



State of Connecticut, Department of Revenue Services
Monthly Comparative Statement of Tax Revenue
Scott D. Jackson, Commissioner

Current Month Revenue Comparison - Page 1 of 4

Type of Revenue	August 2019	August 2018	Increase or Decrease	Percentage Change
Withholding	\$383,867,654.73	\$431,172,694.87	(\$47,305,040.14)	-11.0%
(b) Estimates and Finals	27,513,459.90	38,347,919.15	(10,834,459.25)	-28.3%
Total Income Taxes	411,381,114.63	469,520,614.02	(58,139,499.39)	-12.4%
(a) Sales and Use	286,373,525.57	331,425,941.68	(45,052,416.11)	-13.6%
(a) Business Use	1,319,598.36	781,539.97	538,058.39	68.8%
(a) Room Occupancy	10,587,186.90	11,655,896.09	(1,068,709.19)	-9.2%
Total Sales & Use Tax	298,280,310.83	343,863,377.74	(45,583,066.91)	-13.3%
(c) Business Entity	(7,402,220.74)	1,078,452.31	(8,480,673.05)	-786.4%
Corporation Business	16,979,470.23	30,268,269.99	(13,288,799.76)	-43.9%
Pass-Through Entity	26,827,104.79	0.00	26,827,104.79	328.3%
Unrelated Business Income	287,348.72	67,097.15	220,251.57	328.3%
Total Corporation Taxes	36,691,703.00	31,413,819.45	5,277,883.55	16.8%
Cable, Satellite and Video	347,581.00	660.97	346,920.03	52486.5%
PEG Account	3,489.00	182,588.00	(179,099.00)	-98.1%
Electric & Power	0.00	140.00	(140.00)	-100.0%
Gas Companies	0.00	910.15	(910.15)	-100.0%
Railroads	0.00	0.00	0.00	
Total Public Service Corps.	351,070.00	184,299.12	166,770.88	90.5%
Estate and Gift	8,347,210.55	18,940,873.66	(10,593,663.11)	-55.9%
Domestic	20,715.00	(3,354,220.00)	3,374,935.00	-100.6%
Foreign	3,081,617.29	6,850,569.25	(3,768,951.96)	-55.0%
Health Care Centers	0.00	0.00	0.00	
Nonadmitted / Unauthorized / Captive Insurers	461,947.49	506,636.58	(44,689.09)	-8.8%
Total Insurance Taxes	3,564,279.78	4,002,985.83	(438,706.05)	-11.0%
(a) Alcoholic Beverages	2,318,223.01	5,545,599.65	(3,227,376.64)	-58.2%
Cigarette	30,344,380.05	32,756,159.97	(2,411,779.92)	-7.4%
Tobacco Products	2,180,838.29	1,972,996.90	207,841.39	10.5%
Total Cigarette Taxes	32,525,218.34	34,729,156.87	(2,203,938.53)	-6.3%
Controlling Interest Transfer	252,633.01	635,453.00	(382,819.99)	-60.2%
Real Estate Conveyance	18,379,276.89	17,264,003.12	1,115,273.77	6.5%
Real Estate Conveyance	18,631,909.90	17,899,456.12	732,453.78	4.1%
Petroleum Gross Earnings	900,157.37	122,484.11	777,673.26	634.9%
(d) Admissions & Dues and TNC Fee	3,656,730.98	3,805,384.17	(148,653.19)	-3.9%
Dry Cleaners	39,798.84	47,870.03	(8,071.19)	-16.9%
Occupational	58,613.30	287,984.21	(229,370.91)	-79.6%
Rental Surcharge	0.00	(155.00)	155.00	
Solid Waste	74,838.00	270,207.00	(195,369.00)	-72.3%
(a) Tourism Tax	528,589.57	498,013.48	30,576.09	6.1%
Controlled Substances	957.57	2,633.06	(1,675.49)	-63.6%
(a) Prepaid Wireless E-9-1-1 Fee	160,985.25	185,091.10	(24,105.85)	-13.0%
Paid Preparer Fee	200.00	0.00	200.00	
Repealed Taxes	437.65	27,737.72	(27,300.07)	-98.4%
Total Miscellaneous Taxes	864,420.18	1,319,381.60	(454,961.42)	-34.5%
Nursing Home User Fee	1,678,379.96	8,811,771.57	(7,133,391.61)	-81.0%
Hospitals	119,078.11	9,223,574.85	(9,104,496.74)	-98.7%
Intermediate Care Facility	629,335.00	278,167.00	351,168.00	126.2%
Ambulatory Surgical Center	0.00	819.00	(819.00)	-100.0%
Total Healthcare Taxes	2,426,793.07	18,314,332.42	(15,887,539.35)	-86.7%
Gasoline	32,513,809.35	32,618,714.08	(104,904.73)	-0.3%
Special Fuel	11,514,222.06	10,098,090.98	1,416,131.08	14.0%
Motor Carrier	424,959.39	3,381.70	421,577.69	12466.4%
Total Motor Fuel Taxes	44,452,990.80	42,720,186.76	1,732,804.04	4.1%
(a) Licenses	341,435.13	190,753.35	150,681.78	79.0%
Beverage Container Deposit	111,651.40	21,006.46	90,644.94	431.5%
Totals	\$864,845,218.97	\$992,593,711.33	(\$127,748,492.36)	-12.9%

