



State of Connecticut, Department of Revenue Services
Monthly Comparative Statement of Tax Revenue
Scott D. Jackson, Commissioner

Current Month Revenue Comparison - Page 1 of 4

Type of Revenue	December 2018	December 2017	Increase or Decrease	Percentage Change
Withholding	\$612,349,151.54	\$557,356,415.28	\$54,992,736.26	9.9%
Estimates and Finals	110,400,297.62	664,486,135.14	(554,085,837.52)	-83.4%
(d) Total Income Taxes	722,749,449.16	1,221,842,550.42	(499,093,101.26)	-40.8%
(a) Sales and Use	384,198,119.94	286,964,324.13	97,233,795.81	33.9%
(a) Business Use	1,944,977.24	1,093,532.69	851,444.55	77.9%
(a) Room Occupancy	10,973,461.92	9,336,452.91	1,637,009.01	17.5%
Total Sales & Use Tax	397,116,559.10	297,394,309.73	99,722,249.37	33.5%
(b) Business Entity	3,567,948.76	2,870,029.72	697,919.04	24.3%
Corporation Business	139,297,550.11	114,626,648.07	24,670,902.04	21.5%
Pass-Through Entity	133,281,513.80	0.00	133,281,513.80	
Unrelated Business Income	1,384,538.72	797,195.25	587,343.47	73.7%
Total Corporation Taxes	277,531,551.39	118,293,873.04	159,237,678.35	134.6%
Cable, Satellite and Video	0.00	5,944.13	(5,944.13)	-100.0%
PEG Account	0.00	58,784.52	(58,784.52)	-100.0%
Electric & Power	5,000,000.00	1,208,092.40	3,791,907.60	313.9%
Gas Companies	395,716.66	1,236.06	394,480.60	31914.4%
Railroads	0.00	0.00	0.00	
Total Public Service Corps.	5,395,716.66	1,274,057.11	4,121,659.55	323.5%
Estate and Gift	32,667,922.04	20,434,673.00	12,233,249.04	59.9%
Domestic	6,669,183.00	7,684,070.00	(1,014,887.00)	-13.2%
Foreign	23,348,238.38	24,553,388.75	(1,205,150.37)	-4.9%
Health Care Centers	723,425.00	812,596.00	(89,171.00)	-11.0%
Nonadmitted / Unauthorized / Captive Insurers	0.00	0.00	0.00	
Total Insurance Taxes	30,740,846.38	33,050,054.75	(2,309,208.37)	-7.0%
(a) Alcoholic Beverages	6,004,004.87	3,092,906.64	2,911,098.23	94.1%
Cigarette	32,653,033.45	33,402,329.61	(749,296.16)	-2.2%
Tobacco Products	1,745,784.68	1,401,367.97	344,416.71	24.6%
Total Cigarette Taxes	34,398,818.13	34,803,697.58	(404,879.45)	-1.2%
Controlling Interest Transfer	1,722,751.79	2,040,174.00	(317,422.21)	-15.6%
Real Estate Conveyance	17,432,456.13	14,194,077.59	3,238,378.54	22.8%
Real Estate Conveyance	19,155,207.92	16,234,251.59	2,920,956.33	18.0%
Petroleum Gross Earnings	126,997.89	1,957,824.90	(1,830,827.01)	-93.5%
(a, c) Admissions & Dues and TNC Fee	3,422,599.86	2,504,472.94	918,126.92	36.7%
Dry Cleaners	9,343.53	10,826.77	(1,483.24)	-13.7%
Occupational	635,248.66	593,722.77	41,525.89	7.0%
Rental Surcharge	0.00	0.00	0.00	
Solid Waste	0.00	156.00	(156.00)	-100.0%
(a) Tourism Tax	412,857.72	411,637.80	1,219.92	0.3%
Controlled Substances	10,535.00	1,516.81	9,018.19	594.5%
(a) Prepaid Wireless E-9-1-1 Fee	164,754.05	163,993.00	761.05	0.5%
Paid Preparer Fee	45,200.00	0.00	45,200.00	
Repealed Taxes	70,745.74	11,152.04	59,593.70	534.4%
Total Miscellaneous Taxes	1,348,684.70	1,193,005.19	155,679.51	13.0%
Nursing Home User Fee	1,434,474.73	1,528,383.04	(93,908.31)	-6.1%
Hospitals	5,576,222.00	46,535,678.00	(40,959,456.00)	-88.0%
Intermediate Care Facility	272,909.00	299,087.00	(26,178.00)	-8.8%
Ambulatory Surgical Center	0.00	62,161.00	(62,161.00)	-100.0%
Total Healthcare Taxes	7,283,605.73	48,425,309.04	(41,141,703.31)	-85.0%
Gasoline	31,470,724.05	31,733,888.09	(263,164.04)	-0.8%
Special Fuel	9,910,151.80	9,640,389.67	269,762.13	2.8%
Motor Carrier	1,712,011.56	1,775,468.39	(63,456.83)	-3.6%
Total Motor Fuel Taxes	43,092,887.41	43,149,746.15	(56,858.74)	-0.1%
(a) Licenses	208,833.26	194,085.78	14,747.48	7.6%
Beverage Container Deposit	6,162.05	141,395.06	(135,233.01)	-95.6%
Totals	\$1,581,249,846.55	\$1,843,986,212.92	(\$262,736,366.37)	-14.2%

