



**STATE OF FLORIDA**  
**DEPARTMENT OF REVENUE**  
**REVENUE COLLECTION REPORT**

Office of Tax Research  
 February 8, 2022

December 2021  
[www.floridarevenue.com](http://www.floridarevenue.com)

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 \$3,640.9m in December, and above the December 2020 collections by \$958.5m (35.7%). Collections for Sales Tax include Local Option Sales Tax and 2.6% Gross Receipts. These receipts are from the perspective of department collections and do not reflect collections of other state entities.

**CORPORATE INCOME TAX**

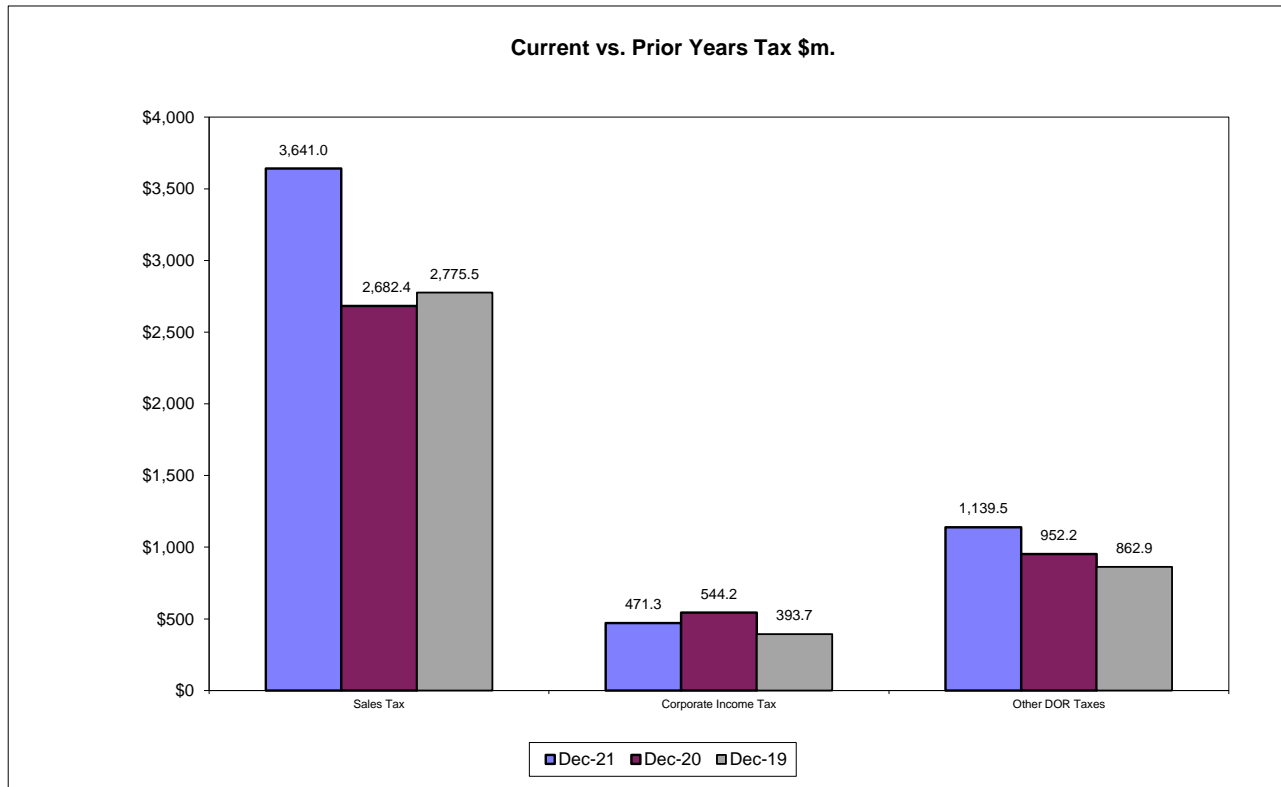
CIT collections of \$471.3m in December 2021 were under the December 2020 collections by \$73m (-13.4%). These receipts are from the perspective of department collections and do not reflect collections of other state entities.

**DOCUMENTARY STAMP TAX**

Documentary Stamp Tax collections of \$490.4m were above the December 2020 collections by \$120.3m (32.5%). These receipts are from the perspective of department collections and do not reflect collections of other state entities.

