



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2010

(in thousands)

State Taxes	December 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,068,762	\$199,182	\$3,869,580	\$30,215,954	\$5,785,055	\$24,430,899
Total Gross Collections	\$4,068,762	---	4,068,762	30,215,954	---	30,215,954
Less: Refunds and Minor Offsets	---	201,132	201,132	---	5,733,150	5,733,150
Less: State/City Offsets	---	-1,950	-1,950	---	51,905	51,905
Net Collections	---	---	3,869,580	---	---	24,430,899
User Taxes 1/	\$1,418,625	\$6,854	\$1,411,771	\$10,205,988	\$113,206	\$10,092,782
Sales & Use 2/	1,179,900	4,740	1,175,160	8,211,341	89,693	8,121,648
Motor Fuel	44,430	1,550	42,880	410,471	20,186	390,285
Cigarette/Tobacco Products 3/	146,509	382	146,127	1,259,528	1,903	1,257,625
Alcoholic Beverage	21,026	0	21,026	174,891	0	174,891
Highway/Fuel Use	10,910	182	10,728	101,327	1,424	99,903
Auto Rental	15,850	0	15,850	48,430	0	48,430
Business Taxes	\$1,383,934	\$64,899	\$1,319,035	\$5,258,715	\$827,736	\$4,430,979
Corporation Franchise	656,305	37,445	618,860	2,179,032	553,596	1,625,436
Corporation & Utilities 4/	222,976	995	221,981	614,358	27,505	586,853
Banks	177,650	20,965	156,685	881,612	200,088	681,524
Insurance (Article 33)	232,214	2,805	229,409	729,809	20,185	709,624
Direct Writings	115	-1	116	9,021	123	8,898
Petroleum 5/	94,674	2,690	91,984	844,883	26,239	818,644
Property Transfer Taxes 6/	\$131,433	\$3,828	\$127,605	\$1,346,440	\$40,764	\$1,305,676
Estate	98,770	3,828	94,942	919,132	40,602	878,530
Real Estate Transfer	32,126	0	32,126	426,141	116	426,025
Other Taxes and Fees	\$26,198	\$3	\$26,195	\$130,214	\$136	\$130,078
Pari-Mutuel (w/o Uncashed Tickets)	783	0	783	13,921	0	13,921
Hazardous Waste Assessments	95	-1	96	1,975	0	1,975
Waste Tire Management and Recycling Fees	5,027	1	5,026	19,191	24	19,167
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	19,428	0	19,428	93,006	107	92,899
Tax Return Preparer Registration Fees	770	2	768	436	5	431
OGS Procurement Fees	0	0	0	1,040	0	1,040
Racing Admissions	92	1	91	346	0	346
Boxing and Wrestling Exhibitions	3	0	3	299	0	299
Total - State Taxes and Fees 1/, 6/	\$7,028,952	\$274,766	\$6,754,186	\$47,157,311	\$6,766,897	\$40,390,414

(in thousands)

Local Taxes	December 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$176,923	\$14,023	\$162,900	\$653,433	\$100,050	\$553,383
M.T.A. Auto Rental	9,088	0	9,088	27,413	0	27,413
M.C.T. Mobility	106,411	1,279	105,132	970,000	17,880	952,120
M.C.T.D. Medallion Taxicab Rides	11	21	-10	60,925	23	60,902
New York City Alcoholic Beverage	2,089	0	2,089	18,389	0	18,389
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	764,033	33,749	730,284	5,612,512	1,011,178	4,601,334
Total Gross Collections	766,022	---	766,022	5,560,845	---	5,560,845
Less: Refunds and Minor Offsets	---	33,749	33,749	---	1,011,178	1,011,178
Plus: State/City Offsets	-1,989	---	-1,989	51,667	---	51,667
Sales & Use (Includes M.A.C.)	1,403,594	5,606	1,397,988	9,996,420	110,047	9,886,373
Stock Transfer (to NYC; all eligible for rebate)	3,398,454	0	3,398,454	10,485,531	0	10,485,531
Yonkers Personal Income - Net (Adjusted)	2,653	41	2,612	23,611	3,826	19,785
Total Gross Collections	2,614	---	2,614	23,373	---	23,373
Less: Refunds and Minor Offsets	---	41	41	---	3,826	3,826
Plus: State/City Offsets	39	---	39	238	---	238
Total-Local Taxes	\$5,863,256	\$54,719	\$5,808,537	\$27,848,234	\$1,243,004	\$26,605,230
Total State & Local Taxes and Fees 1/	\$12,892,208	\$329,485	\$12,562,723	\$75,005,545	\$8,009,901	\$66,995,644

1/ Includes:

	December 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):

	December 2010	Fiscal Year 2010-11
	\$55	\$157

3/ Includes Cigarette License and Sticker Fees.

