



**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	October 2018	October 2017	Increase or Decrease	Percentage Change
Withholding	\$503,298,061.73	\$436,660,615.37	\$66,637,446.36	15.3%
Estimates and Finals	123,606,933.77	103,501,587.55	20,105,346.22	19.4%
<b>(d) Total Income Taxes</b>	<b>626,904,995.50</b>	<b>540,162,202.92</b>	<b>86,742,792.58</b>	<b>16.1%</b>
<b>(a) Sales and Use</b>	<b>477,271,685.18</b>	<b>447,009,400.05</b>	<b>30,262,285.13</b>	<b>6.8%</b>
<b>(a) Business Use</b>	<b>5,501,116.18</b>	<b>8,505,235.15</b>	<b>(3,004,118.97)</b>	<b>-35.3%</b>
<b>(a) Room Occupancy</b>	<b>14,484,030.27</b>	<b>13,990,877.49</b>	<b>493,152.78</b>	<b>3.5%</b>
<b>Total Sales &amp; Use Tax</b>	<b>497,256,831.63</b>	<b>469,505,512.69</b>	<b>27,751,318.94</b>	<b>5.9%</b>
<b>(b) Business Entity</b>	<b>1,247,312.84</b>	<b>760,976.24</b>	<b>486,336.60</b>	<b>63.9%</b>
Corporation Business	25,929,398.31	32,675,661.71	(6,746,263.40)	-20.6%
Pass-Through Entity	7,446,997.46	0.00	7,446,997.46	
Unrelated Business Income	324,793.63	142,993.00	181,800.63	127.1%
<b>Total Corporation Taxes</b>	<b>34,948,502.24</b>	<b>33,579,630.95</b>	<b>1,368,871.29</b>	<b>4.1%</b>
Cable, Satellite and Video	11,849,415.88	18,824,839.23	(6,975,423.35)	-37.1%
PEG Account	876,692.80	562,831.61	313,861.19	55.8%
Electric & Power	45,831,022.66	52,030,665.00	(6,199,642.34)	-11.9%
Gas Companies	7,896,823.25	8,724,195.30	(827,372.05)	-9.5%
Railroads	0.00	0.00	0.00	
<b>Total Public Service Corps.</b>	<b>66,453,954.59</b>	<b>80,142,531.14</b>	<b>(13,688,576.55)</b>	<b>-17.1%</b>
<b>Estate and Gift</b>	<b>14,734,959.08</b>	<b>49,052,379.52</b>	<b>(34,317,420.44)</b>	<b>-70.0%</b>
Domestic	(18,507.91)	(2,503.94)	(16,003.97)	639.2%
Foreign	767,911.71	586,209.26	181,702.45	31.0%
Health Care Centers	25,487.00	0.00	25,487.00	
Nonadmitted / Unauthorized / Captive Insurers	217,539.44	96,039.06	121,500.38	126.5%
<b>Total Insurance Taxes</b>	<b>992,430.24</b>	<b>679,744.38</b>	<b>312,685.86</b>	<b>46.0%</b>
<b>(a) Alcoholic Beverages</b>	<b>6,627,018.27</b>	<b>6,953,394.02</b>	<b>(326,375.75)</b>	<b>-4.7%</b>
Cigarette	33,682,873.33	32,837,917.65	844,955.68	2.6%
Tobacco Products	1,831,560.26	1,327,099.54	504,460.72	38.0%
<b>Total Cigarette Taxes</b>	<b>35,514,433.59</b>	<b>34,165,017.19</b>	<b>1,349,416.40</b>	<b>3.9%</b>
Controlling Interest Transfer	4,503,226.36	276,188.36	4,227,038.00	1530.5%
Real Estate Conveyance	15,898,741.92	15,590,684.77	308,057.15	2.0%
<b>Real Estate Conveyance</b>	<b>20,401,968.28</b>	<b>15,866,873.13</b>	<b>4,535,095.15</b>	<b>28.6%</b>
<b>Petroleum Gross Earnings</b>	<b>68,120,452.63</b>	<b>69,738,025.14</b>	<b>(1,617,572.51)</b>	<b>-2.3%</b>
<b>(a, c) Admissions &amp; Dues and TNC Fee</b>	<b>4,220,605.86</b>	<b>3,391,275.32</b>	<b>829,330.54</b>	<b>24.5%</b>
Dry Cleaners	115,492.30	103,676.84	11,815.46	11.4%
Occupational	226,682.87	72,317.20	154,365.67	213.5%
Rental Surcharge	626.00	0.00	626.00	
Solid Waste	446,168.00	743,315.82	(297,147.82)	-40.0%
<b>(a) Tourism Tax</b>	<b>477,827.00</b>	<b>475,519.42</b>	<b>2,307.58</b>	<b>0.5%</b>
Controlled Substances	680.04	1,918.55	(1,238.51)	-64.6%
Prepaid Wireless E-9-1-1 Fee	286,950.06	211,254.08	75,695.98	35.8%
Paid Preparer Fee	32,300.00	0.00	32,300.00	
Repealed Taxes	9,359.38	219,580.09	(210,220.71)	-95.7%
<b>Total Miscellaneous Taxes</b>	<b>1,596,085.65</b>	<b>1,827,582.00</b>	<b>(231,496.35)</b>	<b>-12.7%</b>
Nursing Home User Fee	27,598,874.46	27,303,633.71	295,240.75	1.1%
Hospitals	228,657,490.34	118,862,978.00	109,794,512.34	92.4%
Intermediate Care Facility	1,098,171.00	1,285,233.00	(187,062.00)	-14.6%
Ambulatory Surgical Center	2,231,776.44	2,092,089.80	139,686.64	6.7%
<b>Total Healthcare Taxes</b>	<b>259,586,312.24</b>	<b>149,543,934.51</b>	<b>110,042,377.73</b>	<b>73.6%</b>
Gasoline	34,734,666.55	31,039,148.83	3,695,517.72	11.9%
Special Fuel	9,137,506.50	9,051,056.60	86,449.90	1.0%
Motor Carrier	1,110,123.46	1,066,464.70	43,658.76	4.1%
<b>Total Motor Fuel Taxes</b>	<b>44,982,296.51</b>	<b>41,156,670.13</b>	<b>3,825,626.38</b>	<b>9.3%</b>
<b>Licenses</b>	<b>221,563.44</b>	<b>171,790.07</b>	<b>49,773.37</b>	<b>29.0%</b>
<b>Beverage Container Deposit</b>	<b>7,629,254.91</b>	<b>9,090,263.57</b>	<b>(1,461,008.66)</b>	<b>-16.1%</b>
<b>Totals</b>	<b>\$1,690,191,664.66</b>	<b>\$1,505,026,826.68</b>	<b>\$185,164,837.98</b>	<b>12.2%</b>

