



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2013

(in thousands)

State Taxes	March 2013			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,363,870	\$948,141	\$2,415,729	\$47,442,650	\$7,215,935	\$40,226,715
Total Gross Collections	\$3,363,870	---	3,363,870	47,442,650	---	47,442,650
Less: Refunds and Minor Offsets	---	915,808	915,808	---	6,906,922	6,906,922
Less: State/City Offsets	---	32,333	32,333	---	309,013	309,013
Net Collections	---	---	2,415,729	---	---	40,226,715
User Taxes 1/	\$1,301,249	\$5,517	\$1,295,732	\$13,961,249	\$112,486	\$13,848,763
Sales & Use 2/	1,103,187	3,479	1,099,708	11,431,857	85,543	11,346,314
Motor Fuel	42,088	1,575	40,513	513,477	21,013	492,464
Cigarette/Tobacco Products 3/	110,255	353	109,902	1,554,686	4,097	1,550,589
Alcoholic Beverage	21,406	1	21,405	246,263	23	246,240
Highway/Fuel Use	9,044	109	8,935	146,818	1,810	145,008
Auto Rental	15,269	0	15,269	68,148	0	68,148
Business Taxes	\$2,186,890	\$53,438	\$2,133,452	\$8,483,261	\$904,059	\$7,579,202
Corporation Franchise	795,664	35,055	760,609	3,282,379	658,696	2,623,683
Corporation & Utilities 4/	340,616	3,508	337,108	959,011	12,350	946,661
Banks	476,527	11,807	464,720	1,740,741	143,852	1,596,889
Insurance (Article 33)	481,148	160	480,988	1,307,588	50,444	1,257,144
Direct Writings	705	73	632	15,174	74	15,100
Petroleum 5/	92,230	2,835	89,395	1,178,368	38,643	1,139,725
Property Transfer Taxes 6/	\$105,754	\$3,806	\$101,948	\$1,827,998	\$56,571	\$1,771,427
Estate	65,840	3,800	62,040	1,069,786	55,757	1,014,029
Real Estate Transfer	39,913	7	39,906	756,762	407	756,355
Other Revenues 7/	\$27,852	-\$1	\$27,853	\$162,577	\$764	\$161,813
Pari-Mutuel (w/o Uncashed Tickets)	1,281	0	1,281	17,417	0	17,417
Hazardous Waste Assessments	289	0	289	2,677	49	2,628
Waste Tire Management and Recycling Fees	3,743	0	3,743	24,946	43	24,903
Returnable Container Deposits	22,422	0	22,422	114,902	670	114,232
Tax Return Preparer Registration Fees	17	-1	18	1,606	2	1,604
Racing Admissions	1	0	1	371	0	371
Boxing and Wrestling Exhibitions	99	0	99	658	0	658
Total - State Taxes and Fees 1/, 6/	\$6,985,615	\$1,010,901	\$5,974,714	\$71,877,735	\$8,289,815	\$63,587,920

Local Taxes	March 2013			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$300,609	\$4,271	\$296,338	\$1,067,822	\$69,871	\$997,951
M.T.A. Auto Rental	9,677	0	9,677	41,444	0	41,444
M.C.T. Mobility	101,259	686	100,573	1,256,092	28,795	1,227,297
M.C.T.D. Medallion Taxicab Rides	84	-1	85	82,956	10	82,946
New York City Alcoholic Beverage	1,796	0	1,796	24,962	0	24,962
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	682,757	168,027	514,730	9,664,562	1,137,092	8,527,470
Total Gross Collections	651,338	---	651,338	9,358,125	---	9,358,125
Less: Refunds and Minor Offsets	---	168,027	168,027	---	1,137,092	1,137,092
Plus: State/City Offsets	31,419	---	31,419	306,437	---	306,437
Sales & Use	1,374,866	3,593	1,371,273	14,336,638	99,481	14,237,157
Stock Transfer (to NYC; all eligible for rebate)	2,490,001	0	2,490,001	12,052,026	0	12,052,026
Yonkers Personal Income - Net (Adjusted)	4,328	724	3,604	46,077	5,616	40,461
Total Gross Collections	3,414	---	3,414	43,501	---	43,501
Less: Refunds and Minor Offsets	---	724	724	---	5,616	5,616
Plus: State/City Offsets	914	---	914	2,576	---	2,576
Total-Local Taxes	\$4,965,377	\$177,300	\$4,788,077	\$38,572,579	\$1,340,865	\$37,231,714
Total State & Local Taxes and Fees 1/	\$11,950,992	\$1,188,201	\$10,762,791	\$110,450,314	\$9,630,680	\$100,819,634

