



Commonwealth of Pennsylvania
Department of Revenue

Monthly Revenue Report

September 2005

General Fund

General Fund collections of \$2,226.0 million for the month of September were \$20.3 million, or 0.9%, above the official estimate. Fiscal year 2005-06 collections of \$5,528.7 million exceed the official estimate by \$30.1 million, or 0.5%.

- Total Corporation Tax collections of \$518.7 million for the month of September were \$9.3 million, or 1.8%, below the official estimate. Year-to-date collections are \$2.2 million, or 0.3%, below estimate.
- Sales and Use Tax (SUT) collections of \$673.0 million for the month of September were \$4.2 million, or 0.6%, above estimate. Year-to-date collections are \$1.5 million, or 0.1%, above estimate.
- Total Personal Income Tax (PIT) collections of \$814.5 million for the month were \$29.7 million, or 3.8%, above estimate. Year-to-date collections are \$31.4 million, or 1.6%, above estimate.
- Realty Transfer Tax (RTT) revenues of \$52.1 million were \$8.5 million, or 19.6%, above estimate. Year-to-date collections are \$14.5 million, or 9.9%, above estimate.
- Total Inheritance Tax collections of \$59.7 million were \$0.8 million, or 1.3%, below estimate. Year-to-date collections are \$10.5 million, or 5.5%, below estimate through September 2005.
- Other tax revenue including Cigarette, Malt Beverage, Liquor, and other miscellaneous tax collections totaled \$86.1 million for September.
- Nontax revenue collections of \$21.9 million for the month of September fell below the official estimate by \$13.1 million. Year-to-date collections are \$4.0 million, or 4.3%, below estimate.

Motor License Fund

Motor License Fund collections of \$198.7 million in September exceeded the official estimate by \$12.7 million, or 6.8%. Fiscal year 2005-06 collections total \$647.2 million, and are \$11.0 million, or 1.7%, above estimate.

- Total Liquid Fuels collections of \$115.3 million for September were \$6.3 million, or 5.8%, above estimate. Year-to-date collections are \$0.7 million, or 0.2%, above the official estimate.
- Total Licenses and Fees collections of \$69.0 million for the month of September were \$2.6 million, or 3.9%, above estimate. Year-to-date collections are \$3.6 million, or 1.8%, above estimate.

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Revenue Receipts for Selected Special Funds

(\$ thousands)

<u>Fund Name</u>	September <u>2005</u>	September <u>2004</u>	September <u>2003</u>	YTD <u>2005-06</u>	YTD <u>2004-05</u>	YTD <u>2003-04</u>
Lottery¹	95,429	108,273	84,902	294,061	272,970	298,953
Public Transportation Assistance	6,745	7,312	3,656	44,402	45,204	35,229
Game	7,335	11,173	9,524	21,365	26,874	21,331
Fish	1,089	701	972	5,527	4,231	4,386
Racing	1,336	1,045	1,193	3,581	3,287	3,415
Banking	1,734	914	1,090	7,510	6,256	6,290
Fire Insurance	0	267	10	0	698	31
Municipal Pension	476	2,344	235	1,950	2,856	3,731
Highway/Bridge²	8,201	7,596	6,241	18,139	14,588	13,556

¹ Excludes field paid prizes, commissions, and expenses. ² Restricted receipts account within the Motor License Fund.

