



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2010

(in thousands)

State Taxes	October 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,493,643	\$335,523	\$2,158,120	\$23,745,655	\$5,013,534	\$18,732,121
Total Gross Collections	\$2,493,643	---	2,493,643	23,745,655	---	23,745,655
Less: Refunds and Minor Offsets	---	316,025	316,025	---	4,960,292	4,960,292
Less: State/City Offsets	---	19,498	19,498	---	53,242	53,242
Net Collections	---	---	2,158,120	---	---	18,732,121
User Taxes 1/	\$1,046,072	\$20,593	\$1,025,479	\$7,729,406	\$100,441	\$7,628,965
Sales & Use 2/	827,412	14,834	812,578	6,187,084	81,017	6,106,067
Motor Fuel	49,318	5,580	43,738	322,061	17,074	304,987
Cigarette/Tobacco Products 3/	139,559	41	139,518	973,640	1,192	972,448
Alcoholic Beverage	18,519	0	18,519	135,459	0	135,459
Highway/Fuel Use	11,241	138	11,103	78,595	1,158	77,437
Auto Rental	23	0	23	32,567	0	32,567
Business Taxes	\$236,216	\$86,581	\$149,635	\$3,596,973	\$698,665	\$2,898,308
Corporation Franchise	115,330	74,664	40,666	1,443,163	478,683	964,480
Corporation & Utilities 4/	6,115	7,452	-1,337	383,993	16,731	367,262
Banks	11,601	933	10,668	609,912	171,349	438,563
Insurance (Article 33)	10,790	2,503	8,287	488,916	10,761	478,155
Direct Writings	94	9	85	6,578	87	6,491
Petroleum 5/	92,286	1,020	91,266	664,411	21,054	643,357
Property Transfer Taxes 6/	\$128,954	\$1,433	\$127,521	\$1,082,210	\$30,990	\$1,051,220
Estate	81,364	1,431	79,933	730,375	30,829	699,546
Real Estate Transfer	47,574	1	47,573	351,244	114	351,130
Other Taxes and Fees	\$3,975	\$4	\$3,971	\$102,827	\$132	\$102,695
Pari-Mutuel (w/o Uncashed Tickets)	1,474	0	1,474	12,202	0	12,202
Hazardous Waste Assessments	866	0	866	1,835	0	1,835
Waste Tire Management and Recycling Fees	1,167	5	1,162	14,086	22	14,064
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	243	0	243	73,528	107	73,421
Tax Return Preparer Registration Fees	-34	0	-34	-399	3	-402
OGS Procurement Fees	9	0	9	1,039	0	1,039
Racing Admissions	224	0	224	252	0	252
Boxing and Wrestling Exhibitions	26	-1	27	284	0	284
Total - State Taxes and Fees 1/, 6/	\$3,908,860	\$444,134	\$3,464,726	\$36,257,071	\$5,843,762	\$30,413,309

(in thousands)

Local Taxes	October 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$25,561	\$9,338	\$16,223	\$437,054	\$82,042	\$355,012
M.T.A. Auto Rental	5	0	5	18,323	0	18,323
M.C.T. Mobility	103,708	5,245	98,463	741,524	9,432	732,092
M.C.T.D. Medallion Taxicab Rides	19,332	0	19,332	60,744	0	60,744
New York City Alcoholic Beverage	2,143	0	2,143	14,400	0	14,400
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	488,848	42,890	445,958	4,382,063	883,864	3,498,199
Total Gross Collections	469,225	---	469,225	4,329,328	---	4,329,328
Less: Refunds and Minor Offsets	---	42,890	42,890	---	883,864	883,864
Plus: State/City Offsets	19,623	---	19,623	52,735	---	52,735
Sales & Use (Includes M.A.C.)	975,200	17,544	957,656	7,588,653	99,785	7,488,868
Stock Transfer (to NYC; all eligible for rebate)	172	0	172	7,087,043	0	7,087,043
Yonkers Personal Income - Net (Adjusted)	2,059	92	1,967	19,057	3,546	15,511
Total Gross Collections	2,184	---	2,184	18,550	---	18,550
Less: Refunds and Minor Offsets	---	92	92	---	3,546	3,546
Plus: State/City Offsets	-125	---	-125	507	---	507
Total-Local Taxes	\$1,617,028	\$75,109	\$1,541,919	\$20,348,861	\$1,078,669	\$19,270,192
Total State & Local Taxes and Fees 1/	\$5,525,888	\$519,243	\$5,006,645	\$56,605,932	\$6,922,431	\$49,683,501

1/ Includes:

	October 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):

	October 2010	Fiscal Year 2010-11
	\$5	\$100

3/ Includes Cigarette License and Sticker Fees.