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**December Tax Collections - Summary Data**



**Department of Revenue**  
**Total DOR Revenue Collections**  
**December-21**  
(\$m)

General Revenue Sources (*)	Actual Deposits	Prior Year Deposits	Amount over/(under) Prior Year	Percent over/(under) Prior Year	Year-to-Date over/(under) Prior Year
1. Sales and Use Tax	3,640.95	2,682.42	958.53	35.73%	-15,474.64
2. Communications Services Tax	131.41	137.88	-6.47	-4.69%	-798.78
3. Corp Income and Excise Tax	471.26	544.25	-72.99	-13.41%	-1,428.55
4. Documentary Stamp	490.43	370.17	120.26	32.49%	-1,801.30
5. Insurance Premium	0.57	1.05	-0.48	-45.93%	-219.49
6. Non-Recurring Intangible	75.74	65.49	10.25	15.64%	-319.49
7. Severance-Oil & Gas	0.30	0.07	0.22	308.00%	-0.52
8. Severance-Solid Mineral	4.58	6.20	-1.62	-26.09%	-12.22
9. Audit Clearing Account	8.62	7.41	1.21	16.38%	-32.16
10. Warrant Clearing Account	0.00	0.00	0.00	--	0.00
11. GR Sources - Refunds	-92.20	-50.93	-41.27	-81.03%	220.13
<b>Subtotal: General Revenue Sources (*)</b>	<b>4,731.65</b>	<b>3,764.01</b>	<b>967.65</b>	<b>25.71%</b>	<b>-19,867.02</b>

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>

**Other Tax Sources**

12. Governmental Leasehold	0.00	0.00	0.00	-31.06%	-0.13
13. Tax on Fuel	340.15	303.09	37.07	12.23%	-1,837.41
14. Pollutant Tax	23.53	20.13	3.39	16.84%	-120.76
15. 2.5% Gross Receipt Utility	54.41	53.61	0.80	1.49%	-344.38
16. Solid Waste Return Taxes	15.69	12.84	2.85	22.21%	-78.25
17. Warranty Fee (Lemon Law)	0.16	0.20	-0.04	-21.03%	-1.14
18. Prepaid Wireless E-911	1.72	1.72	0.00	--	-11.79
19. Miscellaneous	0.82	0.99	-0.17	-17.63%	-4.77
20. Other Sources - Refunds	-0.30	-1.06	0.77	--	38.74
<b>Subtotal: Other Tax Sources</b>	<b>436.18</b>	<b>391.51</b>	<b>44.66</b>	<b>11.41%</b>	<b>-2,359.88</b>

**Additional Deposits**

21. Clerk of Court - DOR Trust Fund	36.62
22. Unemployment Compensation	4.73
23. DOR Deposits for Other Agencies	621.26
24. DOR Child Support Payment Deposits	1.34
<b>Subtotal: Additional Deposits</b>	<b>663.94</b>

