

August 2011

(in thousands)

State Taxes	August 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,562,754	\$125,315	\$2,437,439	\$19,563,405	\$3,956,185	\$15,607,220
Total Gross Collections	\$2,562,754	---	2,562,754	19,563,405	---	19,563,405
Less: Refunds and Minor Offsets	---	118,858	118,858	---	3,886,737	3,886,737
Less: State/City Offsets	---	6,457	6,457	---	69,448	69,448
Net Collections	---	---	2,437,439	---	---	15,607,220
User Taxes 1/	\$1,076,647	\$12,098	\$1,064,549	\$5,657,033	\$72,228	\$5,584,805
Sales & Use 2/	847,320	10,293	837,027	4,538,596	57,476	4,481,120
Motor Fuel	46,014	1,694	44,320	218,547	11,371	207,176
Cigarette/Tobacco Products 3/	155,490	66	155,424	729,283	2,722	726,561
Alcoholic Beverage	15,674	0	15,674	97,876	0	97,876
Highway/Fuel Use	12,145	45	12,100	58,246	659	57,587
Auto Rental	4	0	4	14,485	0	14,485
Business Taxes	\$194,048	\$59,705	\$134,343	\$2,366,189	\$493,836	\$1,872,353
Corporation Franchise	70,732	41,980	28,752	1,119,892	391,806	728,086
Corporation & Utilities 4/	1,677	574	1,103	159,526	12,252	147,274
Banks	17,208	12,163	5,045	314,833	61,828	253,005
Insurance (Article 33)	5,362	1,418	3,944	294,795	9,624	285,171
Direct Writings	3,260	0	3,260	5,543	113	5,430
Petroleum 5/	95,809	3,570	92,239	471,600	18,213	453,387
Property Transfer Taxes 6/	\$195,967	\$3,000	\$192,967	\$784,335	\$35,333	\$749,002
Estate	109,456	3,000	106,456	498,439	35,234	463,205
Real Estate Transfer	86,495	0	86,495	285,845	96	285,749
Other Revenues 7/	\$3,073	\$4	\$3,069	\$46,511	\$497	\$46,014
Pari-Mutuel (w/o Uncashed Tickets)	2,274	0	2,274	7,543	0	7,543
Hazardous Waste Assessments	171	0	171	891	0	891
Waste Tire Management and Recycling Fees	41	2	39	7,674	31	7,643
Returnable Container Deposits	489	1	488	30,462	465	29,997
Tax Return Preparer Registration Fees	-2	1	-3	-272	1	-273
Racing Admissions	93	0	93	101	0	101
Boxing and Wrestling Exhibitions	7	0	7	95	0	95
Total - State Taxes and Fees 1/, 6/	\$4,032,489	\$200,122	\$3,832,367	\$28,417,473	\$4,558,079	\$23,859,394

(in thousands)

Local Taxes	August 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$16,162	\$9,191	\$6,971	\$287,842	\$36,571	\$251,271
M.T.A. Auto Rental	2	0	2	8,587	0	8,587
M.C.T. Mobility	136,798	623	136,175	587,893	10,168	577,725
M.C.T.D. Medallion Taxicab Rides	710	23	687	42,583	32	42,551
New York City Alcoholic Beverage	1,609	0	1,609	10,099	0	10,099
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	527,884	22,134	505,750	3,891,949	684,610	3,207,339
Total Gross Collections	521,331	---	521,331	3,822,769	---	3,822,769
Less: Refunds and Minor Offsets	---	22,134	22,134	---	684,610	684,610
Plus: State/City Offsets	6,553	---	6,553	69,180	---	69,180
Sales & Use	1,025,491	12,447	1,013,044	5,503,342	69,247	5,434,095
Stock Transfer (to NYC; all eligible for rebate)	7	0	7	3,002,116	0	3,002,116
Yonkers Personal Income - Net (Adjusted)	2,602	78	2,524	15,588	3,224	12,364
Total Gross Collections	2,698	---	2,698	15,320	---	15,320
Less: Refunds and Minor Offsets	---	78	78	---	3,224	3,224
Plus: State/City Offsets	-96	---	-96	268	---	268
Total-Local Taxes	\$1,711,265	\$44,496	\$1,666,769	\$13,349,999	\$803,852	\$12,546,147
Total State & Local Taxes and Fees 1/	\$5,743,754	\$244,618	\$5,499,136	\$41,767,472	\$5,361,931	\$36,405,541

1/ Includes:

	August 2011	Fiscal Year 2011-12
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):

	August 2011	Fiscal Year 2011-12
	\$16	\$161

3/ Includes Cigarette License and Sticker Fees.

