



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

July 2012

(in thousands)

State Taxes	July 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,453,303	\$96,449	\$2,356,854	\$16,876,990	\$3,889,202	\$12,987,788
Total Gross Collections	\$2,453,303	---	2,453,303	16,876,990	---	16,876,990
Less: Refunds and Minor Offsets	---	93,696	93,696	---	3,824,685	3,824,685
Less: State/City Offsets	---	2,753	2,753	---	64,517	64,517
Net Collections	---	---	2,356,854	---	---	12,987,788
User Taxes 1/	\$1,088,714	\$11,948	\$1,076,766	\$4,564,306	\$43,670	\$4,520,636
Sales & Use 2/	856,411	10,012	846,399	3,685,799	33,898	3,651,901
Motor Fuel	45,071	1,806	43,265	172,462	8,440	164,022
Cigarette/Tobacco Products 3/	147,458	52	147,406	555,852	742	555,110
Alcoholic Beverage	26,973	0	26,973	86,246	0	86,246
Highway/Fuel Use	12,787	78	12,709	48,906	590	48,316
Auto Rental	14	0	14	15,041	0	15,041
Business Taxes	\$252,238	\$77,009	\$175,229	\$2,133,845	\$328,832	\$1,805,013
Corporation Franchise	93,870	57,295	36,575	908,247	252,003	656,244
Corporation & Utilities 4/	1,144	2,676	-1,532	190,543	5,590	184,953
Banks	52,261	7,484	44,777	357,474	36,401	321,073
Insurance (Article 33)	3,253	6,069	-2,816	284,693	21,016	263,677
Direct Writings	665	1	664	3,367	1	3,366
Petroleum 5/	101,045	3,484	97,561	389,521	13,821	375,700
Property Transfer Taxes 6/	\$151,276	\$3,509	\$147,767	\$610,278	\$17,439	\$592,839
Estate	81,964	3,262	78,702	366,127	16,792	349,335
Real Estate Transfer	69,229	248	68,981	243,499	260	243,239
Other Revenues 7/	\$4,025	\$6	\$4,019	\$48,160	\$59	\$48,101
Pari-Mutuel (w/o Uncashed Tickets)	1,486	0	1,486	5,947	0	5,947
Hazardous Waste Assessments	198	0	198	1,264	1	1,263
Waste Tire Management and Recycling Fees	1,581	6	1,575	8,347	21	8,326
Returnable Container Deposits	746	0	746	32,342	36	32,306
Tax Return Preparer Registration Fees	-8	0	-8	91	1	90
Racing Admissions	2	0	2	9	0	9
Boxing and Wrestling Exhibitions	20	0	20	160	0	160
Total - State Taxes and Fees 1/, 6/	\$3,949,556	\$188,921	\$3,760,635	\$24,233,579	\$4,279,202	\$19,954,377

Local Taxes	July 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$23,516	\$5,237	\$18,279	\$248,791	\$35,349	\$213,442
M.T.A. Auto Rental	9	0	9	8,930	0	8,930
M.C.T. Mobility	93,213	1,096	92,117	427,183	6,362	420,821
M.C.T.D. Medallion Taxicab Rides	20,173	0	20,173	41,631	8	41,623
New York City Alcoholic Beverage	2,607	0	2,607	7,973	0	7,973
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	496,459	13,835	482,624	3,352,556	665,150	2,687,406
Total Gross Collections	493,748	---	493,748	3,289,730	---	3,289,730
Less: Refunds and Minor Offsets	---	13,835	13,835	---	665,150	665,150
Plus: State/City Offsets	2,711	---	2,711	62,826	---	62,826
Sales & Use	1,075,139	12,436	1,062,703	4,600,879	41,751	4,559,128
Stock Transfer (to NYC; all eligible for rebate)	48	0	48	3,167,935	0	3,167,935
Yonkers Personal Income - Net (Adjusted)	2,990	55	2,935	18,699	3,727	14,972
Total Gross Collections	2,948	---	2,948	17,008	---	17,008
Less: Refunds and Minor Offsets	---	55	55	---	3,727	3,727
Plus: State/City Offsets	42	---	42	1,691	---	1,691
Total-Local Taxes	\$1,714,154	\$32,659	\$1,681,495	\$11,874,577	\$752,347	\$11,122,230
Total State & Local Taxes and Fees 1/	\$5,663,710	\$221,580	\$5,442,130	\$36,108,156	\$5,031,549	\$31,076,607

