



**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	September 2019	September 2018	Increase or Decrease	Percentage Change
(b) Withholding	\$466,771,841.61	\$429,602,739.46	\$37,169,102.15	8.7%
(b) Estimates and Finals	330,930,093.69	424,903,812.24	(93,973,718.55)	-22.1%
<b>Total Income Taxes</b>	<b>797,701,935.30</b>	<b>854,506,551.70</b>	<b>(56,804,616.40)</b>	<b>-6.6%</b>
(a) Sales and Use	425,082,055.08	262,545,947.01	162,536,108.07	61.9%
(a) Business Use	1,244,086.00	766,525.63	477,560.37	62.3%
(a) Room Occupancy	13,967,639.45	10,887,515.67	3,080,123.78	28.3%
<b>Total Sales &amp; Use Tax</b>	<b>440,293,780.53</b>	<b>274,199,988.31</b>	<b>166,093,792.22</b>	<b>60.6%</b>
(c) Business Entity	161,623.96	4,556,210.12	(4,394,586.16)	-96.5%
Corporation Business	142,105,675.50	141,800,437.30	305,238.20	0.2%
Pass-Through Entity	242,788,543.29	280,447.27	242,508,096.02	86471.9%
Unrelated Business Income	1,020,230.21	154,485,624.33	(153,465,394.12)	-99.3%
<b>Total Corporation Taxes</b>	<b>386,076,072.96</b>	<b>301,122,719.02</b>	<b>84,953,353.94</b>	<b>28.2%</b>
Cable, Satellite and Video	(347,581.00)	0.00	(347,581.00)	
PEG Account	0.00	0.00	0.00	
Electric & Power	0.00	0.00	0.00	
Gas Companies	0.00	0.00	0.00	
Railroads	0.00	0.00	0.00	
<b>Total Public Service Corps.</b>	<b>(347,581.00)</b>	<b>0.00</b>	<b>(347,581.00)</b>	
<b>Estate and Gift</b>	<b>7,644,088.92</b>	<b>24,393,830.36</b>	<b>(16,749,741.44)</b>	<b>-68.7%</b>
Domestic	5,153,745.41	5,347,305.00	(193,559.59)	-3.6%
Foreign	21,311,922.08	23,879,325.43	(2,567,403.35)	-10.8%
Health Care Centers	118,944.45	423,425.00	(304,480.55)	-71.9%
Nonadmitted / Unauthorized / Captive Insurers	76,135.70	0.00	76,135.70	
<b>Total Insurance Taxes</b>	<b>26,660,747.64</b>	<b>29,650,055.43</b>	<b>(2,989,307.79)</b>	<b>-10.1%</b>
(a) <b>Alcoholic Beverages</b>	<b>8,707,004.86</b>	<b>3,234,104.03</b>	<b>5,472,900.83</b>	<b>169.2%</b>
Cigarette	25,361,265.30	26,629,749.03	(1,268,483.73)	-4.8%
Tobacco Products	1,854,923.94	1,960,702.01	(105,778.07)	-5.4%
<b>Total Cigarette Taxes</b>	<b>27,216,189.24</b>	<b>28,590,451.04</b>	<b>(1,374,261.80)</b>	<b>-4.8%</b>
Controlling Interest Transfer	573,873.02	358,420.10	215,452.92	60.1%
Real Estate Conveyance	18,136,265.10	16,854,601.02	1,281,664.08	7.6%
<b>Real Estate Conveyance</b>	<b>18,710,138.12</b>	<b>17,213,021.12</b>	<b>1,497,117.00</b>	<b>8.7%</b>
<b>Petroleum Gross Earnings</b>	<b>82,993.74</b>	<b>191,324.90</b>	<b>(108,331.16)</b>	<b>-56.6%</b>
(d) <b>Admissions &amp; Dues and TNC Fee</b>	<b>2,655,602.41</b>	<b>1,802,885.13</b>	<b>852,717.28</b>	<b>47.3%</b>
Dry Cleaners	4,553.97	5,484.83	(930.86)	-17.0%
Occupational	77,966.58	247,363.63	(169,397.05)	-68.5%