- (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 Saturday September 30, 2017 and Sunday September 30, 2018 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**  
**Monthly Comparative Statement of Tax Revenue**  
**Scott D. Jackson, Commissioner**

**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	\$1,364,073,496.06	\$1,232,868,918.13	\$131,204,577.93	10.6%
Estimates and Finals	586,858,665.16	506,623,896.64	80,234,768.52	15.8%
<b>(d) Total Income Taxes</b>	<b>1,950,932,161.22</b>	<b>1,739,492,814.77</b>	<b>211,439,346.45</b>	<b>12.2%</b>
<b>(a) Sales and Use</b>	<b>1,071,243,573.87</b>	<b>1,019,738,560.77</b>	<b>51,505,013.10</b>	<b>5.1%</b>
<b>(a) Business Use</b>	<b>7,049,181.78</b>	<b>12,216,228.50</b>	<b>(5,167,046.72)</b>	<b>-42.3%</b>
<b>(a) Room Occupancy</b>	<b>37,027,442.03</b>	<b>35,461,007.86</b>	<b>1,566,434.17</b>	<b>4.4%</b>
<b>Total Sales &amp; Use Tax</b>	<b>1,115,320,197.68</b>	<b>1,067,415,797.13</b>	<b>47,904,400.55</b>	<b>4.5%</b>
<b>(b) Business Entity</b>	<b>7,740,297.82</b>	<b>3,609,580.50</b>	<b>4,130,717.32</b>	<b>114.4%</b>
Corporation Business	197,998,105.60	159,424,322.15	38,573,783.45	24.2%
Pass-Through Entity	161,932,621.79	0.00	161,932,621.79	
Unrelated Business Income	698,672.99	746,539.81	(47,866.82)	-6.4%
<b>Total Corporation Taxes</b>	<b>368,369,698.20</b>	<b>163,780,442.46</b>	<b>204,589,255.74</b>	<b>124.9%</b>
Cable, Satellite and Video	11,850,076.85	18,824,589.23	(6,974,512.38)	
PEG Account	1,767,590.95	2,005,674.71	(238,083.76)	-11.9%
Electric & Power	45,831,162.66	52,030,972.46	(6,199,809.80)	-11.9%
Gas Companies	7,897,733.40	9,172,305.68	(1,274,572.28)	-13.9%
Railroads	100.20	455,867.20	(455,767.00)	-100.0%
<b>Total Public Service Corps.</b>	<b>67,346,664.06</b>	<b>82,489,409.28</b>	<b>(15,142,745.22)</b>	<b>-18.4%</b>
<b>Estate and Gift</b>	<b>71,744,931.56</b>	<b>104,968,742.33</b>	<b>(33,223,810.77)</b>	<b>-31.7%</b>
Domestic	2,240,662.09	13,822,505.58	(11,581,843.49)	-83.8%
Foreign	31,427,225.19	27,596,878.32	3,830,346.87	13.9%
Health Care Centers	448,912.00	562,597.00	(113,685.00)	-20.2%
Nonadmitted / Unauthorized / Captive Insurers	862,002.16	687,343.95	174,658.21	25.4%
<b>Total Insurance Taxes</b>	<b>34,978,801.44</b>	<b>42,669,324.85</b>	<b>(7,690,523.41)</b>	<b>-18.0%</b>
<b>(a) Alcoholic Beverages</b>	<b>15,406,721.95</b>	<b>15,038,871.36</b>	<b>367,850.59</b>	<b>2.4%</b>
