



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2012

(in thousands)

State Taxes	March 2012			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,193,101	\$977,366	\$2,215,735	\$46,030,467	\$7,262,640	\$38,767,827
Total Gross Collections	\$3,193,101	---	3,193,101	46,030,467	---	46,030,467
Less: Refunds and Minor Offsets	---	963,699	963,699	---	6,896,695	6,896,695
Less: State/City Offsets	---	13,667	13,667	---	365,945	365,945
Net Collections	---	---	2,215,735	---	---	38,767,827
User Taxes 1/	\$1,263,678	\$6,860	\$1,256,818	\$13,908,806	\$168,484	\$13,740,322
Sales & Use 2/	1,073,761	5,075	1,068,686	11,305,976	137,854	11,168,122
Motor Fuel	41,500	1,366	40,134	526,787	25,177	501,610
Cigarette/Tobacco Products 3/	108,591	238	108,353	1,637,521	3,779	1,633,742
Alcoholic Beverage	18,683	-1	18,684	238,397	115	238,282
Highway/Fuel Use	7,644	182	7,462	133,688	1,559	132,129
Auto Rental	13,499	0	13,499	66,437	0	66,437
Business Taxes	\$1,948,522	\$51,884	\$1,896,638	\$7,980,390	\$934,097	\$7,046,293
Corporation Franchise	790,826	34,249	756,577	3,432,484	708,728	2,723,756
Corporation & Utilities 4/	311,516	7,422	304,094	915,753	38,751	877,002
Banks	337,811	7,785	330,026	1,279,750	117,041	1,162,709
Insurance (Article 33)	417,936	796	417,140	1,196,350	25,232	1,171,118
Direct Writings	958	0	958	11,553	201	11,352
Petroleum 5/	89,475	1,632	87,843	1,144,500	44,144	1,100,356
Property Transfer Taxes 6/	\$113,692	\$5,605	\$108,087	\$1,758,745	\$70,166	\$1,688,579
Estate	85,318	5,599	79,719	1,147,699	69,273	1,078,426
Real Estate Transfer	28,352	5	28,347	610,767	719	610,048
Other Revenues 7/	\$31,343	\$123	\$31,220	\$154,182	\$735	\$153,447
Pari-Mutuel (w/o Uncashed Tickets)	1,467	0	1,467	17,197	0	17,197
Hazardous Waste Assessments	5,098	0	5,098	7,149	45	7,104
Waste Tire Management and Recycling Fees	3,531	0	3,531	23,613	40	23,573
Returnable Container Deposits	21,214	123	21,091	104,291	648	103,643
Tax Return Preparer Registration Fees	25	0	25	1,147	2	1,145
Racing Admissions	1	0	1	355	0	355
Boxing and Wrestling Exhibitions	7	0	7	413	0	413
Total - State Taxes and Fees 1/, 6/	\$6,550,336	\$1,041,838	\$5,508,498	\$69,832,590	\$8,436,122	\$61,396,468

Local Taxes	March 2012			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$283,096	\$6,873	\$276,223	\$1,031,217	\$79,758	\$951,459
M.T.A. Auto Rental	8,056	0	8,056	39,564	0	39,564
M.C.T. Mobility	99,008	216	98,792	1,416,899	18,847	1,398,052
M.C.T.D. Medallion Taxicab Rides	572	0	572	86,909	60	86,849
New York City Alcoholic Beverage	1,989	0	1,989	23,409	0	23,409
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	630,795	167,476	463,319	9,286,078	1,169,623	8,116,455
Total Gross Collections	618,228	---	618,228	8,921,290	---	8,921,290
Less: Refunds and Minor Offsets	---	167,476	167,476	---	1,169,623	1,169,623
Plus: State/City Offsets	12,567	---	12,567	364,788	---	364,788
Sales & Use	1,334,425	6,364	1,328,061	13,935,674	167,911	13,767,763
Stock Transfer (to NYC; all eligible for rebate)	3,653,348	0	3,653,348	14,459,838	0	14,459,838
Yonkers Personal Income - Net (Adjusted)	4,159	771	3,388	39,685	4,825	34,860
Total Gross Collections	3,059	---	3,059	38,528	---	38,528
Less: Refunds and Minor Offsets	---	771	771	---	4,825	4,825
Plus: State/City Offsets	1,100	---	1,100	1,157	---	1,157
Total-Local Taxes	\$6,015,448	\$181,700	\$5,833,748	\$40,319,273	\$1,441,024	\$38,878,249
Total State & Local Taxes and Fees 1/	\$12,565,784	\$1,223,538	\$11,342,246	\$110,151,863	\$9,877,146	\$100,274,717

