



Commonwealth of Pennsylvania  
Department of Revenue

# *Monthly Revenue Report*

## *April 2002*

### *General Fund*

**General Fund collections of \$2,336.6 million in April fell short of the monthly estimate by \$23.9 million, or 1.0%. Year-to-date collections total \$16,904.0 million, which are \$773.1 million, or 4.4%, below the official estimate.**

- Total Corporation Taxes of \$460.9 million for the month of April fell short of the official estimate by \$2.9 million, or 0.6%. Year-to-date collections are \$347.8 million, or 9.9%, below the official estimate.
- Total Sales and Use Tax (SUT) collections of \$638.0 million were \$0.8 million, or 0.1%, above the official estimate. Year-to-date SUT collections are \$22.4 million, or 0.4%, below estimate and are 1.4% above the prior year.
- Total Personal Income Tax (PIT) collections of \$1,015.7 million for the month fell short of the official estimate by \$20.7 million, or 2.0%. An overage in PIT annual payments partially offset shortfalls in both PIT withholding and quarterly payments. The overage in PIT annual payments is the result of processing more returns in April 2002 as compared to prior years. Year-to-date PIT collections are \$319.0 million, or 5.1%, below estimate, but are 0.4% above the prior year.
- Realty Transfer Tax (RTT) collections of \$25.1 million were \$2.5 million, or 11.0%, above the official estimate for April. Year-to-date collections are \$8.0 million, or 3.5%, above estimate and are 7.7% above the prior year.
- Total Inheritance Tax collections of \$68.7 million for the month of April exceeded the official estimate by \$4.6 million, or 7.2%. Year-to-date collections are \$19.6 million, or 3.1%, above the official estimate and are 2.4% above the prior year.
- Nontax revenue collections of \$90.2 million for the month of April fell short of the official estimate by \$6.0 million, or 6.2%. Year-to-date collections of \$431.8 million are 20.9% below estimate. This shortfall is primarily the result of lower than anticipated Treasury receipts.

### *Motor License Fund*

**Motor License Fund collections of \$184.7 million in April were \$6.1 million, or 3.4%, above the official estimate. Year-to-date collections total \$1,664.5 million and are 2.2% above estimate.**

- Total Liquid Fuels Taxes of \$101.8 million exceeded the official estimate for the month by \$13.8 million, or 15.7%. Year-to-date collections of \$972.3 million are \$40.5 million, or 4.3%, above estimate.

## Revenue Receipts for Selected Special Funds

(\$ thousands)

<u>Fund Name</u>	<u>April 2002</u>	<u>April 2001</u>	<u>April 2000</u>	<u>YTD 2001-02</u>	<u>YTD 2000-01</u>	<u>YTD 1999-00</u>
<b>Lottery<sup>1</sup></b>	77,252	73,181	69,290	830,275	741,753	776,107
<b>Public Transportation Assistance</b>	5,174	6,499	5,115	125,624	127,785	122,326
<b>Game</b>	609	(307)	1,676	45,241	47,389	50,101
<b>Fish</b>	3,931	4,176	4,034	13,668	13,964	14,266
<b>Racing</b>	5,772	5,213	5,620	15,400	16,036	17,224
<b>Banking</b>	423	426	401	11,309	11,303	10,870
<b>Fire Insurance</b>	53,902	54,731	52,107	58,071	59,883	55,827
<b>Municipal Pension</b>	128,470	116,712	116,208	135,261	127,300	123,972
<b>Highway/Bridge<sup>2</sup></b>	6,500	7,439	7,552	57,754	56,306	61,315

