



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

June 2010

(in thousands)

State Taxes	June 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,809,225	\$260,823	\$3,548,402	\$12,923,939	\$4,239,118	\$8,684,821
Total Gross Collections	\$3,809,225	---	3,809,225	12,923,939	---	12,923,939
Less: Refunds and Minor Offsets	---	258,251	258,251	---	4,212,752	4,212,752
Less: State/City Offsets	---	2,572	2,572	---	26,366	26,366
Net Collections	---	---	3,548,402	---	---	8,684,821
User Taxes 1/	\$1,312,775	\$13,335	\$1,299,440	\$3,243,302	\$42,093	\$3,201,209
Sales & Use 2/	1,085,878	10,011	1,075,867	2,641,560	34,616	2,606,944
Motor Fuel	41,456	2,835	38,621	126,689	6,160	120,529
Cigarette/Tobacco Products 3/	140,749	302	140,447	370,992	745	370,247
Alcoholic Beverage	20,230	0	20,230	56,991	0	56,991
Highway/Fuel Use	11,406	187	11,219	33,987	572	33,415
Auto Rental	13,056	0	13,056	13,083	0	13,083
Business Taxes	\$1,119,345	\$46,171	\$1,073,174	\$1,672,382	\$368,042	\$1,304,340
Corporation Franchise	474,202	39,380	434,822	703,823	191,245	512,578
Corporation & Utilities 4/	149,196	163	149,033	162,548	3,425	159,123
Banks	184,096	784	183,312	312,883	158,742	154,141
Insurance (Article 33)	213,133	592	212,541	220,017	4,410	215,607
Direct Writings	1,666	6	1,660	2,225	59	2,166
Petroleum 5/	97,052	5,246	91,806	270,886	10,161	260,725
Property Transfer Taxes 6/	\$156,994	\$5,065	\$151,929	\$433,244	\$19,364	\$413,880
Estate	105,787	5,058	100,729	293,746	19,286	274,460
Real Estate Transfer	51,116	8	51,108	139,348	58	139,290
Other Taxes and Fees	\$31,198	\$107	\$31,091	\$36,932	\$111	\$36,821
Pari-Mutuel (w/o Uncashed Tickets)	1,845	0	1,845	4,320	0	4,320
Hazardous Waste Assessments	68	0	68	506	0	506
Waste Tire Management and Recycling Fees	4,467	1	4,466	6,442	1	6,441
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	24,671	106	24,565	25,031	107	24,924
Tax Return Preparer Registration Fees	-46	0	-46	-199	3	-202
OGS Procurement Fees	20	0	20	634	0	634
Racing Admissions	2	0	2	7	0	7
Boxing and Wrestling Exhibitions	171	0	171	191	0	191
Total - State Taxes and Fees 1/, 6/	\$6,429,537	\$325,501	\$6,104,036	\$18,309,799	\$4,668,728	\$13,641,071

Local Taxes	June 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$149,070	\$1,169	\$147,901	\$209,195	\$51,925	\$157,270
M.T.A. Auto Rental	7,312	0	7,312	7,324	0	7,324
M.C.T. Mobility	81,073	571	80,502	337,322	574	336,748
M.C.T.D. Medallion Taxicab Rides	113	0	113	20,156	0	20,156
New York City Alcoholic Beverage	2,414	0	2,414	6,031	0	6,031
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	684,443	39,991	644,452	2,327,936	762,094	1,565,842
Total Gross Collections	681,899	---	681,899	2,302,261	---	2,302,261
Less: Refunds and Minor Offsets	---	39,991	39,991	---	762,094	762,094
Plus: State/City Offsets	2,544	---	2,544	25,675	---	25,675
Sales & Use (Includes M.A.C.)	1,352,770	12,585	1,340,185	3,270,761	43,519	3,227,242
Stock Transfer (to NYC; all eligible for rebate)	3,941,253	0	3,941,253	3,941,485	0	3,941,485
Yonkers Personal Income - Net (Adjusted)	2,665	119	2,546	10,150	3,219	6,931
Total Gross Collections	2,637	---	2,637	9,459	---	9,459
Less: Refunds and Minor Offsets	---	119	119	---	3,219	3,219
Plus: State/City Offsets	28	---	28	691	---	691
Total-Local Taxes	\$6,221,113	\$54,435	\$6,166,678	\$10,130,360	\$861,331	\$9,269,029
Total State & Local Taxes and Fees 1/	\$12,650,650	\$379,936	\$12,270,714	\$28,440,159	\$5,530,059	\$22,910,100

1/ Includes:

	June 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):

	June 2010	Fiscal Year 2010-11
	\$55	\$57

3/ Includes Cigarette License and Sticker Fees.

