



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2013

(in thousands)

State Taxes	February 2013			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,431,536	\$981,405	\$2,450,131	\$44,078,780	\$6,267,794	\$37,810,986
Total Gross Collections	\$3,431,536	---	3,431,536	44,078,780	---	44,078,780
Less: Refunds and Minor Offsets	---	955,852	955,852	---	5,991,114	5,991,114
Less: State/City Offsets	---	25,553	25,553	---	276,680	276,680
Net Collections	---	---	2,450,131	---	---	37,810,986
User Taxes 1/	\$965,530	\$7,951	\$957,579	\$12,660,000	\$106,969	\$12,553,031
Sales & Use 2/	807,808	6,578	801,230	10,328,670	82,064	10,246,606
Motor Fuel	40,716	1,154	39,562	471,389	19,438	451,951
Cigarette/Tobacco Products 3/	93,052	174	92,878	1,444,431	3,744	1,440,687
Alcoholic Beverage	14,386	-1	14,387	224,857	22	224,835
Highway/Fuel Use	9,536	46	9,490	137,774	1,701	136,073
Auto Rental	32	0	32	52,879	0	52,879
Business Taxes	\$293,492	\$88,442	\$205,050	\$6,296,371	\$850,621	\$5,445,750
Corporation Franchise	156,952	82,838	74,114	2,486,715	623,641	1,863,074
Corporation & Utilities 4/	3,891	235	3,656	618,395	8,842	609,553
Banks	23,120	2,805	20,315	1,264,214	132,045	1,132,169
Insurance (Article 33)	11,879	252	11,627	826,440	50,284	776,156
Direct Writings	1,858	0	1,858	14,469	1	14,468
Petroleum 5/	95,792	2,312	93,480	1,086,138	35,808	1,050,330
Property Transfer Taxes 6/	\$128,228	\$5,264	\$122,964	\$1,722,244	\$52,765	\$1,669,479
Estate	67,996	5,179	62,817	1,003,946	51,957	951,989
Real Estate Transfer	60,054	85	59,969	716,849	400	716,449
Other Revenues 7/	\$1,480	\$2	\$1,478	\$134,725	\$765	\$133,960
Pari-Mutuel (w/o Uncashed Tickets)	999	0	999	16,136	0	16,136
Hazardous Waste Assessments	26	0	26	2,388	49	2,339
Waste Tire Management and Recycling Fees	65	2	63	21,203	43	21,160
Returnable Container Deposits	144	0	144	92,480	670	91,810
Tax Return Preparer Registration Fees	180	0	180	1,589	3	1,586
Racing Admissions	3	0	3	370	0	370
Boxing and Wrestling Exhibitions	63	0	63	559	0	559
Total - State Taxes and Fees 1/, 6/	\$4,820,266	\$1,083,064	\$3,737,202	\$64,892,120	\$7,278,914	\$57,613,206

Local Taxes	February 2013			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$29,287	\$1,732	\$27,555	\$767,213	\$65,600	\$701,613
M.T.A. Auto Rental	25	0	25	31,767	0	31,767
M.C.T. Mobility	124,526	4,713	119,813	1,154,833	28,109	1,126,724
M.C.T.D. Medallion Taxicab Rides	373	2	371	82,872	11	82,861
New York City Alcoholic Beverage	1,427	0	1,427	23,166	0	23,166
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	747,987	130,017	617,970	8,981,805	969,065	8,012,740
Total Gross Collections	722,719	---	722,719	8,706,787	---	8,706,787
Less: Refunds and Minor Offsets	---	130,017	130,017	---	969,065	969,065
Plus: State/City Offsets	25,268	---	25,268	275,018	---	275,018
Sales & Use	1,035,826	6,367	1,029,459	12,961,772	95,888	12,865,884
Stock Transfer (to NYC; all eligible for rebate)	16	0	16	9,562,025	0	9,562,025
Yonkers Personal Income - Net (Adjusted)	3,202	537	2,665	41,749	4,892	36,857
Total Gross Collections	2,917	---	2,917	40,087	---	40,087
Less: Refunds and Minor Offsets	---	537	537	---	4,892	4,892
Plus: State/City Offsets	285	---	285	1,662	---	1,662
Total-Local Taxes	\$1,942,669	\$143,368	\$1,799,301	\$33,607,202	\$1,163,565	\$32,443,637
Total State & Local Taxes and Fees 1/	\$6,762,935	\$1,226,432	\$5,536,503	\$98,499,322	\$8,442,479	\$90,056,843