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

	October 2010	Fiscal Year 2010-11
	\$1	\$97,347

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:

	October 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	-\$9	\$13
Gift (repealed 1/1/2000)	24	531

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

MONTHLY COMPARISON OF NET COLLECTIONS

October 2010

(in thousands)

State Taxes	Net Collections		Difference	
	October 2009	October 2010	Amount	Percent
Personal Income Tax 1/	\$1,906,919	\$2,158,120	\$251,201	13.2
User Taxes 2/	\$940,894	\$1,025,479	\$84,585	9.0
Sales and Use 3/	755,255	812,578	57,323	7.6
Motor Fuel	45,658	43,738	-1,920	-4.2
Cigarette/Tobacco Products 1/	108,741	139,518	30,777	28.3
Alcoholic Beverage	18,996	18,519	-477	-2.5
Highway/Fuel Use 1/	12,214	11,103	-1,111	-9.1
Auto Rental	30	23	-7	-23.3
Business Taxes	\$247,010	\$149,635	-\$97,375	-39.4
Corporation Franchise	11,060	40,666	29,606	267.7
Corporation & Utilities 1/	3,584	-1,337	-4,921	-137.3
Banks	123,968	10,668	-113,300	-91.4
Insurance (Article 33)	11,589	8,287	-3,302	-28.5
Direct Writings	272	85	-187	-68.8
Petroleum 1/, 4/	96,537	91,266	-5,271	-5.5
Property Transfer Taxes 5/	\$106,189	\$127,521	\$21,332	20.1
Estate	59,132	79,933	20,801	35.2
Real Estate Transfer	47,039	47,573	534	1.1
Other Taxes and Fees	4,710	3,971	-739	-15.7
Pari-Mutuel	1,562	1,474	-88	-5.6
Hazardous Waste Assessments	248	866	618	249.2
Waste Tire Management and Recycling Fees	1,709	1,162	-547	-32.0
Wireless Communication Services Surcharges 6/	302	0	-302	-100.0
Returnable Container Deposits	516	243	-273	-52.9
Tax Return Preparer Registration Fees	0	-34	-34	NA
OGS Procurement Fees	61	9	-52	-85.2
Racing Admissions	302	224	-78	-25.8
Boxing and Wrestling Exhibitions	10	27	17	170.0
Total - State Taxes and Fees 2/, 5/	\$3,205,722	\$3,464,726	\$259,004	8.1

