



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2010

(in thousands)

State Taxes	September 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,698,515	\$134,427	\$3,564,088	\$21,252,012	\$4,678,011	\$16,574,001
Total Gross Collections	\$3,698,515	---	3,698,515	21,252,012	---	21,252,012
Less: Refunds and Minor Offsets	---	132,771	132,771	---	4,644,267	4,644,267
Less: State/City Offsets	---	1,656	1,656	---	33,744	33,744
Net Collections	---	---	3,564,088	---	---	16,574,001
User Taxes 1/	\$1,367,215	\$11,984	\$1,355,231	\$6,683,334	\$79,848	\$6,603,486
Sales & Use 2/	1,085,215	8,547	1,076,668	5,359,672	66,183	5,293,489
Motor Fuel	48,378	3,066	45,312	272,743	11,494	261,249
Cigarette/Tobacco Products 3/	184,877	148	184,729	834,081	1,151	832,930
Alcoholic Beverage	19,745	0	19,745	116,940	0	116,940
Highway/Fuel Use	9,605	223	9,382	67,354	1,020	66,334
Auto Rental	19,395	0	19,395	32,544	0	32,544
Business Taxes	\$1,294,157	\$154,004	\$1,140,153	\$3,360,757	\$612,084	\$2,748,673
Corporation Franchise	465,839	141,143	324,696	1,327,833	404,019	923,814
Corporation & Utilities 4/	194,568	-4,188	198,756	377,878	9,279	368,599
Banks	283,532	8,888	274,644	598,311	170,416	427,895
Insurance (Article 33)	251,774	2,025	249,749	478,126	8,258	469,868
Direct Writings	646	19	627	6,484	78	6,406
Petroleum 5/	97,798	6,117	91,681	572,125	20,034	552,091
Property Transfer Taxes 6/	\$167,990	\$5,159	\$162,831	\$953,256	\$29,557	\$923,699
Estate	118,593	5,135	113,458	649,011	29,398	619,613
Real Estate Transfer	49,143	24	49,119	303,670	113	303,557
Other Taxes and Fees	\$45,292	\$1	\$45,291	\$98,852	\$128	\$98,724
Pari-Mutuel (w/o Uncashed Tickets)	2,302	0	2,302	10,728	0	10,728
Hazardous Waste Assessments	80	0	80	969	0	969
Waste Tire Management and Recycling Fees	4,930	1	4,929	12,919	17	12,902
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	38,013	0	38,013	73,285	107	73,178
Tax Return Preparer Registration Fees	-44	0	-44	-365	3	-368
OGS Procurement Fees	1	0	1	1,030	0	1,030
Racing Admissions	2	0	2	28	0	28
Boxing and Wrestling Exhibitions	8	0	8	258	1	257
Total - State Taxes and Fees 1/, 6/	\$6,573,169	\$305,575	\$6,267,594	\$32,348,211	\$5,399,628	\$26,948,583

(in thousands)

Local Taxes	September 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$168,264	\$11,678	\$156,586	\$411,493	\$72,704	\$338,789
M.T.A. Auto Rental	10,962	0	10,962	18,318	0	18,318
M.C.T. Mobility	71,776	1,772	70,004	637,816	4,187	633,629
M.C.T.D. Medallion Taxicab Rides	577	0	577	41,412	0	41,412
New York City Alcoholic Beverage	2,021	0	2,021	12,257	0	12,257
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	670,511	23,269	647,242	3,893,215	840,974	3,052,241
Total Gross Collections	668,827	---	668,827	3,860,103	---	3,860,103
Less: Refunds and Minor Offsets	---	23,269	23,269	---	840,974	840,974
Plus: State/City Offsets	1,684	---	1,684	33,112	---	33,112
Sales & Use (Includes M.A.C.)	1,338,351	10,484	1,327,867	6,613,453	82,241	6,531,212
Stock Transfer (to NYC; all eligible for rebate)	3,145,263	0	3,145,263	7,086,871	0	7,086,871
Yonkers Personal Income - Net (Adjusted)	2,433	74	2,359	16,998	3,454	13,544
Total Gross Collections	2,461	---	2,461	16,366	---	16,366
Less: Refunds and Minor Offsets	---	74	74	---	3,454	3,454
Plus: State/City Offsets	-28	---	-28	632	---	632
Total-Local Taxes	\$5,410,158	\$47,277	\$5,362,881	\$18,731,833	\$1,003,560	\$17,728,273
Total State & Local Taxes and Fees 1/	\$11,983,327	\$352,852	\$11,630,475	\$51,080,044	\$6,403,188	\$44,676,856

1/ Includes:

	September 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):

	September 2010	Fiscal Year 2010-11
	\$36	\$95

3/ Includes Cigarette License and Sticker Fees.

