



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2012

(in thousands)

State Taxes	August 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,520,175	\$89,067	\$2,431,108	\$19,397,165	\$3,978,269	\$15,418,896
Total Gross Collections	\$2,520,175	---	2,520,175	19,397,165	---	19,397,165
Less: Refunds and Minor Offsets	---	84,058	84,058	---	3,908,743	3,908,743
Less: State/City Offsets	---	5,009	5,009	---	69,526	69,526
Net Collections	---	---	2,431,108	---	---	15,418,896
User Taxes 1/	\$1,073,519	\$12,216	\$1,061,303	\$5,637,825	\$55,886	\$5,581,939
Sales & Use 2/	855,681	9,613	846,068	4,541,480	43,511	4,497,969
Motor Fuel	43,773	2,147	41,626	216,235	10,587	205,648
Cigarette/Tobacco Products 3/	145,316	185	145,131	701,168	927	700,241
Alcoholic Beverage	17,050	12	17,038	103,296	12	103,284
Highway/Fuel Use	11,678	259	11,419	60,584	849	59,735
Auto Rental	21	0	21	15,062	0	15,062
Business Taxes	\$252,050	\$86,148	\$165,902	\$2,385,895	\$414,980	\$1,970,915
Corporation Franchise	103,869	49,071	54,798	1,012,116	301,074	711,042
Corporation & Utilities 4/	9,495	270	9,225	200,038	5,860	194,178
Banks	20,209	20,338	-129	377,683	56,739	320,944
Insurance (Article 33)	12,251	11,973	278	296,944	32,989	263,955
Direct Writings	5,937	-1	5,938	9,304	0	9,304
Petroleum 5/	100,289	4,497	95,792	489,810	18,318	471,492
Property Transfer Taxes 6/	\$189,044	\$7,959	\$181,085	\$799,322	\$25,398	\$773,924
Estate	121,557	7,953	113,604	487,684	24,745	462,939
Real Estate Transfer	67,484	5	67,479	310,983	265	310,718
Other Revenues 7/	\$2,569	\$4	\$2,565	\$50,729	\$63	\$50,666
Pari-Mutuel (w/o Uncashed Tickets)	2,301	0	2,301	8,248	0	8,248
Hazardous Waste Assessments	115	0	115	1,379	1	1,378
Waste Tire Management and Recycling Fees	61	4	57	8,408	25	8,383
Returnable Container Deposits	32	0	32	32,374	36	32,338
Tax Return Preparer Registration Fees	-40	0	-40	51	1	50
Racing Admissions	100	0	100	109	0	109
Boxing and Wrestling Exhibitions	0	0	0	160	0	160
Total - State Taxes and Fees 1/, 6/	\$4,037,357	\$195,394	\$3,841,963	\$28,270,936	\$4,474,596	\$23,796,340

Local Taxes	August 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$25,553	\$7,262	\$18,291	\$274,344	\$42,611	\$231,733
M.T.A. Auto Rental	5	0	5	8,935	0	8,935
M.C.T. Mobility	90,190	7,015	83,175	517,373	13,377	503,996
M.C.T.D. Medallion Taxicab Rides	1,169	0	1,169	42,800	8	42,792
New York City Alcoholic Beverage	2,883	0	2,883	10,856	0	10,856
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	528,683	16,052	512,631	3,881,239	681,202	3,200,037
Total Gross Collections	523,568	---	523,568	3,813,298	---	3,813,298
Less: Refunds and Minor Offsets	---	16,052	16,052	---	681,202	681,202
Plus: State/City Offsets	5,115	---	5,115	67,941	---	67,941
Sales & Use	1,073,913	11,938	1,061,975	5,674,792	53,689	5,621,103
Stock Transfer (to NYC; all eligible for rebate)	27	0	27	3,167,962	0	3,167,962
Yonkers Personal Income - Net (Adjusted)	2,630	92	2,538	21,329	3,819	17,510
Total Gross Collections	2,736	---	2,736	19,744	---	19,744
Less: Refunds and Minor Offsets	---	92	92	---	3,819	3,819
Plus: State/City Offsets	-106	---	-106	1,585	---	1,585
Total-Local Taxes	\$1,725,053	\$42,359	\$1,682,694	\$13,599,630	\$794,706	\$12,804,924
Total State & Local Taxes and Fees 1/	\$5,762,410	\$237,753	\$5,524,657	\$41,870,566	\$5,269,302	\$36,601,264