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2009	October 2010	Amount	Percent
Withholding	\$1,995,500	\$2,042,726	\$47,226	2.4
Estimated Tax	62,842	104,023	41,181	65.5
Final Payments	242,993	253,619	10,626	4.4
Delinquencies	85,329	93,026	7,697	9.0
Limited Liability Company Fees	316	249	-67	-21.2
Total Gross Collections	\$2,386,980	\$2,493,643	\$106,663	4.5
Refunds/Minor Offsets	301,165	316,025	14,860	4.9
State/City Offsets	178,896	19,498	-159,398	-89.1
Net Collections	\$1,906,919	\$2,158,120	\$251,201	13.2
Other Component Detail				
Cigarette/Tobacco Products	\$108,742	\$139,518	\$30,776	28.3
Cigarette	102,025	132,909	30,884	30.3
Tobacco Products	5,904	6,096	192	3.3
Retailer Licenses	791	506	-285	-36.0
Vending Machine Stickers	22	7	-15	-68.2
Highway/Fuel Use	\$12,214	\$11,103	-\$1,111	-9.1
Highway Use	10,056	8,635	-1,421	-14.1
Truck Mileage	8,226	8,419	193	2.3
Permits	1,830	216	-1,614	-88.2
Fuel Use	2,158	2,468	310	14.4
Article 21	-6	1	7	116.7
Article 21A IFTA	2,153	2,456	303	14.1
IFTA Decal Fees & Trip Permits	11	11	0	0.0
Corporation & Utilities 6/	\$3,584	-\$1,337	-\$4,921	-137.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-3,179	1,914	5,093	160.2
Utilities (sections 186-A, A&E & PSC)	6,763	-3,252	-10,015	-148.1
Public Safety Communications Surcharge (\$186-F)	0	1	1	NA
Petroleum	\$96,537	\$91,266	-\$5,271	-5.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	96,537	91,266	-5,271	-5.5
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	
	October 2009	October 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$31,399	\$16,223	-\$15,176	-48.3
M.T.A. Auto Rental	0	5	5	NA
M.C.T. Mobility	45,862	98,463	52,601	114.7
M.C.T.D. Medallion Taxicab Rides	0	19,332	19,332	NA
New York City Alcoholic Beverage	2,279	2,143	-136	-6.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	601,452	445,958	-155,494	-25.9
Sales & Use (Includes M.A.C.)	939,963	957,656	17,693	1.9
Stock Transfer (to NYC; all rebatable)	12	172	160	1,333.3
Yonkers Personal Income	1,638	1,967	329	20.1
Total-Local Taxes	\$1,622,605	\$1,541,919	-\$80,686	-5.0
Total State & Local Taxes and Fees	\$4,828,327	\$5,006,645	\$178,318	3.7

2/ Includes:

	October 2009	October 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:

	October 2009	October 2010
	\$0	\$5

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:

	October 2009	October 2010
Real Property Gains (repealed 6/15/1996)	\$2	-\$9
Gift (repealed 1/1/2000)	16	24

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

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 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	\$36,897,000	\$17,966,848	\$18,732,121	\$765,273	4.3
User Taxes 2/	\$12,193,157	\$13,536,000	\$7,117,532	\$7,628,965	\$511,433	7.2
Sales and Use 3/	9,903,588	10,846,000	5,721,348	6,106,067	384,719	6.7
Motor Fuel	506,911	503,000	301,740	304,987	3,247	1.1
Cigarette/Tobacco Products 1/	1,364,254	1,765,000	846,601	972,448	125,847	14.9
Alcoholic Beverage	225,572	228,000	133,699	135,459	1,760	1.3
Highway/Fuel Use 1/	137,247	134,000	84,655	77,437	-7,218	-8.5
Auto Rental	55,573	60,000	29,489	32,567	3,078	10.4
Business Taxes	\$6,605,930	\$6,986,400	\$3,308,591	\$2,898,308	-\$410,283	-12.4
Corporation Franchise	2,144,540	2,886,000	1,056,468	964,480	-91,988	-8.7
Corporation & Utilities 1/	914,181	967,400	363,181	367,262	4,081	1.1
Banks	1,173,263	865,000	647,779	438,563	-209,216	-32.3
Insurance (Article 33)	1,258,511	1,218,000	567,826	478,155	-89,671	-15.8
Direct Writings	11,889	---	6,130	6,491	361	5.9
Petroleum 1/, 4/	1,103,546	1,050,000	667,207	643,357	-23,850	-3.6
Property Transfer Taxes 5/	\$1,358,913	\$1,535,000	\$809,930	\$1,051,220	\$241,290	29.8
Estate	863,975	1,015,000	544,590	699,546	154,956	28.5
Real Estate Transfer	493,049	520,000	265,759	351,130	85,371	32.1
Other Taxes and Fees	\$190,560	\$18,700	\$127,611	\$102,695	-\$24,916	-19.5
Pari-Mutuel	18,818	18,000	12,930	12,202	-728	-5.6
Hazardous Waste Assessments	1,786	---	978	1,835	857	87.6
Waste Tire Management and Recycling Fees	22,264	---	12,621	14,064	1,443	11.4
Wireless Communication Services Surcharges 6/	97,373	---	96,117	0	-96,117	-100.0
Returnable Container Deposits	47,538	---	4,239	73,421	69,182	1,632.0
Tax Return Preparer Registration Fees	1,346	---	0	-402	-402	NA
OGS Procurement Fees	745	---	180	1,039	859	477.2
Racing Admissions	340	350	319	252	-67	-21.0
Boxing and Wrestling Exhibitions	350	350	227	284	57	25.1
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$58,973,100	\$29,330,512	\$30,413,309	\$1,082,797	3.7

