

Taxation and Finance, Department of

Mission

To efficiently collect tax revenues in support of State services and programs while acting with integrity and fairness in the administration of the tax laws of New York State.

Organization and Staffing

The Department of Taxation and Finance (DTF) collects tax revenue and provides associated services in support of certain New York State government operations. In fulfilling its responsibilities, the Department collects and accounts for \$80 billion in State taxes and about \$42 billion in local taxes; administers 31 State and 13 local taxes, including New York City and City of Yonkers income taxes, as well as the Metropolitan Commuter Transportation Mobility Tax; and processes about 28 million returns. The Department also manages the State Treasury, which provides investment and cash management services to various State agencies and public benefit corporations, and acts on the Tax Commissioner's behalf as joint custodian of the State's General Checking Account. On June 6, 2010, the Department statutorily merged with the former Office of Real Property Services (ORPS) in order to realize significant savings and efficiencies, as well as enhance the State's oversight of local property tax administration.

Budget Highlights

The FY 2023 Executive Budget recommends \$475.2 million All Funds (\$294.1 million General Fund; \$181.1 million Other Funds) for the Department of Taxation and Finance. This is an increase of \$24.1 million, or 5.3 percent, from FY 2022 levels to cover the costs of contract agreements and to restore a portion of the funding eliminated by the FY 2022 Enacted Budget. The Executive Budget recommends a workforce of 3,785 FTEs for the Department, consistent with FY 2022 levels.

Program Highlights

The Tax Department efficiently collects tax revenues with integrity, fairness, and a customer service focus. The Department is actively modernizing and right-sizing to be more efficient, effective, and accountable to its customers. Forward-looking operational goals include:

- Strategically invest in enabling technologies and business intelligence to optimize outcomes.
- Rapidly and nimbly deploy resources to address fluctuations, trends, and operational changes and challenges.
- Recruit, develop, and retain top talent.

Department operations are organized along major functional lines:

Administration and Operations: Supports the Department's revenue-generation mission through the delivery of legal, financial, personnel, and other critical services.

Conciliation and Mediation: Provides taxpayers with a statutorily-mandated option of informal and impartial dispute resolution in an attempt to avoid time-consuming formal administrative hearings with the Division of Tax Appeals.

Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax: Reviews tax policies and proposals; develops tax forms, instructions, and guidance; captures tax return data and maintains taxpayer records; processes payments and refunds; responds to taxpayer inquiries; identifies and resolves errors; identifies and investigates noncompliance with the tax code; collects delinquent taxes; oversees local property tax administration in New York State; performs assessment equalization in order to apportion property taxes and calculate State aid; determines assessments on specific property categories; and delivers assessment support services to local governments.

Treasury Management: Acts on the Tax Commissioner's behalf as custodian of the State Treasury and joint-custodian of the State's General Checking Account.

**ALL FUNDS
APPROPRIATIONS
(dollars)**

Category	Available FY 2022	Appropriations Recommended FY 2023	Change From FY 2022	Reappropriations Recommended FY 2023
State Operations	444,185,700	468,297,700	24,112,000	30,600,000
Aid To Localities	6,926,000	6,926,000	0	0
Total	451,111,700	475,223,700	24,112,000	30,600,000

**ALL FUND TYPES
PROJECTED LEVELS OF EMPLOYMENT BY PROGRAM
FILLED ANNUAL SALARIED POSITIONS**

Program	FY 2022 Estimated FTEs 03/31/22	FY 2023 Estimated FTEs 03/31/23	FTE Change
Administration and Operations			
General Fund	300	300	0
Conciliation and Mediation			
General Fund	23	23	0
New York State Secure Choice Savings			
Special Revenue Funds - Other	6	6	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	2,763	2,763	0
Special Revenue Funds - Other	661	661	0
Treasury Management			
Special Revenue Funds - Other	32	32	0
Total	3,785	3,785	0

**STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE
APPROPRIATIONS
(dollars)**

Fund Type	Available FY 2022	Recommended FY 2023	Change
General Fund	269,104,300	293,216,300	24,112,000
Internal Service Funds	74,642,400	74,642,400	0
Special Revenue Funds - Other	100,439,000	100,439,000	0
Total	444,185,700	468,297,700	24,112,000

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STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)

Program	Available FY 2022	Recommended FY 2023	Change
Administration and Operations			
General Fund	33,562,000	56,574,000	23,012,000
Conciliation and Mediation			
General Fund	1,629,000	3,129,000	1,500,000
New York State Secure Choice Savings			
Special Revenue Funds - Other	3,000,000	3,000,000	0
New York State is Open for Business			
General Fund	250,000	250,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	233,663,300	233,263,300	(400,000)
Internal Service Funds	74,642,400	74,642,400	0
Special Revenue Funds - Other	92,939,000	92,939,000	0
Treasury Management			
Special Revenue Funds - Other	4,500,000	4,500,000	0
Total	444,185,700	468,297,700	24,112,000

STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2023 RECOMMENDED
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration and Operations	36,288,000	18,512,000	36,086,000	18,512,000
Conciliation and Mediation	3,001,000	1,450,000	2,941,000	1,450,000
New York State is Open for Business	250,000	0	250,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	224,552,000	(1,450,000)	221,115,000	(1,450,000)
Total	264,091,000	18,512,000	260,392,000	18,512,000

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Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Administration and Operations	142,000	0	60,000	0
Conciliation and Mediation	50,000	0	10,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	1,247,000	0	2,190,000	0
Total	1,439,000	0	2,260,000	0

**STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2023 RECOMMENDED
(dollars)**

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Administration and Operations	20,286,000	4,500,000	3,018,000	0
Conciliation and Mediation	128,000	50,000	18,000	14,000
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	8,711,300	1,050,000	454,000	(14,000)
Total	29,125,300	5,600,000	3,490,000	0

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Administration and Operations	134,000	0	16,243,000	4,500,000
Conciliation and Mediation	91,000	22,000	14,000	10,000
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	4,707,300	(22,000)	3,433,000	1,090,000
Total	4,932,300	0	19,690,000	5,600,000

Program	Equipment	
	Amount	Change
Administration and Operations	891,000	0
Conciliation and Mediation	5,000	4,000
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	117,000	(4,000)
Total	1,013,000	0

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STATE OPERATIONS - OTHER THAN GENERAL FUND
SUMMARY OF APPROPRIATIONS AND CHANGES
FY 2023 RECOMMENDED
(dollars)

Program	Total		Personal Service	
	Amount	Change	Amount	Change
New York State Secure Choice Savings	3,000,000	0	354,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	167,581,400	0	75,416,600	0
Treasury Management	4,500,000	0	2,058,000	0
Total	175,081,400	0	77,828,600	0

Program	Nonpersonal Service	
	Amount	Change
New York State Secure Choice Savings	2,646,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax	92,164,800	0
Treasury Management	2,442,000	0
Total	97,252,800	0

AID TO LOCALITIES
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE
APPROPRIATIONS
(dollars)

Fund Type	Available FY 2022	Recommended FY 2023	Change
General Fund	926,000	926,000	0
Special Revenue Funds - Other	6,000,000	6,000,000	0
Total	6,926,000	6,926,000	0

AID TO LOCALITIES
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)

Program	Available FY 2022	Recommended FY 2023	Change
Medical Cannabis			
Special Revenue Funds - Other	6,000,000	6,000,000	0
Revenue Analysis, Collection, Enforcement, Processing, and Real Property Tax			
General Fund	926,000	926,000	0
Total	6,926,000	6,926,000	0

Note: Most recent estimates as of 05/11/2020