Cigarette	103,834,014.70	104,005,001.85	(170,987.15)	-0.2%
Tobacco Products	7,760,619.19	5,425,405.12	2,335,214.07	43.0%
<b>Total Cigarette Taxes</b>	<b>111,594,633.89</b>	<b>109,430,406.97</b>	<b>2,164,226.92</b>	<b>2.0%</b>
Controlling Interest Transfer	5,728,424.01	941,636.96	4,786,787.05	508.3%
Real Estate Conveyance	50,017,346.06	47,208,753.76	2,808,592.30	5.9%
<b>Real Estate Conveyance</b>	<b>55,745,770.07</b>	<b>48,150,390.72</b>	<b>7,595,379.35</b>	<b>15.8%</b>
<b>Petroleum Gross Earnings</b>	<b>68,434,261.64</b>	<b>71,412,410.51</b>	<b>(2,978,148.87)</b>	<b>-4.2%</b>
<b>(a, c) Admissions &amp; Dues and TNC Fee</b>	<b>14,855,751.91</b>	<b>12,324,033.76</b>	<b>2,531,718.15</b>	<b>20.5%</b>
Dry Cleaners	273,156.76	274,600.14	(1,443.38)	-0.5%
Occupational	1,398,917.94	353,405.79	1,045,512.15	295.8%
Rental Surcharge	626.00	3,000.00	(2,374.00)	-79.1%
Solid Waste	1,156,005.00	1,571,296.82	(415,291.82)	-26.4%
<b>(a) Tourism Tax</b>	<b>1,993,835.06</b>	<b>1,946,459.20</b>	<b>47,375.86</b>	<b>2.4%</b>
Controlled Substances	34,304.88	3,831.08	30,473.80	795.4%
Prepaid Wireless E-9-1-1 Fee	885,415.16	741,124.87	144,290.29	19.5%
Paid Preparer Fee	32,300.00	0.00	32,300.00	
Repealed Taxes	68,046.33	391,165.87	(323,119.54)	-82.6%
<b>Total Miscellaneous Taxes</b>	<b>5,842,607.13</b>	<b>5,284,883.77</b>	<b>557,723.36</b>	<b>10.6%</b>
Nursing Home User Fee	36,463,836.17	28,913,978.20	7,549,857.97	26.1%
Hospitals	244,413,870.19	127,880,769.62	116,533,100.57	91.1%
Intermediate Care Facility	1,664,820.00	1,898,478.00	(233,658.00)	-12.3%
Ambulatory Surgical Center	2,232,595.44	2,137,728.80	94,866.64	4.4%
<b>Total Healthcare Taxes</b>	<b>284,775,121.80</b>	<b>160,830,954.62</b>	<b>123,944,167.18</b>	<b>77.1%</b>
Gasoline	100,516,413.20	97,126,944.95	3,389,468.25	3.5%
Special Fuel	29,823,914.47	28,021,988.48	1,801,925.99	6.4%
Motor Carrier	3,154,719.82	2,874,929.12	279,790.70	9.7%
<b>Total Motor Fuel Taxes</b>	<b>133,495,047.49</b>	<b>128,023,862.55</b>	<b>5,471,184.94</b>	<b>4.3%</b>
<b>Licenses</b>	<b>811,383.05</b>	<b>750,684.43</b>	<b>60,698.62</b>	<b>8.1%</b>
<b>Beverage Container Deposit</b>	<b>7,658,803.28</b>	<b>9,179,186.62</b>	<b>(1,520,383.34)</b>	<b>-16.6%</b>
<b>Totals</b>	<b>\$4,307,312,556.37</b>	<b>\$3,761,242,216.13</b>	<b>\$546,070,340.24</b>	<b>14.5%</b>