- (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 August 31, 2019 were impacted by these due date changes.
- (b) Due to the mid-year enactment of the Pass-Through Entity Tax, collections received before October 1, 2018 are included in this total.
- (c) Business Entity Tax is paid biennially.
- (d) Includes revenue attributed to the Transportation Network Companies (TNC) Fee

State of Connecticut, Department of Revenue Services
August 2019 Monthly Comparative Statement of Tax Revenue
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Fiscal Year to Date Revenue Comparison - Page 2 of 4

Type of Revenue	Total YTD FY 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Withholding	\$383,867,654.73	\$431,172,694.87	(\$47,305,040.14)	-11.0%
(b) Estimates and Finals	27,513,459.90	38,347,919.15	(10,834,459.25)	-28.3%
Total Income Taxes	411,381,114.63	469,520,614.02	(58,139,499.39)	-12.4%
(a) Sales and Use	286,373,525.57	331,425,941.68	(45,052,416.11)	-13.6%
(a) Business Use	1,319,598.36	781,539.97	538,058.39	68.8%
(a) Room Occupancy	10,587,186.90	11,655,896.09	(1,068,709.19)	-9.2%
Total Sales & Use Tax	298,280,310.83	343,863,377.74	(45,583,066.91)	-13.3%
(c) Business Entity	(6,467,552.59)	1,936,774.86	(8,404,327.45)	-433.9%
Corporation Business	16,979,470.23	30,268,269.99	(13,288,799.76)	-43.9%
Pass-Through Entity	26,827,104.79	0.00	26,827,104.79	329.6%
Unrelated Business Income	401,375.31	93,432.09	307,943.22	329.6%
Total Corporation Taxes	37,740,397.74	32,298,476.94	5,441,920.80	16.8%
Cable, Satellite and Video	347,581.00	660.97	346,920.03	52486.5%
PEG Account	1,408,124.06	890,898.15	517,225.91	58.1%
Electric & Power	0.00	140.00	(140.00)	-100.0%
Gas Companies	0.00	910.15	(910.15)	-100.0%
Railroads	654,881.20	100.20	654,781.00	653474.1%
Total Public Service Corps.	2,410,586.26	892,709.47	1,517,876.79	170.0%
Estate and Gift	33,604,917.30	32,616,142.12	988,775.18	3.0%
Domestic	469,913.21	(3,088,135.00)	3,558,048.21	-115.2%
Foreign	3,302,301.70	6,779,988.05	(3,477,686.35)	-51.3%
Health Care Centers	73,672.00	0.00	73,672.00	-23.5%
Nonadmitted / Unauthorized / Captive Insurers	492,967.19	644,462.72	(151,495.53)	-23.5%
Total Insurance Taxes	4,338,854.10	4,336,315.77	2,538.33	0.1%
(a) Alcoholic Beverages	2,318,223.01	5,545,599.65	(3,227,376.64)	-58.2%
Cigarette	41,474,387.06	43,521,392.34	(2,047,005.28)	-4.7%
Tobacco Products	4,018,437.47	3,968,356.92	50,080.55	1.3%
Total Cigarette Taxes	45,492,824.53	47,489,749.26	(1,996,924.73)	-4.2%
Controlling Interest Transfer	564,306.51	866,777.55	(302,471.04)	-34.9%
Real Estate Conveyance	18,379,276.89	17,264,003.12	1,115,273.77	6.5%
Real Estate Conveyance	18,943,583.40	18,130,780.67	812,802.73	4.5%
Petroleum Gross Earnings	900,157.37	122,484.11	777,673.26	634.9%
(d) Admissions & Dues and TNC Fee	8,552,391.43	8,832,260.92	(279,869.49)	-3.2%
Dry Cleaners	142,867.02	152,179.63	(9,312.61)	-6.1%
Occupational	87,234.64	924,871.44	(837,636.80)	-90.6%
Rental Surcharge	0.00	0.00	0.00	
Solid Waste	808,428.00	709,837.00	98,591.00	13.9%
(a) Tourism Tax	1,037,518.43	1,013,650.06	23,868.37	2.4%
Controlled Substances	1,482.78	33,075.15	(31,592.37)	-95.5%
(a) Prepaid Wireless E-9-1-1 Fee	417,023.76	434,122.55	(17,098.79)	-3.9%
Paid Preparer Fee	400.00	0.00	400.00	
Repealed Taxes	10,260.87	31,411.84	(21,150.97)	-67.3%
Total Miscellaneous Taxes	2,505,215.50	3,299,147.67	(793,932.17)	-24.1%
Nursing Home User Fee	1,678,379.96	8,811,771.57	(7,133,391.61)	-81.0%
Hospitals	119,078.11	9,223,574.85	(9,104,496.74)	-98.7%
Intermediate Care Facility	629,335.00	278,167.00	351,168.00	126.2%
Ambulatory Surgical Center	0.00	819.00	(819.00)	-100.0%
Total Healthcare Taxes	2,426,793.07	18,314,332.42	(15,887,539.35)	-86.7%
Gasoline	32,513,809.35	32,618,714.08	(104,904.73)	-0.3%
Special Fuel	11,514,222.06	10,098,090.98	1,416,131.08	14.0%
Motor Carrier	424,959.39	3,381.70	421,577.69	12466.4%
Total Motor Fuel Taxes	44,452,990.80	42,720,186.76	1,732,804.04	4.1%
(a) Licenses	502,375.31	311,998.67	190,376.64	61.0%
Beverage Container Deposit	111,651.40	21,006.46	90,644.94	431.5%
Totals	\$913,962,386.68	\$1,028,315,182.65	(\$114,352,795.97)	-11.1%