Rental Surcharge	13,000.00	0.00	13,000.00	
Solid Waste	0.00	0.00	0.00	
(a) Tourism Tax	514,613.57	502,358.00	12,255.57	2.4%
Controlled Substances	535.00	549.69	(14.69)	-2.7%
(a) Prepaid Wireless E-9-1-1 Fee	185,742.15	164,342.55	21,399.60	13.0%
Paid Preparer Fee	1,000.00	0.00	1,000.00	
Repealed Taxes	1,871.35	27,275.11	(25,403.76)	-93.1%
<b>Total Miscellaneous Taxes</b>	<b>799,282.62</b>	<b>947,373.81</b>	<b>(148,091.19)</b>	<b>-15.6%</b>
Nursing Home User Fee	2,723,608.32	53,190.14	2,670,418.18	5020.5%
Hospitals	18,940,522.84	6,532,805.00	12,407,717.84	189.9%
Intermediate Care Facility	2,813.98	288,482.00	(285,668.02)	-99.0%
Ambulatory Surgical Center	0.00	0.00	0.00	
<b>Total Healthcare Taxes</b>	<b>21,666,945.14</b>	<b>6,874,477.14</b>	<b>14,792,468.00</b>	<b>215.2%</b>
Gasoline	32,454,933.98	33,163,032.57	(708,098.59)	-2.1%
Special Fuel	11,828,426.50	10,588,316.99	1,240,109.51	11.7%
Motor Carrier	2,343,827.68	2,041,214.66	302,613.02	14.8%
<b>Total Motor Fuel Taxes</b>	<b>46,627,188.16</b>	<b>45,792,564.22</b>	<b>834,623.94</b>	<b>1.8%</b>
(a) <b>Licenses</b>	<b>497,004.27</b>	<b>277,820.94</b>	<b>219,183.33</b>	<b>78.9%</b>
<b>Beverage Container Deposit</b>	<b>51,185.87</b>	<b>8,541.91</b>	<b>42,643.96</b>	<b>499.2%</b>
<b>Totals</b>	<b>\$1,785,042,578.78</b>	<b>\$1,588,805,709.06</b>	<b>\$196,236,869.72</b>	<b>12.4%</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 August 31, 2019 were impacted by these due date changes.
- (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**  
**September 2019 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 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Withholding	\$850,639,496.34	\$860,775,434.33	(\$10,135,937.99)	-1.2%
(b) Estimates and Finals	358,443,553.59	463,251,731.39	(104,808,177.80)	-22.6%
<b>Total Income Taxes</b>	<b>1,209,083,049.93</b>	<b>1,324,027,165.72</b>	<b>(114,944,115.79)</b>	<b>-8.7%</b>
(a) Sales and Use	711,455,580.65	593,971,888.69	117,483,691.96	19.8%
(a) Business Use	2,563,684.36	1,548,065.60	1,015,618.76	65.6%
(a) Room Occupancy	24,554,826.35	22,543,411.76	2,011,414.59	8.9%
<b>Total Sales &amp; Use Tax</b>	<b>738,574,091.36</b>	<b>618,063,366.05</b>	<b>120,510,725.31</b>	<b>19.5%</b>
(c) Business Entity	(6,305,928.63)	6,492,984.98	(12,798,913.61)	-197.1%
Corporation Business	159,085,145.73	172,068,707.29	(12,983,561.56)	-7.5%
Pass-Through Entity	269,615,648.08	373,879.36	269,241,768.72	72013.0%
Unrelated Business Income	1,421,605.52	154,485,624.33	(153,064,018.81)	-99.1%
<b>Total Corporation Taxes</b>	<b>423,816,470.70</b>	<b>333,421,195.96</b>	<b>90,395,274.74</b>	<b>27.1%</b>
Cable, Satellite and Video	0.00	660.97	(660.97)	-100.0%
PEG Account	1,408,124.06	890,898.15	517,225.91	58.1%