1/ Includes:

	February 2013	Fiscal Year 2012-13
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):

	February 2013	Fiscal Year 2012-13
	\$1	\$175

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	February 2013	Fiscal Year 2012-13
	\$0	\$142,367

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:

	February 2013	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$177	\$209
Gift (repealed 1/1/2000)	1	832

7/ Includes:

	February 2013	Fiscal Year 2012-13
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	0	0

February 2013

(in thousands)

State Taxes	Net Collections		Difference	
	February 2012	February 2013	Amount	Percent
Personal Income Tax 1/	\$2,769,783	\$2,450,131	-\$319,652	-11.5
User Taxes 2/	\$925,066	\$957,579	\$32,513	3.5
Sales and Use 3/	763,122	801,230	38,108	5.0
Motor Fuel	39,104	39,562	458	1.2
Cigarette/Tobacco Products 1/	100,876	92,878	-7,998	-7.9
Alcoholic Beverage	12,520	14,387	1,867	14.9
Highway/Fuel Use 1/	9,436	9,490	54	0.6
Auto Rental	8	32	24	300.0
Business Taxes	\$135,737	\$205,050	\$69,313	51.1
Corporation Franchise	40,096	74,114	34,018	84.8
Corporation & Utilities 1/	-904	3,656	4,560	504.4
Banks	-4,894	20,315	25,209	515.1
Insurance (Article 33)	2,670	11,627	8,957	335.5
Direct Writings	1,597	1,858	261	16.3
Petroleum 1/, 4/	97,172	93,480	-3,692	-3.8
Property Transfer Taxes 5/	\$113,352	\$122,964	\$9,612	8.5
Estate	64,956	62,817	-2,139	-3.3
Real Estate Transfer	48,388	59,969	11,581	23.9
Other Revenues 6/	\$1,662	\$1,478	-\$184	-11.1
Pari-Mutuel	1,128	999	-129	-11.4
Hazardous Waste Assessments	93	26	-67	-72.0
Waste Tire Management and Recycling Fees	166	63	-103	-62.0
Returnable Container Deposits	160	144	-16	-10.0
Tax Return Preparer Registration Fees	106	180	74	69.8
Racing Admissions	2	3	1	50.0
Boxing and Wrestling Exhibitions	7	63	56	800.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,945,600</b>	<b>\$3,737,202</b>	<b>-\$208,398</b>	<b>-5.3</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	February 2012	February 2013	Amount	Percent
Withholding	\$3,454,704	\$3,196,295	-\$258,409	-7.5
Estimated Tax	73,618	96,842	23,224	31.5
Final Payments	30,830	-243	-31,073	-100.8
Delinquencies	125,122	117,000	-8,122	-6.5
Limited Liability Company Fees	47,712	21,642	-26,070	-54.6
Total Gross Collections	\$3,731,986	\$3,431,536	-\$300,450	-8.1
Refunds/Minor Offsets	938,968	955,852	16,884	1.8
State/City Offsets	23,235	25,553	2,318	10.0
Net Collections	\$2,769,783	\$2,450,131	-\$319,652	-11.5
Other Component Detail				
Cigarette/Tobacco Products	\$100,877	\$92,879	-\$7,998	-7.9
Cigarette	94,214	83,080	-11,134	-11.8
Tobacco Products	6,234	9,578	3,344	53.6
Retailer Licenses	428	220	-208	-48.6
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$9,436	\$9,490	\$54	0.6
Highway Use	8,234	8,555	321	3.9
Truck Mileage	7,987	7,634	-353	-4.4
Permits	247	921	674	272.9
Fuel Use	1,202	935	-267	-22.2
Article 21	0	0	0	NA
Article 21A IFTA	1,151	899	-252	-21.9
IFTA Decal Fees & Trip Permits	51	36	-15	-29.4
Corporation & Utilities 6/	-\$904	\$3,656	\$4,560	504.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-1,448	3,009	4,457	307.8
Utilities (sections 186-A, A&E & PSC)	544	647	103	18.9
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$97,172	\$93,480	-\$3,692	-3.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,172	93,480	-3,692	-3.8
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	
	February 2012	February 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$15,432	\$27,555	\$12,123	78.6
M.T.A. Auto Rental	2	25	23	1,150.0
M.C.T. Mobility	159,835	119,813	-40,022	-25.0
M.C.T.D. Medallion Taxicab Rides	836	371	-465	-55.6
New York City Alcoholic Beverage	1,214	1,427	213	17.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	637,144	617,970	-19,174	-3.0
Sales & Use	959,082	1,029,459	70,377	7.3
Stock Transfer (to NYC; all rebatable)	57	16	-41	-71.9
Yonkers Personal Income	3,403	2,665	-738	-21.7
Total-Local Taxes	\$1,777,005	\$1,799,301	\$22,296	1.3
Total State & Local Taxes and Fees	\$5,722,605	\$5,536,503	-\$186,102	-3.3

