



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	November 2019	November 2018	Increase or Decrease	Percentage Change
(b) Withholding	\$499,152,780.26	\$505,967,110.91	(\$6,814,330.65)	-1.3%
(b) Estimates and Finals	34,657,418.00	40,950,781.03	(6,293,363.03)	-15.4%
Total Income Taxes	533,810,198.26	546,917,891.94	(13,107,693.68)	-2.4%
(a) Sales and Use	301,990,418.20	379,188,257.43	(77,197,839.23)	-20.4%
(a) Business Use	3,724,259.06	1,765,490.51	1,958,768.55	110.9%
(a) Room Occupancy	12,671,267.17	12,424,472.37	246,794.80	2.0%
Total Sales & Use Tax	318,385,944.43	393,378,220.31	(74,992,275.88)	-19.1%
(c) Business Entity	(4,088,860.79)	973,827.56	(5,062,688.35)	-519.9%
Corporation Business	23,982,930.31	30,860,676.32	(6,877,746.01)	-22.3%
Pass-Through Entity	24,226,107.67	6,368,138.35	17,857,969.32	280.4%
Unrelated Business Income	566,285.86	344,793.70	221,492.16	64.2%
Total Corporation Taxes	44,686,463.05	38,547,435.93	6,139,027.12	15.9%
Cable, Satellite and Video	71,290.00	125,211.00	(53,921.00)	-43.1%
PEG Account	97,604.53	6,643.00	90,961.53	1369.3%
Electric & Power	15,302,376.79	122,839.00	15,179,537.79	12357.3%
Gas Companies	7,585,207.22	170,029.78	7,415,177.44	4361.1%
Railroads	0.00	32,216.00	(32,216.00)	-100.0%
Total Public Service Corps.	23,056,478.54	456,938.78	22,599,539.76	4945.9%
Estate and Gift	33,471,600.90	12,822,111.60	20,649,489.30	161.0%
Domestic	452,646.56	(440,844.16)	893,490.72	
Foreign	3,525,677.73	2,557,203.45	968,474.28	37.9%
Health Care Centers	0.00	0.00	0.00	
Nonadmitted / Unauthorized / Captive Insurers	403,796.68	90,207.12	313,589.56	347.6%
Total Insurance Taxes	4,382,120.97	2,206,566.41	2,175,554.56	98.6%
(a) Alcoholic Beverages	2,680,643.60	6,390,445.19	(3,709,801.59)	-58.1%
Cigarette	25,398,926.60	24,943,906.69	455,019.91	1.8%
Electronic Cigarette Products	215,475.17	0.00	215,475.17	
Tobacco Products	1,984,312.82	2,008,855.02	(24,542.20)	-1.2%
Total Cigarette Taxes	27,598,714.59	26,952,761.71	645,952.88	2.4%
Controlling Interest Transfer	1,374,029.18	212,823.48	1,161,205.70	545.6%
Real Estate Conveyance	19,135,039.20	14,253,545.54	4,881,493.66	34.2%
Real Estate Conveyance	20,509,068.38	14,466,369.02	6,042,699.36	41.8%
Petroleum Gross Earnings	4,797,161.13	20,246,399.08	(15,449,237.95)	-76.3%
(d) Admissions & Dues and TNC Fee	1,895,373.90	2,585,495.93	(690,122.03)	-26.7%
Dry Cleaners	46,719.52	40,445.09	6,274.43	15.5%
Occupational	276,135.76	89,980.77	186,154.99	206.9%
Rental Surcharge	0.00	0.00	0.00	
Solid Waste	0.00	302,106.79	(302,106.79)	-100.0%
(a) Tourism Tax	470,409.84	487,903.69	(17,493.85)	-3.6%
Controlled Substances	535.00	4,285.03	(3,750.03)	-87.5%
(a) Prepaid Wireless E-9-1-1 Fee	136,899.71	171,602.85	(34,703.14)	-20.2%
Paid Preparer Fee	3,900.00	41,000.00	(37,100.00)	-90.5%
Repealed Taxes	52,541.10	1,299.33	51,241.77	3943.7%
Total Miscellaneous Taxes	987,140.93	1,138,623.55	(151,482.62)	-13.3%
Nursing Home User Fee	5,472,514.30	8,173,407.22	(2,700,892.92)	-33.0%
Hospitals	0.00	(9,778,903.00)	9,778,903.00	
Intermediate Care Facility	286,049.00	402,693.00	(116,644.00)	-29.0%
Ambulatory Surgical Center	76,835.00	219,007.00	(142,172.00)	-64.9%
Total Healthcare Taxes	5,835,398.30	(983,795.78)	6,819,194.08	
Gasoline	32,960,332.90	32,789,407.54	170,925.36	0.5%
Special Fuel	11,122,925.31	10,895,966.62	226,958.69	2.1%
Motor Carrier	199,622.94	118,081.51	81,541.43	69.1%
Total Motor Fuel Taxes	44,282,881.15	43,803,455.67	479,425.48	1.1%
Licenses	243,100.24	307,932.28	(64,832.04)	-21.1%
Beverage Container Deposit	1,052,106.47	1,169,226.25	(117,119.78)	-10.0%
Totals	\$1,067,674,394.84	\$1,110,406,077.87	(\$42,731,683.03)	-3.8%

