



Commonwealth of Pennsylvania  
Department of Revenue

# *Monthly Revenue Report*

## *April 2003*

### *General Fund*

**General Fund collections of \$2,473.7 million in April fell short of the monthly estimate by \$89.4 million, or 3.5%. Year-to-date collections total \$17,849.8 million, which are \$361.2 million, or 2.0%, below the official estimate.**

- Total Corporation Taxes of \$444.3 million for the month of April fell short of the official estimate by \$45.0 million, or 9.2%. Year-to-date collections are \$130.9 million, or 3.8%, below estimate and are 5.4% above the prior year.
- Total Sales and Use Tax (SUT) collections of \$633.9 million for April were \$11.5 million, or 1.8%, below estimate. Year-to-date SUT collections are \$18.6 million, or 0.3%, below estimate and are 2.8% above the prior year.
- Personal Income Tax (PIT) collections of \$1,017.0 million for April fell short of the official estimate by \$26.5 million, or 2.5%. Year-to-date PIT collections are \$216.9 million, or 3.5%, below estimate.
- Realty Transfer Tax (RTT) collections of \$28.3 million for the month exceeded the official estimate by \$3.2 million, or 12.7%. Year-to-date collections are \$36.3 million, or 13.6%, above estimate.
- Inheritance Tax collections of \$57.8 million for the month of April fell short of the official estimate by \$13.5 million, or 19.0%. Year-to-date collections are \$54.5 million, or 8.5%, below the official estimate.
- Nontax revenue collections of \$198.7 million exceed the monthly estimate by \$10.0 million, or 5.3%. Year-to-date collections of \$555.0 million are \$12.3 million, or 2.3%, above the official estimate due primarily to higher than anticipated Escheats receipts. An expected transfer of funds related to the Act 90-2002 increase in the landfill tipping fee is included in the April License and Fees estimate at \$21 million. This transfer did not occur in April and is now expected in May.

### *Motor License Fund*

**Motor License Fund collections of \$179.3 million in April were \$1.0 million, or 0.5%, below the official estimate. Year-to-date collections of \$1,678.8 million are \$27.9 million, or 1.6%, below estimate.**

- Total Liquid Fuels Tax collections of \$95.4 million exceeded the official estimate by \$5.4 million, or 6.0%. Year-to-date collections are \$4.3 million, or 0.4%, below estimate.

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Web site: [www.revenue.state.pa.us](http://www.revenue.state.pa.us)*

## Revenue Receipts for Selected Special Funds

(\$ thousands)

<u>Fund Name</u>	<u>April 2003</u>	<u>April 2002</u>	<u>April 2001</u>	<u>YTD 2002-03</u>	<u>YTD 2001-02</u>	<u>YTD 2000-01</u>
<b>Lottery<sup>1</sup></b>	99,603	77,252	73,181	897,608	830,275	741,753
<b>Public Transportation Assistance</b>	11,741	5,174	6,499	129,965	125,624	127,785
<b>Game</b>	1,947	609	(307)	45,632	45,241	47,389
<b>Fish</b>	4,091	3,931	4,176	12,562	13,668	13,964
<b>Racing</b>	4,323	5,772	5,213	13,602	15,400	16,036
<b>Banking</b>	522	423	426	12,312	11,309	11,303
<b>Fire Insurance</b>	61,304	53,902	54,731	67,625	58,071	59,883
<b>Municipal Pension</b>	145,904	128,466	116,712	152,776	135,258	127,300
<b>Highway/Bridge<sup>2</sup></b>	7,259	6,500	7,439	61,070	57,754	56,306

