



Commonwealth of Pennsylvania  
Department of Revenue

# Monthly Revenue Report

## August 2000

### General Fund

**General Fund collections of \$1,316.4 million in August exceeded the monthly estimate by \$14.3 million, or 1.1%. Year-to-date collections total \$2,665.8 million, which are \$17.2 million, or 0.6%, above the official estimate.**

- August Corporation Tax collections of \$52.2 million exceeded the official estimate by \$0.6 million, or 1.2%. Year-to-date collections are \$2.2 million, or 1.8%, above the official estimate.
- Sales and Use Tax (SUT) collections of \$596.8 million for the month of August fell short of the official estimate by \$5.2 million, or 0.9%. This shortfall was the result of lower than anticipated non-motor vehicle collections. Year-to-date collections are 3.5% above the prior year.
- Cigarette Tax collections exceeded the official estimate by \$10.1 million for the month due to a misposting that will be corrected in September.
- Total Personal Income Tax (PIT) collections of \$467.7 million exceeded the monthly estimate by \$7.9 million, or 1.7%. Year-to-date PIT collections are \$6.8 million, or 0.7%, above estimate and are 5.0% above the prior year.
- Realty Transfer Tax (RTT) collections of \$26.0 million for August were below the monthly estimate by \$1.8 million, or 6.3%. Total year-to-date collections are \$2.0 million, or 3.7%, below the official estimate.
- Inheritance Tax collections of \$82.2 million were above the monthly estimate by \$1.3 million, or 1.6%. Year-to-date revenues of \$145.6 million are 6.5% above the prior year.
- Nontax revenue collections of \$38.3 million met estimate for the month of August. Year-to-date revenues are \$11.1 million, or 18.5%, above the official estimate due primarily to higher than anticipated interest earnings.

### Motor License Fund

**Motor License Fund collections of \$178.3 million in August were \$12.0 million, or 7.2%, above estimate. Year-to-date collections total \$395.5 million, which are \$7.5 million, or 1.9%, above the official estimate.**