1/ Includes:

	March 2013	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):

	March 2013	Fiscal Year 2012-13
	\$40	\$215

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	March 2013	Fiscal Year 2012-13
	\$45,183	\$187,550

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 2013	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$0	\$209
Gift (repealed 1/1/2000)	2	834

7/ Includes:

	March 2013	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

March 2013

(in thousands)

State Taxes	Net Collections		Difference	
	March 2012	March 2013	Amount	Percent
Personal Income Tax 1/	\$2,215,735	\$2,415,729	\$199,994	9.0
User Taxes 2/	\$1,256,818	\$1,295,732	\$38,914	3.1
Sales and Use 3/	1,068,686	1,099,708	31,022	2.9
Motor Fuel	40,134	40,513	379	0.9
Cigarette/Tobacco Products 1/	108,353	109,902	1,549	1.4
Alcoholic Beverage	18,684	21,405	2,721	14.6
Highway/Fuel Use 1/	7,462	8,935	1,473	19.7
Auto Rental	13,499	15,269	1,770	13.1
Business Taxes	\$1,896,638	\$2,133,452	\$236,814	12.5
Corporation Franchise	756,577	760,609	4,032	0.5
Corporation & Utilities 1/	304,094	337,108	33,014	10.9
Banks	330,026	464,720	134,694	40.8
Insurance (Article 33)	417,140	480,988	63,848	15.3
Direct Writings	958	632	-326	-34.0
Petroleum 1/, 4/	87,843	89,395	1,552	1.8
Property Transfer Taxes 5/	\$108,087	\$101,948	-\$6,139	-5.7
Estate	79,719	62,040	-17,679	-22.2
Real Estate Transfer	28,347	39,906	11,559	40.8
Other Revenues 6/	\$31,220	\$27,853	-\$3,367	-10.8
Pari-Mutuel	1,467	1,281	-186	-12.7
Hazardous Waste Assessments	5,098	289	-4,809	-94.3
Waste Tire Management and Recycling Fees	3,531	3,743	212	6.0
Returnable Container Deposits	21,091	22,422	1,331	6.3
Tax Return Preparer Registration Fees	25	18	-7	-28.0
Racing Admissions	1	1	0	0.0
Boxing and Wrestling Exhibitions	7	99	92	1,314.3
Total - State Taxes and Fees 2/, 5/	\$5,508,498	\$5,974,714	\$466,216	8.5

