Department of Revenue Services State of Connecticut Sales and Use Tax Statistics

Sales and Use Tax Revenue from Regular Payme	nts	Periods Ending Jul Sept. 2025 All Rates	Periods Ending Jul Sept. 2025 6.35% Rate	Periods Ending Jul Sept. 2025 7.35% Rate	Periods Ending Jul Sept. 2025 7.75% Rate	Periods Ending Jul Sept. 2025 9.35% Rate
Industry	NAICS Code					
Agriculture, Forestry, Fishing and Hunting	11	\$3,425,225	\$2,908,763 ##	\$516,462 \$0	\$0 \$0	\$0
Mining, Quarrying, and Oil and Gas Extraction	21	2,339,395	2,339,285	110	0	0
Utilities	22	45,522,428	45,522,428	0	0	0
Construction	23	59,124,131	58,714,649 0	409,332	0	150
Manufacturing	31-33	80,818,945	76,136,687	4,558,980	120,791	2,487
Wholesale Trade	42	84,238,137	83,399,832	462,632	375,230	443
Retail Trade	44-45	706,789,650	639,931,326	23,283,963	43,401,415	172,946
Motor vehicle and parts dealers	441	158,580,498	123,920,863	591	34,597,233	61,811
Furniture and home furnishings stores	442	30,024,294	30,021,959	1,162	425	748
Electronics and appliance stores	443	21,185,080	21,184,002	107	971	0
Building material and garden supply stores	444	65,935,767	65,825,228	375	0	110,164
Food and beverage stores	445	69,796,091	52,967,955	16,827,959	177	0
Health and personal care stores	446	12,134,025	11,845,416	228,602	60,007	0
Gasoline stations	447	10,590,894	8,159,381	1,981,872	449,641	0
Clothing and clothing accessories stores	448	55,949,278	50,104,940	121,121	5,723,217	0
Sporting goods, hobby, book and music stores	451	14,466,997	14,239,337	227,197	463	0
General merchandise stores	452	62,251,905	61,223,389	912,962	115,554	0
Miscellaneous store retailers	453	68,582,018	64,757,112	1,975,505	1,849,178	223
Nonstore retailers	454	137,292,803	135,681,744	1,006,510	604,549	0
Transportation and Warehousing	48	9,216,331	7,786,914	197,879	1,823	1,229,715
Information	51	88,525,787	78,568,896	9,249,649	674,876	32,366
Finance and Insurance	52	22,723,066	21,899,889	864	821,598	715
Real Estate and Rental and Leasing	53	50,250,935	37,246,856	325,888	5,140,210	7,537,981
Professional, Scientific and Technical Services	54	83,444,850	71,762,249	11,370,114	308,079	4,408
Management of Companies and Enterprises	55	5,401,964	4,215,622	381,806	804,536	0
Admin and Support and Waste Mgmt	56	75,084,929	74,772,835	186,942	124,173	979
Educational Services	61	1,889,873	1,586,522	303,351	0	0
Health Care and Social Assistance	62	7,100,933	6,936,820	164,113	0	0
Arts, Entertainment, Recreation	71	16,605,204	10,759,021	5,846,016	167	0
Accomodation and Food Services	72	166,928,117	6,060,446	160,789,863	77,808	0
Other Services	81	75,106,864	70,365,690	1,875,152	2,850,653	15,369
Public Administration	92	876,523	872,954	3,569	0	0
Other		8,365,885	7,902,922	457,765	5,198	0
Total Sales and Use Tax Revenue		\$1,593,779,172	\$1,309,690,606	\$220,384,450	\$54,706,557	\$8,997,559

Department of Revenue Services State of Connecticut Sales and Use Tax Statistics					
Gross Receipts Attributable to:	Periods Ending Jul Sept. 2025 All Rates	Periods Ending Jul Sept. 2025 6.35% Rate	Periods Ending Jul Sept. 2025 7.35% Rate	Periods Ending Jul Sept. 2025 7.75% Rate	Periods Ending Jul Sept. 2025 9.35% Rate
Sales of Tangible Personal Property	\$74,841,774,418	\$70,326,887,361	\$3,381,447,622	\$1,133,439,435	0
Leasing & Rental of Tangible Personal Property	1,223,765,976	923,243,592	0	203,558,717	\$96,963,667
Rendering of Services	16,052,041,458	16,052,041,458	0	0	0
Business Use Purchases of Tangible Personal Property	1,553,321,185	1,547,150,009	6,091,630	79,546	0
Business Use Leases and Rentals of Tangible Personal Property	6,419,111	6,267,676	0	11,350	140,085
Business Use Purchases of Services	793,740,916	793,740,916	0	0	0

