



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2011

(in thousands)

State Taxes	December 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,854,864	\$157,394	\$3,697,470	\$32,625,740	\$5,307,901	\$27,317,839
Total Gross Collections	\$3,854,864	---	3,854,864	32,625,740	---	32,625,740
Less: Refunds and Minor Offsets	---	154,898	154,898	---	4,985,406	4,985,406
Less: State/City Offsets	---	2,496	2,496	---	322,495	322,495
Net Collections	---	---	3,697,470	---	---	27,317,839
User Taxes 1/	\$1,411,823	\$7,908	\$1,403,915	\$10,580,978	\$129,403	\$10,451,575
Sales & Use 2/	1,159,963	6,675	1,153,288	8,544,695	104,729	8,439,966
Motor Fuel	59,629	809	58,820	405,183	20,063	385,120
Cigarette/Tobacco Products 3/	135,743	259	135,484	1,294,620	3,318	1,291,302
Alcoholic Beverage	27,110	-1	27,111	179,058	115	178,943
Highway/Fuel Use	11,798	166	11,632	104,518	1,178	103,340
Auto Rental	17,580	0	17,580	52,904	0	52,904
Business Taxes	\$1,390,788	\$62,311	\$1,328,477	\$5,459,154	\$742,388	\$4,716,766
Corporation Franchise	528,553	44,891	483,662	2,320,508	562,082	1,758,426
Corporation & Utilities 4/	215,361	8,808	206,553	599,413	26,876	572,537
Banks	320,247	4,759	315,488	908,123	95,303	812,820
Insurance (Article 33)	218,084	2,372	215,712	767,597	21,559	746,038
Direct Writings	1,413	0	1,413	8,911	201	8,710
Petroleum 5/	107,130	1,481	105,649	854,602	36,367	818,235
Property Transfer Taxes 6/	\$131,355	\$7,777	\$123,578	\$1,399,284	\$55,987	\$1,343,297
Estate	83,794	7,537	76,257	909,929	55,258	854,671
Real Estate Transfer	47,502	70	47,432	489,124	556	488,568
Other Revenues 7/	\$26,480	\$53	\$26,427	\$115,760	\$569	\$115,191
Pari-Mutuel (w/o Uncashed Tickets)	1,285	0	1,285	13,569	0	13,569
Hazardous Waste Assessments	91	42	49	1,415	44	1,371
Waste Tire Management and Recycling Fees	4,756	1	4,755	17,473	36	17,437
Returnable Container Deposits	19,609	10	19,599	82,054	488	81,566
Tax Return Preparer Registration Fees	594	0	594	521	1	520
Racing Admissions	1	0	1	350	0	350
Boxing and Wrestling Exhibitions	144	0	144	361	0	361
Total - State Taxes and Fees 1/, 6/	\$6,815,310	\$235,443	\$6,579,867	\$50,180,916	\$6,236,248	\$43,944,668

Local Taxes	December 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$184,258	\$8,399	\$175,859	\$675,014	\$61,937	\$613,077
M.T.A. Auto Rental	10,546	0	10,546	31,496	0	31,496
M.C.T. Mobility	96,094	802	95,292	995,006	17,410	977,596
M.C.T.D. Medallion Taxicab Rides	1,037	2	1,035	65,445	54	65,391
New York City Alcoholic Beverage	2,557	0	2,557	17,545	0	17,545
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	704,387	18,624	685,763	6,607,137	858,725	5,748,412
Total Gross Collections	701,813	---	701,813	6,284,144	---	6,284,144
Less: Refunds and Minor Offsets	---	18,624	18,624	---	858,725	858,725
Plus: State/City Offsets	2,574	---	2,574	322,993	---	322,993
Sales & Use	1,483,013	8,068	1,474,945	10,479,205	126,375	10,352,830
Stock Transfer (to NYC; all eligible for rebate)	3,546,337	0	3,546,337	10,806,409	0	10,806,409
Yonkers Personal Income - Net (Adjusted)	3,402	75	3,327	27,945	3,540	24,405
Total Gross Collections	3,480	---	3,480	28,443	---	28,443
Less: Refunds and Minor Offsets	---	75	75	---	3,540	3,540
Plus: State/City Offsets	-78	---	-78	-498	---	-498
Total-Local Taxes	\$6,031,631	\$35,970	\$5,995,661	\$29,705,202	\$1,068,041	\$28,637,161
Total State & Local Taxes and Fees 1/	\$12,846,941	\$271,413	\$12,575,528	\$79,886,118	\$7,304,289	\$72,581,829