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State of Connecticut, Department of Revenue Services
August 2019 Monthly Comparative Statement of Tax Revenue

Current Month Refunds Comparison - Page 3 of 4

Type of Refund	August 2019	August 2018	Increase or Decrease	Percentage Change
Withholding	\$866,977.95	\$1,131,275.01	-\$264,297.06	-23.4%
Income Tax	28,115,690.77	24,937,468.66	3,178,222.11	12.7%
Sales and Use	1,852,327.79	1,899,592.87	(47,265.08)	-2.5%
Business Use	20,759.40	17,266.06	3,493.34	20.2%
Room Occupancy	0.00	1,312.95	(1,312.95)	-100.0%
Business Entity	60,702.02	59,621.85	1,080.17	1.8%
Corporation Business	4,425,218.73	23,544,453.21	(19,119,234.48)	-81.2%
R & D Credit Buybacks	1,069,914.02	238,666.58	831,247.44	348.3%
Pass-Through Entity	5,825,342.75	0.00	5,825,342.75	
Unrelated Business	70,106.65	169,282.57	(99,175.92)	-58.6%
Cable, Satellite and Video	72,274.69	0.00	72,274.69	
PEG Account	5,524.34	0.00	5,524.34	
Estate and Gift	2,238,286.58	2,285,631.82	(47,345.24)	-2.1%
Domestic Insurance	0.00	6,310,447.63	(6,310,447.63)	-100.0%
Foreign Insurance	59,050.96	89,240.46	(30,189.50)	-33.8%
Nonadmitted Insurance	51,248.87	0.00	51,248.87	
Alcoholic Beverages	497.38	1,313.71	(816.33)	-62.1%
Cigarette	65,232.77	75,098.68	(9,865.91)	-13.1%
Tobacco Products	1,994.36	625.00	1,369.36	219.1%
Controlling Interest	19,968.31	71,945.79	(51,977.48)	-72.2%
Real Estate Conveyance	15,650.50	11,801.66	3,848.84	32.6%
Petroleum Gross Earnings	467,232.23	569,180.36	(101,948.13)	-17.9%
Admissions & Dues	65,855.00	6,014.01	59,840.99	995.0%
Occupational	8,861.34	22,477.08	(13,615.74)	-60.6%
Nursing Home User Fee	8,205.60	12,221.53	(4,015.93)	-32.9%
Hospitals	0.00	0.00	0.00	
Gasoline	205,143.13	265,528.77	(60,385.64)	-22.7%
Special Fuel	812.09	18,518.93	(17,706.84)	-95.6%
Motor Carrier	172,745.82	61,129.23	111,616.59	182.6%
Miscellaneous	269.51	4,697.90	(4,428.39)	-94.3%
Totals	\$45,765,893.56	\$61,804,812.32	(\$16,038,918.76)	-26.0%

