



State of Connecticut, Department of Revenue Services
Monthly Comparative Statement of Tax Revenue
Mark D. Boughton

Current Month Revenue Comparison - Page 1 of 4

Type of Revenue	December 2020	December 2019	Increase or Decrease	Percentage Change
Withholding	\$717,640,842.28	\$622,744,184.65	\$94,896,657.63	15.2%
Estimates and Finals	82,449,899.31	71,330,904.73	11,118,994.58	15.6%
Total Income Taxes	800,090,741.59	694,075,089.38	106,015,652.21	15.3%
(a) Sales and Use	435,630,355.48	497,329,485.38	(61,699,129.90)	-12.4%
(a) Room Occupancy	4,116,047.18	11,361,616.77	(7,245,569.59)	-63.8%
Total Sales & Use Tax	439,746,402.66	508,691,102.15	(68,944,699.49)	-13.6%
Corporation Business	167,939,197.09	151,213,220.25	16,725,976.84	11.1%
Pass-Through Entity	212,671,624.42	147,520,997.54	65,150,626.88	44.2%
Unrelated Business Income	573,367.55	813,973.83	(240,606.28)	-29.6%
Total Corporation Taxes	381,184,189.06	299,548,191.62	81,635,997.44	27.3%
Cable, Satellite and Video	(19,039.02)	(1,540.00)	(17,499.02)	
(a) PEG Account	0.00	0.00	0.00	
(a) Electric & Power	0.00	0.00	0.00	
(a) Gas Companies	941,166.99	0.00	941,166.99	
Railroads	0.00	0.00	0.00	
Total Public Service Corps.	922,127.97	(1,540.00)	923,667.97	
Estate and Gift	28,438,872.52	16,224,324.62	12,214,547.90	75.3%
Domestic	4,383,013.00	10,141,047.60	(5,758,034.60)	-56.8%
Foreign	24,738,380.81	20,867,227.14	3,871,153.67	18.6%
Health Care Centers	255,766.00	457,881.00	(202,115.00)	-44.1%
Nonadmitted / Unauthorized / Captive Insurers	2,701.29	1,205.00	1,496.29	-100.0%
Total Insurance Taxes	29,379,861.10	31,467,360.74	(2,087,499.64)	-6.6%
(a) Alcoholic Beverages	6,485,525.74	10,924,774.35	(4,439,248.61)	-40.6%
Cigarette	32,565,956.18	27,350,463.39	5,215,492.79	19.1%
Electronic Cigarette Products	416,654.55	541,584.55	(124,930.00)	-23.1%
Tobacco Products	1,791,150.73	1,570,273.77	220,876.96	14.1%
Total Cigarette Taxes	34,773,761.46	29,462,321.71	5,311,439.75	18.0%
Controlling Interest Transfer	2,039,565.00	1,953,676.94	85,888.06	4.4%
Real Estate Conveyance	27,064,329.52	16,401,454.38	10,662,875.14	65.0%
Real Estate Conveyance	29,103,894.52	18,355,131.32	10,748,763.20	58.6%
(a) Petroleum Gross Earnings	184,859.00	138,363.99	46,495.01	33.6%
(a, b) Admissions & Dues and TNC Fee	2,645,153.29	3,634,925.69	(989,772.40)	-27.2%
Dry Cleaners	5,035.21	8,240.27	(3,205.06)	-38.9%
Occupational	552,153.62	1,501,120.87	(948,967.25)	-63.2%
Rental Surcharge	200.00	0.00	200.00	
(a) Solid Waste	0.00	0.00	0.00	
(a) Tourism Tax	286,682.98	411,527.22	(124,844.24)	-30.3%
Controlled Substances	245.00	450.00	(205.00)	-45.6%
(a) Prepaid Wireless E-9-1-1 Fee	206,301.81	212,766.69	(6,464.88)	-3.0%
Paid Preparer Fee	24,926.31	11,400.00	13,526.31	118.7%
Repealed Taxes	(642,436.02)	257,054.66	(899,490.68)	-349.9%
Total Miscellaneous Taxes	433,108.91	2,402,559.71	(1,969,450.80)	-82.0%
Nursing Home User Fee	5,039,204.39	3,585,665.88	1,453,538.51	40.5%
(a) Hospitals	0.00	0.00	0.00	
Intermediate Care Facility	239,088.32	248,798.00	(9,709.68)	-3.9%
Ambulatory Surgical Center	379,364.35	0.00	379,364.35	
Total Healthcare Taxes	5,657,657.06	3,834,463.88	1,823,193.18	47.5%
Gasoline	26,657,759.64	31,796,814.08	(5,139,054.44)	-16.2%
Special Fuel	9,714,409.20	10,403,196.08	(688,786.88)	-6.6%
Motor Carrier	2,064,857.27	2,719,139.95	(654,282.68)	-24.1%
Total Motor Fuel Taxes	38,437,026.11	44,919,150.11	(6,482,124.00)	-14.4%
(a) Licenses	243,655.38	223,322.00	20,333.38	9.1%
(a) Beverage Container Deposit	672,073.30	724,981.85	(52,908.55)	-7.3%
Totals	\$1,798,398,909.67	\$1,664,624,523.12	\$133,774,386.55	8.0%

Revenues attributed to those taxes with month-end filing deadlines are impacted when a due date falls on a Saturday, Sunday, or legal holiday.