1/ Includes:

	December 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):

	December 2011	Fiscal Year 2011-12
	-\$8	\$249

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	December 2011	Fiscal Year 2011-12
	\$48,377	\$146,700

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:

	December 2011	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$4	\$9
Gift (repealed 1/1/2000)	-115	49

7/ Includes:

	December 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

MONTHLY COMPARISON OF NET COLLECTIONS

December 2011

(in thousands)

State Taxes	Net Collections		Difference	
	December 2010	December 2011	Amount	Percent
Personal Income Tax 1/	\$3,869,580	\$3,697,470	-\$172,110	-4.4
User Taxes 2/	\$1,411,771	\$1,403,915	-\$7,856	-0.6
Sales and Use 3/	1,175,160	1,153,288	-21,872	-1.9
Motor Fuel	42,880	58,820	15,940	37.2
Cigarette/Tobacco Products 1/	146,127	135,484	-10,643	-7.3
Alcoholic Beverage	21,026	27,111	6,085	28.9
Highway/Fuel Use 1/	10,728	11,632	904	8.4
Auto Rental	15,850	17,580	1,730	10.9
Business Taxes	\$1,319,035	\$1,328,477	\$9,442	0.7
Corporation Franchise	618,860	483,662	-135,198	-21.8
Corporation & Utilities 1/	221,981	206,553	-15,428	-7.0
Banks	156,685	315,488	158,803	101.4
Insurance (Article 33)	229,409	215,712	-13,697	-6.0
Direct Writings	116	1,413	1,297	1,118.1
Petroleum 1/, 4/	91,984	105,649	13,665	14.9
Property Transfer Taxes 5/	\$127,605	\$123,578	-\$4,027	-3.2
Estate	94,942	76,257	-18,685	-19.7
Real Estate Transfer	32,126	47,432	15,306	47.6
Other Revenues 6/	\$26,195	\$26,427	\$232	0.9
Pari-Mutuel	783	1,285	502	64.1
Hazardous Waste Assessments	96	49	-47	-49.0
Waste Tire Management and Recycling Fees	5,026	4,755	-271	-5.4
Returnable Container Deposits	19,428	19,599	171	0.9
Tax Return Preparer Registration Fees	768	594	-174	-22.7
Racing Admissions	91	1	-90	-98.9
Boxing and Wrestling Exhibitions	3	144	141	4,700.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$6,754,186</b>	<b>\$6,579,867</b>	<b>-\$174,319</b>	<b>-2.6</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2010	December 2011	Amount	Percent
Withholding	\$3,122,004	\$3,004,707	-\$117,297	-3.8
Estimated Tax	834,204	731,579	-102,625	-12.3
Final Payments	12,382	14,395	2,013	16.3
Delinquencies	100,018	104,034	4,016	4.0
Limited Liability Company Fees	154	149	-5	-3.2
Total Gross Collections	\$4,068,762	\$3,854,864	-\$213,898	-5.3
Refunds/Minor Offsets	201,132	154,898	-46,234	-23.0
State/City Offsets	-1,950	2,496	4,446	228.0
Net Collections	\$3,869,580	\$3,697,470	-\$172,110	-4.4
Other Component Detail				
Cigarette/Tobacco Products	\$146,126	\$135,484	-\$10,642	-7.3
Cigarette	137,927	132,866	-5,061	-3.7
Tobacco Products	8,087	7,512	-575	-7.1
Retailer Licenses	91	-4,905	-4,996	-5,490.1
Vending Machine Stickers	21	11	-10	-47.6
Highway/Fuel Use	\$10,728	\$11,632	\$904	8.4
Highway Use	7,294	7,621	327	4.5
Truck Mileage	7,108	7,417	309	4.3
Permits	186	204	18	9.7
Fuel Use	3,434	4,011	577	16.8
Article 21	1	0	-1	-100.0
Article 21A IFTA	3,244	3,827	583	18.0
IFTA Decal Fees & Trip Permits	189	184	-5	-2.6
Corporation & Utilities 6/	\$221,981	\$206,553	-\$15,428	-7.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	42,932	46,952	4,020	9.4
Utilities (sections 186-A, A&E & PSC)	130,691	111,224	-19,467	-14.9
Public Safety Communications Surcharge (§186-F)	48,358	48,377	19	0.0
Petroleum	\$91,984	\$105,649	\$13,665	14.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,984	105,649	13,665	14.9
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	
	December 2010	December 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$162,900	\$175,859	\$12,959	8.0
M.T.A. Auto Rental	9,088	10,546	1,458	16.0
M.C.T. Mobility	105,132	95,292	-9,840	-9.4
M.C.T.D. Medallion Taxicab Rides	-10	1,035	1,045	10,450.0
New York City Alcoholic Beverage	2,089	2,557	468	22.4
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	730,284	685,763	-44,521	-6.1
Sales & Use	1,397,988	1,474,945	76,957	5.5
Stock Transfer (to NYC; all rebatable)	3,398,454	3,546,337	147,883	4.4
Yonkers Personal Income	2,612	3,327	715	27.4
Total-Local Taxes	\$5,808,537	\$5,995,661	\$187,124	3.2
Total State & Local Taxes and Fees	\$12,562,723	\$12,575,528	\$12,805	0.1