- (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) 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
November 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
(b) Withholding	\$1,894,149,796.63	\$1,870,040,606.97	\$24,109,189.66	1.3%
Estimates and Finals	500,372,653.66	627,809,446.19	(127,436,792.53)	-20.3%
Total Income Taxes	2,394,522,450.29	2,497,850,053.16	(103,327,602.87)	-4.1%
(a) Sales and Use	1,440,476,447.13	1,450,431,831.30	(9,955,384.17)	-0.7%
(a) Business Use	10,942,288.40	8,814,672.29	2,127,616.11	24.1%
(a) Room Occupancy	50,228,102.44	49,451,914.40	776,188.04	1.6%
Total Sales & Use Tax	1,501,646,837.97	1,508,698,417.99	(7,051,580.02)	-0.5%
(c) Business Entity	(6,595,865.07)	8,714,125.38	(15,309,990.45)	-175.7%
Corporation Business	202,540,297.80	228,858,781.92	(26,318,484.12)	-11.5%
Pass-Through Entity	322,696,982.60	168,300,760.14	154,396,222.46	91.7%
Unrelated Business Income	2,181,508.37	1,043,466.69	1,138,041.68	109.1%
Total Corporation Taxes	520,822,923.70	406,917,134.13	113,905,789.57	28.0%
Cable, Satellite and Video	10,790,480.00	11,975,287.85	(1,184,807.85)	-9.9%
PEG Account	2,611,098.24	1,774,233.95	836,864.29	47.2%
Electric & Power	49,919,753.79	45,954,001.66	3,965,752.13	8.6%
Gas Companies	12,012,071.05	8,067,763.18	3,944,307.87	48.9%
Railroads	654,881.20	32,316.20	622,565.00	1926.5%
Total Public Service Corps.	75,988,284.28	67,803,602.84	8,184,681.44	12.1%
Estate and Gift	92,801,541.84	84,567,043.16	8,234,498.68	9.7%
Domestic	5,911,305.18	1,799,817.93	4,111,487.25	228.4%
Foreign	27,787,430.02	33,984,428.64	(6,196,998.62)	-18.2%
Health Care Centers	192,616.45	448,912.00	(256,295.55)	-57.1%
Nonadmitted / Unauthorized / Captive Insurers	1,055,780.68	952,209.28	103,571.40	10.9%
Total Insurance Taxes	34,947,132.33	37,185,367.85	(2,238,235.52)	-6.0%
(a) Alcoholic Beverages	18,998,919.10	21,797,167.14	(2,798,248.04)	-12.8%
Cigarette	123,177,762.03	128,777,921.39	(5,600,159.36)	-4.3%
Electronic Cigarette Products	215,475.17	0.00	215,475.17	
Tobacco Products	9,630,487.39	9,769,474.21	(138,986.82)	-1.4%
Total Cigarette Taxes	133,023,724.59	138,547,395.60	(5,523,671.01)	-4.0%
Controlling Interest Transfer	2,546,535.71	5,941,247.49	(3,394,711.78)	-57.1%
Real Estate Conveyance	72,611,947.85	64,270,891.60	8,341,056.25	13.0%
Real Estate Conveyance	75,158,483.56	70,212,139.09	4,946,344.47	7.0%
Petroleum Gross Earnings	76,458,388.02	88,680,660.72	(12,222,272.70)	-13.8%
(d) Admissions & Dues and TNC Fee	17,987,727.17	17,441,247.84	546,479.33	3.1%
Dry Cleaners	290,153.38	313,601.85	(23,448.47)	-7.5%
Occupational	1,770,589.98	1,488,898.71	281,691.27	18.9%
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	2,524,261.92	2,481,738.75	42,523.17	1.7%
Controlled Substances	3,177.78	38,589.91	(35,412.13)	-91.8%
(a) Prepaid Wireless E-9-1-1 Fee	964,323.21	1,057,018.01	(92,694.80)	-8.8%
Paid Preparer Fee	10,700.00	73,300.00	(62,600.00)	-85.4%
Repealed Taxes	65,340.97	69,345.66	(4,004.69)	-5.8%
Total Miscellaneous Taxes	7,184,856.24	6,981,230.68	203,625.56	2.9%
Nursing Home User Fee	35,020,396.60	44,637,243.39	(9,616,846.79)	-21.5%
Hospitals	236,113,859.77	234,634,967.19	1,478,892.58	0.6%
Intermediate Care Facility	2,343,356.98	2,067,513.00	275,843.98	13.3%
Ambulatory Surgical Center	2,180,738.00	2,451,602.44	(270,864.44)	-11.0%
Total Healthcare Taxes	275,658,351.35	283,791,326.02	(8,132,974.67)	-2.9%
Gasoline	128,941,453.97	133,305,820.74	(4,364,366.77)	-3.3%
Special Fuel	44,679,159.27	40,719,881.09	3,959,278.18	9.7%
Motor Carrier	3,865,528.79	3,272,801.33	592,727.46	18.1%
Total Motor Fuel Taxes	177,486,142.03	177,298,503.16	187,638.87	0.1%
Licenses	1,531,173.50	1,119,315.33	411,858.17	36.8%
Beverage Container Deposit	9,486,082.57	8,828,029.53	658,053.04	7.5%
Totals	\$5,413,703,018.54	\$5,417,718,634.24	(\$4,015,615.70)	-0.1%