- (a) Revenues attributed to those taxes with month-end filing deadlines are impacted when a due date falls on a Saturday, Sunday, or legal holiday. The next business day is the due date and may fall into the next calendar month. Revenues from taxes with return filing deadlines of Sunday December 31, 2017 were impacted by these due date changes.
- (b) Business Entity Tax is paid biennially.
- (c) Includes revenue attributed to the Transportation Network Companies (TNC) Fee
- (d) Due to the mid-year enactment of the Pass-Through Entity Tax, collections received before October 1, 2018 are included in this total.

State of Connecticut, Department of Revenue Services
December 2018 Monthly Comparative Statement of Tax Revenue
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Fiscal Year to Date Revenue Comparison - Page 2 of 4

Type of Revenue	Total YTD FY 2018-2019	Total YTD FY 2017-2018	Increase or Decrease	Percentage Change
Withholding	\$2,482,389,758.51	\$2,277,946,821.81	\$204,442,936.70	9.0%
Estimates and Finals	738,209,743.81	1,215,430,497.47	(477,220,753.66)	-39.3%
(d) Total Income Taxes	3,220,599,502.32	3,493,377,319.28	(272,777,816.96)	-7.8%
(a) Sales and Use	1,834,629,951.24	1,654,543,171.93	180,086,779.31	10.9%
(a) Business Use	10,759,649.53	16,150,565.76	(5,390,916.23)	-33.4%
(a) Room Occupancy	60,425,376.32	56,953,981.51	3,471,394.81	6.1%
Total Sales & Use Tax	1,905,814,977.09	1,727,647,719.20	178,167,257.89	10.3%
(b) Business Entity	12,282,074.14	6,665,430.54	5,616,643.60	84.3%
Corporation Business	368,156,332.03	297,861,879.85	70,294,452.18	23.6%
Pass-Through Entity	301,582,273.94	0.00	301,582,273.94	
Unrelated Business Income	2,428,005.41	3,210,013.37	(782,007.96)	-24.4%
Total Corporation Taxes	684,448,685.52	307,737,323.76	376,711,361.76	122.4%
Cable, Satellite and Video	11,975,287.85	18,774,946.36	(6,799,658.51)	-36.2%
PEG Account	1,774,233.95	2,064,459.23	(290,225.28)	-14.1%
Electric & Power	50,954,001.66	53,239,064.86	(2,285,063.20)	-4.3%
Gas Companies	8,463,479.84	9,429,388.36	(965,908.52)	-10.2%
Railroads	32,316.20	455,867.20	(423,551.00)	
Total Public Service Corps.	73,199,319.50	83,963,726.01	(10,764,406.51)	-12.8%
Estate and Gift	117,234,965.20	136,004,716.37	(18,769,751.17)	-13.8%
Domestic	8,469,000.93	21,847,741.58	(13,378,740.65)	-61.2%
Foreign	57,332,667.02	55,182,374.40	2,150,292.62	3.9%
Health Care Centers	1,172,337.00	1,375,193.00	(202,856.00)	-14.8%
Nonadmitted / Unauthorized / Captive Insurers	952,209.28	1,517,157.55	(564,948.27)	
Total Insurance Taxes	67,926,214.23	79,922,466.53	(11,996,252.30)	-15.0%
(a) Alcoholic Beverages	27,801,172.01	24,378,579.22	3,422,592.79	14.0%
Cigarette	161,430,954.84	163,166,404.75	(1,735,449.91)	-1.1%
Tobacco Products	11,515,258.89	8,227,143.37	3,288,115.52	40.0%
Total Cigarette Taxes	172,946,213.73	171,393,548.12	1,552,665.61	0.9%
Controlling Interest Transfer	7,663,999.28	3,126,486.96	4,537,512.32	145.1%
Real Estate Conveyance	81,703,347.73	76,595,549.47	5,107,798.26	6.7%
Real Estate Conveyance	89,367,347.01	79,722,036.43	9,645,310.58	12.1%
Petroleum Gross Earnings	88,807,658.61	76,225,323.82	12,582,334.79	16.5%
(a, c) Admissions & Dues and TNC Fee	20,863,847.70	16,894,551.97	3,969,295.73	23.5%
Dry Cleaners	322,945.38	338,484.43	(15,539.05)	-4.6%
Occupational	2,124,147.37	996,262.01	1,127,885.36	113.2%
Rental Surcharge	626.00	5,000.00	(4,374.00)	
Solid Waste	1,458,111.79	1,571,608.82	(113,497.03)	-7.2%
(a) Tourism Tax	2,894,596.47	2,813,347.40	81,249.07	2.9%
Controlled Substances	49,124.91	7,022.42	42,102.49	599.5%
(a) Prepaid Wireless E-9-1-1 Fee	1,221,772.06	1,134,948.40	86,823.66	7.7%
Paid Preparer Fee	118,500.00	0.00	118,500.00	
Repealed Taxes	140,091.40	410,043.70	(269,952.30)	-65.8%
Total Miscellaneous Taxes	8,329,915.38	7,276,717.18	1,053,198.20	14.5%
Nursing Home User Fee	46,071,718.12	38,008,399.07	8,063,319.05	21.2%
Hospitals	240,211,189.19	192,620,479.61	47,590,709.58	24.7%
Intermediate Care Facility	2,340,422.00	2,506,865.00	(166,443.00)	-6.6%
Ambulatory Surgical Center	2,451,602.44	2,323,034.80	128,567.64	5.5%
Total Healthcare Taxes	291,074,931.75	235,458,778.48	55,616,153.27	23.6%
Gasoline	164,776,544.79	161,668,428.23	3,108,116.56	1.9%
Special Fuel	50,630,032.89	46,791,463.63	3,838,569.26	8.2%
Motor Carrier	4,984,812.89	4,902,500.79	82,312.10	1.7%
Total Motor Fuel Taxes	220,391,390.57	213,362,392.65	7,028,997.92	3.3%
(a) Licenses	1,328,148.59	1,207,429.49	120,719.10	10.0%
Beverage Container Deposit	8,834,191.58	9,345,144.20	(510,952.62)	-5.5%
Totals	\$6,998,968,480.80	\$6,663,917,772.71	\$335,050,708.09	5.0%