1/ Includes:

	July 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):

	July 2012	Fiscal Year 2012-13
	\$2	\$67

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	July 2012	Fiscal Year 2012-13
	\$2	\$49,025

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:

	July 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$0	\$22
Gift (repealed 1/1/2000)	84	243

7/ Includes:

	July 2012	Fiscal Year 2012-13
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	0

July 2012

(in thousands)

State Taxes	Net Collections		Difference	
	July 2011	July 2012	Amount	Percent
Personal Income Tax 1/	\$2,200,289	\$2,356,854	\$156,565	7.1
User Taxes 2/	\$1,094,990	\$1,076,766	-\$18,224	-1.7
Sales and Use 3/	855,836	846,399	-9,437	-1.1
Motor Fuel	46,425	43,265	-3,160	-6.8
Cigarette/Tobacco Products 1/	153,912	147,406	-6,506	-4.2
Alcoholic Beverage	26,113	26,973	860	3.3
Highway/Fuel Use 1/	12,674	12,709	35	0.3
Auto Rental	30	14	-16	-53.3
Business Taxes	\$61,654	\$175,229	\$113,575	184.2
Corporation Franchise	-2,569	36,575	39,144	1,523.7
Corporation & Utilities 1/	6,588	-1,532	-8,120	-123.3
Banks	-41,703	44,777	86,480	207.4
Insurance (Article 33)	1,541	-2,816	-4,357	-282.7
Direct Writings	181	664	483	266.9
Petroleum 1/, 4/	97,616	97,561	-55	-0.1
Property Transfer Taxes 5/	\$149,667	\$147,767	-\$1,900	-1.3
Estate	87,021	78,702	-8,319	-9.6
Real Estate Transfer	62,645	68,981	6,336	10.1
Other Revenues 6/	\$3,444	\$4,019	\$575	16.7
Pari-Mutuel	1,369	1,486	117	8.5
Hazardous Waste Assessments	254	198	-56	-22.0
Waste Tire Management and Recycling Fees	1,403	1,575	172	12.3
Returnable Container Deposits	397	746	349	87.9
Tax Return Preparer Registration Fees	-2	-8	-6	-300.0
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	21	20	-1	-4.8
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$3,510,044</b>	<b>\$3,760,635</b>	<b>\$250,591</b>	<b>7.1</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	July 2011	July 2012	Amount	Percent
Withholding	\$2,156,449	\$2,264,183	\$107,734	5.0
Estimated Tax	78,606	87,935	9,329	11.9
Final Payments	16,540	21,800	5,260	31.8
Delinquencies	65,932	79,228	13,296	20.2
Limited Liability Company Fees	232	157	-75	-32.3
Total Gross Collections	\$2,317,759	\$2,453,303	\$135,544	5.8
Refunds/Minor Offsets	110,628	93,696	-16,932	-15.3
State/City Offsets	6,842	2,753	-4,089	-59.8
Net Collections	\$2,200,289	\$2,356,854	\$156,565	7.1
Other Component Detail				
Cigarette/Tobacco Products	\$153,912	\$147,407	-\$6,505	-4.2
Cigarette	139,314	139,735	421	0.3
Tobacco Products	14,484	7,517	-6,967	-48.1
Retailer Licenses	114	155	41	36.0
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$12,674	\$12,709	\$35	0.3
Highway Use	8,565	9,296	731	8.5
Truck Mileage	8,430	9,011	581	6.9
Permits	135	285	150	111.1
Fuel Use	4,109	3,413	-696	-16.9
Article 21	0	0	0	NA
Article 21A IFTA	4,100	3,403	-697	-17.0
IFTA Decal Fees & Trip Permits	9	10	1	11.1
Corporation & Utilities 6/	\$6,588	-\$1,532	-\$8,120	-123.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-157	-1,681	-1,524	-970.7
Utilities (sections 186-A, A&E & PSC)	6,745	147	-6,598	-97.8
Public Safety Communications Surcharge (\$186-F)	0	2	2	NA
Petroleum	\$97,616	\$97,561	-\$55	-0.1
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,616	97,561	-55	-0.1
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	July 2011	July 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$8,227	\$18,279	\$10,052	122.2
M.T.A. Auto Rental	13	9	-4	-30.8
M.C.T. Mobility	98,592	92,117	-6,475	-6.6
M.C.T.D. Medallion Taxicab Rides	20,465	20,173	-292	-1.4
New York City Alcoholic Beverage	2,448	2,607	159	6.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	454,542	482,624	28,082	6.2
Sales & Use	1,033,321	1,062,703	29,382	2.8
Stock Transfer (to NYC; all rebatable)	20	48	28	140.0
Yonkers Personal Income	2,460	2,935	475	19.3
<b>Total-Local Taxes</b>	<b>\$1,620,088</b>	<b>\$1,681,495</b>	<b>\$61,407</b>	<b>3.8</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$5,130,132</b>	<b>\$5,442,130</b>	<b>\$311,998</b>	<b>6.1</b>

