



Commonwealth of Pennsylvania  
Department of Revenue

# Monthly Revenue Report

## February 2000

### General Fund

**General Fund collections of \$1,194.3 million in February were above the official estimate by \$20.2 million, or 1.7%. Year-to-date collections total \$11,542.8 million, which are \$310.0 million, or 2.8%, above the official estimate.**

- Total Corporation Tax collections of \$64.0 million for the month exceeded the official estimate by \$13.3 million, or 26.1%. Year-to-date collections are \$57.2 million, or 4.1%, above the official estimate.
- Sales and Use Tax (SUT) collections of \$483.4 million were above the monthly estimate by \$1.2 million, or 0.3%. Total year-to-date SUT collections of \$4,678.7 million are \$99.7 million above the official estimate and are 6.6% above the prior year.
- Total Personal Income Tax (PIT) collections of \$482.2 million for the month fell short of the estimate by \$0.4 million. Year-to-date collections are \$49.7 million, or 1.2%, above the official estimate and are 4.0% above the prior year.
- Realty Transfer Tax (RTT) collections of \$16.3 million for the month were 4.7% above estimate. Year-to-date collections are 7.4% above the prior year.
- Cumulative Inheritance Tax collections of \$537.4 million exhibit growth of 12.7% year-to-date.
- Nontax revenue collections of \$42.7 million exceeded the monthly estimate by \$7.4 million, or 20.8%. Year-to-date collections of \$245.7 million are \$62.0 million, or 33.8%, above the official estimate. This overage is the result of higher than anticipated interest earnings.

### Motor License Fund

**Motor License Fund collections of \$109.4 million in February fell short of the official estimate by \$27.7 million, or 20.2%. Year-to-date collections total \$1,297.1 million, which are \$51.3 million, or 4.1%, above the official estimate.**

- Total Liquid Fuels Tax collections of \$49.1 million fell short of the official estimate by \$22.1 million, or 31.1%. Year-to-date collections are \$40.9 million, or 5.7%, above estimate.

Direct address changes, requests for inclusion on the mailing list, and any other inquiries to the Pennsylvania Department of Revenue, Bureau of Research, 1147 Strawberry Square, Harrisburg, PA 17128-1100 (717) 787-6300 FAX (717) 787-6738.  
Web site: [www.revenue.state.pa.us](http://www.revenue.state.pa.us)

## Revenue Receipts for Selected Special Funds

(\$ thousands)

Fund Name	February 2000	February 1999	February 1998	YTD 1999-00	YTD 1998-99	YTD 1997-98
Lottery <sup>1</sup>	69,771	87,224	77,174	618,465	630,424	614,462
Public Transportation Assistance	17,410	4,396	25,421	114,429	102,008	96,227
Game	(581)	2,522	2,119	46,252	37,292	35,488
Fish	1,096	1,231	1,286	8,504	8,781	8,098
Racing	1,264	1,200	1,268	10,137	10,285	10,649
Banking	1,172	1,237	1,167	9,802	9,482	10,439
Fire Insurance	139	295	375	494	2,865	375
Municipal Pension	410	67	1,042	2,949	2,762	3,677
Highway/Bridge <sup>2</sup>	7,292	5,352	9,638	46,777	40,628	47,007

