



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	December 2019	December 2018	Increase or Decrease	Percentage Change
Withholding	\$622,744,184.65	\$612,349,151.54	\$10,395,033.11	1.7%
Estimates and Finals	71,330,904.73	110,400,297.62	(39,069,392.89)	-35.4%
Total Income Taxes	694,075,089.38	722,749,449.16	(28,674,359.78)	-4.0%
(a) Sales and Use	496,666,695.10	384,198,119.94	112,468,575.16	29.3%
(a) Business Use	662,790.28	1,944,977.24	(1,282,186.96)	-65.9%
(a) Room Occupancy	11,361,616.77	10,973,461.92	388,154.85	3.5%
Total Sales & Use Tax	508,691,102.15	397,116,559.10	111,574,543.05	28.1%
(b) Business Entity	216,277.14	3,567,948.76	(3,351,671.62)	-93.9%
Corporation Business	151,213,220.25	139,297,550.11	11,915,670.14	8.6%
Pass-Through Entity	147,520,997.54	133,281,513.80	14,239,483.74	10.7%
Unrelated Business Income	813,973.83	1,384,538.72	(570,564.89)	-41.2%
Total Corporation Taxes	299,764,468.76	277,531,551.39	22,232,917.37	8.0%
Cable, Satellite and Video	(1,540.00)	0.00	(1,540.00)	
PEG Account	0.00	0.00	0.00	
Electric & Power	0.00	5,000,000.00	(5,000,000.00)	-100.0%
Gas Companies	0.00	395,716.66	(395,716.66)	-100.0%
Railroads	0.00	0.00	0.00	
Total Public Service Corps.	(1,540.00)	5,395,716.66	(5,397,256.66)	-100.0%
Estate and Gift	16,224,324.62	32,667,922.04	(16,443,597.42)	-50.3%
Domestic	10,141,047.60	6,669,183.00	3,471,864.60	
Foreign	20,867,227.14	23,348,238.38	(2,481,011.24)	-10.6%
Health Care Centers	457,881.00	723,425.00	(265,544.00)	-36.7%
Nonadmitted / Unauthorized / Captive Insurers	1,205.00	0.00	1,205.00	
Total Insurance Taxes	31,467,360.74	30,740,846.38	726,514.36	2.4%
(a) Alcoholic Beverages	10,924,774.35	6,004,004.87	4,920,769.48	82.0%
Cigarette	27,350,463.39	32,653,033.45	(5,302,570.06)	-16.2%
Electronic Cigarette Products	541,584.55	0.00	541,584.55	
Tobacco Products	1,570,273.77	1,745,784.68	(175,510.91)	-10.1%
Total Cigarette Taxes	29,462,321.71	34,398,818.13	(4,936,496.42)	-14.4%
Controlling Interest Transfer	1,953,676.94	1,722,751.79	230,925.15	13.4%
Real Estate Conveyance	16,401,454.38	17,432,456.13	(1,031,001.75)	-5.9%
Real Estate Conveyance	18,355,131.32	19,155,207.92	(800,076.60)	-4.2%
Petroleum Gross Earnings	138,363.99	126,997.89	11,366.10	8.9%
(c) Admissions & Dues and TNC Fee	3,634,925.69	3,422,599.86	212,325.83	6.2%
Dry Cleaners	8,240.27	9,343.53	(1,103.26)	-11.8%
Occupational	1,501,120.87	635,248.66	865,872.21	136.3%
Rental Surcharge	0.00	0.00	0.00	
Solid Waste	0.00	0.00	0.00	
(a) Tourism Tax	411,527.22	412,857.72	(1,330.50)	-0.3%
Controlled Substances	450.00	10,535.00	(10,085.00)	-95.7%
(a) Prepaid Wireless E-9-1-1 Fee	212,766.69	164,754.05	48,012.64	29.1%
Paid Preparer Fee	11,400.00	45,200.00	(33,800.00)	-74.8%
Repealed Taxes	40,777.52	70,745.74	(29,968.22)	-42.4%
Total Miscellaneous Taxes	2,186,282.57	1,348,684.70	837,597.87	62.1%
Nursing Home User Fee	3,585,665.88	1,434,474.73	2,151,191.15	150.0%
Hospitals	0.00	5,576,222.00	(5,576,222.00)	-100.0%
Intermediate Care Facility	248,798.00	272,909.00	(24,111.00)	-8.8%
Ambulatory Surgical Center	0.00	0.00	0.00	
Total Healthcare Taxes	3,834,463.88	7,283,605.73	(3,449,141.85)	-47.4%
Gasoline	31,796,814.08	31,470,724.05	326,090.03	1.0%
Special Fuel	10,403,196.08	9,910,151.80	493,044.28	5.0%
Motor Carrier	2,719,139.95	1,712,011.56	1,007,128.39	58.8%
Total Motor Fuel Taxes	44,919,150.11	43,092,887.41	1,826,262.70	4.2%
Licenses	223,322.00	208,833.26	14,488.74	6.9%
Beverage Container Deposit	724,981.85	6,162.05	718,819.80	11665.3%
Totals	\$1,664,624,523.12	\$1,581,249,846.55	\$83,374,676.57	5.3%

