



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2013

(in thousands)

State Taxes	January 2013			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$7,721,227	\$152,859	\$7,568,368	\$40,647,244	\$5,286,389	\$35,360,855
Total Gross Collections	\$7,721,227	---	7,721,227	40,647,244	---	40,647,244
Less: Refunds and Minor Offsets	---	151,248	151,248	---	5,035,262	5,035,262
Less: State/City Offsets	---	1,611	1,611	---	251,127	251,127
Net Collections	---	---	7,568,368	---	---	35,360,855
User Taxes 1/	\$1,155,687	\$8,980	\$1,146,707	\$11,694,470	\$99,018	\$11,595,452
Sales & Use 2/	936,513	7,140	929,373	9,520,862	75,486	9,445,376
Motor Fuel	43,759	1,592	42,167	430,673	18,284	412,389
Cigarette/Tobacco Products 3/	134,423	206	134,217	1,351,379	3,570	1,347,809
Alcoholic Beverage	27,209	0	27,209	210,471	23	210,448
Highway/Fuel Use	13,880	42	13,838	128,238	1,655	126,583
Auto Rental	-97	0	-97	52,847	0	52,847
Business Taxes	\$348,756	\$33,716	\$315,040	\$6,002,879	\$762,179	\$5,240,700
Corporation Franchise	198,996	27,177	171,819	2,329,763	540,803	1,788,960
Corporation & Utilities 4/	3,426	81	3,345	614,504	8,607	605,897
Banks	44,252	1,125	43,127	1,241,094	129,240	1,111,854
Insurance (Article 33)	3,804	1,825	1,979	814,561	50,032	764,529
Direct Writings	127	1	126	12,611	1	12,610
Petroleum 5/	98,151	3,507	94,644	990,346	33,496	956,850
Property Transfer Taxes 6/	\$196,551	\$3,592	\$192,959	\$1,594,016	\$47,501	\$1,546,515
Estate	95,914	3,590	92,324	935,950	46,778	889,172
Real Estate Transfer	100,635	1	100,634	656,795	315	656,480
Other Revenues 7/	\$4,369	\$48	\$4,321	\$133,245	\$763	\$132,482
Pari-Mutuel (w/o Uncashed Tickets)	928	0	928	15,137	0	15,137
Hazardous Waste Assessments	296	44	252	2,362	49	2,313
Waste Tire Management and Recycling Fees	1,819	3	1,816	21,138	41	21,097
Returnable Container Deposits	778	0	778	92,336	670	91,666
Tax Return Preparer Registration Fees	424	1	423	1,409	3	1,406
Racing Admissions	2	0	2	367	0	367
Boxing and Wrestling Exhibitions	122	0	122	496	0	496
Total - State Taxes and Fees 1/, 6/	\$9,426,590	\$199,195	\$9,227,395	\$60,071,854	\$6,195,850	\$53,876,004

Local Taxes	January 2013			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$42,106	\$1,747	\$40,359	\$737,926	\$63,868	\$674,058
M.T.A. Auto Rental	-83	0	-83	31,742	0	31,742
M.C.T. Mobility	165,120	1,591	163,529	1,030,307	23,396	1,006,911
M.C.T.D. Medallion Taxicab Rides	18,773	0	18,773	82,499	9	82,490
New York City Alcoholic Beverage	3,247	0	3,247	21,739	0	21,739
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,543,899	14,366	1,529,533	8,233,818	839,048	7,394,770
Total Gross Collections	1,542,284	---	1,542,284	7,984,068	---	7,984,068
Less: Refunds and Minor Offsets	---	14,366	14,366	---	839,048	839,048
Plus: State/City Offsets	1,615	---	1,615	249,750	---	249,750
Sales & Use	1,205,699	7,830	1,197,869	11,925,946	89,521	11,836,425
Stock Transfer (to NYC; all eligible for rebate)	34	0	34	9,562,009	0	9,562,009
Yonkers Personal Income - Net (Adjusted)	4,493	43	4,450	38,547	4,355	34,192
Total Gross Collections	4,497	---	4,497	37,170	---	37,170
Less: Refunds and Minor Offsets	---	43	43	---	4,355	4,355
Plus: State/City Offsets	-4	---	-4	1,377	---	1,377
Total-Local Taxes	\$2,983,288	\$25,577	\$2,957,711	\$31,664,533	\$1,020,197	\$30,644,336
Total State & Local Taxes and Fees 1/	\$12,409,878	\$224,772	\$12,185,106	\$91,736,387	\$7,216,047	\$84,520,340