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

	August 2011	Fiscal Year 2011-12
	\$0	\$49,480

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:

	August 2011	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$0	\$2
Gift (repealed 1/1/2000)	16	46

7/ Includes:

	August 2011	Fiscal Year 2011-12
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	17

August 2011

(in thousands)

State Taxes	Net Collections		Difference	
	August 2010	August 2011	Amount	Percent
Personal Income Tax 1/	\$2,224,911	\$2,437,439	\$212,528	9.6
User Taxes 2/	\$1,028,266	\$1,064,549	\$36,283	3.5
Sales and Use 3/	805,422	837,027	31,605	3.9
Motor Fuel	49,156	44,320	-4,836	-9.8
Cigarette/Tobacco Products 1/	145,515	155,424	9,909	6.8
Alcoholic Beverage	15,888	15,674	-214	-1.3
Highway/Fuel Use 1/	12,265	12,100	-165	-1.3
Auto Rental	20	4	-16	-80.0
Business Taxes	\$124,772	\$134,343	\$9,571	7.7
Corporation Franchise	27,634	28,752	1,118	4.0
Corporation & Utilities 1/	-10,941	1,103	12,044	110.1
Banks	-2,010	5,045	7,055	351.0
Insurance (Article 33)	4,384	3,944	-440	-10.0
Direct Writings	3,300	3,260	-40	-1.2
Petroleum 1/, 4/	102,405	92,239	-10,166	-9.9
Property Transfer Taxes 5/	\$133,574	\$192,967	\$59,393	44.5
Estate	78,687	106,456	27,769	35.3
Real Estate Transfer	54,886	86,495	31,609	57.6
Other Revenues 6/	\$3,215	\$3,069	-\$146	-4.5
Pari-Mutuel	2,536	2,274	-262	-10.3
Hazardous Waste Assessments	101	171	70	69.3
Waste Tire Management and Recycling Fees	294	39	-255	-86.7
Returnable Container Deposits	24	488	464	1,933.3
Tax Return Preparer Registration Fees	-88	-3	85	96.6
Racing Admissions	16	93	77	481.3
Boxing and Wrestling Exhibitions	9	7	-2	-22.2
Total - State Taxes and Fees 2/, 5/	\$3,514,738	\$3,832,367	\$317,629	9.0

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2010	August 2011	Amount	Percent
Withholding	\$2,189,494	\$2,417,528	\$228,034	10.4
Estimated Tax	58,586	67,736	9,150	15.6
Final Payments	20,220	19,723	-497	-2.5
Delinquencies	82,201	57,528	-24,673	-30.0
Limited Liability Company Fees	297	239	-58	-19.5
Total Gross Collections	\$2,350,798	\$2,562,754	\$211,956	9.0
Refunds/Minor Offsets	121,997	118,858	-3,139	-2.6
State/City Offsets	3,890	6,457	2,567	66.0
Net Collections	\$2,224,911	\$2,437,439	\$212,528	9.6
Other Component Detail				
Cigarette/Tobacco Products	\$145,514	\$155,424	\$9,910	6.8
Cigarette	130,539	145,658	15,119	11.6
Tobacco Products	14,913	8,282	-6,631	-44.5
Retailer Licenses	46	1,475	1,429	3,106.5
Vending Machine Stickers	16	9	-7	-43.8
Highway/Fuel Use	\$12,265	\$12,100	-\$165	-1.3
Highway Use	10,379	11,351	972	9.4
Truck Mileage	10,156	11,164	1,008	9.9
Permits	223	187	-36	-16.1
Fuel Use	1,886	749	-1,137	-60.3
Article 21	2	0	-2	-100.0
Article 21A IFTA	1,875	739	-1,136	-60.6
IFTA Decal Fees & Trip Permits	9	10	1	11.1
Corporation & Utilities 6/	-\$10,941	\$1,103	\$12,044	110.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-4,171	460	4,631	111.0
Utilities (sections 186-A, A&E & PSC)	-6,773	643	7,416	109.5
Public Safety Communications Surcharge (\$186-F)	3	0	-3	-100.0
Petroleum	\$102,405	\$92,239	-\$10,166	-9.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	102,405	92,239	-10,166	-9.9
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	
	August 2010	August 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$7,162	\$6,971	-\$191	-2.7
M.T.A. Auto Rental	4	2	-2	-50.0
M.C.T. Mobility	119,853	136,175	16,322	13.6
M.C.T.D. Medallion Taxicab Rides	669	687	18	2.7
New York City Alcoholic Beverage	2,051	1,609	-442	-21.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	433,256	505,750	72,494	16.7
Sales & Use	977,588	1,013,044	35,456	3.6
Stock Transfer (to NYC; all rebatable)	21	7	-14	-66.7
Yonkers Personal Income	2,091	2,524	433	20.7
Total-Local Taxes	\$1,542,695	\$1,666,769	\$124,074	8.0
Total State & Local Taxes and Fees	\$5,057,433	\$5,499,136	\$441,703	8.7