**GRAND TOTAL - ALL DOR DEPOSITS**

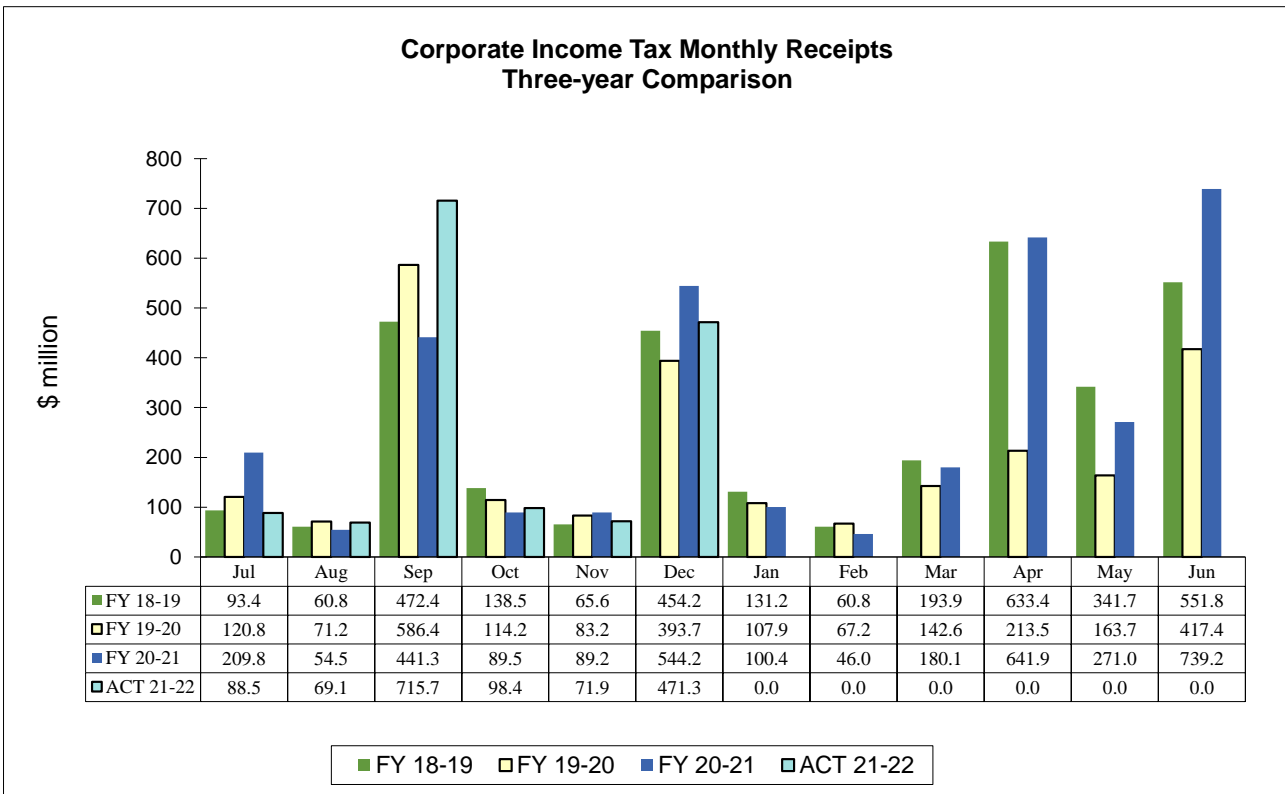
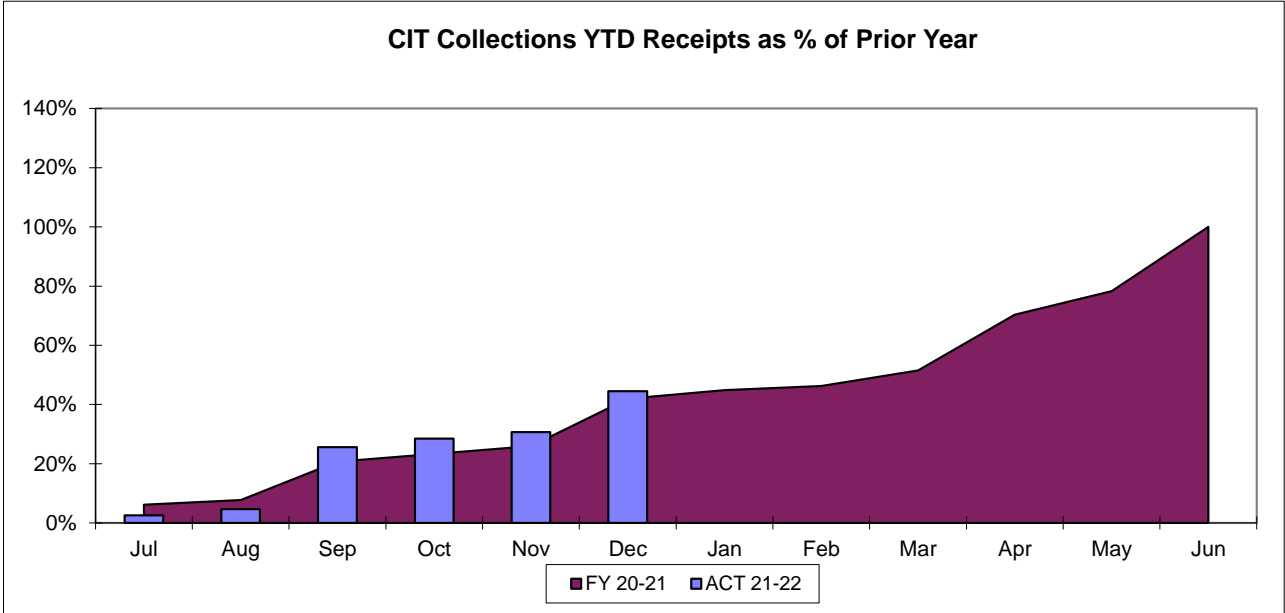
<b>NET DEPOSITS</b>	<b>5,831.77</b>
Refunds included in above	92.50
<b>GROSS DEPOSITS</b>	<b>5,924.27</b>

**Notes:**

- (\*) Represents all DOR administered taxes that are wholly or partially earmarked for the General Revenue fund excluding service charges.
- (1) All lines include applicable local option taxes administered by DOR.
- (2) 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 accounting process.