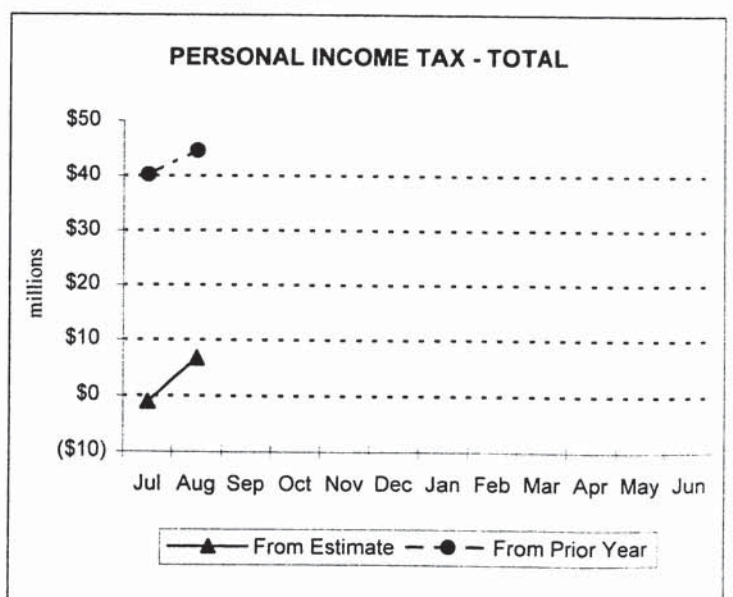
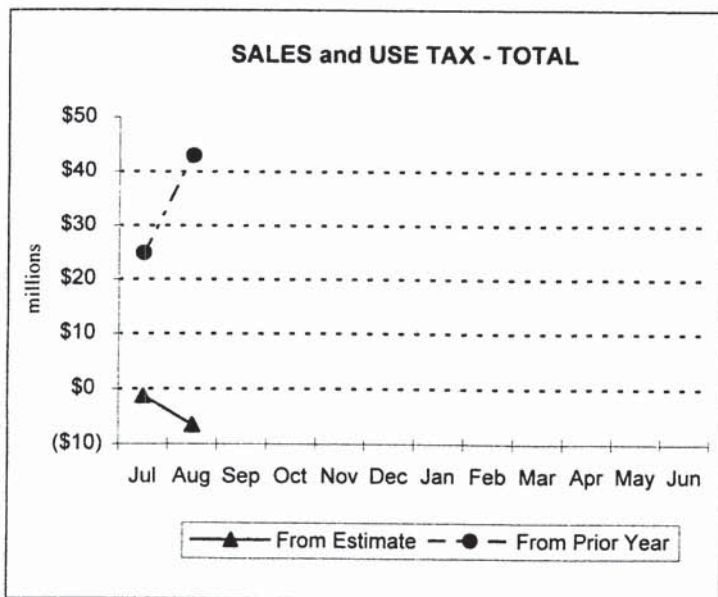
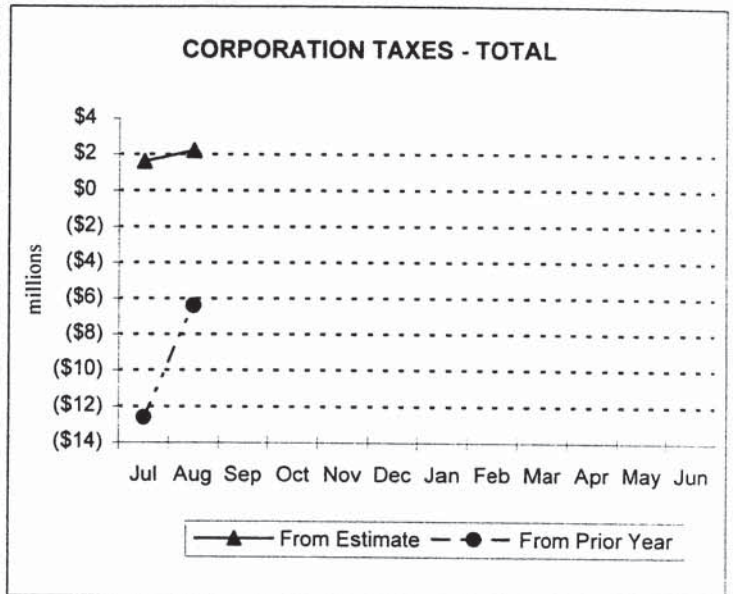
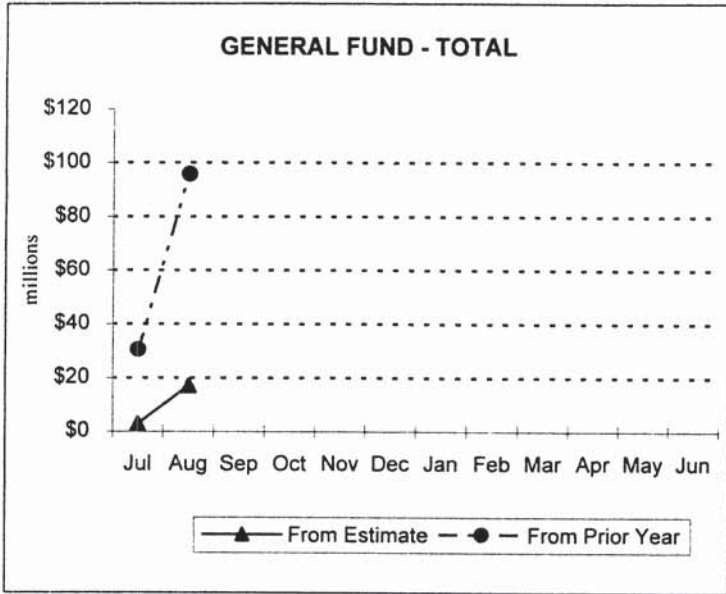
- Total Liquid Fuels Tax collections of \$103.1 million exceeded the official estimate for the month by \$12.4 million, or 13.6%. Year-to-date collections are \$10.8 million, or 4.5%, above estimate.

