

**State of Connecticut, Department of Revenue Services**  
**December 2025 Monthly Comparative Statement of Tax Revenue**  
**Mark D. Boughton, Commissioner**

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

Type of Revenue	December 2025	December 2024	Increase or Decrease	Percentage Change
Withholding	\$876,656,208.29	\$800,297,515.65	\$76,358,692.64	9.5%
Estimates and Finals	101,027,646.79	72,805,093.73	28,222,553.06	38.8%
<b>Total Income Taxes</b>	<b>977,683,855.08</b>	<b>873,102,609.38</b>	<b>104,581,245.70</b>	<b>12.0%</b>
( a ) Sales and Use	687,369,008.54	654,866,819.40	32,502,189.14	5.0%
( a ) Room Occupancy	16,217,524.29	16,407,519.21	(189,994.92)	-1.2%
<b>Total Sales &amp; Use Taxes</b>	<b>703,586,532.83</b>	<b>671,274,338.61</b>	<b>32,312,194.22</b>	<b>4.8%</b>
Corporation Business	195,827,995.27	220,361,297.16	(24,533,301.89)	-11.1%
Unrelated Business Income	561,824.06	347,694.34	214,129.72	61.6%
<b>Total Corporation Taxes</b>	<b>196,389,819.33</b>	<b>220,708,991.50</b>	<b>(24,319,172.17)</b>	<b>-11.0%</b>
Composite Income Tax	27,756,722.46	0.00	27,756,722.46	
Pass-Through Entity	292,425,882.30	311,484,568.90	(19,058,686.60)	-6.1%
<b>Total Pass-Through Entity Taxes</b>	<b>320,182,604.76</b>	<b>311,484,568.90</b>	<b>8,698,035.86</b>	<b>2.8%</b>
Cable, Satellite and Video	(804.04)	0.00	(804.04)	
PEG Account	0.00	0.00	0.00	
Electric & Power	92,691.00	0.00	92,691.00	
Gas Companies	0.00	(253.00)	253.00	
Railroads	40.00	0.00	40.00	
<b>Total Public Service Corps.</b>	<b>91,926.96</b>	<b>(253.00)</b>	<b>92,179.96</b>	
<b>Estate and Gift</b>	<b>5,800,980.65</b>	<b>1,889,447.91</b>	<b>3,911,532.74</b>	
Domestic	9,168,913.89	7,592,584.00	1,576,329.89	20.8%
Foreign	33,292,135.83	30,183,512.49	3,108,623.34	10.3%
Health Care Centers	267,550.00	50,774.00	216,776.00	
Nonadmitted / Unauthorized / Captive Insurers	30,033.00	600.00	29,433.00	
<b>Total Insurance Taxes</b>	<b>42,758,632.72</b>	<b>37,827,470.49</b>	<b>4,931,162.23</b>	<b>13.0%</b>
( a ) Alcoholic Beverages	<b>11,045,694.92</b>	<b>11,647,467.58</b>	<b>(601,772.66)</b>	<b>-5.2%</b>
Cigarette	18,105,606.71	16,747,720.84	1,357,885.87	8.1%
Electronic Cigarette Products	565,979.32	457,551.69	108,427.63	23.7%
Tobacco Products	772,344.63	932,092.18	(159,747.55)	-17.1%
<b>Total Cigarette Taxes</b>	<b>19,443,930.66</b>	<b>18,137,364.71</b>	<b>1,306,565.95</b>	<b>7.2%</b>
Controlling Interest Transfer	296,183.54	1,664,798.38	(1,368,614.84)	-82.2%
Real Estate Conveyance	27,766,878.10	24,834,311.71	2,932,566.39	11.8%
<b>Real Estate Conveyance</b>	<b>28,063,061.64</b>	<b>26,499,110.09</b>	<b>1,563,951.55</b>	<b>5.9%</b>
<b>Petroleum Gross Earnings</b>	<b>1,197,252.72</b>	<b>171,902.18</b>	<b>1,025,350.54</b>	
( a , b ) Dues and TNC Fee	<b>3,354,250.73</b>	<b>3,149,423.76</b>	<b>204,826.97</b>	<b>6.5%</b>
Dry Cleaners	3,213.42	4,644.91	(1,431.49)	-30.8%
Occupational	1,903,679.33	687,706.06	1,215,973.27	176.8%
Rental Surcharge	49.18	0.00	49.18	
Solid Waste	0.00	0.00	0.00	