2/ Includes:

	December 2010	December 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:

	December 2010	December 2011
	\$55	-\$8

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:

	December 2010	December 2011
Real Property Gains (repealed 6/15/1996)	-\$16	\$4
Gift (repealed 1/1/2000)	553	-115

6/ Includes:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

December 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	\$38,884,100	\$24,430,899	\$27,317,839	\$2,886,940	11.8
User Taxes 2/	\$13,410,445	\$13,824,200	\$10,092,782	\$10,451,575	\$358,793	3.6
Sales and Use 3/	10,856,940	11,220,200	8,121,648	8,439,966	318,318	3.9
Motor Fuel	516,145	504,000	390,285	385,120	-5,165	-1.3
Cigarette/Tobacco Products 1/	1,617,246	1,666,000	1,257,625	1,291,302	33,677	2.7
Alcoholic Beverage	229,719	233,000	174,891	178,943	4,052	2.3
Highway/Fuel Use 1/	129,162	134,000	99,903	103,340	3,437	3.4
Auto Rental	61,233	67,000	48,430	52,904	4,474	9.2
Business Taxes	\$6,575,562	\$7,157,700	\$4,430,979	\$4,716,766	\$285,787	6.4
Corporation Franchise	2,472,217	2,908,900	1,625,436	1,758,426	132,990	8.2
Corporation & Utilities 1/	891,186	908,800	586,853	572,537	-14,316	-2.4
Banks	973,350	1,022,000	681,524	812,820	131,296	19.3
Insurance (Article 33)	1,136,629	1,229,000	709,624	746,038	36,414	5.1
Direct Writings	11,739	- - -	8,898	8,710	-188	-2.1
Petroleum 1/, 4/	1,090,441	1,089,000	818,644	818,235	-409	0.0
Property Transfer Taxes 5/	\$1,799,346	\$1,695,000	\$1,305,676	\$1,343,297	\$37,621	2.9
Estate	1,218,068	1,075,000	878,530	854,671	-23,859	-2.7
Real Estate Transfer	580,101	620,000	426,025	488,568	62,543	14.7
Other Revenues 6/	\$163,009	\$147,150	\$130,078	\$115,191	-\$14,887	-11.4
Pari-Mutuel	17,039	16,000	13,921	13,569	-352	-2.5
Hazardous Waste Assessments	2,719	2,100	1,975	1,371	-604	-30.6
Waste Tire Management and Recycling Fees	25,052	23,400	19,167	17,437	-1,730	-9.0
Returnable Container Deposits	115,218	103,700	92,899	81,566	-11,333	-12.2
Tax Return Preparer Registration Fees	1,072	1,200	431	520	89	20.6
Racing Admissions	352	400	346	350	4	1.2
Boxing and Wrestling Exhibitions	361	350	299	361	62	20.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$58,157,578</b>	<b>\$61,708,150</b>	<b>\$40,390,414</b>	<b>\$43,944,668</b>	<b>\$3,554,254</b>	<b>8.8</b>

