



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2008

(in thousands)

State Taxes	September 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,951,681	\$110,426	\$3,841,255	\$24,381,580	\$3,888,346	\$20,493,234
Total Gross Collections	\$3,951,681	---	3,951,681	24,381,580	---	24,381,580
Less: Refunds and Minor Offsets	---	110,386	110,386	---	3,731,061	3,731,061
Less: State/City Offsets	---	40	40	---	157,285	157,285
Net Collections	---	---	3,841,255	---	---	20,493,234
User Taxes 1/	\$1,337,140	\$12,997	\$1,324,143	\$6,616,561	\$60,155	\$6,556,406
Sales & Use 2/	1,109,835	9,907	1,099,928	5,473,722	46,010	5,427,712
Motor Fuel	40,269	2,892	37,377	268,488	13,081	255,407
Cigarette/Tobacco Products 3/	140,515	13	140,502	662,239	459	661,780
Alcoholic Beverage	17,220	0	17,220	107,557	0	107,557
Highway/Fuel Use	12,667	185	12,482	74,912	605	74,307
Auto Rental	16,634	0	16,634	29,638	0	29,638
Business Taxes	\$1,439,839	\$115,859	\$1,323,980	\$3,543,480	\$549,016	\$2,994,464
Corporation Franchise	559,866	34,087	525,779	1,548,238	387,894	1,160,344
Corporation & Utilities	180,860	1,548	179,312	339,564	7,937	331,627
Banks	392,068	64,774	327,294	578,420	101,755	476,665
Insurance (Article 33)	220,144	10,462	209,682	490,478	28,721	461,757
Direct Writings	2,821	0	2,821	6,941	470	6,471
Petroleum 4/	84,080	4,988	79,092	579,839	22,239	557,600
Other Revenues 5/	\$187,508	\$4,692	\$182,816	\$1,333,664	\$30,704	\$1,302,960
Estate	65,726	4,674	61,052	771,014	30,539	740,475
Real Estate Transfer	65,626	17	65,609	437,144	113	437,031
Pari-Mutuel (w/o Uncashed Tickets)	2,498	0	2,498	12,832	0	12,832
Hazardous Waste Assessments	5	0	5	553	0	553
Waste Tire Management and Recycling Fees	4,558	1	4,557	12,016	52	11,964
Wireless Communication Services Surcharges	48,773	0	48,773	97,172	0	97,172
Other (Racing Admissions & Boxing)	240	0	240	488	0	488
Total - State Taxes and Fees 1/, 5/	\$6,916,168	\$243,974	\$6,672,194	\$35,875,285	\$4,528,221	\$31,347,064

(in thousands)

Local Taxes	September 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$209,103	\$9,972	\$199,131	\$453,438	\$49,896	\$403,542
New York City Alcoholic Beverage	1,904	0	1,904	12,050	0	12,050
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	781,479	20,508	760,971	5,415,840	939,640	4,476,200
Total Gross Collections	781,479	---	781,479	5,260,288	---	5,260,288
Less: Refunds and Minor Offsets	---	20,508	20,508	---	939,640	939,640
Plus: State/City Offsets	0	---	0	155,552	---	155,552
Sales & Use (Includes M.A.C.)	1,356,782	11,726	1,345,056	6,530,585	54,281	6,476,304
Stock Transfer (to NYC; all eligible for rebate)	4,321,798	0	4,321,798	8,751,538	0	8,751,538
Yonkers Personal Income - Net (Adjusted)	2,609	88	2,521	22,580	3,936	18,644
Total Gross Collections	2,569	---	2,569	20,847	---	20,847
Less: Refunds and Minor Offsets	---	88	88	---	3,936	3,936
Plus: State/City Offsets	40	---	40	1,733	---	1,733
Total-Local Taxes	\$6,673,675	\$42,294	\$6,631,381	\$21,186,031	\$1,047,753	\$20,138,278
Total State & Local Taxes and Fees 1/	\$13,589,843	\$286,268	\$13,303,575	\$57,061,316	\$5,575,974	\$51,485,342

1/ Includes:

	September 2008	Fiscal Year 2008-09
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	5

2/ Includes tax on informational and entertainment services (900 numbers):

	September 2008	Fiscal Year 2008-09
	\$65	\$224

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:

	September 2008	Fiscal Year 2008-09
Real Property Gains (repealed 6/15/1996)	\$0	\$74
Gift (repealed 1/1/2000)	82	2,371

MONTHLY COMPARISON OF NET COLLECTIONS

September 2008

(in thousands)

