



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2009

(in thousands)

State Taxes	June 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,530,079	-\$141,521	\$3,671,600	\$11,625,419	\$3,139,359	\$8,486,060
Total Gross Collections	\$3,530,079	---	3,530,079	11,625,419	---	11,625,419
Less: Refunds and Minor Offsets	---	98,846	98,846	---	3,472,382	3,472,382
Less: State/City Offsets	---	-240,367	-240,367	---	-333,023	-333,023
Net Collections	---	---	3,671,600	---	---	8,486,060
User Taxes 1/	\$1,219,217	\$2,657	\$1,216,560	\$3,033,910	\$22,636	\$3,011,274
Sales & Use 2/	1,007,050	1,610	1,005,440	2,442,530	17,119	2,425,411
Motor Fuel	45,815	464	45,351	129,992	3,790	126,202
Cigarette/Tobacco Products 3/	123,508	-15	123,523	361,676	861	360,815
Alcoholic Beverage	19,345	-1	19,346	53,671	0	53,671
Highway/Fuel Use	12,694	599	12,095	35,123	866	34,257
Auto Rental	10,805	0	10,805	10,918	0	10,918
Business Taxes	\$1,363,546	\$50,059	\$1,313,487	\$1,830,335	\$290,864	\$1,539,471
Corporation Franchise	522,459	49,792	472,667	698,062	257,419	440,643
Corporation & Utilities	147,569	-300	147,869	183,002	4,233	178,769
Banks	327,072	-654	327,726	383,794	19,369	364,425
Insurance (Article 33)	263,518	660	262,858	274,169	4,992	269,177
Direct Writings	1,125	0	1,125	2,194	11	2,183
Petroleum 4/	101,803	561	101,242	289,114	4,840	284,274
Other Revenues 5/	\$151,133	\$2,893	\$148,240	\$369,829	\$12,829	\$357,000
Estate	65,687	2,881	62,806	218,800	12,244	206,556
Real Estate Transfer	31,545	-1	31,546	91,982	572	91,410
Pari-Mutuel (w/o Uncashed Tickets)	2,093	0	2,093	4,729	0	4,729
Hazardous Waste Assessments	134	0	134	375	0	375
Waste Tire Management and Recycling Fees	4,085	9	4,076	5,446	9	5,437
Wireless Communication Services Surcharges	47,529	0	47,529	48,254	0	48,254
Other (Racing Admissions & Boxing)	5	0	5	98	0	98
Total - State Taxes and Fees 1/, 5/	\$6,263,975	-\$85,912	\$6,349,887	\$16,859,493	\$3,465,688	\$13,393,805

Local Taxes	June 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$192,585	\$7,039	\$185,546	\$234,564	\$32,435	\$202,129
M.T.A. Auto Rental	1,192	0	1,192	1,192	0	1,192
New York City Alcoholic Beverage	2,031	0	2,031	5,994	0	5,994
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	357,880	19890	337,990	2,025,250	820,510	1,204,740
Total Gross Collections	597,975	---	597,975	2,358,530	---	2,358,530
Less: Refunds and Minor Offsets	---	19890	19,890	---	820,510	820,510
Plus: State/City Offsets	-240,095	---	-240,095	-333,280	---	-333,280
Sales & Use (Includes M.A.C.)	1,143,868	1,911	1,141,957	2,864,682	20,548	2,844,134
Stock Transfer (to NYC; all eligible for rebate)	3,872,796	0	3,872,796	3,872,818	0	3,872,818
Yonkers Personal Income - Net (Adjusted)	2,406	61	2,345	10,187	2,672	7,515
Total Gross Collections	2,678	---	2,678	9,930	---	9,930
Less: Refunds and Minor Offsets	---	61	61	---	2,672	2,672
Plus: State/City Offsets	-272	---	-272	257	---	257
Total-Local Taxes	\$5,572,758	\$28,901	\$5,543,857	\$9,014,687	\$876,165	\$8,138,522
Total State & Local Taxes and Fees 1/	\$11,836,733	-\$57,011	\$11,893,744	\$25,874,180	\$4,341,853	\$21,532,327

1/ Includes:

	June 2009	Fiscal Year 2009-10
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):

	June 2009	Fiscal Year 2009-10
	-\$15	\$76

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:

	June 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$1	\$17
Gift (repealed 1/1/2000)	50	87

June 2009

(in thousands)