(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 Saturday September 30, 2017 and Sunday September 30, 2018 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  
Monthly Comparative Statement of Tax Revenue**

**Current Month Refunds Comparison - Page 3 of 4**

<b>Type of Refund</b>	<b>October 2018</b>	<b>October 2017</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Withholding	\$849,115.24	\$984,712.30	-\$135,597.06	-13.8%
Income Tax	125,115,548.51	120,729,688.88	4,385,859.63	3.6%
Sales and Use	1,411,407.84	1,089,688.41	321,719.43	29.5%
Business Use	120,294.28	27,183.27	93,111.01	342.5%
Room Occupancy	21,305.10	66,958.31	-45,653.21	-68.2%
Business Entity	40,133.86	35,290.63	4,843.23	13.7%
Corporation Business	28,975,397.29	12,248,829.43	16,726,567.86	136.6%
R & D Credit Buybacks	153,562.00	1,200,205.24	-1,046,643.24	-87.2%
Unrelated Business	75,395.82	23,120.61	52,275.21	226.1%
Estate and Gift	972,970.75	1,407,657.02	-434,686.27	-30.9%
Domestic Insurance	20,497.66	0.00	20,497.66	
Foreign Insurance	1,101,471.79	1,172,398.41	-70,926.62	-6.0%
Alcoholic Beverages	26,444.01	1,500.90	24,943.11	1661.9%
Cigarette	14,967.98	109,091.25	-94,123.27	-86.3%
Tobacco Products	17,518.15	2,696.00	14,822.15	549.8%
Controlling Interest	554,118.32	-78,126.18	632,244.50	-809.3%
Real Estate Conveyance	54,530.18	24,231.77	30,298.41	125.0%
Petroleum Gross Earnings	1,981,794.27	549,189.58	1,432,604.69	260.9%
Admissions & Dues	0.00	6,101.70	-6,101.70	-100.0%
Occupational	86,864.10	34,832.78	52,031.32	149.4%
Hospitals	0.00	155,267.50	-155,267.50	-100.0%
Nursing Home User Fee	10,685.50	0.00	10,685.50	
Gasoline	168,793.47	329,307.58	-160,514.11	-48.7%
Special Fuel	0.00	21,144.79	-21,144.79	-100.0%
Motor Carrier	69,621.14	158,624.79	-89,003.65	-56.1%
Beverage Containers	28,448.59	27.80	28,420.79	102233.1%
Miscellaneous	9,033.52	616.41	8,417.11	1365.5%
<b>Totals</b>	<b>\$161,879,919.37</b>	<b>\$140,300,239.18</b>	<b>\$21,579,680.19</b>	<b>15.4%</b>

