



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2011

(in thousands)

State Taxes	July 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,317,759	\$117,470	\$2,200,289	\$17,000,651	\$3,830,870	\$13,169,781
Total Gross Collections	\$2,317,759	---	2,317,759	17,000,651	---	17,000,651
Less: Refunds and Minor Offsets	---	110,628	110,628	---	3,767,879	3,767,879
Less: State/City Offsets	---	6,842	6,842	---	62,991	62,991
Net Collections	---	---	2,200,289	---	---	13,169,781
User Taxes 1/	\$1,117,242	\$22,252	\$1,094,990	\$4,580,386	\$60,130	\$4,520,256
Sales & Use 2/	873,865	18,029	855,836	3,691,276	47,183	3,644,093
Motor Fuel	49,344	2,919	46,425	172,533	9,677	162,856
Cigarette/Tobacco Products 3/	155,086	1,174	153,912	573,793	2,656	571,137
Alcoholic Beverage	26,113	0	26,113	82,202	0	82,202
Highway/Fuel Use	12,804	130	12,674	46,101	614	45,487
Auto Rental	30	0	30	14,481	0	14,481
Business Taxes	\$208,516	\$146,862	\$61,654	\$2,172,141	\$434,131	\$1,738,010
Corporation Franchise	85,260	87,829	-2,569	1,049,160	349,826	699,334
Corporation & Utilities 4/	7,070	482	6,588	157,849	11,678	146,171
Banks	10,384	52,087	-41,703	297,625	49,665	247,960
Insurance (Article 33)	3,543	2,002	1,541	289,433	8,206	281,227
Direct Writings	186	5	181	2,283	113	2,170
Petroleum 5/	102,073	4,457	97,616	375,791	14,643	361,148
Property Transfer Taxes 6/	\$159,092	\$9,425	\$149,667	\$588,368	\$32,333	\$556,035
Estate	96,433	9,412	87,021	388,983	32,234	356,749
Real Estate Transfer	62,658	13	62,645	199,350	96	199,254
Other Revenues 7/	\$3,556	\$112	\$3,444	\$43,438	\$493	\$42,945
Pari-Mutuel (w/o Uncashed Tickets)	1,369	0	1,369	5,269	0	5,269
Hazardous Waste Assessments	254	0	254	720	0	720
Waste Tire Management and Recycling Fees	1,404	1	1,403	7,633	29	7,604
Returnable Container Deposits	509	112	397	29,973	464	29,509
Tax Return Preparer Registration Fees	-3	-1	-2	-270	0	-270
Racing Admissions	2	0	2	8	0	8
Boxing and Wrestling Exhibitions	21	0	21	88	0	88
Total - State Taxes and Fees 1/, 6/	\$3,806,165	\$296,121	\$3,510,044	\$24,384,984	\$4,357,957	\$20,027,027

Local Taxes	July 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$20,118	\$11,891	\$8,227	\$271,680	\$27,380	\$244,300
M.T.A. Auto Rental	13	0	13	8,585	0	8,585
M.C.T. Mobility	101,507	2,915	98,592	451,095	9,545	441,550
M.C.T.D. Medallion Taxicab Rides	20,465	0	20,465	41,873	9	41,864
New York City Alcoholic Beverage	2,448	0	2,448	8,490	0	8,490
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	470,423	15,881	454,542	3,364,065	662,476	2,701,589
Total Gross Collections	463,601	---	463,601	3,301,438	---	3,301,438
Less: Refunds and Minor Offsets	---	15,881	15,881	---	662,476	662,476
Plus: State/City Offsets	6,822	---	6,822	62,627	---	62,627
Sales & Use	1,055,138	21,804	1,033,334	4,477,851	56,800	4,421,051
Stock Transfer (to NYC; all eligible for rebate)	20	0	20	3,002,109	0	3,002,109
Yonkers Personal Income - Net (Adjusted)	2,531	71	2,460	12,986	3,146	9,840
Total Gross Collections	2,511	---	2,511	12,622	---	12,622
Less: Refunds and Minor Offsets	---	71	71	---	3,146	3,146
Plus: State/City Offsets	20	---	20	364	---	364
Total-Local Taxes	\$1,672,663	\$52,562	\$1,620,101	\$11,638,734	\$759,356	\$10,879,378
Total State & Local Taxes and Fees 1/	\$5,478,828	\$348,683	\$5,130,145	\$36,023,718	\$5,117,313	\$30,906,405

1/ Includes:

	July 2011	Fiscal Year 2011-12
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 2011	Fiscal Year 2011-12
	\$1	\$145

3/ Includes Cigarette License and Sticker Fees.