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

	December 2010	Fiscal Year 2010-11
	\$48,358	\$145,705

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:

	December 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	-\$16	\$1
Gift (repealed 1/1/2000)	553	1,120

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

MONTHLY COMPARISON OF NET COLLECTIONS

December 2010

(in thousands)

State Taxes	Net Collections		Difference	
	December 2009	December 2010	Amount	Percent
Personal Income Tax 1/	\$3,612,837	\$3,869,580	\$256,743	7.1
User Taxes 2/	\$1,229,351	\$1,411,771	\$182,420	14.8
Sales and Use 3/	1,024,323	1,175,160	150,837	14.7
Motor Fuel	41,644	42,880	1,236	3.0
Cigarette/Tobacco Products 1/	121,250	146,127	24,877	20.5
Alcoholic Beverage	19,388	21,026	1,638	8.4
Highway/Fuel Use 1/	8,639	10,728	2,089	24.2
Auto Rental	14,107	15,850	1,743	12.4
Business Taxes	\$1,109,978	\$1,319,035	\$209,057	18.8
Corporation Franchise	365,358	618,860	253,502	69.4
Corporation & Utilities 1/	241,439	221,981	-19,458	-8.1
Banks	122,557	156,685	34,128	27.8
Insurance (Article 33)	285,655	229,409	-56,246	-19.7
Direct Writings	602	116	-486	-80.7
Petroleum 1/, 4/	94,367	91,984	-2,383	-2.5
Property Transfer Taxes 5/	\$116,632	\$127,605	\$10,973	9.4
Estate	71,369	94,942	23,573	33.0
Real Estate Transfer	45,265	32,126	-13,139	-29.0
Other Taxes and Fees	21,958	26,195	4,237	19.3
Pari-Mutuel	1,110	783	-327	-29.5
Hazardous Waste Assessments	16	96	80	500.0
Waste Tire Management and Recycling Fees	4,572	5,026	454	9.9
Wireless Communication Services Surcharges 6/	3	0	-3	-100.0
Returnable Container Deposits	14,995	19,428	4,433	29.6
Tax Return Preparer Registration Fees	1,248	768	-480	-38.5
OGS Procurement Fees	0	0	0	NA
Racing Admissions	9	91	82	911.1
Boxing and Wrestling Exhibitions	5	3	-2	-40.0
Total - State Taxes and Fees 2/, 5/	\$6,090,756	\$6,754,186	\$663,430	10.9