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

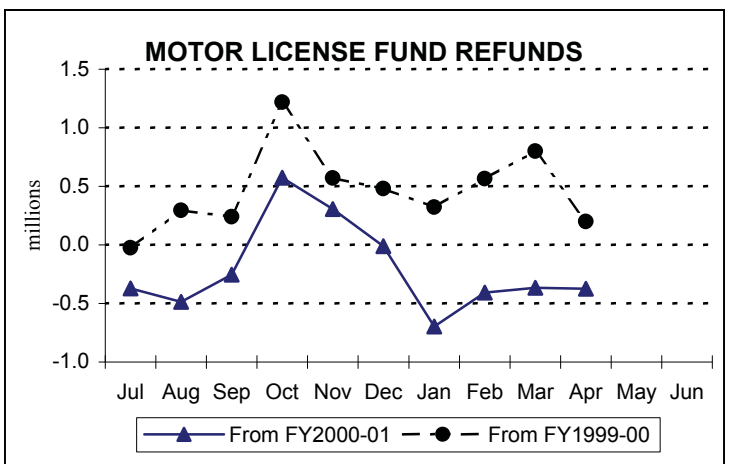
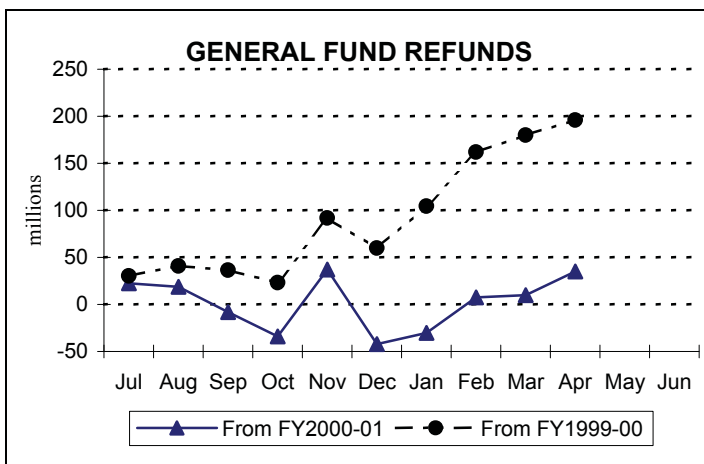
## Refunds of Taxes<sup>1</sup>

(\$ thousands)

	<u>April 2002</u>	<u>April 2001</u>	<u>April 2000</u>	<u>YTD 2001-02</u>	<u>YTD 2000-01</u>	<u>YTD 1999-00</u>
<b><u>General Fund:</u></b>	<u>102,233</u>	<u>76,915</u>	<u>86,392</u>	<u>850,743</u>	<u>815,571</u>	<u>654,902</u>
Corporation Taxes	25,932	31,130	28,830	450,104	478,677	352,734
Sales and Use Tax	6,255	4,516	4,796	61,721	61,918	62,502
Employer Tax	489	786	566	7,796	9,143	5,253
Personal Income Tax	67,798	38,909	50,532	314,903	246,064	219,349
Miscellaneous	1,759	1,574	1,669	16,219	19,768	15,065
<b><u>Motor License Fund:</u></b>	<u>148</u>	<u>157</u>	<u>748</u>	<u>6,226</u>	<u>6,602</u>	<u>6,027</u>