	August 2019	August 2018	Increase or Decrease	Percentage Change
Total Revenue Collected	\$864,845,218.97	\$992,593,711.33	-\$127,748,492.36	-12.9%
Refunds of Tax Revenue	45,765,893.56	61,804,812.32	-16,038,918.76	-26.0%
Net Revenue	\$819,079,325.41	\$930,788,899.01	(\$111,709,573.60)	-12.0%

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State of Connecticut, Department of Revenue Services
August 2019 Monthly Comparative Statement of Tax Revenue

Fiscal Year to Date Refunds Comparison - Page 4 of 4

Type of Refund	Total YTD FY 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Withholding	\$1,755,405.76	\$2,114,858.96	(\$359,453.20)	-17.0%
Income Tax	60,958,088.71	51,111,302.67	9,846,786.04	19.3%
Sales and Use	4,122,175.43	4,133,696.14	(11,520.71)	-0.3%
Business Use	26,636.87	276,626.45	(249,989.58)	-90.4%
Room Occupancy	9,615.73	33,436.34	(23,820.61)	-71.2%
Business Entity	123,203.30	115,981.13	7,222.17	6.2%
Corporation Business	12,437,837.78	25,886,145.78	(13,448,308.00)	-52.0%
R & D Credit Buybacks	1,720,012.82	532,308.21	1,187,704.61	223.1%
Pass-Through Entity	8,799,638.02	0.00	8,799,638.02	
Unrelated Business	76,883.53	170,955.01	(94,071.48)	-55.0%
Cable, Satellite and Video	72,274.69	0.00	72,274.69	
PEG Account	5,524.34	1,854.15	3,670.19	197.9%
Estate and Gift	3,773,464.18	4,289,445.21	(515,981.03)	-12.0%
Domestic Insurance	0.00	6,310,447.63	(6,310,447.63)	-100.0%
Foreign Insurance	176,852.09	384,133.47	(207,281.38)	-54.0%
Nonadmitted Insurance	51,248.87	0.00	51,248.87	
Alcoholic Beverages	497.38	232,743.48	(232,246.10)	-99.8%
Cigarette	148,115.55	98,846.68	49,268.87	49.8%
Tobacco Products	3,179.70	998.30	2,181.40	218.5%
Controlling Interest	20,016.05	80,035.04	(60,018.99)	-75.0%
Real Estate Conveyance	56,990.35	79,809.66	(22,819.31)	-28.6%
Petroleum Gross Earnings	523,293.36	627,731.76	(104,438.40)	-16.6%
Admissions & Dues	66,890.54	6,014.01	60,876.53	1012.2%
Occupational	11,045.29	80,889.63	(69,844.34)	-86.3%
Nursing Home User Fee	20,004.59	203,621.93	(183,617.34)	-90.2%
Hospitals	70,483.29	231,149.00	(160,665.71)	-69.5%
Gasoline	950,752.03	719,952.22	230,799.81	32.1%
Special Fuel	6,036.42	5,750.95	285.47	5.0%
Motor Carrier	205,233.63	197,884.58	7,349.05	3.7%
Miscellaneous	269.51	17,773.26	(17,503.75)	-98.5%
Totals	\$96,191,669.81	\$97,944,391.65	(\$1,752,721.84)	-1.8%

	Total YTD FY 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Total Revenue Collected	913,962,386.68	1,028,315,182.65	-114,352,795.97	-11.1%
Refunds of Tax Revenue	96,191,669.81	97,944,391.65	-1,752,721.84	-1.8%
Net Revenue	\$817,770,716.87	\$930,370,791.00	(\$112,600,074.13)	-12.1%

Prepared by the Tax Research Unit
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