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

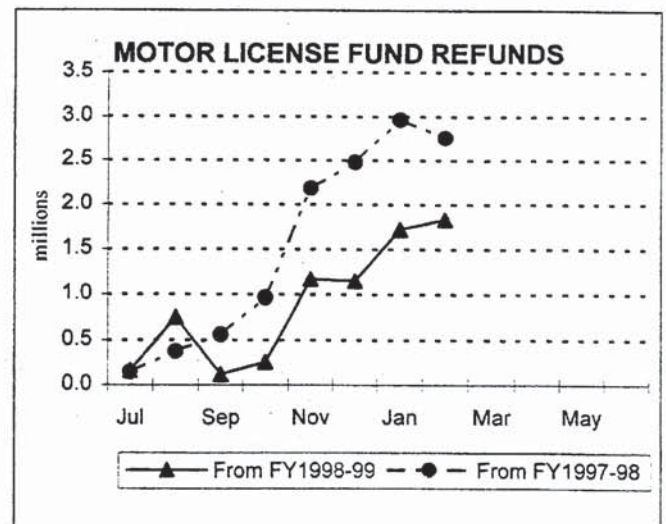
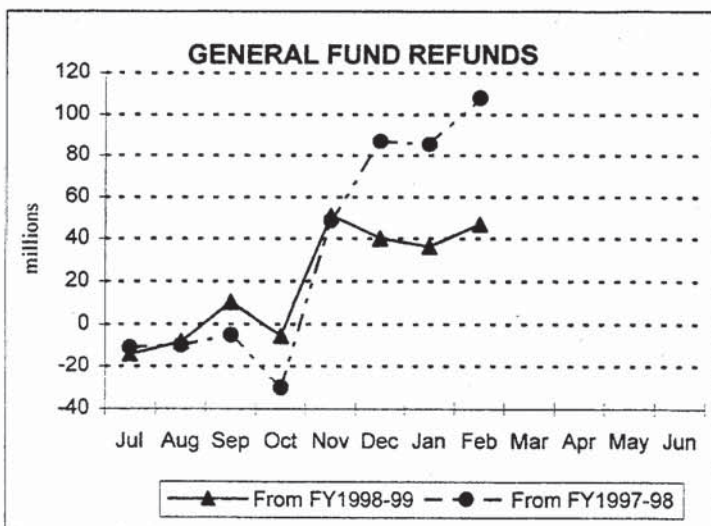
## Refunds of Taxes<sup>1</sup>

(\$ thousands)

	February 2000	February 1999	February 1998	YTD 1999-00	YTD 1998-99	YTD 1997-98
<b>General Fund:</b>	<u>74,814</u>	<u>64,363</u>	<u>52,271</u>	<u>472,979</u>	<u>426,191</u>	<u>364,978</u>
Corporation Taxes	20,465	16,061	39,923	301,881	278,674	249,634
Sales and Use Tax	8,733	5,549	2,987	50,069	33,453	33,519
Employer Tax	349	508	231	4,053	1,787	3,478
Personal Income Tax	43,593	40,786	7,847	104,921	101,458	68,434
Miscellaneous	1,673	1,459	1,282	12,056	10,818	9,912
<b>Motor License Fund:</b>	<u>661</u>	<u>550</u>	<u>870</u>	<u>4,871</u>	<u>3,041</u>	<u>2,113</u>

