)	1,116	988	128	221,133	5,398	215,735
Direct Writings	313	0	313	2,538	59	2,479
Petroleum 5/	99,477	2,197	97,280	370,363	12,358	358,005
Property Transfer Taxes 6/	\$216,870	\$3,456	\$213,414	\$650,114	\$22,820	\$627,294
Estate	156,414	3,406	153,008	450,160	22,692	427,468
Real Estate Transfer	60,287	25	60,262	199,635	83	199,552
Other Taxes and Fees	\$13,408	\$11	\$13,397	\$50,340	\$122	\$50,218
Pari-Mutuel (w/o Uncashed Tickets)	1,570	0	1,570	5,890	0	5,890
Hazardous Waste Assessments	282	0	282	788	0	788
Waste Tire Management and Recycling Fees	1,249	11	1,238	7,691	12	7,679
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	10,217	0	10,217	35,248	107	35,141
Tax Return Preparer Registration Fees	-34	0	-34	-233	3	-236
OGS Procurement Fees	72	0	72	706	0	706
Racing Admissions	3	0	3	10	0	10
Boxing and Wrestling Exhibitions	49	0	49	240	0	240
Total - State Taxes and Fees 1/, 6/	\$3,766,779	\$241,599	\$3,525,180	\$22,076,578	\$4,910,327	\$17,166,251

Local Taxes	July 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$18,453	\$682	\$17,771	\$227,648	\$52,607	\$175,041
M.T.A. Auto Rental	28	0	28	7,352	0	7,352
M.C.T. Mobility	107,156	132	107,024	444,478	706	443,772
M.C.T.D. Medallion Taxicab Rides	20,010	0	20,010	40,166	0	40,166
New York City Alcoholic Beverage	2,154	0	2,154	8,185	0	8,185
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	439,430	33,529	405,901	2,767,366	795,623	1,971,743
Total Gross Collections	437,572	---	437,572	2,739,833	---	2,739,833
Less: Refunds and Minor Offsets	---	33,529	33,529	---	795,623	795,623
Plus: State/City Offsets	1,858	---	1,858	27,533	---	27,533
Sales & Use (Includes M.A.C.)	1,022,490	23,975	998,515	4,293,251	67,494	4,225,757
Stock Transfer (to NYC; all eligible for rebate)	102	0	102	3,941,587	0	3,941,587
Yonkers Personal Income - Net (Adjusted)	2,264	101	2,163	12,414	3,320	9,094
Total Gross Collections	2,290	---	2,290	11,749	---	11,749
Less: Refunds and Minor Offsets	---	101	101	---	3,320	3,320
Plus: State/City Offsets	-26	---	-26	665	---	665
Total-Local Taxes	\$1,612,087	\$58,419	\$1,553,668	\$11,742,447	\$919,750	\$10,822,697
Total State & Local Taxes and Fees 1/	\$5,378,866	\$300,018	\$5,078,848	\$33,819,025	\$5,830,077	\$27,988,948

1/ Includes:

	July 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):

	July 2010	Fiscal Year 2010-11
	\$0	\$57

3/ Includes Cigarette License and Sticker Fees.

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

	July 2010	Fiscal Year 2010-11
	\$21	\$49,906

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:

	July 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	\$6	\$20
Gift (repealed 1/1/2000)	138	254

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

MONTHLY COMPARISON OF NET COLLECTIONS

July 2010

(in thousands)

State Taxes	Net Collections		Difference	
	July 2009	July 2010	Amount	Percent
Personal Income Tax 1/	\$2,172,786	\$2,100,181	-\$72,605	-3.3
User Taxes 2/	\$927,202	\$1,018,780	\$91,578	9.9
Sales and Use 3/	724,171	804,455	80,284	11.1
Motor Fuel	42,243	46,252	4,009	9.5
Cigarette/Tobacco Products 1/	121,919	132,439	10,520	8.6
Alcoholic Beverage	25,727	24,316	-1,411	-5.5
Highway/Fuel Use 1/	13,132	11,272	-1,860	-14.2
Auto Rental	10	46	36	360.0
Business Taxes	\$125,638	\$179,408	\$53,770	42.8
Corporation Franchise	23,886	58,906	35,020	146.6
Corporation & Utilities 1/	2,472	21,661	19,189	776.3
Banks	11,134	1,120	-10,014	-89.9
Insurance (Article 33)	-811	128	939	115.8
Direct Writings	272	313	41	15.1
Petroleum 1/, 4/	88,685	97,280	8,595	9.7
Property Transfer Taxes 5/	\$118,575	\$213,414	\$94,839	80.0
Estate	81,674	153,008	71,334	87.3
Real Estate Transfer	37,389	60,262	22,873	61.2
Other Taxes and Fees	3,527	13,397	9,870	279.8
Pari-Mutuel	1,665	1,570	-95	-5.7
Hazardous Waste Assessments	312	282	-30	-9.6
Waste Tire Management and Recycling Fees	1,121	1,238	117	10.4
Wireless Communication Services Surcharges 6/	315	0	-315	-100.0
Returnable Container Deposits	0	10,217	10,217	NA
Tax Return Preparer Registration Fees	0	-34	-34	NA
OGS Procurement Fees	11	72	61	554.5
Racing Admissions	4	3	-1	-25.0
Boxing and Wrestling Exhibitions	99	49	-50	-50.5
Total - State Taxes and Fees 2/, 5/	\$3,347,728	\$3,525,180	\$177,452	5.3