1/ Includes:

	August 2012	Fiscal Year 2012-13
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 2012	Fiscal Year 2012-13
	\$0	\$67

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	August 2012	Fiscal Year 2012-13
	\$1	\$49,026

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 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$0	\$22
Gift (repealed 1/1/2000)	2	245

7/ Includes:

	August 2012	Fiscal Year 2012-13
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	0	0

MONTHLY COMPARISON OF NET COLLECTIONS

August 2012

(in thousands)

State Taxes	Net Collections		Difference	
	August 2011	August 2012	Amount	Percent
Personal Income Tax 1/	\$2,437,439	\$2,431,108	-\$6,331	-0.3
User Taxes 2/	\$1,064,549	\$1,061,303	-\$3,246	-0.3
Sales and Use 3/	837,027	846,068	9,041	1.1
Motor Fuel	44,320	41,626	-2,694	-6.1
Cigarette/Tobacco Products 1/	155,424	145,131	-10,293	-6.6
Alcoholic Beverage	15,674	17,038	1,364	8.7
Highway/Fuel Use 1/	12,100	11,419	-681	-5.6
Auto Rental	4	21	17	425.0
Business Taxes	\$134,343	\$165,902	\$31,559	23.5
Corporation Franchise	28,752	54,798	26,046	90.6
Corporation & Utilities 1/	1,103	9,225	8,122	736.4
Banks	5,045	-129	-5,174	-102.6
Insurance (Article 33)	3,944	278	-3,666	-93.0
Direct Writings	3,260	5,938	2,678	82.1
Petroleum 1/, 4/	92,239	95,792	3,553	3.9
Property Transfer Taxes 5/	\$192,967	\$181,085	-\$11,882	-6.2
Estate	106,456	113,604	7,148	6.7
Real Estate Transfer	86,495	67,479	-19,016	-22.0
Other Revenues 6/	\$3,069	\$2,565	-\$504	-16.4
Pari-Mutuel	2,274	2,301	27	1.2
Hazardous Waste Assessments	171	115	-56	-32.7
Waste Tire Management and Recycling Fees	39	57	18	46.2
Returnable Container Deposits	488	32	-456	-93.4
Tax Return Preparer Registration Fees	-3	-40	-37	-1,233.3
Racing Admissions	93	100	7	7.5
Boxing and Wrestling Exhibitions	7	0	-7	-100.0
Total - State Taxes and Fees 2/, 5/	\$3,832,367	\$3,841,963	\$9,596	0.3