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

	July 2011	Fiscal Year 2011-12
	\$0	\$49,480

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 2011	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$0	\$2
Gift (repealed 1/1/2000)	1	30

7/ Includes:

	July 2011	Fiscal Year 2011-12
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	17

July 2011

(in thousands)

State Taxes	Net Collections		Difference	
	July 2010	July 2011	Amount	Percent
Personal Income Tax 1/	\$2,100,181	\$2,200,289	\$100,108	4.8
User Taxes 2/	\$1,018,780	\$1,094,990	\$76,210	7.5
Sales and Use 3/	804,455	855,836	51,381	6.4
Motor Fuel	46,252	46,425	173	0.4
Cigarette/Tobacco Products 1/	132,439	153,912	21,473	16.2
Alcoholic Beverage	24,316	26,113	1,797	7.4
Highway/Fuel Use 1/	11,272	12,674	1,402	12.4
Auto Rental	46	30	-16	-34.8
Business Taxes	\$179,408	\$61,654	-\$117,754	-65.6
Corporation Franchise	58,906	-2,569	-61,475	-104.4
Corporation & Utilities 1/	21,661	6,588	-15,073	-69.6
Banks	1,120	-41,703	-42,823	-3,823.5
Insurance (Article 33)	128	1,541	1,413	1,103.9
Direct Writings	313	181	-132	-42.2
Petroleum 1/, 4/	97,280	97,616	336	0.3
Property Transfer Taxes 5/	\$213,414	\$149,667	-\$63,747	-29.9
Estate	153,008	87,021	-65,987	-43.1
Real Estate Transfer	60,262	62,645	2,383	4.0
Other Revenues 6/	\$13,397	\$3,444	-\$9,953	-74.3
Pari-Mutuel	1,570	1,369	-201	-12.8
Hazardous Waste Assessments	282	254	-28	-9.9
Waste Tire Management and Recycling Fees	1,238	1,403	165	13.3
Returnable Container Deposits	10,217	397	-9,820	-96.1
Tax Return Preparer Registration Fees	-34	-2	32	94.1
Racing Admissions	3	2	-1	-33.3
Boxing and Wrestling Exhibitions	49	21	-28	-57.1
Total - State Taxes and Fees 2/, 5/	\$3,525,180	\$3,510,044	-\$15,136	-0.4

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	July 2010	July 2011	Amount	Percent
Withholding	\$2,098,648	\$2,156,449	\$57,801	2.8
Estimated Tax	69,082	78,606	9,524	13.8
Final Payments	18,296	16,540	-1,756	-9.6
Delinquencies	92,531	65,932	-26,599	-28.7
Limited Liability Company Fees	203	232	29	14.3
Total Gross Collections	\$2,278,760	\$2,317,759	\$38,999	1.7
Refunds/Minor Offsets	176,747	110,628	-66,119	-37.4
State/City Offsets	1,832	6,842	5,010	273.5
Net Collections	\$2,100,181	\$2,200,289	\$100,108	4.8
Other Component Detail				
Cigarette/Tobacco Products	\$132,438	\$153,912	\$21,474	16.2
Cigarette	123,777	139,314	15,537	12.6
Tobacco Products	8,592	14,484	5,892	68.6
Retailer Licenses	69	114	45	65.2
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$11,272	\$12,674	\$1,402	12.4
Highway Use	9,039	8,565	-474	-5.2
Truck Mileage	8,770	8,430	-340	-3.9
Permits	269	135	-134	-49.8
Fuel Use	2,233	4,109	1,876	84.0
Article 21	0	0	0	NA
Article 21A IFTA	2,221	4,100	1,879	84.6
IFTA Decal Fees & Trip Permits	12	9	-3	-25.0
Corporation & Utilities 6/	\$21,661	\$6,588	-\$15,073	-69.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-361	-157	204	56.5
Utilities (sections 186-A, A&E & PSC)	22,001	6,745	-15,256	-69.3
Public Safety Communications Surcharge (\$186-F)	21	0	-21	-100.0
Petroleum	\$97,280	\$97,616	\$336	0.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,280	97,616	336	0.3
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 2010	July 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$17,771	\$8,227	-\$9,544	-53.7
M.T.A. Auto Rental	28	13	-15	-53.6
M.C.T. Mobility	107,024	98,592	-8,432	-7.9
M.C.T.D. Medallion Taxicab Rides	20,010	20,465	455	2.3
New York City Alcoholic Beverage	2,154	2,448	294	13.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	405,901	454,542	48,641	12.0
Sales & Use	998,515	1,033,334	34,819	3.5
Stock Transfer (to NYC; all rebatable)	102	20	-82	-80.4
Yonkers Personal Income	2,163	2,460	297	13.7
Total-Local Taxes	\$1,553,668	\$1,620,101	\$66,433	4.3
Total State & Local Taxes and Fees	\$5,078,848	\$5,130,145	\$51,297	1.0