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

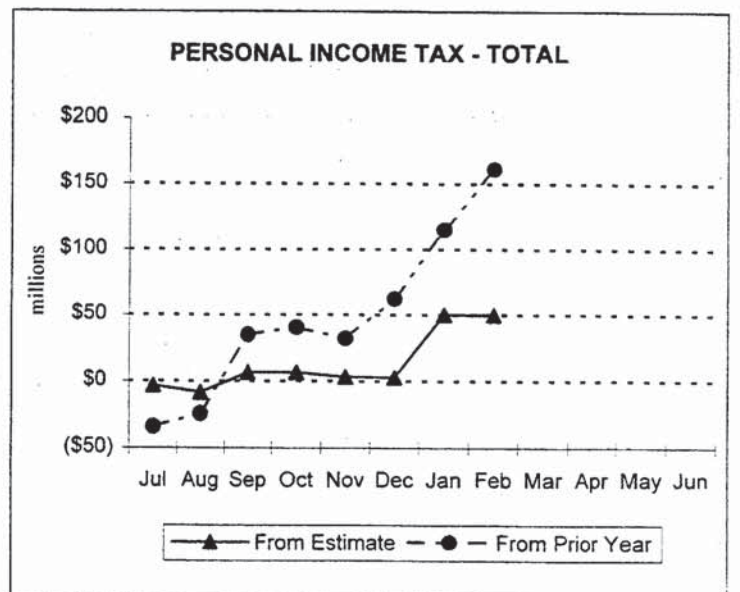
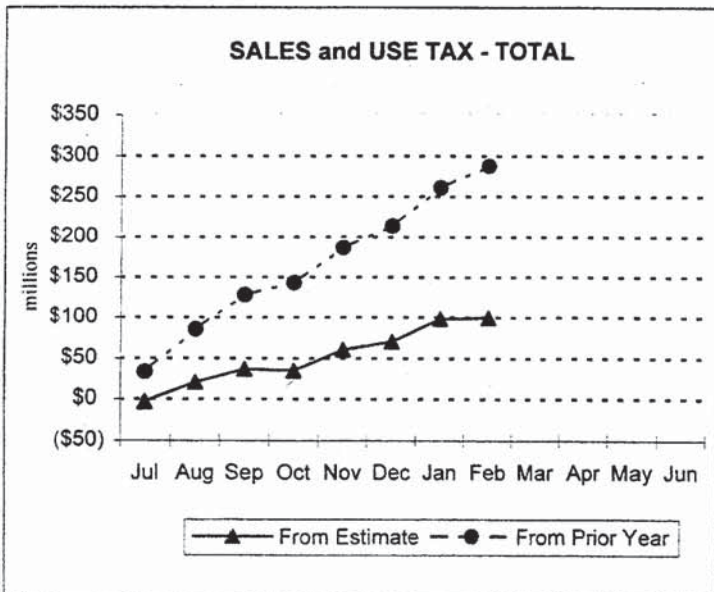
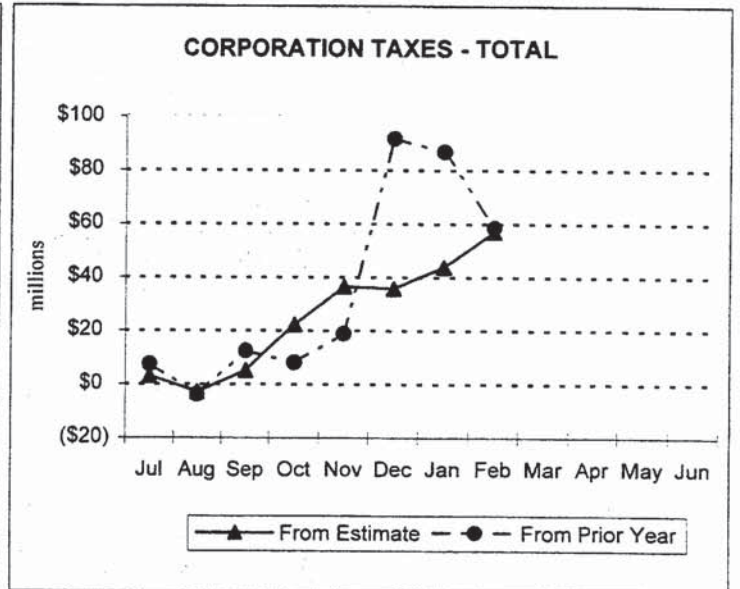
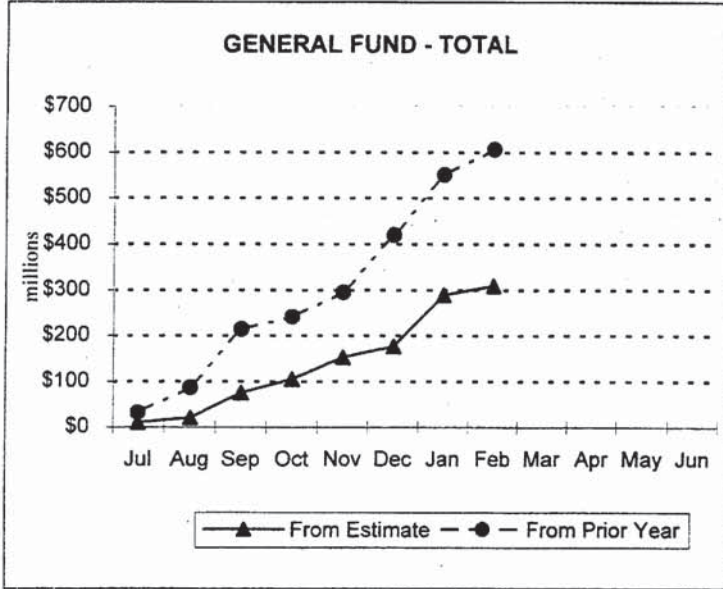
## Comparison of Cumulative Tax Refunds