State Taxes	Net Collections		Difference	
	June 2008	June 2009	Amount	Percent
Personal Income Tax 1/	\$3,694,872	\$3,671,600	-\$23,272	-0.6
User Taxes 2/	\$1,273,407	\$1,216,560	-\$56,847	-4.5
Sales and Use 3/	1,091,492	1,005,440	-86,052	-7.9
Motor Fuel	38,871	45,351	6,480	16.7
Cigarette/Tobacco Products 4/	98,418	123,523	25,105	25.5
Alcoholic Beverage	17,774	19,346	1,572	8.8
Highway/Fuel Use 1/	13,945	12,095	-1,850	-13.3
Auto Rental	12,907	10,805	-2,102	-16.3
Business Taxes	\$1,058,140	\$1,313,487	\$255,347	24.1
Corporation Franchise	436,435	472,667	36,232	8.3
Corporation & Utilities 1/	152,368	147,869	-4,499	-3.0
Banks	131,640	327,726	196,086	149.0
Insurance (Article 33)	243,331	262,858	19,527	8.0
Direct Writings	1,226	1,125	-101	-8.2
Petroleum 1/, 5/	93,140	101,242	8,102	8.7
Other Revenues 7/	\$211,970	\$148,240	-\$63,730	-30.1
Estate	75,816	62,806	-13,010	-17.2
Real Estate Transfer	82,954	31,546	-51,408	-62.0
Pari-Mutuel	3,175	2,093	-1,082	-34.1
Hazardous Waste Assessments	7	134	127	1,814.3
Waste Tire Management and Recycling Fees	4,824	4,076	-748	-15.5
Wireless Communication Services Surcharges	43,687	47,529	3,842	8.8
Other (Racing Adms & Boxing)	21	5	-16	-76.2
Total - State Taxes and Fees 2/, 7/	\$6,238,389	\$6,349,887	\$111,498	1.8

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	June 2008	June 2009	Amount	Percent
Withholding	\$2,025,672	\$2,092,216	\$66,544	3.3
Estimated Tax	1,708,394	1,321,329	-387,065	-22.7
Final Payments	30,525	21,366	-9,159	-30.0
Delinquencies	76,548	94,972	18,424	24.1
Limited Liability Company Fees	316	196	-120	-38.0
Total Gross Collections	\$3,841,455	\$3,530,079	-\$311,376	-8.1
Refunds/Minor Offsets	135,897	98,846	-37,051	-27.3
State/City Offsets	10,686	-240,367	-251,053	-2,349.4
Net Collections	\$3,694,872	\$3,671,600	-\$23,272	-0.6
Other Component Detail				
Highway/Fuel Use	\$13,945	\$12,095	-\$1,850	-13.3
Highway Use	8,052	7,832	-220	-2.7
Truck Mileage	7,863	7,341	-522	-6.6
Permits	189	491	302	159.8
Fuel Use	5,893	4,263	-1,630	-27.7
Article 21	1	30	29	2,900.0
Article 21A IFTA	5,881	4,223	-1,658	-28.2
IFTA Decal Fees & Trip Permits	11	10	-1	-9.1
Corporation & Utilities 6/	\$152,368	\$147,869	-\$4,499	-3.0
Article 9 (excl sec. 180, 186-A, A&E & P)	20,967	23,839	2,872	13.7
Utilities (section 186-A, A&E & P)	131,401	124,030	-7,371	-5.6
Petroleum	\$93,140	\$101,242	\$8,102	8.7
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,140	101,242	8,102	8.7
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	June 2008	June 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$155,050	\$185,546	\$30,496	19.7
M.T.A. Auto Rental	0	1,192	1,192	NA
New York City Alcoholic Beverage	2,044	2,031	-13	-0.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	716,665	337,990	-378,675	-52.8
Sales & Use (Includes M.A.C.)	1,324,441	1,141,957	-182,484	-13.8
Stock Transfer (to NYC; all rebatable)	4,429,475	3,872,796	-556,679	-12.6
Yonkers Personal Income	2,335	2,345	10	0.4
Total-Local Taxes	\$6,630,010	\$5,543,857	-\$1,086,153	-16.4
Total State & Local Taxes and Fees	\$12,868,399	\$11,893,744	-\$974,655	-7.6

2/ Includes:

	June 2008	June 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:

	June 2008	June 2009
	\$159	-\$15

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 June 2009.

7/ Includes:

	June 2008	June 2009
Real Property Gains (repealed 6/15/1996)	\$21	\$1
Gift (repealed 1/1/2000)	1,465	50



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 2009

(in thousands)