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
<b>Personal Income Tax</b>						
Withholding	\$31,240,170	\$31,201,900	\$20,681,152	\$21,183,789	\$502,637	2.4
Estimated Tax	9,735,271	11,974,500	6,990,914	8,768,490	1,777,576	25.4
Final Payments	1,895,006	2,110,100	1,744,045	1,888,797	144,752	8.3
Delinquencies	1,063,321	1,089,000	794,836	780,151	-14,685	-1.8
Limited Liability Company Fees	68,667	- - -	5,007	4,513	-494	-9.9
Total Gross Collections	\$44,002,435	\$46,375,500	\$30,215,954	\$32,625,740	\$2,409,786	8.0
Refunds/Minor Offsets	7,693,040	7,193,400	5,733,150	4,985,406	-747,744	-13.0
State/City Offsets	100,179	298,000	51,905	322,495	270,590	521.3
Net Collections	\$36,209,216	\$38,884,100	\$24,430,899	\$27,317,839	\$2,886,940	11.8
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,617,246	\$1,666,000	\$1,257,625	\$1,291,302	\$33,677	2.7
Cigarette	1,517,150	NA	1,178,029	1,208,190	30,161	2.6
Tobacco Products	95,860	NA	75,646	82,600	6,954	9.2
Retailer Licenses	4,047	NA	3,759	489	-3,270	-87.0
Vending Machine Stickers	189	NA	191	23	-168	-88.0
Highway/Fuel Use	\$129,162	\$134,000	\$99,903	\$103,340	\$3,437	3.4
Highway Use	100,941	NA	78,936	79,907	971	1.2
Truck Mileage	98,125	NA	76,857	77,422	565	0.7
Permits	2,816	NA	2,079	2,485	406	19.5
Fuel Use	28,221	NA	20,967	23,433	2,466	11.8
Article 21	11	NA	7	-3	-10	-142.9
Article 21A IFTA	27,731	NA	20,630	23,109	2,479	12.0
IFTA Decal Fees & Trip Permits	479	NA	330	327	-3	-0.9
Corporation & Utilities 6/	\$891,186	\$908,800	\$586,853	\$572,537	-\$14,316	-2.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	72,469	85,762	13,293	18.3
Utilities (sections 186-A, A&E & PSC)	581,445	NA	368,679	340,075	-28,604	-7.8
Public Safety Communications Surcharge (§186-F)	193,787	NA	145,705	146,700	995	0.7
Petroleum	\$1,090,441	\$1,089,000	\$818,644	\$818,235	-\$409	0.0
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	818,644	818,234	-410	-0.1
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	---	\$553,383	\$613,077	\$59,694	10.8
M.T.A. Auto Rental	35,004	---	27,413	31,496	4,083	14.9
M.C.T. Mobility	1,382,059	---	952,120	977,596	25,476	2.7
M.C.T.D. Medallion Taxicab Rides	81,141	---	60,902	65,391	4,489	7.4
New York City Alcoholic Beverage	23,606	---	18,389	17,545	-844	-4.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	4,601,334	5,748,412	1,147,078	24.9
Sales & Use	13,170,795	---	9,886,373	10,352,830	466,457	4.7
Stock Transfer (to NYC; all rebatable)	13,837,479	---	10,485,531	10,806,409	320,878	3.1
Yonkers Personal Income	26,197	---	19,785	24,405	4,620	23.4
Total-Local Taxes	\$36,408,373	---	\$26,605,230	\$28,637,161	\$2,031,931	7.6
Total State & Local Taxes and Fees	\$94,565,951	---	\$66,995,644	\$72,581,829	\$5,586,185	8.3

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
	\$157	\$249

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)	\$1	\$9
Gift (repealed 1/1/2000)	1,120	49

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)	1,040	17

7/ From the Mid-Year Financial Update, November 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.