2/ Includes:

	July 2010	July 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:

	July 2010	July 2011
	\$0	\$1

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 2010	July 2011
Real Property Gains (repealed 6/15/1996)	\$6	\$0
Gift (repealed 1/1/2000)	138	1

6/ Includes:

	July 2010	July 2011
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	72	0



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

July 2011

(in thousands)

State Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax 1/	\$36,209,216	\$39,060,100	\$10,785,002	\$13,169,781	\$2,384,779	22.1
User Taxes 2/	\$13,410,445	\$13,886,700	\$4,219,989	\$4,520,256	\$300,267	7.1
Sales and Use 3/	10,856,940	11,246,700	3,411,399	3,644,093	232,694	6.8
Motor Fuel	516,145	512,100	166,781	162,856	-3,925	-2.4
Cigarette/Tobacco Products 1/	1,617,246	1,686,000	502,686	571,137	68,451	13.6
Alcoholic Beverage	229,719	233,000	81,307	82,202	895	1.1
Highway/Fuel Use 1/	129,162	144,000	44,687	45,487	800	1.8
Auto Rental	61,233	64,900	13,129	14,481	1,352	10.3
Business Taxes	\$6,575,562	\$7,405,700	\$1,483,748	\$1,738,010	\$254,262	17.1
Corporation Franchise	2,472,217	3,047,000	571,484	699,334	127,850	22.4
Corporation & Utilities 1/	891,186	948,800	180,784	146,171	-34,613	-19.1
Banks	973,350	1,107,000	155,261	247,960	92,699	59.7
Insurance (Article 33)	1,136,629	1,197,000	215,735	281,227	65,492	30.4
Direct Writings	11,739	- - -	2,479	2,170	-309	-12.5
Petroleum 1/, 4/	1,090,441	1,106,000	358,005	361,148	3,143	0.9
Property Transfer Taxes 5/	\$1,799,346	\$1,635,000	\$627,294	\$556,035	-\$71,259	-11.4
Estate	1,218,068	1,015,000	427,468	356,749	-70,719	-16.5
Real Estate Transfer	580,101	620,000	199,552	199,254	-298	-0.1
Other Revenues 6/	\$163,009	\$158,800	\$50,218	\$42,945	-\$7,273	-14.5
Pari-Mutuel	17,039	14,000	5,890	5,269	-621	-10.5
Hazardous Waste Assessments	2,719	2,700	788	720	-68	-8.6
Waste Tire Management and Recycling Fees	25,052	25,100	7,679	7,604	-75	-1.0
Returnable Container Deposits	115,218	115,200	35,141	29,509	-5,632	-16.0
Tax Return Preparer Registration Fees	1,072	1,100	-236	-270	-34	-14.4
Racing Admissions	352	350	10	8	-2	-20.0
Boxing and Wrestling Exhibitions	361	350	240	88	-152	-63.3
Total - State Taxes and Fees 2/, 5/	\$58,157,578	\$62,146,300	\$17,166,251	\$20,027,027	\$2,860,776	16.7

