



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2012

(in thousands)

State Taxes	May 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,664,733	\$1,016,806	\$1,647,927	\$10,470,712	\$3,688,325	\$6,782,387
Total Gross Collections	\$2,664,733	---	2,664,733	10,470,712	---	10,470,712
Less: Refunds and Minor Offsets	---	1,012,984	1,012,984	---	3,628,518	3,628,518
Less: State/City Offsets	---	3,822	3,822	---	59,807	59,807
Net Collections	---	---	1,647,927	---	---	6,782,387
User Taxes 1/	\$1,050,801	\$8,518	\$1,042,283	\$2,101,509	\$21,168	\$2,080,341
Sales & Use 2/	837,995	7,411	830,584	1,684,767	16,179	1,668,588
Motor Fuel	43,351	999	42,352	81,735	4,201	77,534
Cigarette/Tobacco Products 3/	138,047	52	137,995	272,484	524	271,960
Alcoholic Beverage	19,271	0	19,271	36,722	0	36,722
Highway/Fuel Use	11,935	56	11,879	25,536	264	25,272
Auto Rental	202	0	202	265	0	265
Business Taxes	\$211,920	\$75,907	\$136,013	\$575,160	\$149,940	\$425,220
Corporation Franchise	99,518	66,313	33,205	326,834	122,523	204,311
Corporation & Utilities 4/	1,656	148	1,508	27,408	1,903	25,505
Banks	968	1,085	-117	5,646	9,898	-4,252
Insurance (Article 33)	11,929	7,035	4,894	27,694	9,753	17,941
Direct Writings	1,340	0	1,340	1,601	0	1,601
Petroleum 5/	96,509	1,326	95,183	185,977	5,863	180,114
Property Transfer Taxes 6/	\$138,754	\$3,315	\$135,439	\$326,442	\$9,753	\$316,689
Estate	86,145	3,311	82,834	205,237	9,362	195,875
Real Estate Transfer	52,597	4	52,593	121,174	4	121,170
Other Revenues 7/	\$2,049	\$34	\$2,015	\$7,187	\$43	\$7,144
Pari-Mutuel (w/o Uncashed Tickets)	1,424	0	1,424	2,397	0	2,397
Hazardous Waste Assessments	395	0	395	1,056	1	1,055
Waste Tire Management and Recycling Fees	109	5	104	2,586	5	2,581
Returnable Container Deposits	109	28	81	896	36	860
Tax Return Preparer Registration Fees	-2	1	-3	123	1	122
Racing Admissions	2	0	2	5	0	5
Boxing and Wrestling Exhibitions	12	0	12	124	0	124
Total - State Taxes and Fees 1/, 6/	\$4,068,257	\$1,104,579	\$2,963,677	\$13,481,010	\$3,869,229	\$9,611,781

Local Taxes	May 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$17,313	\$3,114	\$14,199	\$51,045	\$15,910	\$35,135
M.T.A. Auto Rental	5	0	5	28	0	28
M.C.T. Mobility	121,449	3,726	117,723	263,377	3,769	259,608
M.C.T.D. Medallion Taxicab Rides	647	7	640	21,215	7	21,208
New York City Alcoholic Beverage	932	0	932	2,932	0	2,932
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	568,855	154,358	414,497	2,107,676	633,201	1,474,475
Total Gross Collections	565,173	---	565,173	2,049,581	---	2,049,581
Less: Refunds and Minor Offsets	---	154,358	154,358	---	633,201	633,201
Plus: State/City Offsets	3,682	---	3,682	58,095	---	58,095
Sales & Use	1,039,751	9,095	1,030,656	2,090,603	19,856	2,070,747
Stock Transfer (to NYC; all eligible for rebate)	124	0	124	151	0	151
Yonkers Personal Income - Net (Adjusted)	3,369	835	2,534	12,525	3,570	8,955
Total Gross Collections	3,229	---	3,229	10,813	---	10,813
Less: Refunds and Minor Offsets	---	835	835	---	3,570	3,570
Plus: State/City Offsets	140	---	140	1,712	---	1,712
Total-Local Taxes	\$1,752,445	\$171,135	\$1,581,310	\$4,549,552	\$676,313	\$3,873,239
Total State & Local Taxes and Fees 1/	\$5,820,702	\$1,275,714	\$4,544,987	\$18,030,562	\$4,545,542	\$13,485,020