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2009	December 2010	Amount	Percent
Withholding	\$3,098,630	\$3,122,004	\$23,374	0.8
Estimated Tax	883,263	834,204	-49,059	-5.6
Final Payments	13,372	12,382	-990	-7.4
Delinquencies	88,284	100,018	11,734	13.3
Limited Liability Company Fees	115	154	39	33.9
Total Gross Collections	\$4,083,664	\$4,068,762	-\$14,902	-0.4
Refunds/Minor Offsets	452,276	201,132	-251,144	-55.5
State/City Offsets	18,551	-1,950	-20,501	-110.5
Net Collections	\$3,612,837	\$3,869,580	\$256,743	7.1
Other Component Detail				
Cigarette/Tobacco Products	\$121,251	\$146,126	\$24,875	20.5
Cigarette	114,399	137,927	23,528	20.6
Tobacco Products	6,414	8,087	1,673	26.1
Retailer Licenses	433	91	-342	-79.0
Vending Machine Stickers	5	21	16	320.0
Highway/Fuel Use	\$8,639	\$10,728	\$2,089	24.2
Highway Use	6,921	7,294	373	5.4
Truck Mileage	6,575	7,108	533	8.1
Permits	346	186	-160	-46.2
Fuel Use	1,718	3,434	1,716	99.9
Article 21	0	1	1	NA
Article 21A IFTA	1,611	3,244	1,633	101.4
IFTA Decal Fees & Trip Permits	107	189	82	76.6
Corporation & Utilities 6/	\$241,439	\$221,981	-\$19,458	-8.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	49,479	42,932	-6,547	-13.2
Utilities (sections 186-A, A&E & PSC)	144,336	130,691	-13,645	-9.5
Public Safety Communications Surcharge (§186-F)	47,624	48,358	734	1.5
Petroleum	\$94,367	\$91,984	-\$2,383	-2.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	94,367	91,984	-2,383	-2.5
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	
	December 2009	December 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$137,211	\$162,900	\$25,689	18.7
M.T.A. Auto Rental	8,174	9,088	914	11.2
M.C.T. Mobility	91,260	105,132	13,872	15.2
M.C.T.D. Medallion Taxicab Rides	-525	-10	515	98.1
New York City Alcoholic Beverage	1,978	2,089	111	5.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	676,492	730,284	53,792	8.0
Sales & Use (Includes M.A.C.)	1,242,749	1,397,988	155,239	12.5
Stock Transfer (to NYC; all rebatable)	3,521,824	3,398,454	-123,370	-3.5
Yonkers Personal Income	2,235	2,612	377	16.9
Total-Local Taxes	\$5,681,398	\$5,808,537	\$127,139	2.2
Total State & Local Taxes and Fees	\$11,772,154	\$12,562,723	\$790,569	6.7

2/ Includes:

	December 2009	December 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:

	December 2009	December 2010
	-\$61	\$55

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:

	December 2009	December 2010
Real Property Gains (repealed 6/15/1996)	\$36	-\$16
Gift (repealed 1/1/2000)	-38	553

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

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 2010

(in thousands)

State Taxes	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	2009-2010	2010-2011
Personal Income Tax 1/	\$34,751,382	\$36,597,300	\$23,335,284	\$24,430,899	\$1,095,615	4.7
User Taxes 2/	\$12,193,157	\$13,356,200	\$9,262,622	\$10,092,782	\$830,160	9.0
Sales and Use 3/	9,903,588	10,771,300	7,477,134	8,121,648	644,514	8.6
Motor Fuel	506,911	511,000	384,896	390,285	5,389	1.4
Cigarette/Tobacco Products 1/	1,364,254	1,652,000	1,078,247	1,257,625	179,378	16.6
Alcoholic Beverage	225,572	228,000	171,643	174,891	3,248	1.9
Highway/Fuel Use 1/	137,247	134,000	107,099	99,903	-7,196	-6.7
Auto Rental	55,573	59,900	43,603	48,430	4,827	11.1
Business Taxes	\$6,605,930	\$7,075,300	\$4,589,160	\$4,430,979	-\$158,181	-3.4
Corporation Franchise	2,144,540	2,886,000	1,454,599	1,625,436	170,837	11.7
Corporation & Utilities 1/	914,181	947,300	605,813	586,853	-18,960	-3.1
Banks	1,173,263	954,000	805,351	681,524	-123,827	-15.4
Insurance (Article 33)	1,258,511	1,218,000	861,993	709,624	-152,369	-17.7
Direct Writings	11,889	---	8,833	8,898	65	0.7
Petroleum 1/, 4/	1,103,546	1,070,000	852,571	818,644	-33,927	-4.0
Property Transfer Taxes 5/	\$1,358,913	\$1,581,400	\$1,037,836	\$1,305,676	\$267,840	25.8
Estate	863,975	1,015,000	681,956	878,530	196,574	28.8
Real Estate Transfer	493,049	566,400	356,237	426,025	69,788	19.6
Other Taxes and Fees	\$190,560	\$18,700	\$150,966	\$130,078	-\$20,888	-13.8
Pari-Mutuel	18,818	18,000	15,080	13,921	-1,159	-7.7
Hazardous Waste Assessments	1,786	---	1,194	1,975	781	65.4
Waste Tire Management and Recycling Fees	22,264	---	17,274	19,167	1,893	11.0
Wireless Communication Services Surcharges 6/	97,373	---	96,120	0	-96,120	-100.0
Returnable Container Deposits	47,538	---	19,368	92,899	73,531	379.7
Tax Return Preparer Registration Fees	1,346	---	1,002	431	-571	-57.0
OGS Procurement Fees	745	---	313	1,040	727	232.3
Racing Admissions	340	350	330	346	16	4.8
Boxing and Wrestling Exhibitions	350	350	285	299	14	4.9
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$58,628,900	\$38,375,868	\$40,390,414	\$2,014,546	5.2

1/ See page 2 for component detail.

