



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2012

(in thousands)

State Taxes	December 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,203,328	\$163,893	\$4,039,435	\$32,926,017	\$5,133,530	\$27,792,487
Total Gross Collections	\$4,203,328	---	4,203,328	32,926,017	---	32,926,017
Less: Refunds and Minor Offsets	---	144,751	144,751	---	4,884,014	4,884,014
Less: State/City Offsets	---	19,142	19,142	---	249,516	249,516
Net Collections	---	---	4,039,435	---	---	27,792,487
User Taxes 1/	\$1,397,826	\$6,735	\$1,391,091	\$10,538,783	\$90,038	\$10,448,745
Sales & Use 2/	1,173,506	5,498	1,168,008	8,584,349	68,346	8,516,003
Motor Fuel	43,150	756	42,394	386,914	16,692	370,222
Cigarette/Tobacco Products 3/	127,830	275	127,555	1,216,956	3,364	1,213,592
Alcoholic Beverage	20,321	0	20,321	183,262	23	183,239
Highway/Fuel Use	16,378	206	16,172	114,358	1,613	112,745
Auto Rental	16,641	0	16,641	52,944	0	52,944
Business Taxes	\$1,431,157	\$93,141	\$1,338,016	\$5,654,123	\$728,463	\$4,925,660
Corporation Franchise	457,373	80,442	376,931	2,130,767	513,626	1,617,141
Corporation & Utilities 4/	212,650	1,046	211,604	611,078	8,526	602,552
Banks	391,135	2,669	388,466	1,196,842	128,115	1,068,727
Insurance (Article 33)	259,937	7,262	252,675	810,757	48,207	762,550
Direct Writings	597	-1	598	12,484	0	12,484
Petroleum 5/	109,465	1,723	107,742	892,195	29,989	862,206
Property Transfer Taxes 6/	\$156,529	\$3,845	\$152,684	\$1,397,465	\$43,909	\$1,353,556
Estate	85,086	3,839	81,247	840,036	43,188	796,848
Real Estate Transfer	71,436	6	71,430	556,160	314	555,846
Other Revenues 7/	\$28,262	\$5	\$28,257	\$128,876	\$715	\$128,161
Pari-Mutuel (w/o Uncashed Tickets)	1,187	0	1,187	14,209	0	14,209
Hazardous Waste Assessments	152	4	148	2,066	5	2,061
Waste Tire Management and Recycling Fees	4,686	0	4,686	19,319	38	19,281
Returnable Container Deposits	21,443	1	21,442	91,558	670	90,888
Tax Return Preparer Registration Fees	697	0	697	985	2	983
Racing Admissions	1	0	1	365	0	365
Boxing and Wrestling Exhibitions	96	0	96	374	0	374
Total - State Taxes and Fees 1/, 6/	\$7,217,102	\$267,619	\$6,949,483	\$50,645,264	\$5,996,655	\$44,648,609

Local Taxes	December 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$188,830	\$9,115	\$179,715	\$695,820	\$62,121	\$633,699
M.T.A. Auto Rental	10,132	0	10,132	31,825	0	31,825
M.C.T. Mobility	93,415	3,368	90,047	865,187	21,805	843,382
M.C.T.D. Medallion Taxicab Rides	331	0	331	63,726	9	63,717
New York City Alcoholic Beverage	1,831	0	1,831	18,492	0	18,492
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	817,837	18,191	799,646	6,689,919	824,682	5,865,237
Total Gross Collections	798,640	---	798,640	6,441,784	---	6,441,784
Less: Refunds and Minor Offsets	---	18,191	18,191	---	824,682	824,682
Plus: State/City Offsets	19,197	---	19,197	248,135	---	248,135
Sales & Use	1,499,182	4,917	1,494,265	10,720,247	81,691	10,638,556
Stock Transfer (to NYC; all eligible for rebate)	2,982,731	0	2,982,731	9,561,975	0	9,561,975
Yonkers Personal Income - Net (Adjusted)	3,237	51	3,186	34,054	4,312	29,742
Total Gross Collections	3,292	---	3,292	32,673	---	32,673
Less: Refunds and Minor Offsets	---	51	51	---	4,312	4,312
Plus: State/City Offsets	-55	---	-55	1,381	---	1,381
Total-Local Taxes	\$5,597,526	\$35,642	\$5,561,884	\$28,681,245	\$994,620	\$27,686,625
Total State & Local Taxes and Fees 1/	\$12,814,628	\$303,261	\$12,511,367	\$79,326,509	\$6,991,275	\$72,335,234