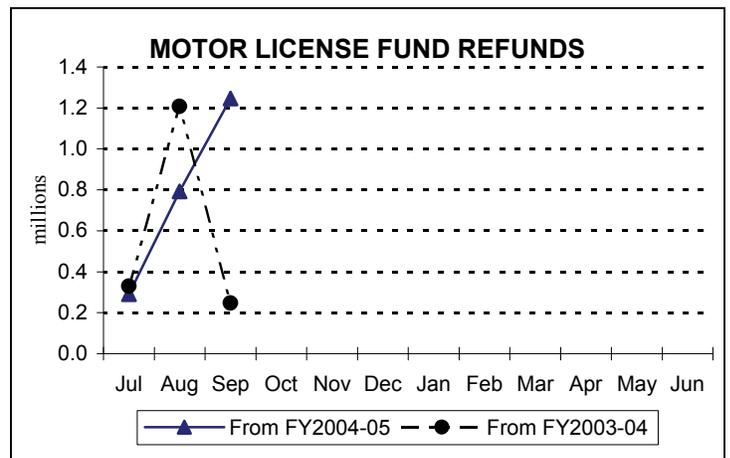
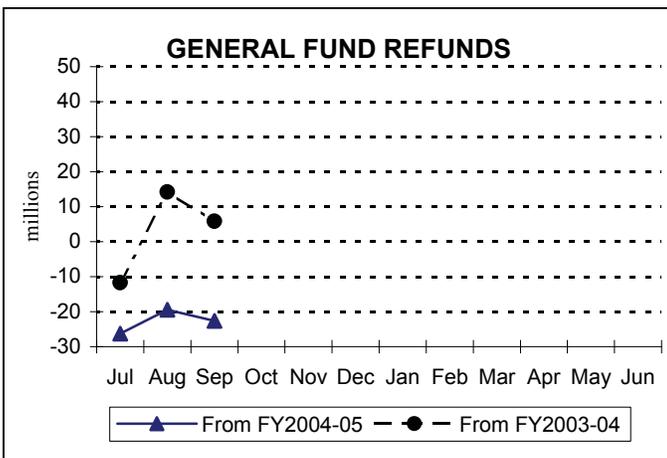
Refunds of Taxes¹

(\$ thousands)

<u>General Fund:</u>	September <u>2005</u>	September <u>2004</u>	September <u>2003</u>	YTD <u>2005-06</u>	YTD <u>2004-05</u>	YTD <u>2003-04</u>
Corporation Taxes	9,790	10,348	15,210	60,901	75,014	60,304
Sales and Use Tax	5,693	8,188	9,745	16,950	27,166	22,797
Employer Tax	564	772	1,223	1,565	1,953	2,734
Personal Income Tax	12,123	12,470	11,100	44,017	41,068	33,530
Miscellaneous	2,827	2,373	2,076	5,631	6,495	3,860
Motor License Fund:	<u>1,063</u>	<u>609</u>	<u>2,024</u>	<u>2,894</u>	<u>1,647</u>	<u>2,647</u>

¹ Refund numbers reflect amounts recorded by the Department of Revenue in the executive authorizations for refunds.

