



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

February 2012

(in thousands)

State Taxes	February 2012			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,731,986	\$962,203	\$2,769,783	\$42,837,366	\$6,285,274	\$36,552,092
Total Gross Collections	\$3,731,986	---	3,731,986	42,837,366	---	42,837,366
Less: Refunds and Minor Offsets	---	938,968	938,968	---	5,932,996	5,932,996
Less: State/City Offsets	---	23,235	23,235	---	352,278	352,278
Net Collections	---	---	2,769,783	---	---	36,552,092
User Taxes 1/	\$941,416	\$16,350	\$925,066	\$12,645,128	\$161,624	\$12,483,504
Sales & Use 2/	778,100	14,978	763,122	10,232,215	132,779	10,099,436
Motor Fuel	40,318	1,214	39,104	485,287	23,811	461,476
Cigarette/Tobacco Products 3/	100,988	112	100,876	1,528,930	3,541	1,525,389
Alcoholic Beverage	12,520	0	12,520	219,714	116	219,598
Highway/Fuel Use	9,482	46	9,436	126,044	1,377	124,667
Auto Rental	8	0	8	52,938	0	52,938
Business Taxes	\$204,792	\$69,055	\$135,737	\$6,031,868	\$882,213	\$5,149,655
Corporation Franchise	93,491	53,395	40,096	2,641,658	674,479	1,967,179
Corporation & Utilities 4/	2,224	3,128	-904	604,237	31,329	572,908
Banks	3,032	7,926	-4,894	941,939	109,256	832,683
Insurance (Article 33)	4,866	2,196	2,670	778,414	24,436	753,978
Direct Writings	1,597	0	1,597	10,595	201	10,394
Petroleum 5/	99,582	2,410	97,172	1,055,025	42,512	1,012,513
Property Transfer Taxes 6/	\$117,466	\$4,114	\$113,352	\$1,645,053	\$64,561	\$1,580,492
Estate	69,069	4,113	64,956	1,062,381	63,674	998,707
Real Estate Transfer	48,389	1	48,388	582,415	714	581,701
Other Revenues 7/	\$1,669	\$7	\$1,662	\$122,839	\$612	\$122,227
Pari-Mutuel (w/o Uncashed Tickets)	1,128	0	1,128	15,730	0	15,730
Hazardous Waste Assessments	94	1	93	2,051	45	2,006
Waste Tire Management and Recycling Fees	167	1	166	20,082	40	20,042
Returnable Container Deposits	165	5	160	83,077	525	82,552
Tax Return Preparer Registration Fees	106	0	106	1,122	2	1,120
Racing Admissions	2	0	2	354	0	354
Boxing and Wrestling Exhibitions	7	0	7	406	0	406
Total - State Taxes and Fees 1/, 6/	\$4,997,329	\$1,051,729	\$3,945,600	\$63,282,254	\$7,394,284	\$55,887,970

Local Taxes	February 2012			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$21,929	\$6,497	\$15,432	\$748,121	\$72,885	\$675,236
M.T.A. Auto Rental	2	0	2	31,508	0	31,508
M.C.T. Mobility	160,460	625	159,835	1,317,891	18,631	1,299,260
M.C.T.D. Medallion Taxicab Rides	841	5	836	86,337	60	86,277
New York City Alcoholic Beverage	1,214	0	1,214	21,420	0	21,420
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	778,472	141,328	637,144	8,655,283	1,002,147	7,653,136
Total Gross Collections	755,884	---	755,884	8,303,062	---	8,303,062
Less: Refunds and Minor Offsets	---	141,328	141,328	---	1,002,147	1,002,147
Plus: State/City Offsets	22,588	---	22,588	352,221	---	352,221
Sales & Use	977,863	18,779	959,084	12,601,249	161,547	12,439,702
Stock Transfer (to NYC; all eligible for rebate)	57	0	57	10,806,490	0	10,806,490
Yonkers Personal Income - Net (Adjusted)	3,908	505	3,403	35,526	4,054	31,472
Total Gross Collections	3,261	---	3,261	35,469	---	35,469
Less: Refunds and Minor Offsets	---	505	505	---	4,054	4,054
Plus: State/City Offsets	647	---	647	57	---	57
Total-Local Taxes	\$1,944,746	\$167,739	\$1,777,007	\$34,303,825	\$1,259,324	\$33,044,501
Total State & Local Taxes and Fees 1/	\$6,942,075	\$1,219,468	\$5,722,607	\$97,586,079	\$8,653,608	\$88,932,471