State Taxes	Net Collections		Difference	
	September 2007	September 2008	Amount	Percent
Personal Income Tax 1/	\$3,643,061	\$3,841,255	\$198,194	5.4
User Taxes 2/	\$1,266,573	\$1,324,143	\$57,570	4.5
Sales and Use 3/	1,099,989	1,099,928	-61	0.0
Motor Fuel	42,972	37,377	-5,595	-13.0
Cigarette/Tobacco Products 4/	79,930	140,502	60,572	75.8
Alcoholic Beverage	18,288	17,220	-1,068	-5.8
Highway/Fuel Use 1/	12,548	12,482	-66	-0.5
Auto Rental	12,846	16,634	3,788	29.5
Business Taxes	\$1,319,692	\$1,323,980	\$4,288	0.3
Corporation Franchise	562,008	525,779	-36,229	-6.4
Corporation & Utilities 1/	163,003	179,312	16,309	10.0
Banks	248,735	327,294	78,559	31.6
Insurance (Article 33)	249,721	209,682	-40,039	-16.0
Direct Writings	1,151	2,821	1,670	145.1
Petroleum 1/, 5/	95,074	79,092	-15,982	-16.8
Other Revenues 7/	\$229,288	\$182,816	-\$46,472	-20.3
Estate	78,022	61,052	-16,970	-21.8
Real Estate Transfer	98,929	65,609	-33,320	-33.7
Pari-Mutuel	2,884	2,498	-386	-13.4
Hazardous Waste Assessments	41	5	-36	-87.8
Waste Tire Management and Recycling Fees	4,514	4,557	43	1.0
Wireless Communication Services Surcharges	44,624	48,773	4,149	9.3
Other (Racing Adms & Boxing)	241	240	-1	-0.4
Total - State Taxes and Fees 2/, 7/	\$6,458,614	\$6,672,194	\$213,580	3.3

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2007	September 2008	Amount	Percent
Withholding	\$1,790,365	\$2,090,320	\$299,955	16.8
Estimated Tax	1,900,819	1,760,852	-139,967	-7.4
Final Payments	20,480	34,123	13,643	66.6
Delinquencies	66,084	66,034	-50	-0.1
Limited Liability Company Fees	527	352	-175	-33.2
Total Gross Collections	\$3,778,275	\$3,951,681	\$173,406	4.6
Refunds/Minor Offsets	135,197	110,386	-24,811	-18.4
State/City Offsets	17	40	23	135.3
Net Collections	\$3,643,061	\$3,841,255	\$198,194	5.4
Other Component Detail				
Highway/Fuel Use	\$12,548	\$12,482	-\$66	-0.5
Highway Use	6,717	8,006	1,289	19.2
Truck Mileage	6,552	7,815	1,263	19.3
Permits	165	191	26	15.8
Fuel Use	5,831	4,476	-1,355	-23.2
Article 21	1	0	-1	-100.0
Article 21A IFTA	5,821	4,466	-1,355	-23.3
IFTA Decal Fees & Trip Permits	9	10	1	11.1
Corporation & Utilities 6/	\$163,003	\$179,312	\$16,309	10.0
Article 9 (excl sec. 180, 186-A, A&E & P)	26,662	36,505	9,843	36.9
Utilities (section 186-A, A&E & P)	136,341	142,807	6,466	4.7
Petroleum	\$95,074	\$79,092	-\$15,982	-16.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	95,074	79,092	-15,982	-16.8
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	
	September 2007	September 2008	Amount	Percent
M.T.A. Corporate Surcharge	\$173,489	\$199,131	\$25,642	14.8
New York City Alcoholic Beverage	2,158	1,904	-254	-11.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	670,605	760,971	90,366	13.5
Sales & Use (Includes M.A.C.)	1,287,343	1,345,056	57,713	4.5
Stock Transfer (to NYC; all rebatable)	4,233,172	4,321,798	88,626	2.1
Yonkers Personal Income	2,141	2,521	380	17.7
Total-Local Taxes	\$6,368,908	\$6,631,381	\$262,473	4.1
Total State & Local Taxes and Fees	\$12,827,522	\$13,303,575	\$476,053	3.7

2/ Includes:

	September 2007	September 2008
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:

	September 2007	September 2008
	\$122	\$65

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 September 2008.

7/ Includes:

	September 2007	September 2008
Real Property Gains (repealed 6/15/1996)	\$15	\$0
Gift (repealed 1/1/2000)	18	82



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 2008

(in thousands)