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)

# GENERAL FUND

## Monthly Revenue Receipts

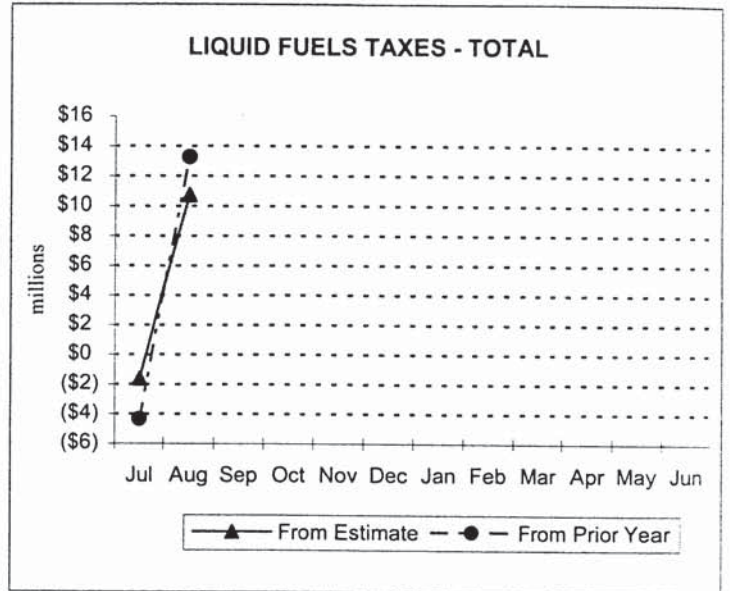
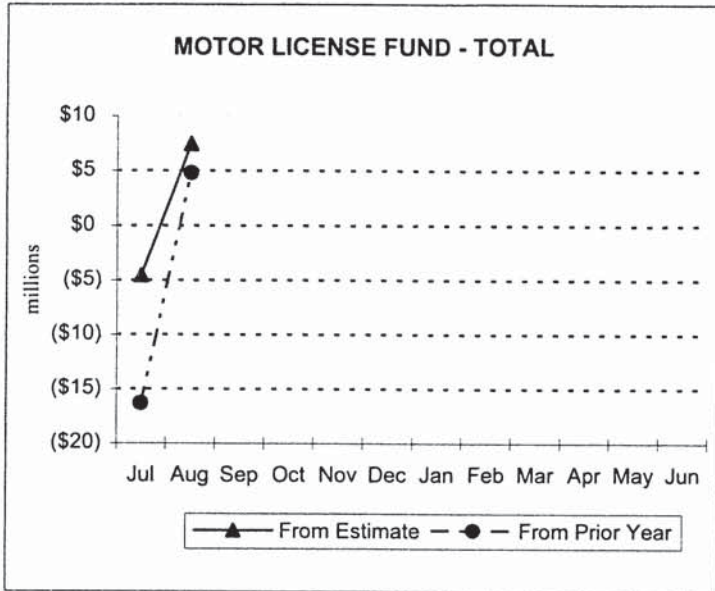
### Cumulative Differences from Official Estimate and Prior Year Collections



