



Commonwealth of Pennsylvania  
Department of Revenue

# Monthly Revenue Report

## September 2000

### General Fund

**General Fund collections of \$1,909.1 million in September exceeded the monthly estimate by \$78.7 million, or 4.3%. Year-to-date collections total \$4,574.9 million, which are \$95.9 million, or 2.1%, above the official estimate.**

- Total Corporation Taxes of \$506.6 million exceeded the monthly estimate by \$29.8 million, or 6.3%. Year-to-date collections are \$32.1 million, or 5.3%, above the official estimate.
- Sales and Use Tax (SUT) collections of \$578.6 million for the month fell short of the official estimate by \$1.8 million, or 0.3%. Due to a newly implemented transmittal system, \$3.8 million in motor vehicle SUT failed to post this month. These transmittals will be included in next month's collections.
- Cigarette Tax collections of \$19.5 million for the month fell short of the estimate by 31.2%. The shortfall was due to a misposting in August that was corrected in September.
- Total Personal Income Tax (PIT) collections of \$678.0 million exceeded the monthly estimate by \$62.1 million, or 10.1%. Year-to-date PIT collections are \$68.9 million, or 4.4%, above estimate and are 9.0% above the prior year.
- Inheritance Tax collections of \$59.5 million for the month of September fell short of the official estimate by \$10.8 million, or 15.3%. Year-to-date revenues of \$205.2 million are 3.7% above the prior year.
- Nontax revenue collections of \$39.0 million exceeded the monthly estimate by \$15.7 million, or 67.2%. Year-to-date collections of \$109.8 million are \$26.7 million, or 32.2%, above the official estimate due primarily to higher than anticipated interest earnings.

### Motor License Fund

**Motor License Fund collections of \$148.3 million in September fell short of the official estimate by \$19.9 million, or 11.8%. Year-to-date collections of \$543.8 million are 2.2% below estimate.**

- Total Licenses and Fees collections of \$53.5 million for the month fell short of estimate in part due to the failure of certain transmittals to post. These transmittals will be reflected in next month's collections.

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	September 2000	September 1999	September 1998	YTD 2000-01	YTD 1999-00	YTD 1998-99
Lottery <sup>1</sup>	68,453	79,262	83,960	212,822	225,603	236,390
Public Transportation Assistance	2,995	3,440	3,164	40,975	38,134	34,544
Game	9,146	7,480	6,201	19,548	20,547	15,102
Fish	1,013	1,186	971	4,697	4,894	4,479
Racing	1,288	2,106	1,235	4,127	3,441	3,997
Banking	958	901	1,056	5,556	5,184	5,209
Fire Insurance	0	0	800	0	0	862
Municipal Pension	993	521	586	2,438	1,622	1,809
Highway/Bridge <sup>2</sup>	6,896	6,566	7,110	12,380	15,515	16,947

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

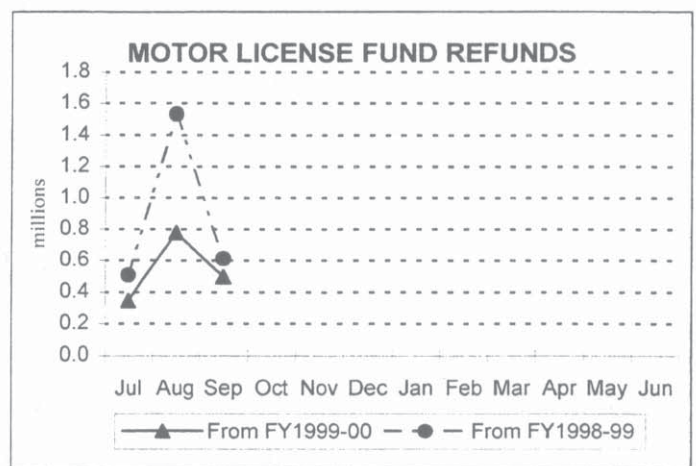
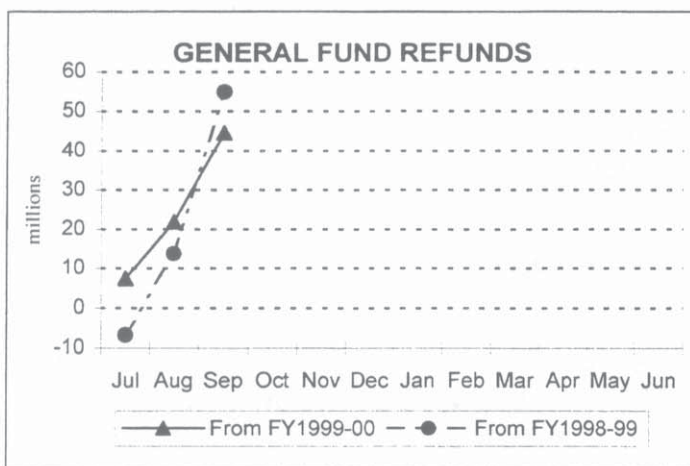
## Refunds of Taxes<sup>1</sup>