( a ) Tourism Tax	393,441.00	403,685.00	(10,244.00)	-2.5%
( a ) Prepaid Wireless E-9-1-1 Fee	330,305.76	363,178.26	(32,872.50)	-9.1%
Cannabis Tax	3,592,767.24	2,101,868.42	1,490,898.82	70.9%
Paid Preparer Fee	16,736.00	26,725.23	(9,989.23)	-37.4%
Repealed Taxes	8,318.75	10,182.62	(1,863.87)	-18.3%
<b>Total Miscellaneous Taxes</b>	<b>6,248,510.68</b>	<b>3,597,990.50</b>	<b>2,650,520.18</b>	<b>73.7%</b>
Nursing Home User Fee	3,269,224.47	3,521,906.12	(252,681.65)	-7.2%
Second Hospital User Fee	0.00	250,685.00	(250,685.00)	
Intermediate Care Facility	0.00	0.00	0.00	
<b>Total Healthcare Taxes</b>	<b>3,269,224.47</b>	<b>3,772,591.12</b>	<b>(503,366.65)</b>	<b>-13.3%</b>
Gasoline	29,688,773.59	29,897,535.81	(208,762.22)	-0.7%
Special Fuel	10,265,521.69	11,511,814.31	(1,246,292.62)	-10.8%
Motor Carrier	1,302,239.78	1,584,472.35	(282,232.57)	-17.8%
Highway Use Fee	414,597.82	382,122.42	32,475.40	8.5%
Aviation Fuel	0.00	0.00	0.00	
<b>Total Motor Fuel Taxes</b>	<b>41,671,132.88</b>	<b>43,375,944.89</b>	<b>(1,704,812.01)</b>	<b>-3.9%</b>
<b>Licenses</b>	<b>251,179.78</b>	<b>215,205.23</b>	<b>35,974.55</b>	<b>16.7%</b>
<b>Beverage Container Deposit</b>	<b>4,176.94</b>	<b>380,017.96</b>	<b>(375,841.02)</b>	<b>-98.9%</b>
<b>Totals</b>	<b>\$2,361,042,767.75</b>	<b>\$2,227,234,191.81</b>	<b>\$133,808,575.94</b>	<b>6.0%</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, November 30, 2024 and Sunday, November 30, 2025 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 2025 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 2025-2026	Total YTD FY 2024-2025	Increase or Decrease	Percentage Change
Withholding	\$3,430,043,641.22	\$3,323,432,153.62	\$106,611,487.60	3.2%
Estimates and Finals	831,241,892.87	707,825,792.15	123,416,100.72	17.4%
<b>Total Income Taxes</b>	<b>4,261,285,534.09</b>	<b>4,031,257,945.77</b>	<b>230,027,588.32</b>	<b>5.7%</b>
(a) Sales and Use	2,682,373,541.92	2,571,231,913.94	111,141,627.98	4.3%
(a) Room Occupancy	79,815,591.22	80,084,544.84	(268,953.62)	-0.3%
<b>Total Sales &amp; Use Taxes</b>	<b>2,762,189,133.14</b>	<b>2,651,316,458.78</b>	<b>110,872,674.36</b>	<b>4.2%</b>
Corporation Business	440,690,147.11	496,636,302.75	(55,946,155.64)	-11.3%
Unrelated Business Income	1,506,909.98	2,429,717.15	(922,807.17)	-38.0%
<b>Total Corporation Taxes</b>	<b>442,197,057.09</b>	<b>499,066,019.90</b>	<b>(56,868,962.81)</b>	<b>-11.4%</b>
Composite Income Tax	202,873,300.75	0.00	202,873,300.75	
Pass-Through Entity	594,830,104.49	750,175,317.70	(155,345,213.21)	-20.7%
<b>Total Pass-Through Entity Taxes</b>	<b>797,703,405.24</b>	<b>750,175,317.70</b>	<b>47,528,087.54</b>	<b>6.3%</b>
Cable, Satellite and Video	8,084,727.90	10,924,466.30	(2,839,738.40)	-26.0%
PEG Account	349,501.95	1,208,561.62	(859,059.67)	-71.1%
Electric & Power	54,126,819.00	70,833,191.00	(16,706,372.00)	-23.6%
Gas Companies	13,146,426.96	11,149,156.02	1,997,270.94	17.9%
Railroads	358,950.20	385,716.83	(26,766.63)	-6.9%
<b>Total Public Service Corps.</b>	<b>76,066,426.01</b>	<b>94,501,091.77</b>	<b>(18,434,665.76)</b>	<b>-19.5%</b>
