



**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	February 2019	February 2018	Increase or Decrease	Percentage Change
Withholding	\$611,978,555.83	\$529,025,201.24	\$82,953,354.59	15.7%
(a) Estimates and Finals	41,019,772.97	53,946,672.04	(12,926,899.07)	-24.0%
<b>(b) Total Income Taxes</b>	<b>652,998,328.80</b>	<b>582,971,873.28</b>	<b>70,026,455.52</b>	<b>12.0%</b>
Sales and Use	329,277,715.64	344,927,936.66	(15,650,221.02)	-4.5%
Business Use	1,547,446.61	4,795,563.80	(3,248,117.19)	-67.7%
Room Occupancy	7,906,641.61	7,816,730.77	89,910.84	1.2%
<b>Total Sales &amp; Use Tax</b>	<b>338,731,803.86</b>	<b>357,540,231.23</b>	<b>(18,808,427.37)</b>	<b>-5.3%</b>
<b>(c) Business Entity</b>	<b>1,844,786.58</b>	<b>1,268,190.13</b>	<b>576,596.45</b>	<b>45.5%</b>
Corporation Business	14,894,592.01	23,020,507.10	(8,125,915.09)	-35.3%
Pass-Through Entity	13,536,733.88	0.00	13,536,733.88	1284.0%
Unrelated Business Income	423,369.86	30,589.69	392,780.17	1284.0%
<b>Total Corporation Taxes</b>	<b>30,699,482.33</b>	<b>24,319,286.92</b>	<b>6,380,195.41</b>	<b>26.2%</b>
Cable, Satellite and Video	387,880.00	2,114,655.00	(1,726,775.00)	-81.7%
PEG Account	(384,469.00)	112,113.68	(496,582.68)	-442.9%
Electric & Power	0.00	0.00	0.00	
Gas Companies	1,482,153.00	1,009,674.00	472,479.00	46.8%
Railroads	0.00	0.00	0.00	
<b>Total Public Service Corps.</b>	<b>1,485,564.00</b>	<b>3,236,442.68</b>	<b>(1,750,878.68)</b>	<b>-54.1%</b>
<b>Estate and Gift</b>	<b>7,572,659.41</b>	<b>10,776,295.38</b>	<b>(3,203,635.97)</b>	<b>-29.7%</b>
Domestic	2,547,438.36	4,587,684.40	(2,040,246.04)	-44.5%
Foreign	11,427,574.65	13,009,931.00	(1,582,356.35)	-12.2%
Health Care Centers	329,426.00	104,592.00	224,834.00	215.0%
Nonadmitted / Unauthorized / Captive Insurers	1,127,761.17	1,131,367.76	(3,606.59)	-0.3%
<b>Total Insurance Taxes</b>	<b>15,432,200.18</b>	<b>18,833,575.16</b>	<b>(3,401,374.98)</b>	<b>-18.1%</b>
<b>Alcoholic Beverages</b>	<b>4,061,472.46</b>	<b>3,884,470.16</b>	<b>177,002.30</b>	<b>4.6%</b>
Cigarette	20,786,625.95	23,684,285.49	(2,897,659.54)	-12.2%
Tobacco Products	1,830,361.13	1,705,825.06	124,536.07	7.3%
<b>Total Cigarette Taxes</b>	<b>22,616,987.08</b>	<b>25,390,110.55</b>	<b>(2,773,123.47)</b>	<b>-10.9%</b>
Controlling Interest Transfer	59,672.93	266,662.55	(206,989.62)	-77.6%
Real Estate Conveyance	10,267,618.38	10,476,772.27	(209,153.89)	-2.0%
<b>Real Estate Conveyance</b>	<b>10,327,291.31</b>	<b>10,743,434.82</b>	<b>(416,143.51)</b>	<b>-3.9%</b>
<b>Petroleum Gross Earnings</b>	<b>6,441,750.30</b>	<b>1,614,582.14</b>	<b>4,827,168.16</b>	<b>299.0%</b>
<b>(d) Admissions &amp; Dues and TNC Fee</b>	<b>4,586,305.11</b>	<b>4,151,216.21</b>	<b>435,088.90</b>	<b>10.5%</b>
Dry Cleaners	36,760.20	50,604.99	(13,844.79)	-27.4%
Occupational	260,162.53	275,478.18	(15,315.65)	-5.6%
Rental Surcharge	202,157.38	248,876.24	(46,718.86)	-18.8%
Solid Waste	357,901.00	325,415.00	32,486.00	10.0%
Tourism Tax	381,293.50	406,994.87	(25,701.37)	-6.3%
Controlled Substances	3,853.93	49,445.20	(45,591.27)	-92.2%
Prepaid Wireless E-9-1-1 Fee	170,567.00	185,440.87	(14,873.87)	-8.0%
Paid Preparer Fee	8,000.00	0.00	8,000.00	
Repealed Taxes	53,260.15	8,346.12	44,914.03	538.1%
<b>Total Miscellaneous Taxes</b>	<b>1,473,955.69</b>	<b>1,550,601.47</b>	<b>(76,645.78)</b>	<b>-4.9%</b>
Nursing Home User Fee	6,152,139.63	8,219,276.44	(2,067,136.81)	-25.1%
Hospitals	46,564,367.00	0.00	46,564,367.00	
Intermediate Care Facility	361,412.00	602,178.00	(240,766.00)	-40.0%
Ambulatory Surgical Center	299,379.00	1,225,709.00	(926,330.00)	-75.6%
<b>Total Healthcare Taxes</b>	<b>53,377,297.63</b>	<b>10,047,163.44</b>	<b>43,330,134.19</b>	<b>431.3%</b>
Gasoline	30,313,713.35	29,895,259.29	418,454.06	1.4%
Special Fuel	9,334,220.49	8,846,063.52	488,156.97	5.5%
Motor Carrier	211,222.31	340,847.61	(129,625.30)	-38.0%
<b>Total Motor Fuel Taxes</b>	<b>39,859,156.15</b>	<b>39,082,170.42</b>	<b>776,985.73</b>	<b>2.0%</b>
<b>Licenses</b>	<b>179,719.83</b>	<b>155,426.80</b>	<b>24,293.03</b>	<b>15.6%</b>
<b>Beverage Container Deposit</b>	<b>1,477,938.02</b>	<b>89,131.29</b>	<b>1,388,806.73</b>	<b>1558.2%</b>
<b>Totals</b>	<b>\$1,191,321,912.16</b>	<b>\$1,094,386,011.95</b>	<b>\$96,935,900.21</b>	<b>8.9%</b>

