This report does not include revenue sources collected by other state agencies. Those data can be obtained from the Legislative Office of Economic and Demographic Research website at http://www.edr.state.fl.us/content/revenues/index.cfm

**SALES AND USE TAX**
Sales and Use Tax collections were $2,385.0m in April, and below the April 2019 collections by $648.5m (-21.4%). Collections for Sales tax include Local Option Sales Tax and Gross Receipts. These receipts are from the perspective of department collections and do not reflect collections of other state entities.

**CORPORATE INCOME TAX**
CIT collections of $213.5m in April 2020 were under the April 2019 collections by $420m (-66.3%). These receipts are from the perspective of department collections and do not reflect collections of other state entities.

**DOCUMENTARY STAMP TAX**
Documentary Stamp Tax collections of $239.4m were below the April 2019 collections by $9.4m (-3.8%). These receipts are from the perspective of department collections and do not reflect collections of other state entities.

### April Tax Collections - Summary Data

![Graph showing current vs. prior years tax $m.]

- **Sales Tax**: Current vs. Prior Years Tax $m.
  - Apr-20: 2,846.5
  - Apr-19: 3,033.5
  - Apr-18: 3,035.7

- **Corporate Income Tax**: Current vs. Prior Years Tax $m.
  - Apr-20: 213.5
  - Apr-19: 633.4
  - Apr-18: 432.6

- **Other DOR Taxes**: Current vs. Prior Years Tax $m.
  - Apr-20: 1,069.8
  - Apr-19: 1,062.4
  - Apr-18: 1,035.7
## Department of Revenue

### Total DOR Revenue Collections

**April-20**

($)m

<table>
<thead>
<tr>
<th>General Revenue Sources (*)</th>
<th>Actual Deposits</th>
<th>Prior Year Deposits</th>
<th>Amount over/(under) Prior Year</th>
<th>Percent over/(under) Prior Year</th>
<th>Year-to-Date over/(under) Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Sales and Use Tax</td>
<td>2,385.01</td>
<td>3,033.54</td>
<td>-648.53</td>
<td>-21.38%</td>
<td>885.85</td>
</tr>
<tr>
<td>2. Communications Services Tax</td>
<td>139.02</td>
<td>122.88</td>
<td>16.13</td>
<td>13.13%</td>
<td>-26.07</td>
</tr>
<tr>
<td>3. Corp Income and Excise Tax (1)</td>
<td>213.47</td>
<td>633.44</td>
<td>-419.97</td>
<td>-66.30%</td>
<td>-403.47</td>
</tr>
<tr>
<td>4. Documentary Stamp</td>
<td>239.41</td>
<td>248.77</td>
<td>-9.35</td>
<td>-3.76%</td>
<td>280.62</td>
</tr>
<tr>
<td>5. Insurance Premium</td>
<td>225.59</td>
<td>225.46</td>
<td>0.13</td>
<td>0.06%</td>
<td>16.72</td>
</tr>
<tr>
<td>6. Non-Recurring Intangible</td>
<td>44.06</td>
<td>35.61</td>
<td>8.45</td>
<td>23.73%</td>
<td>90.75</td>
</tr>
<tr>
<td>7. Severance-Oil &amp; Gas</td>
<td>0.06</td>
<td>0.20</td>
<td>-0.13</td>
<td>-67.05%</td>
<td>-0.73</td>
</tr>
<tr>
<td>8. Severance-Solid Mineral</td>
<td>5.74</td>
<td>6.00</td>
<td>-0.26</td>
<td>-4.38%</td>
<td>-4.32</td>
</tr>
<tr>
<td>9. Audit Clearing Account</td>
<td>8.25</td>
<td>8.39</td>
<td>-0.14</td>
<td>-1.64%</td>
<td>-4.63</td>
</tr>
<tr>
<td>10. Warrant Clearing Account</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>--</td>
<td>0.00</td>
</tr>
<tr>
<td>11. GR Sources - Refunds (2)</td>
<td>-538.65</td>
<td>-21.35</td>
<td>-517.31</td>
<td>--</td>
<td>-580.60</td>
</tr>
<tr>
<td><strong>Subtotal: General Revenue Sources (*)</strong></td>
<td><strong>2,721.96</strong></td>
<td><strong>4,292.94</strong></td>
<td><strong>-1,570.98</strong></td>
<td><strong>-36.59%</strong></td>
<td><strong>252.62</strong></td>
</tr>
</tbody>
</table>

This report does not include GR sources collected by other state agencies. Those data can be obtained from the Legislative Office of Economic and Demographic Research website at [http://edr.state.fl.us/content/revenues/index.cfm](http://edr.state.fl.us/content/revenues/index.cfm).