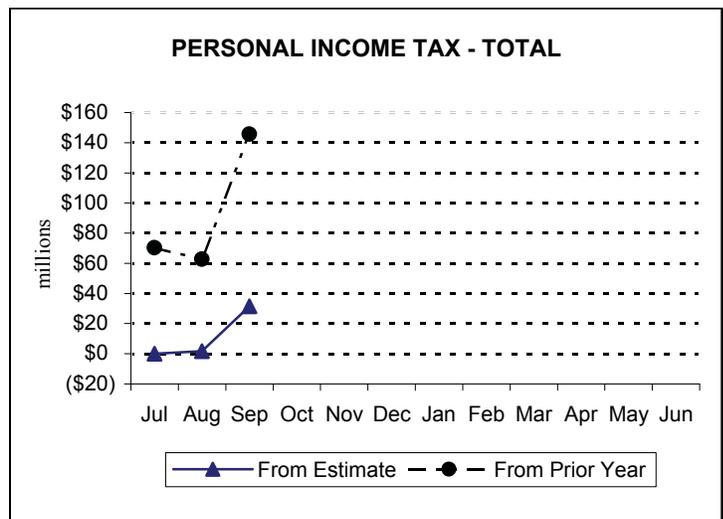
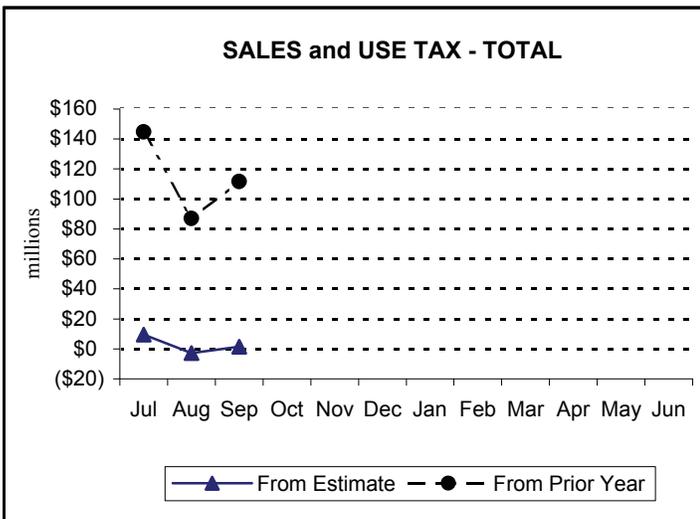
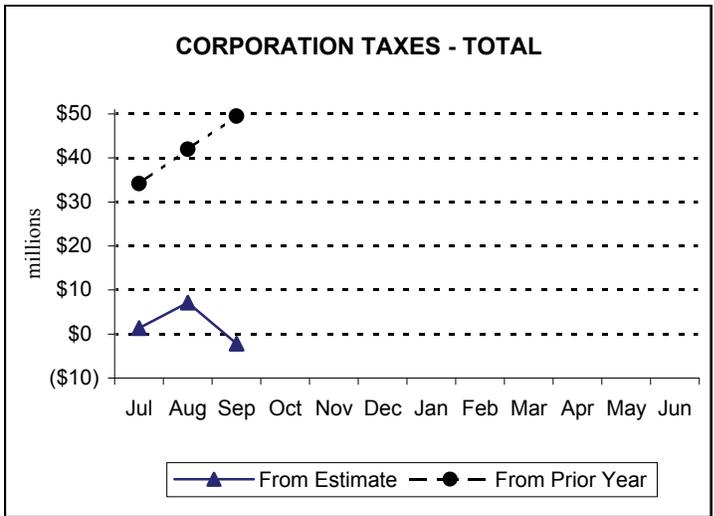
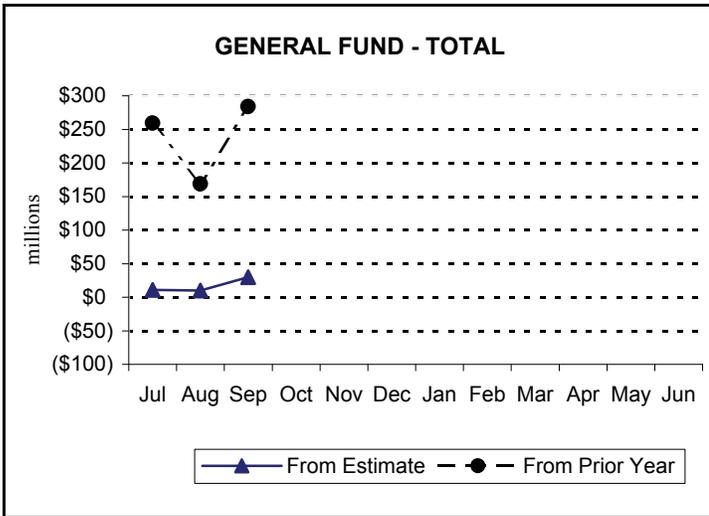
Comparison of Cumulative Tax Refunds



