

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

<b>Sales and Use Tax Revenue from Regular Payments</b>		<b>Periods Ending Oct. - Dec. 2023 All Rates *</b>	<b>Periods Ending Oct. - Dec. 2023 6.35% Rate</b>	<b>Periods Ending Oct. - Dec. 2023 7.35% Rate</b>	<b>Periods Ending Oct. - Dec. 2023 7.75% Rate</b>	<b>Periods Ending Oct. - Dec. 2023 9.35% Rate</b>
<b>Industry</b>	<b>NAICS Code</b>					
Agriculture, Forestry, Fishing and Hunting	11	\$3,229,976	\$2,841,116	\$387,314	\$1,546	\$0
Mining, Quarrying, and Oil and Gas Extraction	21	2,146,533	2,146,384	149	0	0
Utilities	22	43,880,157	43,880,157	0	0	0
Construction	23	58,173,518	57,792,172	381,346	0	0
Manufacturing	31-33	86,877,229	83,109,755	3,617,175	150,299	0
Wholesale Trade	42	84,263,846	83,427,648	409,094	426,681	423
Retail Trade	44-45	769,753,278	704,926,673	20,673,622	44,080,193	72,790
Motor vehicle and parts dealers	441	148,250,055	115,494,239	781	32,683,700	71,335
Furniture and home furnishings stores	442	30,264,314	30,263,453	0	0	861
Electronics and appliance stores	443	25,117,381	25,117,272	0	109	0
Building material and garden supply stores	444	62,860,085	62,859,634	451	0	0
Food and beverage stores	445	70,848,744	55,870,799	14,976,304	1,641	0
Health and personal care stores	446	15,615,817	15,354,993	198,437	62,387	0
Gasoline stations	447	9,608,840	7,538,940	1,555,953	513,947	0
Clothing and clothing accessories stores	448	76,529,767	68,527,843	133,978	7,867,946	0
Sporting goods, hobby, book and music stores	451	16,827,344	16,605,320	219,780	2,244	0
General merchandise stores	452	77,783,959	76,774,649	824,435	184,875	0
Miscellaneous store retailers	453	77,619,986	73,567,520	2,000,119	2,052,347	0
Nonstore retailers	454	158,426,986	156,952,011	763,384	710,997	594
Transportation and Warehousing	48	9,180,970	8,161,033	117,419	1,383	901,135
Information	51	89,396,654	81,115,556	7,524,626	748,621	7,851
Finance and Insurance	52	25,549,119	25,041,354	1,241	506,524	0
Real Estate and Rental and Leasing	53	47,972,854	37,649,979	312,465	4,174,123	5,836,287
Professional, Scientific and Technical Services	54	82,808,136	75,083,877	7,670,432	50,099	3,728
Management of Companies and Enterprises	55	5,520,472	4,697,296	225,897	597,279	0
Admin and Support and Waste Mgmt	56	69,542,594	69,299,629	177,027	65,938	0
Educational Services	61	2,041,400	1,746,020	295,380	0	0
Health Care and Social Assistance	62	6,911,595	6,828,419	0	83,176	0
Arts, Entertainment, Recreation	71	12,401,113	8,568,903	3,830,764	1,446	0
Accommodation and Food Services	72	152,672,973	4,545,855	148,029,405	97,713	0
Other Services	81	66,737,090	62,141,251	1,517,399	3,066,535	11,905
Public Administration	92	660,795	654,521	6,274	0	0
Other		10,096,114	9,027,293	367,415	701,406	0
<b>Total Sales and Use Tax Revenue</b>		<b>\$1,629,816,416</b>	<b>\$1,372,684,891</b>	<b>\$195,627,620</b>	<b>\$54,669,786</b>	<b>\$6,834,119</b>

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<b>Gross Receipts Attributable to:</b>	<b>Periods Ending Oct. - Dec. 2023 All Rates</b>	<b>Periods Ending Oct. - Dec. 2023 6.35% Rate</b>	<b>Periods Ending Oct. - Dec. 2023 7.35% Rate</b>	<b>Periods Ending Oct. - Dec. 2023 7.75% Rate</b>	<b>Periods Ending Oct. - Dec. 2023 9.35% Rate</b>
Sales of Tangible Personal Property	\$101,599,182,069	\$97,403,021,068	\$3,090,560,659	\$1,105,600,342	0
Leasing & Rental of Tangible Personal Property	1,192,266,876	969,296,818	0	149,311,898	\$73,658,160
Rendering of Services	20,986,796,369	20,986,796,369	0	0	0
Business Use Purchases of Tangible Personal Property	1,973,616,879	1,972,250,264	1,347,791	18,824	0
Business Use Leases and Rentals of Tangible Personal Property	20,060,162	17,557,487	0	2,484,791	17,884
Business Use Purchases of Services	414,620,396	414,620,396	0	0	0

