



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2008

(in thousands)

State Taxes	August 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,171,551	\$118,096	\$2,053,455	\$20,429,899	\$3,777,920	\$16,651,979
Total Gross Collections	\$2,171,551	---	2,171,551	20,429,899	---	20,429,899
Less: Refunds and Minor Offsets	---	118,083	118,083	---	3,620,675	3,620,675
Less: State/City Offsets	---	13	13	---	157,245	157,245
Net Collections	---	---	2,053,455	---	---	16,651,979
User Taxes 1/	\$1,040,722	\$5,182	\$1,035,540	\$5,279,421	\$47,158	\$5,232,263
Sales & Use 2/	836,968	4,184	832,784	4,363,887	36,103	4,327,784
Motor Fuel	48,517	1,321	47,196	228,219	10,189	218,030
Cigarette/Tobacco Products 3/	126,692	107	126,585	521,724	446	521,278
Alcoholic Beverage	16,554	0	16,554	90,337	0	90,337
Highway/Fuel Use	11,981	-430	12,411	62,245	420	61,825
Auto Rental	10	0	10	13,004	0	13,004
Business Taxes	\$232,062	\$46,126	\$185,936	\$2,103,641	\$433,157	\$1,670,484
Corporation Franchise	91,170	33,862	57,308	988,372	353,807	634,565
Corporation & Utilities	3,932	1,142	2,790	158,704	6,389	152,315
Banks	16,480	1,130	15,350	186,352	36,981	149,371
Insurance (Article 33)	15,642	6,676	8,966	270,334	18,259	252,075
Direct Writings	684	0	684	4,120	470	3,650
Petroleum 4/	104,154	3,316	100,838	495,759	17,251	478,508
Other Revenues 5/	\$174,207	\$6,655	\$167,552	\$1,146,156	\$26,012	\$1,120,144
Estate	85,136	6,608	78,528	705,288	25,865	679,423
Real Estate Transfer	85,909	36	85,873	371,518	96	371,422
Pari-Mutuel (w/o Uncashed Tickets)	2,841	0	2,841	10,334	0	10,334
Hazardous Waste Assessments	39	0	39	548	0	548
Waste Tire Management and Recycling Fees	49	11	38	7,458	51	7,407
Wireless Communication Services Surcharges	26	0	26	48,399	0	48,399
Other (Racing Admissions & Boxing)	115	0	115	248	0	248
Total - State Taxes and Fees 1/, 5/	\$3,618,542	\$176,059	\$3,442,483	\$28,959,117	\$4,284,247	\$24,674,870

(in thousands)

Local Taxes	August 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$20,433	\$2,961	\$17,472	\$244,335	\$39,924	\$204,411
New York City Alcoholic Beverage	2,034	0	2,034	10,146	0	10,146
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	461,773	23,527	438,246	4,634,361	919,132	3,715,229
Total Gross Collections	461,773	---	461,773	4,478,809	---	4,478,809
Less: Refunds and Minor Offsets	---	23,527	23,527	---	919,132	919,132
Plus: State/City Offsets	0	---	0	155,552	---	155,552
Sales & Use (Includes M.A.C.)	976,119	4,878	971,241	5,173,803	42,555	5,131,248
Stock Transfer (to NYC; all eligible for rebate)	38	0	38	4,429,740	0	4,429,740
Yonkers Personal Income - Net (Adjusted)	1,962	254	1,708	19,971	3,848	16,123
Total Gross Collections	1,949	---	1,949	18,278	---	18,278
Less: Refunds and Minor Offsets	---	254	254	---	3,848	3,848
Plus: State/City Offsets	13	---	13	1,693	---	1,693
Total-Local Taxes	\$1,462,359	\$31,620	\$1,430,739	\$14,512,356	\$1,005,459	\$13,506,897
Total State & Local Taxes and Fees 1/	\$5,080,901	\$207,679	\$4,873,222	\$43,471,473	\$5,289,706	\$38,181,767

1/ Includes:

	August 2008	Fiscal Year 2008-09
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	5

2/ Includes tax on informational and entertainment services (900 numbers):

	August 2008	Fiscal Year 2008-09
	\$0	\$159

3/ Includes Cigarette License and Sticker Fees.