1/ Includes:

	March 2012	Fiscal Year 2011-12
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):

	March 2012	Fiscal Year 2011-12
	\$57	\$313

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

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

	March 2012	Fiscal Year 2011-12
	\$47,916	\$194,616

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:

	March 2012	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$1	\$14
Gift (repealed 1/1/2000)	20	91

7/ Includes:

	March 2012	Fiscal Year 2011-12
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	17

March 2012

(in thousands)

State Taxes	Net Collections		Difference	
	March 2011	March 2012	Amount	Percent
Personal Income Tax 1/	\$2,530,953	\$2,215,735	-\$315,218	-12.5
User Taxes 2/	\$1,274,630	\$1,256,818	-\$17,812	-1.4
Sales and Use 3/	1,061,412	1,068,686	7,274	0.7
Motor Fuel	44,639	40,134	-4,505	-10.1
Cigarette/Tobacco Products 1/	129,219	108,353	-20,866	-16.1
Alcoholic Beverage	18,230	18,684	454	2.5
Highway/Fuel Use 1/	8,418	7,462	-956	-11.4
Auto Rental	12,712	13,499	787	6.2
Business Taxes	\$1,728,645	\$1,896,638	\$167,993	9.7
Corporation Franchise	649,411	756,577	107,166	16.5
Corporation & Utilities 1/	304,245	304,094	-151	0.0
Banks	264,722	330,026	65,304	24.7
Insurance (Article 33)	412,904	417,140	4,236	1.0
Direct Writings	540	958	418	77.4
Petroleum 1/, 4/	96,823	87,843	-8,980	-9.3
Property Transfer Taxes 5/	\$121,257	\$108,087	-\$13,170	-10.9
Estate	82,574	79,719	-2,855	-3.5
Real Estate Transfer	38,683	28,347	-10,336	-26.7
Other Revenues 6/	\$27,132	\$31,220	\$4,088	15.1
Pari-Mutuel	1,437	1,467	30	2.1
Hazardous Waste Assessments	10	5,098	5,088	50,880.0
Waste Tire Management and Recycling Fees	4,409	3,531	-878	-19.9
Returnable Container Deposits	21,212	21,091	-121	-0.6
Tax Return Preparer Registration Fees	36	25	-11	-30.6
Racing Admissions	1	1	0	0.0
Boxing and Wrestling Exhibitions	14	7	-7	-50.0
Total - State Taxes and Fees 2/, 5/	\$5,682,617	\$5,508,498	-\$174,119	-3.1

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2011	March 2012	Amount	Percent
Withholding	\$3,289,385	\$2,928,295	-\$361,090	-11.0
Estimated Tax	53,500	58,704	5,204	9.7
Final Payments	125,565	122,857	-2,708	-2.2
Delinquencies	69,818	68,038	-1,780	-2.5
Limited Liability Company Fees	1,579	15,207	13,628	863.1
Total Gross Collections	\$3,539,847	\$3,193,101	-\$346,746	-9.8
Refunds/Minor Offsets	993,224	963,699	-29,525	-3.0
State/City Offsets	15,670	13,667	-2,003	-12.8
Net Collections	\$2,530,953	\$2,215,735	-\$315,218	-12.5
Other Component Detail				
Cigarette/Tobacco Products	\$129,220	\$108,354	-\$20,866	-16.1
Cigarette	121,683	101,986	-19,697	-16.2
Tobacco Products	7,492	6,214	-1,278	-17.1
Retailer Licenses	49	156	107	218.4
Vending Machine Stickers	-4	-2	2	50.0
Highway/Fuel Use	\$8,418	\$7,462	-\$956	-11.4
Highway Use	4,984	4,625	-359	-7.2
Truck Mileage	4,653	4,268	-385	-8.3
Permits	331	357	26	7.9
Fuel Use	3,434	2,837	-597	-17.4
Article 21	1	0	-1	-100.0
Article 21A IFTA	3,408	2,818	-590	-17.3
IFTA Decal Fees & Trip Permits	25	19	-6	-24.0
Corporation & Utilities 6/	\$304,245	\$304,094	-\$151	0.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	43,613	32,710	-10,903	-25.0
Utilities (sections 186-A, A&E & PSC)	212,551	223,468	10,917	5.1
Public Safety Communications Surcharge (\$186-F)	48,081	47,916	-165	-0.3
Petroleum	\$96,823	\$87,843	-\$8,980	-9.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	96,822	87,843	-8,979	-9.3
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections		Difference	
	March 2011	March 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$233,016	\$276,223	\$43,207	18.5
M.T.A. Auto Rental	7,539	8,056	517	6.9
M.C.T. Mobility	105,238	98,792	-6,446	-6.1
M.C.T.D. Medallion Taxicab Rides	225	572	347	154.2
New York City Alcoholic Beverage	1,740	1,989	249	14.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	523,270	463,319	-59,951	-11.5
Sales & Use	1,297,103	1,328,061	30,958	2.4
Stock Transfer (to NYC; all rebatable)	3,351,820	3,653,348	301,528	9.0
Yonkers Personal Income	1,719	3,388	1,669	97.1
Total-Local Taxes	\$5,521,670	\$5,833,748	\$312,078	5.7
Total State & Local Taxes and Fees	\$11,204,287	\$11,342,246	\$137,959	1.2