GENERAL FUND

Monthly Revenue Receipts

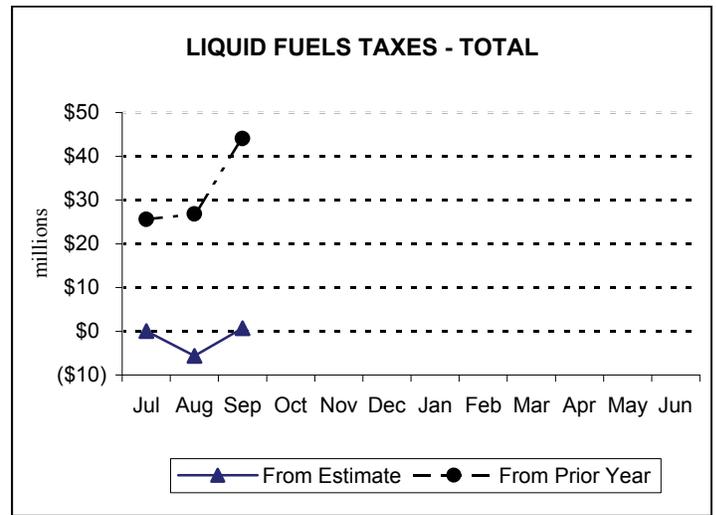
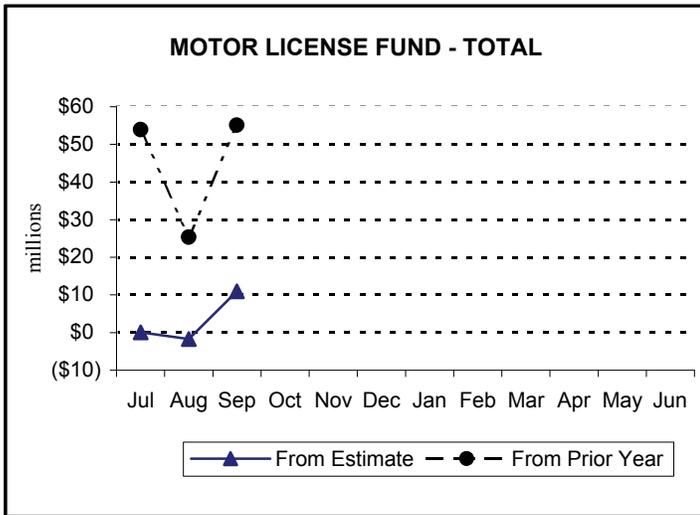
Cumulative Differences from Official Estimate and Prior Year Collections