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	July 2009	July 2010	Amount	Percent
Withholding	\$2,249,894	\$2,098,648	-\$151,246	-6.7
Estimated Tax	49,447	69,082	19,635	39.7
Final Payments	20,933	18,296	-2,637	-12.6
Delinquencies	77,778	92,531	14,753	19.0
Limited Liability Company Fees	211	203	-8	-3.8
Total Gross Collections	\$2,398,263	\$2,278,760	-\$119,503	-5.0
Refunds/Minor Offsets	218,604	176,747	-41,857	-19.1
State/City Offsets	6,873	1,832	-5,041	-73.3
Net Collections	\$2,172,786	\$2,100,181	-\$72,605	-3.3
Other Component Detail				
Cigarette/Tobacco Products	\$121,918	\$132,438	\$10,520	8.6
Cigarette	116,984	123,777	6,793	5.8
Tobacco Products	4,900	8,592	3,692	75.3
Retailer Licenses	18	69	51	283.3
Vending Machine Stickers	16	0	-16	-100.0
Highway/Fuel Use	\$13,132	\$11,272	-\$1,860	-14.2
Highway Use	11,776	9,039	-2,737	-23.2
Truck Mileage	10,139	8,770	-1,369	-13.5
Permits	1,637	269	-1,368	-83.6
Fuel Use	1,356	2,233	877	64.7
Article 21	0	0	0	NA
Article 21A IFTA	1,347	2,221	874	64.9
IFTA Decal Fees & Trip Permits	9	12	3	33.3
Corporation & Utilities 6/	\$2,472	\$21,661	\$19,189	776.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	904	-361	-1,265	-139.9
Utilities (sections 186-A, A&E & PSC)	1,568	22,001	20,433	1,303.1
Public Safety Communications Surcharge (\$186-F)	0	21	21	NA
Petroleum	\$88,685	\$97,280	\$8,595	9.7
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	88,685	97,280	8,595	9.7
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	
	July 2009	July 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$24,034	\$17,771	-\$6,263	-26.1
M.T.A. Auto Rental	2,363	28	-2,335	-98.8
M.C.T. Mobility	0	107,024	107,024	NA
M.C.T.D. Medallion Taxicab Rides	0	20,010	20,010	NA
New York City Alcoholic Beverage	2,279	2,154	-125	-5.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	442,365	405,901	-36,464	-8.2
Sales & Use (Includes M.A.C.)	903,130	998,515	95,385	10.6
Stock Transfer (to NYC; all rebatable)	75	102	27	36.0
Yonkers Personal Income	2,137	2,163	26	1.2
Total-Local Taxes	\$1,376,383	\$1,553,668	\$177,285	12.9
Total State & Local Taxes and Fees	\$4,724,111	\$5,078,848	\$354,737	7.5

2/ Includes:

	July 2009	July 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:

	July 2009	July 2010
	\$0	\$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:

	July 2009	July 2010
Real Property Gains (repealed 6/15/1996)	-\$529	\$6
Gift (repealed 1/1/2000)	41	138

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

FISCAL YEAR COMPARISON OF NET COLLECTIONS

July 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	\$0	\$10,658,846	\$10,785,002	\$126,156	1.2
User Taxes 2/	\$12,193,157	\$0	\$3,938,476	\$4,219,989	\$281,513	7.1
Sales and Use 3/	9,903,588	0	3,149,582	3,411,399	261,817	8.3
Motor Fuel	506,911	0	168,445	166,781	-1,664	-1.0
Cigarette/Tobacco Products 1/	1,364,254	0	482,734	502,686	19,952	4.1
Alcoholic Beverage	225,572	0	79,398	81,307	1,909	2.4
Highway/Fuel Use 1/	137,247	0	47,389	44,687	-2,702	-5.7
Auto Rental	55,573	0	10,928	13,129	2,201	20.1
Business Taxes	\$6,605,930	\$0	\$1,665,109	\$1,483,748	-\$181,361	-10.9
Corporation Franchise	2,144,540	0	464,529	571,484	106,955	23.0
Corporation & Utilities 1/	914,181	0	181,241	180,784	-457	-0.3
Banks	1,173,263	0	375,559	155,261	-220,298	-58.7
Insurance (Article 33)	1,258,511	0	268,366	215,735	-52,631	-19.6
Direct Writings	11,889	---	2,455	2,479	24	1.0
Petroleum 1/, 4/	1,103,546	0	372,959	358,005	-14,954	-4.0
Property Transfer Taxes 5/	\$1,358,913	\$0	\$416,682	\$627,294	\$210,612	50.5
Estate	863,975	0	288,230	427,468	139,238	48.3
Real Estate Transfer	493,049	0	128,799	199,552	70,753	54.9
Other Taxes and Fees	\$190,560	\$0	\$62,469	\$50,218	-\$12,251	-19.6
Pari-Mutuel	18,818	0	6,394	5,890	-504	-7.9
Hazardous Waste Assessments	1,786	---	687	788	101	14.7
Waste Tire Management and Recycling Fees	22,264	---	6,558	7,679	1,121	17.1
Wireless Communication Services Surcharges 6/	97,373	---	48,569	0	-48,569	-100.0
Returnable Container Deposits	47,538	---	0	35,141	35,141	NA
Tax Return Preparer Registration Fees	1,346	---	0	-236	-236	NA
OGS Procurement Fees	745	---	60	706	646	1,076.7
Racing Admissions	340	0	12	10	-2	-16.7
Boxing and Wrestling Exhibitions	350	0	189	240	51	27.0
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$0	\$16,741,582	\$17,166,251	\$424,669	2.5