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

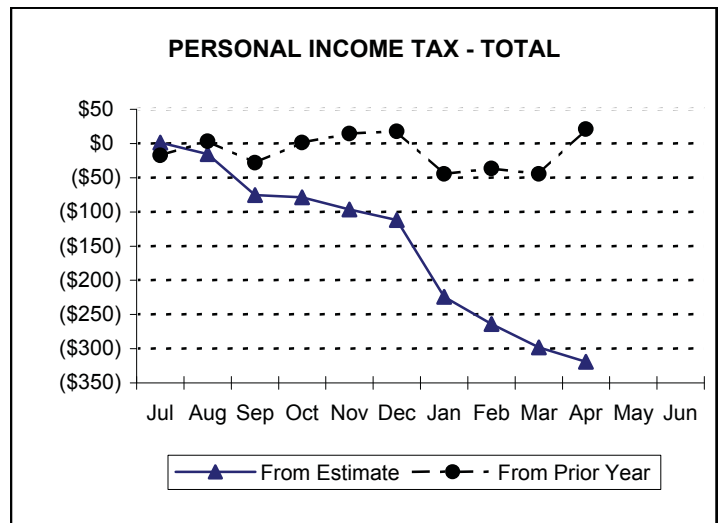
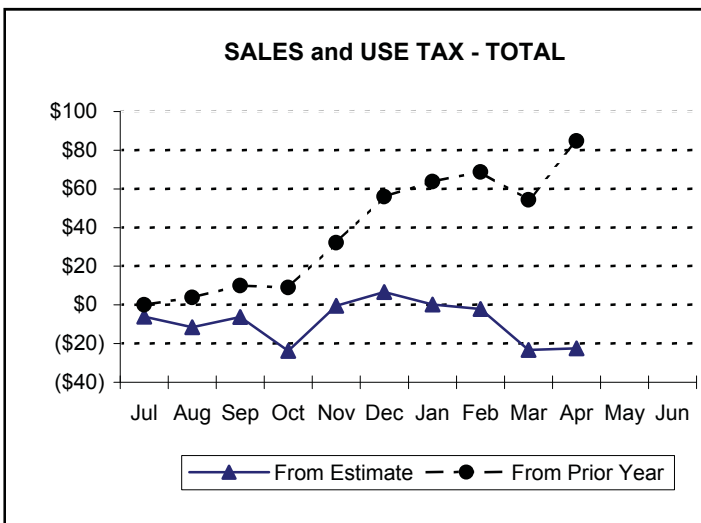
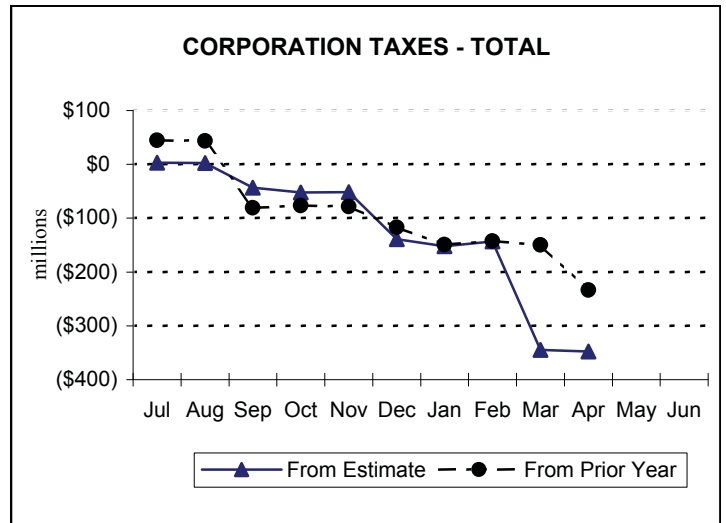
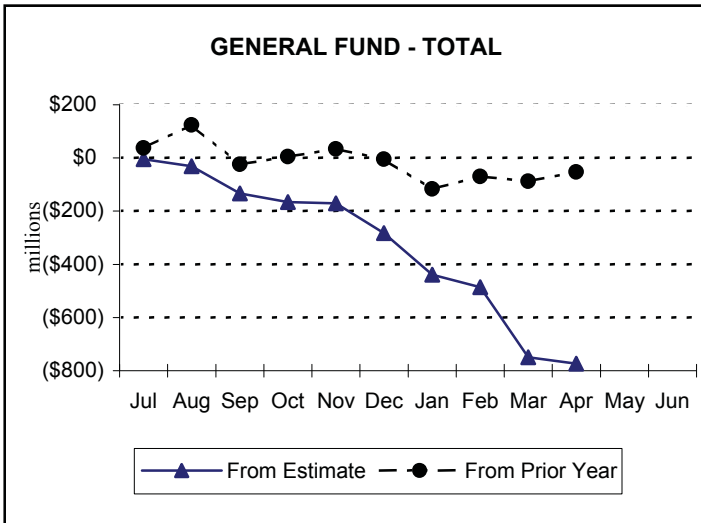
## Comparison of Cumulative Tax Refunds