# GENERAL FUND

## Monthly Revenue Receipts

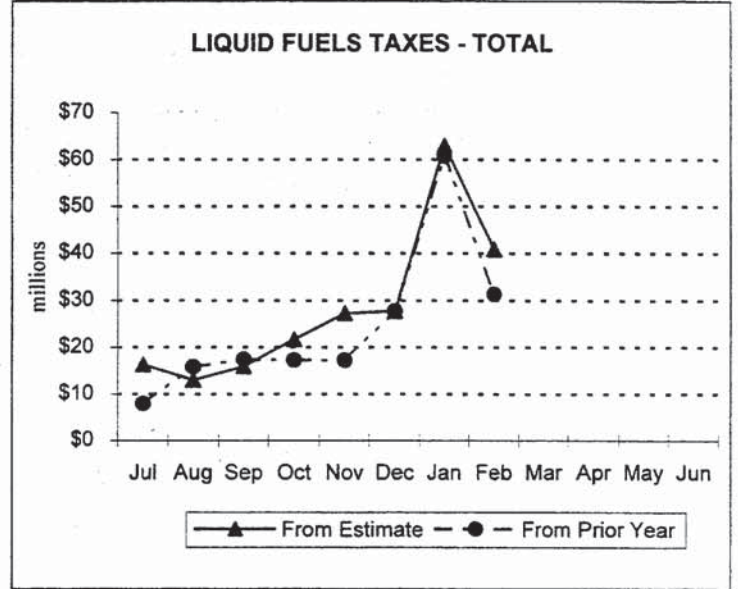
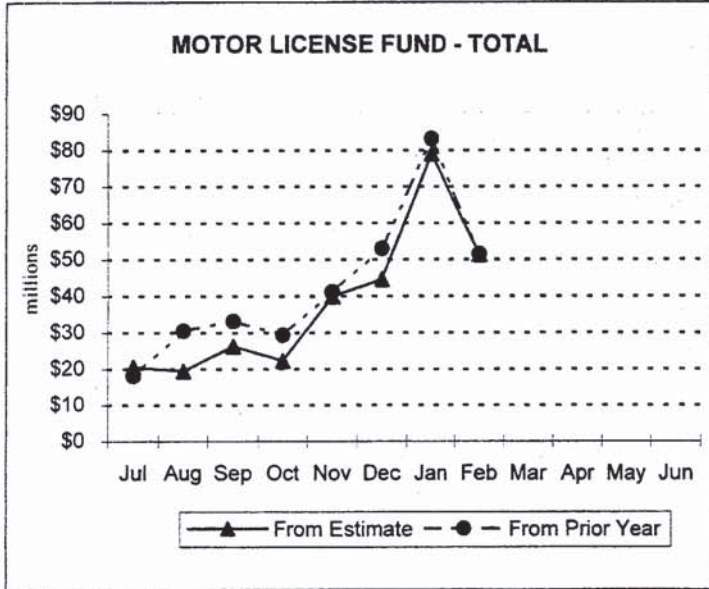
### Cumulative Differences from Official Estimate and Prior Year Collections