- (a) Revenue impacted by the acceleration of payments by taxpayers wishing to maximize their 2017 federal tax deductions, and one-time payments received as a result of Section 457A of the Internal Revenue Code that required certain compensation to be repatriated by the end of 2017.
- (b) Due to the mid-year enactment of the Pass-Through Entity Tax, collections received before October 1, 2018 are included in this total.
- (c) Business Entity Tax is paid biennially.
- (d) Includes revenue attributed to the Transportation Network Companies (TNC) Fee

State of Connecticut, Department of Revenue Services  
February 2019 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	\$3,750,150,489.63	\$3,420,354,097.15	\$329,796,392.48	9.6%
(a) Estimates and Finals	1,255,545,841.69	2,570,853,789.54	(1,315,307,947.85)	-51.2%
<b>(b) Total Income Taxes</b>	<b>5,005,696,331.32</b>	<b>5,991,207,886.69</b>	<b>(985,511,555.37)</b>	<b>-16.4%</b>
Sales and Use	2,631,152,512.86	2,520,601,116.11	110,551,396.75	4.4%
Business Use	25,189,917.87	32,941,562.96	(7,751,645.09)	-23.5%
Room Occupancy	76,320,462.66	74,011,579.22	2,308,883.44	3.1%
<b>Total Sales &amp; Use Tax</b>	<b>2,732,662,893.39</b>	<b>2,627,554,258.29</b>	<b>105,108,635.10</b>	<b>4.0%</b>
(c) Business Entity	16,863,265.57	9,089,320.23	7,773,945.34	85.5%
Corporation Business	415,043,480.49	344,268,767.73	70,774,712.76	20.6%
Pass-Through Entity	455,743,267.34	0.00	455,743,267.34	
Unrelated Business Income	3,047,361.90	3,420,961.10	(373,599.20)	-10.9%
<b>Total Corporation Taxes</b>	<b>890,697,375.30</b>	<b>356,779,049.06</b>	<b>533,918,326.24</b>	<b>149.6%</b>
Cable, Satellite and Video	23,789,568.85	36,210,270.54	(12,420,701.69)	-34.3%
PEG Account	2,645,981.95	3,041,071.08	(395,089.13)	-13.0%
Electric & Power	76,979,159.66	68,968,242.86	8,010,916.80	11.6%
Gas Companies	25,090,121.87	23,841,659.27	1,248,462.60	5.2%
Railroads	32,316.20	455,867.20	(423,551.00)	-92.9%
<b>Total Public Service Corps.</b>	<b>128,537,148.53</b>	<b>132,517,110.95</b>	<b>(3,979,962.42)</b>	<b>-3.0%</b>
<b>Estate and Gift</b>	<b>133,485,858.98</b>	<b>161,523,093.35</b>	<b>(28,037,234.37)</b>	<b>-17.4%</b>
Domestic	11,036,389.04	24,997,804.98	(13,961,415.94)	-55.9%
Foreign	68,815,870.20	70,638,055.42	(1,822,185.22)	-2.6%
Health Care Centers	1,501,763.00	1,479,785.00	21,978.00	1.5%
Nonadmitted / Unauthorized / Captive Insurers	2,182,113.45	2,810,262.36	(628,148.91)	-22.4%