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax						
Withholding	\$31,240,170	\$31,802,000	\$8,988,756	\$9,112,981	\$124,225	1.4
Estimated Tax	9,735,271	11,900,500	4,426,554	5,962,425	1,535,871	34.7
Final Payments	1,895,006	2,110,000	1,407,362	1,511,895	104,533	7.4
Delinquencies	1,063,321	1,089,000	376,732	410,215	33,483	8.9
Limited Liability Company Fees	68,667	- - -	3,295	3,135	-160	-4.9
Total Gross Collections	\$44,002,435	\$46,901,600	\$15,202,699	\$17,000,651	\$1,797,952	11.8
Refunds/Minor Offsets	7,693,040	7,693,500	4,389,499	3,767,879	-621,620	-14.2
State/City Offsets	100,179	148,000	28,198	62,991	34,793	123.4
Net Collections	\$36,209,216	\$39,060,100	\$10,785,002	\$13,169,781	\$2,384,779	22.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,617,246	\$1,686,000	\$502,686	\$571,137	\$68,451	13.6
Cigarette	1,517,150	NA	473,244	533,102	59,858	12.6
Tobacco Products	95,860	NA	29,267	37,593	8,326	28.4
Retailer Licenses	4,047	NA	68	439	371	545.6
Vending Machine Stickers	189	NA	107	3	-104	-97.2
Highway/Fuel Use	\$129,162	\$144,000	\$44,687	\$45,487	\$800	1.8
Highway Use	100,941	NA	34,970	34,705	-265	-0.8
Truck Mileage	98,125	NA	33,957	33,433	-524	-1.5
Permits	2,816	NA	1,013	1,272	259	25.6
Fuel Use	28,221	NA	9,717	10,782	1,065	11.0
Article 21	11	NA	0	-3	-3	NA
Article 21A IFTA	27,731	NA	9,659	10,730	1,071	11.1
IFTA Decal Fees & Trip Permits	479	NA	58	55	-3	-5.2
Corporation & Utilities 6/	\$891,186	\$948,800	\$180,784	\$146,171	-\$34,613	-19.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	9,632	6,312	-3,320	-34.5
Utilities (sections 186-A, A&E & PSC)	581,445	NA	121,246	90,379	-30,867	-25.5
Public Safety Communications Surcharge (§186-F)	193,787	NA	49,906	49,480	-426	-0.9
Petroleum	\$1,090,441	\$1,106,000	\$358,005	\$361,148	\$3,143	0.9
Article 13-A (prior to 9/1/1990)	-1	NA	-1	0	1	100.0
Article 13-A (after 9/1/1990)	1,090,440	NA	358,005	361,147	3,142	0.9
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	1	0	0.0

Local Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	0
M.T.A. Corporate Surcharge	\$827,753	---	\$175,041	\$244,300	\$69,259	39.6
M.T.A. Auto Rental	35,004	---	7,352	8,585	1,233	16.8
M.C.T. Mobility	1,382,059	---	443,772	441,550	-2,222	-0.5
M.C.T.D. Medallion Taxicab Rides	81,141	---	40,166	41,864	1,698	4.2
New York City Alcoholic Beverage	23,606	---	8,185	8,490	305	3.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	1,971,743	2,701,589	729,846	37.0
Sales & Use	13,170,795	---	4,225,757	4,421,051	195,294	4.6
Stock Transfer (to NYC; all rebatable)	13,837,479	---	3,941,587	3,002,109	-939,478	-23.8
Yonkers Personal Income	26,197	---	9,094	9,840	746	8.2
Total-Local Taxes	\$36,408,373	---	\$10,822,697	\$10,879,378	\$56,681	0.5
Total State & Local Taxes and Fees	\$94,565,951	---	\$27,988,948	\$30,906,405	\$2,917,457	10.4

2/ Includes:

	2010-2011	2011-2012
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:

	2010-2011	2011-2012
	\$57	\$145

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:

	2010-2011	2011-2012
Real Property Gains (repealed 6/15/1996)	\$20	\$2
Gift (repealed 1/1/2000)	254	30

6/ Includes:

	2010-2011	2011-2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	706	17

7/ From the 2011-12 Enacted Budget, April 2011. 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.