**CORPORATE INCOME TAX....**

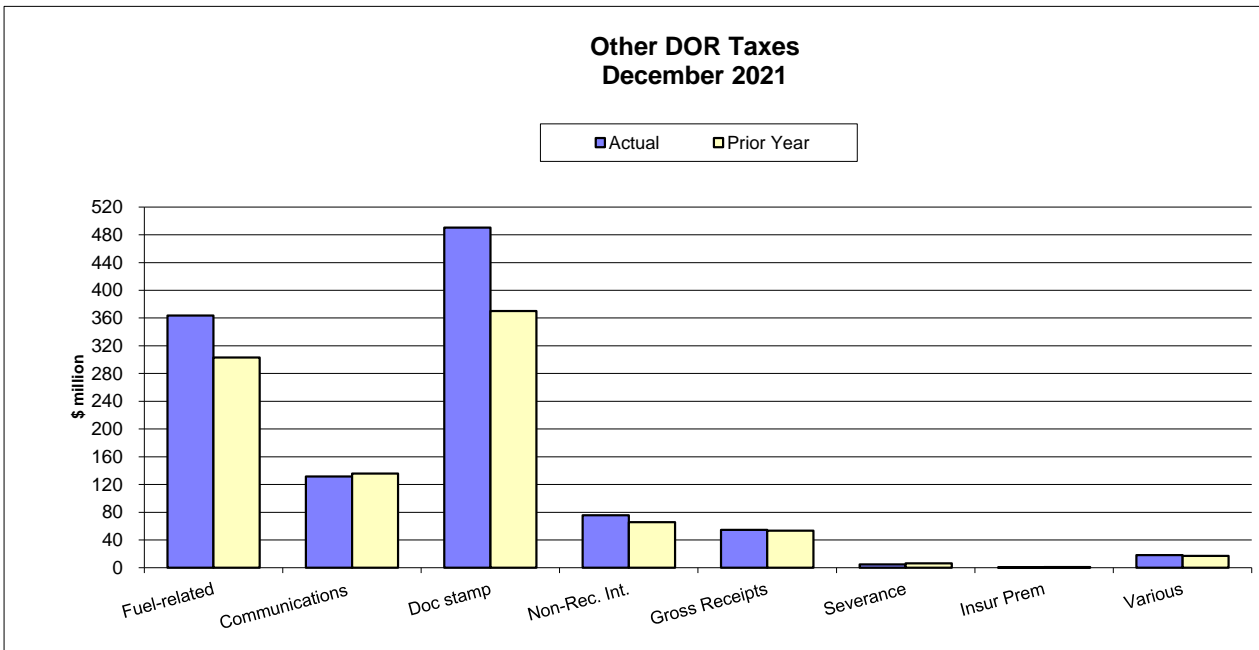
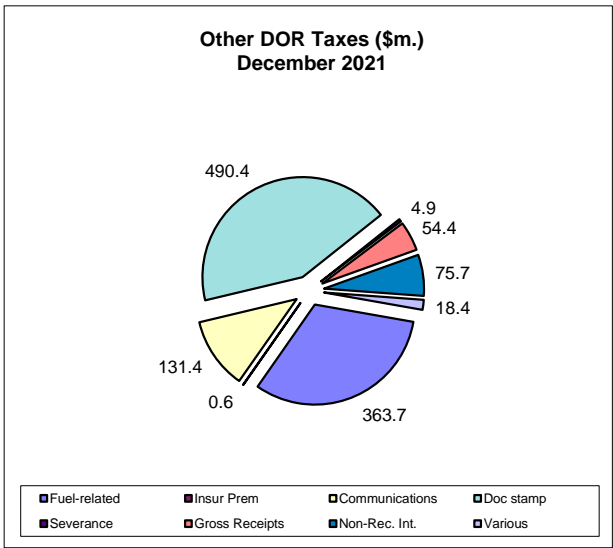
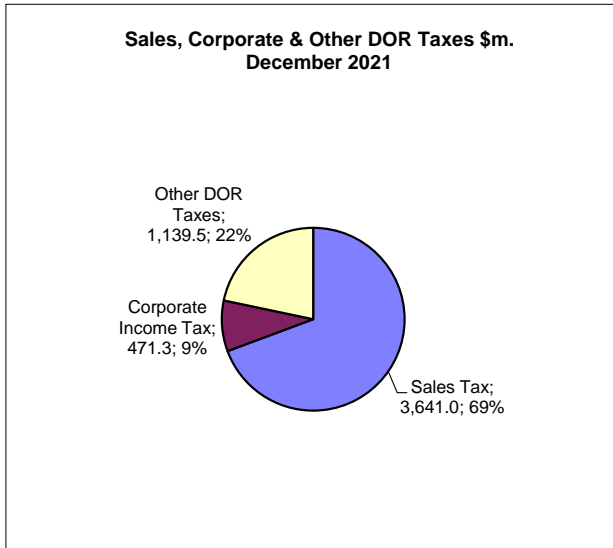
... COLLECTIONS of \$471.3m in December 2021 were under the December 2020 collections by \$73m (-13.4%).