2/ Includes:

	August 2010	August 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:

	August 2010	August 2011
	\$2	\$16

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:

	August 2010	August 2011
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	0	16

6/ Includes:

	August 2010	August 2011
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	323	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 2011

(in thousands)

State Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax 1/	\$36,209,216	\$39,060,100	\$13,009,913	\$15,607,220	\$2,597,307	20.0
User Taxes 2/	\$13,410,445	\$13,886,700	\$5,248,255	\$5,584,805	\$336,550	6.4
Sales and Use 3/	10,856,940	11,246,700	4,216,821	4,481,120	264,299	6.3
Motor Fuel	516,145	512,100	215,937	207,176	-8,761	-4.1
Cigarette/Tobacco Products 1/	1,617,246	1,686,000	648,201	726,561	78,360	12.1
Alcoholic Beverage	229,719	233,000	97,195	97,876	681	0.7
Highway/Fuel Use 1/	129,162	144,000	56,952	57,587	635	1.1
Auto Rental	61,233	64,900	13,149	14,485	1,336	10.2
Business Taxes	\$6,575,562	\$7,405,700	\$1,608,520	\$1,872,353	\$263,833	16.4
Corporation Franchise	2,472,217	3,047,000	599,118	728,086	128,968	21.5
Corporation & Utilities 1/	891,186	948,800	169,843	147,274	-22,569	-13.3
Banks	973,350	1,107,000	153,251	253,005	99,754	65.1
Insurance (Article 33)	1,136,629	1,197,000	220,119	285,171	65,052	29.6
Direct Writings	11,739	- - -	5,779	5,430	-349	-6.0
Petroleum 1/, 4/	1,090,441	1,106,000	460,410	453,387	-7,023	-1.5
Property Transfer Taxes 5/	\$1,799,346	\$1,635,000	\$760,868	\$749,002	-\$11,866	-1.6
Estate	1,218,068	1,015,000	506,155	463,205	-42,950	-8.5
Real Estate Transfer	580,101	620,000	254,438	285,749	31,311	12.3
Other Revenues 6/	\$163,009	\$158,800	\$53,433	\$46,014	-\$7,419	-13.9
Pari-Mutuel	17,039	14,000	8,426	7,543	-883	-10.5
Hazardous Waste Assessments	2,719	2,700	889	891	2	0.2
Waste Tire Management and Recycling Fees	25,052	25,100	7,973	7,643	-330	-4.1
Returnable Container Deposits	115,218	115,200	35,165	29,997	-5,168	-14.7
Tax Return Preparer Registration Fees	1,072	1,100	-324	-273	51	15.7
Racing Admissions	352	350	26	101	75	288.5
Boxing and Wrestling Exhibitions	361	350	249	95	-154	-61.8
Total - State Taxes and Fees 2/, 5/	\$58,157,578	\$62,146,300	\$20,680,989	\$23,859,394	\$3,178,405	15.4