(\$ thousands)

Fund Name	September 2000	September 1999	September 1998	YTD 2000-01	YTD 1999-00	YTD 1998-99
<b>General Fund:</b>	<u>60,997</u>	<u>38,275</u>	<u>19,870</u>	<u>153,272</u>	<u>108,569</u>	<u>98,266</u>
Corporation Taxes	39,733	19,561	7,445	84,909	50,489	46,553
Sales and Use Tax	9,534	10,113	4,154	23,115	21,101	11,239
Employer Tax	838	421	108	1,686	1,530	419
Personal Income Tax	8,014	7,012	6,449	36,674	31,375	35,119
Miscellaneous	2,878	1,168	1,715	6,887	4,073	4,937
<b>Motor License Fund:</b>	<u>35</u>	<u>319</u>	<u>956</u>	<u>1,911</u>	<u>1,415</u>	<u>1,299</u>

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

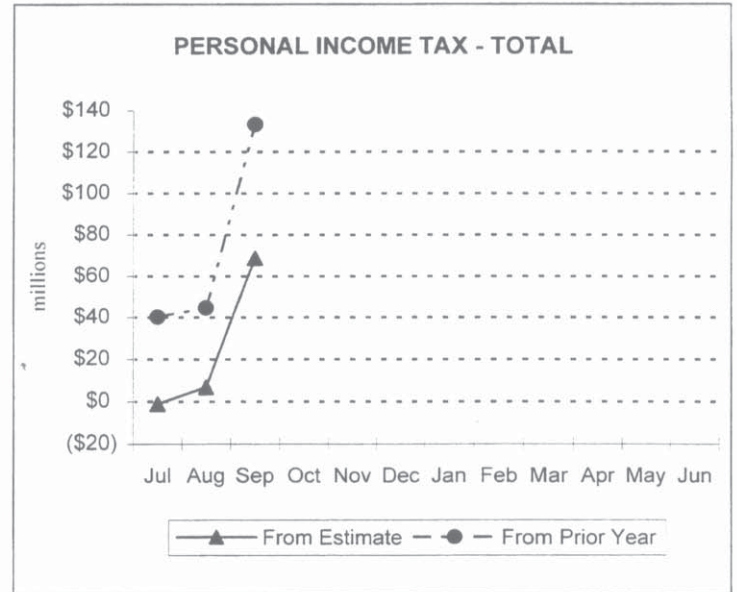
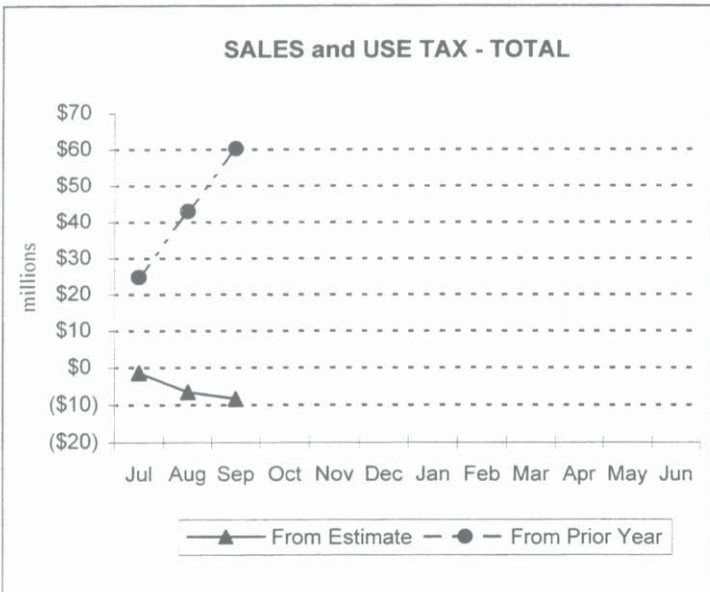
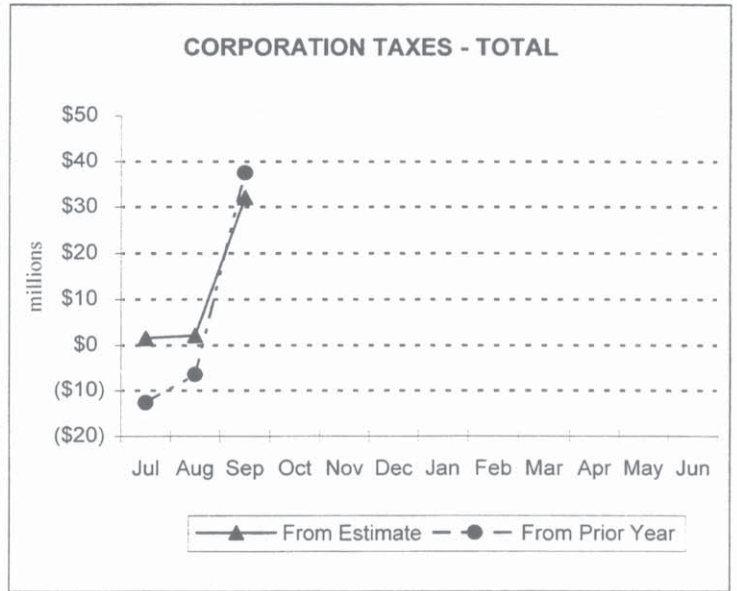
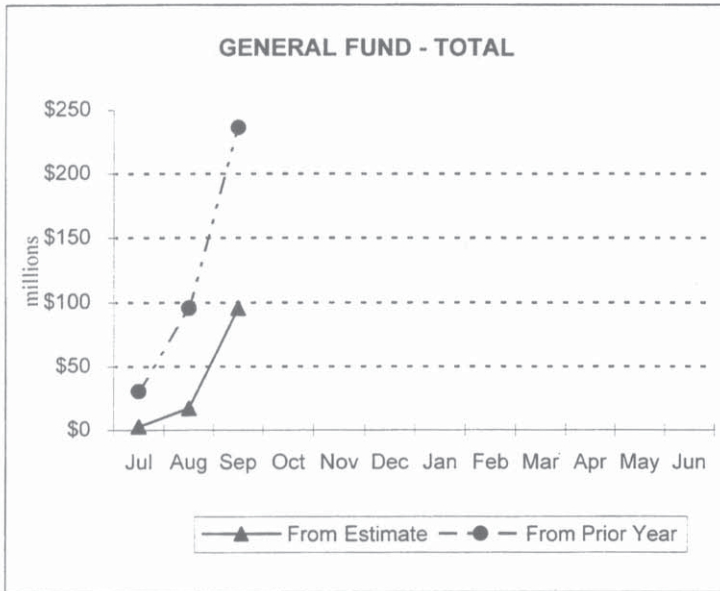
## Comparison of Cumulative Tax Refunds