# OTHER DOR TAXES...

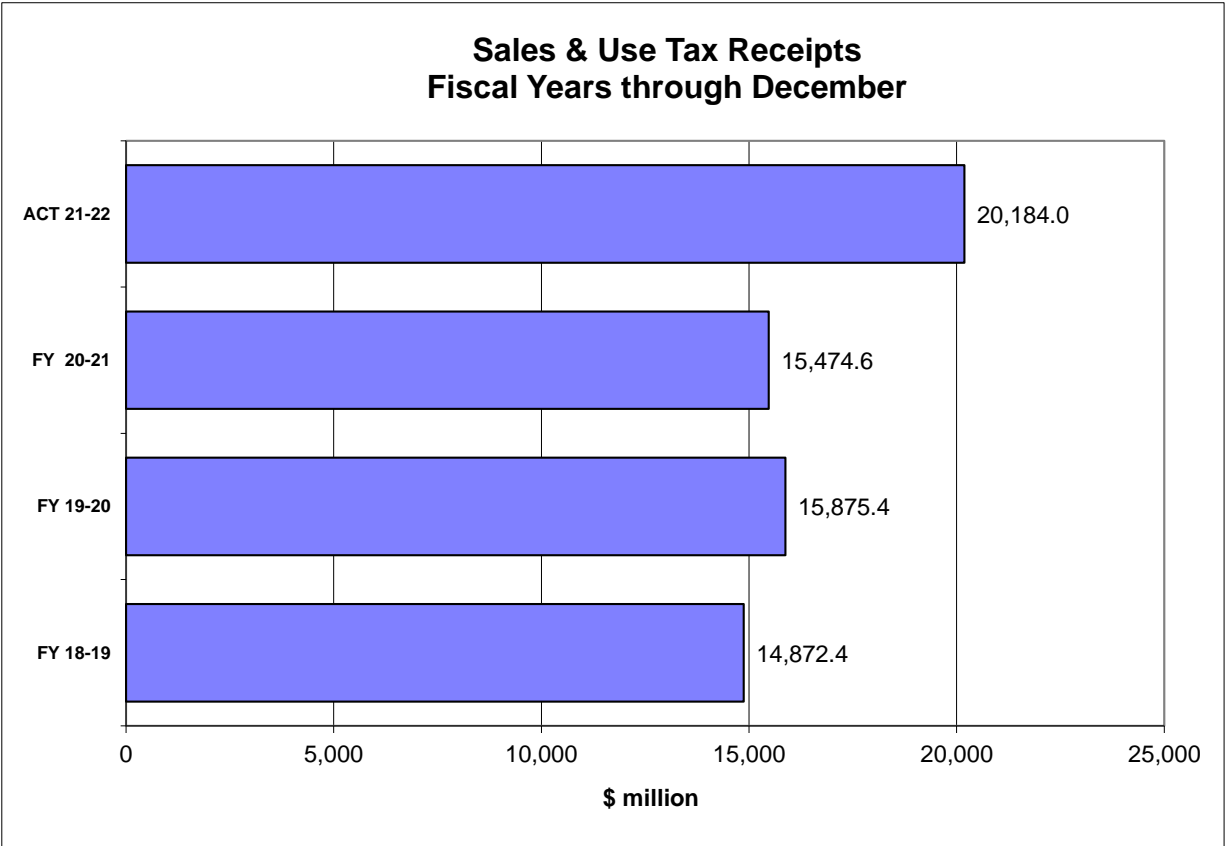
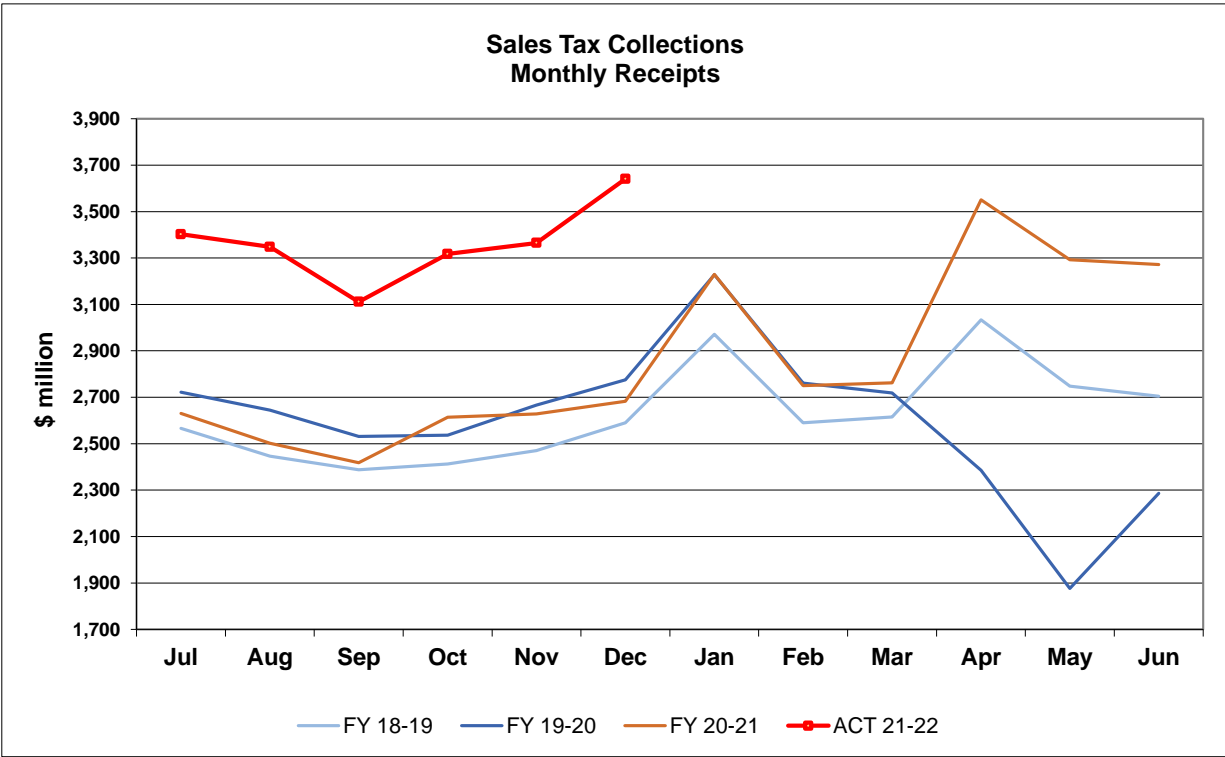
...excluding Sales Tax and Corporate Income Tax, other taxes contributed \$1139.5m to DOR tax collections in December 2021. The December 2021 collections were \$187.3m (19.7%) above the same month previous year's collections. The Doc Stamp Collections in December 2021 were \$490.4m. Compared to December 2020 collections on Doc Stamp Taxes, the December 2021 collections were \$120.3m (32.5%) above.