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

	September 2010	Fiscal Year 2010-11
	\$47,437	\$97,346

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:

	September 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	\$1	\$22
Gift (repealed 1/1/2000)	253	507

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

MONTHLY COMPARISON OF NET COLLECTIONS

September 2010

(in thousands)

State Taxes	Net Collections		Difference	
	September 2009	September 2010	Amount	Percent
Personal Income Tax 1/	\$3,430,858	\$3,564,088	\$133,230	3.9
User Taxes 2/	\$1,296,895	\$1,355,231	\$58,336	4.5
Sales and Use 3/	1,075,671	1,076,668	997	0.1
Motor Fuel	43,529	45,312	1,783	4.1
Cigarette/Tobacco Products 1/	128,875	184,729	55,854	43.3
Alcoholic Beverage	18,428	19,745	1,317	7.1
Highway/Fuel Use 1/	11,942	9,382	-2,560	-21.4
Auto Rental	18,450	19,395	945	5.1
Business Taxes	\$1,188,179	\$1,140,153	-\$48,026	-4.0
Corporation Franchise	518,417	324,696	-193,721	-37.4
Corporation & Utilities 1/	170,979	198,756	27,777	16.2
Banks	141,550	274,644	133,094	94.0
Insurance (Article 33)	258,978	249,749	-9,229	-3.6
Direct Writings	320	627	307	95.9
Petroleum 1/, 4/	97,935	91,681	-6,254	-6.4
Property Transfer Taxes 5/	\$182,355	\$162,831	-\$19,524	-10.7
Estate	136,183	113,458	-22,725	-16.7
Real Estate Transfer	46,246	49,119	2,873	6.2
Other Taxes and Fees	57,829	45,291	-12,538	-21.7
Pari-Mutuel	2,500	2,302	-198	-7.9
Hazardous Waste Assessments	13	80	67	515.4
Waste Tire Management and Recycling Fees	4,336	4,929	593	13.7
Wireless Communication Services Surcharges 6/	47,246	0	-47,246	-100.0
Returnable Container Deposits	3,723	38,013	34,290	921.0
Tax Return Preparer Registration Fees	0	-44	-44	NA
OGS Procurement Fees	-14	1	15	107.1
Racing Admissions	3	2	-1	-33.3
Boxing and Wrestling Exhibitions	22	8	-14	-63.6
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$6,156,116</b>	<b>\$6,267,594</b>	<b>\$111,478</b>	<b>1.8</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2009	September 2010	Amount	Percent
Withholding	\$2,023,426	\$2,086,595	\$63,169	3.1
Estimated Tax	1,456,530	1,516,532	60,002	4.1
Final Payments	31,637	35,080	3,443	10.9
Delinquencies	67,853	59,522	-8,331	-12.3
Limited Liability Company Fees	530	786	256	48.3
Total Gross Collections	\$3,579,976	\$3,698,515	\$118,539	3.3
Refunds/Minor Offsets	131,175	132,771	1,596	1.2
State/City Offsets	17,943	1,656	-16,287	-90.8
Net Collections	\$3,430,858	\$3,564,088	\$133,230	3.9
Other Component Detail				
Cigarette/Tobacco Products	\$128,875	\$184,730	\$55,855	43.3
Cigarette	110,446	175,439	64,993	58.8
Tobacco Products	6,226	6,416	190	3.1
Retailer Licenses	12,097	2,836	-9,261	-76.6
Vending Machine Stickers	106	39	-67	-63.2
Highway/Fuel Use	\$11,942	\$9,382	-\$2,560	-21.4
Highway Use	8,204	6,593	-1,611	-19.6
Truck Mileage	6,190	6,324	134	2.2
Permits	2,014	269	-1,745	-86.6
Fuel Use	3,738	2,789	-949	-25.4
Article 21	0	1	1	NA
Article 21A IFTA	3,729	2,780	-949	-25.4
IFTA Decal Fees & Trip Permits	9	8	-1	-11.1
Corporation & Utilities 6/	\$170,979	\$198,756	\$27,777	16.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	35,502	21,496	-14,006	-39.5
Utilities (sections 186-A, A&E & PSC)	135,477	129,823	-5,654	-4.2
Public Safety Communications Surcharge (\$186-F)	0	47,437	47,437	NA
Petroleum	\$97,935	\$91,681	-\$6,254	-6.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,935	91,681	-6,254	-6.4
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 2009	September 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$164,285	\$156,586	-\$7,699	-4.7
M.T.A. Auto Rental	3,554	10,962	7,408	208.4
M.C.T. Mobility	0	70,004	70,004	NA
M.C.T.D. Medallion Taxicab Rides	0	577	577	NA
New York City Alcoholic Beverage	1,879	2,021	142	7.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	641,687	647,242	5,555	0.9
Sales & Use (Includes M.A.C.)	1,168,196	1,327,867	159,671	13.7
Stock Transfer (to NYC; all rebatable)	3,517,345	3,145,263	-372,082	-10.6
Yonkers Personal Income	1,994	2,359	365	18.3
<b>Total-Local Taxes</b>	<b>\$5,498,940</b>	<b>\$5,362,881</b>	<b>-\$136,059</b>	<b>-2.5</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$11,655,056</b>	<b>\$11,630,475</b>	<b>-\$24,581</b>	<b>-0.2</b>