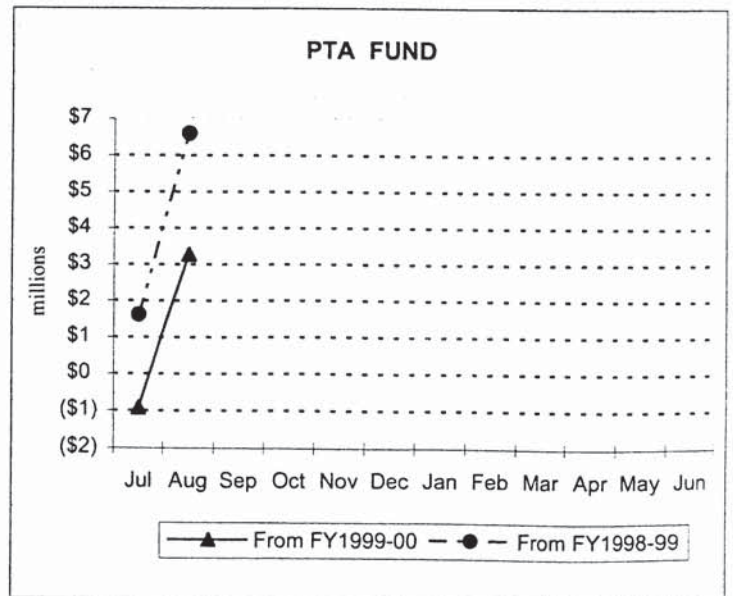
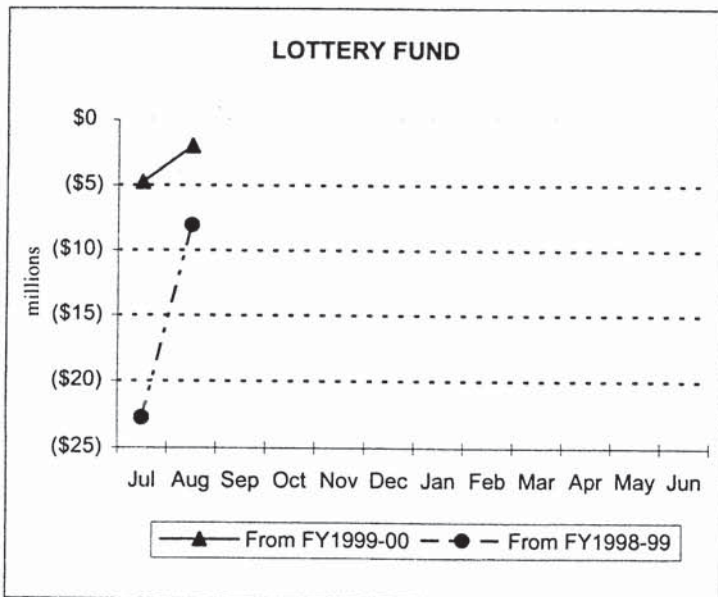
# SPECIAL FUNDS

## 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



## Revenue Receipts for Selected Special Funds

(\$ thousands)

Fund Name	August 2000	August 1999	August 1998	YTD 2000-01	YTD 1999-00	YTD 1998-99
Lottery <sup>1</sup>	81,104	78,327	66,387	144,368	146,341	152,430
Public Transportation Assistance	9,228	5,027	4,247	37,980	34,695	31,379
Game	8,733	11,909	6,552	10,402	13,068	8,901
Fish	1,727	1,689	1,435	3,684	3,708	3,508
Racing	1,333	779	1,323	2,839	1,335	2,762
Banking	1,850	1,471	1,857	4,599	4,283	4,152
Fire Insurance	0	0	0	0	0	62
Municipal Pension	746	539	601	1,445	1,101	1,223
Highway/Bridge <sup>2</sup>	4,560	7,166	8,035	5,485	8,948	9,837

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

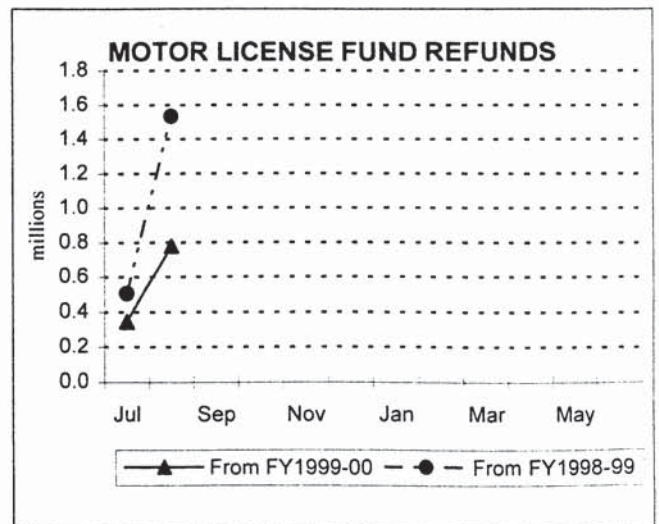
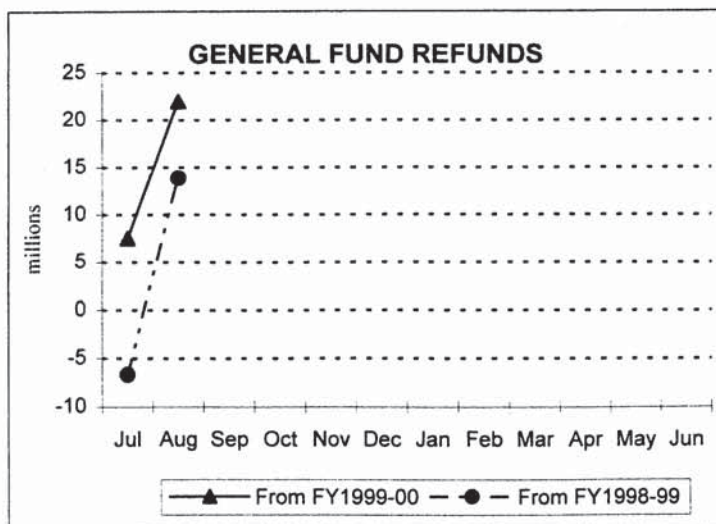
## Refunds of Taxes<sup>1</sup>