1/ Includes:

	December 2012	Fiscal Year 2012-13
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 2012	Fiscal Year 2012-13
	\$36	\$165

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	December 2012	Fiscal Year 2012-13
	\$45,522	\$142,366

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 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$0	\$32
Gift (repealed 1/1/2000)	7	830

7/ Includes:

	December 2012	Fiscal Year 2012-13
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	0	0

MONTHLY COMPARISON OF NET COLLECTIONS

December 2012

(in thousands)

State Taxes	Net Collections		Difference	
	December 2011	December 2012	Amount	Percent
Personal Income Tax 1/	\$3,697,470	\$4,039,435	\$341,965	9.2
User Taxes 2/	\$1,403,915	\$1,391,091	-\$12,824	-0.9
Sales and Use 3/	1,153,288	1,168,008	14,720	1.3
Motor Fuel	58,820	42,394	-16,426	-27.9
Cigarette/Tobacco Products 1/	135,484	127,555	-7,929	-5.9
Alcoholic Beverage	27,111	20,321	-6,790	-25.0
Highway/Fuel Use 1/	11,632	16,172	4,540	39.0
Auto Rental	17,580	16,641	-939	-5.3
Business Taxes	\$1,328,477	\$1,338,016	\$9,539	0.7
Corporation Franchise	483,662	376,931	-106,731	-22.1
Corporation & Utilities 1/	206,553	211,604	5,051	2.4
Banks	315,488	388,466	72,978	23.1
Insurance (Article 33)	215,712	252,675	36,963	17.1
Direct Writings	1,413	598	-815	-57.7
Petroleum 1/, 4/	105,649	107,742	2,093	2.0
Property Transfer Taxes 5/	\$123,578	\$152,684	\$29,106	23.6
Estate	76,257	81,247	4,990	6.5
Real Estate Transfer	47,432	71,430	23,998	50.6
Other Revenues 6/	\$26,427	\$28,257	\$1,830	6.9
Pari-Mutuel	1,285	1,187	-98	-7.6
Hazardous Waste Assessments	49	148	99	202.0
Waste Tire Management and Recycling Fees	4,755	4,686	-69	-1.5
Returnable Container Deposits	19,599	21,442	1,843	9.4
Tax Return Preparer Registration Fees	594	697	103	17.3
Racing Admissions	1	1	0	0.0
Boxing and Wrestling Exhibitions	144	96	-48	-33.3
Total - State Taxes and Fees 2/, 5/	\$6,579,867	\$6,949,483	\$369,616	5.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2011	December 2012	Amount	Percent
Withholding	\$3,004,707	\$3,165,099	\$160,392	5.3
Estimated Tax	731,579	926,569	194,990	26.7
Final Payments	14,395	13,058	-1,337	-9.3
Delinquencies	104,034	98,470	-5,564	-5.3
Limited Liability Company Fees	149	132	-17	-11.4
Total Gross Collections	\$3,854,864	\$4,203,328	\$348,464	9.0
Refunds/Minor Offsets	154,898	144,751	-10,147	-6.6
State/City Offsets	2,496	19,142	16,646	666.9
Net Collections	\$3,697,470	\$4,039,435	\$341,965	9.2
Other Component Detail				
Cigarette/Tobacco Products	\$135,484	\$127,556	-\$7,928	-5.9
Cigarette	132,866	119,746	-13,120	-9.9
Tobacco Products	7,512	7,271	-241	-3.2
Retailer Licenses	-4,905	533	5,438	110.9
Vending Machine Stickers	11	6	-5	-45.5
Highway/Fuel Use	\$11,632	\$16,172	\$4,540	39.0
Highway Use	7,621	12,693	5,072	66.6
Truck Mileage	7,417	8,332	915	12.3
Permits	204	4,361	4,157	2,037.7
Fuel Use	4,011	3,479	-532	-13.3
Article 21	0	0	0	NA
Article 21A IFTA	3,827	3,297	-530	-13.8
IFTA Decal Fees & Trip Permits	184	182	-2	-1.1
Corporation & Utilities 6/	\$206,553	\$211,604	\$5,051	2.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	46,952	41,747	-5,205	-11.1
Utilities (sections 186-A, A&E & PSC)	111,224	124,335	13,111	11.8
Public Safety Communications Surcharge (\$186-F)	48,377	45,522	-2,855	-5.9
Petroleum	\$105,649	\$107,742	\$2,093	2.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	105,649	107,742	2,093	2.0
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 2011	December 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$175,859	\$179,715	\$3,856	2.2
M.T.A. Auto Rental	10,546	10,132	-414	-3.9
M.C.T. Mobility	95,292	90,047	-5,245	-5.5
M.C.T.D. Medallion Taxicab Rides	1,035	331	-704	-68.0
New York City Alcoholic Beverage	2,557	1,831	-726	-28.4
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	685,763	799,646	113,883	16.6
Sales & Use	1,464,399	1,494,265	29,866	2.0
Stock Transfer (to NYC; all rebatable)	3,546,337	2,982,731	-563,606	-15.9
Yonkers Personal Income	3,327	3,186	-141	-4.2
Total-Local Taxes	\$5,985,115	\$5,561,884	-\$423,231	-7.1
Total State & Local Taxes and Fees	\$12,564,982	\$12,511,367	-\$53,615	-0.4