# GENERAL FUND

## Monthly Revenue Receipts

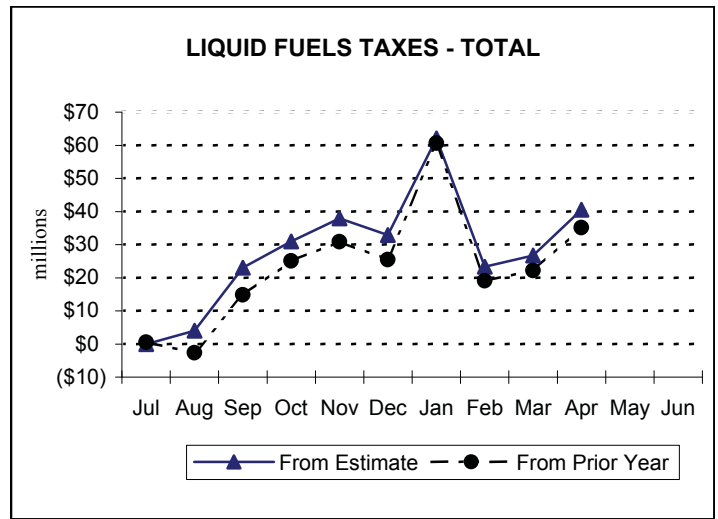
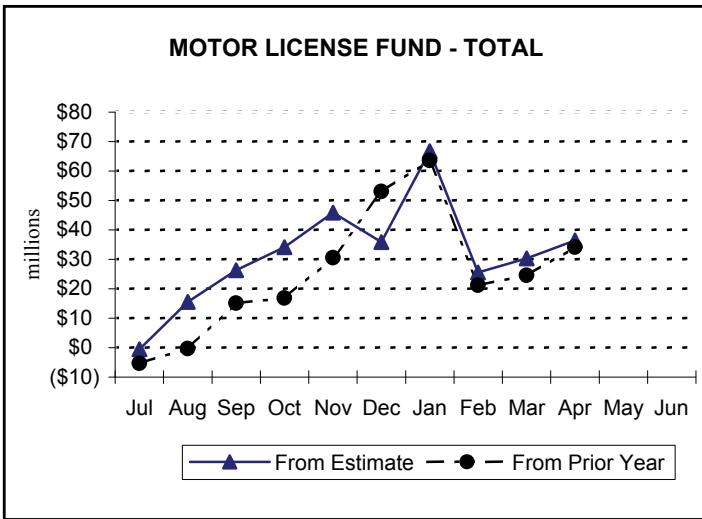
### Cumulative Differences from Official Estimate and Prior Year Collections



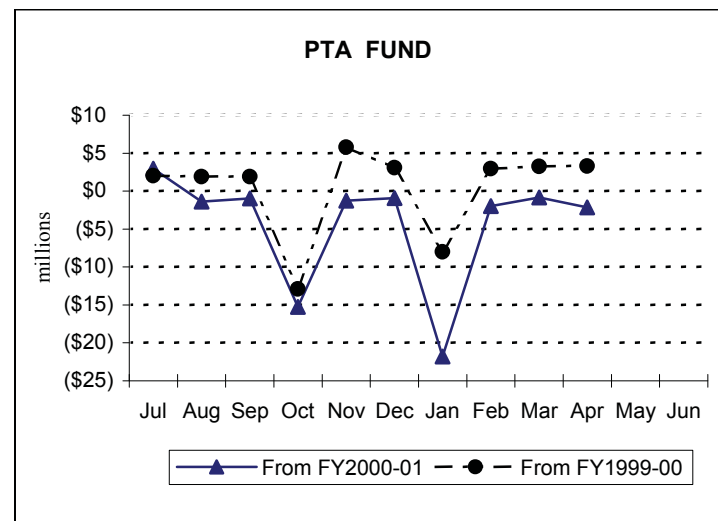
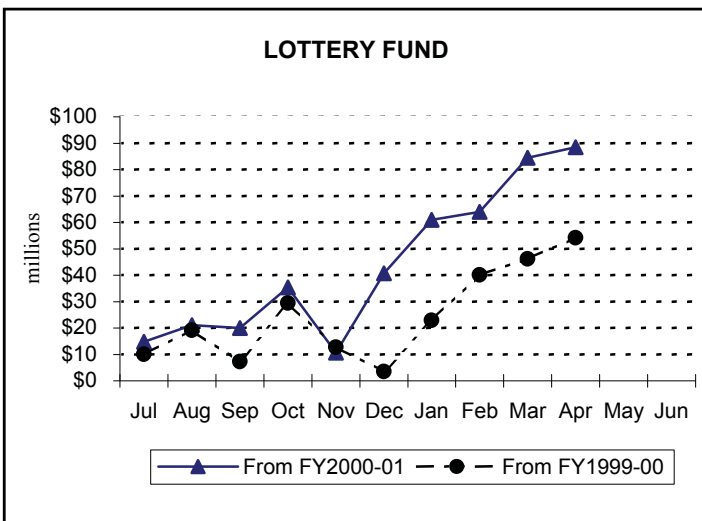
# SPECIAL FUNDS