2/ Includes:

	July 2011	July 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:

	July 2011	July 2012
	\$1	\$2

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:

	July 2011	July 2012
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	1	84

6/ Includes:

	July 2011	July 2012
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

July 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	\$13,169,781	\$12,987,788	-\$181,993	-1.4
User Taxes 2/	\$13,740,322	\$14,035,300	\$4,520,256	\$4,520,636	\$380	0.0
Sales and Use 3/	11,168,122	11,448,700	3,644,093	3,651,901	7,808	0.2
Motor Fuel	501,610	514,600	162,856	164,022	1,166	0.7
Cigarette/Tobacco Products 1/	1,633,742	1,615,000	571,137	555,110	-16,027	-2.8
Alcoholic Beverage	238,282	241,000	82,202	86,246	4,044	4.9
Highway/Fuel Use 1/	132,129	147,000	45,487	48,316	2,829	6.2
Auto Rental	66,437	69,000	14,481	15,041	560	3.9
Business Taxes	\$7,046,293	\$7,399,700	\$1,738,010	\$1,805,013	\$67,003	3.9
Corporation Franchise	2,723,756	2,905,000	699,334	656,244	-43,090	-6.2
Corporation & Utilities 1/	877,002	921,600	146,171	184,953	38,782	26.5
Banks	1,162,709	1,159,000	247,960	321,073	73,113	29.5
Insurance (Article 33)	1,171,118	1,252,000	281,227	263,677	-17,550	-6.2
Direct Writings	11,352	- - -	2,170	3,366	1,196	55.1
Petroleum 1/, 4/	1,100,356	1,162,100	361,148	375,700	14,552	4.0
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$556,035	\$592,839	\$36,804	6.6
Estate	1,078,426	1,127,000	356,749	349,335	-7,414	-2.1
Real Estate Transfer	610,048	660,000	199,254	243,239	43,985	22.1
Other Revenues 6/	\$153,447	\$152,500	\$42,945	\$48,101	\$5,156	12.0
Pari-Mutuel	17,197	16,300	5,269	5,947	678	12.9
Hazardous Waste Assessments	7,104	7,100	720	1,263	543	75.4
Waste Tire Management and Recycling Fees	23,573	23,600	7,604	8,326	722	9.5
Returnable Container Deposits	103,643	103,600	29,509	32,306	2,797	9.5
Tax Return Preparer Registration Fees	1,145	1,100	-270	90	360	133.3
Racing Admissions	355	400	8	9	1	12.5
Boxing and Wrestling Exhibitions	413	400	88	160	72	81.8
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$61,396,468</b>	<b>\$63,630,800</b>	<b>\$20,027,027</b>	<b>\$19,954,377</b>	<b>-\$72,650</b>	<b>-0.4</b>