Electric & Power	0.00	140.00	(140.00)	-100.0%
Gas Companies	0.00	910.15	(910.15)	-100.0%
Railroads	654,881.20	100.20	654,781.00	653474.1%
<b>Total Public Service Corps.</b>	<b>2,063,005.26</b>	<b>892,709.47</b>	<b>1,170,295.79</b>	<b>131.1%</b>
<b>Estate and Gift</b>	<b>41,249,006.22</b>	<b>57,009,972.48</b>	<b>(15,760,966.26)</b>	<b>-27.6%</b>
Domestic	5,623,658.62	2,259,170.00	3,364,488.62	148.9%
Foreign	24,614,223.78	30,659,313.48	(6,045,089.70)	-19.7%
Health Care Centers	192,616.45	423,425.00	(230,808.55)	-54.5%
Nonadmitted / Unauthorized / Captive Insurers	569,102.89	644,462.72	(75,359.83)	-11.7%
<b>Total Insurance Taxes</b>	<b>30,999,601.74</b>	<b>33,986,371.20</b>	<b>(2,986,769.46)</b>	<b>-8.8%</b>
(a) <b>Alcoholic Beverages</b>	<b>11,025,227.87</b>	<b>8,779,703.68</b>	<b>2,245,524.19</b>	<b>25.6%</b>
Cigarette	66,835,652.36	70,151,141.37	(3,315,489.01)	-4.7%
Tobacco Products	5,873,361.41	5,929,058.93	(55,697.52)	-0.9%
<b>Total Cigarette Taxes</b>	<b>72,709,013.77</b>	<b>76,080,200.30</b>	<b>(3,371,186.53)</b>	<b>-4.4%</b>
Controlling Interest Transfer	1,138,179.53	1,225,197.65	(87,018.12)	-7.1%
Real Estate Conveyance	36,515,541.99	34,118,604.14	2,396,937.85	7.0%
<b>Real Estate Conveyance</b>	<b>37,653,721.52</b>	<b>35,343,801.79</b>	<b>2,309,919.73</b>	<b>6.5%</b>
<b>Petroleum Gross Earnings</b>	<b>983,151.11</b>	<b>313,809.01</b>	<b>669,342.10</b>	<b>213.3%</b>
(d) <b>Admissions &amp; Dues and TNC Fee</b>	<b>11,207,993.84</b>	<b>10,635,146.05</b>	<b>572,847.79</b>	<b>5.4%</b>
Dry Cleaners	147,420.99	157,664.46	(10,243.47)	-6.5%
Occupational	165,201.22	1,172,235.07	(1,007,033.85)	-85.9%
Rental Surcharge	13,000.00	0.00	13,000.00	13.9%
Solid Waste	808,428.00	709,837.00	98,591.00	13.9%
(a) Tourism Tax	1,552,132.00	1,516,008.06	36,123.94	2.4%
Controlled Substances	2,017.78	33,624.84	(31,607.06)	-94.0%
(a) Prepaid Wireless E-9-1-1 Fee	602,765.91	598,465.10	4,300.81	0.7%
Paid Preparer Fee	1,400.00	0.00	1,400.00	0.0%
Repealed Taxes	12,132.22	58,686.95	(46,554.73)	-79.3%
<b>Total Miscellaneous Taxes</b>	<b>3,304,498.12</b>	<b>4,246,521.48</b>	<b>(942,023.36)</b>	<b>-22.2%</b>
Nursing Home User Fee	4,401,988.28	8,864,961.71	(4,462,973.43)	-50.3%
Hospitals	19,059,600.95	15,756,379.85	3,303,221.10	21.0%
Intermediate Care Facility	632,148.98	566,649.00	65,499.98	11.6%
Ambulatory Surgical Center	0.00	819.00	(819.00)	-100.0%
<b>Total Healthcare Taxes</b>	<b>24,093,738.21</b>	<b>25,188,809.56</b>	<b>(1,095,071.35)</b>	<b>-4.3%</b>
Gasoline	64,968,743.33	65,781,746.65	(813,003.32)	-1.2%
Special Fuel	23,342,648.56	20,686,407.97	2,656,240.59	12.8%
Motor Carrier	2,768,787.07	2,044,596.36	724,190.71	35.4%