<b>Estate and Gift</b>	<b>107,310,908.54</b>	<b>76,755,952.02</b>	<b>30,554,956.52</b>	<b>39.8%</b>
Domestic	19,065,589.10	18,334,738.37	730,850.73	4.0%
Foreign	74,537,819.02	65,149,692.19	9,388,126.83	14.4%
Health Care Centers	515,099.00	551,549.00	(36,450.00)	-6.6%
Nonadmitted / Unauthorized / Captive Insurers	1,477,986.71	1,354,615.91	123,370.80	9.1%
<b>Total Insurance Taxes</b>	<b>95,596,493.83</b>	<b>85,390,595.47</b>	<b>10,205,898.36</b>	<b>12.0%</b>
(a) <b>Alcoholic Beverages</b>	<b>33,386,040.35</b>	<b>33,532,545.34</b>	<b>(146,504.99)</b>	<b>-0.4%</b>
Cigarette	96,556,479.74	104,407,169.70	(7,850,689.96)	-7.5%
Electronic Cigarette Products	2,212,118.25	2,182,485.21	29,633.04	1.4%
Tobacco Products	5,193,774.46	6,525,297.91	(1,331,523.45)	-20.4%
<b>Total Cigarette Taxes</b>	<b>103,962,372.45</b>	<b>113,114,952.82</b>	<b>(9,152,580.37)</b>	<b>-8.1%</b>
Controlling Interest Transfer	4,331,228.72	3,522,448.07	808,780.65	23.0%
Real Estate Conveyance	139,560,715.79	116,874,887.31	22,685,828.48	19.4%
<b>Real Estate Conveyance</b>	<b>143,891,944.51</b>	<b>120,397,335.38</b>	<b>23,494,609.13</b>	<b>19.5%</b>
<b>Petroleum Gross Earnings</b>	<b>104,036,141.85</b>	<b>86,529,290.60</b>	<b>17,506,851.25</b>	<b>20.2%</b>
(a, b) <b>Dues and TNC Fee</b>	<b>21,244,275.70</b>	<b>20,238,398.89</b>	<b>1,005,876.81</b>	<b>5.0%</b>
Dry Cleaners	313,439.39	298,741.03	14,698.36	4.9%
Occupational	2,187,963.46	1,461,429.34	726,534.12	49.7%
Rental Surcharge	20,433.07	8,210.26	12,222.81	148.9%
Solid Waste	1,025,429.00	(888,517.01)	1,913,946.01	
(a) Tourism Tax	2,809,354.00	2,824,311.55	(14,957.55)	-0.5%
(a) Prepaid Wireless E-9-1-1 Fee	1,492,670.71	1,667,458.52	(174,787.81)	-10.5%
Cannabis Tax	12,767,701.39	8,689,134.47	4,078,566.92	46.9%
Paid Preparer Fee	36,211.71	61,995.59	(25,783.88)	-41.6%
Repealed Taxes	109,414.11	(727,755.57)	837,169.68	-115.0%
<b>Total Miscellaneous Taxes</b>	<b>20,762,616.84</b>	<b>13,395,008.18</b>	<b>7,367,608.66</b>	<b>55.0%</b>
Nursing Home User Fee	34,128,516.50	30,358,789.62	3,769,726.88	12.4%
Second Hospital User Fee	190,964,856.00	199,148,662.24	(8,183,806.24)	-4.1%
Intermediate Care Facility	878,139.92	879,797.64	(1,657.72)	-0.2%
<b>Total Healthcare Taxes</b>	<b>225,971,512.42</b>	<b>230,387,249.50</b>	<b>(4,415,737.08)</b>	<b>-1.9%</b>
Gasoline	154,904,037.51	153,701,227.81	1,202,809.70	0.8%
Special Fuel	56,569,668.53	61,322,018.38	(4,752,349.85)	-7.7%
Motor Carrier	3,787,019.27	3,730,396.05	56,623.22	1.5%
Highway Use Fee	16,525,302.52	15,773,579.90	751,722.62	4.8%
Aviation Fuel	2,976,580.00	0.00	2,976,580.00	
<b>Total Motor Fuel Taxes</b>	<b>234,762,607.83</b>	<b>234,527,222.14</b>	<b>235,385.69</b>	<b>0.1%</b>
<b>Licenses</b>	<b>2,161,928.56</b>	<b>2,132,802.00</b>	<b>29,126.56</b>	<b>1.4%</b>
<b>Beverage Container Deposit</b>	<b>2,730,156.82</b>	<b>12,047,082.11</b>	<b>(9,316,925.29)</b>	<b>-77.3%</b>
<b>Totals</b>	<b>\$9,435,258,555.27</b>	<b>\$9,054,765,268.37</b>	<b>\$380,493,286.90</b>	<b>4.2%</b>