	<b>October 2018</b>	<b>October 2017</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Total Revenue Collected	\$1,690,191,664.66	\$1,505,026,826.68	\$185,164,837.98	12.2%
Refunds of Tax Revenue	161,879,919.37	140,300,239.18	21,579,680.19	15.4%
<b>Net Revenue</b>	<b>\$1,528,311,745.29</b>	<b>\$1,364,726,587.50</b>	<b>\$163,585,157.79</b>	<b>12.0%</b>

Prepared by the Tax Research Unit  
860-297-5691  
[DRS.TaxResearch@po.state.ct.us](mailto:DRS.TaxResearch@po.state.ct.us)

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

**Fiscal Year to Date Refunds Comparison - Page 4 of 4**

<b>Type of Refund</b>	<b>Total YTD FY 2018-2019</b>	<b>Total YTD FY 2017-2018</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Withholding	\$3,447,506.47	\$2,517,228.72	\$930,277.75	37.0%
Income Tax	216,068,526.08	213,881,645.70	2,186,880.38	1.0%
Sales and Use	6,999,505.09	5,642,209.31	1,357,295.78	24.1%
Business Use	520,004.29	242,884.61	277,119.68	114.1%
Room Occupancy	66,293.98	70,401.63	-4,107.65	-5.8%
Business Entity	204,690.50	434,063.51	-229,373.01	-52.8%
Corporation Business	59,312,497.66	22,544,479.80	36,768,017.86	163.1%
R & D Credit Buybacks	1,037,729.55	1,989,393.45	-951,663.90	-47.8%
Unrelated Business	249,203.83	165,372.35	83,831.48	50.7%
Estate and Gift	5,961,914.93	7,228,413.39	-1,266,498.46	-17.5%
Domestic Insurance	6,330,945.29	58,590.88	6,272,354.41	10705.3%
Foreign Insurance	1,485,744.40	5,539,246.70	-4,053,502.30	-73.2%
Alcoholic Beverages	259,187.49	4,322.28	254,865.21	5896.5%
Cigarette	155,455.34	252,622.97	-97,167.63	-38.5%
Tobacco Products	64,152.66	52,519.81	11,632.85	22.1%
Controlling Interest	641,616.73	468,841.68	172,775.05	36.9%
Real Estate Conveyance	189,356.84	288,569.52	-99,212.68	-34.4%
Petroleum Gross Earnings	2,661,400.22	1,257,662.06	1,403,738.16	111.6%
Admissions & Dues	92,000.88	17,255.80	74,745.08	433.2%
Occupational	201,334.68	128,140.78	73,193.90	57.1%
Hospitals	231,149.00	18,771.80	212,377.20	1131.4%
Nursing Home User Fee	244,560.90	155,267.50	89,293.40	57.5%
Gasoline	1,064,380.47	1,857,683.43	-793,302.96	-42.7%
Special Fuel	5,838.26	36,911.87	-31,073.61	-84.2%
Motor Carrier	272,985.70	413,427.07	-140,441.37	-34.0%
Beverage Containers	32,758.67	483.05	32,275.62	6681.6%
Miscellaneous	27,557.16	63,906.52	-36,349.36	-56.9%
<b>Totals</b>	<b>\$307,828,297.07</b>	<b>\$265,330,316.19</b>	<b>\$42,497,980.88</b>	<b>16.0%</b>

	<b>Total YTD FY 2018-2019</b>	<b>Total YTD FY 2017-2018</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Total Revenue Collected	\$4,307,312,556.37	\$3,761,242,216.13	\$546,070,340.24	14.5%
Refunds of Tax Revenue	307,828,297.07	265,330,316.19	42,497,980.88	16.0%
<b>Net Revenue</b>	<b>\$3,999,484,259.30</b>	<b>\$3,495,911,899.94</b>	<b>\$503,572,359.36</b>	<b>14.4%</b>

Prepared by the Tax Research Unit  
860-297-5691  
[DRS.TaxResearch@po.state.ct.us](mailto:DRS.TaxResearch@po.state.ct.us)