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

Current Month Refunds Comparison - Page 3 of 4

Type of Refund	November 2019	November 2018	Increase or Decrease	Percentage Change
Withholding	\$791,945.68	\$553,563.09	\$238,382.59	43.1%
Income Tax	88,299,349.97	45,138,072.11	43,161,277.86	95.6%
Sales and Use	71,947.83	1,056,854.66	(984,906.83)	-93.2%
Business Use	38,484.92	12,270.22	26,214.70	213.6%
Room Occupancy	52.76	21,651.20	(21,598.44)	-99.8%
Business Entity	(9,956.96)	4,506.14	(14,463.10)	-321.0%
Corporation Business	5,682,579.86	24,681,617.97	(18,999,038.11)	-77.0%
R & D Credit Buybacks	1,272,416.62	67,893.63	1,204,522.99	1774.1%
Pass-Through Entity	6,811,101.91	0.00	6,811,101.91	
Unrelated Business	58,151.86	100,229.74	(42,077.88)	-42.0%
Cable, Satellite and Video	0.00	1,062,081.00	(1,062,081.00)	-100.0%
PEG Account	0.00	0.00	0.00	
Estate and Gift	1,394,428.30	1,586,040.48	(191,612.18)	-12.1%
Domestic Insurance	0.00	0.00	0.00	
Foreign Insurance	800,574.78	61,033.78	739,541.00	1211.7%
Nonadmitted Insurance	69.41	4,257.53	(4,188.12)	-98.4%
Alcoholic Beverages	4,198.40	1,265.62	2,932.78	231.7%
Cigarette	79,416.11	8,618.06	70,798.05	821.5%
Tobacco Products	1,826.29	814.77	1,011.52	124.1%
Controlling Interest	35,647.95	12,482.33	23,165.62	185.6%
Real Estate Conveyance	27,046.29	43,095.72	(16,049.43)	-37.2%
Petroleum Gross Earnings	384,755.94	0.00	384,755.94	
Admissions & Dues	3,226.40	(45.45)	3,271.85	
Occupational	90,347.00	10,756.46	79,590.54	739.9%
Nursing Home User Fee	15,287.90	(42,675.49)	57,963.39	
Hospitals	645,057.02	0.00	645,057.02	
Gasoline	103,181.33	708,846.42	(605,665.09)	-85.4%
Special Fuel	8,279.14	3,919.01	4,360.13	111.3%
Motor Carrier	183,044.82	165,863.60	17,181.22	10.4%
Miscellaneous	838.11	(120.17)	958.28	
Totals	\$106,793,299.64	\$75,262,892.43	\$31,530,407.21	41.9%

