



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2011

(in thousands)

State Taxes	March 2011			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,539,847	\$1,008,894	\$2,530,953	\$44,002,435	\$7,793,219	\$36,209,216
Total Gross Collections	\$3,539,847	---	3,539,847	44,002,435	---	44,002,435
Less: Refunds and Minor Offsets	---	993,224	993,224	---	7,693,040	7,693,040
Less: State/City Offsets	---	15,670	15,670	---	100,179	100,179
Net Collections	---	---	2,530,953	---	---	36,209,216
User Taxes 1/	\$1,276,330	\$1,700	\$1,274,630	\$13,549,364	\$138,919	\$13,410,445
Sales & Use 2/	1,062,565	1,153	1,061,412	10,967,588	110,648	10,856,940
Motor Fuel	45,092	453	44,639	540,170	24,025	516,145
Cigarette/Tobacco Products 3/	129,255	36	129,219	1,619,721	2,475	1,617,246
Alcoholic Beverage	18,230	0	18,230	229,719	0	229,719
Highway/Fuel Use	8,476	58	8,418	130,933	1,771	129,162
Auto Rental	12,712	0	12,712	61,233	0	61,233
Business Taxes	\$1,909,239	\$180,594	\$1,728,645	\$7,661,876	\$1,086,314	\$6,575,562
Corporation Franchise	798,682	149,271	649,411	3,234,116	761,899	2,472,217
Corporation & Utilities 4/	306,390	2,145	304,245	925,332	34,146	891,186
Banks	286,791	22,069	264,722	1,198,829	225,479	973,350
Insurance (Article 33)	419,304	6,400	412,904	1,167,855	31,226	1,136,629
Direct Writings	541	1	540	11,901	162	11,739
Petroleum 5/	97,531	708	96,823	1,123,843	33,402	1,090,441
Property Transfer Taxes 6/	\$121,280	\$23	\$121,257	\$1,850,519	\$51,173	\$1,799,346
Estate	82,589	15	82,574	1,268,943	50,875	1,218,068
Real Estate Transfer	38,681	-2	38,683	580,328	227	580,101
Other Taxes and Fees	\$27,194	\$62	\$27,132	\$163,729	\$720	\$163,009
Pari-Mutuel (w/o Uncashed Tickets)	1,437	0	1,437	17,039	0	17,039
Hazardous Waste Assessments	10	0	10	2,723	4	2,719
Waste Tire Management and Recycling Fees	4,461	52	4,409	25,154	102	25,052
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	21,222	10	21,212	115,827	609	115,218
Tax Return Preparer Registration Fees	36	0	36	1,077	5	1,072
OGS Procurement Fees	13	0	13	1,196	0	1,196
Racing Admissions	1	0	1	352	0	352
Boxing and Wrestling Exhibitions	14	0	14	361	0	361
Total - State Taxes and Fees 1/, 6/	\$6,873,890	\$1,191,273	\$5,682,617	\$67,227,923	\$9,070,345	\$58,157,578

(in thousands)

Local Taxes	March 2011			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$256,377	\$23,361	\$233,016	\$963,919	\$136,166	\$827,753
M.T.A. Auto Rental	7,539	0	7,539	35,004	0	35,004
M.C.T. Mobility	108,411	3,173	105,238	1,409,244	27,185	1,382,059
M.C.T.D. Medallion Taxicab Rides	233	8	225	81,180	39	81,141
New York City Alcoholic Beverage	1,740	0	1,740	23,606	0	23,606
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	696,628	173,358	523,270	8,338,446	1,314,107	7,024,339
Total Gross Collections	681,448	---	681,448	8,238,830	---	8,238,830
Less: Refunds and Minor Offsets	---	173,358	173,358	---	1,314,107	1,314,107
Plus: State/City Offsets	15,180	---	15,180	99,616	---	99,616
Sales & Use (Includes M.A.C.)	1,298,469	1,366	1,297,103	13,305,663	134,868	13,170,795
Stock Transfer (to NYC; all eligible for rebate)	3,351,820	0	3,351,820	13,837,479	0	13,837,479
Yonkers Personal Income - Net (Adjusted)	2,306	587	1,719	30,829	4,632	26,197
Total Gross Collections	1,816	---	1,816	30,266	---	30,266
Less: Refunds and Minor Offsets	---	587	587	---	4,632	4,632
Plus: State/City Offsets	490	---	490	563	---	563
Total-Local Taxes	\$5,723,523	\$201,853	\$5,521,670	\$38,025,370	\$1,616,997	\$36,408,373
Total State & Local Taxes and Fees 1/	\$12,597,413	\$1,393,126	\$11,204,287	\$105,253,293	\$10,687,342	\$94,565,951

1/ Includes:

	March 2011	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):

	March 2011	Fiscal Year 2010-11
	\$62	\$226

3/ Includes Cigarette License and Sticker Fees.