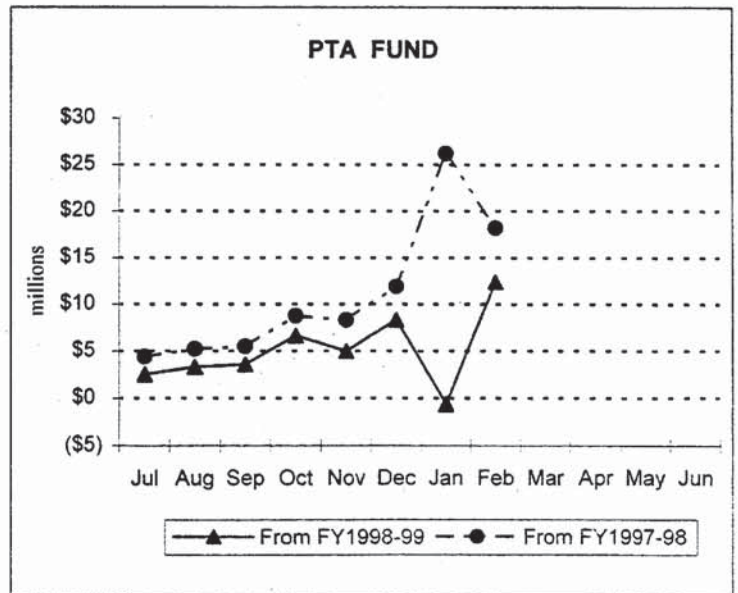
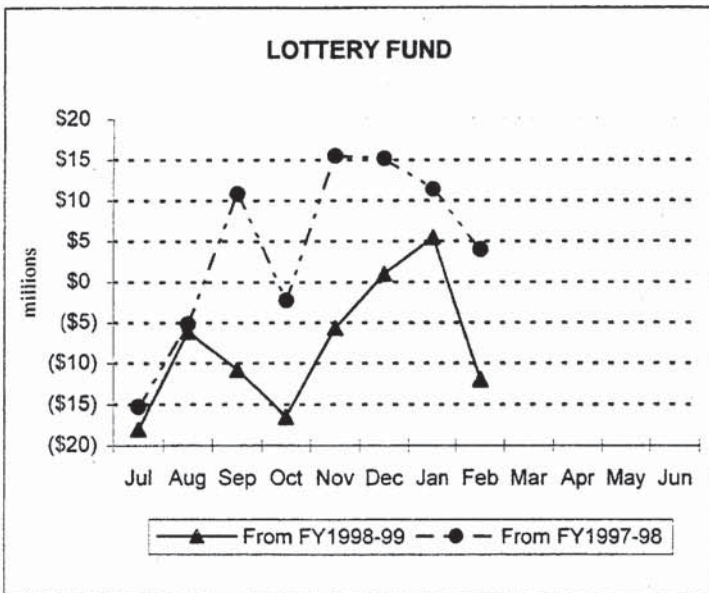
# SPECIAL FUNDS