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<b>Sales Tax Deductions</b>	<b>Periods Ending Oct. - Dec. 2023 All Rates *</b>	<b>Periods Ending Oct. - Dec. 2023 6.35% Rate</b>	<b>Periods Ending Oct. - Dec. 2023 7.35% Rate</b>	<b>Periods Ending Oct. - Dec. 2023 7.75% Rate</b>
Sale for Resale – Goods	\$38,931,578,243	\$38,748,983,702	\$145,044,700	\$37,549,841
Sale for Resale – Leases and Rentals	448,795,223	265,522,147	0	183,273,076
Sale for Resale – Labor and Services	924,374,302	924,374,302	0	0
Magazines by Subscription and All Newspapers	26,531,906	26,531,906	0	0
Trucks with GVW Over 26,000 lbs or Used for Interstate Freight	42,556,208	42,556,208	0	0
Food Products for Human Consumption	2,891,885,057	2,754,491,318	137,393,739	0
Fuel for Motor Vehicles	4,681,220,904	4,681,220,904	0	0
Electricity/Gas/Heating Fuel (residential)	1,092,041,635	1,092,041,635	0	0
Electricity (\$150 monthly per business)	16,067,248	16,067,248	0	0
Electricity/Gas/Heating Fuel for Manufacturing or Agriculture	437,672,007	437,672,007	0	0
Aviation Fuel	380,152,806	380,152,806	0	0
Sales of Tangible Personal Property to Farmers	30,964,477	30,964,477	0	0
Machinery/Materials/ Tools/Fuel – Mfg. Product	860,821,396	860,821,396	0	0
Machinery/Materials/ Equip. – Printing	37,119,460	37,119,460	0	0
Machinery/Materials/ Tools/Fuel – Comm. Fishing	2,034,961	2,034,961	0	0
Out-of-State – Sale of Goods	13,818,319,808	13,736,273,495	41,770,958	40,275,355
Out-of-State - Leases/Rentals	186,620,434	172,063,143	0	14,557,291
Out-of-State – Labor and Services	4,897,849,734	4,897,849,734	0	0
Sales of Motor Vehicles, Vessels to Nonresidents	415,188,524	256,827,261	0	158,361,263
Prescription Medicines	3,314,953,583	3,314,953,583	0	0
Nonprescription Drugs and Medicines	39,277,604	39,277,604	0	0
Sale of Goods to Charitable & Religious Organizations	360,745,924	312,780,532	47,315,419	649,973
Leases and Rentals to Charitable & Religious Organizations	14,962,610	14,817,834	0	144,776
Labor and Services for Charitable & Religious Organizations	299,150,379	299,150,379	0	0
Sale of Goods to Government	3,693,775,856	3,672,569,093	18,049,622	3,157,141
Leases and Rentals to Government	27,549,710	27,549,710	0	0
Labor and Services for Government	2,696,119,743	2,696,119,743	0	0
Pollution Abatement	2,292,954	2,292,954	0	0
Non-Taxable Labor and Services	9,086,115,999	9,086,115,999	0	0
Business Services/Parent Owned Subs.	359,569,665	359,569,665	0	0
Trade-ins of Like-Kind Personal Property	293,144,491	187,654,821	0	105,489,670
Taxed Goods returned within 90 days	32,206,571	32,030,162	0	176,409
Oxygen, Plasma, Prostheses, etc.	138,848,118	138,848,118	0	0
Funeral Expenses up to \$2,500	73,026,151	73,026,151	0	0
Repair or Replacement Parts/Repair Services to Aircraft	386,426,531	386,426,531	0	0
Certain Machinery - Manufacturing Recovery Act of 1992 (Partial Exemption)	5,775,590	5,775,590	0	0
Sales of Machinery, Equipment, Tools, Fuel, and Supplies used in the Biotech Industry	17,949,026	17,949,026	0	0
Sales of Repair and Maintenance Service to Vessels	23,112,158	23,112,158	0	0
Computer and Data Processing Services (Difference between the Full and 1% Rates)	2,170,672,158	2,170,672,158	0	0
Renovation Services to Residential Property	409,033,438	409,033,438	0	0
Sales to Direct Payment Permit Holders	328,609,435	328,609,435	0	0
Sales of College Textbooks	3,538,962	3,538,962	0	0
Sales Tax Holidays	752,387	752,387	0	0
Motor Vehicles For Armed Forces (Difference between the Full and Reduced 4.5% Rate)	489,848	489,848	0	0
Purchases of Cigarettes Taxed By Distributor	139,136,816	139,136,816	0	0
Vessels, Vessel Motors and Vessel Trailers (Difference between the Full and Reduced 2.99% Rate)	11,473,017	11,473,017	0	0
Other Adjustments – Sales of Goods	6,498,070,271	6,454,735,280	41,304,946	2,030,045
Other Adjustments – Leases and Rentals	137,739,141	131,404,481	0	6,334,660
Other Adjustments – Labor and Services	629,420,307	629,420,307	0	0
<b>Total Deductions</b>	<b>\$101,315,732,776</b>	<b>\$100,332,853,892</b>	<b>\$430,879,384</b>	<b>\$551,999,500</b>

\* Deductions under the 9.35% rate included in All Rates column.