<b>Total Motor Fuel Taxes</b>	<b>91,080,178.96</b>	<b>88,512,750.98</b>	<b>2,567,427.98</b>	<b>2.9%</b>
(a) <b>Licenses</b>	<b>999,379.58</b>	<b>589,819.61</b>	<b>409,559.97</b>	<b>69.4%</b>
<b>Beverage Container Deposit</b>	<b>162,837.27</b>	<b>29,548.37</b>	<b>133,288.90</b>	<b>451.1%</b>
<b>Totals</b>	<b>\$2,699,004,965.46</b>	<b>\$2,617,120,891.71</b>	<b>\$81,884,073.75</b>	<b>3.1%</b>

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- (b) Due to the mid-year enactment of the Pass-Through Entity Tax, collections received before October 1, 2018 are included in this total.
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**State of Connecticut, Department of Revenue Services**  
**September 2019 Monthly Comparative Statement of Tax Revenue**

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

<b>Type of Refund</b>	<b>September 2019</b>	<b>September 2018</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Withholding	\$903,854.94	\$483,532.27	\$420,322.67	86.9%
Income Tax	31,682,685.41	39,841,674.90	(8,158,989.49)	-20.5%
Sales and Use	542,063.29	1,454,401.11	(912,337.82)	-62.7%
Business Use	22,650.64	123,083.56	(100,432.92)	-81.6%
Room Occupancy	7,454.98	11,552.54	(4,097.56)	-35.5%
Business Entity	54,174.81	48,575.51	5,599.30	11.5%
Corporation Business	4,229,284.85	4,450,954.59	(221,669.74)	-5.0%
R & D Credit Buybacks	1,319,815.56	351,859.34	967,956.22	275.1%
Pass-Through Entity	7,009,473.53	0.00	7,009,473.53	
Unrelated Business	3,097.17	2,853.00	244.17	8.6%
Cable, Satellite and Video	0.00	0.00	0.00	
PEG Account	0.00	0.00	0.00	
Estate and Gift	595,338.42	699,498.97	(104,160.55)	-14.9%
Domestic Insurance	0.00	0.00	0.00	
Foreign Insurance	1,681.77	139.14	1,542.63	1108.7%
Nonadmitted Insurance	0.00	3,135.40	(3,135.40)	-100.0%
Alcoholic Beverages	51.59	0.00	51.59	
Cigarette	8,190.07	41,640.68	(33,450.61)	-80.3%
Tobacco Products	220.87	45,636.21	(45,415.34)	-99.5%
Controlling Interest	61,961.07	7,463.37	54,497.70	730.2%
Real Estate Conveyance	34,609.37	55,017.00	(20,407.63)	-37.1%
Petroleum Gross Earnings	7,624.15	51,874.19	(44,250.04)	-85.3%
Admissions & Dues	3,801.45	85,986.87	(82,185.42)	-95.6%
Occupational	10,610.60	33,580.95	(22,970.35)	-68.4%
Nursing Home User Fee	3,153.75	30,253.47	(27,099.72)	-89.6%
Hospitals	0.00	0.00	0.00	
Gasoline	190,859.82	175,634.78	15,225.04	8.7%
Special Fuel	946.87	87.31	859.56	984.5%
Motor Carrier	7,326.36	5,479.98	1,846.38	33.7%
Miscellaneous	9,032.26	70.91	8,961.35	12637.6%
<b>Totals</b>	<b>\$46,709,963.60</b>	<b>\$48,003,986.05</b>	<b>(\$1,294,022.45)</b>	<b>-2.7%</b>

	<b>September 2019</b>	<b>September 2018</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Total Revenue Collected	\$1,785,042,578.78	\$1,588,805,709.06	\$196,236,869.72	12.4%