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

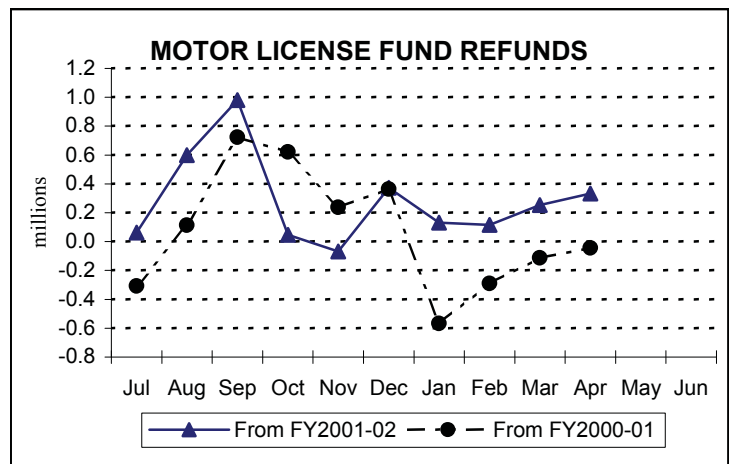
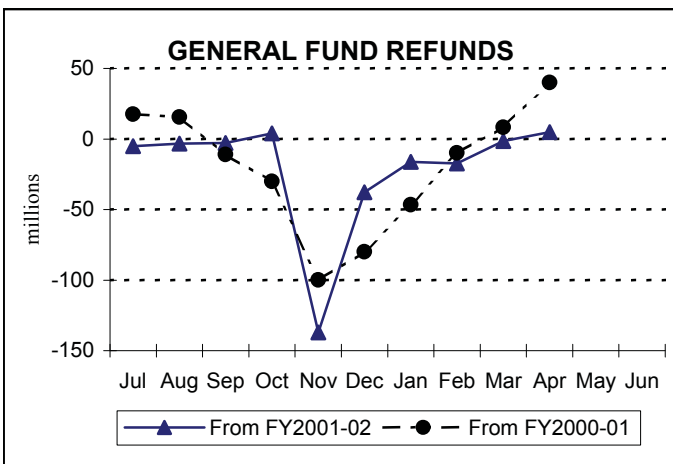
## Refunds of Taxes<sup>1</sup>

(\$ thousands)

	<u>April 2003</u>	<u>April 2002</u>	<u>April 2001</u>	<u>YTD 2002-03</u>	<u>YTD 2001-02</u>	<u>YTD 2000-01</u>
<b>General Fund:</b>	<u>108,594</u>	<u>102,233</u>	<u>76,915</u>	<u>855,518</u>	<u>850,743</u>	<u>815,571</u>
Corporation Taxes	40,410	25,932	31,130	427,659	450,104	478,677
Sales and Use Tax	3,696	6,255	4,516	62,715	61,721	61,918
Employer Tax	451	489	786	8,944	7,796	9,143
Personal Income Tax	62,743	67,798	38,909	339,137	314,903	246,064
Miscellaneous	1,294	1,759	1,574	17,064	16,219	19,768
<b>Motor License Fund:</b>	<u>227</u>	<u>148</u>	<u>157</u>	<u>6,559</u>	<u>6,226</u>	<u>6,602</u>