1/ Includes:

	January 2013	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):

	January 2013	Fiscal Year 2012-13
	\$9	\$174

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	January 2013	Fiscal Year 2012-13
	\$1	\$142,367

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:

	January 2013	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$0	\$32
Gift (repealed 1/1/2000)	1	831

7/ Includes:

	January 2013	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

January 2013

(in thousands)

State Taxes	Net Collections		Difference	
	January 2012	January 2013	Amount	Percent
Personal Income Tax 1/	\$6,464,470	\$7,568,368	\$1,103,898	17.1
User Taxes 2/	\$1,106,863	\$1,146,707	\$39,844	3.6
Sales and Use 3/	896,348	929,373	33,025	3.7
Motor Fuel	37,252	42,167	4,915	13.2
Cigarette/Tobacco Products 1/	133,211	134,217	1,006	0.8
Alcoholic Beverage	28,135	27,209	-926	-3.3
Highway/Fuel Use 1/	11,891	13,838	1,947	16.4
Auto Rental	26	-97	-123	-473.1
Business Taxes	\$297,152	\$315,040	\$17,888	6.0
Corporation Franchise	168,657	171,819	3,162	1.9
Corporation & Utilities 1/	1,275	3,345	2,070	162.4
Banks	24,757	43,127	18,370	74.2
Insurance (Article 33)	5,270	1,979	-3,291	-62.4
Direct Writings	87	126	39	44.8
Petroleum 1/, 4/	97,106	94,644	-2,462	-2.5
Property Transfer Taxes 5/	\$123,843	\$192,959	\$69,116	55.8
Estate	79,080	92,324	13,244	16.7
Real Estate Transfer	44,745	100,634	55,889	124.9
Other Revenues 6/	\$5,374	\$4,321	-\$1,053	-19.6
Pari-Mutuel	1,033	928	-105	-10.2
Hazardous Waste Assessments	542	252	-290	-53.5
Waste Tire Management and Recycling Fees	2,439	1,816	-623	-25.5
Returnable Container Deposits	826	778	-48	-5.8
Tax Return Preparer Registration Fees	494	423	-71	-14.4
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	38	122	84	221.1
Total - State Taxes and Fees 2/, 5/	\$7,997,702	\$9,227,395	\$1,229,693	15.4