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:

	August 2008	Fiscal Year 2008-09
Real Property Gains (repealed 6/15/1996)	\$12	\$74
Gift (repealed 1/1/2000)	80	2,289

August 2008

(in thousands)

State Taxes	Net Collections		Difference	
	August 2007	August 2008	Amount	Percent
Personal Income Tax 1/	\$2,234,844	\$2,053,455	-\$181,389	-8.1
User Taxes 2/	\$949,979	\$1,035,540	\$85,561	9.0
Sales and Use 3/	783,637	832,784	49,147	6.3
Motor Fuel	46,671	47,196	525	1.1
Cigarette/Tobacco Products 4/	92,739	126,585	33,846	36.5
Alcoholic Beverage	14,627	16,554	1,927	13.2
Highway/Fuel Use 1/	12,298	12,411	113	0.9
Auto Rental	6	10	4	66.7
Business Taxes	\$241,937	\$185,936	-\$56,001	-23.1
Corporation Franchise	114,001	57,308	-56,693	-49.7
Corporation & Utilities 1/	3,967	2,790	-1,177	-29.7
Banks	17,437	15,350	-2,087	-12.0
Insurance (Article 33)	1,220	8,966	7,746	634.9
Direct Writings	2,366	684	-1,682	-71.1
Petroleum 1/, 5/	102,946	100,838	-2,108	-2.0
Other Revenues 7/	\$170,414	\$167,552	-\$2,862	-1.7
Estate	60,763	78,528	17,765	29.2
Real Estate Transfer	106,214	85,873	-20,341	-19.2
Pari-Mutuel	2,953	2,841	-112	-3.8
Hazardous Waste Assessments	20	39	19	95.0
Waste Tire Management and Recycling Fees	86	38	-48	-55.8
Wireless Communication Services Surcharges	6	26	20	333.3
Other (Racing Adms & Boxing)	89	115	26	29.2
Total - State Taxes and Fees 2/, 7/	\$3,597,174	\$3,442,483	-\$154,691	-4.3

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2007	August 2008	Amount	Percent
Withholding	\$2,175,803	\$2,038,055	-\$137,748	-6.3
Estimated Tax	66,306	61,703	-4,603	-6.9
Final Payments	17,995	20,846	2,851	15.8
Delinquencies	75,069	50,735	-24,334	-32.4
Limited Liability Company Fees	319	212	-107	-33.5
Total Gross Collections	\$2,335,492	\$2,171,551	-\$163,941	-7.0
Refunds/Minor Offsets	100,629	118,083	17,454	17.3
State/City Offsets	19	13	-6	-31.6
Net Collections	\$2,234,844	\$2,053,455	-\$181,389	-8.1
Other Component Detail				
Highway/Fuel Use	\$12,298	\$12,411	\$113	0.9
Highway Use	12,095	9,604	-2,491	-20.6
Truck Mileage	11,891	9,430	-2,461	-20.7
Permits	204	174	-30	-14.7
Fuel Use	203	2,807	2,604	1,282.8
Article 21	1	0	-1	-100.0
Article 21A IFTA	192	2,796	2,604	1,356.3
IFTA Decal Fees & Trip Permits	10	11	1	10.0
Corporation & Utilities 6/	\$3,967	\$2,790	-\$1,177	-29.7
Article 9 (excl sec. 180, 186-A, A&E & P)	242	1,865	1,623	670.7
Utilities (section 186-A, A&E & P)	3,725	925	-2,800	-75.2
Petroleum	\$102,946	\$100,838	-\$2,108	-2.0
Article 13-A (prior to 9/1/1990)	8	1	-7	-87.5
Article 13-A (after 9/1/1990)	102,938	100,837	-2,101	-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	
	August 2007	August 2008	Amount	Percent
M.T.A. Corporate Surcharge	\$19,766	\$17,472	-\$2,294	-11.6
New York City Alcoholic Beverage	1,803	2,034	231	12.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	448,266	438,246	-10,020	-2.2
Sales & Use (Includes M.A.C.)	922,013	971,241	49,228	5.3
Stock Transfer (to NYC; all rebatable)	71	38	-33	-46.5
Yonkers Personal Income	2,142	1,708	-434	-20.3
Total-Local Taxes	\$1,394,061	\$1,430,739	\$36,678	2.6
Total State & Local Taxes and Fees	\$4,991,235	\$4,873,222	-\$118,013	-2.4

