

**STATE OF CONNECTICUT, DEPARTMENT OF REVENUE SERVICES**  
**MONTHLY COMPARATIVE STATEMENT OF TAX REVENUE**  
**KEVIN B. SULLIVAN, COMMISSIONER**

Prepared by the Tax Research Unit  
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Type of Revenue	May 2017	May 2016	Increase or Decrease	Percentage Change	Total YTD FY 2016-2017	Total YTD FY 2015-2016	Increase or Decrease	Percentage Change
Withholding	\$460,141,985.68	\$420,139,398.59	\$40,002,587.09	9.5%	\$4,823,865,246.36	\$4,735,192,491.74	\$88,672,754.62	1.9%
Estimates and Finals	77,098,531.27	46,378,193.58	30,720,337.69	66.2%	2,789,216,974.34	3,033,743,085.01	(244,526,110.67)	-8.1%
<b>Total Income Tax</b>	<b>537,240,516.95</b>	<b>466,517,592.17</b>	<b>70,722,924.78</b>	<b>15.2%</b>	<b>7,613,082,220.70</b>	<b>7,768,935,576.75</b>	<b>(155,853,356.05)</b>	<b>-2.0%</b>
(a) Sales and Use	421,614,217.38	407,160,045.12	14,454,172.26	3.5%	3,427,271,502.80	3,388,775,139.51	38,496,363.29	1.1%
(a) Business Use	6,476,787.70	5,744,133.41	732,654.29	12.8%	50,586,465.36	56,276,404.48	(5,689,939.12)	-10.1%
(a) Room Occupancy	11,078,546.76	10,742,608.13	335,938.63	3.1%	98,154,626.53	95,490,693.28	2,663,933.25	2.8%
<b>Total Sales &amp; Use Tax</b>	<b>439,169,551.84</b>	<b>423,646,786.66</b>	<b>15,522,765.18</b>	<b>3.7%</b>	<b>3,576,012,594.69</b>	<b>3,540,542,237.27</b>	<b>35,470,357.42</b>	<b>1.0%</b>
(b) Business Entity	2,563,641.90	204,518.46	2,359,123.44	1153.5%	43,702,707.27	6,280,128.40	37,422,578.87	595.9%
Corporation Business Tax	38,521,193.82	15,361,475.30	23,159,718.52	150.8%	717,316,641.40	621,915,167.96	95,401,473.44	15.3%
Unrelated Business Income	229,878.85	467,315.77	(237,436.92)	-50.8%	3,633,204.42	3,071,802.65	561,401.77	18.3%
<b>Total Corporation</b>	<b>41,314,714.57</b>	<b>16,033,309.53</b>	<b>25,281,405.04</b>	<b>157.7%</b>	<b>764,652,553.09</b>	<b>631,267,099.01</b>	<b>133,385,454.08</b>	<b>21.1%</b>
(a) Cable, Satellite and Video	2,831,340.00	1,693,269.00	1,138,071.00	67.2%	53,109,892.42	46,145,142.63	6,964,749.79	15.1%
(a) PEG Account	(404,852.00)	(501,290.00)	96,438.00	-19.2%	3,717,432.49	11,199,239.54	(7,481,807.05)	-66.8%
(a) Electric & Power	12,332,792.00	11,960,504.00	372,288.00	3.1%	114,484,118.02	111,472,427.12	3,011,690.90	2.7%
(a) Gas & Electric	2,226,286.56	10,883,777.84	(8,657,491.28)	-79.5%	49,968,560.32	38,899,237.85	11,069,322.47	28.5%
(a) Railroads	0.00	0.00	0.00		46,429.39	253,722.40	(207,293.01)	-81.7%