1/ Includes:

	February 2012	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):

	February 2012	Fiscal Year 2011-12
	\$7	\$256

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

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

	February 2012	Fiscal Year 2011-12
	\$0	\$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:

	February 2012	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$4	\$13
Gift (repealed 1/1/2000)	4	71

7/ Includes:

	February 2012	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

February 2012

(in thousands)

State Taxes	Net Collections		Difference	
	February 2011	February 2012	Amount	Percent
Personal Income Tax 1/	\$2,607,660	\$2,769,783	\$162,123	6.2
User Taxes 2/	\$913,108	\$925,066	\$11,958	1.3
Sales and Use 3/	749,879	763,122	13,243	1.8
Motor Fuel	39,865	39,104	-761	-1.9
Cigarette/Tobacco Products 1/	102,360	100,876	-1,484	-1.4
Alcoholic Beverage	11,413	12,520	1,107	9.7
Highway/Fuel Use 1/	9,544	9,436	-108	-1.1
Auto Rental	47	8	-39	-83.0
Business Taxes	\$205,958	\$135,737	-\$70,221	-34.1
Corporation Franchise	94,102	40,096	-54,006	-57.4
Corporation & Utilities 1/	1,360	-904	-2,264	-166.5
Banks	15,351	-4,894	-20,245	-131.9
Insurance (Article 33)	8,387	2,670	-5,717	-68.2
Direct Writings	1,705	1,597	-108	-6.3
Petroleum 1/, 4/	85,053	97,172	12,119	14.2
Property Transfer Taxes 5/	\$169,927	\$113,352	-\$56,575	-33.3
Estate	109,187	64,956	-44,231	-40.5
Real Estate Transfer	60,703	48,388	-12,315	-20.3
Other Revenues 6/	\$1,031	\$1,662	\$631	61.2
Pari-Mutuel	827	1,128	301	36.4
Hazardous Waste Assessments	20	93	73	365.0
Waste Tire Management and Recycling Fees	65	166	101	155.4
Returnable Container Deposits	-189	160	349	184.7
Tax Return Preparer Registration Fees	130	106	-24	-18.5
Racing Admissions	3	2	-1	-33.3
Boxing and Wrestling Exhibitions	33	7	-26	-78.8
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,897,684</b>	<b>\$3,945,600</b>	<b>\$47,916</b>	<b>1.2</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	February 2011	February 2012	Amount	Percent
Withholding	\$3,350,285	\$3,454,704	\$104,419	3.1
Estimated Tax	49,799	73,618	23,819	47.8
Final Payments	23,311	30,830	7,519	32.3
Delinquencies	92,898	125,122	32,224	34.7
Limited Liability Company Fees	30,063	47,712	17,649	58.7
Total Gross Collections	\$3,546,356	\$3,731,986	\$185,630	5.2
Refunds/Minor Offsets	917,260	938,968	21,708	2.4
State/City Offsets	21,436	23,235	1,799	8.4
Net Collections	\$2,607,660	\$2,769,783	\$162,123	6.2
Other Component Detail				
Cigarette/Tobacco Products	\$102,359	\$100,877	-\$1,482	-1.4
Cigarette	96,330	94,214	-2,116	-2.2
Tobacco Products	5,935	6,234	299	5.0
Retailer Licenses	93	428	335	360.2
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$9,544	\$9,436	-\$108	-1.1
Highway Use	8,905	8,234	-671	-7.5
Truck Mileage	8,672	7,987	-685	-7.9
Permits	233	247	14	6.0
Fuel Use	639	1,202	563	88.1
Article 21	1	0	-1	-100.0
Article 21A IFTA	595	1,151	556	93.4
IFTA Decal Fees & Trip Permits	43	51	8	18.6
Corporation & Utilities 6/	\$1,360	-\$904	-\$2,264	-166.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	664	-1,448	-2,112	-318.1
Utilities (sections 186-A, A&E & PSC)	696	544	-152	-21.8
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$85,053	\$97,172	\$12,119	14.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	85,053	97,172	12,119	14.2
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	
	February 2011	February 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$17,222	\$15,432	-\$1,790	-10.4
M.T.A. Auto Rental	18	2	-16	-88.9
M.C.T. Mobility	157,255	159,835	2,580	1.6
M.C.T.D. Medallion Taxicab Rides	304	836	532	175.0
New York City Alcoholic Beverage	1,070	1,214	144	13.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	602,957	637,144	34,187	5.7
Sales & Use	889,420	959,084	69,664	7.8
Stock Transfer (to NYC; all rebatable)	90	57	-33	-36.7
Yonkers Personal Income	1,557	3,403	1,846	118.6
<b>Total-Local Taxes</b>	<b>\$1,669,893</b>	<b>\$1,777,007</b>	<b>\$107,114</b>	<b>6.4</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,567,577</b>	<b>\$5,722,607</b>	<b>\$155,030</b>	<b>2.8</b>