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

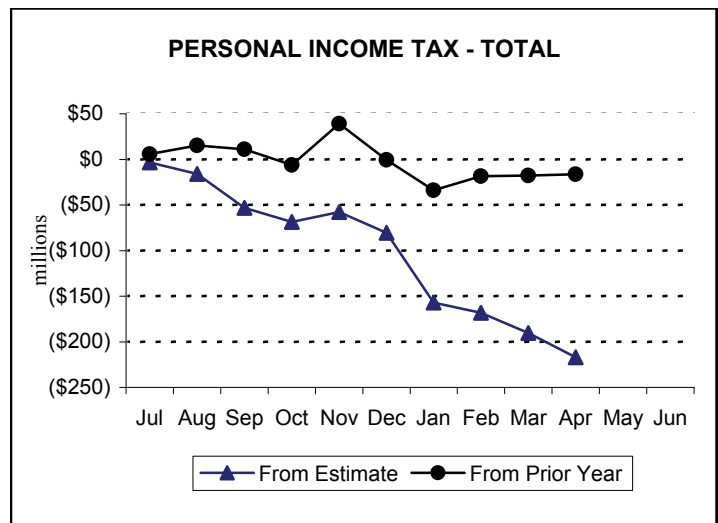
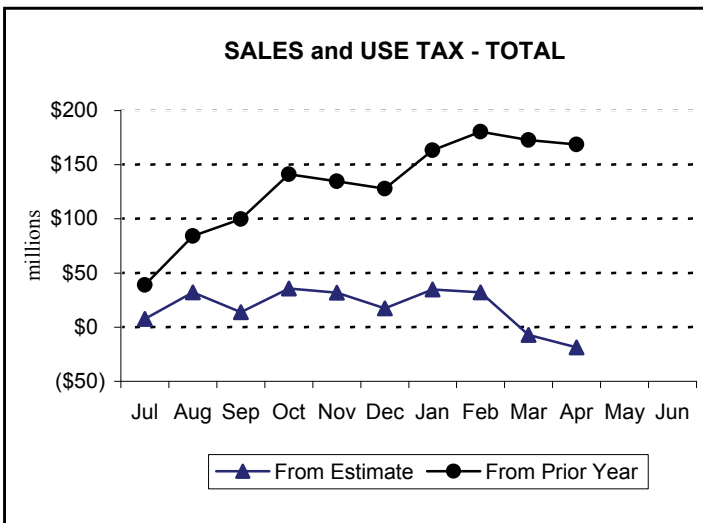
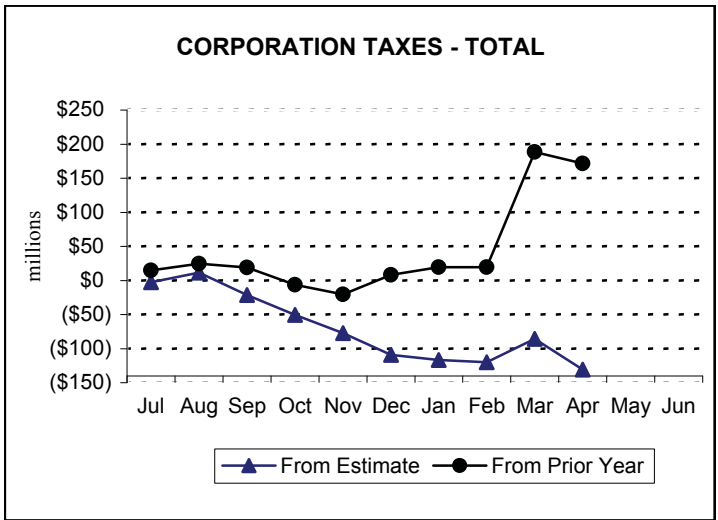
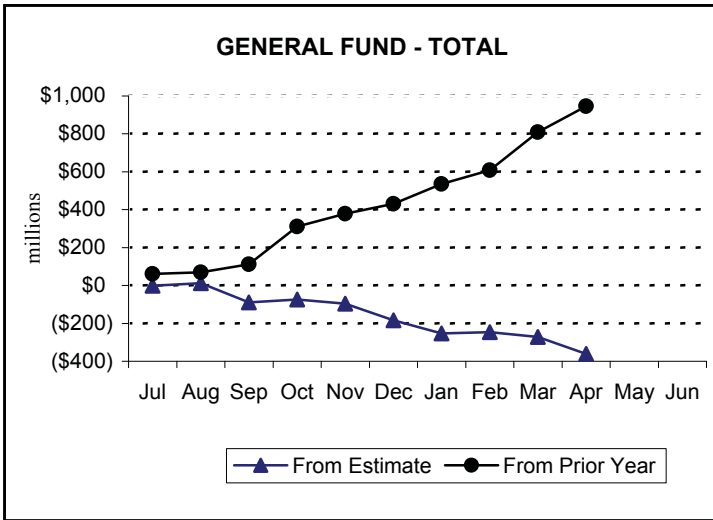
## Comparison of Cumulative Tax Refunds