<b>Total Public Service Corps.</b>	<b>16,985,566.56</b>	<b>24,036,260.84</b>	<b>(7,050,694.28)</b>	<b>-29.3%</b>	<b>221,326,432.64</b>	<b>207,969,769.54</b>	<b>13,356,663.10</b>	<b>6.4%</b>
<b>Gift and Estate Tax</b>	<b>11,681,223.39</b>	<b>13,030,042.76</b>	<b>(1,348,819.37)</b>	<b>-10.4%</b>	<b>171,495,619.26</b>	<b>206,711,454.31</b>	<b>(35,215,835.05)</b>	<b>-17.0%</b>
Domestic	(386,311.91)	201,498.70	(587,810.61)	-291.7%	26,180,158.89	31,401,744.10	(5,221,585.21)	-16.6%
Foreign	3,834,462.56	3,249,429.09	585,033.47	18.0%	121,365,990.02	132,894,110.95	(11,528,110.93)	-8.7%
Health Care Centers	348,653.32	0.00	348,653.32		1,580,749.74	2,354,632.95	(773,883.21)	-32.9%
Nonadmitted / Unauthorized / Captive Insurers	391,155.79	455,960.60	(64,804.81)	-14.2%	6,547,381.37	6,107,708.75	439,672.62	7.2%
<b>Total Insurance Taxes</b>	<b>4,187,959.76</b>	<b>3,906,888.39</b>	<b>281,071.37</b>	<b>7.2%</b>	<b>155,674,280.02</b>	<b>172,758,186.75</b>	<b>(17,083,906.73)</b>	<b>-9.9%</b>
(a) <b>Alcoholic Beverages</b>	<b>5,972,606.13</b>	<b>5,950,065.28</b>	<b>22,540.85</b>	<b>0.4%</b>	<b>50,024,383.74</b>	<b>50,010,196.40</b>	<b>14,187.34</b>	<b>0.0%</b>
Cigarette Tax	32,293,000.04	32,791,203.84	(498,203.80)	-1.5%	312,231,003.40	308,875,724.71	3,355,278.69	1.1%
Tobacco Products	1,196,136.27	979,496.49	216,639.78	22.1%	13,063,902.19	11,105,169.07	1,958,733.12	17.6%
<b>Total Cigarettes</b>	<b>33,489,136.31</b>	<b>33,770,700.33</b>	<b>(281,564.02)</b>	<b>-0.8%</b>	<b>325,294,905.59</b>	<b>319,980,893.78</b>	<b>5,314,011.81</b>	<b>1.7%</b>
Controlling Interest Transfer	188,622.00	44,797.28	143,824.72	321.1%	17,387,647.72	13,842,983.46	3,544,664.26	25.6%
Real Estate Conveyance	14,641,480.76	15,783,465.92	(1,141,985.16)	-7.2%	145,558,070.32	135,689,526.12	9,868,544.20	7.3%
<b>Real Estate Conveyance</b>	<b>14,830,102.76</b>	<b>15,828,263.20</b>	<b>(998,160.44)</b>	<b>-6.3%</b>	<b>149,528,509.58</b>	<b>149,532,509.58</b>	<b>(4,400.00)</b>	<b>9.0%</b>
(a) <b>Petroleum Gross Earnings</b>	<b>13,365,969.54</b>	<b>25,178,681.75</b>	<b>(11,812,712.21)</b>	<b>-46.9%</b>	<b>172,301,286.44</b>	<b>184,869,562.50</b>	<b>(12,568,276.06)</b>	<b>-6.8%</b>
(a) <b>Admissions &amp; Dues</b>	<b>4,693,667.55</b>	<b>4,217,149.68</b>	<b>476,517.87</b>	<b>11.3%</b>	<b>36,201,913.29</b>	<b>35,899,326.47</b>	<b>302,586.82</b>	<b>0.8%</b>
(a) Dry Cleaners	77,952.63	74,305.89	3,646.74	4.9%	718,583.55	767,543.90	(48,960.35)	-6.4%