1/ See page 2 for component detail.

	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						
Withholding	\$29,443,180	\$0	\$8,408,117	\$8,988,756	\$580,639	6.9
Estimated Tax	9,028,061	0	3,926,454	4,426,554	500,100	12.7
Final Payments	1,754,513	0	1,293,328	1,407,362	114,034	8.8
Delinquencies	1,100,414	0	392,960	376,732	-16,228	-4.1
Limited Liability Company Fees	67,469	- - -	2,823	3,295	472	16.7
Total Gross Collections	\$41,393,637	\$0	\$14,023,682	\$15,202,699	\$1,179,017	8.4
Refunds/Minor Offsets	6,704,208	0	3,690,986	4,389,499	698,513	18.9
State/City Offsets	-61,953	0	-326,150	28,198	354,348	108.6
Net Collections	\$34,751,382	\$0	\$10,658,846	\$10,785,002	\$126,156	1.2
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$0	\$482,734	\$502,686	\$19,952	4.1
Cigarette	1,287,700	NA	461,482	473,244	11,762	2.5
Tobacco Products	63,632	NA	21,109	29,267	8,158	38.6
Retailer Licenses	12,698	NA	82	68	-14	-17.1
Vending Machine Stickers	224	NA	61	107	46	75.4
Highway/Fuel Use	\$137,247	\$0	\$47,389	\$44,687	-\$2,702	-5.7
Highway Use	108,662	NA	37,187	34,970	-2,217	-6.0
Truck Mileage	99,123	NA	34,732	33,957	-775	-2.2
Permits	9,539	NA	2,455	1,013	-1,442	-58.7
Fuel Use	28,585	NA	10,202	9,717	-485	-4.8
Article 21	45	NA	32	0	-32	-100.0
Article 21A IFTA	28,078	NA	10,127	9,659	-468	-4.6
IFTA Decal Fees & Trip Permits	462	NA	43	58	15	34.9
Corporation & Utilities 6/	\$914,181	\$0	\$181,241	\$180,784	-\$457	-0.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	26,272	9,632	-16,640	-63.3
Utilities (sections 186-A, A&E & PSC)	667,155	NA	154,969	121,246	-33,723	-21.8
Public Safety Communications Surcharge (\$186-F)	95,114	NA	0	49,906	49,906	NA
Petroleum	\$1,103,546	\$0	\$372,959	\$358,005	-\$14,954	-4.0
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	372,959	358,005	-14,954	-4.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	0	1	1	NA

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	---	\$226,163	\$175,041	-\$51,122	-22.6
M.T.A. Auto Rental	24,502	---	3,555	7,352	3,797	106.8
M.C.T. Mobility	1,251,250	---	0	443,772	443,772	NA
M.C.T.D. Medallion Taxicab Rides	12,835	---	0	40,166	40,166	NA
New York City Alcoholic Beverage	23,645	---	8,273	8,185	-88	-1.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	1,647,105	1,971,743	324,638	19.7
Sales & Use (Includes M.A.C.)	12,054,501	---	3,747,264	4,225,757	478,493	12.8
Stock Transfer (to NYC; all rebatable)	14,471,464	---	3,872,893	3,941,587	68,694	1.8
Yonkers Personal Income	26,397	---	9,652	9,094	-558	-5.8
Total-Local Taxes	\$35,336,583	---	\$9,514,905	\$10,822,697	\$1,307,792	13.7
Total State & Local Taxes and Fees	\$90,436,525	---	\$26,256,487	\$27,988,948	\$1,732,461	6.6

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
-\$12	\$57

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)	-\$512	\$20
Gift (repealed 1/1/2000)	165	254

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

7/ Estimated receipts are not available.