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax						
Withholding	\$29,443,180	\$31,301,000	\$14,434,189	\$15,307,571	\$873,382	6.1
Estimated Tax	9,028,061	10,651,000	5,489,639	6,105,695	616,056	11.2
Final Payments	1,754,513	1,973,000	1,585,460	1,716,281	130,821	8.3
Delinquencies	1,100,414	1,161,000	610,648	611,481	833	0.1
Limited Liability Company Fees	67,469	- - -	3,884	4,627	743	19.1
Total Gross Collections	\$41,393,637	\$45,086,000	\$22,123,820	\$23,745,655	\$1,621,835	7.3
Refunds/Minor Offsets	6,704,208	7,891,000	4,276,324	4,960,292	683,968	16.0
State/City Offsets	-61,953	298,000	-119,352	53,242	172,594	144.6
Net Collections	\$34,751,382	\$36,897,000	\$17,966,848	\$18,732,121	\$765,273	4.3
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$1,765,000	\$846,601	\$972,448	\$125,847	14.9
Cigarette	1,287,700	NA	794,886	912,131	117,245	14.7
Tobacco Products	63,632	NA	38,497	56,692	18,195	47.3
Retailer Licenses	12,698	NA	13,015	3,456	-9,559	-73.4
Vending Machine Stickers	224	NA	203	169	-34	-16.7
Highway/Fuel Use	\$137,247	\$134,000	\$84,655	\$77,437	-\$7,218	-8.5
Highway Use	108,662	NA	66,867	60,577	-6,290	-9.4
Truck Mileage	99,123	NA	58,857	58,856	-1	0.0
Permits	9,539	NA	8,010	1,721	-6,289	-78.5
Fuel Use	28,585	NA	17,788	16,860	-928	-5.2
Article 21	45	NA	28	4	-24	-85.7
Article 21A IFTA	28,078	NA	17,688	16,770	-918	-5.2
IFTA Decal Fees & Trip Permits	462	NA	72	86	14	19.4
Corporation & Utilities 6/	\$914,181	\$967,400	\$363,181	\$367,262	\$4,081	1.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	58,150	28,871	-29,279	-50.4
Utilities (sections 186-A, A&E & PSC)	667,155	NA	305,031	241,044	-63,987	-21.0
Public Safety Communications Surcharge (\$186-F)	95,114	NA	0	97,347	97,347	NA
Petroleum	\$1,103,546	\$1,050,000	\$667,207	\$643,357	-\$23,850	-3.6
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	667,206	643,357	-23,849	-3.6
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	---	\$448,065	\$355,012	-\$93,053	-20.8
M.T.A. Auto Rental	24,502	---	9,497	18,323	8,826	92.9
M.C.T. Mobility	1,251,250	---	45,862	732,092	686,230	1,496.3
M.C.T.D. Medallion Taxicab Rides	12,835	---	0	60,744	60,744	NA
New York City Alcoholic Beverage	23,645	---	14,307	14,400	93	0.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	3,277,770	3,498,199	220,429	6.7
Sales & Use (Includes M.A.C.)	12,054,501	---	6,780,904	7,488,868	707,964	10.4
Stock Transfer (to NYC; all rebatable)	14,471,464	---	7,390,269	7,087,043	-303,226	-4.1
Yonkers Personal Income	26,397	---	15,086	15,511	425	2.8
Total-Local Taxes	\$35,336,583	---	\$17,981,760	\$19,270,192	\$1,288,432	7.2
Total State & Local Taxes and Fees	\$90,436,525	---	\$47,312,272	\$49,683,501	\$2,371,229	5.0

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
	\$1,225	\$100

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)	-\$608	\$13
Gift (repealed 1/1/2000)	189	531

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

7/ From the Budget Forecast, August 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.