



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2010

(in thousands)

State Taxes	May 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,249,750	\$1,205,506	\$1,044,244	\$9,114,714	\$3,978,295	\$5,136,419
Total Gross Collections	\$2,249,750	---	2,249,750	9,114,714	---	9,114,714
Less: Refunds and Minor Offsets	---	1,200,212	1,200,212	---	3,954,501	3,954,501
Less: State/City Offsets	---	5,294	5,294	---	23,794	23,794
Net Collections	---	---	1,044,244	---	---	5,136,419
User Taxes 1/	\$952,003	\$15,483	\$936,520	\$1,930,527	\$28,758	\$1,901,769
Sales & Use 2/	770,265	12,968	757,297	1,555,682	24,605	1,531,077
Motor Fuel	44,507	1,939	42,568	85,233	3,325	81,908
Cigarette/Tobacco Products 3/	109,141	353	108,788	230,243	443	229,800
Alcoholic Beverage	18,450	0	18,450	36,761	0	36,761
Highway/Fuel Use	9,626	223	9,403	22,581	385	22,196
Auto Rental	14	0	14	27	0	27
Business Taxes	\$161,638	\$74,438	\$87,200	\$553,037	\$321,871	\$231,166
Corporation Franchise	75,468	65,839	9,629	229,621	151,865	77,756
Corporation & Utilities 4/	-6,912	1,485	-8,397	13,352	3,262	10,090
Banks	2,653	2,456	197	128,787	157,958	-29,171
Insurance (Article 33)	1,128	1,286	-158	6,884	3,818	3,066
Direct Writings	368	27	341	559	53	506
Petroleum 5/	88,933	3,345	85,588	173,834	4,915	168,919
Property Transfer Taxes 6/	\$136,743	\$11,896	\$124,847	\$276,250	\$14,299	\$261,951
Estate	93,292	11,845	81,447	187,959	14,228	173,731
Real Estate Transfer	43,448	50	43,398	88,232	50	88,182
Other Taxes and Fees	\$2,598	\$1	\$2,597	\$5,734	\$4	\$5,730
Pari-Mutuel (w/o Uncashed Tickets)	1,556	0	1,556	2,475	0	2,475
Hazardous Waste Assessments	196	0	196	438	0	438
Waste Tire Management and Recycling Fees	52	0	52	1,975	0	1,975
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	278	1	277	360	1	359
Tax Return Preparer Registration Fees	-74	0	-74	-153	3	-156
OGS Procurement Fees	574	0	574	614	0	614
Racing Admissions	2	0	2	5	0	5
Boxing and Wrestling Exhibitions	14	0	14	20	0	20
Total - State Taxes and Fees 1/, 6/	\$3,502,732	\$1,307,323	\$2,195,408	\$11,880,262	\$4,343,227	\$7,537,035

Local Taxes	May 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$23,782	\$7,622	\$16,160	\$60,125	\$50,756	\$9,369
M.T.A. Auto Rental	9	0	9	12	0	12
M.C.T. Mobility	118,945	3	118,942	256,249	3	256,246
M.C.T.D. Medallion Taxicab Rides	1,069	0	1,069	20,043	0	20,043
New York City Alcoholic Beverage	1,619	0	1,619	3,617	0	3,617
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	429,154	214,591	214,563	1,643,493	722,103	921,390
Total Gross Collections	423,874	---	423,874	1,620,362	---	1,620,362
Less: Refunds and Minor Offsets	---	214,591	214,591	---	722,103	722,103
Plus: State/City Offsets	5,280	---	5,280	23,131	---	23,131
Sales & Use (Includes M.A.C.)	946,868	16,304	930,564	1,917,991	30,934	1,887,057
Stock Transfer (to NYC; all eligible for rebate)	154	0	154	232	0	232
Yonkers Personal Income - Net (Adjusted)	2,022	964	1,058	7,485	3,100	4,385
Total Gross Collections	2,008	---	2,008	6,822	---	6,822
Less: Refunds and Minor Offsets	---	964	964	---	3,100	3,100
Plus: State/City Offsets	14	---	14	663	---	663
Total-Local Taxes	\$1,523,622	\$239,484	\$1,284,138	\$3,909,247	\$806,896	\$3,102,351
Total State & Local Taxes and Fees 1/	\$5,026,354	\$1,546,807	\$3,479,546	\$15,789,509	\$5,150,123	\$10,639,386

1/ Includes:

	May 2010	Fiscal Year 2010-11
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 2010	Fiscal Year 2010-11
	\$2	\$2

3/ Includes Cigarette License and Sticker Fees.