Occupational Tax	260,628.46	45,024.50	215,603.96	478.9%	10,916,078.02	7,440,557.06	3,475,520.96	46.7%
Rental Surcharge	0.00	(100.00)	100.00		306,657.40	407,483.84	(100,826.44)	-24.7%
(a) Solid Waste	252,734.00	263,787.53	(11,053.53)	-4.2%	3,045,726.45	3,100,568.89	(54,842.44)	-1.8%
(a) Tourism Tax	399,690.46	417,004.74	(17,314.28)	-4.2%	4,933,209.22	4,886,819.18	46,390.04	0.9%
Controlled Substances	1,832.59	1,765.23	67.36	3.8%	52,828.73	26,673.68	26,155.05	98.1%
(a) Prepaid Wireless E-9-1-1 Fee	148,368.24	154,858.33	(6,490.09)	-4.2%	1,607,514.00	1,533,710.38	73,803.62	4.8%
Repealed Taxes	14,441.56	23,154.04	(8,712.48)	-37.6%	257,641.94	732,617.19	(474,975.25)	-64.8%
<b>Total Miscellaneous Taxes</b>	<b>1,155,647.94</b>	<b>979,800.26</b>	<b>175,847.68</b>	<b>17.9%</b>	<b>21,838,239.31</b>	<b>18,895,974.12</b>	<b>2,942,265.19</b>	<b>15.6%</b>
(a) Nursing Home User Fee	15,928,911.12	10,980,674.83	4,948,236.29	45.1%	106,515,945.76	110,033,097.42	(3,517,151.66)	-3.2%
(a) Hospital Net Patient Revenue	29,547,490.00	50,773,244.40	(21,225,754.40)	-41.8%	398,530,766.89	402,249,677.14	(3,718,910.25)	-0.9%
(a) Intermediate Care Facility	780,658.00	931,357.00	(150,699.00)	-16.2%	6,230,035.00	6,678,982.00	(448,947.00)	-6.7%
(a) Ambulatory Surgical Center	809,092.30	529,206.00	279,886.30	52.9%	10,408,106.01	6,126,388.00	4,281,718.01	69.9%
<b>Total Healthcare Taxes</b>	<b>47,066,151.42</b>	<b>63,214,482.23</b>	<b>(16,148,330.81)</b>	<b>-25.5%</b>	<b>521,684,853.66</b>	<b>525,088,144.56</b>	<b>(3,403,290.90)</b>	<b>-0.6%</b>
Gasoline	30,981,867.92	30,745,813.11	236,054.81	0.8%	312,402,786.81	308,334,086.42	4,068,700.39	1.3%
Special Fuel	8,332,869.12	10,366,108.84	(2,033,239.72)	-19.6%	86,919,227.29	105,752,431.41	(18,833,204.12)	-17.8%
Motor Carrier	355,504.57	408,877.94	(53,373.37)	-13.1%	10,958,050.48	12,666,556.31	(1,708,505.83)	-13.5%
<b>Total Motor Fuel Tax</b>	<b>39,670,241.61</b>	<b>41,520,799.89</b>	<b>(1,850,558.28)</b>	<b>-4.5%</b>	<b>410,280,064.58</b>	<b>426,753,074.14</b>	<b>(16,473,009.56)</b>	<b>-3.9%</b>
Licenses	143,455.15	140,437.91	3,017.24	2.1%	1,902,251.24	1,926,217.73	(23,966.49)	-1.2%
(a) <b>Bottle Deposit</b>	<b>1,128,097.18</b>	<b>822,927.29</b>	<b>305,169.89</b>	<b>37.1%</b>	<b>24,872,306.39</b>	<b>22,501,248.43</b>	<b>2,371,057.96</b>	<b>10.5%</b>
<b>Totals</b>	<b>\$1,212,094,608.66</b>	<b>\$1,138,794,188.17</b>	<b>\$73,300,420.49</b>	<b>6.4%</b>	<b>\$14,229,589,622.68</b>	<b>\$14,263,641,471.34</b>	<b>(\$34,051,848.66)</b>	<b>-0.2%</b>

