



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2010

(in thousands)

State Taxes	April 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$6,864,964	\$2,772,789	\$4,092,175	\$6,864,964	\$2,772,789	\$4,092,175
Total Gross Collections	\$6,864,964	---	6,864,964	6,864,964	---	6,864,964
Less: Refunds and Minor Offsets	---	2,754,289	2,754,289	---	2,754,289	2,754,289
Less: State/City Offsets	---	18,500	18,500	---	18,500	18,500
Net Collections	---	---	4,092,175	---	---	4,092,175
User Taxes 1/	\$978,524	\$13,275	\$965,249	\$978,524	\$13,275	\$965,249
Sales & Use 2/	785,417	11,637	773,780	785,417	11,637	773,780
Motor Fuel	40,726	1,386	39,340	40,726	1,386	39,340
Cigarette/Tobacco Products 3/	121,102	90	121,012	121,102	90	121,012
Alcoholic Beverage	18,311	0	18,311	18,311	0	18,311
Highway/Fuel Use	12,955	162	12,793	12,955	162	12,793
Auto Rental	13	0	13	13	0	13
Business Taxes	\$391,399	\$247,433	\$143,966	\$391,399	\$247,433	\$143,966
Corporation Franchise	154,153	86,026	68,127	154,153	86,026	68,127
Corporation & Utilities 4/	20,264	1,777	18,487	20,264	1,777	18,487
Banks	126,134	155,502	-29,368	126,134	155,502	-29,368
Insurance (Article 33)	5,756	2,532	3,224	5,756	2,532	3,224
Direct Writings	191	26	165	191	26	165
Petroleum 5/	84,901	1,570	83,331	84,901	1,570	83,331
Property Transfer Taxes 6/	\$139,507	\$2,403	\$137,104	\$139,507	\$2,403	\$137,104
Estate	94,667	2,383	92,284	94,667	2,383	92,284
Real Estate Transfer	44,784	0	44,784	44,784	0	44,784
Other Taxes and Fees	\$3,136	\$3	\$3,133	\$3,136	\$3	\$3,133
Pari-Mutuel (w/o Uncashed Tickets)	919	0	919	919	0	919
Hazardous Waste Assessments	242	0	242	242	0	242
Waste Tire Management and Recycling Fees	1,923	0	1,923	1,923	0	1,923
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	82	0	82	82	0	82
Tax Return Preparer Registration Fees	-79	3	-82	-79	3	-82
OGS Procurement Fees	40	0	40	40	0	40
Racing Admissions	3	0	3	3	0	3
Boxing and Wrestling Exhibitions	6	0	6	6	0	6
Total - State Taxes and Fees 1/, 6/	\$8,377,530	\$3,035,904	\$5,341,627	\$8,377,530	\$3,035,904	\$5,341,627

Local Taxes	April 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$36,343	\$43,134	-\$6,791	\$36,343	\$43,134	-\$6,791
M.T.A. Auto Rental	3	0	3	3	0	3
M.C.T. Mobility	137,304	0	137,304	137,304	0	137,304
M.C.T.D. Medallion Taxicab Rides	18,974	0	18,974	18,974	0	18,974
New York City Alcoholic Beverage	1,998	0	1,998	1,998	0	1,998
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,214,339	507,512	706,827	1,214,339	507,512	706,827
Total Gross Collections	1,196,488	---	1,196,488	1,196,488	---	1,196,488
Less: Refunds and Minor Offsets	---	507,512	507,512	---	507,512	507,512
Plus: State/City Offsets	17,851	---	17,851	17,851	---	17,851
Sales & Use (Includes M.A.C.)	971,123	14,630	956,493	971,123	14,630	956,493
Stock Transfer (to NYC; all eligible for rebate)	78	0	78	78	0	78
Yonkers Personal Income - Net (Adjusted)	5,463	2,136	3,327	5,463	2,136	3,327
Total Gross Collections	4,814	---	4,814	4,814	---	4,814
Less: Refunds and Minor Offsets	---	2,136	2,136	---	2,136	2,136
Plus: State/City Offsets	649	---	649	649	---	649
Total-Local Taxes	\$2,385,625	\$567,412	\$1,818,213	\$2,385,625	\$567,412	\$1,818,213
Total State & Local Taxes and Fees 1/	\$10,763,155	\$3,603,316	\$7,159,840	\$10,763,155	\$3,603,316	\$7,159,840

1/ Includes:

	April 2010	Fiscal Year 2010-11
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):

	April 2010	Fiscal Year 2010-11
	\$0	\$0

3/ Includes Cigarette License and Sticker Fees.