## 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>April 2002</u>	<u>April 2001</u>	<u>Growth</u>	<u>YTD 2001-02</u>	<u>YTD 2000-01</u>	<u>Growth</u>
<b><u>TOTAL - GENERAL FUND</u></b>	<b><u>2,336,627</u></b>	<b><u>2,302,192</u></b>	<b><u>1.5%</u></b>	<b><u>16,903,961</u></b>	<b><u>16,957,015</u></b>	<b><u>-0.3%</u></b>
<b><u>TOTAL - TAX REVENUE</u></b>	<b><u>2,246,424</u></b>	<b><u>2,226,841</u></b>	<b><u>0.9%</u></b>	<b><u>16,472,185</u></b>	<b><u>16,556,037</u></b>	<b><u>-0.5%</u></b>
<b><u>TOTAL - Corporation Taxes</u></b>	<b><u>460,940</u></b>	<b><u>544,477</u></b>	<b><u>-15.3%</u></b>	<b><u>3,164,570</u></b>	<b><u>3,397,920</u></b>	<b><u>-6.9%</u></b>
Accelerated Deposits	3,745	27		4,377	(150)	
Corporate Net Income	251,618	320,146	-21.4%	1,153,665	1,351,006	-14.6%
Capital Stock & Franchise	145,434	156,692	-7.2%	751,250	882,015	-14.8%
<u>Selective Business Total</u>	<u>60,142</u>	<u>67,612</u>	<u>-11.0%</u>	<u>1,255,278</u>	<u>1,165,049</u>	<u>7.7%</u>
Utility Gross Receipts	3,124	24,866	-87.4%	731,239	681,436	7.3%
Utility Property	92	437	-78.9%	641	7,905	-91.9%
Insurance Premiums	48,997	38,301	27.9%	304,057	280,517	8.4%
Financial Institutions	4,076	609	569.7%	207,514	185,715	11.7%
Other	3,853	3,400	13.3%	11,827	9,476	24.8%
<b><u>TOTAL - Consumption Taxes</u></b>	<b><u>675,848</u></b>	<b><u>647,162</u></b>	<b><u>4.4%</u></b>	<b><u>6,439,856</u></b>	<b><u>6,353,067</u></b>	<b><u>1.4%</u></b>
<u>Sales and Use</u>	<u>637,993</u>	<u>607,547</u>	<u>5.0%</u>	<u>6,077,077</u>	<u>5,992,384</u>	<u>1.4%</u>
Non-Motor Vehicle	533,807	508,150	5.0%	5,110,480	5,116,365	-0.1%
Motor Vehicle	104,186	99,397	4.8%	966,597	876,019	10.3%
Cigarette	23,919	25,613	-6.6%	208,976	212,972	-1.9%
Malt Beverage	1,544	2,161	-28.6%	21,120	21,035	0.4%
Liquor	12,391	11,841	4.7%	132,683	126,676	4.7%
<b><u>TOTAL - Other Taxes</u></b>	<b><u>1,109,636</u></b>	<b><u>1,035,202</u></b>	<b><u>7.2%</u></b>	<b><u>6,867,759</u></b>	<b><u>6,805,050</u></b>	<b><u>0.9%</u></b>
<u>Personal Income</u>	<u>1,015,707</u>	<u>950,142</u>	<u>6.9%</u>	<u>5,974,343</u>	<u>5,953,262</u>	<u>0.4%</u>
Withholding	435,291	458,127	-5.0%	4,647,078	4,666,400	-0.4%
Non-Withholding	580,417	492,014	18.0%	1,327,265	1,286,863	3.1%
Realty Transfer	25,091	20,789	20.7%	237,573	220,690	7.7%
Inheritance	68,707	64,383	6.7%	652,990	637,813	2.4%
Minor and Repealed	131	(112)	216.9%	2,853	(6,716)	142.5%
