



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2012

(in thousands)

State Taxes	September 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,046,184	\$97,427	\$3,948,757	\$23,443,349	\$4,075,696	\$19,367,653
Total Gross Collections	\$4,046,184	---	4,046,184	23,443,349	---	23,443,349
Less: Refunds and Minor Offsets	---	82,985	82,985	---	3,991,728	3,991,728
Less: State/City Offsets	---	14,442	14,442	---	83,968	83,968
Net Collections	---	---	3,948,757	---	---	19,367,653
User Taxes 1/	\$1,397,477	\$9,245	\$1,388,232	\$7,035,302	\$65,131	\$6,970,171
Sales & Use 2/	1,177,685	6,467	1,171,218	5,719,165	49,978	5,669,187
Motor Fuel	44,123	1,913	42,210	260,358	12,500	247,858
Cigarette/Tobacco Products 3/	122,147	635	121,512	823,315	1,562	821,753
Alcoholic Beverage	22,935	11	22,924	126,231	23	126,208
Highway/Fuel Use	9,387	219	9,168	69,971	1,068	68,903
Auto Rental	21,200	0	21,200	36,262	0	36,262
Business Taxes	\$1,275,543	\$96,209	\$1,179,334	\$3,661,438	\$511,189	\$3,150,249
Corporation Franchise	426,735	34,616	392,119	1,438,851	335,690	1,103,161
Corporation & Utilities 4/	196,661	59	196,602	396,699	5,919	390,780
Banks	302,247	57,800	244,447	679,930	114,539	565,391
Insurance (Article 33)	246,694	956	245,738	543,638	33,945	509,693
Direct Writings	1,151	1	1,150	10,455	1	10,454
Petroleum 5/	102,055	2,777	99,278	591,865	21,095	570,770
Property Transfer Taxes 6/	\$125,488	\$2,033	\$123,455	\$924,810	\$27,431	\$897,379
Estate	67,138	2,030	65,108	554,822	26,775	528,047
Real Estate Transfer	58,341	4	58,337	369,324	269	369,055
Other Revenues 7/	\$42,219	\$338	\$41,881	\$92,948	\$401	\$92,547
Pari-Mutuel (w/o Uncashed Tickets)	2,443	0	2,443	10,691	0	10,691
Hazardous Waste Assessments	62	0	62	1,441	1	1,440
Waste Tire Management and Recycling Fees	3,740	0	3,740	12,148	25	12,123
Returnable Container Deposits	35,733	338	35,395	68,107	374	67,733
Tax Return Preparer Registration Fees	-8	0	-8	43	1	42
Racing Admissions	241	0	241	350	0	350
Boxing and Wrestling Exhibitions	8	0	8	168	0	168
Total - State Taxes and Fees 1/, 6/	\$6,886,911	\$205,252	\$6,681,659	\$35,157,847	\$4,679,848	\$30,477,999

Local Taxes	September 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$173,199	\$2,060	\$171,139	\$447,543	\$44,671	\$402,872
M.T.A. Auto Rental	12,743	0	12,743	21,678	0	21,678
M.C.T. Mobility	70,346	3,624	66,722	587,719	17,001	570,718
M.C.T.D. Medallion Taxicab Rides	362	0	362	43,162	8	43,154
New York City Alcoholic Beverage	1,676	0	1,676	12,532	0	12,532
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	765,579	10,644	754,935	4,646,818	691,846	3,954,972
Total Gross Collections	751,209	---	751,209	4,564,507	---	4,564,507
Less: Refunds and Minor Offsets	---	10,644	10,644	---	691,846	691,846
Plus: State/City Offsets	14,370	---	14,370	82,311	---	82,311
Sales & Use	1,421,349	8,033	1,413,316	7,096,141	61,722	7,034,419
Stock Transfer (to NYC: all eligible for rebate)	3,411,249	0	3,411,249	6,579,211	0	6,579,211
Yonkers Personal Income - Net (Adjusted)	3,216	60	3,156	24,545	3,879	20,666
Total Gross Collections	3,144	---	3,144	22,888	---	22,888
Less: Refunds and Minor Offsets	---	60	60	---	3,879	3,879
Plus: State/City Offsets	72	---	72	1,657	---	1,657
Total-Local Taxes	\$5,859,719	\$24,421	\$5,835,298	\$19,459,349	\$819,127	\$18,640,222
Total State & Local Taxes and Fees 1/	\$12,746,630	\$229,673	\$12,516,957	\$54,617,196	\$5,498,975	\$49,118,221