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2012	March 2013	Amount	Percent
Withholding	\$2,928,295	\$3,071,732	\$143,437	4.9
Estimated Tax	58,704	56,292	-2,412	-4.1
Final Payments	122,857	110,507	-12,350	-10.1
Delinquencies	68,038	79,977	11,939	17.5
Limited Liability Company Fees	15,207	45,362	30,155	198.3
Total Gross Collections	\$3,193,101	\$3,363,870	\$170,769	5.3
Refunds/Minor Offsets	963,699	915,808	-47,891	-5.0
State/City Offsets	13,667	32,333	18,666	136.6
Net Collections	\$2,215,735	\$2,415,729	\$199,994	9.0
Other Component Detail				
Cigarette/Tobacco Products	\$108,354	\$109,902	\$1,548	1.4
Cigarette	101,986	103,652	1,666	1.6
Tobacco Products	6,214	6,102	-112	-1.8
Retailer Licenses	156	149	-7	-4.5
Vending Machine Stickers	-2	-1	1	50.0
Highway/Fuel Use	\$7,462	\$8,935	\$1,473	19.7
Highway Use	4,625	5,722	1,097	23.7
Truck Mileage	4,268	5,025	757	17.7
Permits	357	697	340	95.2
Fuel Use	2,837	3,213	376	13.3
Article 21	0	0	0	NA
Article 21A IFTA	2,818	3,188	370	13.1
IFTA Decal Fees & Trip Permits	19	25	6	31.6
Corporation & Utilities 6/	\$304,094	\$337,108	\$33,014	10.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	32,710	38,264	5,554	17.0
Utilities (sections 186-A, A&E & PSC)	223,468	253,661	30,193	13.5
Public Safety Communications Surcharge (\$186-F)	47,916	45,183	-2,733	-5.7
Petroleum	\$87,843	\$89,395	\$1,552	1.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	87,843	89,394	1,551	1.8
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	March 2012	March 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$276,223	\$296,338	\$20,115	7.3
M.T.A. Auto Rental	8,056	9,677	1,621	20.1
M.C.T. Mobility	98,792	100,573	1,781	1.8
M.C.T.D. Medallion Taxicab Rides	572	85	-487	-85.1
New York City Alcoholic Beverage	1,989	1,796	-193	-9.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	463,319	514,730	51,411	11.1
Sales & Use	1,320,005	1,371,273	51,268	3.9
Stock Transfer (to NYC; all rebatable)	3,653,348	2,490,001	-1,163,347	-31.8
Yonkers Personal Income	3,388	3,604	216	6.4
Total-Local Taxes	\$5,825,692	\$4,788,077	-\$1,037,615	-17.8
Total State & Local Taxes and Fees	\$11,334,190	\$10,762,791	-\$571,399	-5.0

2/ Includes:

	March 2012	March 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:

	March 2012	March 2013
	\$57	\$40

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 2012	March 2013
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	20	2

6/ Includes:

	March 2012	March 2013
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

March 2013

(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	\$38,767,827	\$40,226,715	\$1,458,888	3.8
User Taxes 2/	\$13,740,322	\$13,997,100	\$13,740,322	\$13,848,763	\$108,441	0.8
Sales and Use 3/	11,168,122	11,438,800	11,168,122	11,346,314	178,192	1.6
Motor Fuel	501,610	514,600	501,610	492,464	-9,146	-1.8
Cigarette/Tobacco Products 1/	1,633,742	1,585,000	1,633,742	1,550,589	-83,153	-5.1
Alcoholic Beverage	238,282	243,700	238,282	246,240	7,958	3.3
Highway/Fuel Use 1/	132,129	147,000	132,129	145,008	12,879	9.7
Auto Rental	66,437	68,000	66,437	68,148	1,711	2.6
Business Taxes	\$7,046,293	\$7,385,600	\$7,046,293	\$7,579,202	\$532,909	7.6
Corporation Franchise	2,723,756	2,635,300	2,723,756	2,623,683	-100,073	-3.7
Corporation & Utilities 1/	877,002	918,100	877,002	946,661	69,659	7.9
Banks	1,162,709	1,439,000	1,162,709	1,596,889	434,180	37.3
Insurance (Article 33)	1,171,118	1,231,000	1,171,118	1,257,144	86,026	7.3
Direct Writings	11,352	- - -	11,352	15,100	3,748	33.0
Petroleum 1/, 4/	1,100,356	1,162,200	1,100,356	1,139,725	39,369	3.6
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$1,688,579	\$1,771,427	\$82,848	4.9
Estate	1,078,426	1,127,000	1,078,426	1,014,029	-64,397	-6.0
Real Estate Transfer	610,048	660,000	610,048	756,355	146,307	24.0
Other Revenues 6/	\$153,447	\$165,200	\$153,447	\$161,813	\$8,366	5.5
Pari-Mutuel	17,197	18,300	17,197	17,417	220	1.3
Hazardous Waste Assessments	7,104	7,800	7,104	2,628	-4,476	-63.0
Waste Tire Management and Recycling Fees	23,573	25,700	23,573	24,903	1,330	5.6
Returnable Container Deposits	103,643	111,100	103,643	114,232	10,589	10.2
Tax Return Preparer Registration Fees	1,145	1,500	1,145	1,604	459	40.1
Racing Admissions	355	400	355	371	16	4.5
Boxing and Wrestling Exhibitions	413	400	413	658	245	59.3
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,495,700	\$61,396,468	\$63,587,920	\$2,191,452	3.6