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

	April 2010	Fiscal Year 2010-11
	\$299	\$299

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:

	April 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	\$12	\$12
Gift (repealed 1/1/2000)	24	24

7/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

April 2010

(in thousands)

State Taxes	Net Collections		Difference	
	April 2009	April 2010	Amount	Percent
Personal Income Tax 1/	\$3,822,005	\$4,092,175	\$270,170	7.1
User Taxes 2/	\$896,093	\$965,249	\$69,156	7.7
Sales and Use 3/	706,714	773,780	67,066	9.5
Motor Fuel	34,776	39,340	4,564	13.1
Cigarette/Tobacco Products 1/	125,932	121,012	-4,920	-3.9
Alcoholic Beverage	16,543	18,311	1,768	10.7
Highway/Fuel Use 1/	12,098	12,793	695	5.7
Auto Rental	30	13	-17	-56.7
Business Taxes	\$146,721	\$143,966	-\$2,755	-1.9
Corporation Franchise	-54	68,127	68,181	126,261.1
Corporation & Utilities 1/	30,709	18,487	-12,222	-39.8
Banks	30,781	-29,368	-60,149	-195.4
Insurance (Article 33)	-114	3,224	3,338	2,928.1
Direct Writings	212	165	-47	-22.2
Petroleum 1/, 4/	85,187	83,331	-1,856	-2.2
Property Transfer Taxes 5/	\$79,871	\$137,104	\$57,233	71.7
Estate	50,152	92,284	42,132	84.0
Real Estate Transfer	29,704	44,784	15,080	50.8
Other Taxes and Fees	3,071	3,133	62	2.0
Pari-Mutuel	814	919	105	12.9
Hazardous Waste Assessments	196	242	46	23.5
Waste Tire Management and Recycling Fees	1,288	1,923	635	49.3
Wireless Communication Services Surcharges 6/	725	0	-725	-100.0
Returnable Container Deposits	0	82	82	NA
Tax Return Preparer Registration Fees	0	-82	-82	NA
OGS Procurement Fees	-6	40	46	766.7
Racing Admissions	2	3	1	50.0
Boxing and Wrestling Exhibitions	52	6	-46	-88.5
Total - State Taxes and Fees 2/, 5/	\$4,947,761	\$5,341,627	\$393,866	8.0

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2009	April 2010	Amount	Percent
Withholding	\$2,078,668	\$2,504,591	\$425,923	20.5
Estimated Tax	2,652,305	2,906,253	253,948	9.6
Final Payments	1,219,263	1,332,250	112,987	9.3
Delinquencies	143,288	119,191	-24,097	-16.8
Limited Liability Company Fees	2,208	2,679	471	21.3
Total Gross Collections	\$6,095,732	\$6,864,964	\$769,232	12.6
Refunds/Minor Offsets	2,248,680	2,754,289	505,609	22.5
State/City Offsets	25,047	18,500	-6,547	-26.1
Net Collections	\$3,822,005	\$4,092,175	\$270,170	7.1
Other Component Detail				
Cigarette/Tobacco Products	\$125,932	\$121,011	-\$4,921	-3.9
Cigarette	120,373	114,141	-6,232	-5.2
Tobacco Products	5,514	6,783	1,269	23.0
Retailer Licenses	32	53	21	65.6
Vending Machine Stickers	13	34	21	161.5
Highway/Fuel Use	\$12,098	\$12,793	\$695	5.7
Highway Use	9,354	9,644	290	3.1
Truck Mileage	9,188	9,379	191	2.1
Permits	166	265	99	59.6
Fuel Use	2,744	3,149	405	14.8
Article 21	1	0	-1	-100.0
Article 21A IFTA	2,728	3,129	401	14.7
IFTA Decal Fees & Trip Permits	15	20	5	33.3
Corporation & Utilities 6/	\$30,709	\$18,487	-\$12,222	-39.8
Article 9 (excl sec 180, 186-A, A&E,PSC, &186-F)	2,705	2,428	-277	-10.2
Utilities (section 186-A, A&E & P)	28,004	15,760	-12,244	-43.7
Public Safety Communications Surcharge (\$186-F)	0	299	299	NA
Petroleum	\$85,187	\$83,331	-\$1,856	-2.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	85,187	83,330	-1,857	-2.2
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