2/ Includes:

	February 2012	February 2013
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:

	February 2012	February 2013
	\$7	\$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:

	February 2012	February 2013
Real Property Gains (repealed 6/15/1996)	\$4	\$177
Gift (repealed 1/1/2000)	4	1

6/ Includes:

	February 2012	February 2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	0	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

February 2013

(in thousands)

State Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax 1/	\$38,767,827	\$40,160,800	\$36,552,092	\$37,810,986	\$1,258,894	3.4
User Taxes 2/	\$13,740,322	\$13,997,100	\$12,483,504	\$12,553,031	\$69,527	0.6
Sales and Use 3/	11,168,122	11,438,800	10,099,436	10,246,606	147,170	1.5
Motor Fuel	501,610	514,600	461,476	451,951	-9,525	-2.1
Cigarette/Tobacco Products 1/	1,633,742	1,585,000	1,525,389	1,440,687	-84,702	-5.6
Alcoholic Beverage	238,282	243,700	219,598	224,835	5,237	2.4
Highway/Fuel Use 1/	132,129	147,000	124,667	136,073	11,406	9.1
Auto Rental	66,437	68,000	52,938	52,879	-59	-0.1
Business Taxes	\$7,046,293	\$7,385,600	\$5,149,655	\$5,445,750	\$296,095	5.7
Corporation Franchise	2,723,756	2,635,300	1,967,179	1,863,074	-104,105	-5.3
Corporation & Utilities 1/	877,002	918,100	572,908	609,553	36,645	6.4
Banks	1,162,709	1,439,000	832,683	1,132,169	299,486	36.0
Insurance (Article 33)	1,171,118	1,231,000	753,978	776,156	22,178	2.9
Direct Writings	11,352	- - -	10,394	14,468	4,074	39.2
Petroleum 1/, 4/	1,100,356	1,162,200	1,012,513	1,050,330	37,817	3.7
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$1,580,492	\$1,669,479	\$88,987	5.6
Estate	1,078,426	1,127,000	998,707	951,989	-46,718	-4.7
Real Estate Transfer	610,048	660,000	581,701	716,449	134,748	23.2
Other Revenues 6/	\$153,447	\$165,200	\$122,227	\$133,960	\$11,733	9.6
Pari-Mutuel	17,197	18,300	15,730	16,136	406	2.6
Hazardous Waste Assessments	7,104	7,800	2,006	2,339	333	16.6
Waste Tire Management and Recycling Fees	23,573	25,700	20,042	21,160	1,118	5.6
Returnable Container Deposits	103,643	111,100	82,552	91,810	9,258	11.2
Tax Return Preparer Registration Fees	1,145	1,500	1,120	1,586	466	41.6
Racing Admissions	355	400	354	370	16	4.5
Boxing and Wrestling Exhibitions	413	400	406	559	153	37.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$61,396,468</b>	<b>\$63,495,700</b>	<b>\$55,887,970</b>	<b>\$57,613,206</b>	<b>\$1,725,236</b>	<b>3.1</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$31,198,971	\$32,173,400	\$28,270,676	\$28,885,921	\$615,245	2.2
Estimated Tax	11,628,433	11,751,700	11,569,729	12,136,650	566,921	4.9
Final Payments	2,045,827	2,152,900	1,922,970	1,966,040	43,070	2.2
Delinquencies	1,085,647	1,173,700	1,017,609	1,063,841	46,232	4.5
Limited Liability Company Fees	71,589	- - -	56,382	26,328	-30,054	-53.3
Total Gross Collections	\$46,030,467	\$47,251,700	\$42,837,366	\$44,078,780	\$1,241,414	2.9