(\$ thousands)

	August 2000	August 1999	August 1998	YTD 2000-01	YTD 1999-00	YTD 1998-99
<b>General Fund:</b>	<u>45,162</u>	<u>30,725</u>	<u>24,623</u>	<u>92,275</u>	<u>70,294</u>	<u>78,396</u>
Corporation Taxes	26,208	15,680	14,057	45,176	30,928	39,107
Sales and Use Tax	5,554	4,820	1,920	13,581	10,988	7,085
Employer Tax	494	560	145	849	1,110	311
Personal Income Tax	10,848	8,515	6,633	28,660	24,363	28,670
Miscellaneous	2,058	1,150	1,868	4,009	2,905	3,223
<b>Motor License Fund:</b>	<u>1,287</u>	<u>853</u>	<u>260</u>	<u>1,876</u>	<u>1,096</u>	<u>343</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 and Motor License Fund Growth (\$ thousands)**

Revenue Sources	August 2000	August 1999	Growth	YTD 2000-01	YTD 1999-00	Growth
<b>TOTAL - GENERAL FUND</b>	<b>1,316,407</b>	<b>1,251,115</b>	<b>5.2%</b>	<b>2,665,812</b>	<b>2,570,017</b>	<b>3.7%</b>
<b>TOTAL - TAX REVENUE</b>	<b>1,278,098</b>	<b>1,217,216</b>	<b>5.0%</b>	<b>2,594,940</b>	<b>2,500,782</b>	<b>3.8%</b>
<b>TOTAL - Corporation Taxes</b>	<b>52,213</b>	<b>45,998</b>	<b>13.5%</b>	<b>128,123</b>	<b>134,516</b>	<b>-4.8%</b>
Accelerated Deposits	57	(98)	158.0%	(42)	(14)	-200.6%
Corporate Net Income	29,730	23,709	25.4%	73,347	73,347	0.0%
Capital Stock & Franchise	20,951	18,524	13.1%	51,485	55,388	-7.0%
<b>Selective Business Total</b>	<b>1,474</b>	<b>3,864</b>	<b>-61.8%</b>	<b>3,333</b>	<b>5,795</b>	<b>-42.5%</b>
Utility Gross Receipts	99	693	-85.7%	190	901	-79.0%
Utility Property	46	73	-36.3%	46	80	-42.0%
Insurance Premiums	569	2,153	-73.6%	1,922	2,857	-32.7%
Financial Institutions	521	615	-15.3%	603	1,201	-49.8%
Other	239	330	-27.6%	572	757	-24.4%
<b>TOTAL - Consumption Taxes</b>	<b>649,708</b>	<b>618,582</b>	<b>5.0%</b>	<b>1,325,273</b>	<b>1,273,456</b>	<b>4.1%</b>
<b>Sales and Use</b>	<b>596,813</b>	<b>578,623</b>	<b>3.1%</b>	<b>1,258,403</b>	<b>1,215,385</b>	<b>3.5%</b>
Non-Motor Vehicle	494,983	487,619	1.5%	1,057,134	1,030,744	2.6%
Motor Vehicle	101,829	91,003	11.9%	201,268	184,641	9.0%
Cigarette	39,109	27,286	43.3%	39,209	32,392	21.0%
Malt Beverage	2,314	2,420	-4.4%	4,755	4,898	-2.9%
Liquor	11,472	10,253	11.9%	22,906	20,781	10.2%
<b>TOTAL - Other Taxes</b>	<b>576,177</b>	<b>552,635</b>	<b>4.3%</b>	<b>1,141,545</b>	<b>1,092,809</b>	<b>4.5%</b>
<b>Personal Income</b>	<b>467,679</b>	<b>463,280</b>	<b>0.9%</b>	<b>943,897</b>	<b>899,269</b>	<b>5.0%</b>