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

	June 2010	Fiscal Year 2010-11
	\$49,531	\$49,885

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:

	June 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	\$1	\$14
Gift (repealed 1/1/2000)	91	116

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

June 2010

(in thousands)

State Taxes	Net Collections		Difference	
	June 2009	June 2010	Amount	Percent
Personal Income Tax 1/	\$3,671,600	\$3,548,402	-\$123,198	-3.4
User Taxes 2/	\$1,216,560	\$1,299,440	\$82,880	6.8
Sales and Use 3/	1,005,440	1,075,867	70,427	7.0
Motor Fuel	45,351	38,621	-6,730	-14.8
Cigarette/Tobacco Products 1/	123,523	140,447	16,924	13.7
Alcoholic Beverage	19,346	20,230	884	4.6
Highway/Fuel Use 1/	12,095	11,219	-876	-7.2
Auto Rental	10,805	13,056	2,251	20.8
Business Taxes	\$1,313,487	\$1,073,174	-\$240,313	-18.3
Corporation Franchise	472,667	434,822	-37,845	-8.0
Corporation & Utilities 1/	147,869	149,033	1,164	0.8
Banks	327,726	183,312	-144,414	-44.1
Insurance (Article 33)	262,858	212,541	-50,317	-19.1
Direct Writings	1,125	1,660	535	47.6
Petroleum 1/, 4/	101,242	91,806	-9,436	-9.3
Property Transfer Taxes 5/	\$94,403	\$151,929	\$57,526	60.9
Estate	62,806	100,729	37,923	60.4
Real Estate Transfer	31,546	51,108	19,562	62.0
Other Taxes and Fees	53,833	31,091	-22,742	-42.2
Pari-Mutuel	2,093	1,845	-248	-11.8
Hazardous Waste Assessments	134	68	-66	-49.3
Waste Tire Management and Recycling Fees	4,076	4,466	390	9.6
Wireless Communication Services Surcharges 6/	47,529	0	-47,529	-100.0
Returnable Container Deposits	0	24,565	24,565	NA
Tax Return Preparer Registration Fees	0	-46	-46	NA
OGS Procurement Fees	-5	20	25	500.0
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	4	171	167	4,175.0
Total - State Taxes and Fees 2/, 5/	\$6,349,883	\$6,104,036	-\$245,847	-3.9