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

	May 2010	Fiscal Year 2010-11
	\$55	\$354

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 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	\$1	\$13
Gift (repealed 1/1/2000)	1	25

7/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

May 2010

(in thousands)

State Taxes	Net Collections		Difference	
	May 2009	May 2010	Amount	Percent
Personal Income Tax 1/	\$992,455	\$1,044,244	\$51,789	5.2
User Taxes 2/	\$898,621	\$936,520	\$37,899	4.2
Sales and Use 3/	713,257	757,297	44,040	6.2
Motor Fuel	46,075	42,568	-3,507	-7.6
Cigarette/Tobacco Products 1/	111,360	108,788	-2,572	-2.3
Alcoholic Beverage	17,782	18,450	668	3.8
Highway/Fuel Use 1/	10,064	9,403	-661	-6.6
Auto Rental	83	14	-69	-83.1
Business Taxes	\$79,263	\$87,200	\$7,937	10.0
Corporation Franchise	-31,970	9,629	41,599	130.1
Corporation & Utilities 1/	191	-8,397	-8,588	-4,496.2
Banks	5,918	197	-5,721	-96.7
Insurance (Article 33)	6,433	-158	-6,591	-102.5
Direct Writings	846	341	-505	-59.7
Petroleum 1/, 4/	97,845	85,588	-12,257	-12.5
Property Transfer Taxes 5/	\$123,833	\$124,847	\$1,014	0.8
Estate	93,598	81,447	-12,151	-13.0
Real Estate Transfer	30,160	43,398	13,238	43.9
Other Taxes and Fees	2,038	2,597	559	27.4
Pari-Mutuel	1,822	1,556	-266	-14.6
Hazardous Waste Assessments	45	196	151	335.6
Waste Tire Management and Recycling Fees	73	52	-21	-28.8
Wireless Communication Services Surcharges 6/	0	0	0	NA
Returnable Container Deposits	0	277	277	NA
Tax Return Preparer Registration Fees	0	-74	-74	NA
OGS Procurement Fees	60	574	514	856.7
Racing Admissions	4	2	-2	-50.0
Boxing and Wrestling Exhibitions	34	14	-20	-58.8
Total - State Taxes and Fees 2/, 5/	\$2,096,210	\$2,195,408	\$99,198	4.7