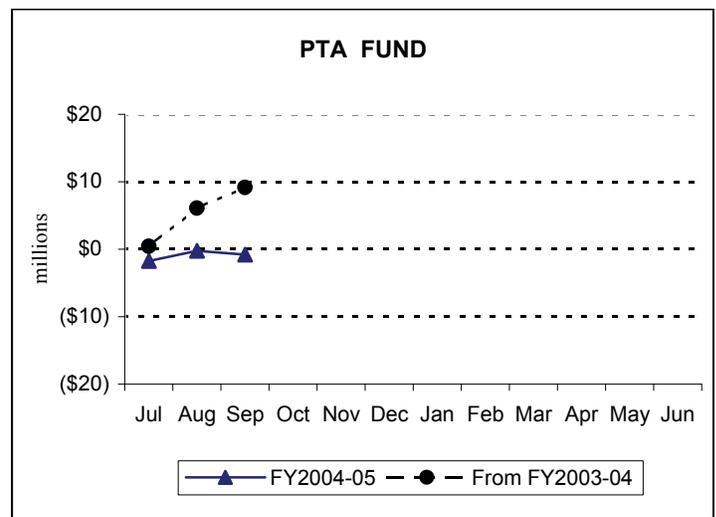
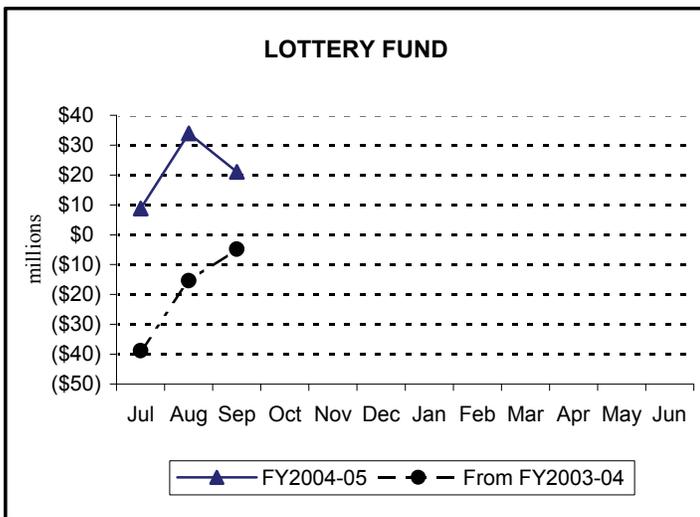
SPECIAL FUNDS

Monthly Revenue Receipts

Motor License Fund Cumulative Differences from Official Estimate and Prior Year Collections



Lottery Fund and Public Transportation Assistance (PTA) Fund Comparison of Cumulative Receipts



General Fund and Motor License Fund Growth (\$ thousands)

