



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2009

(in thousands)

State Taxes	February 2009			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,793,191	\$964,862	\$1,828,329	\$41,388,407	\$6,180,612	\$35,207,795
Total Gross Collections	\$2,793,191	---	2,793,191	41,388,407	---	41,388,407
Less: Refunds and Minor Offsets	---	958,960	958,960	---	5,705,818	5,705,818
Less: State/City Offsets	---	5,902	5,902	---	474,794	474,794
Net Collections	---	---	1,828,329	---	---	35,207,795
User Taxes 1/	\$829,203	\$9,428	\$819,775	\$11,628,916	\$108,451	\$11,520,465
Sales & Use 2/	668,296	7,111	661,185	9,516,222	79,687	9,436,535
Motor Fuel	42,411	1,382	41,029	488,201	22,700	465,501
Cigarette/Tobacco Products 3/	97,326	772	96,554	1,257,369	4,601	1,252,768
Alcoholic Beverage	11,134	4	11,130	191,352	5	191,347
Highway/Fuel Use	10,008	159	9,849	133,215	1,458	131,757
Auto Rental	28	0	28	42,552	0	42,552
Business Taxes	\$361,941	\$100,626	\$261,315	\$6,215,317	\$1,059,444	\$5,155,873
Corporation Franchise	111,505	87,524	23,981	2,842,975	726,986	2,115,989
Corporation & Utilities	7,909	850	7,059	569,795	17,546	552,249
Banks	135,349	8,202	127,147	993,883	229,387	764,496
Insurance (Article 33)	9,279	1,852	7,427	739,524	46,931	692,593
Direct Writings	884	1	883	11,279	509	10,770
Petroleum 4/	97,015	2,197	94,818	1,057,861	38,085	1,019,776
Other Revenues 5/	\$81,425	\$7,016	\$74,409	\$2,080,907	\$58,966	\$2,021,941
Estate	50,363	6,964	43,399	1,220,020	58,659	1,161,361
Real Estate Transfer	29,492	50	29,442	672,035	228	671,807
Pari-Mutuel (w/o Uncashed Tickets)	1,440	0	1,440	20,298	0	20,298
Hazardous Waste Assessments	19	0	19	1,385	0	1,385
Waste Tire Management and Recycling Fees	38	2	36	19,969	62	19,907
Wireless Communication Services Surcharges	0	0	0	143,765	0	143,765
Other (Racing Admissions & Boxing)	5	0	5	747	0	747
Total - State Taxes and Fees 1/, 5/	\$4,065,760	\$1,081,932	\$2,983,828	\$61,313,547	\$7,407,473	\$53,906,074

(in thousands)

Local Taxes	February 2009			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$30,815	\$14,296	\$16,519	\$751,018	\$117,351	\$633,667
New York City Alcoholic Beverage	1,072	0	1,072	21,432	0	21,432
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	597,718	171,068	426,650	9,278,958	1,296,459	7,982,499
Total Gross Collections	591,813	---	591,813	8,804,993	---	8,804,993
Less: Refunds and Minor Offsets	---	171,068	171,068	---	1,296,459	1,296,459
Plus: State/City Offsets	5,905	---	5,905	473,965	---	473,965
Sales & Use (Includes M.A.C.)	818,685	8,625	810,060	11,376,077	94,361	11,281,716
Stock Transfer (to NYC; all eligible for rebate)	31	0	31	12,228,725	0	12,228,725
Yonkers Personal Income - Net (Adjusted)	2,592	322	2,270	35,315	4,896	30,419
Total Gross Collections	2,595	---	2,595	34,486	---	34,486
Less: Refunds and Minor Offsets	---	322	322	---	4,896	4,896
Plus: State/City Offsets	-3	---	-3	829	---	829
Total-Local Taxes	\$1,450,913	\$194,311	\$1,256,602	\$33,691,525	\$1,513,067	\$32,178,458
Total State & Local Taxes and Fees 1/	\$5,516,673	\$1,276,243	\$4,240,430	\$95,005,072	\$8,920,540	\$86,084,532

1/ Includes:

	February 2009	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):

	February 2009	Fiscal Year 2008-09
	\$6	\$586

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:

	February 2009	Fiscal Year 2008-09
Real Property Gains (repealed 6/15/1996)	\$3	\$81
Gift (repealed 1/1/2000)	65	2,590

MONTHLY COMPARISON OF NET COLLECTIONS

February 2009

(in thousands)