Local Taxes	Net Collections		Difference	
	April 2009	April 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$16,650	-\$6,791	-\$23,441	-140.8
M.T.A. Auto Rental	0	3	3	NA
M.C.T. Mobility	0	137,304	137,304	NA
M.C.T.D. Medallion Taxicab Rides	0	18,974	18,974	NA
New York City Alcoholic Beverage	1,958	1,998	40	2.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	692,327	706,827	14,500	2.1
Sales & Use (Includes M.A.C.)	843,230	956,493	113,263	13.4
Stock Transfer (to NYC; all rebatable)	10	78	68	680.0
Yonkers Personal Income	4,096	3,327	-769	-18.8
Total-Local Taxes	\$1,558,271	\$1,818,213	\$259,942	16.7
Total State & Local Taxes and Fees	\$6,506,032	\$7,159,840	\$653,808	10.0

2/ Includes:

	April 2009	April 2010
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:

	April 2009	April 2010
	\$0	\$0

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:

	April 2009	April 2010
Real Property Gains (repealed 6/15/1996)	\$5	\$12
Gift (repealed 1/1/2000)	10	24

6/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2010

(in thousands)

State Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax 1/	\$34,751,382	\$0	\$3,822,005	\$4,092,175	\$270,170	7.1
User Taxes 2/	\$12,193,157	\$0	\$896,093	\$965,249	\$69,156	7.7
Sales and Use 3/	9,903,588	0	706,714	773,780	67,066	9.5
Motor Fuel	506,911	0	34,776	39,340	4,564	13.1
Cigarette/Tobacco Products 1/	1,364,254	0	125,932	121,012	-4,920	-3.9
Alcoholic Beverage	225,572	0	16,543	18,311	1,768	10.7
Highway/Fuel Use 1/	137,247	0	12,098	12,793	695	5.7
Auto Rental	55,573	0	30	13	-17	-56.7
Business Taxes	\$6,605,930	\$0	\$146,721	\$143,966	-\$2,755	-1.9
Corporation Franchise	2,144,540	0	-54	68,127	68,181	126,261.1
Corporation & Utilities 1/	914,181	0	30,709	18,487	-12,222	-39.8
Banks	1,173,263	0	30,781	-29,368	-60,149	-195.4
Insurance (Article 33)	1,258,511	0	-114	3,224	3,338	2,928.1
Direct Writings	11,889	- - -	212	165	-47	-22.2
Petroleum 1/, 4/	1,103,546	0	85,187	83,331	-1,856	-2.2
Property Transfer Taxes 5/	\$1,358,913	\$0	\$79,871	\$137,104	\$57,233	71.7
Estate	863,975	0	50,152	92,284	42,132	84.0
Real Estate Transfer	493,049	0	29,704	44,784	15,080	50.8
Other Taxes and Fees	\$190,560	\$0	\$3,071	\$3,133	\$62	2.0
Pari-Mutuel	18,818	0	814	919	105	12.9
Hazardous Waste Assessments	1,786	- - -	196	242	46	23.5
Waste Tire Management and Recycling Fees	22,264	- - -	1,288	1,923	635	49.3
Wireless Communication Services Surcharges 6/	97,373	- - -	725	0	-725	-100.0
Returnable Container Deposits	47,538	- - -	0	82	82	NA
Tax Return Preparer Registration Fees	1,346	- - -	0	-82	-82	NA
OGS Procurement Fees	745	- - -	-6	40	46	766.7
Racing Admissions	340	0	2	3	1	50.0
Boxing and Wrestling Exhibitions	350	0	52	6	-46	-88.5
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$0	\$4,947,761	\$5,341,627	\$393,866	8.0

1/ See page 2 for component detail.