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax						
Withholding	\$31,198,971	\$32,173,400	\$31,198,971	\$31,957,653	\$758,682	2.4
Estimated Tax	11,628,433	11,751,700	11,628,433	12,192,942	564,509	4.9
Final Payments	2,045,827	2,152,900	2,045,827	2,076,547	30,720	1.5
Delinquencies	1,085,647	1,173,700	1,085,647	1,143,818	58,171	5.4
Limited Liability Company Fees	71,589	- - -	71,589	71,690	101	0.1
Total Gross Collections	\$46,030,467	\$47,251,700	\$46,030,467	\$47,442,650	\$1,412,183	3.1
Refunds/Minor Offsets	6,896,695	6,842,800	6,896,695	6,906,922	10,227	0.1
State/City Offsets	365,945	248,000	365,945	309,013	-56,932	-15.6
Net Collections	\$38,767,827	\$40,160,800	\$38,767,827	\$40,226,715	\$1,458,888	3.8
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,585,000	\$1,633,743	\$1,550,589	-\$83,154	-5.1
Cigarette	1,529,368	NA	1,529,368	1,451,763	-77,605	-5.1
Tobacco Products	102,626	NA	102,626	91,256	-11,370	-11.1
Retailer Licenses	1,726	NA	1,726	7,557	5,831	337.8
Vending Machine Stickers	23	NA	23	13	-10	-43.5
Highway/Fuel Use	\$132,129	\$147,000	\$132,129	\$145,008	\$12,879	9.7
Highway Use	101,607	NA	101,607	113,138	11,531	11.3
Truck Mileage	98,286	NA	98,286	98,111	-175	-0.2
Permits	3,321	NA	3,321	15,027	11,706	352.5
Fuel Use	30,522	NA	30,522	31,870	1,348	4.4
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	30,038	31,400	1,362	4.5
IFTA Decal Fees & Trip Permits	487	NA	487	470	-17	-3.5
Corporation & Utilities 6/	\$877,002	\$918,100	\$877,002	\$946,661	\$69,659	7.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	121,242	131,194	9,952	8.2
Utilities (sections 186-A, A&E & PSC)	561,144	NA	561,144	627,917	66,773	11.9
Public Safety Communications Surcharge (\$186-F)	194,616	NA	194,616	187,550	-7,066	-3.6
Petroleum	\$1,100,356	\$1,162,200	\$1,100,356	\$1,139,725	\$39,369	3.6
Article 13-A (prior to 9/1/1990)	736	NA	736	0	-736	-100.0
Article 13-A (after 9/1/1990)	1,099,618	NA	1,099,618	1,139,722	40,104	3.6
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	2	3	1	50.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
M.T.A. Corporate Surcharge	\$951,459	---	\$951,459	\$997,951	\$46,492	4.9
M.T.A. Auto Rental	39,564	---	39,564	41,444	1,880	4.8
M.C.T. Mobility	1,398,052	---	1,398,052	1,227,297	-170,755	-12.2
M.C.T.D. Medallion Taxicab Rides	86,849	---	86,849	82,946	-3,903	-4.5
New York City Alcoholic Beverage	23,409	---	23,409	24,962	1,553	6.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	8,116,455	8,527,470	411,015	5.1
Sales & Use	13,728,199	---	13,728,199	14,237,157	508,958	3.7
Stock Transfer (to NYC; all rebatable)	14,459,838	---	14,459,838	12,052,026	-2,407,812	-16.7
Yonkers Personal Income	34,860	---	34,860	40,461	5,601	16.1
Total-Local Taxes	\$38,838,685	---	\$38,838,685	\$37,231,714	-\$1,606,971	-4.1
Total State & Local Taxes and Fees	\$100,235,153	---	\$100,235,153	\$100,819,634	\$584,481	0.6

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
	\$313	\$215

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)	\$14	\$209
Gift (repealed 1/1/2000)	91	834

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.