2/ Includes:

	March 2011	March 2012
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:

	March 2011	March 2012
	\$62	\$57

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:

	March 2011	March 2012
Real Property Gains (repealed 6/15/1996)	-\$7	\$1
Gift (repealed 1/1/2000)	7	20

6/ Includes:

	March 2011	March 2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	13	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 2012

(in thousands)

State Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax 1/	\$36,209,216	\$38,884,100	\$36,209,216	\$38,767,827	\$2,558,611	7.1
User Taxes 2/	\$13,410,445	\$13,824,200	\$13,410,445	\$13,740,322	\$329,877	2.5
Sales and Use 3/	10,856,940	11,220,200	10,856,940	11,168,122	311,182	2.9
Motor Fuel	516,145	504,000	516,145	501,610	-14,535	-2.8
Cigarette/Tobacco Products 1/	1,617,246	1,666,000	1,617,246	1,633,742	16,496	1.0
Alcoholic Beverage	229,719	233,000	229,719	238,282	8,563	3.7
Highway/Fuel Use 1/	129,162	134,000	129,162	132,129	2,967	2.3
Auto Rental	61,233	67,000	61,233	66,437	5,204	8.5
Business Taxes	\$6,575,562	\$7,157,700	\$6,575,562	\$7,046,293	\$470,731	7.2
Corporation Franchise	2,472,217	2,908,900	2,472,217	2,723,756	251,539	10.2
Corporation & Utilities 1/	891,186	908,800	891,186	877,002	-14,184	-1.6
Banks	973,350	1,022,000	973,350	1,162,709	189,359	19.5
Insurance (Article 33)	1,136,629	1,229,000	1,136,629	1,171,118	34,489	3.0
Direct Writings	11,739	- - -	11,739	11,352	-387	-3.3
Petroleum 1/, 4/	1,090,441	1,089,000	1,090,441	1,100,356	9,915	0.9
Property Transfer Taxes 5/	\$1,799,346	\$1,695,000	\$1,799,346	\$1,688,579	-\$110,767	-6.2
Estate	1,218,068	1,075,000	1,218,068	1,078,426	-139,642	-11.5
Real Estate Transfer	580,101	620,000	580,101	610,048	29,947	5.2
Other Revenues 6/	\$163,009	\$147,150	\$163,009	\$153,447	-\$9,562	-5.9
Pari-Mutuel	17,039	16,000	17,039	17,197	158	0.9
Hazardous Waste Assessments	2,719	2,100	2,719	7,104	4,385	161.3
Waste Tire Management and Recycling Fees	25,052	23,400	25,052	23,573	-1,479	-5.9
Returnable Container Deposits	115,218	103,700	115,218	103,643	-11,575	-10.0
Tax Return Preparer Registration Fees	1,072	1,200	1,072	1,145	73	6.8
Racing Admissions	352	400	352	355	3	0.9
Boxing and Wrestling Exhibitions	361	350	361	413	52	14.4
Total - State Taxes and Fees 2/, 5/	\$58,157,578	\$61,708,150	\$58,157,578	\$61,396,468	\$3,238,890	5.6