	November 2019	November 2018	Increase or Decrease	Percentage Change
Total Revenue Collected	\$1,067,674,394.84	\$1,110,406,077.87	-\$42,731,683.03	-3.8%
Refunds of Tax Revenue	106,793,299.64	75,262,892.43	31,530,407.21	41.9%
Net Revenue	\$960,881,095.20	\$1,035,143,185.44	(\$74,262,090.24)	-7.2%

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**State of Connecticut, Department of Revenue Services
November 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	\$4,232,065.64	\$4,001,069.56	\$230,996.08	5.8%
Income Tax	329,965,436.36	261,206,598.19	68,758,838.17	26.3%
Sales and Use	15,924,626.93	8,056,359.75	7,868,267.18	97.7%
Business Use	104,786.74	532,274.51	(427,487.77)	-80.3%
Room Occupancy	18,467.02	87,945.18	(69,478.16)	-79.0%
Business Entity	201,225.56	209,196.64	(7,971.08)	-3.8%
Corporation Business	39,002,545.68	83,994,115.63	(44,991,569.95)	-53.6%
R & D Credit Buybacks	5,364,203.00	1,105,623.18	4,258,579.82	385.2%
Pass-Through Entity	40,176,296.05	0.00	40,176,296.05	
Unrelated Business	212,009.74	349,433.57	(137,423.83)	-39.3%
Cable, Satellite and Video	72,274.69	1,062,081.00	(989,806.31)	-93.2%
PEG Account	5,524.34	1,854.15	3,670.19	197.9%
Estate and Gift	6,424,917.38	7,547,955.41	(1,123,038.03)	-14.9%
Domestic Insurance	0.00	6,330,945.29	(6,330,945.29)	-100.0%
Foreign Insurance	2,610,154.74	1,546,778.18	1,063,376.56	68.7%
Nonadmitted Insurance	51,318.28	7,392.93	43,925.35	594.2%
Alcoholic Beverages	6,065.08	260,453.11	(254,388.03)	-97.7%
Cigarette	284,493.63	164,073.40	120,420.23	73.4%
Tobacco Products	5,425.66	64,967.43	(59,541.77)	-91.6%
Controlling Interest	118,179.66	654,099.06	(535,919.40)	-81.9%
Real Estate Conveyance	149,791.01	232,452.56	(82,661.55)	-35.6%
Petroleum Gross Earnings	915,673.45	2,661,400.22	(1,745,726.77)	-65.6%
Admissions & Dues	77,107.52	91,955.43	(14,847.91)	-16.1%
Occupational	139,474.39	212,091.14	(72,616.75)	-34.2%
Nursing Home User Fee	38,446.24	201,885.41	(163,439.17)	-81.0%
Hospitals	715,540.31	231,149.00	484,391.31	209.6%
Gasoline	1,455,653.20	1,773,226.89	(317,573.69)	-17.9%
Special Fuel	15,262.43	9,757.27	5,505.16	56.4%
Motor Carrier	473,306.14	438,849.30	34,456.84	7.9%
Miscellaneous	11,129.10	55,206.11	(44,077.01)	-79.8%
Totals	\$448,771,399.97	\$383,091,189.50	\$65,680,210.47	17.1%

	Total YTD FY 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Total Revenue Collected	5,413,703,018.54	5,417,718,634.24	-4,015,615.70	-0.1%
Refunds of Tax Revenue	448,771,399.97	383,091,189.50	65,680,210.47	17.1%
Net Revenue	\$4,964,931,618.57	\$5,034,627,444.74	(\$69,695,826.17)	-1.4%

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