2/ Includes:

	December 2011	December 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:

	December 2011	December 2012
	-\$8	\$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:

	December 2011	December 2012
Real Property Gains (repealed 6/15/1996)	\$4	\$0
Gift (repealed 1/1/2000)	-115	7

6/ Includes:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 2012

(in thousands)

State Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax 1/	\$38,767,827	\$40,160,800	\$27,317,839	\$27,792,487	\$474,648	1.7
User Taxes 2/	\$13,740,322	\$13,997,100	\$10,451,575	\$10,448,745	-\$2,830	0.0
Sales and Use 3/	11,168,122	11,438,800	8,439,966	8,516,003	76,037	0.9
Motor Fuel	501,610	514,600	385,120	370,222	-14,898	-3.9
Cigarette/Tobacco Products 1/	1,633,742	1,585,000	1,291,302	1,213,592	-77,710	-6.0
Alcoholic Beverage	238,282	243,700	178,943	183,239	4,296	2.4
Highway/Fuel Use 1/	132,129	147,000	103,340	112,745	9,405	9.1
Auto Rental	66,437	68,000	52,904	52,944	40	0.1
Business Taxes	\$7,046,293	\$7,385,600	\$4,716,766	\$4,925,660	\$208,894	4.4
Corporation Franchise	2,723,756	2,635,300	1,758,426	1,617,141	-141,285	-8.0
Corporation & Utilities 1/	877,002	918,100	572,537	602,552	30,015	5.2
Banks	1,162,709	1,439,000	812,820	1,068,727	255,907	31.5
Insurance (Article 33)	1,171,118	1,231,000	746,038	762,550	16,512	2.2
Direct Writings	11,352	- - -	8,710	12,484	3,774	43.3
Petroleum 1/, 4/	1,100,356	1,162,200	818,235	862,206	43,971	5.4
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$1,343,297	\$1,353,556	\$10,259	0.8
Estate	1,078,426	1,127,000	854,671	796,848	-57,823	-6.8
Real Estate Transfer	610,048	660,000	488,568	555,846	67,278	13.8
Other Revenues 6/	\$153,447	\$165,200	\$115,191	\$128,161	\$12,970	11.3
Pari-Mutuel	17,197	18,300	13,569	14,209	640	4.7
Hazardous Waste Assessments	7,104	7,800	1,371	2,061	690	50.3
Waste Tire Management and Recycling Fees	23,573	25,700	17,437	19,281	1,844	10.6
Returnable Container Deposits	103,643	111,100	81,566	90,888	9,322	11.4
Tax Return Preparer Registration Fees	1,145	1,500	520	983	463	89.0
Racing Admissions	355	400	350	365	15	4.3
Boxing and Wrestling Exhibitions	413	400	361	374	13	3.6
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,495,700	\$43,944,668	\$44,648,609	\$703,941	1.6