	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax						
Withholding	\$29,443,180	\$0	\$2,078,668	\$2,504,591	\$425,923	20.5
Estimated Tax	9,028,061	0	2,652,305	2,906,253	253,948	9.6
Final Payments	1,754,513	0	1,219,263	1,332,250	112,987	9.3
Delinquencies	1,100,414	0	143,288	119,191	-24,097	-16.8
Limited Liability Company Fees	67,469	- - -	2,208	2,679	471	21.3
Total Gross Collections	\$41,393,637	\$0	\$6,095,732	\$6,864,964	\$769,232	12.6
Refunds/Minor Offsets	6,704,208	0	2,248,680	2,754,289	505,609	22.5
State/City Offsets	-61,953	0	25,047	18,500	-6,547	-26.1
Net Collections	\$34,751,382	\$0	\$3,822,005	\$4,092,175	\$270,170	7.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$0	\$125,932	\$121,011	-\$4,921	-3.9
Cigarette	1,287,700	NA	120,373	114,141	-6,232	-5.2
Tobacco Products	63,632	NA	5,514	6,783	1,269	23.0
Retailer Licenses	12,698	NA	32	53	21	65.6
Vending Machine Stickers	224	NA	13	34	21	161.5
Highway/Fuel Use	\$137,247	\$0	\$12,098	\$12,793	\$695	5.7
Highway Use	108,662	NA	9,354	9,644	290	3.1
Truck Mileage	99,123	NA	9,188	9,379	191	2.1
Permits	9,539	NA	166	265	99	59.6
Fuel Use	28,585	NA	2,744	3,149	405	14.8
Article 21	45	NA	1	0	-1	-100.0
Article 21A IFTA	28,078	NA	2,728	3,129	401	14.7
IFTA Decal Fees & Trip Permits	462	NA	15	20	5	33.3
Corporation & Utilities 6/	\$914,181	\$0	\$30,709	\$18,487	-\$12,222	-39.8
Article 9 (excl sec 180, 186-A, A&E, PSC, &186-F)	151,912	NA	2,705	2,428	-277	-10.2
Utilities (section 186-A, A&E & P)	667,155	NA	28,004	15,760	-12,244	-43.7
Public Safety Communications Surcharge (\$186-F)	95,114	NA	0	299	299	NA
Petroleum	\$1,103,546	\$0	\$85,187	\$83,331	-\$1,856	-2.2
Article 13-A (prior to 9/1/1990)	1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,103,542	NA	85,187	83,330	-1,857	-2.2
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	0	1	1	NA

Local Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
M.T.A. Corporate Surcharge	\$885,779	---	\$16,650	-\$6,791	-\$23,441	-140.8
M.T.A. Auto Rental	24,502	---	0	3	3	NA
M.C.T. Mobility	1,251,250	---	0	137,304	137,304	NA
M.C.T.D. Medallion Taxicab Rides	12,835	---	0	18,974	18,974	NA
New York City Alcoholic Beverage	23,645	---	1,958	1,998	40	2.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	692,327	706,827	14,500	2.1
Sales & Use (Includes M.A.C.)	12,054,501	---	843,230	956,493	113,263	13.4
Stock Transfer (to NYC; all rebatable)	14,471,464	---	10	78	68	680.0
Yonkers Personal Income	26,397	---	4,096	3,327	-769	-18.8
Total-Local Taxes	\$35,336,583	---	\$1,558,271	\$1,818,213	\$259,942	16.7
Total State & Local Taxes and Fees	\$90,436,525	---	\$6,506,032	\$7,159,840	\$653,808	10.0

2/ Includes:

	2009-2010	2010-2011
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:

	2009-2010	2010-2011
	\$0	\$0

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:

	2009-2010	2010-2011
Real Property Gains (repealed 6/15/1996)	\$5	\$12
Gift (repealed 1/1/2000)	10	24

6/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

7/ Estimated receipts are not available.