2/ Includes:

	February 2011	February 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:

	February 2011	February 2012
	\$7	\$7

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:

	February 2011	February 2012
Real Property Gains (repealed 6/15/1996)	\$0	\$4
Gift (repealed 1/1/2000)	37	4

6/ Includes:

	February 2011	February 2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	142	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

February 2012

(in thousands)

State Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 7/	Fiscal Year-to-Date		Difference	
	2010-2011	2011-2012	2010-2011	2011-2012	Amount	Percent
Personal Income Tax 1/	\$36,209,216	\$38,884,100	\$33,678,263	\$36,552,092	\$2,873,829	8.5
User Taxes 2/	\$13,410,445	\$13,824,200	\$12,135,815	\$12,483,504	\$347,689	2.9
Sales and Use 3/	10,856,940	11,220,200	9,795,528	10,099,436	303,908	3.1
Motor Fuel	516,145	504,000	471,506	461,476	-10,030	-2.1
Cigarette/Tobacco Products 1/	1,617,246	1,666,000	1,488,027	1,525,389	37,362	2.5
Alcoholic Beverage	229,719	233,000	211,489	219,598	8,109	3.8
Highway/Fuel Use 1/	129,162	134,000	120,744	124,667	3,923	3.2
Auto Rental	61,233	67,000	48,521	52,938	4,417	9.1
Business Taxes	\$6,575,562	\$7,157,700	\$4,846,917	\$5,149,655	\$302,738	6.2
Corporation Franchise	2,472,217	2,908,900	1,822,806	1,967,179	144,373	7.9
Corporation & Utilities 1/	891,186	908,800	586,941	572,908	-14,033	-2.4
Banks	973,350	1,022,000	708,628	832,683	124,055	17.5
Insurance (Article 33)	1,136,629	1,229,000	723,725	753,978	30,253	4.2
Direct Writings	11,739	- - -	11,199	10,394	-805	-7.2
Petroleum 1/, 4/	1,090,441	1,089,000	993,618	1,012,513	18,895	1.9
Property Transfer Taxes 5/	\$1,799,346	\$1,695,000	\$1,678,089	\$1,580,492	-\$97,597	-5.8
Estate	1,218,068	1,075,000	1,135,494	998,707	-136,787	-12.0
Real Estate Transfer	580,101	620,000	541,418	581,701	40,283	7.4
Other Revenues 6/	\$163,009	\$147,150	\$135,877	\$122,227	-\$13,650	-10.0
Pari-Mutuel	17,039	16,000	15,602	15,730	128	0.8
Hazardous Waste Assessments	2,719	2,100	2,709	2,006	-703	-26.0
Waste Tire Management and Recycling Fees	25,052	23,400	20,643	20,042	-601	-2.9
Returnable Container Deposits	115,218	103,700	94,006	82,552	-11,454	-12.2
Tax Return Preparer Registration Fees	1,072	1,200	1,036	1,120	84	8.1
Racing Admissions	352	400	351	354	3	0.9
Boxing and Wrestling Exhibitions	361	350	347	406	59	17.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$58,157,578</b>	<b>\$61,708,150</b>	<b>\$52,474,961</b>	<b>\$55,887,970</b>	<b>\$3,413,009</b>	<b>6.5</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	\$27,950,785	\$28,270,676	\$319,891	1.1
Estimated Tax	9,735,271	11,974,500	9,681,771	11,569,729	1,887,958	19.5
Final Payments	1,895,006	2,110,100	1,769,441	1,922,970	153,529	8.7
Delinquencies	1,063,321	1,089,000	993,503	1,017,609	24,106	2.4