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	June 2009	June 2010	Amount	Percent
Withholding	\$2,092,216	\$2,324,687	\$232,471	11.1
Estimated Tax	1,321,329	1,360,251	38,922	2.9
Final Payments	21,366	24,065	2,699	12.6
Delinquencies	94,972	99,980	5,008	5.3
Limited Liability Company Fees	196	242	46	23.5
Total Gross Collections	\$3,530,079	\$3,809,225	\$279,146	7.9
Refunds/Minor Offsets	98,846	258,251	159,405	161.3
State/City Offsets	-240,367	2,572	242,939	101.1
Net Collections	\$3,671,600	\$3,548,402	-\$123,198	-3.4
Other Component Detail				
Cigarette/Tobacco Products	\$123,523	\$140,448	\$16,925	13.7
Cigarette	118,448	132,504	14,056	11.9
Tobacco Products	5,044	8,084	3,040	60.3
Retailer Licenses	16	-139	-155	-968.8
Vending Machine Stickers	15	-1	-16	-106.7
Highway/Fuel Use	\$12,095	\$11,219	-\$876	-7.2
Highway Use	7,832	7,600	-232	-3.0
Truck Mileage	7,341	7,358	17	0.2
Permits	491	242	-249	-50.7
Fuel Use	4,263	3,619	-644	-15.1
Article 21	30	0	-30	-100.0
Article 21A IFTA	4,223	3,607	-616	-14.6
IFTA Decal Fees & Trip Permits	10	12	2	20.0
Corporation & Utilities 6/	\$147,869	\$149,033	\$1,164	0.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	23,839	7,034	-16,805	-70.5
Utilities (sections 186-A, A&E & PSC)	124,030	92,468	-31,562	-25.4
Public Safety Communications Surcharge (\$186-F)	0	49,531	49,531	NA
Petroleum	\$101,242	\$91,806	-\$9,436	-9.3
Article 13-A (prior to 9/1/1990)	0	-1	-1	NA
Article 13-A (after 9/1/1990)	101,242	91,807	-9,435	-9.3
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 2009	June 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$185,546	\$147,901	-\$37,645	-20.3
M.T.A. Auto Rental	1,192	7,312	6,120	513.4
M.C.T. Mobility	0	80,502	80,502	NA
M.C.T.D. Medallion Taxicab Rides	0	113	113	NA
New York City Alcoholic Beverage	2,031	2,414	383	18.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	337,990	644,452	306,462	90.7
Sales & Use (Includes M.A.C.)	1,141,957	1,340,185	198,228	17.4
Stock Transfer (to NYC; all rebatable)	3,872,796	3,941,253	68,457	1.8
Yonkers Personal Income	2,345	2,546	201	8.6
Total-Local Taxes	\$5,543,857	\$6,166,678	\$622,821	11.2
Total State & Local Taxes and Fees	\$11,893,740	\$12,270,714	\$376,974	3.2

2/ Includes:

	June 2009	June 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:

	June 2009	June 2010
	-\$15	\$55

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	June 2010
Real Property Gains (repealed 6/15/1996)	\$1	\$1
Gift (repealed 1/1/2000)	50	91

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

FISCAL YEAR COMPARISON OF NET COLLECTIONS

June 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	\$8,486,060	\$8,684,821	\$198,761	2.3
User Taxes 2/	\$12,193,157	\$0	\$3,011,274	\$3,201,209	\$189,935	6.3
Sales and Use 3/	9,903,588	0	2,425,411	2,606,944	181,533	7.5
Motor Fuel	506,911	0	126,202	120,529	-5,673	-4.5
Cigarette/Tobacco Products 1/	1,364,254	0	360,815	370,247	9,432	2.6
Alcoholic Beverage	225,572	0	53,671	56,991	3,320	6.2
Highway/Fuel Use 1/	137,247	0	34,257	33,415	-842	-2.5
Auto Rental	55,573	0	10,918	13,083	2,165	19.8
Business Taxes	\$6,605,930	\$0	\$1,539,471	\$1,304,340	-\$235,131	-15.3
Corporation Franchise	2,144,540	0	440,643	512,578	71,935	16.3
Corporation & Utilities 1/	914,181	0	178,769	159,123	-19,646	-11.0
Banks	1,173,263	0	364,425	154,141	-210,284	-57.7
Insurance (Article 33)	1,258,511	0	269,177	215,607	-53,570	-19.9
Direct Writings	11,889	- - -	2,183	2,166	-17	-0.8
Petroleum 1/, 4/	1,103,546	0	284,274	260,725	-23,549	-8.3
Property Transfer Taxes 5/	\$1,358,913	\$0	\$298,107	\$413,880	\$115,773	38.8
Estate	863,975	0	206,556	274,460	67,904	32.9
Real Estate Transfer	493,049	0	91,410	139,290	47,880	52.4
Other Taxes and Fees	\$190,560	\$0	\$58,942	\$36,821	-\$22,121	-37.5
Pari-Mutuel	18,818	0	4,729	4,320	-409	-8.6
Hazardous Waste Assessments	1,786	- - -	375	506	131	34.9
Waste Tire Management and Recycling Fees	22,264	- - -	5,437	6,441	1,004	18.5
Wireless Communication Services Surcharges 6/	97,373	- - -	48,254	0	-48,254	-100.0
Returnable Container Deposits	47,538	- - -	0	24,924	24,924	NA
Tax Return Preparer Registration Fees	1,346	- - -	0	-202	-202	NA
OGS Procurement Fees	745	- - -	49	634	585	1,193.9
Racing Admissions	340	0	8	7	-1	-12.5
Boxing and Wrestling Exhibitions	350	0	90	191	101	112.2
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$0	\$13,393,854	\$13,641,071	\$247,217	1.8