Department of Revenue Services
State of Connecticut
Sales and Use Tax Statistics

Sales Tax Deductions	Periods Ending Jul Sept. 2025 All Rates *	Periods Ending Jul Sept. 2025 6.35% Rate	Periods Ending Jul Sept. 2025 7.35% Rate	Periods Ending Jul Sept. 2025 7.75% Rate
Sale for Resale – Goods	\$25,170,107,132	\$24,943,076,378	\$172,957,749	\$54,073,005
Sale for Resale – Leases and Rentals	718,140,601	501,967,937	0	216,172,664
Sale for Resale – Labor and Services	693,893,656	693,893,656	0	0
Magazines by Subscription and All Newspapers	20,186,914	20,186,914	0	0
Trucks with GVW Over 26,000 lbs or Used for Interstate Freight	45,426,826	45,426,826	0	0
Food Products for Human Consumption	2,843,740,073	2,718,468,200	125,271,873	0
Fuel for Motor Vehicles	1,846,919,887	1,846,919,887	0	0
Electricity/Gas/Heating Fuel (residential)	434,935,571	434,935,571	0	0
Electricity (\$150 monthly per business)	12,550,662	12,550,662	0	0
Electricity/Gas/Heating Fuel for Manufacturing or Agriculture	230,494,229	230,494,229	0	0
Aviation Fuel	60,302,750	60,302,750	0	0
Sales of Tangible Personal Property to Farmers	28,614,550	28,614,550	0	0
Machinery/Materials/ Tools/Fuel – Mfg. Product	474,277,415	474,277,415	0	0
Machinery/Materials/ Equip. – Printing	3,712,434	3,712,434	0	0
Machinery/Materials/ Tools/Fuel – Comm. Fishing	879,510	879,510	0	0
Out-of-State – Sale of Goods	6,011,205,347	5,972,092,853	6,489,414	32,623,080
Out-of-State - Leases/Rentals	238,839,453	195,773,952	0	43,065,501
Out-of-State – Labor and Services	3,756,003,216	3,756,003,216	0	0
Sales of Motor Vehicles, Vessels to Nonresidents	412,839,797	275,621,502	0	137,218,295
Prescription Medicines	2,596,360,384	2,596,360,384	0	0
Nonprescription Drugs and Medicines	44,565,191	44,565,191	0	0
Sale of Goods to Charitable & Religious Organizations	397,473,908	367,971,113	28,441,627	1,061,168
Leases and Rentals to Charitable & Religious Organizations	19,989,519	19,814,191	0	175,328
Labor and Services for Charitable & Religious Organizations	286,285,723	286,285,723	0	0
Sale of Goods to Government	4,449,031,574	4,433,849,343	8,125,241	7,056,990
Leases and Rentals to Government	15,777,253	15,373,566	0	403,687
Labor and Services for Government	2,516,387,279	2,516,387,279	0	0
Pollution Abatement	1,194,410	1,194,410	0	0
Non-Taxable Labor and Services	5,839,522,272	5,839,522,272	0	0
Business Services/Parent Owned Subs.	201,237,683	201,237,683	0	0
Trade-ins of Like-Kind Personal Property	329,506,390	204,580,014	0	124,926,376
Taxed Goods returned within 90 days	35,258,121	35,007,851	0	250,270
Oxygen, Plasma, Prostheses, etc.	104,675,020	104,675,020	0	0
Funeral Expenses up to \$2,500	16,046,003	16,046,003	0	0
Repair or Replacement Parts/Repair Services to Aircraft	160,139,817	160,139,817	0	0
Certain Machinery - Manufacturing Recovery Act of 1992 (Partial Exemption)	4,900,285	4,900,285	0	0
Sales of Machinery, Equipment, Tools, Fuel, and Supplies used in the Biotech Industry	4,540,042	4,540,042	0	0
Sales of Repair and Maintenance Service to Vessels	16,335,013	16,335,013	0	0
Computer and Data Processing Services (Difference between the Full and 1% Rates)	2,098,013,489	2,098,013,489	0	0
Renovation Services to Residential Property	256,340,418	256,340,418	0	0
Sales to Direct Payment Permit Holders	198,933,020	198,933,020	0	0
Sales of College Textbooks	9,844,695	9,844,695	0	0
Sales Tax Holidays	25,945,338	25,945,338	0	0
Motor Vehicles For Armed Forces	470,620	470,620	0	0
(Difference between the Full and Reduced 4.5% Rate)	<u> </u>	<u> </u>		
Purchases of Cigarettes Taxed By Distributor	139,164,456	139,164,456	0	0
Vessels, Vessel Motors and Vessel Trailers	50,110,130	50,110,130	0	0
(Difference between the Full and Reduced 2.99% Rate) Other Adjustments – Sales of Goods	6 620 274 275	6 506 000 600	47,826,312	2 550 275
Other Adjustments – Sales or Goods Other Adjustments – Leases and Rentals	6,638,274,375	6,586,889,688		3,558,375
Other Adjustments – Leases and Rentals Other Adjustments – Labor and Services	125,321,944 459,884,986	114,708,538 459,884,986	0	10,613,406
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Total Deductions	\$70,044,599,381	\$69,024,289,020	\$389,112,216	\$631,198,145

 $[\]ensuremath{^*}$ Deductions under the 9.35% rate included in All Rates column.