



**State of Connecticut, Department of Revenue Services**  
**December 2022 Monthly Comparative Statement of Tax Revenue**  
**Mark D. Boughton, Commissioner**

**Current Month Revenue Comparison - Page 1 of 4**

Type of Revenue	December 2022	December 2021	Increase or Decrease	Percentage Change
Withholding	\$804,817,267.98	\$815,794,562.37	(\$10,977,294.39)	-1.3%
Estimates and Finals	71,216,743.86	88,325,832.75	(17,109,088.89)	-19.4%
<b>Total Income Taxes</b>	<b>876,034,011.84</b>	<b>904,120,395.12</b>	<b>(28,086,383.28)</b>	<b>-3.1%</b>
(a) Sales and Use	428,954,501.37	415,778,408.92	13,176,092.45	3.2%
(a) Room Occupancy	11,505,725.33	9,515,944.72	1,989,780.61	20.9%
<b>Total Sales &amp; Use Tax</b>	<b>440,460,226.70</b>	<b>425,294,353.64</b>	<b>15,165,873.06</b>	<b>3.6%</b>
Corporation Business	246,260,918.76	216,659,032.85	29,601,885.91	13.7%
Pass-Through Entity	290,559,447.97	378,536,161.13	(87,976,713.16)	-23.2%
Unrelated Business Income	543,215.18	604,192.43	(60,977.25)	-10.1%
<b>Total Corporation Taxes</b>	<b>537,363,581.91</b>	<b>595,799,386.41</b>	<b>(58,435,804.50)</b>	<b>-9.8%</b>
(a) Cable, Satellite and Video	50,000.00	47,952.41	2,047.59	0.04
(a) PEG Account	0.00	0.00	0.00	
(a) Electric & Power	0.00	0.00	0.00	
(a) Gas Companies	0.00	1,936.99	(1,936.99)	(1.00)
Railroads	0.00	0.00	0.00	
<b>Total Public Service Corps.</b>	<b>50,000.00</b>	<b>49,889.40</b>	<b>110.60</b>	<b>0.2%</b>
<b>Estate and Gift</b>	<b>8,223,216.59</b>	<b>13,419,815.60</b>	<b>(5,196,599.01)</b>	<b>-38.7%</b>
Domestic	3,132,726.98	3,656,796.18	(524,069.20)	-14.3%
Foreign	25,921,142.03	22,548,789.32	3,372,352.71	15.0%
Health Care Centers	297,822.84	83,602.00	214,220.84	256.2%
Nonadmitted / Unauthorized / Captive Insurers	296,423.61	3,578.16	292,845.45	-100.0%
<b>Total Insurance Taxes</b>	<b>29,648,115.46</b>	<b>26,292,765.66</b>	<b>3,355,349.80</b>	<b>12.8%</b>
(a) <b>Alcoholic Beverages</b>	<b>2,824,863.04</b>	<b>8,294,846.33</b>	<b>(5,469,983.29)</b>	<b>-65.9%</b>
Cigarette	20,768,450.76	24,178,876.31	(3,410,425.55)	-14.1%
Electronic Cigarette Products	833,323.12	431,326.91	401,996.21	93.2%
Tobacco Products	1,414,366.08	1,760,525.30	(346,159.22)	-19.7%
<b>Total Cigarette Taxes</b>	<b>23,016,139.96</b>	<b>26,370,728.52</b>	<b>(3,354,588.56)</b>	<b>-12.7%</b>
Controlling Interest Transfer	422,078.95	381,992.47	40,086.48	10.5%
Real Estate Conveyance	23,124,083.80	34,418,324.37	(11,294,240.57)	-32.8%
<b>Real Estate Conveyance</b>	<b>23,546,162.75</b>	<b>34,800,316.84</b>	<b>(11,254,154.09)</b>	<b>-32.3%</b>
(a) <b>Petroleum Gross Earnings</b>	<b>88,640.75</b>	<b>242,941.90</b>	<b>(154,301.15)</b>	<b>-63.5%</b>
(a, b) <b>Admissions &amp; Dues and TNC Fee</b>	<b>3,044,504.33</b>	<b>2,206,993.15</b>	<b>837,511.18</b>	<b>37.9%</b>
(a) Dry Cleaners	4,377.00	6,967.21	(2,590.21)	-37.2%
Occupational	2,093,839.65	3,608,688.45	(1,514,848.80)	-42.0%
Rental Surcharge	0.00	100.00	(100.00)	-100.0%
(a) Solid Waste	0.00	(3,320,556.79)	3,320,556.79	
(a) Tourism Tax	345,650.00	348,445.00	(2,795.00)	-0.8%
Controlled Substances	0.00	500.00	(500.00)	-100.0%
(a) Prepaid Wireless E-9-1-1 Fee	345,287.02	182,719.50	162,567.52	89.0%
Paid Preparer Fee	23,983.82	13,942.45	10,041.37	72.0%
Repealed Taxes	207,196.33	171,124.28	36,072.05	21.1%
<b>Total Miscellaneous Taxes</b>	<b>3,020,333.82</b>	<b>1,011,930.10</b>	<b>2,008,403.72</b>	<b>198.5%</b>
(a) Nursing Home User Fee	3,336,824.23	2,473,457.00	863,367.23	34.9%
(a) Hospitals	0.00	0.00	0.00	
(a) Intermediate Care Facility	0.00	0.00	0.00	
(a) Ambulatory Surgical Center	0.00	77,114.77	(77,114.77)	-100.0%
<b>Total Healthcare Taxes</b>	<b>3,336,824.23</b>	<b>2,550,571.77</b>	<b>786,252.46</b>	<b>30.8%</b>
Gasoline	(2,232.93)	30,309,792.31	(30,312,025.24)	-100.0%
Special Fuel	11,180,207.84	10,747,465.35	432,742.49	4.0%
Motor Carrier	2,278,245.08	1,376,592.10	901,652.98	65.5%
<b>Total Motor Fuel Taxes</b>	<b>13,456,219.99</b>	<b>42,433,849.76</b>	<b>(28,977,629.77)</b>	<b>-68.3%</b>
(a) <b>Licenses</b>	<b>250,934.46</b>	<b>244,910.55</b>	<b>6,023.91</b>	<b>2.5%</b>
(a) <b>Beverage Container Deposit</b>	<b>123,491.77</b>	<b>14,535.62</b>	<b>108,956.15</b>	<b>749.6%</b>
<b>Totals</b>	<b>\$1,964,487,267.60</b>	<b>\$2,083,148,230.37</b>	<b>(\$118,660,962.77)</b>	<b>-5.7%</b>