Withholding	442,070	430,429	2.7%	896,300	845,374	6.0%
Non-Withholding	25,609	32,852	-22.0%	47,597	53,895	-11.7%
Realty Transfer	26,039	27,122	-4.0%	51,596	56,952	-9.4%
Inheritance	82,201	62,429	31.7%	145,634	136,743	6.5%
Minor and Repealed	258	(196)	231.7%	418	(155)	369.4%
<b>TOTAL - NONTAX REVENUE</b>	<b>38,309</b>	<b>33,899</b>	<b>13.0%</b>	<b>70,872</b>	<b>69,236</b>	<b>2.4%</b>
Liquor Store Profits	0	0		0	0	
<b>Licenses, Fees &amp; Misc. Total</b>	<b>36,061</b>	<b>32,306</b>	<b>11.6%</b>	<b>67,158</b>	<b>64,712</b>	<b>3.8%</b>
Licenses and Fees	7,596	(383)		12,468	7,240	72.2%
Miscellaneous	28,465	32,688	-12.9%	54,690	57,472	-4.8%
<b>Fines, Penalties &amp; Interest Total</b>	<b>2,248</b>	<b>1,594</b>	<b>41.1%</b>	<b>3,714</b>	<b>4,524</b>	<b>-17.9%</b>
FP&I On Taxes	1,849	1,422	30.1%	3,092	4,244	-27.2%
FP&I Other	400	172	132.3%	622	280	122.3%
<b>TOTAL - MOTOR LICENSE FUND</b>	<b>178,328</b>	<b>157,204</b>	<b>13.4%</b>	<b>395,505</b>	<b>390,689</b>	<b>1.2%</b>
<b>TOTAL - Liquid Fuels Taxes</b>	<b>103,067</b>	<b>85,456</b>	<b>20.6%</b>	<b>250,508</b>	<b>237,232</b>	<b>5.6%</b>
Liquid Fuels	74,375	39,787	86.9%	221,404	191,109	15.9%
Fuels	8,782	14,345	-38.8%	8,838	14,367	-38.5%
Motor Carriers/IFTA	(282)	(90)	-211.3%	5	262	-98.1%
Alternative Fuels	95	78	21.5%	141	158	-11.2%
Oil Company Franchise	20,097	31,336	-35.9%	20,120	31,336	-35.8%
<b>Total - Licenses and Fees</b>	<b>64,641</b>	<b>63,498</b>	<b>1.8%</b>	<b>126,147</b>	<b>135,978</b>	<b>-7.2%</b>
Special Hauling Permits	1,589	1,143	39.0%	3,156	2,712	16.4%
Registrations Other States-IRP	3,016	4,829	-37.5%	8,398	13,801	-39.1%
Operators Licenses	5,001	4,739	5.5%	8,888	9,675	-8.1%
Vehicle Registrations & Titling	53,660	51,071	5.1%	102,343	106,152	-3.6%
Miscellaneous Collections	1,376	1,716	-19.8%	3,361	3,639	-7.6%
<b>Total - Other Motor Receipts</b>	<b>10,620</b>	<b>8,250</b>	<b>28.7%</b>	<b>18,851</b>	<b>17,478</b>	<b>7.9%</b>
Gross Receipts	7	12	-46.4%	29	20	44.4%
Aeronautics Fines	0	0		0	0	
Vehicle Code Fines	3,944	3,659	7.8%	7,684	6,901	11.4%
Miscellaneous - Treasury	4,461	3,797	17.5%	8,650	7,034	23.0%
Miscellaneous - Transportation	1,828	1,825	0.2%	3,745	3,807	-1.6%
Miscellaneous - General Services	189	0		189	0	
Miscellaneous - Revenue	0	0		0	0	
Vehicle Code Fines Clearing Acct.	212	(1,047)	120.2%	(1,427)	(291)	-391.1%
Justice Collections	(20)	4	-588.7%	(20)	7	-387.1%