2/ Includes:

	September 2009	September 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:

	September 2009	September 2010
	\$1,236	\$36

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 2009	September 2010
Real Property Gains (repealed 6/15/1996)	-\$103	\$1
Gift (repealed 1/1/2000)	29	253

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

FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 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	\$16,059,929	\$16,574,001	\$514,072	3.2
User Taxes 2/	\$12,193,157	\$13,536,000	\$6,176,638	\$6,603,486	\$426,848	6.9
Sales and Use 3/	9,903,588	10,846,000	4,966,093	5,293,489	327,396	6.6
Motor Fuel	506,911	503,000	256,082	261,249	5,167	2.0
Cigarette/Tobacco Products 1/	1,364,254	1,765,000	737,860	832,930	95,070	12.9
Alcoholic Beverage	225,572	228,000	114,703	116,940	2,237	2.0
Highway/Fuel Use 1/	137,247	134,000	72,441	66,334	-6,107	-8.4
Auto Rental	55,573	60,000	29,459	32,544	3,085	10.5
Business Taxes	\$6,605,930	\$6,986,400	\$3,061,581	\$2,748,673	-\$312,908	-10.2
Corporation Franchise	2,144,540	2,886,000	1,045,408	923,814	-121,594	-11.6
Corporation & Utilities 1/	914,181	967,400	359,597	368,599	9,002	2.5
Banks	1,173,263	865,000	523,811	427,895	-95,916	-18.3
Insurance (Article 33)	1,258,511	1,218,000	556,237	469,868	-86,369	-15.5
Direct Writings	11,889	- - -	5,858	6,406	548	9.4
Petroleum 1/, 4/	1,103,546	1,050,000	570,670	552,091	-18,579	-3.3
Property Transfer Taxes 5/	\$1,358,913	\$1,535,000	\$703,741	\$923,699	\$219,958	31.3
Estate	863,975	1,015,000	485,458	619,613	134,155	27.6
Real Estate Transfer	493,049	520,000	218,720	303,557	84,837	38.8
Other Taxes and Fees	\$190,560	\$18,700	\$122,901	\$98,724	-\$24,177	-19.7
Pari-Mutuel	18,818	18,000	11,368	10,728	-640	-5.6
Hazardous Waste Assessments	1,786	- - -	730	969	239	32.7
Waste Tire Management and Recycling Fees	22,264	- - -	10,912	12,902	1,990	18.2
Wireless Communication Services Surcharges 6/	97,373	- - -	95,815	0	-95,815	-100.0
Returnable Container Deposits	47,538	- - -	3,723	73,178	69,455	1,865.6
Tax Return Preparer Registration Fees	1,346	- - -	0	-368	-368	NA
OGS Procurement Fees	745	- - -	119	1,030	911	765.5
Racing Admissions	340	350	17	28	11	64.7
Boxing and Wrestling Exhibitions	350	350	217	257	40	18.4
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$55,099,942</b>	<b>\$58,973,100</b>	<b>\$26,124,790</b>	<b>\$26,948,583</b>	<b>\$823,793</b>	<b>3.2</b>