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

**State of Connecticut, Department of Revenue Services**  
**December 2025 Monthly Comparative Statement of Tax Revenue**  
**Current Month Refunds Comparison - Page 3 of 4**

Type of Refund	December 2025	December 2024	Increase or Decrease	Percentage Change
Withholding	\$1,977,361.59	(\$980,045.35)	2,957,406.94	
Income Tax	22,182,776.62	16,328,723.66	5,854,052.96	35.9%
Sales and Use	9,789,787.38	3,736,311.12	6,053,476.26	162.0%
Room Occupancy	3,372.24	8,232.79	(4,860.55)	-59.0%
Business Entity	13,968.91	28,807.18	(14,838.27)	-51.5%
Corporation Business	4,789,780.51	6,365,758.49	(1,575,977.98)	-24.8%
R & D Credit Buybacks	1,605,844.86	71,929.00	1,533,915.86	
Pass-Through Entity	8,987,236.59	7,275,535.15	1,711,701.44	23.5%
Unrelated Business	(90,144.27)	121,106.97	(211,251.24)	-174.4%
Cable, Satellite and Video	(879.09)	0.00	(879.09)	
PEG Account	0.00	0.00	0.00	
Electric & Power	210,366.00	0.00	210,366.00	
Gas Companies	19,467.00	19,990.00	(523.00)	-2.6%
Estate and Gift	228,370.28	637,782.61	(409,412.33)	-64.2%
Domestic Insurance	0.00	1,413,716.00	(1,413,716.00)	
Foreign Insurance	4,148.00	493,306.92	(489,158.92)	-99.2%
Health Care Centers	0.00	13,575.28	(13,575.28)	
Nonadmitted Insurance	0.00	37.48	(37.48)	
Alcoholic Beverages	4,283.47	1,045.91	3,237.56	
Cigarette	8,717.00	68,045.00	(59,328.00)	-87.2%
Electronic Cigarette Products	375.00	0.00	375.00	
Tobacco Products	906,009.07	6,567.00	899,442.07	
Controlling Interest	75,017.12	40,508.30	34,508.82	
Real Estate Conveyance	25,947.50	76,203.88	(50,256.38)	-65.9%
Petroleum Gross Earnings	294,563.00	125.04	294,437.96	
Dues	367.65	615.00	(247.35)	-40.2%
Dry Cleaners	0.00	200.00	(200.00)	
Occupational	13,036.63	13,787.48	(750.85)	-5.4%
Pre-Paid Wireless	6,919.62	591.00	6,328.62	
Nursing Home User Fee	0.00	0.00	0.00	
Second Hospital User Fee	0.00	0.00	0.00	
Intermediate Care Facility	0.00	0.00	0.00	
Ambulatory Surgical Center	0.00	0.00	0.00	
Gasoline	310,377.00	138,292.00	172,085.00	124.4%
Special Fuel	0.00	760.04	(760.04)	-100.0%
Motor Carrier	24,408.53	12,733.11	11,675.42	91.7%
Highway Use Fee	167,354.97	6,449.60	160,905.37	
Beverage Containers	0.00	6,820.49	(6,820.49)	
Miscellaneous	2,578.91	1,138.18	1,440.73	126.6%
<b>Totals</b>	<b>\$51,561,412.09</b>	<b>\$35,908,649.33</b>	<b>\$15,652,762.76</b>	<b>43.6%</b>

	December 2025	December 2024	Increase or Decrease	Percentage Change
Total Revenue Collected	\$2,361,042,767.75	\$2,227,234,191.81	\$133,808,575.94	6.0%
Refunds of Tax Revenue	51,561,412.09	35,908,649.33	15,652,762.76	43.6%
<b>Net Revenue</b>	<b>\$2,309,481,355.66</b>	<b>\$2,191,325,542.48</b>	<b>\$118,155,813.18</b>	<b>5.4%</b>