1/ Includes:

	May 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):

	May 2012	Fiscal Year 2012-13
	-\$4	-\$1

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	May 2012	Fiscal Year 2012-13
	\$1	\$11

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:

	May 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$8	\$21
Gift (repealed 1/1/2000)	4	-377

7/ Includes:

	May 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

MONTHLY COMPARISON OF NET COLLECTIONS

May 2012

(in thousands)

State Taxes	Net Collections		Difference	
	May 2011	May 2012	Amount	Percent
Personal Income Tax 1/	\$1,428,813	\$1,647,927	\$219,114	15.3
User Taxes 2/	\$1,018,561	\$1,042,283	\$23,722	2.3
Sales and Use 3/	814,229	830,584	16,355	2.0
Motor Fuel	37,778	42,352	4,574	12.1
Cigarette/Tobacco Products 1/	136,041	137,995	1,954	1.4
Alcoholic Beverage	18,481	19,271	790	4.3
Highway/Fuel Use 1/	12,013	11,879	-134	-1.1
Auto Rental	19	202	183	963.2
Business Taxes	\$102,120	\$136,013	\$33,893	33.2
Corporation Franchise	19,026	33,205	14,179	74.5
Corporation & Utilities 1/	-3,903	1,508	5,411	138.6
Banks	3,212	-117	-3,329	-103.6
Insurance (Article 33)	623	4,894	4,271	685.6
Direct Writings	1,387	1,340	-47	-3.4
Petroleum 1/, 4/	81,775	95,183	13,408	16.4
Property Transfer Taxes 5/	\$180,648	\$135,439	-\$45,209	-25.0
Estate	131,201	82,834	-48,367	-36.9
Real Estate Transfer	49,420	52,593	3,173	6.4
Other Revenues 6/	\$891	\$2,015	\$1,124	126.2
Pari-Mutuel	1,242	1,424	182	14.7
Hazardous Waste Assessments	78	395	317	406.4
Waste Tire Management and Recycling Fees	65	104	39	60.0
Returnable Container Deposits	-240	81	321	133.8
Tax Return Preparer Registration Fees	-278	-3	275	98.9
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	9	12	3	33.3
Total - State Taxes and Fees 2/, 5/	\$2,731,033	\$2,963,677	\$232,644	8.5