2/ Includes:

	August 2007	August 2008
Hotel/Motel Occupancy (repealed 9/1/1994)	\$1	\$0
Containers (repealed 10/1/1998)	0	0

3/ Includes tax on informational and entertainment services (900) numbers:

	August 2007	August 2008
	\$13	\$0

4/ Includes Cigarette License and Sticker Fees.

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/ Reflects adjustments to prior periods posted during August 2008.

7/ Includes:

	August 2007	August 2008
Real Property Gains (repealed 6/15/1996)	\$99	\$12
Gift (repealed 1/1/2000)	184	80



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 2008

(in thousands)

State Taxes	Net Collections 2007-2008	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Personal Income Tax 1/	\$36,563,949	\$38,174,100	\$14,111,592	\$16,651,979	\$2,540,387	18.0
User Taxes 2/	\$12,480,533	\$13,110,700	\$5,041,949	\$5,232,263	\$190,314	3.8
Sales and Use 3/	10,578,790	10,879,200	4,221,305	4,327,784	106,479	2.5
Motor Fuel	524,934	529,500	218,778	218,030	-748	-0.3
Cigarette/Tobacco Products 4/	976,187	1,292,200	438,632	521,278	82,646	18.8
Alcoholic Beverage	204,828	209,300	88,732	90,337	1,605	1.8
Highway/Fuel Use 1/	147,957	152,100	62,840	61,825	-1,015	-1.6
Auto Rental	47,803	48,400	11,628	13,004	1,376	11.8
Business Taxes	\$7,165,335	\$7,215,700	\$2,039,515	\$1,670,484	-\$369,031	-18.1
Corporation Franchise	3,445,978	3,536,000	846,811	634,565	-212,246	-25.1
Corporation & Utilities 1/	677,652	698,000	135,691	152,315	16,624	12.3
Banks	880,001	729,000	295,866	149,371	-146,495	-49.5
Insurance (Article 33)	993,181	1,091,000	268,048	252,075	-15,973	-6.0
Direct Writings	13,186	---	6,332	3,650	-2,682	-42.4
Petroleum 1/, 5/	1,155,337	1,161,700	486,767	478,508	-8,259	-1.7
Other Revenues	\$2,286,530	\$2,125,500	\$947,172	\$1,120,144	\$172,972	18.3
Estate	1,036,652	1,172,100	420,712	679,423	258,711	61.5
Real Estate Transfer	1,020,669	929,700	463,366	371,422	-91,944	-19.8
Pari-Mutuel	23,580	23,000	10,330	10,334	4	0.0
Hazardous Waste Assessments	1,606	---	762	548	-214	-28.1
Waste Tire Management and Recycling Fees	26,756	---	7,766	7,407	-359	-4.6
Wireless Communication Services Surcharges	174,870	---	43,034	48,399	5,365	12.5
Other (Racing Adms & Boxing)	951	700	267	248	-19	-7.1
Total - State Taxes and Fees 2/, 7/	\$58,496,347	\$60,626,000	\$22,140,228	\$24,674,870	\$2,534,642	11.4