(a) 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) Includes revenue attributed to the Transportation Network Companies (TNC) Fee



State of Connecticut, Department of Revenue Services
December 2020 Monthly Comparative Statement of Tax Revenue
Mark D. Boughton

Fiscal Year to Date Revenue Comparison - Page 2 of 4

Type of Revenue		Total YTD FY 2020-2021	Total YTD FY 2019-2020	Increase or Decrease	Percentage Change
	Withholding	\$2,642,232,958.94	\$2,516,893,981.28	\$125,338,977.66	5.0%
	Estimates and Finals	571,767,380.16	571,703,558.39	63,821.77	0.0%
	Total Income Taxes	3,214,000,339.10	3,088,597,539.67	125,402,799.43	4.1%
(a)	Sales and Use	2,077,747,713.93	1,948,748,220.91	128,999,493.02	6.6%
(a)	Room Occupancy	26,812,525.29	61,589,719.21	(34,777,193.92)	-56.5%
	Total Sales & Use Tax	2,104,560,239.22	2,010,337,940.12	94,222,299.10	4.7%
	Corporation Business	389,846,444.33	353,753,518.05	36,092,926.28	10.2%
	Pass-Through Entity	514,099,202.27	470,217,980.14	43,881,222.13	9.3%
	Unrelated Business Income	1,513,768.36	2,995,482.20	(1,481,713.84)	-49.5%
	Total Corporation Taxes	905,459,414.96	826,966,980.39	78,492,434.57	9.5%
(a)	Cable, Satellite and Video	16,571,548.78	10,788,940.00	5,782,608.78	53.6%
(a)	PEG Account	452,794.27	2,611,098.24	(2,158,303.97)	-82.7%
(a)	Electric & Power	50,261,901.00	49,919,753.79	342,147.21	0.7%
(a)	Gas Companies	10,613,490.60	12,012,071.05	(1,398,580.45)	-11.6%
	Railroads	666,464.19	654,881.20	11,582.99	1.8%
	Total Public Service Corps.	78,566,198.84	75,986,744.28	2,579,454.56	3.4%
	Estate and Gift	129,581,232.77	109,025,866.46	20,555,366.31	18.9%
	Domestic	9,375,699.73	16,052,352.78	(6,676,653.05)	-41.6%
	Foreign	55,470,332.95	48,654,657.16	6,815,675.79	14.0%
	Health Care Centers	1,359,517.00	650,497.45	709,019.55	109.0%
	Nonadmitted / Unauthorized / Captive Insurers	1,505,441.66	1,056,985.68	448,455.98	42.4%
	Total Insurance Taxes	67,710,991.34	66,414,493.07	1,296,498.27	2.0%
(a)	Alcoholic Beverages	33,790,484.45	29,923,693.45	3,866,791.00	12.9%
	Cigarette	156,139,173.40	150,528,225.42	5,610,947.98	3.7%
	Electronic Cigarette Products	2,001,597.53	757,059.72	1,244,537.81	164.4%
	Tobacco Products	11,995,292.43	11,200,761.16	794,531.27	7.1%
	Total Cigarette Taxes	170,136,063.36	162,486,046.30	7,650,017.06	4.7%
	Controlling Interest Transfer	4,836,543.05	4,500,212.65	336,330.40	7.5%
	Real Estate Conveyance	167,180,433.46	89,013,402.23	78,167,031.23	87.8%
	Real Estate Conveyance	172,016,976.51	93,513,614.88	78,503,361.63	83.9%
(a)	Petroleum Gross Earnings	52,417,172.40	76,596,752.01	(24,179,579.61)	-31.6%
(a, b)	Admissions & Dues and TNC Fee	16,204,172.59	21,622,652.86	(5,418,480.27)	-25.1%
	Dry Cleaners	150,722.54	298,393.65	(147,671.11)	-49.5%
	Occupational	746,279.96	3,271,710.85	(2,525,430.89)	-77.2%
	Rental Surcharge	402.97	13,000.00	(12,597.03)	-96.9%
(a)	Solid Waste	1,492,235.68	1,543,309.00	(51,073.32)	-3.3%
(a)	Tourism Tax	1,928,343.34	2,935,789.14	(1,007,445.80)	-34.3%
	Controlled Substances	1,669.14	3,627.78	(1,958.64)	-54.0%
(a)	Prepaid Wireless E-9-1-1 Fee	1,403,889.85	1,177,089.90	226,799.95	19.3%
	Paid Preparer Fee	60,653.70	22,100.00	38,553.70	174.5%
	Repealed Taxes	1,040,898.38	(6,273,469.44)	7,314,367.82	-116.6%
	Total Miscellaneous Taxes	6,825,095.56	2,991,550.88	3,833,544.68	128.1%
(a)	Nursing Home User Fee	32,272,921.41	38,606,062.48	(6,333,141.07)	-16.4%
	Hospitals	254,701,016.03	236,113,859.77	18,587,156.26	7.9%
	Intermediate Care Facility	2,180,642.62	2,592,154.98	(411,512.36)	-15.9%
	Ambulatory Surgical Center	2,995,170.38	2,180,738.00	814,432.38	37.3%
	Total Healthcare Taxes	292,149,750.44	279,492,815.23	12,656,935.21	4.5%
	Gasoline	144,934,193.00	160,738,268.05	(15,804,075.05)	-9.8%
	Special Fuel	51,997,476.97	55,082,355.35	(3,084,878.38)	-5.6%
	Motor Carrier	5,089,694.80	6,584,668.74	(1,494,973.94)	-22.7%
	Total Motor Fuel Taxes	202,021,364.77	222,405,292.14	(20,383,927.37)	-9.2%
(a)	Licenses	1,975,943.98	1,754,495.50	221,448.48	12.6%
(a)	Beverage Container Deposit	11,702,437.85	10,211,064.42	1,491,373.43	14.6%
	Totals	\$7,459,117,878.14	\$7,078,327,541.66	\$380,790,336.48	5.4%