# GENERAL FUND

## Monthly Revenue Receipts

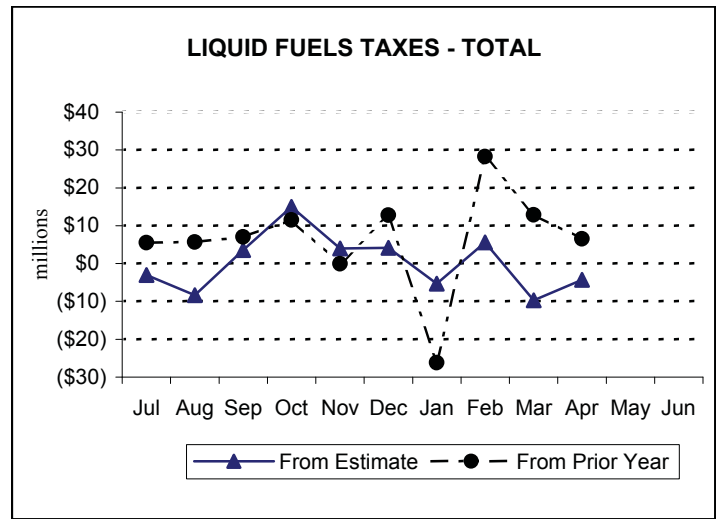
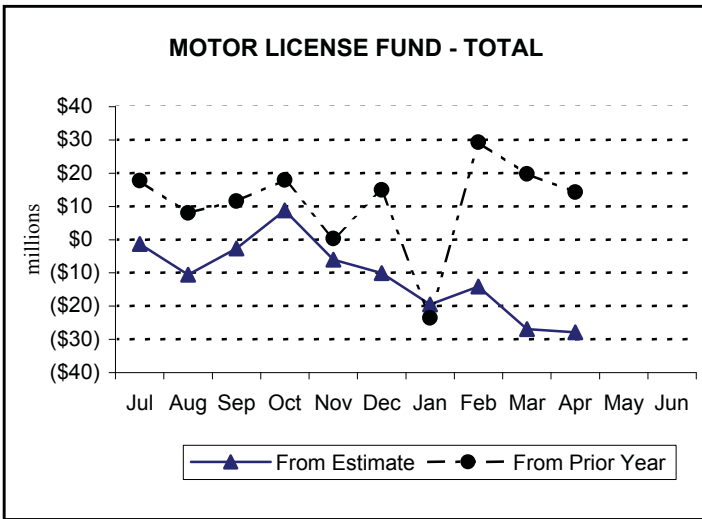
### Cumulative Differences from Official Estimate and Prior Year Collections



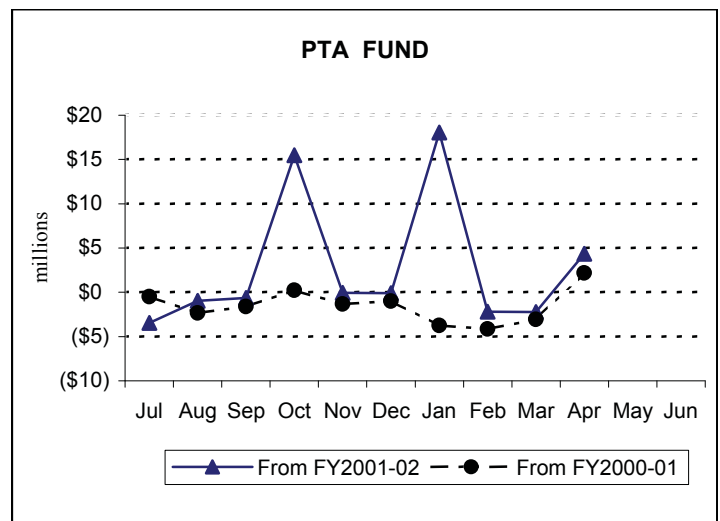
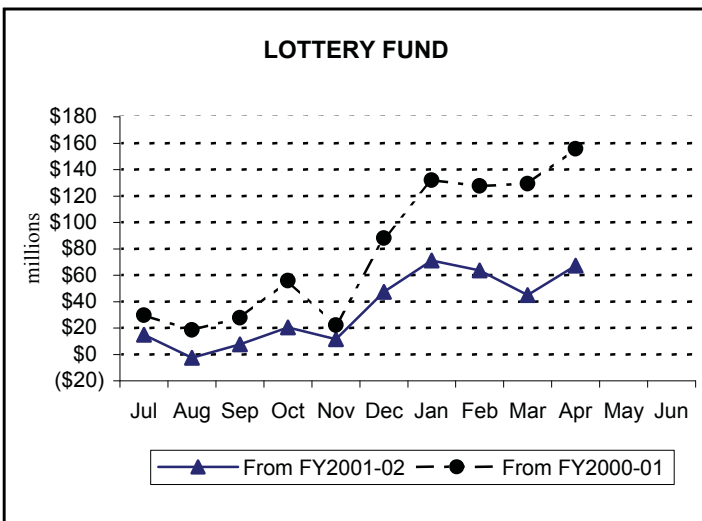
# SPECIAL FUNDS