# GENERAL FUND

## Monthly Revenue Receipts

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

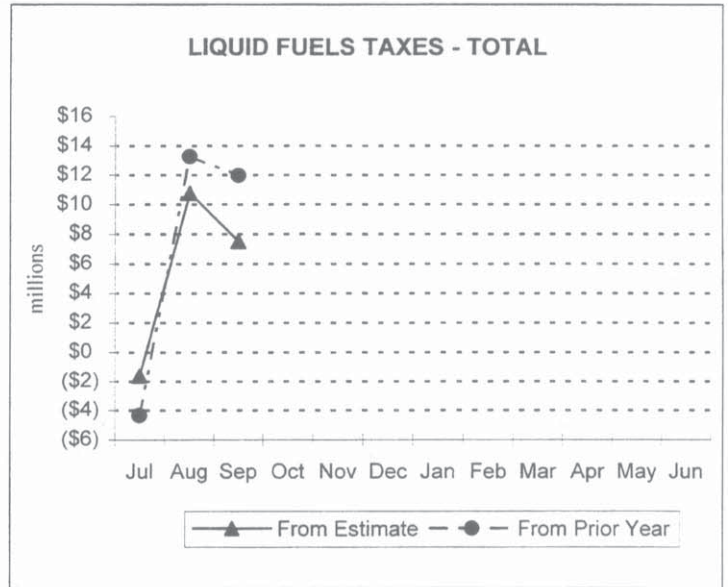
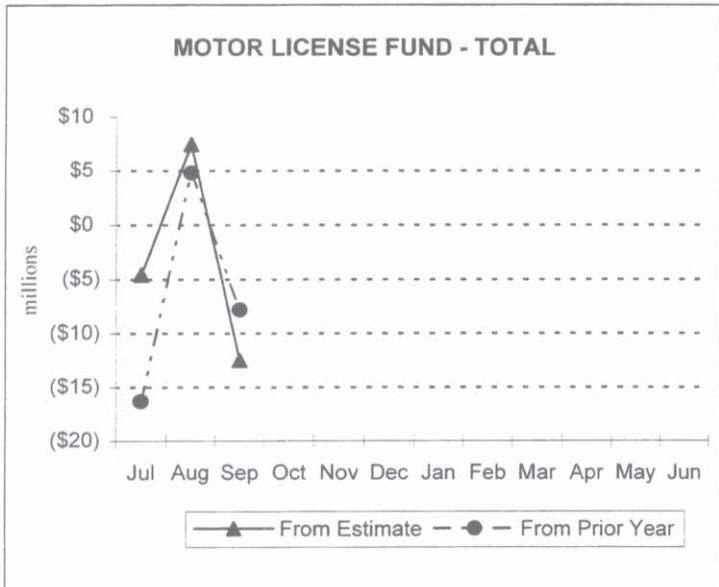




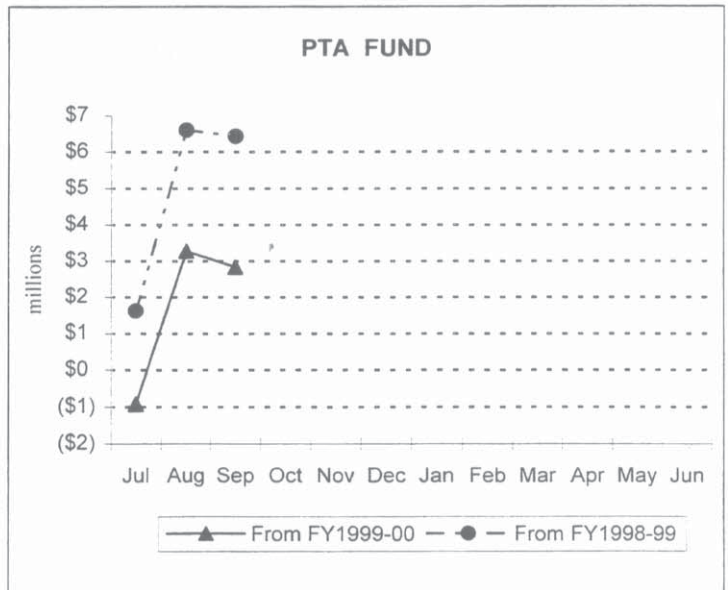
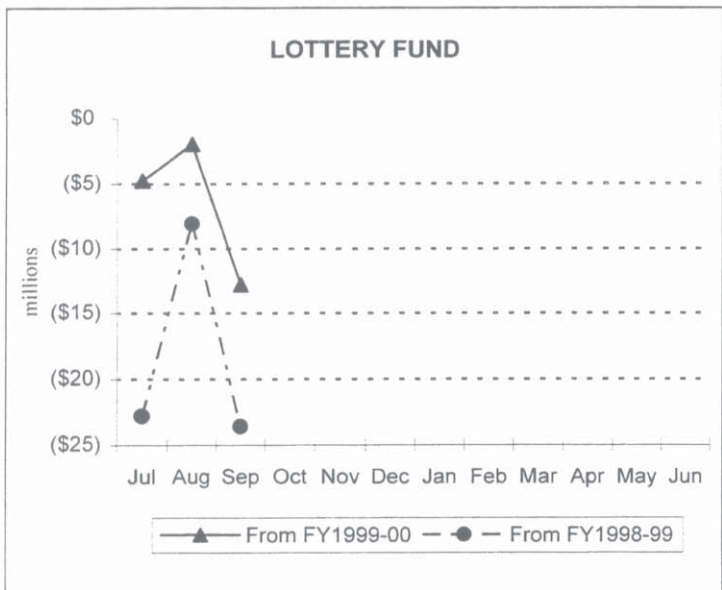
# SPECIAL FUNDS