(in thousands)

	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	\$31,301,300	\$19,608,654	\$20,681,152	\$1,072,498	5.5
Estimated Tax	9,028,061	10,351,000	6,417,717	6,990,914	573,197	8.9
Final Payments	1,754,513	1,973,000	1,611,477	1,744,045	132,568	8.2
Delinquencies	1,100,414	1,161,000	780,778	794,836	14,058	1.8
Limited Liability Company Fees	67,469	- - -	4,231	5,007	776	18.3
Total Gross Collections	\$41,393,637	\$44,786,300	\$28,422,857	\$30,215,954	\$1,793,097	6.3
Refunds/Minor Offsets	6,704,208	7,941,000	5,194,380	5,733,150	538,770	10.4
State/City Offsets	-61,953	248,000	-106,807	51,905	158,712	148.6
Net Collections	\$34,751,382	\$36,597,300	\$23,335,284	\$24,430,899	\$1,095,615	4.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$1,652,000	\$1,078,247	\$1,257,625	\$179,378	16.6
Cigarette	1,287,700	NA	1,013,267	1,178,029	164,762	16.3
Tobacco Products	63,632	NA	50,891	75,646	24,755	48.6
Retailer Licenses	12,698	NA	13,861	3,759	-10,102	-72.9
Vending Machine Stickers	224	NA	228	191	-37	-16.2
Highway/Fuel Use	\$137,247	\$134,000	\$107,099	\$99,903	-\$7,196	-6.7
Highway Use	108,662	NA	85,241	78,936	-6,305	-7.4
Truck Mileage	99,123	NA	76,318	76,857	539	0.7
Permits	9,539	NA	8,923	2,079	-6,844	-76.7
Fuel Use	28,585	NA	21,858	20,967	-891	-4.1
Article 21	45	NA	30	7	-23	-76.7
Article 21A IFTA	28,078	NA	21,638	20,630	-1,008	-4.7
IFTA Decal Fees & Trip Permits	462	NA	190	330	140	73.7
Corporation & Utilities 6/	\$914,181	\$947,300	\$605,813	\$586,853	-\$18,960	-3.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	107,597	72,469	-35,128	-32.6
Utilities (sections 186-A, A&E & PSC)	667,155	NA	450,592	368,679	-81,913	-18.2
Public Safety Communications Surcharge (\$186-F)	95,114	NA	47,624	145,705	98,081	205.9
Petroleum	\$1,103,546	\$1,070,000	\$852,571	\$818,644	-\$33,927	-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	852,570	818,644	-33,926	-4.0
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	---	\$594,800	\$553,383	-\$41,417	-7.0
M.T.A. Auto Rental	24,502	---	17,671	27,413	9,742	55.1
M.C.T. Mobility	1,251,250	---	815,879	952,120	136,241	16.7
M.C.T.D. Medallion Taxicab Rides	12,835	---	-525	60,902	61,427	11,700.4
New York City Alcoholic Beverage	23,645	---	18,224	18,389	165	0.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	4,278,170	4,601,334	323,164	7.6
Sales & Use (Includes M.A.C.)	12,054,501	---	8,938,611	9,886,373	947,762	10.6
Stock Transfer (to NYC; all rebatable)	14,471,464	---	10,912,213	10,485,531	-426,682	-3.9
Yonkers Personal Income	26,397	---	18,822	19,785	963	5.1
Total-Local Taxes	\$35,336,583	---	\$25,593,865	\$26,605,230	\$1,011,365	4.0
Total State & Local Taxes and Fees	\$90,436,525	---	\$63,969,733	\$66,995,644	\$3,025,911	4.7

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
	\$1,164	\$157

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)	-\$570	\$1
Gift (repealed 1/1/2000)	213	1,120

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

7/ From the Mid-Year Financial Update, October 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.