<b><u>TOTAL - NONTAX REVENUE</u></b>	<b><u>90,204</u></b>	<b><u>75,352</u></b>	<b><u>19.7%</u></b>	<b><u>431,776</u></b>	<b><u>400,978</u></b>	<b><u>7.7%</u></b>
Liquor Store Profits	35,000	15,000	133.3%	120,000	50,000	140.0%
<u>Licenses, Fees &amp; Misc. Total</u>	<u>52,576</u>	<u>57,463</u>	<u>-8.5%</u>	<u>285,240</u>	<u>326,931</u>	<u>-12.8%</u>
Licenses and Fees	10,853	9,952	9.0%	75,234	74,639	0.8%
Miscellaneous	41,724	47,511	-12.2%	210,006	252,292	-16.8%
<u>Fines, Penalties &amp; Interest Total</u>	<u>2,627</u>	<u>2,889</u>	<u>-9.0%</u>	<u>26,536</u>	<u>24,047</u>	<u>10.3%</u>
FP&I On Taxes	2,376	2,403	-1.1%	23,214	21,103	10.0%
FP&I Other	251	486	-48.2%	3,322	2,944	12.8%
<b><u>TOTAL - MOTOR LICENSE FUND</u></b>	<b><u>184,701</u></b>	<b><u>175,135</u></b>	<b><u>5.5%</u></b>	<b><u>1,664,543</u></b>	<b><u>1,630,453</u></b>	<b><u>2.1%</u></b>
<b><u>TOTAL - Liquid Fuels Taxes</u></b>	<b><u>101,791</u></b>	<b><u>88,805</u></b>	<b><u>14.6%</u></b>	<b><u>972,321</u></b>	<b><u>937,165</u></b>	<b><u>3.8%</u></b>
Liquid Fuels	69,315	45,299	53.0%	595,361	563,062	5.7%
Fuels	9,877	12,424	-20.5%	109,214	109,086	0.1%
Motor Carriers/IFTA	1,059	4,045	-73.8%	23,502	22,081	6.4%
Alternative Fuels	0	148	-100.0%	664	804	-17.5%
Oil Company Franchise	21,540	26,888	-19.9%	243,580	242,132	0.6%
<b><u>Total - Licenses and Fees</u></b>	<b><u>74,235</u></b>	<b><u>77,093</u></b>	<b><u>-3.7%</u></b>	<b><u>634,423</u></b>	<b><u>604,518</u></b>	<b><u>4.9%</u></b>
Special Hauling Permits	1,361	1,259	8.1%	14,913	13,958	6.8%
Registrations Other States-IRP	4,436	6,758	-34.4%	43,679	44,358	-1.5%
Operators Licenses	4,270	4,383	-2.6%	44,809	44,324	1.1%
Vehicle Registrations & Titling	62,374	62,037	0.5%	507,070	482,857	5.0%
Miscellaneous Collections	1,794	2,657	-32.5%	23,953	19,022	25.9%
<b><u>Total - Other Motor Receipts</u></b>	<b><u>8,674</u></b>	<b><u>9,237</u></b>	<b><u>-6.1%</u></b>	<b><u>57,799</u></b>	<b><u>88,770</u></b>	<b><u>-34.9%</u></b>
Gross Receipts	0	1	-100.0%	5	66	-93.1%
Aeronautics Fines	0	0		0	0	
Vehicle Code Fines	4,110	3,540	16.1%	36,997	34,537	7.1%
Miscellaneous - Treasury	1,336	2,568	-48.0%	(1,177)	35,427	-103.3%
Miscellaneous - Transportation	2,328	2,158	7.9%	19,937	18,525	7.6%
Miscellaneous - General Services	0	22	-100.0%	225	432	-48.0%
Miscellaneous - Revenue	0	0		0	0	571.8%
Vehicle Code Fines Clearing Acct.	909	948	-4.1%	1,814	(198)	
Justice Collections	(8)	1		0	(20)	100.1%