**Prepared by the Research, Analytics and Forecasting Unit**

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**State of Connecticut, Department of Revenue Services**  
**December 2025 Monthly Comparative Statement of Tax Revenue**  
**Fiscal Year to Date Refunds Comparison - Page 4 of 4**

Type of Refund	Total YTD FY 2025-2026	Total YTD FY 2024-2025	Increase or Decrease	Percentage Change
Withholding	\$10,059,034.91	\$16,835,925.53	(\$6,776,890.62)	-40.3%
Income Tax	416,611,569.11	356,427,397.04	60,184,172.07	16.9%
Sales and Use	20,070,770.57	15,752,685.14	4,318,085.43	27.4%
Room Occupancy	26,012.13	135,943.63	(109,931.50)	-80.9%
Business Entity	(3,311.66)	(75,446.43)	72,134.77	
Corporation Business	70,848,505.81	55,366,182.39	15,482,323.42	28.0%
R & D Credit Buybacks	3,564,573.86	4,486,113.00	(921,539.14)	-20.5%
Pass-Through Entity	222,396,932.50	96,070,629.57	126,326,302.93	131.5%
Unrelated Business	602,057.12	717,129.99	(115,072.87)	-16.0%
Cable, Satellite and Video	3,840,631.46	8,061,937.95	(4,221,306.49)	-52.4%
PEG Account	45.42	0.00	45.42	
Electric & Power	118,257.00	0.00	118,257.00	
Gas Companies	(14,885.61)	19,990.00	(34,875.61)	-174.5%
Estate and Gift	5,140,249.34	9,040,552.02	(3,900,302.68)	-43.1%
Domestic Insurance	361,249.15	1,811,424.00	(1,450,174.85)	-80.1%
Foreign Insurance	2,370,189.67	8,022,588.88	(5,652,399.21)	-70.5%
Health Care Centers	0.00	13,525.28	(13,525.28)	
Nonadmitted Insurance	567.54	(1,233.03)	1,800.57	
Alcoholic Beverages	13,957.16	223,136.08	(209,178.92)	-93.7%
Cigarette	111,023.02	213,047.00	(102,023.98)	-47.9%
Electronic Cigarette Products	(6,309.31)	6,010.33	(12,319.64)	
Tobacco Products	1,328,870.57	103,437.87	1,225,432.70	
Controlling Interest	432,175.84	206,241.21	225,934.63	109.5%
Real Estate Conveyance	373,197.05	255,084.41	118,112.64	46.3%
Petroleum Gross Earnings	2,054,150.61	273,240.85	1,780,909.76	
Dues	27,655.12	114,680.58	(87,025.46)	-75.9%
Dry Cleaners	8,261.14	216.81	8,044.33	
Occupational	31,191.68	103,585.69	(72,394.01)	-69.9%
Pre-Paid Wireless	10,224.95	(1,455.38)	11,680.33	
Nursing Home User Fee	86,120.57	60,157.27	25,963.30	43.2%
Second Hospital User Fee	0.00	0.00	0.00	
Intermediate Care Facility	2,948.56	14,041.43	(11,092.87)	-79.0%
Ambulatory Surgical Center	0.00	0.00	0.00	
Gasoline	1,927,535.05	2,266,224.63	(338,689.58)	-14.9%
Special Fuel	16,052.44	67,790.66	(51,738.22)	-76.3%
Motor Carrier	785,213.19	799,097.81	(13,884.62)	-1.7%
Highway Use Fee	439,925.24	112,973.41	326,951.83	
Beverage Containers	7,464.99	163,431.75	(155,966.76)	-95.4%
Miscellaneous	40,342.78	25,854.16	14,488.62	56.0%
<b>Totals</b>	<b>\$763,682,448.97</b>	<b>\$577,692,141.53</b>	<b>\$185,990,307.44</b>	<b>32.2%</b>

	Total YTD FY 2025-2026	Total YTD FY 2024-2025	Increase or Decrease	Percentage Change
Total Revenue Collected	9,435,258,555.27	9,054,765,268.37	380,493,286.90	4.2%
Refunds of Tax Revenue	763,682,448.97	577,692,141.53	185,990,307.44	32.2%
<b>Net Revenue</b>	<b>\$8,671,576,106.30</b>	<b>\$8,477,073,126.84</b>	<b>\$194,502,979.46</b>	<b>2.3%</b>