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, December 31, 2022 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 2022 Monthly Comparative Statement of Tax Revenue**  
**Mark D. Boughton, Commissioner**

**Fiscal Year to Date Revenue Comparison - Page 2 of 4**

Type of Revenue	Total YTD FY 2022-2023	Total YTD FY 2021-2022	Increase or Decrease	Percentage Change
Withholding	\$3,103,393,743.71	\$2,906,254,838.08	\$197,138,905.63	6.8%
Estimates and Finals	785,628,695.17	669,877,354.69	115,751,340.48	17.3%
<b>Total Income Taxes</b>	<b>3,889,022,438.88</b>	<b>3,576,132,192.77</b>	<b>312,890,246.11</b>	<b>8.7%</b>
(a) Sales and Use	2,381,384,021.66	2,231,090,500.60	150,293,521.06	6.7%
(a) Room Occupancy	70,524,370.26	60,279,233.51	10,245,136.75	17.0%
<b>Total Sales &amp; Use Tax</b>	<b>2,451,908,391.92</b>	<b>2,291,369,734.11</b>	<b>160,538,657.81</b>	<b>7.0%</b>
Corporation Business	517,748,293.11	455,892,039.66	61,856,253.45	13.6%
Pass-Through Entity	752,873,158.51	777,579,710.83	(24,706,552.32)	-3.2%
Unrelated Business Income	2,861,944.40	1,230,789.66	1,631,154.74	132.5%
<b>Total Corporation Taxes</b>	<b>1,273,483,396.02</b>	<b>1,234,702,540.15</b>	<b>38,780,855.87</b>	<b>3.1%</b>
(a) Cable, Satellite and Video	23,170,481.00	9,872,569.91	13,297,911.09	134.7%
(a) PEG Account	4,874,069.00	1,190,623.13	3,683,445.87	309.4%
(a) Electric & Power	57,282,004.40	59,222,246.00	(1,940,241.60)	-3.3%
(a) Gas Companies	19,239,651.55	17,096,702.65	2,142,948.90	12.5%
Railroads	472,167.00	515,781.20	(43,614.20)	-8.5%
<b>Total Public Service Corps.</b>	<b>105,038,372.95</b>	<b>87,897,922.89</b>	<b>17,140,450.06</b>	<b>19.5%</b>
<b>Estate and Gift</b>	<b>122,517,678.34</b>	<b>86,228,371.91</b>	<b>36,289,306.43</b>	<b>42.1%</b>
Domestic	8,921,278.81	7,244,654.77	1,676,624.04	23.1%
Foreign	60,365,295.19	49,545,458.65	10,819,836.54	21.8%
Health Care Centers	1,135,978.14	1,632,376.56	(496,398.42)	-30.4%
Nonadmitted / Unauthorized / Captive Insurers	1,999,738.72	1,211,047.64	788,691.08	65.1%
<b>Total Insurance Taxes</b>	<b>72,422,290.86</b>	<b>59,633,537.62</b>	<b>12,788,753.24</b>	<b>21.4%</b>
(a) <b>Alcoholic Beverages</b>	<b>38,199,423.18</b>	<b>34,535,899.88</b>	<b>3,663,523.30</b>	<b>10.6%</b>
Cigarette	122,246,472.98	142,279,530.03	(20,033,057.05)	-14.1%
Electronic Cigarette Products	2,771,262.20	2,491,462.88	279,799.32	11.2%