**General Fund and Motor License Fund Comparison of Actual to Estimate - April 2002 (\$ thousands)**

<b>Revenue Sources</b>	April	April	Difference		YTD	YTD	Difference	
	<b>Actual</b>	<b>Estimated</b>	<b>Amount</b>	<b>Percent</b>	<b>Actual</b>	<b>Estimated</b>	<b>Amount</b>	<b>Percent</b>
<b>TOTAL - GENERAL FUND</b>	<b><u>2,336,627</u></b>	<b><u>2,360,500</u></b>	<b><u>(23,873)</u></b>	<b><u>-1.0%</u></b>	<b><u>16,903,961</u></b>	<b><u>17,677,100</u></b>	<b><u>(773,139)</u></b>	<b><u>-4.4%</u></b>
<b>TOTAL - TAX REVENUE</b>	<b><u>2,246,424</u></b>	<b><u>2,264,300</u></b>	<b><u>(17,876)</u></b>	<b><u>-0.8%</u></b>	<b><u>16,472,185</u></b>	<b><u>17,131,200</u></b>	<b><u>(659,015)</u></b>	<b><u>-3.8%</u></b>
<b>TOTAL - Corporation Taxes</b>	<b><u>460,940</u></b>	<b><u>463,800</u></b>	<b><u>(2,860)</u></b>	<b><u>-0.6%</u></b>	<b><u>3,164,570</u></b>	<b><u>3,512,400</u></b>	<b><u>(347,830)</u></b>	<b><u>-9.9%</u></b>
Accelerated Deposits	3,745	0	3,745		4,377	0	4,377	
Corporate Net Income	251,618	270,500	(18,882)	-7.0%	1,153,665	1,358,200	(204,535)	-15.1%
Capital Stock & Franchise	145,434	146,900	(1,466)	-1.0%	751,250	827,100	(75,850)	-9.2%
<b>Selective Business Total</b>	<b><u>60,142</u></b>	<b><u>46,400</u></b>	<b><u>13,742</u></b>	<b><u>29.6%</u></b>	<b><u>1,255,278</u></b>	<b><u>1,327,100</u></b>	<b><u>(71,822)</u></b>	<b><u>-5.4%</u></b>
Utility Gross Receipts	3,124	1,100	2,024	184.0%	731,239	827,000	(95,761)	-11.6%
Utility Property	92	0	92		641	8,600	(7,959)	-92.6%
Insurance Premiums	48,997	39,000	9,997	25.6%	304,057	291,100	12,957	4.5%
Financial Institutions	4,076	2,000	2,076	103.8%	207,514	189,200	18,314	9.7%
Other	3,853	4,300	(447)	-10.4%	11,827	11,200	627	5.6%
<b>TOTAL - Consumption Taxes</b>	<b><u>675,848</u></b>	<b><u>677,200</u></b>	<b><u>(1,352)</u></b>	<b><u>-0.2%</u></b>	<b><u>6,439,856</u></b>	<b><u>6,466,300</u></b>	<b><u>(26,444)</u></b>	<b><u>-0.4%</u></b>
<b>Sales and Use</b>	<b><u>637,993</u></b>	<b><u>637,200</u></b>	<b><u>793</u></b>	<b><u>0.1%</u></b>	<b><u>6,077,077</u></b>	<b><u>6,099,500</u></b>	<b><u>(22,423)</u></b>	<b><u>-0.4%</u></b>
Non-Motor Vehicle	533,807	531,600	2,207	0.4%	5,110,480	5,228,200	(117,720)	-2.3%
Motor Vehicle	104,186	105,600	(1,414)	-1.3%	966,597	871,300	95,297	10.9%
Cigarette	23,919	25,400	(1,481)	-5.8%	208,976	210,000	(1,024)	-0.5%
Malt Beverage	1,544	2,100	(556)	-26.5%	21,120	21,200	(80)	-0.4%
Liquor	12,391	12,500	(109)	-0.9%	132,683	135,600	(2,917)	-2.2%
<b>TOTAL - Other Taxes</b>	<b><u>1,109,636</u></b>	<b><u>1,123,300</u></b>	<b><u>(13,664)</u></b>	<b><u>-1.2%</u></b>	<b><u>6,867,759</u></b>	<b><u>7,152,500</u></b>	<b><u>(284,741)</u></b>	<b><u>-4.0%</u></b>