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- (b) Includes revenue attributed to the Transportation Network Companies (TNC) Fee

State of Connecticut, Department of Revenue Services
December 2020 Monthly Comparative Statement of Tax Revenue
Current Month Refunds Comparison - Page 3 of 4

Type of Refund	December 2020	December 2019	Increase or Decrease	Percentage Change
Withholding	\$596,281.92	\$582,277.33	14,004.59	2.4%
Income Tax	46,283,618.45	10,939,866.22	35,343,752.23	323.1%
Sales and Use	1,601,970.43	409,186.40	1,192,784.03	291.5%
Room Occupancy	17,878.18	0.00	17,878.18	
Business Entity	4,837.83	26,458.62	(21,620.79)	-81.7%
Corporation Business	3,768,832.97	14,180,035.65	(10,411,202.68)	-73.4%
R & D Credit Buybacks	983,539.24	901,116.64	82,422.60	9.1%
Pass-Through Entity	2,083,832.00	2,388,658.40	(304,826.40)	-12.8%
Unrelated Business	1,116,060.26	11,516.70	1,104,543.56	9590.8%
Cable, Satellite and Video	0.00	0.00	0.00	
PEG Account	0.00	0.00	0.00	
Electric & Power	0.00	0.00	0.00	
Gas Companies	0.00	0.00	0.00	
Estate and Gift	957,280.95	652,629.25	304,651.70	46.7%
Domestic Insurance	112,050.00	0.00	112,050.00	
Foreign Insurance	243,480.38	620,118.91	(376,638.53)	-60.7%
Health Care Centers	0.00	0.00	0.00	
Nonadmitted Insurance	0.00	0.00	0.00	
Alcoholic Beverages	0.00	437.59	(437.59)	-100.0%
Cigarette	49,560.45	43,532.69	6,027.76	13.8%
Electronic Cigarette Products	31.45	0.00	31.45	
Tobacco Products	156.00	1,236.56	(1,080.56)	-87.4%
Controlling Interest	166,079.22	37,402.92	128,676.30	344.0%
Real Estate Conveyance	1,622,218.43	30,398.10	1,591,820.33	5236.6%
Petroleum Gross Earnings	2,534,361.39	0.00	2,534,361.39	
Admissions & Dues	4,274.18	0.00	4,274.18	
Dry Cleaners	670.31	(400.00)	1,070.31	
Occupational	9,184.30	19,213.72	(10,029.42)	-52.2%
Solid Waste	0.00	0.00	0.00	
Nursing Home User Fee	0.00	(651.22)	651.22	-100.0%
Hospitals	0.00	0.00	0.00	
Intermediate Care Facility	0.00	0.00	0.00	
Ambulatory Surgical Center	24,676.32	0.00	24,676.32	
Gasoline	105,879.33	505,664.45	(399,785.12)	-79.1%
Special Fuel	9,233.29	13.95	9,219.34	66088.5%
Motor Carrier	17,871.65	7,733.32	10,138.33	131.1%
Beverage Containers	0.00	0.00	0.00	
Miscellaneous	132.95	0.00	132.95	
Totals	\$62,313,991.88	\$31,356,446.20	\$30,957,545.68	98.7%