## 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 2003</u>	<u>April 2002</u>	<u>Growth</u>	<u>YTD 2002-03</u>	<u>YTD 2001-02</u>	<u>Growth</u>
<b><u>TOTAL - GENERAL FUND</u></b>	<b><u>2,473,742</u></b>	<b><u>2,336,627</u></b>	<b><u>5.9%</u></b>	<b><u>17,849,844</u></b>	<b><u>16,903,961</u></b>	<b><u>5.6%</u></b>
<b><u>TOTAL - TAX REVENUE</u></b>	<b><u>2,275,056</u></b>	<b><u>2,246,424</u></b>	<b><u>1.3%</u></b>	<b><u>17,294,890</u></b>	<b><u>16,472,185</u></b>	<b><u>5.0%</u></b>
<b><u>TOTAL - Corporation Taxes</u></b>	<b><u>444,266</u></b>	<b><u>460,940</u></b>	<b><u>-3.6%</u></b>	<b><u>3,336,265</u></b>	<b><u>3,164,570</u></b>	<b><u>5.4%</u></b>
Accelerated Deposits	808	3,745	-78.4%	1,511	4,377	-65.5%
Corporate Net Income	230,307	251,618	-8.5%	1,158,576	1,153,665	0.4%
Capital Stock & Franchise	136,406	145,434	-6.2%	728,437	751,250	-3.0%
<u>Selective Business Total</u>	<u>76,745</u>	<u>60,142</u>	<u>27.6%</u>	<u>1,447,741</u>	<u>1,255,278</u>	<u>15.3%</u>
Utility Gross Receipts	2,362	3,124	-24.4%	868,160	731,239	18.7%
Utility Property	9,969	92		24,203	641	
Insurance Premiums	55,886	48,997	14.1%	332,057	304,057	9.2%
Financial Institutions	4,536	4,076	11.3%	210,416	207,514	1.4%
Other	3,993	3,853	3.6%	12,905	11,827	9.1%
<b><u>TOTAL - Consumption Taxes</u></b>	<b><u>727,909</u></b>	<b><u>675,848</u></b>	<b><u>7.7%</u></b>	<b><u>7,107,659</u></b>	<b><u>6,439,856</u></b>	<b><u>10.4%</u></b>
<u>Sales and Use</u>	<u>633,900</u>	<u>637,993</u>	<u>-0.6%</u>	<u>6,245,803</u>	<u>6,077,077</u>	<u>2.8%</u>
Non-Motor Vehicle	528,131	533,807	-1.1%	5,233,593	5,110,480	2.4%
Motor Vehicle	105,768	104,186	1.5%	1,012,210	966,597	4.7%
Cigarette	66,360	23,919	177.4%	674,290	208,976	222.7%
Malt Beverage	2,000	1,544	29.5%	22,212	21,120	5.2%
Liquor	25,649	12,391	107.0%	165,354	132,683	24.6%
<b><u>TOTAL - Other Taxes</u></b>	<b><u>1,102,881</u></b>	<b><u>1,109,636</u></b>	<b><u>-0.6%</u></b>	<b><u>6,850,966</u></b>	<b><u>6,867,759</u></b>	<b><u>-0.2%</u></b>
<u>Personal Income</u>	<u>1,016,971</u>	<u>1,015,707</u>	<u>0.1%</u>	<u>5,957,995</u>	<u>5,974,343</u>	<u>-0.3%</u>
Withholding	448,334	435,291	3.0%	4,747,229	4,647,078	2.2%
Non-Withholding	568,637	580,417	-2.0%	1,210,766	1,327,265	-8.8%
Realty Transfer	28,295	25,091	12.8%	303,392	237,573	27.7%
Inheritance	57,758	68,707	-15.9%	584,453	652,990	-10.5%
Minor and Repealed	(143)	131	-209.3%	5,126	2,853	79.7%