## 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)

Revenue Sources	February 2000	February 1999	Growth	YTD 1999-00	YTD 1998-99	Growth
<b>TOTAL - GENERAL FUND</b>	<b>1,194,317</b>	<b>1,138,728</b>	<b>4.9%</b>	<b>11,542,804</b>	<b>10,936,189</b>	<b>5.5%</b>
<b>TOTAL - TAX REVENUE</b>	<b>1,151,663</b>	<b>1,099,346</b>	<b>4.8%</b>	<b>11,297,084</b>	<b>10,717,145</b>	<b>5.4%</b>
<b>TOTAL - Corporation Taxes</b>	<b>63,955</b>	<b>92,318</b>	<b>-30.7%</b>	<b>1,453,470</b>	<b>1,394,859</b>	<b>4.2%</b>
Accelerated Deposits	(188)	93	-302.3%	(232)	139	-267.2%
Corporate Net Income	27,681	23,069	20.0%	861,131	804,786	7.0%
Capital Stock & Franchise	23,411	17,930	30.6%	504,442	507,065	-0.5%
<b>Selective Business Total</b>	<b>13,051</b>	<b>51,226</b>	<b>-74.5%</b>	<b>88,129</b>	<b>82,870</b>	<b>6.3%</b>
Utility Gross Receipts	258	(749)	134.5%	2,157	(1,235)	274.6%
Utility Property	6,131	44,090	-86.1%	58,660	53,698	9.2%
Insurance Premiums	5,419	6,525	-16.9%	10,861	15,059	-27.9%
Financial Institutions	765	938	-18.4%	12,558	10,438	20.3%
Other	479	422	13.3%	3,893	4,911	-20.7%
<b>TOTAL - Consumption Taxes</b>	<b>528,105</b>	<b>497,941</b>	<b>6.1%</b>	<b>4,961,771</b>	<b>4,672,460</b>	<b>6.2%</b>
<b>Sales and Use</b>	<b>483,412</b>	<b>456,174</b>	<b>6.0%</b>	<b>4,678,712</b>	<b>4,390,963</b>	<b>6.6%</b>
Non-Motor Vehicle	415,641	389,924	6.6%	4,027,516	3,816,998	5.5%
Motor Vehicle	67,771	66,250	2.3%	651,196	573,965	13.5%
Cigarette	23,455	22,534	4.1%	167,177	171,069	-2.3%
Malt Beverage	1,967	1,838	7.0%	17,123	17,066	0.3%
Liquor	19,271	17,394	10.8%	98,759	93,361	5.8%
<b>TOTAL - Other Taxes</b>	<b>559,602</b>	<b>509,087</b>	<b>9.9%</b>	<b>4,881,843</b>	<b>4,649,826</b>	<b>5.0%</b>
<b>Personal Income</b>	<b>482,221</b>	<b>436,042</b>	<b>10.6%</b>	<b>4,165,921</b>	<b>4,004,594</b>	<b>4.0%</b>
Withholding	446,520	414,723	7.7%	3,488,465	3,284,459	6.2%
Non-Withholding	35,701	21,319	67.5%	677,457	720,135	-5.9%
Realty Transfer	16,332	16,162	1.1%	183,806	171,165	7.4%
Inheritance	60,800	57,043	6.6%	537,352	476,983	12.7%
Minor and Repealed	249	(161)	254.7%	(5,236)	(2,916)	-79.5%
<b>TOTAL - NONTAX REVENUE</b>	<b>42,654</b>	<b>39,382</b>	<b>8.3%</b>	<b>245,720</b>	<b>219,044</b>	<b>12.2%</b>
Liquor Store Profits	20,000	20,000	0.0%	20,000	20,000	0.0%
<b>Licenses, Fees &amp; Misc. Total</b>	<b>20,341</b>	<b>16,822</b>	<b>20.9%</b>	<b>207,501</b>	<b>181,621</b>	<b>14.2%</b>
Licenses and Fees	6,717	6,295	6.7%	56,814	53,443	6.3%
Miscellaneous	13,623	10,527	29.4%	150,687	128,179	17.6%
<b>Fines, Penalties &amp; Interest Total</b>	<b>2,313</b>	<b>2,560</b>	<b>-9.6%</b>	<b>18,219</b>	<b>17,423</b>	<b>4.6%</b>
FP&I On Taxes	1,658	2,375	-30.2%	16,453	16,679	-1.4%
FP&I Other	655	184	255.4%	1,766	744	137.4%
<b>TOTAL - MOTOR LICENSE FUND</b>	<b>109,370</b>	<b>141,053</b>	<b>-22.5%</b>	<b>1,297,130</b>	<b>1,245,637</b>	<b>4.1%</b>
<b>TOTAL - Liquid Fuels Taxes</b>	<b>49,097</b>	<b>78,484</b>	<b>-37.4%</b>	<b>764,492</b>	<b>733,108</b>	<b>4.3%</b>
Liquid Fuels	(7,217)	36,799	-119.6%	471,597	424,402	11.1%
Fuels	15,524	10,660	45.6%	87,997	90,217	-2.5%
Motor Carriers/IFTA	1,744	2,028	-14.0%	10,203	12,634	-19.2%
Alternative Fuels	21	139	-84.7%	447	699	-36.0%
Oil Company Franchise	39,024	28,859	35.2%	194,246	205,155	-5.3%
<b>Total - Licenses and Fees</b>	<b>52,064</b>	<b>54,812</b>	<b>-5.0%</b>	<b>465,927</b>	<b>445,808</b>	<b>4.5%</b>
Special Hauling Permits	1,195	863	38.5%	11,270	8,217	37.2%
Registrations Other States-IRP	761	4,310	-82.3%	37,933	27,292	39.0%
Operators Licenses	4,661	4,047	15.2%	36,374	33,398	8.9%
Vehicle Registrations & Titling	44,417	43,905	1.2%	368,253	363,442	1.3%
Miscellaneous Collections	1,029	1,687	-39.0%	12,097	13,459	-10.1%
<b>Total - Other Motor Receipts</b>	<b>8,210</b>	<b>7,757</b>	<b>5.8%</b>	<b>66,711</b>	<b>66,722</b>	<b>0.0%</b>
Gross Receipts	6	2	183.3%	46	66	-30.6%
Aeronautics Fines	0	0		0	0	
Vehicle Code Fines	2,936	3,029	-3.1%	26,748	26,763	-0.1%
Miscellaneous - Treasury	3,612	3,263	10.7%	27,667	28,602	-3.3%
Miscellaneous - Transportation	1,885	1,685	11.9%	15,101	14,648	3.1%
Miscellaneous - General Services	0	21	-100.0%	246	509	-51.8%
Miscellaneous - Revenue	0	0		0	0	
Vehicle Code Fines Clearing Acct.	(230)	(245)	6.4%	(3,116)	(3,877)	19.6%
Justice Collections	1	2	-52.3%	20	9	117.7%