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax						
Withholding	\$31,240,170	\$31,802,000	\$11,178,250	\$11,530,509	\$352,259	3.2
Estimated Tax	9,735,271	11,900,500	4,485,140	6,030,161	1,545,021	34.4
Final Payments	1,895,006	2,110,000	1,427,582	1,531,618	104,036	7.3
Delinquencies	1,063,321	1,089,000	458,933	467,743	8,810	1.9
Limited Liability Company Fees	68,667	- - -	3,592	3,374	-218	-6.1
Total Gross Collections	\$44,002,435	\$46,901,600	\$17,553,497	\$19,563,405	\$2,009,908	11.5
Refunds/Minor Offsets	7,693,040	7,693,500	4,511,496	3,886,737	-624,759	-13.8
State/City Offsets	100,179	148,000	32,088	69,448	37,360	116.4
Net Collections	\$36,209,216	\$39,060,100	\$13,009,913	\$15,607,220	\$2,597,307	20.0
Other Component Detail						
Cigarette/Tobacco Products	\$1,617,246	\$1,686,000	\$648,200	\$726,561	\$78,361	12.1
Cigarette	1,517,150	NA	603,783	678,760	74,977	12.4
Tobacco Products	95,860	NA	44,180	45,875	1,695	3.8
Retailer Licenses	4,047	NA	114	1,914	1,800	1,578.9
Vending Machine Stickers	189	NA	123	12	-111	-90.2
Highway/Fuel Use	\$129,162	\$144,000	\$56,952	\$57,587	\$635	1.1
Highway Use	100,941	NA	45,349	46,056	707	1.6
Truck Mileage	98,125	NA	44,113	44,597	484	1.1
Permits	2,816	NA	1,236	1,459	223	18.0
Fuel Use	28,221	NA	11,603	11,531	-72	-0.6
Article 21	11	NA	2	-3	-5	-250.0
Article 21A IFTA	27,731	NA	11,534	11,469	-65	-0.6
IFTA Decal Fees & Trip Permits	479	NA	67	65	-2	-3.0
Corporation & Utilities 6/	\$891,186	\$948,800	\$169,843	\$147,274	-\$22,569	-13.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	5,461	6,772	1,311	24.0
Utilities (sections 186-A, A&E & PSC)	581,445	NA	114,473	91,022	-23,451	-20.5
Public Safety Communications Surcharge (§186-F)	193,787	NA	49,909	49,480	-429	-0.9
Petroleum	\$1,090,441	\$1,106,000	\$460,410	\$453,387	-\$7,023	-1.5
Article 13-A (prior to 9/1/1990)	-1	NA	-1	0	1	100.0
Article 13-A (after 9/1/1990)	1,090,440	NA	460,410	453,386	-7,024	-1.5
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 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	2010-2011	2011-2012
M.T.A. Corporate Surcharge	\$827,753	---	\$182,203	\$251,271	\$69,068	37.9
M.T.A. Auto Rental	35,004	---	7,356	8,587	1,231	16.7
M.C.T. Mobility	1,382,059	---	563,625	577,725	14,100	2.5
M.C.T.D. Medallion Taxicab Rides	81,141	---	40,835	42,551	1,716	4.2
New York City Alcoholic Beverage	23,606	---	10,236	10,099	-137	-1.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	2,404,999	3,207,339	802,340	33.4
Sales & Use	13,170,795	---	5,203,345	5,434,095	230,750	4.4
Stock Transfer (to NYC; all rebatable)	13,837,479	---	3,941,608	3,002,116	-939,492	-23.8
Yonkers Personal Income	26,197	---	11,185	12,364	1,179	10.5
Total-Local Taxes	\$36,408,373	---	\$12,365,392	\$12,546,147	\$180,755	1.5
Total State & Local Taxes and Fees	\$94,565,951	---	\$33,046,381	\$36,405,541	\$3,359,160	10.2

2/ Includes:

	2010-2011	2011-2012
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:

	2010-2011	2011-2012
	\$59	\$161

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:

	2010-2011	2011-2012
Real Property Gains (repealed 6/15/1996)	\$21	\$2
Gift (repealed 1/1/2000)	254	46

6/ Includes:

	2010-2011	2011-2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	1,029	17

7/ From the 2011-12 Enacted Budget, April 2011. 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.