- (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, November 30, 2019 were impacted by these due date changes.
- (b) Business Entity Tax was paid biennially.
- (c) Includes revenue attributed to the Transportation Network Companies (TNC) Fee

State of Connecticut, Department of Revenue Services
December 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
(d) Withholding	\$2,516,893,981.28	\$2,482,389,758.51	\$34,504,222.77	1.4%
(d) Estimates and Finals	571,703,558.39	738,209,743.81	(166,506,185.42)	-22.6%
Total Income Taxes	3,088,597,539.67	3,220,599,502.32	(132,001,962.65)	-4.1%
(a) Sales and Use	1,937,143,142.23	1,834,629,951.24	102,513,190.99	5.6%
(a) Business Use	11,605,078.68	10,759,649.53	845,429.15	7.9%
(a) Room Occupancy	61,589,719.21	60,425,376.32	1,164,342.89	1.9%
Total Sales & Use Tax	2,010,337,940.12	1,905,814,977.09	104,522,963.03	5.5%
(b) Business Entity	(6,379,587.93)	12,282,074.14	(18,661,662.07)	-151.9%
Corporation Business	353,753,518.05	368,156,332.03	(14,402,813.98)	-3.9%
Pass-Through Entity	470,217,980.14	301,582,273.94	168,635,706.20	55.9%
Unrelated Business Income	2,995,482.20	2,428,005.41	567,476.79	23.4%
Total Corporation Taxes	820,587,392.46	684,448,685.52	136,138,706.94	19.9%
Cable, Satellite and Video	10,788,940.00	11,975,287.85	(1,186,347.85)	-9.9%
PEG Account	2,611,098.24	1,774,233.95	836,864.29	47.2%
Electric & Power	49,919,753.79	50,954,001.66	(1,034,247.87)	-2.0%
Gas Companies	12,012,071.05	8,463,479.84	3,548,591.21	41.9%
Railroads	654,881.20	32,316.20	622,565.00	1926.5%
Total Public Service Corps.	75,986,744.28	73,199,319.50	2,787,424.78	3.8%
Estate and Gift	109,025,866.46	117,234,965.20	(8,209,098.74)	-7.0%
Domestic	16,052,352.78	8,469,000.93	7,583,351.85	89.5%
Foreign	48,654,657.16	57,332,667.02	(8,678,009.86)	-15.1%
Health Care Centers	650,497.45	1,172,337.00	(521,839.55)	-44.5%
Nonadmitted / Unauthorized / Captive Insurers	1,056,985.68	952,209.28	104,776.40	11.0%
Total Insurance Taxes	66,414,493.07	67,926,214.23	(1,511,721.16)	-2.2%
(a) Alcoholic Beverages	29,923,693.45	27,801,172.01	2,122,521.44	7.6%
Cigarette	150,528,225.42	161,430,954.84	(10,902,729.42)	-6.8%
Electronic Cigarette Products	757,059.72			
Tobacco Products	11,200,761.16	11,515,258.89	(314,497.73)	-2.7%
Total Cigarette Taxes	162,486,046.30	172,946,213.73	(10,460,167.43)	-6.0%
Controlling Interest Transfer	4,500,212.65	7,663,999.28	(3,163,786.63)	-41.3%
Real Estate Conveyance	89,013,402.23	81,703,347.73	7,310,054.50	8.9%
Real Estate Conveyance	93,513,614.88	89,367,347.01	4,146,267.87	4.6%
Petroleum Gross Earnings	76,596,752.01	88,807,658.61	(12,210,906.60)	-13.7%
(c) Admissions & Dues and TNC Fee	21,622,652.86	20,863,847.70	758,805.16	3.6%
Dry Cleaners	298,393.65	322,945.38	(24,551.73)	-7.6%
Occupational	3,271,710.85	2,124,147.37	1,147,563.48	54.0%
Rental Surcharge	13,000.00	626.00	12,374.00	1976.7%
Solid Waste	1,543,309.00	1,458,111.79	85,197.21	5.8%
(a) Tourism Tax	2,935,789.14	2,894,596.47	41,192.67	1.4%
Controlled Substances	3,627.78	49,124.91	(45,497.13)	-92.6%
(a) Prepaid Wireless E-9-1-1 Fee	1,177,089.90	1,221,772.06	(44,682.16)	-3.7%
Paid Preparer Fee	22,100.00	118,500.00	(96,400.00)	-81.4%
Repealed Taxes	106,118.49	140,091.40	(33,972.91)	-24.3%
Total Miscellaneous Taxes	9,371,138.81	8,329,915.38	1,041,223.43	12.5%
Nursing Home User Fee	38,606,062.48	46,071,718.12	(7,465,655.64)	-16.2%
Hospitals	236,113,859.77	240,211,189.19	(4,097,329.42)	-1.7%
Intermediate Care Facility	2,592,154.98	2,340,422.00	251,732.98	10.8%
Ambulatory Surgical Center	2,180,738.00	2,451,602.44	(270,864.44)	-11.0%
Total Healthcare Taxes	279,492,815.23	291,074,931.75	(11,582,116.52)	-4.0%
Gasoline	160,738,268.05	164,776,544.79	(4,038,276.74)	-2.5%
Special Fuel	55,082,355.35	50,630,032.89	4,452,322.46	8.8%
Motor Carrier	6,584,668.74	4,984,812.89	1,599,855.85	32.1%
Total Motor Fuel Taxes	222,405,292.14	220,391,390.57	2,013,901.57	0.9%
Licenses	1,754,495.50	1,328,148.59	426,346.91	32.1%
Beverage Container Deposit	10,211,064.42	8,834,191.58	1,376,872.84	15.6%
Totals	\$7,078,327,541.66	\$6,998,968,480.80	\$79,359,060.86	1.1%