1/ Includes:

	September 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):

	September 2012	Fiscal Year 2012-13
	\$62	\$129

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	September 2012	Fiscal Year 2012-13
	\$47,816	\$96,842

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:

	September 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$2	\$24
Gift (repealed 1/1/2000)	8	253

7/ Includes:

	September 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

September 2012

(in thousands)

State Taxes	Net Collections		Difference	
	September 2011	September 2012	Amount	Percent
Personal Income Tax 1/	\$3,822,272	\$3,948,757	\$126,485	3.3
User Taxes 2/	\$1,358,666	\$1,388,232	\$29,566	2.2
Sales and Use 3/	1,112,530	1,171,218	58,688	5.3
Motor Fuel	44,182	42,210	-1,972	-4.5
Cigarette/Tobacco Products 1/	149,521	121,512	-28,009	-18.7
Alcoholic Beverage	21,523	22,924	1,401	6.5
Highway/Fuel Use 1/	10,113	9,168	-945	-9.3
Auto Rental	20,797	21,200	403	1.9
Business Taxes	\$1,181,194	\$1,179,334	-\$1,860	-0.2
Corporation Franchise	433,237	392,119	-41,118	-9.5
Corporation & Utilities 1/	213,572	196,602	-16,970	-7.9
Banks	190,764	244,447	53,683	28.1
Insurance (Article 33)	246,990	245,738	-1,252	-0.5
Direct Writings	178	1,150	972	546.1
Petroleum 1/, 4/	96,453	99,278	2,825	2.9
Property Transfer Taxes 5/	\$171,427	\$123,455	-\$47,972	-28.0
Estate	114,441	65,108	-49,333	-43.1
Real Estate Transfer	56,981	58,337	1,356	2.4
Other Revenues 6/	\$37,203	\$41,881	\$4,678	12.6
Pari-Mutuel	2,196	2,443	247	11.2
Hazardous Waste Assessments	59	62	3	5.1
Waste Tire Management and Recycling Fees	2,987	3,740	753	25.2
Returnable Container Deposits	31,729	35,395	3,666	11.6
Tax Return Preparer Registration Fees	-3	-8	-5	-166.7
Racing Admissions	228	241	13	5.7
Boxing and Wrestling Exhibitions	7	8	1	14.3
Total - State Taxes and Fees 2/, 5/	\$6,570,762	\$6,681,659	\$110,897	1.7