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 2009	May 2010	Amount	Percent
Withholding	\$1,987,339	\$2,060,830	\$73,491	3.7
Estimated Tax	-96,627	90,968	187,595	194.1
Final Payments	31,766	32,751	985	3.1
Delinquencies	76,922	65,030	-11,892	-15.5
Limited Liability Company Fees	208	171	-37	-17.8
Total Gross Collections	\$1,999,608	\$2,249,750	\$250,142	12.5
Refunds/Minor Offsets	1,124,856	1,200,212	75,356	6.7
State/City Offsets	-117,703	5,294	122,997	104.5
Net Collections	\$992,455	\$1,044,244	\$51,789	5.2
Other Component Detail				
Cigarette/Tobacco Products	\$111,361	\$108,789	-\$2,572	-2.3
Cigarette	105,677	102,822	-2,855	-2.7
Tobacco Products	5,651	5,808	157	2.8
Retailer Licenses	16	85	69	431.3
Vending Machine Stickers	17	74	57	335.3
Highway/Fuel Use	\$10,064	\$9,403	-\$661	-6.6
Highway Use	8,225	8,687	462	5.6
Truck Mileage	8,064	8,450	386	4.8
Permits	161	237	76	47.2
Fuel Use	1,839	716	-1,123	-61.1
Article 21	1	0	-1	-100.0
Article 21A IFTA	1,829	702	-1,127	-61.6
IFTA Decal Fees & Trip Permits	9	14	5	55.6
Corporation & Utilities 6/	\$191	-\$8,397	-\$8,588	-4,496.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-1,176	531	1,707	145.2
Utilities (sections 186-A, A&E & PSC)	1,367	-8,983	-10,350	-757.1
Public Safety Communications Surcharge (\$186-F)	0	55	55	NA
Petroleum	\$97,845	\$85,588	-\$12,257	-12.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	97,845	85,588	-12,257	-12.5
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 2009	May 2010	Amount	Percent
M.T.A. Corporate Surcharge	-\$67	\$16,160	\$16,227	24,219.4
M.T.A. Auto Rental	0	9	9	NA
M.C.T. Mobility	0	118,942	118,942	NA
M.C.T.D. Medallion Taxicab Rides	0	1,069	1,069	NA
New York City Alcoholic Beverage	2,005	1,619	-386	-19.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	174,423	214,563	40,140	23.0
Sales & Use (Includes M.A.C.)	858,947	930,564	71,617	8.3
Stock Transfer (to NYC; all rebatable)	12	154	142	1,183.3
Yonkers Personal Income	1,074	1,058	-16	-1.5
Total-Local Taxes	\$1,036,394	\$1,284,138	\$247,744	23.9
Total State & Local Taxes and Fees	\$3,132,604	\$3,479,546	\$346,942	11.1

2/ Includes:

	May 2009	May 2010
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 2009	May 2010
	\$3	\$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:

	May 2009	May 2010
Real Property Gains (repealed 6/15/1996)	\$11	\$1
Gift (repealed 1/1/2000)	64	1

6/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 2010

(in thousands)

State Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax 1/	\$34,751,382	\$0	\$4,814,460	\$5,136,419	\$321,959	6.7
User Taxes 2/	\$12,193,157	\$0	\$1,794,714	\$1,901,769	\$107,055	6.0
Sales and Use 3/	9,903,588	0	1,419,971	1,531,077	111,106	7.8
Motor Fuel	506,911	0	80,851	81,908	1,057	1.3
Cigarette/Tobacco Products 1/	1,364,254	0	237,292	229,800	-7,492	-3.2
Alcoholic Beverage	225,572	0	34,325	36,761	2,436	7.1
Highway/Fuel Use 1/	137,247	0	22,162	22,196	34	0.2
Auto Rental	55,573	0	113	27	-86	-76.1
Business Taxes	\$6,605,930	\$0	\$225,984	\$231,166	\$5,182	2.3
Corporation Franchise	2,144,540	0	-32,024	77,756	109,780	342.8
Corporation & Utilities 1/	914,181	0	30,900	10,090	-20,810	-67.3
Banks	1,173,263	0	36,699	-29,171	-65,870	-179.5
Insurance (Article 33)	1,258,511	0	6,319	3,066	-3,253	-51.5
Direct Writings	11,889	- - -	1,058	506	-552	-52.2
Petroleum 1/, 4/	1,103,546	0	183,032	168,919	-14,113	-7.7
Property Transfer Taxes 5/	\$1,358,913	\$0	\$203,704	\$261,951	\$58,247	28.6
Estate	863,975	0	143,750	173,731	29,981	20.9
Real Estate Transfer	493,049	0	59,864	88,182	28,318	47.3
Other Taxes and Fees	\$190,560	\$0	\$5,109	\$5,730	\$621	12.2
Pari-Mutuel	18,818	0	2,636	2,475	-161	-6.1
Hazardous Waste Assessments	1,786	- - -	241	438	197	81.7
Waste Tire Management and Recycling Fees	22,264	- - -	1,361	1,975	614	45.1
Wireless Communication Services Surcharges 6/	97,373	- - -	725	0	-725	-100.0
Returnable Container Deposits	47,538	- - -	0	359	359	NA
Tax Return Preparer Registration Fees	1,346	- - -	0	-156	-156	NA
OGS Procurement Fees	745	- - -	54	614	560	1,037.0
Racing Admissions	340	0	6	5	-1	-16.7
Boxing and Wrestling Exhibitions	350	0	86	20	-66	-76.7
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$0	\$7,043,971	\$7,537,035	\$493,064	7.0

1/ See page 2 for component detail.