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- (b) Business Entity Tax was paid biennially.
- (c) Includes revenue attributed to the Transportation Network Companies (TNC) Fee
- (d) Due to the mid-year enactment of the Pass-Through Entity Tax, collections received before October 1, 2018 are included in this total.

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

Current Month Refunds Comparison - Page 3 of 4

Type of Refund	December 2019	December 2018	Increase or Decrease	Percentage Change
Withholding	\$582,277.33	\$706,089.09	-\$123,811.76	-17.5%
Income Tax	10,939,866.22	22,884,130.15	(11,944,263.93)	-52.2%
Sales and Use	402,403.79	471,696.31	(69,292.52)	-14.7%
Business Use	6,782.61	15,321.56	(8,538.95)	-55.7%
Room Occupancy	0.00	429.98	(429.98)	-100.0%
Business Entity	26,458.62	28,221.03	(1,762.41)	-6.2%
Corporation Business	14,180,035.65	2,950,479.37	11,229,556.28	380.6%
R & D Credit Buybacks	901,116.64	148,828.38	752,288.26	505.5%
Pass-Through Entity	2,388,658.40	0.00	2,388,658.40	
Unrelated Business	11,516.70	7,839.03	3,677.67	46.9%
Cable, Satellite and Video	0.00	2,545,777.00	(2,545,777.00)	-100.0%
PEG Account	0.00	0.00	0.00	
Estate and Gift	652,629.25	361,598.16	291,031.09	80.5%
Domestic Insurance	0.00	0.00	0.00	
Foreign Insurance	620,118.91	(10,542.04)	630,660.95	
Nonadmitted Insurance	0.00	0.00	0.00	
Alcoholic Beverages	437.59	126.68	310.91	245.4%
Cigarette	43,532.69	72,148.55	(28,615.86)	-39.7%
Tobacco Products	1,236.56	3,355.13	(2,118.57)	-63.1%
Controlling Interest	37,402.92	139,305.84	(101,902.92)	-73.2%
Real Estate Conveyance	30,398.10	8,325.00	22,073.10	265.1%
Petroleum Gross Earnings	0.00	0.00	0.00	
Admissions & Dues	0.00	775.20	(775.20)	-100.0%
Occupational	19,213.72	10,181.64	9,032.08	88.7%
Nursing Home User Fee	(651.22)	0.00	(651.22)	
Hospitals	0.00	0.00	0.00	
Gasoline	505,664.45	116,312.60	389,351.85	334.7%
Special Fuel	13.95	7,028.12	(7,014.17)	-99.8%
Motor Carrier	7,733.32	7,349.33	383.99	5.2%
Miscellaneous	(400.00)	52,646.35	(53,046.35)	
Totals	\$31,356,446.20	\$30,527,422.46	\$829,023.74	2.7%