Tobacco Products	9,575,305.55	10,585,327.24	(1,010,021.69)	-9.5%
<b>Total Cigarette Taxes</b>	<b>134,593,040.73</b>	<b>155,356,320.15</b>	<b>(20,763,279.42)</b>	<b>-13.4%</b>
Controlling Interest Transfer	2,747,527.63	3,286,103.98	(538,576.35)	-16.4%
Real Estate Conveyance	182,736,328.75	158,978,270.37	23,758,058.38	14.9%
<b>Real Estate Conveyance</b>	<b>185,483,856.38</b>	<b>162,264,374.35</b>	<b>23,219,482.03</b>	<b>14.3%</b>
(a) <b>Petroleum Gross Earnings</b>	<b>106,292,617.10</b>	<b>91,069,484.40</b>	<b>15,223,132.70</b>	<b>16.7%</b>
(a, b) <b>Admissions &amp; Dues and TNC Fee</b>	<b>18,345,321.83</b>	<b>17,581,040.60</b>	<b>764,281.23</b>	<b>4.3%</b>
(a) Dry Cleaners	277,262.16	228,218.35	49,043.81	21.5%
Occupational	2,567,064.09	3,946,131.53	(1,379,067.44)	-34.9%
Rental Surcharge	61,139.52	(2,616.01)	63,755.53	
(a) Solid Waste	873,663.25	1,683,514.71	(809,851.46)	-48.1%
(a) Tourism Tax	2,442,996.40	2,350,297.50	92,698.90	3.9%
Controlled Substances	0.00	4,311.82	(4,311.82)	-100.0%
(a) Prepaid Wireless E-9-1-1 Fee	1,576,763.07	1,384,846.39	191,916.68	13.9%
Paid Preparer Fee	60,046.16	27,028.45	33,017.71	122.2%
Repealed Taxes	8,743,164.63	(4,601,716.10)	13,344,880.73	
<b>Total Miscellaneous Taxes</b>	<b>16,602,099.28</b>	<b>5,020,016.64</b>	<b>11,582,082.64</b>	<b>230.7%</b>
(a) Nursing Home User Fee	52,565,729.57	28,311,594.53	24,254,135.04	85.7%
(a) Hospitals	397,485,572.00	212,690,148.00	184,795,424.00	86.9%
(a) Intermediate Care Facility	1,844,336.00	1,396,714.00	447,622.00	32.0%
(a) Ambulatory Surgical Center	4,954,596.00	4,100,679.00	853,917.00	20.8%
<b>Total Healthcare Taxes</b>	<b>456,850,233.57</b>	<b>246,499,135.53</b>	<b>210,351,098.04</b>	<b>85.3%</b>
Gasoline	(156,723.81)	154,272,525.87	(154,429,249.68)	-100.1%
Special Fuel	57,674,232.75	48,337,647.43	9,336,585.32	19.3%
Motor Carrier	4,516,497.51	4,040,169.02	476,328.49	11.8%
<b>Total Motor Fuel Taxes</b>	<b>62,034,006.45</b>	<b>206,650,342.32</b>	<b>(144,616,335.87)</b>	<b>-70.0%</b>
(a) <b>Licenses</b>	<b>2,287,803.12</b>	<b>2,252,360.73</b>	<b>35,442.39</b>	<b>1.6%</b>
(a) <b>Beverage Container Deposit</b>	<b>25,123,902.71</b>	<b>13,028,385.27</b>	<b>12,095,517.44</b>	<b>92.8%</b>
<b>Totals</b>	<b>\$8,960,204,873.32</b>	<b>\$8,270,221,659.32</b>	<b>\$689,983,214.00</b>	<b>8.3%</b>