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**State of Connecticut, Department of Revenue Services
December 2018 Monthly Comparative Statement of Tax Revenue**

Current Month Refunds Comparison - Page 3 of 4

Type of Refund	December 2018	December 2017	Increase or Decrease	Percentage Change
Withholding	\$706,089.09	\$309,810.45	\$396,278.64	127.9%
Income Tax	22,884,130.15	10,137,715.27	12,746,414.88	125.7%
Sales and Use	471,696.31	1,265,134.22	-793,437.91	-62.7%
Business Use	15,321.56	43,650.64	-28,329.08	-64.9%
Room Occupancy	429.98	0.00	429.98	
Business Entity	28,221.03	48,094.57	-19,873.54	-41.3%
Corporation Business	2,950,479.37	23,805,095.74	-20,854,616.37	-87.6%
R & D Credit Buybacks	148,828.38	362,933.00	-214,104.62	-59.0%
Unrelated Business	7,839.03	24,612.87	-16,773.84	-68.2%
Cable, Satellite and Video	2,545,777.00	587,474.92	1,958,302.08	333.3%
Electric & Power	43,370.46	0.00	43,370.46	
Estate and Gift	361,598.16	318,635.99	42,962.17	13.5%
Domestic Insurance	0.00	68,751.06	-68,751.06	-100.0%
Foreign Insurance	-10,542.04	24,750.92	-35,292.96	-142.6%
Alcoholic Beverages	126.68	2,493.44	-2,366.76	-94.9%
Cigarette	72,148.55	34,127.78	38,020.77	111.4%
Tobacco Products	3,355.13	0.00	3,355.13	
Controlling Interest	139,305.84	193,751.02	-54,445.18	-28.1%
Real Estate Conveyance	8,325.00	13,089.00	-4,764.00	-36.4%
Petroleum Gross Earnings	0.00	0.00	0.00	
Admissions & Dues	775.20	577.74	197.46	34.2%
Occupational	10,181.64	7,890.16	2,291.48	29.0%
Hospitals	0.00	0.00	0.00	
Nursing Home User Fee	0.00	5,149.15	-5,149.15	
Gasoline	116,312.60	310,520.34	-194,207.74	-62.5%
Special Fuel	7,028.12	410.46	6,617.66	1612.3%
Motor Carrier	7,349.33	25,446.53	-18,097.20	-71.1%
Beverage Containers	0.00	0.00	0.00	
Miscellaneous	9,275.89	13,229.14	-3,953.25	-29.9%
Totals	\$30,527,422.46	\$37,603,344.41	(\$7,075,921.95)	-18.8%