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
Personal Income Tax						
Withholding	\$31,198,971	\$32,173,400	\$21,183,789	\$21,399,396	\$215,607	1.0
Estimated Tax	11,628,433	11,751,700	8,768,490	8,746,054	-22,436	-0.3
Final Payments	2,045,827	2,152,900	1,888,797	1,940,177	51,380	2.7
Delinquencies	1,085,647	1,173,700	780,151	835,738	55,587	7.1
Limited Liability Company Fees	71,589	- - -	4,513	4,652	139	3.1
Total Gross Collections	\$46,030,467	\$47,251,700	\$32,625,740	\$32,926,017	\$300,277	0.9
Refunds/Minor Offsets	6,896,695	6,842,800	4,985,406	4,884,014	-101,392	-2.0
State/City Offsets	365,945	248,000	322,495	249,516	-72,979	-22.6
Net Collections	\$38,767,827	\$40,160,800	\$27,317,839	\$27,792,487	\$474,648	1.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,585,000	\$1,291,302	\$1,213,592	-\$77,710	-6.0
Cigarette	1,529,368	NA	1,208,190	1,138,416	-69,774	-5.8
Tobacco Products	102,626	NA	82,600	68,334	-14,266	-17.3
Retailer Licenses	1,726	NA	489	6,830	6,341	1,296.7
Vending Machine Stickers	23	NA	23	12	-11	-47.8
Highway/Fuel Use	\$132,129	\$147,000	\$103,340	\$112,745	\$9,405	9.1
Highway Use	101,607	NA	79,907	88,565	8,658	10.8
Truck Mileage	98,286	NA	77,422	77,516	94	0.1
Permits	3,321	NA	2,485	11,049	8,564	344.6
Fuel Use	30,522	NA	23,433	24,180	747	3.2
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	23,109	23,876	767	3.3
IFTA Decal Fees & Trip Permits	487	NA	327	304	-23	-7.0
Corporation & Utilities 6/	\$877,002	\$918,100	\$572,537	\$602,552	\$30,015	5.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	85,762	89,445	3,683	4.3
Utilities (sections 186-A, A&E & PSC)	561,144	NA	340,075	370,741	30,666	9.0
Public Safety Communications Surcharge (§186-F)	194,616	NA	146,700	142,366	-4,334	-3.0
Petroleum	\$1,100,356	\$1,162,200	\$818,235	\$862,206	\$43,971	5.4
Article 13-A (prior to 9/1/1990)	736	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,099,618	NA	818,234	862,204	43,970	5.4
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	2	1	100.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
M.T.A. Corporate Surcharge	\$951,459	---	\$613,077	\$633,699	\$20,622	3.4
M.T.A. Auto Rental	39,564	---	31,496	31,825	329	1.0
M.C.T. Mobility	1,398,052	---	977,596	843,382	-134,214	-13.7
M.C.T.D. Medallion Taxicab Rides	86,849	---	65,391	63,717	-1,674	-2.6
New York City Alcoholic Beverage	23,409	---	17,545	18,492	947	5.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	5,748,412	5,865,237	116,825	2.0
Sales & Use	13,728,199	---	10,321,334	10,638,556	317,222	3.1
Stock Transfer (to NYC; all rebatable)	14,459,838	---	10,806,409	9,561,975	-1,244,434	-11.5
Yonkers Personal Income	34,860	---	24,405	29,742	5,337	21.9
Total-Local Taxes	\$38,838,685	---	\$28,605,665	\$27,686,625	-\$919,040	-3.2
Total State & Local Taxes and Fees	\$100,235,153	---	\$72,550,333	\$72,335,234	-\$215,099	-0.3

2/ Includes:

	2011-2012	2012-2013
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:

	2011-2012	2012-2013
	\$249	\$165

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:

	2011-2012	2012-2013
Real Property Gains (repealed 6/15/1996)	\$9	\$32
Gift (repealed 1/1/2000)	49	830

6/ Includes:

	2011-2012	2012-2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	17	0

7/ From the Mid-Year Financial Update, November 2012. 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. Real Property Gains and Gift included in Other Revenues.