<b><u>TOTAL - NONTAX REVENUE</u></b>	<b><u>198,686</u></b>	<b><u>90,204</u></b>	<b><u>120.3%</u></b>	<b><u>554,954</u></b>	<b><u>431,776</u></b>	<b><u>28.5%</u></b>
Liquor Store Profits	30,000	35,000	-14.3%	30,000	120,000	-75.0%
<u>Licenses, Fees &amp; Misc. Total</u>	<u>165,566</u>	<u>52,576</u>	<u>214.9%</u>	<u>494,514</u>	<u>285,240</u>	<u>73.4%</u>
Licenses and Fees	3,503	10,853	-67.7%	76,094	75,234	1.1%
Miscellaneous	162,063	41,724	288.4%	418,420	210,006	99.2%
<u>Fines, Penalties &amp; Interest Total</u>	<u>3,120</u>	<u>2,627</u>	<u>18.8%</u>	<u>30,440</u>	<u>26,536</u>	<u>14.7%</u>
FP&I On Taxes	2,801	2,376	17.9%	27,832	23,214	19.9%
FP&I Other	319	251	26.9%	2,608	3,322	-21.5%
<b><u>TOTAL - MOTOR LICENSE FUND</u></b>	<b><u>179,270</u></b>	<b><u>184,701</u></b>	<b><u>-2.9%</u></b>	<b><u>1,678,848</u></b>	<b><u>1,664,543</u></b>	<b><u>0.9%</u></b>
<b><u>TOTAL - Liquid Fuels Taxes</u></b>	<b><u>95,409</u></b>	<b><u>101,791</u></b>	<b><u>-6.3%</u></b>	<b><u>978,826</u></b>	<b><u>972,321</u></b>	<b><u>0.7%</u></b>
Liquid Fuels	59,394	69,315	-14.3%	585,059	595,361	-1.7%
Fuels	12,073	9,877	22.2%	110,338	109,214	1.0%
Motor Carriers/IFTA	1,894	1,059	78.9%	26,915	23,502	14.5%
Alternative Fuels	22	0		602	664	-9.2%
Oil Company Franchise	22,025	21,540	2.3%	255,911	243,580	5.1%
<b><u>Total - Licenses and Fees</u></b>	<b><u>76,040</u></b>	<b><u>74,235</u></b>	<b><u>2.4%</u></b>	<b><u>640,582</u></b>	<b><u>634,423</u></b>	<b><u>1.0%</u></b>
Special Hauling Permits	1,207	1,361	-11.3%	13,649	14,913	-8.5%
Registrations Other States-IRP	6,984	4,436	57.4%	51,441	43,679	17.8%
Operators Licenses	4,404	4,270	3.1%	44,082	44,809	-1.6%
Vehicle Registrations & Titling	60,534	62,374	-2.9%	508,520	507,070	0.3%
Miscellaneous Collections	2,912	1,794	62.3%	22,890	23,953	-4.4%
<b><u>Total - Other Motor Receipts</u></b>	<b><u>7,821</u></b>	<b><u>8,674</u></b>	<b><u>-9.8%</u></b>	<b><u>59,440</u></b>	<b><u>57,799</u></b>	<b><u>2.8%</u></b>
Gross Receipts	0	0		0	5	-100.0%
Aeronautics Fines	0	0		0	0	
Vehicle Code Fines	3,470	4,110	-15.6%	37,240	36,997	0.7%
Miscellaneous - Treasury	(184)	1,336	-113.7%	66	(1,177)	105.6%
Miscellaneous - Transportation	2,576	2,328	10.6%	20,547	19,937	3.1%
Miscellaneous - General Services	10	0		238	225	6.0%
Miscellaneous - Revenue	0	0		0	0	-100.0%
Vehicle Code Fines Clearing Acct.	1,950	909	114.5%	1,350	1,814	-25.6%
Justice Collections	(1)	(8)	83.3%	0	0	-100.0%