<u>Revenue Sources</u>	<u>September 2005</u>	<u>September 2004</u>	<u>Growth</u>	<u>YTD 2005-06</u>	<u>YTD 2004-05</u>	<u>Growth</u>
<u>TOTAL - GENERAL FUND</u>	<u>2,226,020</u>	<u>2,110,967</u>	<u>5.5%</u>	<u>5,528,662</u>	<u>5,244,748</u>	<u>5.4%</u>
<u>TOTAL - TAX REVENUE</u>	<u>2,204,151</u>	<u>2,068,453</u>	<u>6.6%</u>	<u>5,438,857</u>	<u>5,105,718</u>	<u>6.5%</u>
<u>TOTAL - Corporation Taxes</u>	<u>518,669</u>	<u>511,126</u>	<u>1.5%</u>	<u>668,313</u>	<u>618,802</u>	<u>8.0%</u>
Accelerated Deposits	(153)	76	-301.0%	1,738	(36)	
Corporate Net Income	339,884	306,556	10.9%	437,713	371,467	17.8%
Capital Stock & Franchise	169,148	165,941	1.9%	213,438	206,143	3.5%
<u>Selective Business Total</u>	<u>9,790</u>	<u>38,553</u>	<u>-74.6%</u>	<u>15,424</u>	<u>41,228</u>	<u>-62.6%</u>
Gross Receipts	590	27,307	-97.8%	3,706	29,265	-87.3%
Utility Property	4,350	1,753	148.1%	4,779	1,776	169.1%
Insurance Premiums	305	234	30.4%	925	1,810	-48.9%
Financial Institutions	2,447	5,830	-58.0%	3,273	6,694	-51.1%
Other	2,098	3,429	-38.8%	2,740	1,683	62.8%
<u>TOTAL - Consumption Taxes</u>	<u>765,132</u>	<u>734,804</u>	<u>4.1%</u>	<u>2,390,446</u>	<u>2,274,901</u>	<u>5.1%</u>
<u>Sales and Use</u>	<u>672,993</u>	<u>648,260</u>	<u>3.8%</u>	<u>2,139,953</u>	<u>2,028,271</u>	<u>5.5%</u>
Non-Motor Vehicle	564,792	532,376	6.1%	1,787,977	1,692,407	5.6%
Motor Vehicle	108,201	115,885	-6.6%	351,976	335,863	4.8%
Cigarette	74,218	69,878	6.2%	197,462	193,023	2.3%
Malt Beverage	2,475	2,315	6.9%	7,160	6,805	5.2%
Liquor	15,446	14,350	7.6%	45,870	46,803	-2.0%
<u>TOTAL - Other Taxes</u>	<u>920,350</u>	<u>822,523</u>	<u>11.9%</u>	<u>2,380,098</u>	<u>2,212,014</u>	<u>7.6%</u>
<u>Personal Income</u>	<u>814,488</u>	<u>731,539</u>	<u>11.3%</u>	<u>2,044,302</u>	<u>1,898,710</u>	<u>7.7%</u>
Withholding	534,575	503,833	6.1%	1,692,272	1,612,805	4.9%
Non-Withholding	279,913	227,706	22.9%	352,031	285,905	23.1%
Realty Transfer	52,141	38,104	36.8%	161,059	132,062	22.0%
Inheritance	59,726	54,728	9.1%	180,514	182,868	-1.3%
Minor and Repealed	(6,005)	(1,848)	-225.0%	(5,777)	(1,626)	-255.3%
<u>TOTAL - NONTAX REVENUE</u>	<u>21,868</u>	<u>42,514</u>	<u>-48.6%</u>	<u>89,805</u>	<u>139,031</u>	<u>-35.4%</u>
Liquor Store Profits	0	0		0	0	
<u>Licenses, Fees & Misc. Total</u>	<u>18,713</u>	<u>40,749</u>	<u>-54.1%</u>	<u>81,612</u>	<u>133,717</u>	<u>-39.0%</u>
Licenses and Fees	6,286	10,839	-42.0%	17,995	24,526	-26.6%
Miscellaneous	12,427	29,910	-58.5%	63,617	109,190	-41.7%
<u>Fines, Penalties & Interest Total</u>	<u>3,156</u>	<u>1,765</u>	<u>78.8%</u>	<u>8,193</u>	<u>5,314</u>	<u>54.2%</u>
FP&I On Taxes	2,866	1,639	74.9%	7,578	4,684	61.8%
FP&I Other	289	126	129.4%	615	630	-2.3%
<u>TOTAL - MOTOR LICENSE FUND</u>	<u>198,739</u>	<u>168,962</u>	<u>17.6%</u>	<u>647,210</u>	<u>592,095</u>	<u>9.3%</u>
<u>TOTAL - Liquid Fuels Taxes</u>	<u>115,327</u>	<u>98,072</u>	<u>17.6%</u>	<u>398,183</u>	<u>354,128</u>	<u>12.4%</u>
Liquid Fuels	60,114	51,397	17.0%	286,402	262,490	9.1%
Fuels	13,061	13,333	-2.0%	26,722	26,040	2.6%
Motor Carriers/IFTA	4,799	2,800	71.4%	8,474	6,128	38.3%
Alternative Fuels	7	28	-76.9%	44	55	-19.5%
Oil Company Franchise	37,346	30,512	22.4%	76,541	59,414	28.8%
<u>Total - Licenses and Fees</u>	<u>68,961</u>	<u>62,344</u>	<u>10.6%</u>	<u>205,503</u>	<u>208,882</u>	<u>-1.6%</u>
Special Hauling Permits	1,844	1,819	1.4%	5,335	5,279	1.1%
Registrations Other States-IRP	4,276	2,596	64.7%	12,741	15,991	-20.3%
Operators Licenses	5,005	4,942	1.3%	14,284	14,871	-3.9%
Vehicle Registrations & Titling	55,425	50,193	10.4%	166,711	164,381	1.4%
Miscellaneous Collections	2,410	2,794	-13.7%	6,432	8,359	-23.1%
<u>Total - Other Motor Receipts</u>	<u>14,452</u>	<u>8,546</u>	<u>69.1%</u>	<u>43,524</u>	<u>29,085</u>	<u>49.6%</u>
Gross Receipts	0	0		0	0	
Aeronautics Fines	0	0		0	5	-100.0%
Vehicle Code Fines	3,587	4,001	-10.4%	12,177	11,566	5.3%
Miscellaneous - Treasury	7,573	2,902	161.0%	18,851	5,811	224.4%
Miscellaneous - Transportation	1,469	1,666	-11.8%	11,230	11,113	1.1%
Miscellaneous - General Services	29	7	307.8%	100	50	101.6%
Miscellaneous - Revenue	0	0		0	0	
Vehicle Code Fines Clearing Acct.	1,794	(28)		1,164	541	115.1%
Justice Collections	0	0		2	0	