(a) Revenues attributed to those taxes with month-end filing deadlines are impacted when a due date falls on a Saturday, Sunday, or legal holiday. The next business day is the due date and may fall into the next calendar month. Revenues from taxes with return filing deadlines of Saturday, April 30, 2016 and Sunday, April 30, 2017 were impacted by these due date changes.

(b) Tax is paid biennially (rather than annually).

**STATE OF CONNECTICUT, DEPARTMENT OF REVENUE SERVICES  
MONTHLY COMPARATIVE STATEMENT OF TAX REVENUE (BACK)**

Refunds of Tax Revenue						
	May 2017	May 2016	Percentage Change	Total YTD FY 2016-2017	Total YTD FY 2015-2016	Percentage Change
Withholding	496,612.42	\$887,128.06	-44.0%	8,921,117.33	\$8,842,060.74	0.9%
Income Tax	61,794,155.36	52,901,873.60	16.8%	999,617,911.46	983,470,048.06	1.6%
Sales and Use	3,096,243.26	7,260,510.54	-57.4%	18,384,177.11	41,734,743.47	-55.9%
Business Use	25,319.02	54,897.64	-53.9%	7,964,433.93	1,718,496.03	363.5%
Room Occupancy	3,954.45	-2,890.73	-236.8%	58,153.49	119,108.39	-51.2%
Business Entity	253,509.52	19,067.74	1229.5%	690,238.88	1,211,521.37	-43.0%
Corporation	33,846,975.05	1,511,365.05	2139.5%	138,601,207.48	100,815,507.26	37.5%
R & D Buybacks	736,177.14	743,486.00	-1.0%	5,444,545.43	7,262,901.05	-25.0%
Unrelated Business	72,025.88	2,281.93	3056.4%	675,850.36	156,648.45	331.4%
Electric & Power	0.00	313,837.58	-100.0%	163,471.92	383,402.41	-57.4%
Gas & Electric	0.00	0.00		15,504.26	18,992.35	-18.4%
Gift & Estate	1,896,386.04	966,468.36	96.2%	28,794,365.81	24,033,530.56	19.8%
Domestic Insurance	250,330.63	39.00	641773.4%	2,398,567.00	962,854.51	149.1%
Foreign Insurance	1,034,489.77	150,751.02	586.2%	9,805,557.10	7,856,210.03	24.8%
Health Care Centers	2,464.00	36,853.00	-93.3%	2,464.00	2,021,638.44	-99.9%
Cigarette	-348,766.01	13,394.00	-2703.9%	1,506,487.34	1,628,802.18	-7.5%
Controlling Interest	253,392.68	5,588.18	4434.4%	1,730,960.89	1,151,994.31	50.3%
Real Estate Conveyance	101,132.22	45,061.48	124.4%	2,829,364.89	1,099,625.19	157.3%
Petroleum Gross Earnings	174,711.18	8,324.32	1998.8%	6,190,679.55	15,773,883.90	-60.8%
Admissions & Dues	0.00	0.00		94,188.53	107,736.85	-12.6%
Nursing Home User Fee	152.98	131,126.47	-99.9%	771,836.32	245,933.05	213.8%
Hospital Net Revenue	0.00	0.00		143,390.12	0.00	
Occupational Tax	40,866.69	9,453.24	332.3%	185,275.24	163,726.28	13.2%
Ambulatory Surgical Care	0.00	0.00		29,623.42	0.00	
Gasoline	820,060.85	216,196.13	279.3%	5,100,239.01	3,976,435.40	28.3%
Special Fuel	10,432.59	282.10	3598.2%	410,974.51	127,475.07	222.4%
Motor Carrier	26,113.92	369,904.56	-92.9%	1,308,256.99	1,977,438.87	-33.8%
Bottle Deposit	65.80	0.00		309,773.47	31,608.32	880.0%
Miscellaneous	2,195.10	11,876.97	-81.5%	94,976.26	151,457.43	-37.3%
	<u>\$104,589,000.54</u>	<u>\$65,656,876.24</u>	<u>59.3%</u>	<u>\$1,242,243,592.10</u>	<u>\$1,207,043,779.97</u>	<u>2.9%</u>

	May 2017	May 2016	Percentage Change	Total YTD FY 2016-2017	Total YTD FY 2015-2016	Percentage Change
Total Revenue Collected	\$1,212,094,608.66	\$1,138,794,188.17	6.4%	\$14,229,589,622.68	\$14,263,641,471.34	-0.2%
Refunds of Tax Revenue	104,589,000.54	65,656,876.24	59.3%	1,242,243,592.10	1,207,043,779.97	2.9%
<b>Net Revenue</b>	<b>\$1,107,505,608.12</b>	<b>\$1,073,137,311.93</b>	<b>3.2%</b>	<b>\$12,987,346,030.58</b>	<b>\$13,056,597,691.37</b>	<b>-0.5%</b>