	December 2020	December 2019	Increase or Decrease	Percentage Change
Total Revenue Collected	\$1,798,398,909.67	\$1,664,624,523.12	\$133,774,386.55	8.0%
Refunds of Tax Revenue	62,313,991.88	31,356,446.20	30,957,545.68	98.7%
Net Revenue	\$1,736,084,917.79	\$1,633,268,076.92	\$102,816,840.87	6.3%

State of Connecticut, Department of Revenue Services
December 2020 Monthly Comparative Statement of Tax Revenue
Fiscal Year to Date Refunds Comparison - Page 4 of 4

Type of Refund	Total YTD FY 2020-2021	Total YTD FY 2019-2020	Increase or Decrease	Percentage Change
Withholding	\$4,100,464.89	\$4,814,342.97	(\$713,878.08)	-14.8%
Income Tax	427,227,097.39	340,905,302.58	86,321,794.81	25.3%
Sales and Use	7,561,988.95	16,438,600.07	(8,876,611.12)	-54.0%
Room Occupancy	67,617.23	18,467.02	49,150.21	266.2%
Business Entity	90,354.81	227,684.18	(137,329.37)	-60.3%
Corporation Business	36,322,473.96	53,182,581.33	(16,860,107.37)	-31.7%
R & D Credit Buybacks	2,392,576.80	6,265,319.64	(3,872,742.84)	-61.8%
Pass-Through Entity	34,010,289.39	42,564,954.45	(8,554,665.06)	-20.1%
Unrelated Business	1,155,346.11	223,526.44	931,819.67	416.9%
Cable, Satellite and Video	365,449.00	72,274.69	293,174.31	405.6%
PEG Account	17,283.40	5,524.34	11,759.06	212.9%
Electric & Power	124,125.11	559.07	123,566.04	22102.1%
Gas Companies	0.00	0.00	0.00	
Estate and Gift	12,274,756.01	7,077,546.63	5,197,209.38	73.4%
Domestic Insurance	50.00	0.00	50.00	
Foreign Insurance	16,313,313.12	3,230,273.65	13,083,039.47	405.0%
Health Care Centers	0.00	0.00	0.00	
Nonadmitted Insurance	18,883.35	51,318.28	(32,434.93)	-63.2%
Alcoholic Beverages	13,256.30	6,502.67	6,753.63	103.9%
Cigarette	146,395.55	328,026.32	(181,630.77)	-55.4%
Electronic Cigarette Products	1,762.37	0.00	1,762.37	
Tobacco Products	85,811.46	6,662.22	79,149.24	1188.0%
Controlling Interest	374,867.75	155,582.58	219,285.17	140.9%
Real Estate Conveyance	3,241,761.03	180,189.11	3,061,571.92	1699.1%
Petroleum Gross Earnings	3,936,161.63	915,673.45	3,020,488.18	329.9%
Admissions & Dues	86,873.82	77,107.52	9,766.30	12.7%
Dry Cleaners	6,013.92	4,117.49	1,896.43	46.1%
Occupational	27,877.84	158,688.11	(130,810.27)	-82.4%
Solid Waste	0.00	0.00	0.00	
Nursing Home User Fee	102,095.72	37,795.02	64,300.70	170.1%
Hospitals	68,793,129.71	715,540.31	68,077,589.40	9514.2%
Intermediate Care Facility	8,721.24	383.56	8,337.68	2173.8%
Ambulatory Surgical Center	14,789.63	0.00	14,789.63	
Gasoline	1,759,737.87	1,961,317.65	(201,579.78)	-10.3%
Special Fuel	90,532.38	15,276.38	75,256.00	492.6%
Motor Carrier	557,160.84	481,039.46	76,121.38	15.8%
Beverage Containers	14,659.93	598.40	14,061.53	2349.9%
Miscellaneous	1,043.99	5,070.58	(4,026.59)	-79.4%
Totals	\$621,304,722.50	\$480,127,846.17	\$141,176,876.33	29.4%

	Total YTD FY 2020-2021	Total YTD FY 2019-2020	Increase or Decrease	Percentage Change
Total Revenue Collected	7,459,117,878.14	7,078,327,541.66	380,790,336.48	5.4%
Refunds of Tax Revenue	621,304,722.50	480,127,846.17	141,176,876.33	29.4%
Net Revenue	\$6,837,813,155.64	\$6,598,199,695.49	\$239,613,460.15	3.6%