State Taxes	Net Collections	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Personal Income Tax 1/	\$36,563,949	\$38,174,100	\$17,754,653	\$20,493,234	\$2,738,581	15.4
User Taxes 2/	\$12,480,533	\$13,110,700	\$6,308,522	\$6,556,406	\$247,884	3.9
Sales and Use 3/	10,578,790	10,879,200	5,321,294	5,427,712	106,418	2.0
Motor Fuel	524,934	529,500	261,750	255,407	-6,343	-2.4
Cigarette/Tobacco Products 4/	976,187	1,292,200	518,562	661,780	143,218	27.6
Alcoholic Beverage	204,828	209,300	107,020	107,557	537	0.5
Highway/Fuel Use 1/	147,957	152,100	75,388	74,307	-1,081	-1.4
Auto Rental	47,803	48,400	24,474	29,638	5,164	21.1
Business Taxes	\$7,165,335	\$7,215,700	\$3,359,207	\$2,994,464	-\$364,743	-10.9
Corporation Franchise	3,445,978	3,536,000	1,408,819	1,160,344	-248,475	-17.6
Corporation & Utilities 1/	677,652	698,000	298,694	331,627	32,933	11.0
Banks	880,001	729,000	544,601	476,665	-67,936	-12.5
Insurance (Article 33)	993,181	1,091,000	517,769	461,757	-56,012	-10.8
Direct Writings	13,186	---	7,483	6,471	-1,012	-13.5
Petroleum 1/, 5/	1,155,337	1,161,700	581,841	557,600	-24,241	-4.2
Other Revenues	\$2,286,530	\$2,125,500	\$1,176,460	\$1,302,960	\$126,500	10.8
Estate	1,036,652	1,172,100	498,734	740,475	241,741	48.5
Real Estate Transfer	1,020,669	929,700	562,295	437,031	-125,264	-22.3
Pari-Mutuel	23,580	23,000	13,214	12,832	-382	-2.9
Hazardous Waste Assessments	1,606	---	803	553	-250	-31.1
Waste Tire Management and Recycling Fees	26,756	---	12,280	11,964	-316	-2.6
Wireless Communication Services Surcharges	174,870	---	87,658	97,172	9,514	10.9
Other (Racing Adms & Boxing)	951	700	508	488	-20	-3.9
Total - State Taxes and Fees 2/, 7/	\$58,496,347	\$60,626,000	\$28,598,842	\$31,347,064	\$2,748,222	9.6

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Personal Income Tax						
Withholding	\$28,440,135	\$28,601,100	\$11,888,598	\$12,591,021	\$702,423	5.9
Estimated Tax	11,640,484	13,252,000	7,496,182	9,210,029	1,713,847	22.9
Final Payments	2,116,130	2,588,300	1,688,124	2,134,098	445,974	26.4
Delinquencies	922,832	946,600	471,828	441,528	-30,300	-6.4
Limited Liability Company Fees	50,973	- - -	7,442	4,904	-2,538	-34.1
Total Gross Collections	\$43,170,554	\$45,388,000	\$21,552,174	\$24,381,580	\$2,829,406	13.1
Refunds/Minor Offsets	6,127,370	6,709,500	3,629,502	3,731,061	101,559	2.8
State/City Offsets	479,235	504,400	168,019	157,285	-10,734	-6.4
Net Collections	\$36,563,949	\$38,174,100	\$17,754,653	\$20,493,234	\$2,738,581	15.4
Other Component Detail						
Highway/Fuel Use	\$147,957	\$152,100	\$75,388	\$74,307	-\$1,081	-1.4
Highway Use	114,266	NA	57,847	56,339	-1,508	-2.6
Truck Mileage	111,911	NA	56,524	55,187	-1,337	-2.4
Permits	2,355	NA	1,323	1,152	-171	-12.9
Fuel Use	33,691	NA	17,541	17,968	427	2.4
Article 21	37	NA	40	1	-39	-97.5
Article 21A IFTA	33,137	NA	17,423	17,896	473	2.7
IFTA Decal Fees & Trip Permits	517	NA	78	71	-7	-9.0
Corporation & Utilities 6/	\$677,652	\$698,000	\$298,694	\$331,627	\$32,933	11.0
Article 9 (excl sec. 180, 186-A, A&E & P)	137,462	NA	42,805	51,146	8,341	19.5
Utilities (section 186-A, A&E & P)	540,190	NA	255,889	280,481	24,592	9.6
Petroleum	\$1,155,337	\$1,161,700	\$581,841	\$557,600	-\$24,241	-4.2
Article 13-A (prior to 9/1/1990)	8	NA	8	1	-7	-87.5
Article 13-A (after 9/1/1990)	1,155,327	NA	581,832	557,599	-24,233	-4.2
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 8/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
M.T.A. Corporate Surcharge	\$982,507	---	\$428,631	\$403,542	-\$25,089	-5.9
New York City Alcoholic Beverage	22,746	---	11,192	12,050	858	7.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,237,774	---	3,690,492	4,476,200	785,708	21.3
Sales & Use (Includes M.A.C.)	12,544,717	---	6,263,990	6,476,304	212,314	3.4
Stock Transfer (to NYC; all rebatable)	16,313,861	---	8,062,735	8,751,538	688,803	8.5
Yonkers Personal Income	29,801	---	15,249	18,644	3,395	22.3
Total-Local Taxes	\$38,131,406	---	\$18,472,289	\$20,138,278	\$1,665,989	9.0
Total State & Local Taxes and Fees	\$96,627,753	---	\$47,071,131	\$51,485,342	\$4,414,211	9.4

2/ Includes:

	2007-2008	2008-2009
Hotel/Motel Occupancy (repealed 9/1/1994)	\$2	\$0
Containers (repealed 10/1/1998)	32	5

3/ Includes tax on informational and entertainment services (900) numbers:

	2007-2008	2008-2009
	\$350	\$224

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 September 2008.

7/ Includes:

	2007-2008	2008-2009
Real Property Gains (repealed 6/15/1996)	\$506	\$74
Gift (repealed 1/1/2000)	462	2,371

8/ From the Budget Forecast, July 2008 update. 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.