	December 2018	December 2017	Increase or Decrease	Percentage Change
Total Revenue Collected	\$1,581,249,846.55	\$1,843,986,212.92	-\$262,736,366.37	-14.2%
Refunds of Tax Revenue	30,527,422.46	37,603,344.41	-7,075,921.95	-18.8%
Net Revenue	\$1,550,722,424.09	\$1,806,382,868.51	(\$255,660,444.42)	-14.2%

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**State of Connecticut, Department of Revenue Services
December 2018 Monthly Comparative Statement of Tax Revenue**

Fiscal Year to Date Refunds Comparison - Page 4 of 4

Type of Refund	Total YTD FY 2018-2019	Total YTD FY 2017-2018	Increase or Decrease	Percentage Change
Withholding	\$4,707,158.65	\$3,242,330.91	\$1,464,827.74	45.2%
Income Tax	284,090,728.34	254,900,580.85	29,190,147.49	11.5%
Sales and Use	8,528,056.06	7,538,156.87	989,899.19	13.1%
Business Use	547,596.07	306,979.89	240,616.18	78.4%
Room Occupancy	88,375.16	77,512.46	10,862.70	14.0%
Business Entity	237,417.67	480,786.92	-243,369.25	-50.6%
Corporation Business	86,944,595.00	54,607,367.83	32,337,227.17	59.2%
R & D Credit Buybacks	1,254,451.56	2,800,967.75	-1,546,516.19	-55.2%
Unrelated Business	357,272.60	476,819.64	-119,547.04	-25.1%
Cable, Satellite and Video	3,607,858.00	638,118.07	2,969,739.93	465.4%
Electric & Power	45,393.20	0.00	45,393.20	
Estate and Gift	7,909,553.57	10,087,770.40	-2,178,216.83	-21.6%
Domestic Insurance	6,330,945.29	837,512.71	5,493,432.58	655.9%
Foreign Insurance	1,536,236.14	5,589,991.23	-4,053,755.09	-72.5%
Alcoholic Beverages	260,579.79	7,597.67	252,982.12	3329.7%
Cigarette	236,221.95	285,351.09	-49,129.14	-17.2%
Tobacco Products	68,322.56	52,672.19	15,650.37	29.7%
Controlling Interest	793,404.90	603,031.81	190,373.09	31.6%
Real Estate Conveyance	240,777.56	420,547.02	-179,769.46	-42.7%
Petroleum Gross Earnings	2,661,400.22	1,284,736.43	1,376,663.79	107.2%
Admissions & Dues	92,730.63	17,472.70	75,257.93	430.7%
Occupational	222,272.78	149,684.52	72,588.26	48.5%
Hospitals	231,149.00	155,267.50	75,881.50	48.9%
Nursing Home User Fee	201,885.41	109,558.42	92,326.99	84.3%
Gasoline	1,889,539.49	2,235,232.09	-345,692.60	-15.5%
Special Fuel	16,785.39	60,248.10	-43,462.71	-72.1%
Motor Carrier	446,198.63	493,172.95	-46,974.32	-9.5%
Beverage Containers	32,758.67	-26,004.94	58,763.61	-226.0%
Miscellaneous	38,947.67	27,764.92	11,182.75	40.3%
Totals	\$413,618,611.96	\$347,461,228.00	\$66,157,383.96	19.0%

	Total YTD FY 2018-2019	Total YTD FY 2017-2018	Increase or Decrease	Percentage Change
Total Revenue Collected	\$6,998,968,480.80	\$6,663,917,772.71	\$335,050,708.09	5.0%
Refunds of Tax Revenue	413,618,611.96	347,461,228.00	66,157,383.96	19.0%
Net Revenue	\$6,585,349,868.84	\$6,316,456,544.71	\$268,893,324.13	4.3%

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