**General Fund and Motor License Fund Comparison of Actual to Estimate - April 2003 (\$ thousands)**

<b>Revenue Sources</b>	<b>April</b>		<b>Difference</b>		<b>YTD</b>		<b>Difference</b>	
	<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>2,473,742</u></b>	<b><u>2,563,100</u></b>	<b><u>(89,358)</u></b>	<b><u>-3.5%</u></b>	<b><u>17,849,844</u></b>	<b><u>18,211,000</u></b>	<b><u>(361,156)</u></b>	<b><u>-2.0%</u></b>
<b>TOTAL - TAX REVENUE</b>	<b><u>2,275,056</u></b>	<b><u>2,374,400</u></b>	<b><u>(99,344)</u></b>	<b><u>-4.2%</u></b>	<b><u>17,294,890</u></b>	<b><u>17,668,300</u></b>	<b><u>(373,410)</u></b>	<b><u>-2.1%</u></b>
<b>TOTAL - Corporation Taxes</b>	<b><u>444,266</u></b>	<b><u>489,300</u></b>	<b><u>(45,034)</u></b>	<b><u>-9.2%</u></b>	<b><u>3,336,265</u></b>	<b><u>3,467,200</u></b>	<b><u>(130,935)</u></b>	<b><u>-3.8%</u></b>
Accelerated Deposits	808	0	808		1,511	0	1,511	
Corporate Net Income	230,307	281,500	(51,193)	-18.2%	1,158,576	1,321,300	(162,724)	-12.3%
Capital Stock & Franchise	136,406	140,900	(4,494)	-3.2%	728,437	792,000	(63,563)	-8.0%
<b>Selective Business Total</b>	<b><u>76,745</u></b>	<b><u>66,900</u></b>	<b><u>9,845</u></b>	<b><u>14.7%</u></b>	<b><u>1,447,741</u></b>	<b><u>1,353,900</u></b>	<b><u>93,841</u></b>	<b><u>6.9%</u></b>
Utility Gross Receipts	2,362	1,100	1,262	114.7%	868,160	790,300	77,860	9.9%
Utility Property	9,969	0	9,969		24,203	8,000	16,203	202.5%
Insurance Premiums	55,886	59,300	(3,414)	-5.8%	332,057	327,600	4,457	1.4%
Financial Institutions	4,536	2,500	2,036	81.4%	210,416	217,000	(6,584)	-3.0%
Other	3,993	4,000	(7)	-0.2%	12,905	11,000	1,905	17.3%
<b>TOTAL - Consumption Taxes</b>	<b><u>727,909</u></b>	<b><u>745,000</u></b>	<b><u>(17,091)</u></b>	<b><u>-2.3%</u></b>	<b><u>7,107,659</u></b>	<b><u>7,119,100</u></b>	<b><u>(11,441)</u></b>	<b><u>-0.2%</u></b>
<b>Sales and Use</b>	<b><u>633,900</u></b>	<b><u>645,400</u></b>	<b><u>(11,500)</u></b>	<b><u>-1.8%</u></b>	<b><u>6,245,803</u></b>	<b><u>6,264,400</u></b>	<b><u>(18,597)</u></b>	<b><u>-0.3%</u></b>
Non-Motor Vehicle	528,131	540,900	(12,769)	-2.4%	5,233,593	5,307,800	(74,207)	-1.4%
Motor Vehicle	105,768	104,500	1,268	1.2%	1,012,210	956,600	55,610	5.8%
Cigarette	66,360	72,700	(6,340)	-8.7%	674,290	672,300	1,990	0.3%
Malt Beverage	2,000	2,000	0	0.0%	22,212	21,000	1,212	5.8%
Liquor	25,649	24,900	749	3.0%	165,354	161,400	3,954	2.4%
<b>TOTAL - Other Taxes</b>	<b><u>1,102,881</u></b>	<b><u>1,140,100</u></b>	<b><u>(37,219)</u></b>	<b><u>-3.3%</u></b>	<b><u>6,850,966</u></b>	<b><u>7,082,000</u></b>	<b><u>(231,034)</u></b>	<b><u>-3.3%</u></b>