<b>Total Insurance Taxes</b>	<b>83,536,135.69</b>	<b>99,925,907.76</b>	<b>(16,389,772.07)</b>	<b>-16.4%</b>
<b>Alcoholic Beverages</b>	<b>37,287,417.61</b>	<b>36,401,693.70</b>	<b>885,723.91</b>	<b>2.4%</b>
Cigarette	208,599,176.25	215,842,079.89	(7,242,903.64)	-3.4%
Tobacco Products	14,953,609.80	11,685,102.62	3,268,507.18	28.0%
<b>Total Cigarette Taxes</b>	<b>223,552,786.05</b>	<b>227,527,182.51</b>	<b>(3,974,396.46)</b>	<b>-1.7%</b>
Controlling Interest Transfer	10,240,889.87	3,628,009.93	6,612,879.94	182.3%
Real Estate Conveyance	106,665,286.38	103,001,106.53	3,664,179.85	3.6%
<b>Real Estate Conveyance</b>	<b>116,906,176.25</b>	<b>106,629,116.46</b>	<b>10,277,059.79</b>	<b>9.6%</b>
<b>Petroleum Gross Earnings</b>	<b>158,982,405.57</b>	<b>150,137,634.46</b>	<b>8,844,771.11</b>	<b>5.9%</b>
(d) <b>Admissions &amp; Dues and TNC Fee</b>	<b>30,405,443.16</b>	<b>25,396,760.67</b>	<b>5,008,682.49</b>	<b>19.7%</b>
Dry Cleaners	466,304.10	487,313.07	(21,008.97)	-4.3%
Occupational	8,518,886.96	7,243,510.23	1,275,376.73	17.6%
Rental Surcharge	213,507.81	256,322.59	(42,814.78)	-16.7%
Solid Waste	2,123,802.79	2,318,659.51	(194,856.72)	-8.4%
Tourism Tax	3,714,549.87	3,657,341.71	57,208.16	1.6%
Controlled Substances	55,930.13	58,101.77	(2,171.64)	-3.7%
Prepaid Wireless E-9-1-1 Fee	1,630,207.45	1,589,623.04	40,584.41	2.6%
Paid Preparer Fee	163,300.00	0.00	163,300.00	
Repealed Taxes	195,696.29	442,917.05	(247,220.76)	-55.8%
<b>Total Miscellaneous Taxes</b>	<b>17,082,185.40</b>	<b>16,053,788.97</b>	<b>1,028,396.43</b>	<b>6.4%</b>
Nursing Home User Fee	78,264,287.24	71,934,512.66	6,329,774.58	8.8%
Hospitals	452,120,225.08	195,506,967.25	256,613,257.83	131.3%
Intermediate Care Facility	3,780,433.00	4,101,585.00	(321,152.00)	-7.8%
Ambulatory Surgical Center	7,830,063.44	7,049,218.45	780,844.99	11.1%
<b>Total Healthcare Taxes</b>	<b>541,995,008.76</b>	<b>278,592,283.36</b>	<b>263,402,725.40</b>	<b>94.5%</b>
Gasoline	227,162,896.39	223,989,563.16	3,173,333.23	1.4%
Special Fuel	69,200,641.88	64,560,193.96	4,640,447.92	7.2%
Motor Carrier	6,235,588.30	6,322,857.78	(87,269.48)	-1.4%
<b>Total Motor Fuel Taxes</b>	<b>302,599,126.57</b>	<b>294,872,614.90</b>	<b>7,726,511.67</b>	<b>2.6%</b>
<b>Licenses</b>	<b>1,730,620.00</b>	<b>1,542,858.09</b>	<b>187,761.91</b>	<b>12.2%</b>
<b>Beverage Container Deposit</b>	<b>17,572,668.42</b>	<b>16,699,247.72</b>	<b>873,420.70</b>	<b>5.2%</b>
<b>Totals</b>	<b>\$10,422,729,581.00</b>	<b>\$10,523,360,486.94</b>	<b>(\$100,630,905.94)</b>	<b>-1.0%</b>