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$31,198,971	\$32,748,000	\$9,112,981	\$9,218,607	\$105,626	1.2
Estimated Tax	11,628,433	11,602,200	5,962,425	5,694,016	-268,409	-4.5
Final Payments	2,045,827	2,202,800	1,511,895	1,530,131	18,236	1.2
Delinquencies	1,085,647	1,148,600	410,215	431,048	20,833	5.1
Limited Liability Company Fees	71,589	- - -	3,135	3,188	53	1.7
Total Gross Collections	\$46,030,467	\$47,701,600	\$17,000,651	\$16,876,990	-\$123,661	-0.7
Refunds/Minor Offsets	6,896,695	7,147,300	3,767,879	3,824,685	56,806	1.5
State/City Offsets	365,945	298,000	62,991	64,517	1,526	2.4
Net Collections	\$38,767,827	\$40,256,300	\$13,169,781	\$12,987,788	-\$181,993	-1.4
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,633,743	\$1,615,000	\$571,137	\$555,111	-\$16,026	-2.8
Cigarette	1,529,368	NA	533,102	525,000	-8,102	-1.5
Tobacco Products	102,626	NA	37,593	29,400	-8,193	-21.8
Retailer Licenses	1,726	NA	439	712	273	62.2
Vending Machine Stickers	23	NA	3	-1	-4	-133.3
Highway/Fuel Use	\$132,129	\$147,000	\$45,487	\$48,316	\$2,829	6.2
Highway Use	101,607	NA	34,705	36,668	1,963	5.7
Truck Mileage	98,286	NA	33,433	34,961	1,528	4.6
Permits	3,321	NA	1,272	1,707	435	34.2
Fuel Use	30,522	NA	10,782	11,648	866	8.0
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	10,730	11,597	867	8.1
IFTA Decal Fees & Trip Permits	487	NA	55	51	-4	-7.3
Corporation & Utilities 6/	\$877,002	\$921,600	\$146,171	\$184,953	\$38,782	26.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	6,312	15,023	8,711	138.0
Utilities (sections 186-A, A&E & PSC)	561,144	NA	90,379	120,905	30,526	33.8
Public Safety Communications Surcharge (\$186-F)	194,616	NA	49,480	49,025	-455	-0.9
Petroleum	\$1,100,356	\$1,162,100	\$361,148	\$375,700	\$14,552	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	361,147	375,699	14,552	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

Local Taxes	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	
	2011-2012	2012-2013	2011-2012	2012-2013	Amount	0
M.T.A. Corporate Surcharge	\$951,459	---	\$244,300	\$213,442	-\$30,858	-12.6
M.T.A. Auto Rental	39,564	---	8,585	8,930	345	4.0
M.C.T. Mobility	1,398,052	---	441,550	420,821	-20,729	-4.7
M.C.T.D. Medallion Taxicab Rides	86,849	---	41,864	41,623	-241	-0.6
New York City Alcoholic Beverage	23,409	---	8,490	7,973	-517	-6.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	2,701,589	2,687,406	-14,183	-0.5
Sales & Use	13,728,199	---	4,412,466	4,559,128	146,662	3.3
Stock Transfer (to NYC; all rebatable)	14,459,838	---	3,002,109	3,167,935	165,826	5.5
Yonkers Personal Income	34,860	---	9,840	14,972	5,132	52.2
Total-Local Taxes	\$38,838,685	---	\$10,870,793	\$11,122,230	\$251,437	2.3
Total State & Local Taxes and Fees	\$100,235,153	---	\$30,897,820	\$31,076,607	\$178,787	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
	\$145	\$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)	30	243

6/ Includes:

	2011-2012	2012-2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	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.