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 2011	May 2012	Amount	Percent
Withholding	\$2,222,880	\$2,418,392	\$195,512	8.8
Estimated Tax	89,839	81,187	-8,652	-9.6
Final Payments	42,620	41,956	-664	-1.6
Delinquencies	106,690	122,945	16,255	15.2
Limited Liability Company Fees	285	253	-32	-11.2
Total Gross Collections	\$2,462,314	\$2,664,733	\$202,419	8.2
Refunds/Minor Offsets	1,031,412	1,012,984	-18,428	-1.8
State/City Offsets	2,089	3,822	1,733	83.0
Net Collections	\$1,428,813	\$1,647,927	\$219,114	15.3
Other Component Detail				
Cigarette/Tobacco Products	\$136,041	\$137,997	\$1,956	1.4
Cigarette	128,979	130,787	1,808	1.4
Tobacco Products	6,967	7,031	64	0.9
Retailer Licenses	93	178	85	91.4
Vending Machine Stickers	2	1	-1	-50.0
Highway/Fuel Use	\$12,013	\$11,879	-\$134	-1.1
Highway Use	10,091	10,535	444	4.4
Truck Mileage	9,753	10,011	258	2.6
Permits	338	524	186	55.0
Fuel Use	1,922	1,344	-578	-30.1
Article 21	2	0	-2	-100.0
Article 21A IFTA	1,904	1,332	-572	-30.0
IFTA Decal Fees & Trip Permits	16	12	-4	-25.0
Corporation & Utilities 6/	-\$3,903	\$1,508	\$5,411	138.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-4,692	-510	4,182	89.1
Utilities (sections 186-A, A&E & PSC)	789	2,017	1,228	155.6
Public Safety Communications Surcharge (\$186-F)	0	1	1	NA
Petroleum	\$81,775	\$95,183	\$13,408	16.4
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	81,775	95,183	13,408	16.4
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	May 2011	May 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$23,420	\$14,199	-\$9,221	-39.4
M.T.A. Auto Rental	6	5	-1	-16.7
M.C.T. Mobility	130,624	117,723	-12,901	-9.9
M.C.T.D. Medallion Taxicab Rides	1,046	640	-406	-38.8
New York City Alcoholic Beverage	1,809	932	-877	-48.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	300,929	414,497	113,568	37.7
Sales & Use	979,175	1,030,656	51,481	5.3
Stock Transfer (to NYC; all rebatable)	26	124	98	376.9
Yonkers Personal Income	1,459	2,534	1,075	73.7
Total-Local Taxes	\$1,438,494	\$1,581,310	\$142,816	9.9
Total State & Local Taxes and Fees	\$4,169,527	\$4,544,987	\$375,460	9.0

2/ Includes:

	May 2011	May 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:

	May 2011	May 2012
	\$0	-\$4

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:

	May 2011	May 2012
Real Property Gains (repealed 6/15/1996)	\$0	\$8
Gift (repealed 1/1/2000)	27	4

6/ Includes:

	May 2011	May 2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	13	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$6,966,671	\$6,782,387	-\$184,284	-2.6
User Taxes 2/	\$13,740,322	\$14,035,300	\$2,064,752	\$2,080,341	\$15,589	0.8
Sales and Use 3/	11,168,122	11,448,700	1,660,941	1,668,588	7,647	0.5
Motor Fuel	501,610	514,600	73,742	77,534	3,792	5.1
Cigarette/Tobacco Products 1/	1,633,742	1,615,000	268,782	271,960	3,178	1.2
Alcoholic Beverage	238,282	241,000	37,091	36,722	-369	-1.0
Highway/Fuel Use 1/	132,129	147,000	24,161	25,272	1,111	4.6
Auto Rental	66,437	69,000	35	265	230	657.1
Business Taxes	\$7,046,293	\$7,399,700	\$349,740	\$425,220	\$75,480	21.6
Corporation Franchise	2,723,756	2,905,000	160,882	204,311	43,429	27.0
Corporation & Utilities 1/	877,002	921,600	-7,791	25,505	33,296	427.4
Banks	1,162,709	1,159,000	26,195	-4,252	-30,447	-116.2
Insurance (Article 33)	1,171,118	1,252,000	658	17,941	17,283	2,626.6
Direct Writings	11,352	- - -	1,519	1,601	82	5.4
Petroleum 1/, 4/	1,100,356	1,162,100	168,277	180,114	11,837	7.0
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$294,220	\$316,689	\$22,469	7.6
Estate	1,078,426	1,127,000	196,745	195,875	-870	-0.4
Real Estate Transfer	610,048	660,000	97,445	121,170	23,725	24.3
Other Revenues 6/	\$153,447	\$152,500	\$4,086	\$7,144	\$3,058	74.8
Pari-Mutuel	17,197	16,300	2,125	2,397	272	12.8
Hazardous Waste Assessments	7,104	7,100	407	1,055	648	159.2
Waste Tire Management and Recycling Fees	23,573	23,600	1,704	2,581	877	51.5
Returnable Container Deposits	103,643	103,600	59	860	801	1,357.6
Tax Return Preparer Registration Fees	1,145	1,100	-269	122	391	145.4
Racing Admissions	355	400	3	5	2	66.7
Boxing and Wrestling Exhibitions	413	400	41	124	83	202.4
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,630,800	\$9,679,469	\$9,611,781	-\$67,688	-0.7