(a) Revenue impacted by the acceleration of payments by taxpayers wishing to maximize their 2017 federal tax deductions, and one-time payments received as a result of Section 457A of the Internal Revenue Code that required certain compensation to be repatriated by the end of 2017.

(b) Due to the mid-year enactment of the Pass-Through Entity Tax, collections received before October 1, 2018 are included in this total.

(c) Business Entity Tax is paid biennially.

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

**State of Connecticut, Department of Revenue Services  
February 2019 Monthly Comparative Statement of Tax Revenue**

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

<b>Type of Refund</b>	<b>February 2019</b>	<b>February 2018</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Withholding	\$1,655,652.40	\$1,253,683.15	\$401,969.25	32.1%
Income Tax	253,591,606.91	227,894,628.46	25,696,978.45	11.3%
Sales and Use	2,385,334.89	1,560,352.04	824,982.85	52.9%
Business Use	28,274.95	3,287,588.96	-3,259,314.01	-99.1%
Room Occupancy	11,906.15	18,452.70	-6,546.55	-35.5%
Business Entity	39,972.55	123,545.98	-83,573.43	-67.6%
Corporation Business	8,254,595.78	17,596,908.29	-9,342,312.51	-53.1%
R & D Credit Buybacks	48,476.00	0.00	48,476.00	
Unrelated Business	1,099.24	2,632.44	-1,533.20	-58.2%
Cable, Satellite and Video	0.00	13,439.25	-13,439.25	-100.0%
Electric & Power	0.00	0.00	0.00	
Gas Companies	0.00	0.00	0.00	
Estate and Gift	2,101,147.31	450,787.84	1,650,359.47	366.1%
Domestic Insurance	405,306.31	8,300.00	397,006.31	4783.2%
Foreign Insurance	1,292,849.19	615,132.68	677,716.51	110.2%
Alcoholic Beverages	596.54	291.54	305.00	104.6%
Cigarette	29,767.25	1,619.80	28,147.45	1737.7%
Tobacco Products	2,396.90	-2,900.50	5,297.40	-182.6%
Controlling Interest	41,271.40	25,148.49	16,122.91	64.1%
Real Estate Conveyance	11,107.81	114,950.50	-103,842.69	-90.3%
Petroleum Gross Earnings	2,773.88	778,357.25	-775,583.37	-99.6%
Admissions & Dues	0.00	0.00	0.00	
Occupational	22,066.86	16,929.87	5,136.99	30.3%
Gift Tax	34,112.28	0.00	34,112.28	
Solid Waste	0.00	0.00	0.00	
Hospitals	27,000.00	0.00	27,000.00	
Nursing Home User Fee	17,725.92	0.00	17,725.92	
Gasoline	382,434.18	432,858.14	-50,423.96	-11.6%
Special Fuel	1,739.34	46,457.17	-44,717.83	-96.3%
Motor Carrier	182,289.03	101,053.89	81,235.14	80.4%
Beverage Containers	6,364.53	0.00	6,364.53	
Miscellaneous	1,990.65	58,678.23	-56,687.58	-96.6%
<b>Totals</b>	<b>\$270,579,858.25</b>	<b>\$254,398,896.17</b>	<b>\$16,180,962.08</b>	<b>6.4%</b>

