



DEPARTAMENTO DE HACIENDA / TREASURY DEPARTMENT  
 OFICINA DE ASUNTOS ECONÓMICOS Y FINANCIEROS / OFFICE OF ECONOMIC AND FINANCIAL AFFAIRS

**Impuesto sobre Ventas y Uso (IVU) Estatal / States Sales and Use Tax (SUT)**  
**Distribución de Recaudos Mensuales / Distribution of Monthly Collection**  
 Años Fiscales / Fiscal Years 2013- 2014 - 2015  
 (Miles de Dólares / In Thousands)

2014-15 p	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Total 5.5%	104,231	99,397	106,081	104,543	106,839	111,397	130,233						762,721
Total 0.5% ****	9,476	9,036	9,644	9,504	9,713	10,127	11,819						69,319
Total 6%	113,706	108,433	115,725	114,047	116,552	121,524	142,052						832,039
COFINA	113,706	108,433	115,725	114,047	116,552	101,017	-						669,480
FAM ****	-	-	-	-	-	20,507	48,812						69,319
Fondo General							91,350						91,350
Fondo Cine							1,890						1,890
2013-14 p	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Total 5.5%	111,486 **	96,264	97,536	97,100	97,565	107,658	129,890	99,444	93,504	105,568	99,534	106,678	1,242,227
COFINA	111,486	96,264	97,536	97,100	97,565	107,658	36,122	-	-				643,731
Fondo General	-	-	-	-	-	-	91,878 ***	99,174	93,234	105,298	99,264	106,408	595,256
Fondo Cine	-	-	-	-	-	-	1,890	270	270	270	270	270	3,240
2012-13	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Total 5.5%	102,879	93,946	92,579	88,461	94,542	99,764	124,504	97,007	86,357	93,257	92,985	95,888 *	1,162,169
COFINA	102,879	93,946	92,579	88,461	94,542	99,764	46,829	-	-	-	-	-	619,000
Fondo General	-	-	-	-	-	-	75,785	96,737	86,087	92,987	92,715	95,618	539,929
Fondo Cine	-	-	-	-	-	-	1,890	270	270	270	270	270	3,240

p: preliminar / preliminary

\* The amounts have been amended to reflect the Sales and Use Tax Amnesty as has been previously reported. During the Fiscal Year 2013 closing period and as it reported on the Commonwealth Financial Statements, on a budgetary basis, such amounts haven adjusted to reflect all adjustments.

\*\* The amount includes \$12.8 mm of Sales and Use Tax Amnesty.

\*\*The Commonwealth has previously, reduced \$12.8 reflected to Sales and Use Tax Amnesty. Based on the General Fund results of the Fiscal Year 2013 adjustments to the Sales and Use Tax revenues such amounts have been properly adjusted.

\*\*\*\* Act 18, 2014 restructured the sales and use tax so that the State tax is now six percent (6%) and established a special fund to be known as the "Municipal Administration Fund" (MAF), municipalities receive the revenues attributable to the zero point (0.5) percent. The Act states that Cofina will be replenished first than the MAF. The MAF portion used to cover COFINA will be replenished once COFINA is fully covered. The excess of funds will be transferred normally to General Fund.