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

	March 2011	Fiscal Year 2010-11
	\$48,081	\$193,787

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:

	March 2011	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	-\$7	-\$3
Gift (repealed 1/1/2000)	7	1,180

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

March 2011

(in thousands)

State Taxes	Net Collections		Difference	
	March 2010	March 2011	Amount	Percent
Personal Income Tax 1/	\$2,534,129	\$2,530,953	-\$3,176	-0.1
User Taxes 2/	\$1,102,497	\$1,274,630	\$172,133	15.6
Sales and Use 3/	927,170	1,061,412	134,242	14.5
Motor Fuel	40,090	44,639	4,549	11.3
Cigarette/Tobacco Products 1/	97,220	129,219	31,999	32.9
Alcoholic Beverage	16,879	18,230	1,351	8.0
Highway/Fuel Use 1/	9,215	8,418	-797	-8.6
Auto Rental	11,911	12,712	801	6.7
Business Taxes	\$1,739,980	\$1,728,645	-\$11,335	-0.7
Corporation Franchise	656,113	649,411	-6,702	-1.0
Corporation & Utilities 1/	307,179	304,245	-2,934	-1.0
Banks	303,002	264,722	-38,280	-12.6
Insurance (Article 33)	392,827	412,904	20,077	5.1
Direct Writings	1,788	540	-1,248	-69.8
Petroleum 1/, 4/	79,071	96,823	17,752	22.5
Property Transfer Taxes 5/	\$109,849	\$121,257	\$11,408	10.4
Estate	67,436	82,574	15,138	22.4
Real Estate Transfer	42,302	38,683	-3,619	-8.6
Other Taxes and Fees	\$31,704	\$27,132	-\$4,572	-14.4
Pari-Mutuel	1,649	1,437	-212	-12.9
Hazardous Waste Assessments	112	10	-102	-91.1
Waste Tire Management and Recycling Fees	3,576	4,409	833	23.3
Wireless Communication Services Surcharges 6/	1,250	0	-1,250	-100.0
Returnable Container Deposits	25,020	21,212	-3,808	-15.2
Tax Return Preparer Registration Fees	0	36	36	NA
OGS Procurement Fees	57	13	-44	-77.2
Racing Admissions	2	1	-1	-50.0
Boxing and Wrestling Exhibitions	38	14	-24	-63.2
Total - State Taxes and Fees 2/, 5/	\$5,518,159	\$5,682,617	\$164,458	3.0

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2010	March 2011	Amount	Percent
Withholding	\$2,966,316	\$3,289,385	\$323,069	10.9
Estimated Tax	56,630	53,500	-3,130	-5.5
Final Payments	117,828	125,565	7,737	6.6
Delinquencies	107,301	69,818	-37,483	-34.9
Limited Liability Company Fees	1,719	1,579	-140	-8.1
Total Gross Collections	\$3,249,794	\$3,539,847	\$290,053	8.9
Refunds/Minor Offsets	702,433	993,224	290,791	41.4
State/City Offsets	13,232	15,670	2,438	18.4
Net Collections	\$2,534,129	\$2,530,953	-\$3,176	-0.1
Other Component Detail				
Cigarette/Tobacco Products	\$97,220	\$129,220	\$32,000	32.9
Cigarette	95,215	121,683	26,468	27.8
Tobacco Products	3,516	7,492	3,976	113.1
Retailer Licenses	-1,454	49	1,503	103.4
Vending Machine Stickers	-57	-4	53	93.0
Highway/Fuel Use	\$9,215	\$8,418	-\$797	-8.6
Highway Use	6,259	4,984	-1,275	-20.4
Truck Mileage	6,083	4,653	-1,430	-23.5
Permits	176	331	155	88.1
Fuel Use	2,956	3,434	478	16.2
Article 21	10	1	-9	-90.0
Article 21A IFTA	2,923	3,408	485	16.6
IFTA Decal Fees & Trip Permits	23	25	2	8.7
Corporation & Utilities 6/	\$307,179	\$304,245	-\$2,934	-1.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	46,805	43,613	-3,192	-6.8
Utilities (sections 186-A, A&E & PSC)	212,884	212,551	-333	-0.2
Public Safety Communications Surcharge (\$186-F)	47,490	48,081	591	1.2
Petroleum	\$79,071	\$96,823	\$17,752	22.5
Article 13-A (prior to 9/1/1990)	1	0	-1	-100.0
Article 13-A (after 9/1/1990)	79,070	96,822	17,752	22.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	March 2010	March 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$265,321	\$233,016	-\$32,305	-12.2
M.T.A. Auto Rental	6,820	7,539	719	10.5
M.C.T. Mobility	99,449	105,238	5,789	5.8
M.C.T.D. Medallion Taxicab Rides	-83	225	308	371.1
New York City Alcoholic Beverage	1,652	1,740	88	5.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	488,616	523,270	34,654	7.1
Sales & Use (Includes M.A.C.)	1,204,475	1,297,103	92,628	7.7
Stock Transfer (to NYC; all rebatable)	3,559,127	3,351,820	-207,307	-5.8
Yonkers Personal Income	2,603	1,719	-884	-34.0
Total-Local Taxes	\$5,627,980	\$5,521,670	-\$106,310	-1.9
Total State & Local Taxes and Fees	\$11,146,139	\$11,204,287	\$58,148	0.5