The December 2021 collections of the Communications Services Tax compared to December 2020 collections were \$4.2m (-3.1%) below. The collections of Insurance Premium Tax in December were 2.9m. Compared to December 2020 collections on Insurance Premium Taxes, the December 2021 collections were \$0.5m (-45.9%) below. The collections of Fuel-related Taxes & Fees in December were above the prior year by \$60.6m (20%). The non-recurring Intangible Tax collections were \$10.2m (15.6%) above the prior year.

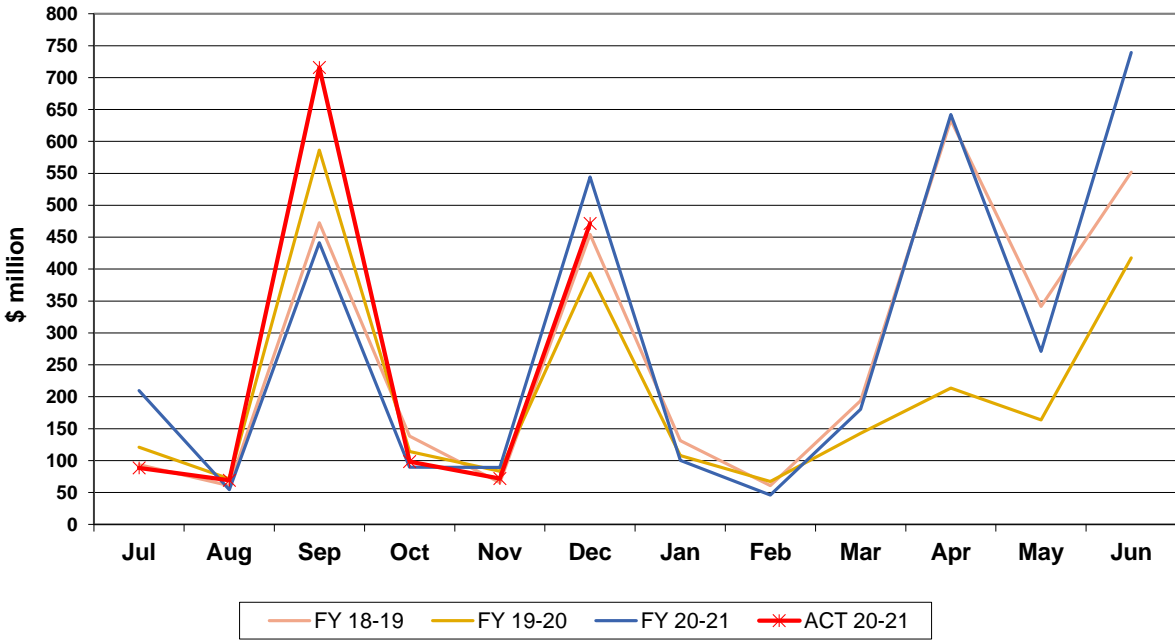


## HISTORICAL COMPARISON GRAPHS

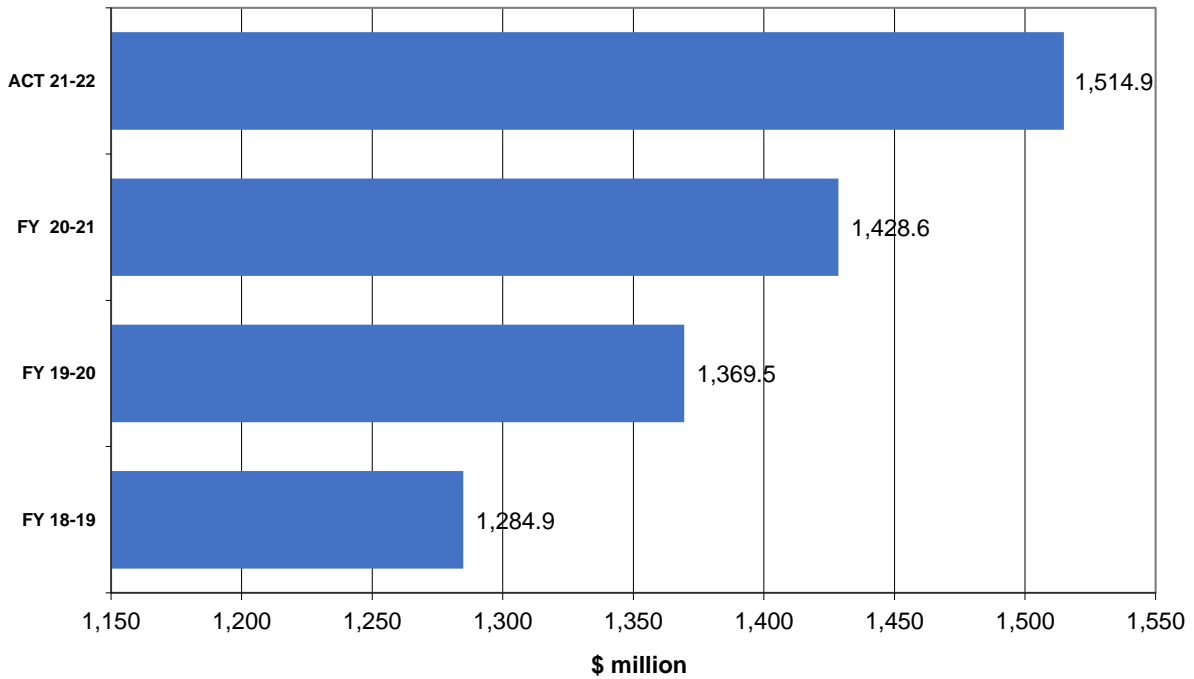
*Pages 6-14 contain graphs for individual tax sources comparing the current fiscal year's actual and projected collections and collections for the three most recent fiscal years. The upper panel on each page presents monthly collections. The lower panel compares actual and expected collections on a fiscal year basis. In the lower panel, the bars prefaced by 'ACT' depict actual collections through the current month of each respective year.*