State Taxes	Net Collections		Difference	
	February 2008	February 2009	Amount	Percent
Personal Income Tax 1/	\$2,380,965	\$1,828,329	-\$552,636	-23.2
User Taxes 2/	\$865,531	\$819,775	-\$45,756	-5.3
Sales and Use 3/	733,568	661,185	-72,383	-9.9
Motor Fuel	43,135	41,029	-2,106	-4.9
Cigarette/Tobacco Products 4/	64,495	96,554	32,059	49.7
Alcoholic Beverage	11,973	11,130	-843	-7.0
Highway/Fuel Use 1/	12,341	9,849	-2,492	-20.2
Auto Rental	19	28	9	47.4
Business Taxes	\$583,475	\$261,315	-\$322,160	-55.2
Corporation Franchise	480,188	23,981	-456,207	-95.0
Corporation & Utilities 1/	5,806	7,059	1,253	21.6
Banks	6,887	127,147	120,260	1,746.2
Insurance (Article 33)	-451	7,427	7,878	1,746.8
Direct Writings	377	883	506	134.2
Petroleum 1/, 5/	90,668	94,818	4,150	4.6
Other Revenues 7/	\$148,411	\$74,409	-\$74,002	-49.9
Estate	72,042	43,399	-28,643	-39.8
Real Estate Transfer	74,335	29,442	-44,893	-60.4
Pari-Mutuel	1,492	1,440	-52	-3.5
Hazardous Waste Assessments	79	19	-60	-75.9
Waste Tire Management and Recycling Fees	86	36	-50	-58.1
Wireless Communication Services Surcharges	2	0	-2	-100.0
Other (Racing Adms & Boxing)	177	5	-172	-97.2
Total - State Taxes and Fees 2/, 7/	\$3,978,382	\$2,983,828	-\$994,554	-25.0

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	February 2008	February 2009	Amount	Percent
Withholding	\$3,374,331	\$2,581,252	-\$793,079	-23.5
Estimated Tax	51,417	53,180	1,763	3.4
Final Payments	28,052	22,570	-5,482	-19.5
Delinquencies	104,508	104,850	342	0.3
Limited Liability Company Fees	15,222	31,339	16,117	105.9
Total Gross Collections	\$3,573,530	\$2,793,191	-\$780,339	-21.8
Refunds/Minor Offsets	1,184,654	958,960	-225,694	-19.1
State/City Offsets	7,911	5,902	-2,009	-25.4
Net Collections	\$2,380,965	\$1,828,329	-\$552,636	-23.2
Other Component Detail				
Highway/Fuel Use	\$12,341	\$9,849	-\$2,492	-20.2
Highway Use	10,536	8,939	-1,597	-15.2
Truck Mileage	10,355	8,773	-1,582	-15.3
Permits	181	166	-15	-8.3
Fuel Use	1,805	910	-895	-49.6
Article 21	0	1	1	NA
Article 21A IFTA	1,785	885	-900	-50.4
IFTA Decal Fees & Trip Permits	20	24	4	20.0
Corporation & Utilities 6/	\$5,806	\$7,059	\$1,253	21.6
Article 9 (excl sec. 180, 186-A, A&E & P)	2,009	7,034	5,025	250.1
Utilities (section 186-A, A&E & P)	3,797	25	-3,772	-99.3
Petroleum	\$90,668	\$94,818	\$4,150	4.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	90,668	94,818	4,150	4.6
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	
	February 2008	February 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$80,147	\$16,519	-\$63,628	-79.4
New York City Alcoholic Beverage	1,642	1,072	-570	-34.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	557,797	426,650	-131,147	-23.5
Sales & Use (Includes M.A.C.)	864,878	810,060	-54,818	-6.3
Stock Transfer (to NYC; all rebatable)	41	31	-10	-24.4
Yonkers Personal Income	1,983	2,270	287	14.5
Total-Local Taxes	\$1,506,488	\$1,256,602	-\$249,886	-16.6
Total State & Local Taxes and Fees	\$5,484,870	\$4,240,430	-\$1,244,440	-22.7

2/ Includes:

	February 2008	February 2009
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:

	February 2008	February 2009
	\$29	\$6

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 February 2009.

7/ Includes:

	February 2008	February 2009
Real Property Gains (repealed 6/15/1996)	\$10	\$3
Gift (repealed 1/1/2000)	188	65