## 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>September 2000</u>	<u>September 1999</u>	<u>Growth</u>	<u>YTD 2000-01</u>	<u>YTD 1999-00</u>	<u>Growth</u>
<b><u>TOTAL - GENERAL FUND</u></b>	<b><u>1,909,097</u></b>	<b><u>1,768,514</u></b>	<b><u>7.9%</u></b>	<b><u>4,574,909</u></b>	<b><u>4,338,532</u></b>	<b><u>5.4%</u></b>
<b><u>TOTAL - TAX REVENUE</u></b>	<b><u>1,870,145</u></b>	<b><u>1,736,642</u></b>	<b><u>7.7%</u></b>	<b><u>4,465,085</u></b>	<b><u>4,237,424</u></b>	<b><u>5.4%</u></b>
<b><u>TOTAL - Corporation Taxes</u></b>	<b><u>506,646</u></b>	<b><u>462,722</u></b>	<b><u>9.5%</u></b>	<b><u>634,769</u></b>	<b><u>597,238</u></b>	<b><u>6.3%</u></b>
Accelerated Deposits	(66)	1		(108)	(13)	-731.2%
Corporate Net Income	299,135	294,739	1.5%	372,482	368,087	1.2%
Capital Stock & Franchise	190,215	162,625	17.0%	241,699	218,013	10.9%
<b><u>Selective Business Total</u></b>	<b><u>17,363</u></b>	<b><u>5,357</u></b>	<b><u>224.1%</u></b>	<b><u>20,696</u></b>	<b><u>11,152</u></b>	<b><u>85.6%</u></b>
Utility Gross Receipts	2,060	329	526.2%	2,250	1,230	83.0%
Utility Property	10,470	1		10,516	80	
Insurance Premiums	768	371	107.3%	2,691	3,228	-16.6%
Financial Institutions	3,485	3,790	-8.1%	4,088	4,991	-18.1%
Other	579	866	-33.1%	1,151	1,623	-29.1%
<b><u>TOTAL - Consumption Taxes</u></b>	<b><u>611,791</u></b>	<b><u>603,123</u></b>	<b><u>1.4%</u></b>	<b><u>1,937,063</u></b>	<b><u>1,876,579</u></b>	<b><u>3.2%</u></b>
<b><u>Sales and Use</u></b>	<b><u>578,573</u></b>	<b><u>561,275</u></b>	<b><u>3.1%</u></b>	<b><u>1,836,976</u></b>	<b><u>1,776,659</u></b>	<b><u>3.4%</u></b>
Non-Motor Vehicle	490,758	470,415	4.3%	1,547,892	1,501,159	3.1%
Motor Vehicle	87,816	90,859	-3.3%	289,084	275,500	4.9%
Cigarette	19,484	29,417	-33.8%	58,693	61,809	-5.0%
Malt Beverage	2,331	2,217	5.1%	7,086	7,116	-0.4%
Liquor	11,402	10,214	11.6%	34,308	30,995	10.7%
<b><u>TOTAL - Other Taxes</u></b>	<b><u>751,708</u></b>	<b><u>670,797</u></b>	<b><u>12.1%</u></b>	<b><u>1,893,253</u></b>	<b><u>1,763,606</u></b>	<b><u>7.4%</u></b>
<b><u>Personal Income</u></b>	<b><u>677,992</u></b>	<b><u>589,346</u></b>	<b><u>15.0%</u></b>	<b><u>1,621,889</u></b>	<b><u>1,488,615</u></b>	<b><u>9.0%</u></b>
Withholding	454,967	382,027	19.1%	1,351,267	1,227,401	10.1%
Non-Withholding	223,025	207,319	7.6%	270,622	261,214	3.6%
Realty Transfer	24,272	23,564	3.0%	75,868	80,516	-5.8%
Inheritance	59,516	61,061	-2.5%	205,151	197,804	3.7%
Minor and Repealed	(10,072)	(3,174)	-217.3%	(9,654)	(3,329)	-190.0%