	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax						
Withholding	\$29,443,180	\$0	\$4,066,007	\$4,565,421	\$499,414	12.3
Estimated Tax	9,028,061	0	2,555,678	2,997,221	441,543	17.3
Final Payments	1,754,513	0	1,251,029	1,365,001	113,972	9.1
Delinquencies	1,100,414	0	220,210	184,221	-35,989	-16.3
Limited Liability Company Fees	67,469	- - -	2,416	2,850	434	18.0
Total Gross Collections	\$41,393,637	\$0	\$8,095,340	\$9,114,714	\$1,019,374	12.6
Refunds/Minor Offsets	6,704,208	0	3,373,536	3,954,501	580,965	17.2
State/City Offsets	-61,953	0	-92,656	23,794	116,450	125.7
Net Collections	\$34,751,382	\$0	\$4,814,460	\$5,136,419	\$321,959	6.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$0	\$237,293	\$229,800	-\$7,493	-3.2
Cigarette	1,287,700	NA	226,050	216,963	-9,087	-4.0
Tobacco Products	63,632	NA	11,165	12,591	1,426	12.8
Retailer Licenses	12,698	NA	48	138	90	187.5
Vending Machine Stickers	224	NA	30	108	78	260.0
Highway/Fuel Use	\$137,247	\$0	\$22,162	\$22,196	\$34	0.2
Highway Use	108,662	NA	17,579	18,331	752	4.3
Truck Mileage	99,123	NA	17,252	17,829	577	3.3
Permits	9,539	NA	327	502	175	53.5
Fuel Use	28,585	NA	4,583	3,865	-718	-15.7
Article 21	45	NA	2	0	-2	-100.0
Article 21A IFTA	28,078	NA	4,557	3,831	-726	-15.9
IFTA Decal Fees & Trip Permits	462	NA	24	34	10	41.7
Corporation & Utilities 6/	\$914,181	\$0	\$30,900	\$10,090	-\$20,810	-67.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	1,529	2,959	1,430	93.5
Utilities (sections 186-A, A&E & PSC)	667,155	NA	29,371	6,777	-22,594	-76.9
Public Safety Communications Surcharge (\$186-F)	95,114	NA	0	354	354	NA
Petroleum	\$1,103,546	\$0	\$183,032	\$168,919	-\$14,113	-7.7
Article 13-A (prior to 9/1/1990)	1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,103,542	NA	183,032	168,918	-14,114	-7.7
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	0	1	1	NA

Local Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
M.T.A. Corporate Surcharge	\$885,779	---	\$16,583	\$9,369	-\$7,214	-43.5
M.T.A. Auto Rental	24,502	---	0	12	12	NA
M.C.T. Mobility	1,251,250	---	0	256,246	256,246	NA
M.C.T.D. Medallion Taxicab Rides	12,835	---	0	20,043	20,043	NA
New York City Alcoholic Beverage	23,645	---	3,963	3,617	-346	-8.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	866,750	921,390	54,640	6.3
Sales & Use (Includes M.A.C.)	12,054,501	---	1,702,177	1,887,057	184,880	10.9
Stock Transfer (to NYC; all rebatable)	14,471,464	---	22	232	210	954.5
Yonkers Personal Income	26,397	---	5,170	4,385	-785	-15.2
Total-Local Taxes	\$35,336,583	---	\$2,594,665	\$3,102,351	\$507,686	19.6
Total State & Local Taxes and Fees	\$90,436,525	---	\$9,638,636	\$10,639,386	\$1,000,750	10.4

2/ Includes:

	2009-2010	2010-2011
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:

	2009-2010	2010-2011
	\$3	\$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:

	2009-2010	2010-2011
Real Property Gains (repealed 6/15/1996)	\$16	\$13
Gift (repealed 1/1/2000)	74	25

6/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

7/ Estimated receipts are not available.