<table>
<thead>
<tr>
<th>Other Tax Sources</th>
<th>Actual Deposits</th>
<th>Prior Year Deposits</th>
<th>Amount over/(under) Prior Year</th>
<th>Percent over/(under) Prior Year</th>
<th>Year-to-Date over/(under) Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Governmental Leasehold</td>
<td>0.02</td>
<td>0.02</td>
<td>0.00</td>
<td>16.18%</td>
<td>0.03</td>
</tr>
<tr>
<td>13. Tax on Fuel</td>
<td>323.44</td>
<td>363.74</td>
<td>-40.31</td>
<td>-11.08%</td>
<td>43.28</td>
</tr>
<tr>
<td>15. 2.5% Gross Receipt Utility</td>
<td>46.99</td>
<td>46.40</td>
<td>0.59</td>
<td>1.27%</td>
<td>5.15</td>
</tr>
<tr>
<td>16. Solid Waste Return Taxes</td>
<td>17.96</td>
<td>24.73</td>
<td>-6.77</td>
<td>-27.38%</td>
<td>-4.11</td>
</tr>
<tr>
<td>17. Warranty Fee (Lemon Law)</td>
<td>0.17</td>
<td>0.19</td>
<td>-0.02</td>
<td>-9.46%</td>
<td>-0.07</td>
</tr>
<tr>
<td>18. Prepaid Wireless E-911</td>
<td>2.29</td>
<td>2.09</td>
<td>0.29</td>
<td>--</td>
<td>0.83</td>
</tr>
<tr>
<td>19. Miscellaneous</td>
<td>0.38</td>
<td>0.84</td>
<td>-0.46</td>
<td>-55.08%</td>
<td>-0.51</td>
</tr>
<tr>
<td>20. Other Sources - Refunds</td>
<td>-1.39</td>
<td>-0.40</td>
<td>-1.00</td>
<td>--</td>
<td>14.92</td>
</tr>
<tr>
<td><strong>Subtotal: Other Tax Sources</strong></td>
<td><strong>414.54</strong></td>
<td><strong>463.29</strong></td>
<td><strong>-46.65</strong></td>
<td><strong>-10.07%</strong></td>
<td><strong>53.34</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Deposits</th>
<th>Actual Deposits</th>
<th>Prior Year Deposits</th>
<th>Amount over/(under) Prior Year</th>
<th>Percent over/(under) Prior Year</th>
<th>Year-to-Date over/(under) Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>21. Clerk of Court - DOR Trust Fund</td>
<td>33.61</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22. Unemployment Compensation</td>
<td>219.68</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23. DOR Deposits for Other Agencies</td>
<td>500.12</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24. DOR Child Support Payment Deposits</td>
<td>1.37</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal: Additional Deposits</strong></td>
<td><strong>754.76</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GRAND TOTAL - ALL DOR DEPOSITS**

| NET DEPOSITS | 3,891.28 |
| Refunds included in above | 540.05 |
| GROSS DEPOSITS | 4,431.33 |

NOTES:

(*) Represents all DOR administered taxes that are wholly or partially earmarked for the General Revenue fund excluding service charges.

(1) Corporate Income Tax due date for the return and tentative payment was delayed until June 1st.

(2) Section 202.1105, Florida Statutes, required that certain automatic refunds be made pursuant to the provisions of the section for entities with a Corporate Income Tax Liability. These refunds are included in the April refund amount.

Additional Notes:
- All lines include applicable local option taxes administered by DOR.
- This data represents bank deposits by DOR for the month indicated.
- Deposit totals do not necessarily match totals in the Comptroller’s official accounting records due to lags and adjustments in the
COLLECTIONS of $213.5m in April 2020 were under the April 2019 collections by $420m (-66.3%).

CIT Collections YTD Receipts as % of Prior Year

Corporate Income Tax Monthly Receipts
Three-year Comparison
...excluding Sales Tax and Corporate Income Tax, other taxes contributed $1069.8m to DOR tax collections in April 2020. The April 2020 collections were $7.4m (0.7%) above the same month previous year’s collections. The Doc Stamp Collections in April 2020 were $239.4m. Compared to April 2019 collections on Doc Stamp Taxes, the April 2020 collections were $9.4m (-3.8%) below.

The April 2020 collections of the Communications Services Tax compared to April 2019 collections were $16.1m (13.1%) above. The collections of Insurance Premium Tax in April were 231.5m. Compared to April 2019 collections on Insurance Premium Taxes, the April 2020 collections were $0.1m (0.1%) above. The collections of Fuel-related Taxes & Fees in April were below the prior year by $15.6m (-4.3%). The non-recurring Intangible Tax collections were $8.4m (23.7%) above the prior year.
Pages 6-14 contain graphs for individual tax sources comparing the current fiscal year’s actual and projected collections and collections for the three most recent fiscal years. The upper panel on each page presents monthly collections. The lower panel compares actual and expected collections on a fiscal year basis. In the lower panel, the bars prefaced by ‘ACT’ depict actual collections through the current month of each respective year.
Non-Recurring Intangible Tax Collections
Monthly Receipts

Non-Recurring Intangible Tax Receipts
Fiscal Years through April

FY 17-18: $302.8 million
FY 18-19: $316.1 million
ACT 19-20: $406.9 million

$ million
Insurance Premium Tax Collections
Monthly Receipts

Insurance Premium Tax Receipts
Fiscal Years through April

- **FY 17-18**
- **FY 18-19**
- **ACT 19-20**
2.5% Gross Receipts Tax Collections
Monthly Receipts

2.5% Gross Receipts Tax Receipts
Fiscal Years through April
Severance Tax Collections
Monthly Receipts

Fiscal Years through April

- ACT 19-20: $22.5 million
- FY 18-19: $27.5 million
- FY 17-18: $28.6 million
- FY 16-17: $26.8 million