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2011	August 2012	Amount	Percent
Withholding	\$2,417,528	\$2,352,163	-\$65,365	-2.7
Estimated Tax	67,736	70,953	3,217	4.7
Final Payments	19,723	21,308	1,585	8.0
Delinquencies	57,528	75,408	17,880	31.1
Limited Liability Company Fees	239	343	104	43.5
Total Gross Collections	\$2,562,754	\$2,520,175	-\$42,579	-1.7
Refunds/Minor Offsets	118,858	84,058	-34,800	-29.3
State/City Offsets	6,457	5,009	-1,448	-22.4
Net Collections	\$2,437,439	\$2,431,108	-\$6,331	-0.3
Other Component Detail				
Cigarette/Tobacco Products	\$155,424	\$145,130	-\$10,294	-6.6
Cigarette	145,658	136,151	-9,507	-6.5
Tobacco Products	8,282	7,767	-515	-6.2
Retailer Licenses	1,475	1,210	-265	-18.0
Vending Machine Stickers	9	2	-7	-77.8
Highway/Fuel Use	\$12,100	\$11,419	-\$681	-5.6
Highway Use	11,351	10,377	-974	-8.6
Truck Mileage	11,164	10,114	-1,050	-9.4
Permits	187	263	76	40.6
Fuel Use	749	1,042	293	39.1
Article 21	0	0	0	NA
Article 21A IFTA	739	1,031	292	39.5
IFTA Decal Fees & Trip Permits	10	11	1	10.0
Corporation & Utilities 6/	\$1,103	\$9,225	\$8,122	736.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	460	9,530	9,070	1,971.7
Utilities (sections 186-A, A&E & PSC)	643	-306	-949	-147.6
Public Safety Communications Surcharge (\$186-F)	0	1	1	NA
Petroleum	\$92,239	\$95,792	\$3,553	3.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	92,239	95,792	3,553	3.9
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 2011	August 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$6,971	\$18,291	\$11,320	162.4
M.T.A. Auto Rental	2	5	3	150.0
M.C.T. Mobility	136,175	83,175	-53,000	-38.9
M.C.T.D. Medallion Taxicab Rides	687	1,169	482	70.2
New York City Alcoholic Beverage	1,609	2,883	1,274	79.2
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	505,750	512,631	6,881	1.4
Sales & Use	1,013,042	1,061,975	48,933	4.8
Stock Transfer (to NYC; all rebatable)	7	27	20	285.7
Yonkers Personal Income	2,524	2,538	14	0.6
Total-Local Taxes	\$1,666,767	\$1,682,694	\$15,927	1.0
Total State & Local Taxes and Fees	\$5,499,134	\$5,524,657	\$25,523	0.5

2/ Includes:

	August 2011	August 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:

	August 2011	August 2012
	\$16	\$0

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 2011	August 2012
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	16	2

6/ Includes:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

August 2012

(in thousands)

State Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax 1/	\$38,767,827	\$40,256,300	\$15,607,220	\$15,418,896	-\$188,324	-1.2
User Taxes 2/	\$13,740,322	\$14,035,300	\$5,584,805	\$5,581,939	-\$2,866	-0.1
Sales and Use 3/	11,168,122	11,448,700	4,481,120	4,497,969	16,849	0.4
Motor Fuel	501,610	514,600	207,176	205,648	-1,528	-0.7
Cigarette/Tobacco Products 1/	1,633,742	1,615,000	726,561	700,241	-26,320	-3.6
Alcoholic Beverage	238,282	241,000	97,876	103,284	5,408	5.5
Highway/Fuel Use 1/	132,129	147,000	57,587	59,735	2,148	3.7
Auto Rental	66,437	69,000	14,485	15,062	577	4.0
Business Taxes	\$7,046,293	\$7,399,700	\$1,872,353	\$1,970,915	\$98,562	5.3
Corporation Franchise	2,723,756	2,905,000	728,086	711,042	-17,044	-2.3
Corporation & Utilities 1/	877,002	921,600	147,274	194,178	46,904	31.8
Banks	1,162,709	1,159,000	253,005	320,944	67,939	26.9
Insurance (Article 33)	1,171,118	1,252,000	285,171	263,955	-21,216	-7.4
Direct Writings	11,352	- - -	5,430	9,304	3,874	71.3
Petroleum 1/, 4/	1,100,356	1,162,100	453,387	471,492	18,105	4.0
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$749,002	\$773,924	\$24,922	3.3
Estate	1,078,426	1,127,000	463,205	462,939	-266	-0.1
Real Estate Transfer	610,048	660,000	285,749	310,718	24,969	8.7
Other Revenues 6/	\$153,447	\$152,500	\$46,014	\$50,666	\$4,652	10.1
Pari-Mutuel	17,197	16,300	7,543	8,248	705	9.3
Hazardous Waste Assessments	7,104	7,100	891	1,378	487	54.7
Waste Tire Management and Recycling Fees	23,573	23,600	7,643	8,383	740	9.7
Returnable Container Deposits	103,643	103,600	29,997	32,338	2,341	7.8
Tax Return Preparer Registration Fees	1,145	1,100	-273	50	323	118.3
Racing Admissions	355	400	101	109	8	7.9
Boxing and Wrestling Exhibitions	413	400	95	160	65	68.4
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,630,800	\$23,859,394	\$23,796,340	-\$63,054	-0.3