State Taxes	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax 1/	\$36,840,019	\$37,238,200	\$12,312,132	\$8,486,060	-\$3,826,072	-31.1
User Taxes 2/	\$12,614,912	\$12,778,700	\$3,163,708	\$3,011,274	-\$152,434	-4.8
Sales and Use 3/	10,373,713	10,474,900	2,663,033	2,425,411	-237,622	-8.9
Motor Fuel	503,937	520,900	120,426	126,202	5,776	4.8
Cigarette/Tobacco Products 4/	1,340,326	1,330,600	277,280	360,815	83,535	30.1
Alcoholic Beverage	205,908	234,500	52,777	53,671	894	1.7
Highway/Fuel Use 1/	140,907	155,200	37,248	34,257	-2,991	-8.0
Auto Rental	50,116	62,700	12,939	10,918	-2,021	-15.6
Business Taxes	\$6,682,389	\$6,619,100	\$1,315,547	\$1,539,471	\$223,924	17.0
Corporation Franchise	2,754,989	2,915,500	527,519	440,643	-86,876	-16.5
Corporation & Utilities 1/	742,772	814,000	148,718	178,769	30,051	20.2
Banks	1,061,546	679,000	128,175	364,425	236,250	184.3
Insurance (Article 33)	1,004,720	1,091,000	242,083	269,177	27,094	11.2
Direct Writings	11,799	---	2,729	2,183	-546	-20.0
Petroleum 1/, 5/	1,106,563	1,119,600	266,323	284,274	17,951	6.7
Other Revenues	\$2,105,499	\$1,357,200	\$579,995	\$357,000	-\$222,995	-38.4
Estate	1,162,592	958,500	308,774	206,556	-102,218	-33.1
Real Estate Transfer	701,164	375,000	211,576	91,410	-120,166	-56.8
Pari-Mutuel	22,301	23,000	5,487	4,729	-758	-13.8
Hazardous Waste Assessments	1,473	---	271	375	104	38.4
Waste Tire Management and Recycling Fees	23,775	---	5,871	5,437	-434	-7.4
Wireless Communication Services Surcharges	190,680	---	45,800	48,254	2,454	5.4
Other (Racing Adms & Boxing)	773	700	98	98	0	0.0
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$57,993,200	\$17,371,382	\$13,393,805	-\$3,977,577	-22.9

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax						
Withholding	\$27,686,157	\$30,626,000	\$6,228,806	\$6,158,223	-\$70,583	-1.1
Estimated Tax	12,689,975	10,193,100	7,316,768	3,877,007	-3,439,761	-47.0
Final Payments	2,629,671	2,136,000	2,059,972	1,272,395	-787,577	-38.2
Delinquencies	949,082	1,115,500	242,570	315,182	72,612	29.9
Limited Liability Company Fees	56,219	- - -	4,122	2,612	-1,510	-36.6
Total Gross Collections	\$44,011,104	\$44,070,600	\$15,852,238	\$11,625,419	-\$4,226,819	-26.7
Refunds/Minor Offsets	6,696,250	6,332,400	3,388,231	3,472,382	84,151	2.5
State/City Offsets	474,835	500,000	151,875	-333,023	-484,898	-319.3
Net Collections	\$36,840,019	\$37,238,200	\$12,312,132	\$8,486,060	-\$3,826,072	-31.1
Other Component Detail						
Highway/Fuel Use	\$140,907	\$155,200	\$37,248	\$34,257	-\$2,991	-8.0
Highway Use	108,403	NA	28,180	25,411	-2,769	-9.8
Truck Mileage	106,235	NA	27,575	24,593	-2,982	-10.8
Permits	2,168	NA	605	818	213	35.2
Fuel Use	32,504	NA	9,068	8,846	-222	-2.4
Article 21	3	NA	1	32	31	3,100.0
Article 21A IFTA	32,001	NA	9,028	8,780	-248	-2.7
IFTA Decal Fees & Trip Permits	500	NA	39	34	-5	-12.8
Corporation & Utilities 6/	\$742,772	\$814,000	\$148,718	\$178,769	\$30,051	20.2
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	12,460	25,368	12,908	103.6
Utilities (section 186-A, A&E & P)	598,786	NA	136,258	153,401	17,143	12.6
Petroleum	\$1,106,563	\$1,119,600	\$266,323	\$284,274	\$17,951	6.7
Article 13-A (prior to 9/1/1990)	1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,106,561	NA	266,323	284,274	17,951	6.7
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

Local Taxes	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$175,202	\$202,129	\$26,927	15.4
M.T.A. Auto Rental	0	---	0	1,192	1,192	NA
New York City Alcoholic Beverage	23,351	---	5,842	5,994	152	2.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	2,797,621	1,204,740	-1,592,881	-56.9
Sales & Use (Includes M.A.C.)	12,364,108	---	3,186,826	2,844,134	-342,692	-10.8
Stock Transfer (to NYC; all rebatable)	15,991,810	---	4,429,581	3,872,818	-556,763	-12.6
Yonkers Personal Income	32,648	---	11,867	7,515	-4,352	-36.7
Total-Local Taxes	\$37,575,487	---	\$10,606,939	\$8,138,522	-\$2,468,417	-23.3
Total State & Local Taxes and Fees	\$95,818,306	---	\$27,978,321	\$21,532,327	-\$6,445,994	-23.0

2/ Includes:

	2008-2009	2009-2010
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	5	0

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

	2008-2009	2009-2010
	\$159	-\$12

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 June 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$60	\$17
Gift (repealed 1/1/2000)	2,058	124

8/ From the Budget Forecast, April 2009. 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.