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	2011-2012	2012-2013
Personal Income Tax						
Withholding	\$31,198,971	\$32,748,000	\$4,526,273	\$4,792,023	\$265,750	5.9
Estimated Tax	11,628,433	11,602,200	4,274,198	3,929,816	-344,382	-8.1
Final Payments	2,045,827	2,202,800	1,468,848	1,481,302	12,454	0.8
Delinquencies	1,085,647	1,148,600	242,469	264,773	22,304	9.2
Limited Liability Company Fees	71,589	- - -	2,667	2,798	131	4.9
Total Gross Collections	\$46,030,467	\$47,701,600	\$10,514,455	\$10,470,712	-\$43,743	-0.4
Refunds/Minor Offsets	6,896,695	7,147,300	3,488,904	3,628,518	139,614	4.0
State/City Offsets	365,945	298,000	58,880	59,807	927	1.6
Net Collections	\$38,767,827	\$40,256,300	\$6,966,671	\$6,782,387	-\$184,284	-2.6
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,615,000	\$268,782	\$271,961	\$3,179	1.2
Cigarette	1,529,368	NA	254,641	257,758	3,117	1.2
Tobacco Products	102,626	NA	13,978	13,768	-210	-1.5
Retailer Licenses	1,726	NA	160	434	274	171.3
Vending Machine Stickers	23	NA	3	1	-2	-66.7
Highway/Fuel Use	\$132,129	\$147,000	\$24,161	\$25,272	\$1,111	4.6
Highway Use	101,607	NA	19,211	20,234	1,023	5.3
Truck Mileage	98,286	NA	18,474	19,391	917	5.0
Permits	3,321	NA	737	843	106	14.4
Fuel Use	30,522	NA	4,950	5,038	88	1.8
Article 21	-3	NA	3	0	-3	-100.0
Article 21A IFTA	30,038	NA	4,912	5,008	96	2.0
IFTA Decal Fees & Trip Permits	487	NA	35	30	-5	-14.3
Corporation & Utilities 6/	\$877,002	\$921,600	-\$7,791	\$25,505	\$33,296	427.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	-6,828	-1,870	5,018	73.5
Utilities (sections 186-A, A&E & PSC)	561,144	NA	-963	27,304	28,267	2,935.3
Public Safety Communications Surcharge (\$186-F)	194,616	NA	0	11	11	NA
Petroleum	\$1,100,356	\$1,162,100	\$168,277	\$180,114	\$11,837	7.0
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	168,277	180,114	11,837	7.0
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	0	0	0	NA

Local Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	0
M.T.A. Corporate Surcharge	\$951,459	---	\$45,974	\$35,135	-\$10,839	-23.6
M.T.A. Auto Rental	39,564	---	12	28	16	133.3
M.C.T. Mobility	1,398,052	---	256,764	259,608	2,844	1.1
M.C.T.D. Medallion Taxicab Rides	86,849	---	21,026	21,208	182	0.9
New York City Alcoholic Beverage	23,409	---	4,064	2,932	-1,132	-27.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	1,499,691	1,474,475	-25,216	-1.7
Sales & Use	13,728,199	---	1,996,428	2,070,747	74,319	3.7
Stock Transfer (to NYC; all rebatable)	14,459,838	---	123	151	28	22.8
Yonkers Personal Income	34,860	---	4,148	8,955	4,807	115.9
Total-Local Taxes	\$38,838,685	---	\$3,828,230	\$3,873,239	\$45,009	1.2
Total State & Local Taxes and Fees	\$100,235,153	---	\$13,507,699	\$13,485,020	-\$22,679	-0.2

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
	\$0	-\$1

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)	\$0	\$21
Gift (repealed 1/1/2000)	30	-377

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)	16	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.