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 2012	January 2013	Amount	Percent
Withholding	\$3,632,183	\$4,290,230	\$658,047	18.1
Estimated Tax	2,727,621	3,293,754	566,133	20.8
Final Payments	3,343	26,106	22,763	680.9
Delinquencies	112,336	111,103	-1,233	-1.1
Limited Liability Company Fees	4,157	34	-4,123	-99.2
Total Gross Collections	\$6,479,640	\$7,721,227	\$1,241,587	19.2
Refunds/Minor Offsets	8,622	151,248	142,626	1,654.2
State/City Offsets	6,548	1,611	-4,937	-75.4
Net Collections	\$6,464,470	\$7,568,368	\$1,103,898	17.1
Other Component Detail				
Cigarette/Tobacco Products	\$133,210	\$134,216	\$1,006	0.8
Cigarette	124,978	126,615	1,637	1.3
Tobacco Products	7,578	7,242	-336	-4.4
Retailer Licenses	653	358	-295	-45.2
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$11,891	\$13,838	\$1,947	16.4
Highway Use	8,841	10,296	1,455	16.5
Truck Mileage	8,609	7,936	-673	-7.8
Permits	232	2,360	2,128	917.2
Fuel Use	3,050	3,542	492	16.1
Article 21	0	0	0	NA
Article 21A IFTA	2,960	3,437	477	16.1
IFTA Decal Fees & Trip Permits	90	105	15	16.7
Corporation & Utilities 6/	\$1,275	\$3,345	\$2,070	162.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	4,218	476	-3,742	-88.7
Utilities (sections 186-A, A&E & PSC)	-2,943	2,868	5,811	197.5
Public Safety Communications Surcharge (§186-F)	0	1	1	NA
Petroleum	\$97,106	\$94,644	-\$2,462	-2.5
Article 13-A (prior to 9/1/1990)	736	0	-736	-100.0
Article 13-A (after 9/1/1990)	96,369	94,644	-1,725	-1.8
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections		Difference	
	January 2012	January 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$46,727	\$40,359	-\$6,368	-13.6
M.T.A. Auto Rental	10	-83	-93	-930.0
M.C.T. Mobility	161,829	163,529	1,700	1.1
M.C.T.D. Medallion Taxicab Rides	20,050	18,773	-1,277	-6.4
New York City Alcoholic Beverage	2,661	3,247	586	22.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,267,580	1,529,533	261,953	20.7
Sales & Use	1,127,778	1,197,869	70,091	6.2
Stock Transfer (to NYC; all rebatable)	24	34	10	41.7
Yonkers Personal Income	3,664	4,450	786	21.5
Total-Local Taxes	\$2,630,323	\$2,957,711	\$327,388	12.4
Total State & Local Taxes and Fees	\$10,628,025	\$12,185,106	\$1,557,081	14.7

2/ Includes:

	January 2012	January 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:

	January 2012	January 2013
	\$0	\$9

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:

	January 2012	January 2013
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	18	1

6/ Includes:

	January 2012	January 2013
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

January 2013

(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	\$40,160,800	\$33,782,309	\$35,360,855	\$1,578,546	4.7
User Taxes 2/	\$13,740,322	\$13,997,100	\$11,558,438	\$11,595,452	\$37,014	0.3
Sales and Use 3/	11,168,122	11,438,800	9,336,314	9,445,376	109,062	1.2
Motor Fuel	501,610	514,600	422,372	412,389	-9,983	-2.4
Cigarette/Tobacco Products 1/	1,633,742	1,585,000	1,424,513	1,347,809	-76,704	-5.4
Alcoholic Beverage	238,282	243,700	207,078	210,448	3,370	1.6
Highway/Fuel Use 1/	132,129	147,000	115,231	126,583	11,352	9.9
Auto Rental	66,437	68,000	52,930	52,847	-83	-0.2
Business Taxes	\$7,046,293	\$7,385,600	\$5,013,918	\$5,240,700	\$226,782	4.5
Corporation Franchise	2,723,756	2,635,300	1,927,083	1,788,960	-138,123	-7.2
Corporation & Utilities 1/	877,002	918,100	573,812	605,897	32,085	5.6
Banks	1,162,709	1,439,000	837,577	1,111,854	274,277	32.7
Insurance (Article 33)	1,171,118	1,231,000	751,308	764,529	13,221	1.8
Direct Writings	11,352	- - -	8,797	12,610	3,813	43.3
Petroleum 1/, 4/	1,100,356	1,162,200	915,341	956,850	41,509	4.5
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$1,467,140	\$1,546,515	\$79,375	5.4
Estate	1,078,426	1,127,000	933,751	889,172	-44,579	-4.8
Real Estate Transfer	610,048	660,000	533,313	656,480	123,167	23.1
Other Revenues 6/	\$153,447	\$165,200	\$120,565	\$132,482	\$11,917	9.9
Pari-Mutuel	17,197	18,300	14,602	15,137	535	3.7
Hazardous Waste Assessments	7,104	7,800	1,913	2,313	400	20.9
Waste Tire Management and Recycling Fees	23,573	25,700	19,876	21,097	1,221	6.1
Returnable Container Deposits	103,643	111,100	82,392	91,666	9,274	11.3
Tax Return Preparer Registration Fees	1,145	1,500	1,014	1,406	392	38.7
Racing Admissions	355	400	352	367	15	4.3
Boxing and Wrestling Exhibitions	413	400	399	496	97	24.3
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,495,700	\$51,942,370	\$53,876,004	\$1,933,634	3.7