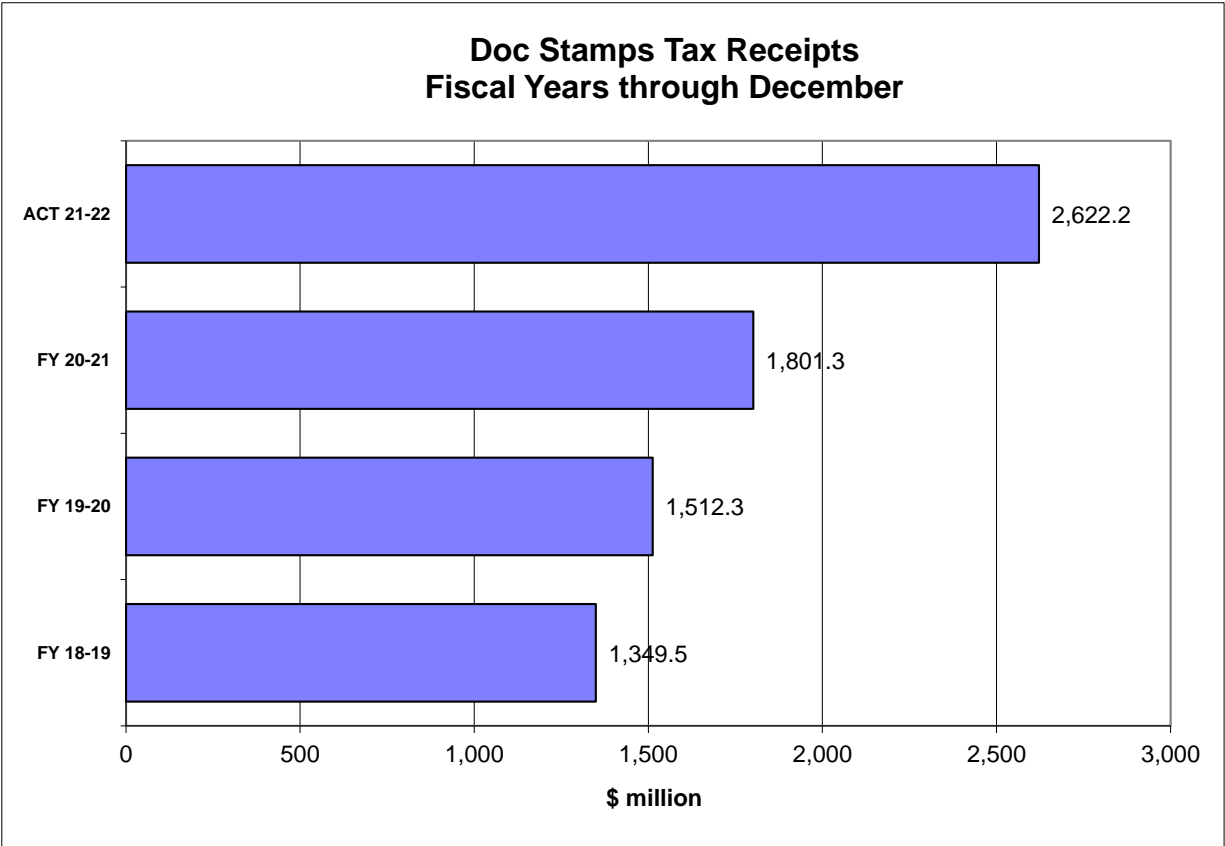
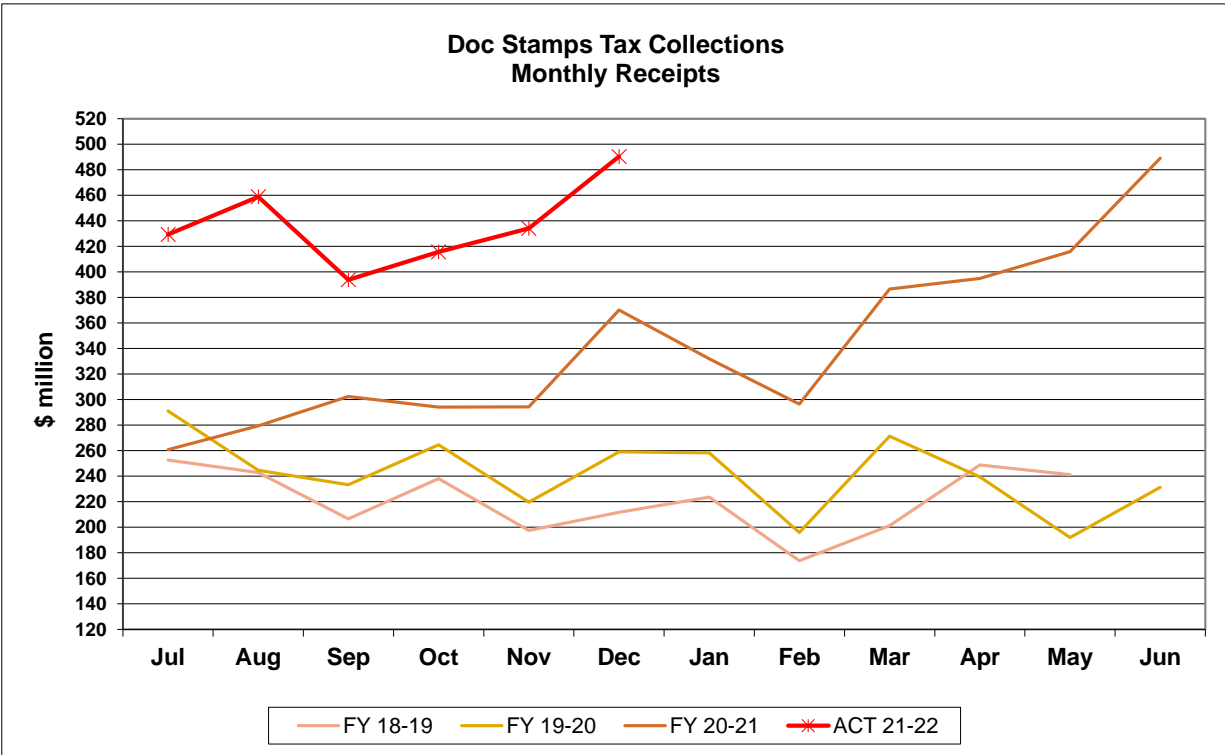