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax						
Withholding	\$31,240,170	\$31,201,900	\$31,240,170	\$31,198,971	-\$41,199	-0.1
Estimated Tax	9,735,271	11,974,500	9,735,271	11,628,433	1,893,162	19.4
Final Payments	1,895,006	2,110,100	1,895,006	2,045,827	150,821	8.0
Delinquencies	1,063,321	1,089,000	1,063,321	1,085,647	22,326	2.1
Limited Liability Company Fees	68,667	- - -	68,667	71,589	2,922	4.3
Total Gross Collections	\$44,002,435	\$46,375,500	\$44,002,435	\$46,030,467	\$2,028,032	4.6
Refunds/Minor Offsets	7,693,040	7,193,400	7,693,040	6,896,695	-796,345	-10.4
State/City Offsets	100,179	298,000	100,179	365,945	265,766	265.3
Net Collections	\$36,209,216	\$38,884,100	\$36,209,216	\$38,767,827	\$2,558,611	7.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,617,246	\$1,666,000	\$1,617,246	\$1,633,743	\$16,497	1.0
Cigarette	1,517,150	NA	1,517,150	1,529,368	12,218	0.8
Tobacco Products	95,860	NA	95,860	102,626	6,766	7.1
Retailer Licenses	4,047	NA	4,047	1,726	-2,321	-57.4
Vending Machine Stickers	189	NA	189	23	-166	-87.8
Highway/Fuel Use	\$129,162	\$134,000	\$129,162	\$132,129	\$2,967	2.3
Highway Use	100,941	NA	100,941	101,607	666	0.7
Truck Mileage	98,125	NA	98,125	98,286	161	0.2
Permits	2,816	NA	2,816	3,321	505	17.9
Fuel Use	28,221	NA	28,221	30,522	2,301	8.2
Article 21	11	NA	11	-3	-14	-127.3
Article 21A IFTA	27,731	NA	27,731	30,038	2,307	8.3
IFTA Decal Fees & Trip Permits	479	NA	479	487	8	1.7
Corporation & Utilities 6/	\$891,186	\$908,800	\$891,186	\$877,002	-\$14,184	-1.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	115,954	121,242	5,288	4.6
Utilities (sections 186-A, A&E & PSC)	581,445	NA	581,445	561,144	-20,301	-3.5
Public Safety Communications Surcharge (\$186-F)	193,787	NA	193,787	194,616	829	0.4
Petroleum	\$1,090,441	\$1,089,000	\$1,090,441	\$1,100,356	\$9,915	0.9
Article 13-A (prior to 9/1/1990)	-1	NA	-1	736	737	73,700.0
Article 13-A (after 9/1/1990)	1,090,440	NA	1,090,440	1,099,618	9,178	0.8
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/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	2010-2011	2011-2012
M.T.A. Corporate Surcharge	\$827,753	---	\$827,753	\$951,459	\$123,706	14.9
M.T.A. Auto Rental	35,004	---	35,004	39,564	4,560	13.0
M.C.T. Mobility	1,382,059	---	1,382,059	1,398,052	15,993	1.2
M.C.T.D. Medallion Taxicab Rides	81,141	---	81,141	86,849	5,708	7.0
New York City Alcoholic Beverage	23,606	---	23,606	23,409	-197	-0.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	7,024,339	8,116,455	1,092,116	15.5
Sales & Use	13,170,795	---	13,170,795	13,767,763	596,968	4.5
Stock Transfer (to NYC; all rebatable)	13,837,479	---	13,837,479	14,459,838	622,359	4.5
Yonkers Personal Income	26,197	---	26,197	34,860	8,663	33.1
Total-Local Taxes	\$36,408,373	---	\$36,408,373	\$38,878,249	\$2,469,876	6.8
Total State & Local Taxes and Fees	\$94,565,951	---	\$94,565,951	\$100,274,717	\$5,708,766	6.0

2/ Includes:

	2010-2011	2011-2012
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:

	2010-2011	2011-2012
	\$226	\$313

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:

	2010-2011	2011-2012
Real Property Gains (repealed 6/15/1996)	-\$3	\$14
Gift (repealed 1/1/2000)	1,180	91

6/ Includes:

	2010-2011	2011-2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	1,196	17

7/ From the Mid-Year Financial Update, November 2011. 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.