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2011	September 2012	Amount	Percent
Withholding	\$2,113,592	\$2,041,963	-\$71,629	-3.4
Estimated Tax	1,751,199	1,874,719	123,520	7.1
Final Payments	36,115	35,087	-1,028	-2.8
Delinquencies	58,679	93,863	35,184	60.0
Limited Liability Company Fees	497	552	55	11.1
Total Gross Collections	\$3,960,082	\$4,046,184	\$86,102	2.2
Refunds/Minor Offsets	121,883	82,985	-38,898	-31.9
State/City Offsets	15,927	14,442	-1,485	-9.3
Net Collections	\$3,822,272	\$3,948,757	\$126,485	3.3
Other Component Detail				
Cigarette/Tobacco Products	\$149,521	\$121,512	-\$28,009	-18.7
Cigarette	142,449	109,919	-32,530	-22.8
Tobacco Products	7,930	8,274	344	4.3
Retailer Licenses	-849	3,316	4,165	490.6
Vending Machine Stickers	-9	3	12	133.3
Highway/Fuel Use	\$10,113	\$9,168	-\$945	-9.3
Highway Use	7,085	6,081	-1,004	-14.2
Truck Mileage	6,771	5,806	-965	-14.3
Permits	314	275	-39	-12.4
Fuel Use	3,028	3,087	59	1.9
Article 21	0	0	0	NA
Article 21A IFTA	3,017	3,079	62	2.1
IFTA Decal Fees & Trip Permits	11	8	-3	-27.3
Corporation & Utilities 6/	\$213,572	\$196,602	-\$16,970	-7.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	27,127	25,567	-1,560	-5.8
Utilities (sections 186-A, A&E & PSC)	137,602	123,219	-14,383	-10.5
Public Safety Communications Surcharge (\$186-F)	48,843	47,816	-1,027	-2.1
Petroleum	\$96,453	\$99,278	\$2,825	2.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	96,453	99,277	2,824	2.9
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	September 2011	September 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$145,812	\$171,139	\$25,327	17.4
M.T.A. Auto Rental	12,347	12,743	396	3.2
M.C.T. Mobility	73,370	66,722	-6,648	-9.1
M.C.T.D. Medallion Taxicab Rides	1,301	362	-939	-72.2
New York City Alcoholic Beverage	1,934	1,676	-258	-13.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	732,849	754,935	22,086	3.0
Sales & Use	1,379,838	1,413,316	33,478	2.4
Stock Transfer (to NYC; all rebatable)	4,257,870	3,411,249	-846,621	-19.9
Yonkers Personal Income	2,231	3,156	925	41.5
Total-Local Taxes	\$6,607,552	\$5,835,298	-\$772,254	-11.7
Total State & Local Taxes and Fees	\$13,178,314	\$12,516,957	-\$661,357	-5.0

2/ Includes:

	September 2011	September 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:

	September 2011	September 2012
	\$96	\$62

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:

	September 2011	September 2012
Real Property Gains (repealed 6/15/1996)	\$2	\$2
Gift (repealed 1/1/2000)	3	8

6/ Includes:

	September 2011	September 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

September 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	\$19,429,492	\$19,367,653	-\$61,839	-0.3
User Taxes 2/	\$13,740,322	\$14,035,300	\$6,943,471	\$6,970,171	\$26,700	0.4
Sales and Use 3/	11,168,122	11,448,700	5,593,650	5,669,187	75,537	1.4
Motor Fuel	501,610	514,600	251,358	247,858	-3,500	-1.4
Cigarette/Tobacco Products 1/	1,633,742	1,615,000	876,082	821,753	-54,329	-6.2
Alcoholic Beverage	238,282	241,000	119,399	126,208	6,809	5.7
Highway/Fuel Use 1/	132,129	147,000	67,700	68,903	1,203	1.8
Auto Rental	66,437	69,000	35,282	36,262	980	2.8
Business Taxes	\$7,046,293	\$7,399,700	\$3,053,547	\$3,150,249	\$96,702	3.2
Corporation Franchise	2,723,756	2,905,000	1,161,323	1,103,161	-58,162	-5.0
Corporation & Utilities 1/	877,002	921,600	360,846	390,780	29,934	8.3
Banks	1,162,709	1,159,000	443,769	565,391	121,622	27.4
Insurance (Article 33)	1,171,118	1,252,000	532,161	509,693	-22,468	-4.2
Direct Writings	11,352	- - -	5,608	10,454	4,846	86.4
Petroleum 1/, 4/	1,100,356	1,162,100	549,840	570,770	20,930	3.8
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$920,429	\$897,379	-\$23,050	-2.5
Estate	1,078,426	1,127,000	577,646	528,047	-49,599	-8.6
Real Estate Transfer	610,048	660,000	342,730	369,055	26,325	7.7
Other Revenues 6/	\$153,447	\$152,500	\$83,217	\$92,547	\$9,330	11.2
Pari-Mutuel	17,197	16,300	9,739	10,691	952	9.8
Hazardous Waste Assessments	7,104	7,100	950	1,440	490	51.6
Waste Tire Management and Recycling Fees	23,573	23,600	10,630	12,123	1,493	14.0
Returnable Container Deposits	103,643	103,600	61,726	67,733	6,007	9.7
Tax Return Preparer Registration Fees	1,145	1,100	-276	42	318	115.2
Racing Admissions	355	400	329	350	21	6.4
Boxing and Wrestling Exhibitions	413	400	102	168	66	64.7
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,630,800	\$30,430,156	\$30,477,999	\$47,843	0.2