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

<b>Revenue Sources</b>	<b>August</b>	<b>August</b>	<b>Difference</b>		<b>YTD</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>1,316,407</u></b>	<b><u>1,302,100</u></b>	<b><u>14,307</u></b>	<b><u>1.1%</u></b>	<b><u>2,665,812</u></b>	<b><u>2,648,600</u></b>	<b><u>17,212</u></b>	<b><u>0.6%</u></b>
<b>TOTAL - TAX REVENUE</b>	<b><u>1,278,098</u></b>	<b><u>1,263,800</u></b>	<b><u>14,298</u></b>	<b><u>1.1%</u></b>	<b><u>2,594,940</u></b>	<b><u>2,588,800</u></b>	<b><u>6,140</u></b>	<b><u>0.2%</u></b>
<b>TOTAL - Corporation Taxes</b>	<b><u>52,213</u></b>	<b><u>51,600</u></b>	<b><u>613</u></b>	<b><u>1.2%</u></b>	<b><u>128,123</u></b>	<b><u>125,900</u></b>	<b><u>2,223</u></b>	<b><u>1.8%</u></b>
Accelerated Deposits	57	0	57		(42)	0	(42)	
Corporate Net Income	29,730	33,700	(3,970)	-11.8%	73,347	77,600	(4,253)	-5.5%
Capital Stock & Franchise	20,951	15,700	5,251	33.4%	51,485	44,600	6,885	15.4%
<b>Selective Business Total</b>	<b><u>1,474</u></b>	<b><u>2,200</u></b>	<b><u>(726)</u></b>	<b><u>-33.0%</u></b>	<b><u>3,333</u></b>	<b><u>3,700</u></b>	<b><u>(367)</u></b>	<b><u>-9.9%</u></b>
Utility Gross Receipts	99	100	(1)	-1.1%	190	200	(10)	-5.2%
Utility Property	46	0	46		46	0	46	
Insurance Premiums	569	1,500	(931)	-62.1%	1,922	2,400	(478)	-19.9%
Financial Institutions	521	300	221	73.8%	603	500	103	20.5%
Other	239	300	(61)	-20.4%	572	600	(28)	-4.6%
<b>TOTAL - Consumption Taxes</b>	<b><u>649,708</u></b>	<b><u>643,600</u></b>	<b><u>6,108</u></b>	<b><u>0.9%</u></b>	<b><u>1,325,273</u></b>	<b><u>1,320,800</u></b>	<b><u>4,473</u></b>	<b><u>0.3%</u></b>
<b>Sales and Use</b>	<b><u>596,813</u></b>	<b><u>602,000</u></b>	<b><u>(5,187)</u></b>	<b><u>-0.9%</u></b>	<b><u>1,258,403</u></b>	<b><u>1,264,900</u></b>	<b><u>(6,497)</u></b>	<b><u>-0.5%</u></b>
Non-Motor Vehicle	494,983	504,400	(9,417)	-1.9%	1,057,134	1,068,400	(11,266)	-1.1%
Motor Vehicle	101,829	97,600	4,229	4.3%	201,268	196,500	4,768	2.4%
Cigarette	39,109	29,000	10,109	34.9%	39,209	29,100	10,109	34.7%
Malt Beverage	2,314	2,400	(86)	-3.6%	4,755	4,800	(45)	-0.9%
Liquor	11,472	10,200	1,272	12.5%	22,906	22,000	906	4.1%
<b>TOTAL - Other Taxes</b>	<b><u>576,177</u></b>	<b><u>568,600</u></b>	<b><u>7,577</u></b>	<b><u>1.3%</u></b>	<b><u>1,141,545</u></b>	<b><u>1,142,100</u></b>	<b><u>(555)</u></b>	<b><u>0.0%</u></b>
<b>Personal Income</b>	<b><u>467,679</u></b>	<b><u>459,800</u></b>	<b><u>7,879</u></b>	<b><u>1.7%</u></b>	<b><u>943,897</u></b>	<b><u>937,100</u></b>	<b><u>6,797</u></b>	<b><u>0.7%</u></b>