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

**State of Connecticut, Department of Revenue Services**  
**December 2022 Monthly Comparative Statement of Tax Revenue**

Type of Refund	December 2022	December 2021	Increase or Decrease	Percentage Change
Withholding	(\$200,163.84)	\$1,125,638.93	(1,325,802.77)	-117.8%
Income Tax	17,545,518.86	29,271,838.93	(11,726,320.07)	-40.1%
Sales and Use	(911,480.39)	1,362,026.67	(2,273,507.06)	-166.9%
Room Occupancy	(1,543.66)	3,260.02	(4,803.68)	-147.4%
Business Entity	94,634.11	53,978.61	40,655.50	75.3%
Corporation Business	33,377,591.25	29,539,334.07	3,838,257.18	13.0%
R & D Credit Buybacks	2,717,149.00	61,408.00	2,655,741.00	4324.7%
Pass-Through Entity	4,216,813.89	1,367,464.28	2,849,349.61	208.4%
Unrelated Business	(89,422.55)	231,271.56	(320,694.11)	-138.7%
Cable, Satellite and Video	0.00	887.38	(887.38)	-100.0%
PEG Account	0.00	0.00	0.00	
Electric & Power	0.00	0.00	0.00	
Gas Companies	44,991.90	0.00	44,991.90	
Estate and Gift	53,007.10	1,339,242.24	(1,286,235.14)	-96.0%
Domestic Insurance	3,001.36	0.00	3,001.36	
Foreign Insurance	(2,228,510.64)	197,015.00	(2,425,525.64)	-1231.1%
Health Care Centers	0.00	0.00	0.00	
Nonadmitted Insurance	(2,181.39)	161.73	(2,343.12)	-1448.8%
Alcoholic Beverages	(460.34)	8,476.89	(8,937.23)	-105.4%
Cigarette	20,354.98	164,488.73	(144,133.75)	-87.6%
Electronic Cigarette Products	15.50	1,999.00	(1,983.50)	-99.2%
Tobacco Products	(414.04)	215,479.24	(215,893.28)	-100.2%
Controlling Interest	15,542.07	71,878.39	(56,336.32)	-78.4%
Real Estate Conveyance	56,652.50	423,586.73	(366,934.23)	-86.6%
Petroleum Gross Earnings	(35,575.43)	123,657.28	(159,232.71)	-128.8%
Admissions & Dues	4,541.50	1,008.71	3,532.79	350.2%
Dry Cleaners	(576.23)	(81.33)	(494.90)	608.5%
Occupational	6,521.70	12,128.92	(5,607.22)	-46.2%
Pre-Paid Wireless	(201.44)	0.00	(201.44)	
Nursing Home User Fee	(28.41)	0.00	(28.41)	
Hospitals	0.00	0.00	0.00	
Intermediate Care Facility	(139.50)	0.00	(139.50)	
Ambulatory Surgical Center	0.00	0.00	0.00	
Gasoline	211,860.90	83,700.84	128,160.06	153.1%
Special Fuel	2,078.15	167,256.75	(165,178.60)	-98.8%
Motor Carrier	(17,315.73)	8,766.51	(26,082.24)	-297.5%
Beverage Containers	(483.89)	(637.12)	153.23	
Miscellaneous	912.63	5,888.72	(4,976.09)	-84.5%
<b>Totals</b>	<b>\$54,882,689.92</b>	<b>\$65,841,125.68</b>	<b>(\$10,958,435.76)</b>	<b>-16.6%</b>

	December 2022	December 2021	Increase or Decrease	Percentage Change
Total Revenue Collected	\$1,964,487,267.60	\$2,083,148,230.37	-\$118,660,962.77	-5.7%
Refunds of Tax Revenue	54,882,689.92	65,841,125.68	-10,958,435.76	-16.6%
<b>Net Revenue</b>	<b>\$1,909,604,577.68</b>	<b>\$2,017,307,104.69</b>	<b>(\$107,702,527.01)</b>	<b>-5.3%</b>