<b><u>TOTAL - NONTAX REVENUE</u></b>	<b><u>38,952</u></b>	<b><u>31,872</u></b>	<b><u>22.2%</u></b>	<b><u>109,824</u></b>	<b><u>101,108</u></b>	<b><u>8.6%</u></b>
Liquor Store Profits	0	0		0	0	
<b><u>Licenses, Fees &amp; Misc. Total</u></b>	<b><u>36,536</u></b>	<b><u>30,445</u></b>	<b><u>20.0%</u></b>	<b><u>103,695</u></b>	<b><u>95,157</u></b>	<b><u>9.0%</u></b>
Licenses and Fees	5,422	11,442	-52.6%	17,890	18,682	-4.2%
Miscellaneous	31,114	19,003	63.7%	85,804	76,475	12.2%
<b><u>Fines, Penalties &amp; Interest Total</u></b>	<b><u>2,416</u></b>	<b><u>1,427</u></b>	<b><u>69.3%</u></b>	<b><u>6,129</u></b>	<b><u>5,951</u></b>	<b><u>3.0%</u></b>
FP&I On Taxes	2,045	1,271	60.8%	5,137	5,516	-6.9%
FP&I Other	371	156	138.0%	992	435	127.9%
<b><u>TOTAL - MOTOR LICENSE FUND</u></b>	<b><u>148,343</u></b>	<b><u>160,956</u></b>	<b><u>-7.8%</u></b>	<b><u>543,848</u></b>	<b><u>551,645</u></b>	<b><u>-1.4%</u></b>
<b><u>TOTAL - Liquid Fuels Taxes</u></b>	<b><u>85,209</u></b>	<b><u>86,504</u></b>	<b><u>-1.5%</u></b>	<b><u>335,716</u></b>	<b><u>323,736</u></b>	<b><u>3.7%</u></b>
Liquid Fuels	32,692	47,720	-31.5%	254,096	238,829	6.4%
Fuels	14,543	12,891	12.8%	23,381	27,258	-14.2%
Motor Carriers/IFTA	3,912	(2,917)	234.1%	3,916	(2,655)	247.5%
Alternative Fuels	100	62	60.8%	240	220	9.0%
Oil Company Franchise	33,962	28,749	18.1%	54,082	60,085	-10.0%
<b><u>Total - Licenses and Fees</u></b>	<b><u>53,528</u></b>	<b><u>65,581</u></b>	<b><u>-18.4%</u></b>	<b><u>179,675</u></b>	<b><u>201,559</u></b>	<b><u>-10.9%</u></b>
Special Hauling Permits	1,231	1,480	-16.8%	4,387	4,192	4.7%
Registrations Other States-IRP	5,948	9,882	-39.8%	14,347	23,683	-39.4%
Operators Licenses	4,647	4,670	-0.5%	13,535	14,345	-5.6%
Vehicle Registrations & Titling	40,847	47,965	-14.8%	143,190	154,116	-7.1%
Miscellaneous Collections	855	1,585	-46.0%	4,216	5,223	-19.3%
<b><u>Total - Other Motor Receipts</u></b>	<b><u>9,606</u></b>	<b><u>8,871</u></b>	<b><u>8.3%</u></b>	<b><u>28,457</u></b>	<b><u>26,349</u></b>	<b><u>8.0%</u></b>
Gross Receipts	7	7	7.3%	36	26	35.0%
Aeronautics Fines	0	0		0	0	
Vehicle Code Fines	3,499	3,404	2.8%	11,184	10,305	8.5%
Miscellaneous - Treasury	4,671	3,519	32.7%	13,321	10,553	26.2%
Miscellaneous - Transportation	1,290	1,497	-13.8%	5,036	5,304	-5.1%
Miscellaneous - General Services	27	0		216	0	
Miscellaneous - Revenue	0	0		0	0	
Vehicle Code Fines Clearing Acct.	112	444	-74.7%	(1,315)	153	-956.5%
Justice Collections	0	0		(20)	7	-387.1%