2/ Includes:

	March 2010	March 2011
Hotel/Motel Occupancy (repealed 9/1/1994)	\$12	\$0
Containers (repealed 10/1/1998)	0	0

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

	March 2010	March 2011
	-\$1,114	\$62

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:

	March 2010	March 2011
Real Property Gains (repealed 6/15/1996)	\$44	-\$7
Gift (repealed 1/1/2000)	67	7

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

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 2011

(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	\$36,597,300	\$34,751,382	\$36,209,216	\$1,457,834	4.2
User Taxes 2/	\$12,193,157	\$13,356,200	\$12,193,157	\$13,410,445	\$1,217,288	10.0
Sales and Use 3/	9,903,588	10,771,300	9,903,588	10,856,940	953,352	9.6
Motor Fuel	506,911	511,000	506,911	516,145	9,234	1.8
Cigarette/Tobacco Products 1/	1,364,254	1,652,000	1,364,254	1,617,246	252,992	18.5
Alcoholic Beverage	225,572	228,000	225,572	229,719	4,147	1.8
Highway/Fuel Use 1/	137,247	134,000	137,247	129,162	-8,085	-5.9
Auto Rental	55,573	59,900	55,573	61,233	5,660	10.2
Business Taxes	\$6,605,930	\$7,075,300	\$6,605,930	\$6,575,562	-\$30,368	-0.5
Corporation Franchise	2,144,540	2,886,000	2,144,540	2,472,217	327,677	15.3
Corporation & Utilities 1/	914,181	947,300	914,181	891,186	-22,995	-2.5
Banks	1,173,263	954,000	1,173,263	973,350	-199,913	-17.0
Insurance (Article 33)	1,258,511	1,218,000	1,258,511	1,136,629	-121,882	-9.7
Direct Writings	11,889	---	11,889	11,739	-150	-1.3
Petroleum 1/, 4/	1,103,546	1,070,000	1,103,546	1,090,441	-13,105	-1.2
Property Transfer Taxes 5/	\$1,358,913	\$1,581,400	\$1,358,913	\$1,799,346	\$440,433	32.4
Estate	863,975	1,015,000	863,975	1,218,068	354,093	41.0
Real Estate Transfer	493,049	566,400	493,049	580,101	87,052	17.7
Other Taxes and Fees	\$190,560	\$18,700	\$190,560	\$163,009	-\$27,551	-14.5
Pari-Mutuel	18,818	18,000	18,818	17,039	-1,779	-9.5
Hazardous Waste Assessments	1,786	---	1,786	2,719	933	52.2
Waste Tire Management and Recycling Fees	22,264	---	22,264	25,052	2,788	12.5
Wireless Communication Services Surcharges 6/	97,373	---	97,373	0	-97,373	-100.0
Returnable Container Deposits	47,538	---	47,538	115,218	67,680	142.4
Tax Return Preparer Registration Fees	1,346	---	1,346	1,072	-274	-20.4
OGS Procurement Fees	745	---	745	1,196	451	60.5
Racing Admissions	340	350	340	352	12	3.5
Boxing and Wrestling Exhibitions	350	350	350	361	11	3.1
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$58,628,900	\$55,099,942	\$58,157,578	\$3,057,636	5.5

1/ See page 2 for component detail.