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**State of Connecticut, Department of Revenue Services**  
**December 2022 Monthly Comparative Statement of Tax Revenue**  
**Fiscal Year to Date Refunds Comparison - Page 4 of 4**

Type of Refund	Total YTD FY 2022-2023	Total YTD FY 2021-2022	Increase or Decrease	Percentage Change
Withholding	\$8,638,871.12	\$12,123,286.42	(\$3,484,415.30)	-28.7%
Income Tax	339,334,646.07	317,590,398.90	21,744,247.17	6.8%
Sales and Use	9,928,715.18	28,550,090.59	(18,621,375.41)	-65.2%
Room Occupancy	79,001.11	201,895.00	(122,893.89)	-60.9%
Business Entity	551,243.80	400,327.85	150,915.95	37.7%
Corporation Business	66,362,931.41	104,960,112.28	(38,597,180.87)	-36.8%
R & D Credit Buybacks	4,124,005.00	2,517,657.56	1,606,347.44	63.8%
Pass-Through Entity	86,143,069.98	67,917,351.92	18,225,718.06	26.8%
Unrelated Business	787,635.40	877,738.47	(90,103.07)	-10.3%
Cable, Satellite and Video	0.00	887.38	(887.38)	-100.0%
PEG Account	0.00	0.00	0.00	
Electric & Power	74,938.54	224,927.31	(149,988.77)	-66.7%
Gas Companies	44,991.90	34,364.30	10,627.60	
Estate and Gift	9,399,044.76	13,012,833.28	(3,613,788.52)	-27.8%
Domestic Insurance	(17,936.61)	1,591,620.58	(1,609,557.19)	-101.1%
Foreign Insurance	1,163,315.34	6,744,828.23	(5,581,512.89)	-82.8%
Health Care Centers	50.00	14,613.84	(14,563.84)	
Nonadmitted Insurance	(2,552.10)	31,188.91	(33,741.01)	-108.2%
Alcoholic Beverages	18,815.93	18,017.45	798.48	4.4%
Cigarette	229,293.65	453,572.38	(224,278.73)	-49.4%
Electronic Cigarette Products	6,552.36	11,002.89	(4,450.53)	-40.4%
Tobacco Products	28,091.05	324,869.65	(296,778.60)	-91.4%
Controlling Interest	370,234.02	418,622.14	(48,388.12)	-11.6%
Real Estate Conveyance	868,618.99	1,787,452.64	(918,833.65)	-51.4%
Petroleum Gross Earnings	155,669.74	6,845,783.26	(6,690,113.52)	-97.7%
Admissions & Dues	137,600.16	48,814.61	88,785.55	181.9%
Dry Cleaners	1,630.92	6,483.72	(4,852.80)	-74.8%
Occupational	150,646.54	134,829.83	15,816.71	11.7%
Pre-Paid Wireless	4,181.24	0.00	4,181.24	
Nursing Home User Fee	289,093.53	48,228.85	240,864.68	499.4%
Hospitals	0.00	0.00	0.00	
Intermediate Care Facility	6,828.31	(2,278.00)	9,106.31	
Ambulatory Surgical Center	0.00	9,175.18	(9,175.18)	-100.0%
Gasoline	2,758,626.82	1,308,276.23	1,450,350.59	110.9%
Special Fuel	141,839.64	365,941.78	(224,102.14)	-61.2%
Motor Carrier	599,148.20	645,222.01	(46,073.81)	-7.1%
Beverage Containers	796,065.33	67.08	795,998.25	1186640.2%
Miscellaneous	71,945.75	56,608.96	15,336.79	27.1%
<b>Totals</b>	<b>\$533,246,853.08</b>	<b>\$569,274,813.48</b>	<b>(\$36,027,960.40)</b>	<b>-6.3%</b>

	Total YTD FY 2022-2023	Total YTD FY 2021-2022	Increase or Decrease	Percentage Change
Total Revenue Collected	8,960,204,873.32	8,270,221,659.32	689,983,214.00	8.3%
Refunds of Tax Revenue	533,246,853.08	569,274,813.48	-36,027,960.40	-6.3%
<b>Net Revenue</b>	<b>\$8,426,958,020.24</b>	<b>\$7,700,946,845.84</b>	<b>\$726,011,174.40</b>	<b>9.4%</b>