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

Revenue Sources	September	September	Difference		YTD	YTD	Difference	
	Actual	Estimated	Amount	Percent	Actual	Estimated	Amount	Percent
<b>TOTAL - GENERAL FUND</b>	<b><u>1,909,097</u></b>	<b><u>1,830,400</u></b>	<b><u>78,697</u></b>	<b><u>4.3%</u></b>	<b><u>4,574,909</u></b>	<b><u>4,479,000</u></b>	<b><u>95,909</u></b>	<b><u>2.1%</u></b>
<b>TOTAL - TAX REVENUE</b>	<b><u>1,870,145</u></b>	<b><u>1,807,100</u></b>	<b><u>63,045</u></b>	<b><u>3.5%</u></b>	<b><u>4,465,085</u></b>	<b><u>4,395,900</u></b>	<b><u>69,185</u></b>	<b><u>1.6%</u></b>
<b>TOTAL - Corporation Taxes</b>	<b><u>506,646</u></b>	<b><u>476,800</u></b>	<b><u>29,846</u></b>	<b><u>6.3%</u></b>	<b><u>634,769</u></b>	<b><u>602,700</u></b>	<b><u>32,069</u></b>	<b><u>5.3%</u></b>
Accelerated Deposits	(66)	0	(66)		(108)	0	(108)	
Corporate Net Income	299,135	319,400	(20,265)	-6.3%	372,482	397,000	(24,518)	-6.2%
Capital Stock & Franchise	190,215	135,000	55,215	40.9%	241,699	179,600	62,099	34.6%
<b>Selective Business Total</b>	<b><u>17,363</u></b>	<b><u>22,400</u></b>	<b><u>(5,037)</u></b>	<b><u>-22.5%</u></b>	<b><u>20,696</u></b>	<b><u>26,100</u></b>	<b><u>(5,404)</u></b>	<b><u>-20.7%</u></b>
Utility Gross Receipts	2,060	100	1,960		2,250	300	1,950	650.0%
Utility Property	10,470	17,000	(6,530)	-38.4%	10,516	17,000	(6,484)	-38.1%
Insurance Premiums	768	400	368	92.1%	2,691	2,800	(109)	-3.9%
Financial Institutions	3,485	4,000	(515)	-12.9%	4,088	4,500	(412)	-9.2%
Other	579	900	(321)	-35.7%	1,151	1,500	(349)	-23.3%
<b>TOTAL - Consumption Taxes</b>	<b><u>611,791</u></b>	<b><u>621,200</u></b>	<b><u>(9,409)</u></b>	<b><u>-1.5%</u></b>	<b><u>1,937,063</u></b>	<b><u>1,942,000</u></b>	<b><u>(4,937)</u></b>	<b><u>-0.3%</u></b>
<b>Sales and Use</b>	<b><u>578,573</u></b>	<b><u>580,400</u></b>	<b><u>(1,827)</u></b>	<b><u>-0.3%</u></b>	<b><u>1,836,976</u></b>	<b><u>1,845,300</u></b>	<b><u>(8,324)</u></b>	<b><u>-0.5%</u></b>
Non-Motor Vehicle	490,758	488,700	2,058	0.4%	1,547,892	1,557,100	(9,208)	-0.6%
Motor Vehicle	87,816	91,700	(3,884)	-4.2%	289,084	288,200	884	0.3%
Cigarette	19,484	28,300	(8,816)	-31.2%	58,693	57,400	1,293	2.3%
Malt Beverage	2,331	2,300	31	1.4%	7,086	7,100	(14)	-0.2%
Liquor	11,402	10,200	1,202	11.8%	34,308	32,200	2,108	6.5%
<b>TOTAL - Other Taxes</b>	<b><u>751,708</u></b>	<b><u>709,100</u></b>	<b><u>42,608</u></b>	<b><u>6.0%</u></b>	<b><u>1,893,253</u></b>	<b><u>1,851,200</u></b>	<b><u>42,053</u></b>	<b><u>2.3%</u></b>