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	\$6,158,223	\$6,890,108	\$731,885	11.9
Estimated Tax	9,028,061	0	3,877,007	4,357,472	480,465	12.4
Final Payments	1,754,513	0	1,272,395	1,389,066	116,671	9.2
Delinquencies	1,100,414	0	315,182	284,201	-30,981	-9.8
Limited Liability Company Fees	67,469	- - -	2,612	3,092	480	18.4
Total Gross Collections	\$41,393,637	\$0	\$11,625,419	\$12,923,939	\$1,298,520	11.2
Refunds/Minor Offsets	6,704,208	0	3,472,382	4,212,752	740,370	21.3
State/City Offsets	-61,953	0	-333,023	26,366	359,389	107.9
Net Collections	\$34,751,382	\$0	\$8,486,060	\$8,684,821	\$198,761	2.3
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$0	\$360,816	\$370,248	\$9,432	2.6
Cigarette	1,287,700	NA	344,498	349,467	4,969	1.4
Tobacco Products	63,632	NA	16,209	20,675	4,466	27.6
Retailer Licenses	12,698	NA	64	-1	-65	-101.6
Vending Machine Stickers	224	NA	45	107	62	137.8
Highway/Fuel Use	\$137,247	\$0	\$34,257	\$33,415	-\$842	-2.5
Highway Use	108,662	NA	25,411	25,931	520	2.0
Truck Mileage	99,123	NA	24,593	25,187	594	2.4
Permits	9,539	NA	818	744	-74	-9.0
Fuel Use	28,585	NA	8,846	7,484	-1,362	-15.4
Article 21	45	NA	32	0	-32	-100.0
Article 21A IFTA	28,078	NA	8,780	7,438	-1,342	-15.3
IFTA Decal Fees & Trip Permits	462	NA	34	46	12	35.3
Corporation & Utilities 6/	\$914,181	\$0	\$178,769	\$159,123	-\$19,646	-11.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	25,368	9,993	-15,375	-60.6
Utilities (sections 186-A, A&E & PSC)	667,155	NA	153,401	99,245	-54,156	-35.3
Public Safety Communications Surcharge (\$186-F)	95,114	NA	0	49,885	49,885	NA
Petroleum	\$1,103,546	\$0	\$284,274	\$260,725	-\$23,549	-8.3
Article 13-A (prior to 9/1/1990)	1	NA	0	-1	-1	NA
Article 13-A (after 9/1/1990)	1,103,542	NA	284,274	260,725	-23,549	-8.3
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	---	\$202,129	\$157,270	-\$44,859	-22.2
M.T.A. Auto Rental	24,502	---	1,192	7,324	6,132	514.4
M.C.T. Mobility	1,251,250	---	0	336,748	336,748	NA
M.C.T.D. Medallion Taxicab Rides	12,835	---	0	20,156	20,156	NA
New York City Alcoholic Beverage	23,645	---	5,994	6,031	37	0.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	1,204,740	1,565,842	361,102	30.0
Sales & Use (Includes M.A.C.)	12,054,501	---	2,844,134	3,227,242	383,108	13.5
Stock Transfer (to NYC; all rebatable)	14,471,464	---	3,872,818	3,941,485	68,667	1.8
Yonkers Personal Income	26,397	---	7,515	6,931	-584	-7.8
Total-Local Taxes	\$35,336,583	---	\$8,138,522	\$9,269,029	\$1,130,507	13.9
Total State & Local Taxes and Fees	\$90,436,525	---	\$21,532,376	\$22,910,100	\$1,377,724	6.4

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
	-\$12	\$57

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)	\$17	\$14
Gift (repealed 1/1/2000)	124	116

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

7/ Estimated receipts are not available.