Refunds/Minor Offsets	6,896,695	6,842,800	5,932,996	5,991,114	58,118	1.0
State/City Offsets	365,945	248,000	352,278	276,680	-75,598	-21.5
Net Collections	\$38,767,827	\$40,160,800	\$36,552,092	\$37,810,986	\$1,258,894	3.4
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,633,743	\$1,585,000	\$1,525,389	\$1,440,687	-\$84,702	-5.6
Cigarette	1,529,368	NA	1,427,382	1,348,111	-79,271	-5.6
Tobacco Products	102,626	NA	96,412	85,154	-11,258	-11.7
Retailer Licenses	1,726	NA	1,570	7,408	5,838	371.8
Vending Machine Stickers	23	NA	25	14	-11	-44.0
Highway/Fuel Use	\$132,129	\$147,000	\$124,667	\$136,073	\$11,406	9.1
Highway Use	101,607	NA	96,982	107,416	10,434	10.8
Truck Mileage	98,286	NA	94,018	93,086	-932	-1.0
Permits	3,321	NA	2,964	14,330	11,366	383.5
Fuel Use	30,522	NA	27,685	28,657	972	3.5
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	27,220	28,212	992	3.6
IFTA Decal Fees & Trip Permits	487	NA	468	445	-23	-4.9
Corporation & Utilities 6/	\$877,002	\$918,100	\$572,908	\$609,553	\$36,645	6.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	88,532	92,930	4,398	5.0
Utilities (sections 186-A, A&E & PSC)	561,144	NA	337,676	374,256	36,580	10.8
Public Safety Communications Surcharge (\$186-F)	194,616	NA	146,700	142,367	-4,333	-3.0
Petroleum	\$1,100,356	\$1,162,200	\$1,012,513	\$1,050,330	\$37,817	3.7
Article 13-A (prior to 9/1/1990)	736	NA	736	0	-736	-100.0
Article 13-A (after 9/1/1990)	1,099,618	NA	1,011,775	1,050,328	38,553	3.8
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	2	2	0	0.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
M.T.A. Corporate Surcharge	\$951,459	---	\$675,236	\$701,613	\$26,377	3.9
M.T.A. Auto Rental	39,564	---	31,508	31,767	259	0.8
M.C.T. Mobility	1,398,052	---	1,299,260	1,126,724	-172,536	-13.3
M.C.T.D. Medallion Taxicab Rides	86,849	---	86,277	82,861	-3,416	-4.0
New York City Alcoholic Beverage	23,409	---	21,420	23,166	1,746	8.2
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	7,653,136	8,012,740	359,604	4.7
Sales & Use	13,728,199	---	12,408,194	12,865,884	457,690	3.7
Stock Transfer (to NYC; all rebatable)	14,459,838	---	10,806,490	9,562,025	-1,244,465	-11.5
Yonkers Personal Income	34,860	---	31,472	36,857	5,385	17.1
Total-Local Taxes	\$38,838,685	---	\$33,012,993	\$32,443,637	-\$569,356	-1.7
Total State & Local Taxes and Fees	\$100,235,153	---	\$88,900,963	\$90,056,843	\$1,155,880	1.3

2/ Includes:

	2011-2012	2012-2013
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:

	2011-2012	2012-2013
	\$256	\$175

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:

	2011-2012	2012-2013
Real Property Gains (repealed 6/15/1996)	\$13	\$209
Gift (repealed 1/1/2000)	71	832

6/ Includes:

	2011-2012	2012-2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	17	0

7/ From the Mid-Year Financial Update, November 2012. 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. Real Property Gains and Gift included in Other Revenues.