<b>Personal Income</b>	<b><u>677,992</u></b>	<b><u>615,900</u></b>	<b><u>62,092</u></b>	<b><u>10.1%</u></b>	<b><u>1,621,889</u></b>	<b><u>1,553,000</u></b>	<b><u>68,889</u></b>	<b><u>4.4%</u></b>
Withholding	454,967	418,600	36,367	8.7%	1,351,267	1,305,200	46,067	3.5%
Non-Withholding	223,025	197,300	25,725	13.0%	270,622	247,800	22,822	9.2%
Realty Transfer	24,272	23,900	372	1.6%	75,868	77,500	(1,632)	-2.1%
Inheritance	59,516	70,300	(10,784)	-15.3%	205,151	221,500	(16,349)	-7.4%
Minor and Repealed	(10,072)	(1,000)	(9,072)	-907.2%	(9,654)	(800)	(8,854)	
<b>TOTAL - NONTAX REVENUE</b>	<b><u>38,952</u></b>	<b><u>23,300</u></b>	<b><u>15,652</u></b>	<b><u>67.2%</u></b>	<b><u>109,824</u></b>	<b><u>83,100</u></b>	<b><u>26,724</u></b>	<b><u>32.2%</u></b>
Liquor Store Profits	0	0	0		0	0	0	
<b>Licenses, Fees &amp; Misc. Total</b>	<b><u>36,536</u></b>	<b><u>21,400</u></b>	<b><u>15,136</u></b>	<b><u>70.7%</u></b>	<b><u>103,695</u></b>	<b><u>77,400</u></b>	<b><u>26,295</u></b>	<b><u>34.0%</u></b>
Licenses and Fees	5,422	5,200	222	4.3%	17,890	16,300	1,590	9.8%
Miscellaneous	31,114	16,200	14,914	92.1%	85,804	61,100	24,704	40.4%
<b>Fines, Penalties &amp; Interest Total</b>	<b><u>2,416</u></b>	<b><u>1,900</u></b>	<b><u>516</u></b>	<b><u>27.1%</u></b>	<b><u>6,129</u></b>	<b><u>5,700</u></b>	<b><u>429</u></b>	<b><u>7.5%</u></b>
FP&I On Taxes	2,045	1,800	245	13.6%	5,137	5,300	(163)	-3.1%
FP&I Other	371	100	271	270.9%	992	400	592	148.1%
<b>TOTAL - MOTOR LICENSE FUND</b>	<b><u>148,343</u></b>	<b><u>168,270</u></b>	<b><u>(19,927)</u></b>	<b><u>-11.8%</u></b>	<b><u>543,848</u></b>	<b><u>556,300</u></b>	<b><u>(12,452)</u></b>	<b><u>-2.2%</u></b>
<b>TOTAL - Liquid Fuels Taxes</b>	<b><u>85,209</u></b>	<b><u>88,440</u></b>	<b><u>(3,231)</u></b>	<b><u>-3.7%</u></b>	<b><u>335,716</u></b>	<b><u>328,180</u></b>	<b><u>7,536</u></b>	<b><u>2.3%</u></b>
Liquid Fuels	32,692	48,140	(15,448)	-32.1%	254,096	243,690	10,406	4.3%
Fuels	14,543	12,930	1,613	12.5%	23,381	26,430	(3,049)	-11.5%
Motor Carriers/IFTA	3,912	(1,600)	5,512	344.5%	3,916	(650)	4,566	702.5%
Alternative Fuels	100	90	10	10.7%	240	230	10	4.4%
Oil Company Franchise	33,962	28,880	5,082	17.6%	54,082	58,480	(4,398)	-7.5%
<b>TOTAL - Licenses and Fees</b>	<b><u>53,528</u></b>	<b><u>71,560</u></b>	<b><u>(18,032)</u></b>	<b><u>-25.2%</u></b>	<b><u>179,675</u></b>	<b><u>200,860</u></b>	<b><u>(21,185)</u></b>	<b><u>-10.5%</u></b>
<b>TOTAL - Other Motor Receipts</b>	<b><u>9,606</u></b>	<b><u>8,270</u></b>	<b><u>1,336</u></b>	<b><u>16.2%</u></b>	<b><u>28,457</u></b>	<b><u>27,260</u></b>	<b><u>1,197</u></b>	<b><u>4.4%</u></b>