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

February 2009

(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	\$36,905,300	\$34,353,868	\$35,207,795	\$853,927	2.5
User Taxes 2/	\$12,480,533	\$13,059,300	\$11,358,987	\$11,520,465	\$161,478	1.4
Sales and Use 3/	10,578,790	10,819,400	9,591,390	9,436,535	-154,855	-1.6
Motor Fuel	524,934	522,700	483,453	465,501	-17,952	-3.7
Cigarette/Tobacco Products 4/	976,187	1,310,700	918,090	1,252,768	334,678	36.5
Alcoholic Beverage	204,828	206,000	192,267	191,347	-920	-0.5
Highway/Fuel Use 1/	147,957	147,200	139,100	131,757	-7,343	-5.3
Auto Rental	47,803	53,300	34,653	42,552	7,899	22.8
Business Taxes	\$7,165,335	\$6,792,700	\$5,801,809	\$5,155,873	-\$645,936	-11.1
Corporation Franchise	3,445,978	3,166,000	2,841,354	2,115,989	-725,365	-25.5
Corporation & Utilities 1/	677,652	735,000	474,533	552,249	77,716	16.4
Banks	880,001	729,000	664,580	764,496	99,916	15.0
Insurance (Article 33)	993,181	1,020,000	743,545	692,593	-50,952	-6.9
Direct Writings	13,186	---	11,927	10,770	-1,157	-9.7
Petroleum 1/, 5/	1,155,337	1,142,700	1,065,870	1,019,776	-46,094	-4.3
Other Revenues	\$2,286,530	\$2,123,700	\$2,086,092	\$2,021,941	-\$64,151	-3.1
Estate	1,036,652	1,300,000	947,147	1,161,361	214,214	22.6
Real Estate Transfer	1,020,669	800,000	959,843	671,807	-288,036	-30.0
Pari-Mutuel	23,580	23,000	21,288	20,298	-990	-4.7
Hazardous Waste Assessments	1,606	---	1,519	1,385	-134	-8.8
Waste Tire Management and Recycling Fees	26,756	---	21,872	19,907	-1,965	-9.0
Wireless Communication Services Surcharges	174,870	---	132,173	143,765	11,592	8.8
Other (Racing Adms & Boxing)	951	700	838	747	-91	-10.9
Total - State Taxes and Fees 2/, 7/	\$58,496,347	\$58,881,000	\$53,600,756	\$53,906,074	\$305,318	0.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Withholding	\$28,440,135	\$27,732,000	\$26,007,548	\$25,284,800	-\$722,748	-2.8
Estimated Tax	11,640,484	12,852,300	11,587,545	12,652,479	1,064,934	9.2
Final Payments	2,116,130	2,588,000	1,983,516	2,513,619	530,103	26.7
Delinquencies	922,832	946,700	860,891	882,843	21,952	2.5
Limited Liability Company Fees	50,973	- - -	49,125	54,666	5,541	11.3
Total Gross Collections	\$43,170,554	\$44,119,000	\$40,488,625	\$41,388,407	\$899,782	2.2
Refunds/Minor Offsets	6,127,370	6,710,000	5,660,445	5,705,818	45,373	0.8
State/City Offsets	479,235	503,700	474,312	474,794	482	0.1
Net Collections	\$36,563,949	\$36,905,300	\$34,353,868	\$35,207,795	\$853,927	2.5
Other Component Detail						
Highway/Fuel Use	\$147,957	\$147,200	\$139,100	\$131,757	-\$7,343	-5.3
Highway Use	114,266	NA	109,035	102,950	-6,085	-5.6
Truck Mileage	111,911	NA	106,827	100,966	-5,861	-5.5
Permits	2,355	NA	2,208	1,984	-224	-10.1
Fuel Use	33,691	NA	30,065	28,807	-1,258	-4.2
Article 21	37	NA	36	3	-33	-91.7
Article 21A IFTA	33,137	NA	29,527	28,324	-1,203	-4.1
IFTA Decal Fees & Trip Permits	517	NA	502	480	-22	-4.4
Corporation & Utilities 6/	\$677,652	\$735,000	\$474,533	\$552,249	\$77,716	16.4
Article 9 (excl sec. 180, 186-A, A&E & P)	137,462	NA	85,194	111,108	25,914	30.4
Utilities (section 186-A, A&E & P)	540,190	NA	389,339	441,141	51,802	13.3
Petroleum	\$1,155,337	\$1,142,700	\$1,065,870	\$1,019,776	-\$46,094	-4.3
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	1,065,861	1,019,774	-46,087	-4.3
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	1	0	0.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 8/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
M.T.A. Corporate Surcharge	\$982,507	---	\$741,569	\$633,667	-\$107,902	-14.6
New York City Alcoholic Beverage	22,746	---	21,079	21,432	353	1.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,237,774	---	7,778,305	7,982,499	204,194	2.6
Sales & Use (Includes M.A.C.)	12,544,717	---	11,301,317	11,281,716	-19,601	-0.2
Stock Transfer (to NYC; all rebatable)	16,313,861	---	11,787,619	12,228,725	441,106	3.7
Yonkers Personal Income	29,801	---	27,491	30,419	2,928	10.7
Total-Local Taxes	\$38,131,406	---	\$31,657,380	\$32,178,458	\$521,078	1.6
Total State & Local Taxes and Fees	\$96,627,753	---	\$85,258,136	\$86,084,532	\$826,396	1.0

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
	\$478	\$586

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 February 2009.

7/ Includes:

	2007-2008	2008-2009
Real Property Gains (repealed 6/15/1996)	\$553	\$81
Gift (repealed 1/1/2000)	859	2,590

8/ From the Budget Forecast, October 2008 mid-year 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.