	<b>February 2019</b>	<b>February 2018</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Total Revenue Collected	\$1,191,321,912.16	\$1,094,386,011.95	\$96,935,900.21	8.9%
Refunds of Tax Revenue	270,579,858.25	254,398,896.17	16,180,962.08	6.4%
<b>Net Revenue</b>	<b>\$920,742,053.91</b>	<b>\$839,987,115.78</b>	<b>\$80,754,938.13</b>	<b>9.6%</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  
February 2019 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	\$8,160,833.17	\$5,951,120.39	\$2,209,712.78	37.1%
Income Tax	603,181,115.29	555,672,884.01	47,508,231.28	8.5%
Sales and Use	13,591,536.04	15,401,530.34	-1,809,994.30	-11.8%
Business Use	690,105.74	3,693,689.43	-3,003,583.69	-81.3%
Room Occupancy	198,386.80	159,020.01	39,366.79	24.8%
Business Entity	408,052.71	756,026.26	-347,973.55	-46.0%
Corporation Business	105,165,355.88	92,380,557.71	12,784,798.17	13.8%
R & D Credit Buybacks	2,673,820.19	3,206,316.88	-532,496.69	-16.6%
Unrelated Business	362,239.76	483,455.01	-121,215.25	-25.1%
Cable, Satellite and Video	3,607,858.00	651,557.32	2,956,300.68	453.7%
Electric & Power	45,393.20	17,006.77	28,386.43	166.9%
Gas Companies	15,745.23	7,348.21	8,397.02	114.3%
Estate and Gift	11,445,082.63	14,681,627.11	-3,236,544.48	-22.0%
Domestic Insurance	6,736,251.60	845,812.71	5,890,438.89	696.4%
Foreign Insurance	7,061,277.18	7,208,276.99	-146,999.81	-2.0%
Alcoholic Beverages	282,516.94	10,931.74	271,585.20	2484.4%
Cigarette	303,049.48	298,851.38	4,198.10	1.4%
Tobacco Products	71,043.11	53,784.69	17,258.42	32.1%
Controlling Interest	879,038.38	724,978.67	154,059.71	21.3%
Real Estate Conveyance	307,123.73	609,834.61	-302,710.88	-49.6%
Petroleum Gross Earnings	12,294,906.48	2,063,677.08	10,231,229.40	495.8%
Admissions & Dues	93,432.72	20,266.52	73,166.20	361.0%
Occupational	288,624.57	206,095.93	82,528.64	40.0%
Gift Tax	34,462.28	9,169.42	25,292.86	275.8%
Solid Waste	44,444.73	0.00	44,444.73	
Hospitals	2,425,948.06	155,267.50	2,270,680.56	1462.4%
Nursing Home User Fee	225,953.80	110,988.22	114,965.58	103.6%
Gasoline	2,840,396.88	3,196,677.19	-356,280.31	-11.1%
Special Fuel	24,720.49	106,928.38	-82,207.89	-76.9%
Motor Carrier	713,872.81	808,722.36	-94,849.55	-11.7%
Beverage Containers	39,312.79	-14,720.39	54,033.18	
Miscellaneous	32,640.87	91,176.91	-58,536.04	-64.2%
<b>Totals</b>	<b>\$784,244,541.54</b>	<b>\$709,568,859.36</b>	<b>\$74,675,682.18</b>	<b>10.5%</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	\$10,422,729,581.00	\$10,523,360,486.94	-\$100,630,905.94	-1.0%
Refunds of Tax Revenue	784,244,541.54	709,568,859.36	74,675,682.18	10.5%
<b>Net Revenue</b>	<b>\$9,638,485,039.46</b>	<b>\$9,813,791,627.58</b>	<b>(\$175,306,588.12)</b>	<b>-1.8%</b>

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