General Fund and Motor License Fund Comparison of Actual to Estimate - September 2005 (\$ thousands)

Revenue Sources	September	September	Difference		YTD	YTD	Difference	
	Actual	Estimated	Amount	Percent	Actual	Estimated	Amount	Percent
<u>TOTAL - GENERAL FUND</u>	<u>2,226,020</u>	<u>2,205,700</u>	<u>20,320</u>	<u>0.9%</u>	<u>5,528,662</u>	<u>5,498,600</u>	<u>30,062</u>	<u>0.5%</u>
<u>TOTAL - TAX REVENUE</u>	<u>2,204,151</u>	<u>2,170,700</u>	<u>33,451</u>	<u>1.5%</u>	<u>5,438,857</u>	<u>5,404,800</u>	<u>34,057</u>	<u>0.6%</u>
<u>TOTAL - Corporation Taxes</u>	<u>518,669</u>	<u>528,000</u>	<u>(9,331)</u>	<u>-1.8%</u>	<u>668,313</u>	<u>670,500</u>	<u>(2,187)</u>	<u>-0.3%</u>
Accelerated Deposits	(153)	0	(153)		1,738	0	1,738	
Corporate Net Income	339,884	348,600	(8,716)	-2.5%	437,713	443,400	(5,687)	-1.3%
Capital Stock & Franchise	169,148	166,200	2,948	1.8%	213,438	209,400	4,038	1.9%
Selective Business Total	9,790	13,200	(3,410)	-25.8%	15,424	17,700	(2,276)	-12.9%
Gross Receipts	590	100	490	490.2%	3,706	1,100	2,606	236.9%
Utility Property	4,350	7,400	(3,050)	-41.2%	4,779	7,700	(2,921)	-37.9%
Insurance Premiums	305	700	(395)	-56.4%	925	2,600	(1,675)	-64.4%
Financial Institutions	2,447	4,200	(1,753)	-41.7%	3,273	4,900	(1,627)	-33.2%
Other	2,098	800	1,298	162.3%	2,740	1,400	1,340	95.7%
<u>TOTAL - Consumption Taxes</u>	<u>765,132</u>	<u>756,400</u>	<u>8,732</u>	<u>1.2%</u>	<u>2,390,446</u>	<u>2,386,300</u>	<u>4,146</u>	<u>0.2%</u>
Sales and Use	672,993	668,800	4,193	0.6%	2,139,953	2,138,500	1,453	0.1%
Non-Motor Vehicle	564,792	557,400	7,392	1.3%	1,787,977	1,788,400	(423)	0.0%
Motor Vehicle	108,201	111,400	(3,199)	-2.9%	351,976	350,100	1,876	0.5%
Cigarette	74,218	70,100	4,118	5.9%	197,462	195,400	2,062	1.1%
Malt Beverage	2,475	2,200	275	12.5%	7,160	6,800	360	5.3%
Liquor	15,446	15,300	146	1.0%	45,870	45,600	270	0.6%
<u>TOTAL - Other Taxes</u>	<u>920,350</u>	<u>886,300</u>	<u>34,050</u>	<u>3.8%</u>	<u>2,380,098</u>	<u>2,348,000</u>	<u>32,098</u>	<u>1.4%</u>
Personal Income	814,488	784,800	29,688	3.8%	2,044,302	2,012,900	31,402	1.6%
Withholding	534,575	540,200	(5,625)	-1.0%	1,692,272	1,702,300	(10,028)	-0.6%
Non-Withholding	279,913	244,600	35,313	14.4%	352,031	310,600	41,431	13.3%
Realty Transfer	52,141	43,600	8,541	19.6%	161,059	146,600	14,459	9.9%
Inheritance	59,726	60,500	(774)	-1.3%	180,514	191,000	(10,486)	-5.5%
Minor and Repealed	(6,005)	(2,600)	(3,405)	-130.9%	(5,777)	(2,500)	(3,277)	-131.1%
<u>TOTAL - NONTAX REVENUE</u>	<u>21,868</u>	<u>35,000</u>	<u>(13,132)</u>	<u>-37.5%</u>	<u>89,805</u>	<u>93,800</u>	<u>(3,995)</u>	<u>-4.3%</u>
Liquor Store Profits	0	0	0		0	0	0	
Licenses, Fees & Misc. Total	18,713	30,400	(11,687)	-38.4%	81,612	83,700	(2,088)	-2.5%
Licenses and Fees	6,286	10,400	(4,114)	-39.6%	17,995	22,100	(4,105)	-18.6%
Miscellaneous	12,427	20,000	(7,573)	-37.9%	63,617	61,600	2,017	3.3%
Fines, Penalties & Interest Total	3,156	4,600	(1,444)	-31.4%	8,193	10,100	(1,907)	-18.9%
FP&I On Taxes	2,866	4,400	(1,534)	-34.9%	7,578	9,400	(1,822)	-19.4%
FP&I Other	289	200	89	44.7%	615	700	(85)	-12.2%
<u>TOTAL - MOTOR LICENSE FUND</u>	<u>198,739</u>	<u>186,060</u>	<u>12,679</u>	<u>6.8%</u>	<u>647,210</u>	<u>636,260</u>	<u>10,950</u>	<u>1.7%</u>
<u>TOTAL - Liquid Fuels Taxes</u>	<u>115,327</u>	<u>108,990</u>	<u>6,337</u>	<u>5.8%</u>	<u>398,183</u>	<u>397,460</u>	<u>723</u>	<u>0.2%</u>
Liquid Fuels	60,114	54,070	6,044	11.2%	286,402	288,340	(1,938)	-0.7%
Fuels	13,061	13,350	(289)	-2.2%	26,722	26,330	392	1.5%
Motor Carriers/IFTA	4,799	2,800	1,999	71.4%	8,474	6,120	2,354	38.5%
Alternative Fuels	7	20	(13)	-67.2%	44	40	4	10.8%
Oil Company Franchise	37,346	38,750	(1,404)	-3.6%	76,541	76,630	(89)	-0.1%
<u>TOTAL - Licenses and Fees</u>	<u>68,961</u>	<u>66,400</u>	<u>2,561</u>	<u>3.9%</u>	<u>205,503</u>	<u>201,860</u>	<u>3,643</u>	<u>1.8%</u>
<u>TOTAL - Other Motor Receipts</u>	<u>14,452</u>	<u>10,670</u>	<u>3,782</u>	<u>35.4%</u>	<u>43,524</u>	<u>36,940</u>	<u>6,584</u>	<u>17.8%</u>