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Personal Income Tax						
Withholding	\$28,440,135	\$28,601,100	\$10,098,233	\$10,500,701	\$402,468	4.0
Estimated Tax	11,640,484	13,252,000	5,595,363	7,449,177	1,853,814	33.1
Final Payments	2,116,130	2,588,300	1,667,644	2,099,975	432,331	25.9
Delinquencies	922,832	946,600	405,744	375,494	-30,250	-7.5
Limited Liability Company Fees	50,973	- - -	6,915	4,552	-2,363	-34.2
Total Gross Collections	\$43,170,554	\$45,388,000	\$17,773,899	\$20,429,899	\$2,656,000	14.9
Refunds/Minor Offsets	6,127,370	6,709,500	3,494,305	3,620,675	126,370	3.6
State/City Offsets	479,235	504,400	168,002	157,245	-10,757	-6.4
Net Collections	\$36,563,949	\$38,174,100	\$14,111,592	\$16,651,979	\$2,540,387	18.0
Other Component Detail						
Highway/Fuel Use	\$147,957	\$152,100	\$62,840	\$61,825	-\$1,015	-1.6
Highway Use	114,266	NA	51,130	48,333	-2,797	-5.5
Truck Mileage	111,911	NA	49,972	47,372	-2,600	-5.2
Permits	2,355	NA	1,158	961	-197	-17.0
Fuel Use	33,691	NA	11,710	13,492	1,782	15.2
Article 21	37	NA	39	1	-38	-97.4
Article 21A IFTA	33,137	NA	11,602	13,430	1,828	15.8
IFTA Decal Fees & Trip Permits	517	NA	69	61	-8	-11.6
Corporation & Utilities 6/	\$677,652	\$698,000	\$135,691	\$152,315	\$16,624	12.3
Article 9 (excl sec. 180, 186-A, A&E & P)	137,462	NA	16,143	14,641	-1,502	-9.3
Utilities (section 186-A, A&E & P)	540,190	NA	119,548	137,674	18,126	15.2
Petroleum	\$1,155,337	\$1,161,700	\$486,767	\$478,508	-\$8,259	-1.7
Article 13-A (prior to 9/1/1990)	8	NA	8	1	-7	-87.5
Article 13-A (after 9/1/1990)	1,155,327	NA	486,758	478,507	-8,251	-1.7
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections 2007-2008	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
M.T.A. Corporate Surcharge	\$982,507	---	\$255,142	\$204,411	-\$50,731	-19.9
New York City Alcoholic Beverage	22,746	---	9,034	10,146	1,112	12.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,237,774	---	3,019,887	3,715,229	695,342	23.0
Sales & Use (Includes M.A.C.)	12,544,717	---	4,976,647	5,131,248	154,601	3.1
Stock Transfer (to NYC; all rebatable)	16,313,861	---	3,829,563	4,429,740	600,177	15.7
Yonkers Personal Income	29,801	---	13,108	16,123	3,015	23.0
Total-Local Taxes	\$38,131,406	---	\$12,103,381	\$13,506,897	\$1,403,516	11.6
Total State & Local Taxes and Fees	\$96,627,753	---	\$34,243,609	\$38,181,767	\$3,938,158	11.5

2/ Includes:

	2007-2008	2008-2009
Hotel/Motel Occupancy (repealed 9/1/1994)	\$2	\$0
Containers (repealed 10/1/1998)	32	5

3/ Includes tax on informational and entertainment services (900) numbers:

	2007-2008	2008-2009
	\$228	\$159

4/ Includes Cigarette License and Sticker Fees.

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/ Reflects adjustments to prior periods posted during August 2008.

7/ Includes:

	2007-2008	2008-2009
Real Property Gains (repealed 6/15/1996)	\$491	\$74
Gift (repealed 1/1/2000)	444	2,289

8/ From the Budget Forecast, July 2008 update. 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 and Containers included in User Taxes. Real Property Gains and Gift included in Other Revenues.