**General Fund and Motor License Fund Comparison of Actual to Estimate - February 2000 (\$ thousands)**

Revenue Sources	February	February	Difference		YTD	YTD	Difference	
	Actual	Estimated	Amount	Percent	Actual	Estimated	Amount	Percent
<b>TOTAL - GENERAL FUND</b>	<b><u>1,194,317</u></b>	<b><u>1,174,100</u></b>	<b><u>20,217</u></b>	<b><u>1.7%</u></b>	<b><u>11,542,804</u></b>	<b><u>11,232,800</u></b>	<b><u>310,004</u></b>	<b><u>2.8%</u></b>
<b>TOTAL - TAX REVENUE</b>	<b><u>1,151,663</u></b>	<b><u>1,138,800</u></b>	<b><u>12,863</u></b>	<b><u>1.1%</u></b>	<b><u>11,297,084</u></b>	<b><u>11,049,100</u></b>	<b><u>247,984</u></b>	<b><u>2.2%</u></b>
<b>TOTAL - Corporation Taxes</b>	<b><u>63,955</u></b>	<b><u>50,700</u></b>	<b><u>13,255</u></b>	<b><u>26.1%</u></b>	<b><u>1,453,470</u></b>	<b><u>1,396,300</u></b>	<b><u>57,170</u></b>	<b><u>4.1%</u></b>
Accelerated Deposits	(188)	0	(188)		(232)	0	(232)	
Corporate Net Income	27,681	22,000	5,681	25.8%	861,131	784,700	76,431	9.7%
Capital Stock & Franchise	23,411	17,100	6,311	36.9%	504,442	498,400	6,042	1.2%
Selective Business Total	<u>13,051</u>	<u>11,600</u>	<u>1,451</u>	<u>12.5%</u>	<u>88,129</u>	<u>113,200</u>	<u>(25,071)</u>	<u>-22.1%</u>
Utility Gross Receipts	258	1,100	(842)	-76.5%	2,157	1,800	357	19.8%
Utility Property	6,131	(100)	6,231		58,660	76,300	(17,640)	-23.1%
Insurance Premiums	5,419	9,700	(4,281)	-44.1%	10,861	17,800	(6,939)	-39.0%
Financial Institutions	765	400	365	91.4%	12,558	12,500	58	0.5%
Other	479	500	(21)	-4.3%	3,893	4,800	(907)	-18.9%
<b>TOTAL - Consumption Taxes</b>	<b><u>528,105</u></b>	<b><u>526,400</u></b>	<b><u>1,705</u></b>	<b><u>0.3%</u></b>	<b><u>4,961,771</u></b>	<b><u>4,849,200</u></b>	<b><u>112,571</u></b>	<b><u>2.3%</u></b>
Sales and Use	<u>483,412</u>	<u>482,200</u>	<u>1,212</u>	<u>0.3%</u>	<u>4,678,712</u>	<u>4,579,000</u>	<u>99,712</u>	<u>2.2%</u>
Non-Motor Vehicle	415,641	418,700	(3,059)	-0.7%	4,027,516	3,993,700	33,816	0.8%
Motor Vehicle	67,771	63,500	4,271	6.7%	651,196	585,300	65,896	11.3%
Cigarette	23,455	23,600	(145)	-0.6%	167,177	157,800	9,377	5.9%
Malt Beverage	1,967	1,900	67	3.5%	17,123	17,300	(177)	-1.0%
Liquor	19,271	18,700	571	3.1%	98,759	95,100	3,659	3.8%
<b>TOTAL - Other Taxes</b>	<b><u>559,602</u></b>	<b><u>561,700</u></b>	<b><u>(2,098)</u></b>	<b><u>-0.4%</u></b>	<b><u>4,881,843</u></b>	<b><u>4,803,600</u></b>	<b><u>78,243</u></b>	<b><u>1.6%</u></b>