<b>Personal Income</b>	<b><u>1,015,707</u></b>	<b><u>1,036,400</u></b>	<b><u>(20,693)</u></b>	<b><u>-2.0%</u></b>	<b><u>5,974,343</u></b>	<b><u>6,293,300</u></b>	<b><u>(318,957)</u></b>	<b><u>-5.1%</u></b>
Withholding	435,291	462,400	(27,109)	-5.9%	4,647,078	4,895,300	(248,222)	-5.1%
Non-Withholding	580,417	574,000	6,417	1.1%	1,327,265	1,398,000	(70,735)	-5.1%
Realty Transfer	25,091	22,600	2,491	11.0%	237,573	229,600	7,973	3.5%
Inheritance	68,707	64,100	4,607	7.2%	652,990	633,400	19,590	3.1%
Minor and Repealed	131	200	(69)	-34.6%	2,853	(3,800)	6,653	175.1%
<b>TOTAL - NONTAX REVENUE</b>	<b><u>90,204</u></b>	<b><u>96,200</u></b>	<b><u>(5,996)</u></b>	<b><u>-6.2%</u></b>	<b><u>431,776</u></b>	<b><u>545,900</u></b>	<b><u>(114,124)</u></b>	<b><u>-20.9%</u></b>
Liquor Store Profits	35,000	35,000	0	0.0%	120,000	120,000	0	0.0%
<b>Licenses, Fees &amp; Misc. Total</b>	<b><u>52,576</u></b>	<b><u>58,800</u></b>	<b><u>(6,224)</u></b>	<b><u>-10.6%</u></b>	<b><u>285,240</u></b>	<b><u>403,300</u></b>	<b><u>(118,060)</u></b>	<b><u>-29.3%</u></b>
Licenses and Fees	10,853	8,200	2,653	32.4%	75,234	73,500	1,734	2.4%
Miscellaneous	41,724	50,600	(8,876)	-17.5%	210,006	329,800	(119,794)	-36.3%
<b>Fines, Penalties &amp; Interest Total</b>	<b><u>2,627</u></b>	<b><u>2,400</u></b>	<b><u>227</u></b>	<b><u>9.5%</u></b>	<b><u>26,536</u></b>	<b><u>22,600</u></b>	<b><u>3,936</u></b>	<b><u>17.4%</u></b>
FP&I On Taxes	2,376	2,400	(24)	-1.0%	23,214	21,400	1,814	8.5%
FP&I Other	251	0	251		3,322	1,200	2,122	176.8%
<b>TOTAL - MOTOR LICENSE FUND</b>	<b><u>184,701</u></b>	<b><u>178,620</u></b>	<b><u>6,081</u></b>	<b><u>3.4%</u></b>	<b><u>1,664,543</u></b>	<b><u>1,628,180</u></b>	<b><u>36,363</u></b>	<b><u>2.2%</u></b>
<b>TOTAL - Liquid Fuels Taxes</b>	<b><u>101,791</u></b>	<b><u>87,970</u></b>	<b><u>13,821</u></b>	<b><u>15.7%</u></b>	<b><u>972,321</u></b>	<b><u>931,790</u></b>	<b><u>40,531</u></b>	<b><u>4.3%</u></b>
Liquid Fuels	69,315	48,910	20,405	41.7%	595,361	561,770	33,591	6.0%
Fuels	9,877	11,880	(2,003)	-16.9%	109,214	108,440	774	0.7%
Motor Carriers/IFTA	1,059	790	269	34.0%	23,502	17,600	5,902	33.5%
Alternative Fuels	0	110	(110)	-100.0%	664	770	(106)	-13.8%
Oil Company Franchise	21,540	26,280	(4,740)	-18.0%	243,580	243,210	370	0.2%
<b>TOTAL - Licenses and Fees</b>	<b><u>74,235</u></b>	<b><u>80,860</u></b>	<b><u>(6,625)</u></b>	<b><u>-8.2%</u></b>	<b><u>634,423</u></b>	<b><u>604,690</u></b>	<b><u>29,733</u></b>	<b><u>4.9%</u></b>
<b>TOTAL - Other Motor Receipts</b>	<b><u>8,674</u></b>	<b><u>9,790</u></b>	<b><u>(1,116)</u></b>	<b><u>-11.4%</u></b>	<b><u>57,799</u></b>	<b><u>91,700</u></b>	<b><u>(33,901)</u></b>	<b><u>-37.0%</u></b>