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	2011-2012	2012-2013
Personal Income Tax						
Withholding	\$31,198,971	\$32,173,400	\$24,815,972	\$25,689,626	\$873,654	3.5
Estimated Tax	11,628,433	11,751,700	11,496,111	12,039,808	543,697	4.7
Final Payments	2,045,827	2,152,900	1,892,140	1,966,283	74,143	3.9
Delinquencies	1,085,647	1,173,700	892,487	946,841	54,354	6.1
Limited Liability Company Fees	71,589	- - -	8,670	4,686	-3,984	-46.0
Total Gross Collections	\$46,030,467	\$47,251,700	\$39,105,380	\$40,647,244	\$1,541,864	3.9
Refunds/Minor Offsets	6,896,695	6,842,800	4,994,028	5,035,262	41,234	0.8
State/City Offsets	365,945	248,000	329,043	251,127	-77,916	-23.7
Net Collections	\$38,767,827	\$40,160,800	\$33,782,309	\$35,360,855	\$1,578,546	4.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,585,000	\$1,424,512	\$1,347,808	-\$76,704	-5.4
Cigarette	1,529,368	NA	1,333,168	1,265,031	-68,137	-5.1
Tobacco Products	102,626	NA	90,178	75,576	-14,602	-16.2
Retailer Licenses	1,726	NA	1,142	7,188	6,046	529.4
Vending Machine Stickers	23	NA	24	13	-11	-45.8
Highway/Fuel Use	\$132,129	\$147,000	\$115,231	\$126,583	\$11,352	9.9
Highway Use	101,607	NA	88,748	98,861	10,113	11.4
Truck Mileage	98,286	NA	86,031	85,452	-579	-0.7
Permits	3,321	NA	2,717	13,409	10,692	393.5
Fuel Use	30,522	NA	26,483	27,722	1,239	4.7
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	26,069	27,313	1,244	4.8
IFTA Decal Fees & Trip Permits	487	NA	417	409	-8	-1.9
Corporation & Utilities 6/	\$877,002	\$918,100	\$573,812	\$605,897	\$32,085	5.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	89,980	89,921	-59	-0.1
Utilities (sections 186-A, A&E & PSC)	561,144	NA	337,132	373,609	36,477	10.8
Public Safety Communications Surcharge (\$186-F)	194,616	NA	146,700	142,367	-4,333	-3.0
Petroleum	\$1,100,356	\$1,162,200	\$915,341	\$956,850	\$41,509	4.5
Article 13-A (prior to 9/1/1990)	736	NA	736	0	-736	-100.0
Article 13-A (after 9/1/1990)	1,099,618	NA	914,603	956,848	42,245	4.6
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	2	2	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	2011-2012	2012-2013
M.T.A. Corporate Surcharge	\$951,459	---	\$659,804	\$674,058	\$14,254	2.2
M.T.A. Auto Rental	39,564	---	31,506	31,742	236	0.7
M.C.T. Mobility	1,398,052	---	1,139,425	1,006,911	-132,514	-11.6
M.C.T.D. Medallion Taxicab Rides	86,849	---	85,441	82,490	-2,951	-3.5
New York City Alcoholic Beverage	23,409	---	20,206	21,739	1,533	7.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	7,015,992	7,394,770	378,778	5.4
Sales & Use	13,728,199	---	11,449,112	11,836,425	387,313	3.4
Stock Transfer (to NYC; all rebatable)	14,459,838	---	10,806,433	9,562,009	-1,244,424	-11.5
Yonkers Personal Income	34,860	---	28,069	34,192	6,123	21.8
Total-Local Taxes	\$38,838,685	---	\$31,235,988	\$30,644,336	-\$591,652	-1.9
Total State & Local Taxes and Fees	\$100,235,153	---	\$83,178,358	\$84,520,340	\$1,341,982	1.6

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
	\$249	\$174

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)	\$9	\$32
Gift (repealed 1/1/2000)	67	831

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 Mid-Year Financial Update, November 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.