Personal Income	<u>482,221</u>	<u>482,600</u>	<u>(379)</u>	<u>-0.1%</u>	<u>4,165,921</u>	<u>4,116,200</u>	<u>49,721</u>	<u>1.2%</u>
Withholding	446,520	451,100	(4,580)	-1.0%	3,488,465	3,430,800	57,665	1.7%
Non-Withholding	35,701	31,500	4,201	13.3%	677,457	685,400	(7,943)	-1.2%
Realty Transfer	16,332	15,600	732	4.7%	183,806	171,000	12,806	7.5%
Inheritance	60,800	63,400	(2,600)	-4.1%	537,352	523,800	13,552	2.6%
Minor and Repealed	249	100	149	149.2%	(5,236)	(7,400)	2,164	29.2%
<b>TOTAL - NONTAX REVENUE</b>	<b><u>42,654</u></b>	<b><u>35,300</u></b>	<b><u>7,354</u></b>	<b><u>20.8%</u></b>	<b><u>245,720</u></b>	<b><u>183,700</u></b>	<b><u>62,020</u></b>	<b><u>33.8%</u></b>
Liquor Store Profits	20,000	20,000	0	0.0%	20,000	20,000	0	0.0%
Licenses, Fees & Misc. Total	<u>20,341</u>	<u>12,700</u>	<u>7,641</u>	<u>60.2%</u>	<u>207,501</u>	<u>147,800</u>	<u>59,701</u>	<u>40.4%</u>
Licenses and Fees	6,717	6,000	717	12.0%	56,814	52,600	4,214	8.0%
Miscellaneous	13,623	6,700	6,923	103.3%	150,687	95,200	55,487	58.3%
Fines, Penalties & Interest Total	<u>2,313</u>	<u>2,600</u>	<u>(287)</u>	<u>-11.0%</u>	<u>18,219</u>	<u>15,900</u>	<u>2,319</u>	<u>14.6%</u>
FP&I On Taxes	1,658	2,600	(942)	-36.2%	16,453	15,300	1,153	7.5%
FP&I Other	655	0	655		1,766	600	1,166	194.3%
<b>TOTAL - MOTOR LICENSE FUND</b>	<b><u>109,370</u></b>	<b><u>137,090</u></b>	<b><u>(27,720)</u></b>	<b><u>-20.2%</u></b>	<b><u>1,297,130</u></b>	<b><u>1,245,800</u></b>	<b><u>51,330</u></b>	<b><u>4.1%</u></b>
<b>TOTAL - Liquid Fuels Taxes</b>	<b><u>49,097</u></b>	<b><u>71,230</u></b>	<b><u>(22,133)</u></b>	<b><u>-31.1%</u></b>	<b><u>764,492</u></b>	<b><u>723,580</u></b>	<b><u>40,912</u></b>	<b><u>5.7%</u></b>
Liquid Fuels	(7,217)	31,200	(38,417)	-123.1%	471,597	431,600	39,997	9.3%
Fuels	15,524	10,900	4,624	42.4%	87,997	88,100	(103)	-0.1%
Motor Carriers/IFTA	1,744	1,500	244	16.3%	10,203	7,900	2,303	29.2%
Alternative Fuels	21	130	(109)	-83.7%	447	680	(233)	-34.2%
Oil Company Franchise	39,024	27,500	11,524	41.9%	194,246	195,300	(1,054)	-0.5%
<b>TOTAL - Licenses and Fees</b>	<b><u>52,064</u></b>	<b><u>55,950</u></b>	<b><u>(3,886)</u></b>	<b><u>-6.9%</u></b>	<b><u>465,927</u></b>	<b><u>456,570</u></b>	<b><u>9,357</u></b>	<b><u>2.0%</u></b>
<b>TOTAL - Other Motor Receipts</b>	<b><u>8,210</u></b>	<b><u>9,910</u></b>	<b><u>(1,700)</u></b>	<b><u>-17.2%</u></b>	<b><u>66,711</u></b>	<b><u>65,650</u></b>	<b><u>1,061</u></b>	<b><u>1.6%</u></b>