Refunds of Tax Revenue	46,709,963.60	48,003,986.05	-1,294,022.45	-2.7%
<b>Net Revenue</b>	<b>\$1,738,332,615.18</b>	<b>\$1,540,801,723.01</b>	<b>\$197,530,892.17</b>	<b>12.8%</b>

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**State of Connecticut, Department of Revenue Services  
September 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 2019-2020</b>	<b>Total YTD FY 2018-2019</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Withholding	\$2,659,260.70	\$2,598,391.23	\$60,869.47	2.3%
Income Tax	92,640,774.12	90,952,977.57	1,687,796.55	1.9%
Sales and Use	4,664,238.72	5,588,097.25	(923,858.53)	-16.5%
Business Use	49,287.51	399,710.01	(350,422.50)	-87.7%
Room Occupancy	17,070.71	44,988.88	(27,918.17)	-62.1%
Business Entity	177,378.11	164,556.64	12,821.47	7.8%
Corporation Business	16,667,122.63	30,337,100.37	(13,669,977.74)	-45.1%
R & D Credit Buybacks	3,039,828.38	884,167.55	2,155,660.83	243.8%
Pass-Through Entity	15,809,111.55	0.00	15,809,111.55	
Unrelated Business	79,980.70	173,808.01	(93,827.31)	-54.0%
Cable, Satellite and Video	72,274.69	0.00	72,274.69	
PEG Account	5,524.34	1,854.15	3,670.19	197.9%
Estate and Gift	4,368,802.60	4,988,944.18	(620,141.58)	-12.4%
Domestic Insurance	0.00	6,310,447.63	(6,310,447.63)	-100.0%
Foreign Insurance	178,533.86	384,272.61	(205,738.75)	-53.5%
Nonadmitted Insurance	51,248.87	3,135.40	48,113.47	1534.5%
Alcoholic Beverages	548.97	232,743.48	(232,194.51)	-99.8%
Cigarette	156,305.62	140,487.36	15,818.26	11.3%
Tobacco Products	3,400.57	46,634.51	(43,233.94)	-92.7%
Controlling Interest	81,977.12	87,498.41	(5,521.29)	-6.3%
Real Estate Conveyance	91,599.72	134,826.66	(43,226.94)	-32.1%
Petroleum Gross Earnings	530,917.51	679,605.95	(148,688.44)	-21.9%
Admissions & Dues	70,691.99	92,000.88	(21,308.89)	-23.2%
Occupational	21,655.89	114,470.58	(92,814.69)	-81.1%
Nursing Home User Fee	23,158.34	233,875.40	(210,717.06)	-90.1%
Hospitals	70,483.29	231,149.00	(160,665.71)	-69.5%
Gasoline	1,141,611.85	895,587.00	246,024.85	27.5%
Special Fuel	6,983.29	5,838.26	1,145.03	19.6%
Motor Carrier	212,559.99	203,364.56	9,195.43	4.5%
Miscellaneous	9,301.77	17,844.17	(8,542.40)	-47.9%
<b>Totals</b>	<b>\$142,901,633.41</b>	<b>\$145,948,377.70</b>	<b>(\$3,046,744.29)</b>	<b>-2.1%</b>

	<b>Total YTD FY 2019-2020</b>	<b>Total YTD FY 2018-2019</b>	<b>Increase or Decrease</b>	<b>Percentage Change</b>
Total Revenue Collected	2,699,004,965.46	2,617,120,891.71	81,884,073.75	3.1%
Refunds of Tax Revenue	142,901,633.41	145,948,377.70	-3,046,744.29	-2.1%
<b>Net Revenue</b>	<b>\$2,556,103,332.05</b>	<b>\$2,471,172,514.01</b>	<b>\$84,930,818.04</b>	<b>3.4%</b>

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