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	\$12,438,689	\$13,264,845	\$826,156	6.6
Estimated Tax	9,028,061	10,651,000	5,426,797	6,001,672	574,875	10.6
Final Payments	1,754,513	1,973,000	1,342,467	1,462,662	120,195	9.0
Delinquencies	1,100,414	1,161,000	525,319	518,455	-6,864	-1.3
Limited Liability Company Fees	67,469	- - -	3,568	4,378	810	22.7
Total Gross Collections	\$41,393,637	\$45,086,000	\$19,736,840	\$21,252,012	\$1,515,172	7.7
Refunds/Minor Offsets	6,704,208	7,891,000	3,975,159	4,644,267	669,108	16.8
State/City Offsets	-61,953	298,000	-298,248	33,744	331,992	111.3
Net Collections	\$34,751,382	\$36,897,000	\$16,059,929	\$16,574,001	\$514,072	3.2
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$1,765,000	\$737,859	\$832,930	\$95,071	12.9
Cigarette	1,287,700	NA	692,861	779,222	86,361	12.5
Tobacco Products	63,632	NA	32,593	50,596	18,003	55.2
Retailer Licenses	12,698	NA	12,224	2,950	-9,274	-75.9
Vending Machine Stickers	224	NA	181	162	-19	-10.5
Highway/Fuel Use	\$137,247	\$134,000	\$72,441	\$66,334	-\$6,107	-8.4
Highway Use	108,662	NA	56,811	51,942	-4,869	-8.6
Truck Mileage	99,123	NA	50,631	50,437	-194	-0.4
Permits	9,539	NA	6,180	1,505	-4,675	-75.6
Fuel Use	28,585	NA	15,630	14,392	-1,238	-7.9
Article 21	45	NA	34	3	-31	-91.2
Article 21A IFTA	28,078	NA	15,535	14,314	-1,221	-7.9
IFTA Decal Fees & Trip Permits	462	NA	61	75	14	23.0
Corporation & Utilities 6/	\$914,181	\$967,400	\$359,597	\$368,599	\$9,002	2.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	61,329	26,957	-34,372	-56.0
Utilities (sections 186-A, A&E & PSC)	667,155	NA	298,268	244,296	-53,972	-18.1
Public Safety Communications Surcharge (\$186-F)	95,114	NA	0	97,346	97,346	NA
Petroleum	\$1,103,546	\$1,050,000	\$570,670	\$552,091	-\$18,579	-3.3
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	570,669	552,091	-18,578	-3.3
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	---	\$416,666	\$338,789	-\$77,877	-18.7
M.T.A. Auto Rental	24,502	---	9,497	18,318	8,821	92.9
M.C.T. Mobility	1,251,250	---	0	633,629	633,629	NA
M.C.T.D. Medallion Taxicab Rides	12,835	---	0	41,412	41,412	NA
New York City Alcoholic Beverage	23,645	---	12,028	12,257	229	1.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	2,676,318	3,052,241	375,923	14.0
Sales & Use (Includes M.A.C.)	12,054,501	---	5,840,941	6,531,212	690,271	11.8
Stock Transfer (to NYC; all rebatable)	14,471,464	---	7,390,257	7,086,871	-303,386	-4.1
Yonkers Personal Income	26,397	---	13,448	13,544	96	0.7
Total-Local Taxes	\$35,336,583	---	\$16,359,155	\$17,728,273	\$1,369,118	8.4
Total State & Local Taxes and Fees	\$90,436,525	---	\$42,483,945	\$44,676,856	\$2,192,911	5.2

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	\$95

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)	-\$610	\$22
Gift (repealed 1/1/2000)	173	507

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.