(in thousands)

	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	\$31,301,300	\$29,443,180	\$31,240,170	\$1,796,990	6.1
Estimated Tax	9,028,061	10,351,000	9,028,061	9,735,271	707,210	7.8
Final Payments	1,754,513	1,973,000	1,754,513	1,895,006	140,493	8.0
Delinquencies	1,100,414	1,161,000	1,100,414	1,063,321	-37,093	-3.4
Limited Liability Company Fees	67,469	- - -	67,469	68,667	1,198	1.8
Total Gross Collections	\$41,393,637	\$44,786,300	\$41,393,637	\$44,002,435	\$2,608,798	6.3
Refunds/Minor Offsets	6,704,208	7,941,000	6,704,208	7,693,040	988,832	14.7
State/City Offsets	-61,953	248,000	-61,953	100,179	162,132	261.7
Net Collections	\$34,751,382	\$36,597,300	\$34,751,382	\$36,209,216	\$1,457,834	4.2
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$1,652,000	\$1,364,254	\$1,617,246	\$252,992	18.5
Cigarette	1,287,700	NA	1,287,700	1,517,150	229,450	17.8
Tobacco Products	63,632	NA	63,632	95,860	32,228	50.6
Retailer Licenses	12,698	NA	12,698	4,047	-8,651	-68.1
Vending Machine Stickers	224	NA	224	189	-35	-15.6
Highway/Fuel Use	\$137,247	\$134,000	\$137,247	\$129,162	-\$8,085	-5.9
Highway Use	108,662	NA	108,662	100,941	-7,721	-7.1
Truck Mileage	99,123	NA	99,123	98,125	-998	-1.0
Permits	9,539	NA	9,539	2,816	-6,723	-70.5
Fuel Use	28,585	NA	28,585	28,221	-364	-1.3
Article 21	45	NA	45	11	-34	-75.6
Article 21A IFTA	28,078	NA	28,078	27,731	-347	-1.2
IFTA Decal Fees & Trip Permits	462	NA	462	479	17	3.7
Corporation & Utilities 6/	\$914,181	\$947,300	\$914,181	\$891,186	-\$22,995	-2.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	151,912	115,954	-35,958	-23.7
Utilities (sections 186-A, A&E & PSC)	667,155	NA	667,155	581,445	-85,710	-12.8
Public Safety Communications Surcharge (\$186-F)	95,114	NA	95,114	193,787	98,673	103.7
Petroleum	\$1,103,546	\$1,070,000	\$1,103,546	\$1,090,441	-\$13,105	-1.2
Article 13-A (prior to 9/1/1990)	1	NA	1	-1	-2	-200.0
Article 13-A (after 9/1/1990)	1,103,542	NA	1,103,542	1,090,440	-13,102	-1.2
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	3	2	-1	-33.3

(in thousands)

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	---	\$885,779	\$827,753	-\$58,026	-6.6
M.T.A. Auto Rental	24,502	---	24,502	35,004	10,502	42.9
M.C.T. Mobility	1,251,250	---	1,251,250	1,382,059	130,809	10.5
M.C.T.D. Medallion Taxicab Rides	12,835	---	12,835	81,141	68,306	532.2
New York City Alcoholic Beverage	23,645	---	23,645	23,606	-39	-0.2
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	6,586,210	7,024,339	438,129	6.7
Sales & Use (Includes M.A.C.)	12,054,501	---	12,054,501	13,170,795	1,116,294	9.3
Stock Transfer (to NYC; all rebatable)	14,471,464	---	14,471,464	13,837,479	-633,985	-4.4
Yonkers Personal Income	26,397	---	26,397	26,197	-200	-0.8
Total-Local Taxes	\$35,336,583	---	\$35,336,583	\$36,408,373	\$1,071,790	3.0
Total State & Local Taxes and Fees	\$90,436,525	---	\$90,436,525	\$94,565,951	\$4,129,426	4.6

2/ Includes:

	2009-2010	2010-2011
Hotel/Motel Occupancy (repealed 9/1/1994)	\$12	\$0
Containers (repealed 10/1/1998)	0	0

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

	2009-2010	2010-2011
	\$51	\$226

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)	-\$513	-\$3
Gift (repealed 1/1/2000)	2,402	1,180

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

7/ From the Mid-Year Financial Update, October 2010. 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 included in User Taxes.