<b>Personal Income</b>	<b><u>1,016,971</u></b>	<b><u>1,043,500</u></b>	<b><u>(26,529)</u></b>	<b><u>-2.5%</u></b>	<b><u>5,957,995</u></b>	<b><u>6,174,900</u></b>	<b><u>(216,905)</u></b>	<b><u>-3.5%</u></b>
Withholding	448,334	456,300	(7,966)	-1.7%	4,747,229	4,835,900	(88,671)	-1.8%
Non-Withholding	568,637	587,200	(18,563)	-3.2%	1,210,766	1,339,000	(128,234)	-9.6%
Realty Transfer	28,295	25,100	3,195	12.7%	303,392	267,100	36,292	13.6%
Inheritance	57,758	71,300	(13,542)	-19.0%	584,453	639,000	(54,547)	-8.5%
Minor and Repealed	(143)	200	(343)	-171.5%	5,126	1,000	4,126	412.6%
<b>TOTAL - NONTAX REVENUE</b>	<b><u>198,686</u></b>	<b><u>188,700</u></b>	<b><u>9,986</u></b>	<b><u>5.3%</u></b>	<b><u>554,954</u></b>	<b><u>542,700</u></b>	<b><u>12,254</u></b>	<b><u>2.3%</u></b>
Liquor Store Profits	30,000	30,000	0	0.0%	30,000	30,000	0	0.0%
<b>Licenses, Fees &amp; Misc. Total</b>	<b><u>165,566</u></b>	<b><u>156,400</u></b>	<b><u>9,166</u></b>	<b><u>5.9%</u></b>	<b><u>494,514</u></b>	<b><u>490,100</u></b>	<b><u>4,414</u></b>	<b><u>0.9%</u></b>
Licenses and Fees	3,503	32,100	(28,597)	-89.1%	76,094	101,300	(25,206)	-24.9%
Miscellaneous	162,063	124,300	37,763	30.4%	418,420	388,800	29,620	7.6%
<b>Fines, Penalties &amp; Interest Total</b>	<b><u>3,120</u></b>	<b><u>2,300</u></b>	<b><u>820</u></b>	<b><u>35.7%</u></b>	<b><u>30,440</u></b>	<b><u>22,600</u></b>	<b><u>7,840</u></b>	<b><u>34.7%</u></b>
FP&I On Taxes	2,801	2,300	501	21.8%	27,832	21,200	6,632	31.3%
FP&I Other	319	0	319		2,608	1,400	1,208	86.3%
<b>TOTAL - MOTOR LICENSE FUND</b>	<b><u>179,270</u></b>	<b><u>180,220</u></b>	<b><u>(950)</u></b>	<b><u>-0.5%</u></b>	<b><u>1,678,848</u></b>	<b><u>1,706,730</u></b>	<b><u>(27,882)</u></b>	<b><u>-1.6%</u></b>
<b>TOTAL - Liquid Fuels Taxes</b>	<b><u>95,409</u></b>	<b><u>90,000</u></b>	<b><u>5,409</u></b>	<b><u>6.0%</u></b>	<b><u>978,826</u></b>	<b><u>983,130</u></b>	<b><u>(4,304)</u></b>	<b><u>-0.4%</u></b>
Liquid Fuels	59,394	50,500	8,894	17.6%	585,059	595,100	(10,041)	-1.7%
Fuels	12,073	11,170	903	8.1%	110,338	109,250	1,088	1.0%
Motor Carriers/IFTA	1,894	1,160	734	63.2%	26,915	23,760	3,155	13.3%
Alternative Fuels	22	70	(48)	-67.9%	602	620	(18)	-2.8%
Oil Company Franchise	22,025	27,100	(5,075)	-18.7%	255,911	254,400	1,511	0.6%
<b>TOTAL - Licenses and Fees</b>	<b><u>76,040</u></b>	<b><u>80,220</u></b>	<b><u>(4,180)</u></b>	<b><u>-5.2%</u></b>	<b><u>640,582</u></b>	<b><u>638,850</u></b>	<b><u>1,732</u></b>	<b><u>0.3%</u></b>
<b>TOTAL - Other Motor Receipts</b>	<b><u>7,821</u></b>	<b><u>10,000</u></b>	<b><u>(2,179)</u></b>	<b><u>-21.8%</u></b>	<b><u>59,440</u></b>	<b><u>84,750</u></b>	<b><u>(25,310)</u></b>	<b><u>-29.9%</u></b>