	December 2019	December 2018	Increase or Decrease	Percentage Change
Total Revenue Collected	\$1,664,624,523.12	\$1,581,249,846.55	\$83,374,676.57	5.3%
Refunds of Tax Revenue	31,356,446.20	30,527,422.46	829,023.74	2.7%
Net Revenue	\$1,633,268,076.92	\$1,550,722,424.09	\$82,545,652.83	5.3%

Prepared by the Tax Research Unit
860-297-5691
DRS.TaxResearch@po.state.ct.us

**State of Connecticut, Department of Revenue Services
December 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	\$4,814,342.97	\$4,707,158.65	\$107,184.32	2.3%
Income Tax	340,905,302.58	284,090,728.34	56,814,574.24	20.0%
Sales and Use	16,327,030.72	8,528,056.06	7,798,974.66	91.5%
Business Use	111,569.35	547,596.07	(436,026.72)	-79.6%
Room Occupancy	18,467.02	88,375.16	(69,908.14)	-79.1%
Business Entity	227,684.18	237,417.67	(9,733.49)	-4.1%
Corporation Business	53,182,581.33	86,944,595.00	(33,762,013.67)	-38.8%
R & D Credit Buybacks	6,265,319.64	1,254,451.56	5,010,868.08	399.4%
Pass-Through Entity	42,564,954.45	0.00	42,564,954.45	
Unrelated Business	223,526.44	357,272.60	(133,746.16)	-37.4%
Cable, Satellite and Video	72,274.69	3,607,858.00	(3,535,583.31)	-98.0%
PEG Account	5,524.34	1,854.15	3,670.19	197.9%
Estate and Gift	7,077,546.63	7,909,553.57	(832,006.94)	-10.5%
Domestic Insurance	0.00	6,330,945.29	(6,330,945.29)	-100.0%
Foreign Insurance	3,230,273.65	1,536,236.14	1,694,037.51	110.3%
Nonadmitted Insurance	51,318.28	7,392.93	43,925.35	594.2%
Alcoholic Beverages	6,502.67	260,579.79	(254,077.12)	-97.5%
Cigarette	328,026.32	236,221.95	91,804.37	38.9%
Tobacco Products	6,662.22	68,322.56	(61,660.34)	-90.2%
Controlling Interest	155,582.58	793,404.90	(637,822.32)	-80.4%
Real Estate Conveyance	180,189.11	240,777.56	(60,588.45)	-25.2%
Petroleum Gross Earnings	915,673.45	2,661,400.22	(1,745,726.77)	-65.6%
Admissions & Dues	77,107.52	92,730.63	(15,623.11)	-16.8%
Occupational	158,688.11	222,272.78	(63,584.67)	-28.6%
Nursing Home User Fee	37,795.02	201,885.41	(164,090.39)	-81.3%
Hospitals	715,540.31	231,149.00	484,391.31	209.6%
Gasoline	1,961,317.65	1,889,539.49	71,778.16	3.8%
Special Fuel	15,276.38	16,785.39	(1,509.01)	-9.0%
Motor Carrier	481,039.46	446,198.63	34,840.83	7.8%
Miscellaneous	10,729.10	107,852.46	(97,123.36)	-90.1%
Totals	\$480,127,846.17	\$413,618,611.96	\$66,509,234.21	16.1%

	Total YTD FY 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Total Revenue Collected	7,078,327,541.66	6,998,968,480.80	79,359,060.86	1.1%
Refunds of Tax Revenue	480,127,846.17	413,618,611.96	66,509,234.21	16.1%
Net Revenue	\$6,598,199,695.49	\$6,585,349,868.84	\$12,849,826.65	0.2%

Prepared by the Tax Research Unit
860-297-5691
DRS.TaxResearch@po.state.ct.us