Limited Liability Company Fees	68,667	- - -	67,088	56,382	-10,706	-16.0
Total Gross Collections	\$44,002,435	\$46,375,500	\$40,462,588	\$42,837,366	\$2,374,778	5.9
Refunds/Minor Offsets	7,693,040	7,193,400	6,699,816	5,932,996	-766,820	-11.4
State/City Offsets	100,179	298,000	84,509	352,278	267,769	316.9
Net Collections	\$36,209,216	\$38,884,100	\$33,678,263	\$36,552,092	\$2,873,829	8.5
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,617,246	\$1,666,000	\$1,488,026	\$1,525,389	\$37,363	2.5
Cigarette	1,517,150	NA	1,395,467	1,427,382	31,915	2.3
Tobacco Products	95,860	NA	88,368	96,412	8,044	9.1
Retailer Licenses	4,047	NA	3,998	1,570	-2,428	-60.7
Vending Machine Stickers	189	NA	193	25	-168	-87.0
Highway/Fuel Use	\$129,162	\$134,000	\$120,744	\$124,667	\$3,923	3.2
Highway Use	100,941	NA	95,957	96,982	1,025	1.1
Truck Mileage	98,125	NA	93,472	94,018	546	0.6
Permits	2,816	NA	2,485	2,964	479	19.3
Fuel Use	28,221	NA	24,787	27,685	2,898	11.7
Article 21	11	NA	10	-3	-13	-130.0
Article 21A IFTA	27,731	NA	24,323	27,220	2,897	11.9
IFTA Decal Fees & Trip Permits	479	NA	454	468	14	3.1
Corporation & Utilities 6/	\$891,186	\$908,800	\$586,941	\$572,908	-\$14,033	-2.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	72,341	88,532	16,191	22.4
Utilities (sections 186-A, A&E & PSC)	581,445	NA	368,894	337,676	-31,218	-8.5
Public Safety Communications Surcharge (\$186-F)	193,787	NA	145,706	146,700	994	0.7
Petroleum	\$1,090,441	\$1,089,000	\$993,618	\$1,012,513	\$18,895	1.9
Article 13-A (prior to 9/1/1990)	-1	NA	-1	736	737	73,700.0
Article 13-A (after 9/1/1990)	1,090,440	NA	993,618	1,011,775	18,157	1.8
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	2	1	100.0

(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	---	\$594,737	\$675,236	\$80,499	13.5
M.T.A. Auto Rental	35,004	---	27,465	31,508	4,043	14.7
M.C.T. Mobility	1,382,059	---	1,276,821	1,299,260	22,439	1.8
M.C.T.D. Medallion Taxicab Rides	81,141	---	80,916	86,277	5,361	6.6
New York City Alcoholic Beverage	23,606	---	21,866	21,420	-446	-2.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	6,501,069	7,653,136	1,152,067	17.7
Sales & Use	13,170,795	---	11,873,692	12,439,702	566,010	4.8
Stock Transfer (to NYC; all rebatable)	13,837,479	---	10,485,659	10,806,490	320,831	3.1
Yonkers Personal Income	26,197	---	24,478	31,472	6,994	28.6
Total-Local Taxes	\$36,408,373	---	\$30,886,703	\$33,044,501	\$2,157,798	7.0
Total State & Local Taxes and Fees	\$94,565,951	---	\$83,361,664	\$88,932,471	\$5,570,807	6.7

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
	\$164	\$256

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)	\$4	\$13
Gift (repealed 1/1/2000)	1,173	71

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)	1,183	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.