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax						
Withholding	\$31,198,971	\$32,748,000	\$11,530,509	\$11,570,770	\$40,261	0.3
Estimated Tax	11,628,433	11,602,200	6,030,161	5,764,969	-265,192	-4.4
Final Payments	2,045,827	2,202,800	1,531,618	1,551,439	19,821	1.3
Delinquencies	1,085,647	1,148,600	467,743	506,456	38,713	8.3
Limited Liability Company Fees	71,589	- - -	3,374	3,531	157	4.7
Total Gross Collections	\$46,030,467	\$47,701,600	\$19,563,405	\$19,397,165	-\$166,240	-0.8
Refunds/Minor Offsets	6,896,695	7,147,300	3,886,737	3,908,743	22,006	0.6
State/City Offsets	365,945	298,000	69,448	69,526	78	0.1
Net Collections	\$38,767,827	\$40,256,300	\$15,607,220	\$15,418,896	-\$188,324	-1.2
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,615,000	\$726,561	\$700,241	-\$26,320	-3.6
Cigarette	1,529,368	NA	678,760	661,151	-17,609	-2.6
Tobacco Products	102,626	NA	45,875	37,167	-8,708	-19.0
Retailer Licenses	1,726	NA	1,914	1,922	8	0.4
Vending Machine Stickers	23	NA	12	1	-11	-91.7
Highway/Fuel Use	\$132,129	\$147,000	\$57,587	\$59,735	\$2,148	3.7
Highway Use	101,607	NA	46,056	47,045	989	2.1
Truck Mileage	98,286	NA	44,597	45,075	478	1.1
Permits	3,321	NA	1,459	1,970	511	35.0
Fuel Use	30,522	NA	11,531	12,690	1,159	10.1
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	11,469	12,628	1,159	10.1
IFTA Decal Fees & Trip Permits	487	NA	65	62	-3	-4.6
Corporation & Utilities 6/	\$877,002	\$921,600	\$147,274	\$194,178	\$46,904	31.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	6,772	24,553	17,781	262.6
Utilities (sections 186-A, A&E & PSC)	561,144	NA	91,022	120,599	29,577	32.5
Public Safety Communications Surcharge (§186-F)	194,616	NA	49,480	49,026	-454	-0.9
Petroleum	\$1,100,356	\$1,162,100	\$453,387	\$471,492	\$18,105	4.0
Article 13-A (prior to 9/1/1990)	736	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,099,618	NA	453,386	471,491	18,105	4.0
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/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	
M.T.A. Corporate Surcharge	\$951,459	---	\$251,271	\$231,733	-\$19,538	-7.8
M.T.A. Auto Rental	39,564	---	8,587	8,935	348	4.1
M.C.T. Mobility	1,398,052	---	577,725	503,996	-73,729	-12.8
M.C.T.D. Medallion Taxicab Rides	86,849	---	42,551	42,792	241	0.6
New York City Alcoholic Beverage	23,409	---	10,099	10,856	757	7.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	3,207,339	3,200,037	-7,302	-0.2
Sales & Use	13,728,199	---	5,425,508	5,621,103	195,595	3.6
Stock Transfer (to NYC; all rebatable)	14,459,838	---	3,002,116	3,167,962	165,846	5.5
Yonkers Personal Income	34,860	---	12,364	17,510	5,146	41.6
Total-Local Taxes	\$38,838,685	---	\$12,537,560	\$12,804,924	\$267,364	2.1
Total State & Local Taxes and Fees	\$100,235,153	---	\$36,396,954	\$36,601,264	\$204,310	0.6

2/ Includes:

	2011-2012	2012-2013
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:

	2011-2012	2012-2013
	\$161	\$67

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:

	2011-2012	2012-2013
Real Property Gains (repealed 6/15/1996)	\$2	\$22
Gift (repealed 1/1/2000)	46	245

6/ Includes:

	2011-2012	2012-2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	17	0

7/ From the Enacted Executive Budget, April 2012. 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. Real Property Gains and Gift included in Other Revenues.