Withholding	442,070	432,400	9,670	2.2%	896,300	886,600	9,700	1.1%
Non-Withholding	25,609	27,400	(1,791)	-6.5%	47,597	50,500	(2,903)	-5.7%
Realty Transfer	26,039	27,800	(1,761)	-6.3%	51,596	53,600	(2,004)	-3.7%
Inheritance	82,201	80,900	1,301	1.6%	145,634	151,200	(5,566)	-3.7%
Minor and Repealed	258	100	158	158.1%	418	200	218	109.1%
<b>TOTAL - NONTAX REVENUE</b>	<b><u>38,309</u></b>	<b><u>38,300</u></b>	<b><u>9</u></b>	<b><u>0.0%</u></b>	<b><u>70,872</u></b>	<b><u>59,800</u></b>	<b><u>11,072</u></b>	<b><u>18.5%</u></b>
Liquor Store Profits	0	0	0		0	0	0	
<b>Licenses, Fees &amp; Misc. Total</b>	<b><u>36,061</u></b>	<b><u>36,100</u></b>	<b><u>(39)</u></b>	<b><u>-0.1%</u></b>	<b><u>67,158</u></b>	<b><u>56,000</u></b>	<b><u>11,158</u></b>	<b><u>19.9%</u></b>
Licenses and Fees	7,596	6,200	1,396	22.5%	12,468	11,100	1,368	12.3%
Miscellaneous	28,465	29,900	(1,435)	-4.8%	54,690	44,900	9,790	21.8%
<b>Fines, Penalties &amp; Interest Total</b>	<b><u>2,248</u></b>	<b><u>2,200</u></b>	<b><u>48</u></b>	<b><u>2.2%</u></b>	<b><u>3,714</u></b>	<b><u>3,800</u></b>	<b><u>(86)</u></b>	<b><u>-2.3%</u></b>
FP&I On Taxes	1,849	2,100	(251)	-12.0%	3,092	3,500	(408)	-11.7%
FP&I Other	400	100	300	299.5%	622	300	322	107.2%
<b>TOTAL - MOTOR LICENSE FUND</b>	<b><u>178,328</u></b>	<b><u>166,310</u></b>	<b><u>12,018</u></b>	<b><u>7.2%</u></b>	<b><u>395,505</u></b>	<b><u>388,030</u></b>	<b><u>7,475</u></b>	<b><u>1.9%</u></b>
<b>TOTAL - Liquid Fuels Taxes</b>	<b><u>103,067</u></b>	<b><u>90,690</u></b>	<b><u>12,377</u></b>	<b><u>13.6%</u></b>	<b><u>250,508</u></b>	<b><u>239,740</u></b>	<b><u>10,768</u></b>	<b><u>4.5%</u></b>
Liquid Fuels	74,375	46,840	27,535	58.8%	221,404	195,550	25,854	13.2%
Fuels	8,782	13,460	(4,678)	-34.8%	8,838	13,500	(4,662)	-34.5%
Motor Carriers/IFTA	(282)	720	(1,002)	-139.1%	5	950	(945)	-99.5%
Alternative Fuels	95	80	15	19.0%	141	140	1	0.4%
Oil Company Franchise	20,097	29,590	(9,493)	-32.1%	20,120	29,600	(9,480)	-32.0%
<b>TOTAL - Licenses and Fees</b>	<b><u>64,641</u></b>	<b><u>66,580</u></b>	<b><u>(1,939)</u></b>	<b><u>-2.9%</u></b>	<b><u>126,147</u></b>	<b><u>129,300</u></b>	<b><u>(3,153)</u></b>	<b><u>-2.4%</u></b>
<b>TOTAL - Other Motor Receipts</b>	<b><u>10,620</u></b>	<b><u>9,040</u></b>	<b><u>1,580</u></b>	<b><u>17.5%</u></b>	<b><u>18,851</u></b>	<b><u>18,990</u></b>	<b><u>(139)</u></b>	<b><u>-0.7%</u></b>