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	\$13,644,101	\$13,612,733	-\$31,368	-0.2
Estimated Tax	11,628,433	11,602,200	7,781,360	7,639,688	-141,672	-1.8
Final Payments	2,045,827	2,202,800	1,567,733	1,586,526	18,793	1.2
Delinquencies	1,085,647	1,148,600	526,422	600,319	73,897	14.0
Limited Liability Company Fees	71,589	- - -	3,871	4,083	212	5.5
Total Gross Collections	\$46,030,467	\$47,701,600	\$23,523,487	\$23,443,349	-\$80,138	-0.3
Refunds/Minor Offsets	6,896,695	7,147,300	4,008,620	3,991,728	-16,892	-0.4
State/City Offsets	365,945	298,000	85,375	83,968	-1,407	-1.6
Net Collections	\$38,767,827	\$40,256,300	\$19,429,492	\$19,367,653	-\$61,839	-0.3
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,615,000	\$876,082	\$821,753	-\$54,329	-6.2
Cigarette	1,529,368	NA	821,209	771,070	-50,139	-6.1
Tobacco Products	102,626	NA	53,805	45,441	-8,364	-15.5
Retailer Licenses	1,726	NA	1,065	5,238	4,173	391.8
Vending Machine Stickers	23	NA	3	4	1	33.3
Highway/Fuel Use	\$132,129	\$147,000	\$67,700	\$68,903	\$1,203	1.8
Highway Use	101,607	NA	53,141	53,126	-15	0.0
Truck Mileage	98,286	NA	51,368	50,881	-487	-0.9
Permits	3,321	NA	1,773	2,245	472	26.6
Fuel Use	30,522	NA	14,559	15,777	1,218	8.4
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	14,486	15,707	1,221	8.4
IFTA Decal Fees & Trip Permits	487	NA	76	70	-6	-7.9
Corporation & Utilities 6/	\$877,002	\$921,600	\$360,846	\$390,780	\$29,934	8.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	33,899	50,120	16,221	47.9
Utilities (sections 186-A, A&E & PSC)	561,144	NA	228,624	243,818	15,194	6.6
Public Safety Communications Surcharge (\$186-F)	194,616	NA	98,323	96,842	-1,481	-1.5
Petroleum	\$1,100,356	\$1,162,100	\$549,840	\$570,770	\$20,930	3.8
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	549,839	570,768	20,929	3.8
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/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
M.T.A. Corporate Surcharge	\$951,459	---	\$397,083	\$402,872	\$5,789	1.5
M.T.A. Auto Rental	39,564	---	20,934	21,678	744	3.6
M.C.T. Mobility	1,398,052	---	651,095	570,718	-80,377	-12.3
M.C.T.D. Medallion Taxicab Rides	86,849	---	43,852	43,154	-698	-1.6
New York City Alcoholic Beverage	23,409	---	12,033	12,532	499	4.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	3,940,188	3,954,972	14,784	0.4
Sales & Use	13,728,199	---	6,805,346	7,034,419	229,073	3.4
Stock Transfer (to NYC; all rebatable)	14,459,838	---	7,259,986	6,579,211	-680,775	-9.4
Yonkers Personal Income	34,860	---	14,595	20,666	6,071	41.6
Total-Local Taxes	\$38,838,685	---	\$19,145,112	\$18,640,222	-\$504,890	-2.6
Total State & Local Taxes and Fees	\$100,235,153	---	\$49,575,268	\$49,118,221	-\$457,047	-0.9

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
	\$257	\$129

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)	\$4	\$24
Gift (repealed 1/1/2000)	49	253

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.