### Corporate Tax Collections Monthly Receipts



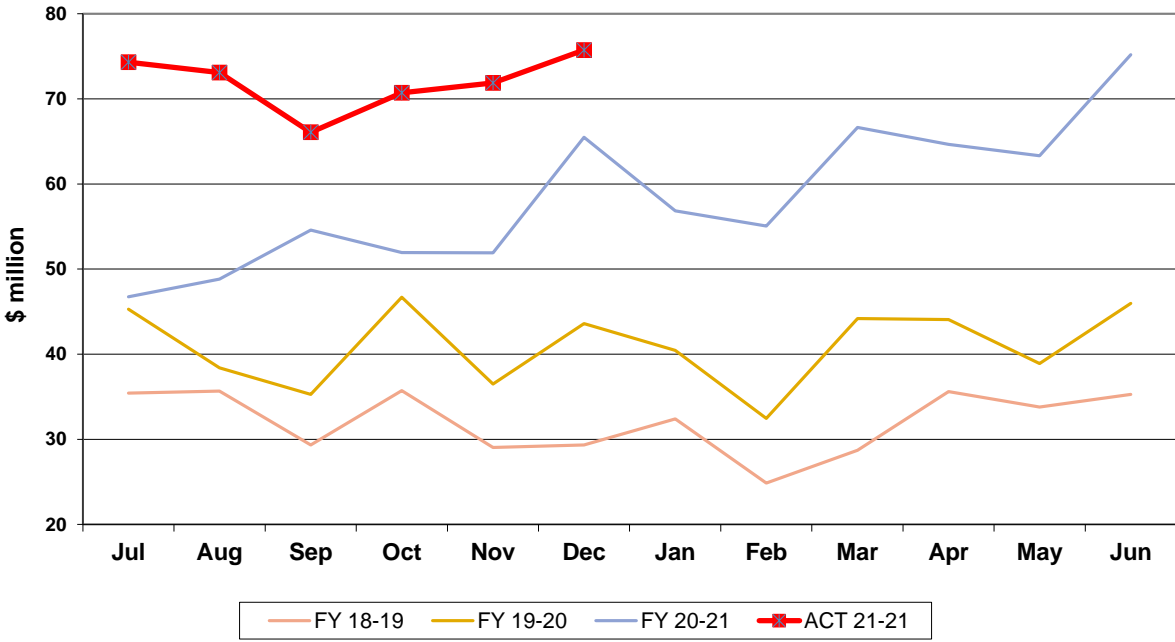
### Corporate Income Tax Receipts Fiscal Years through December



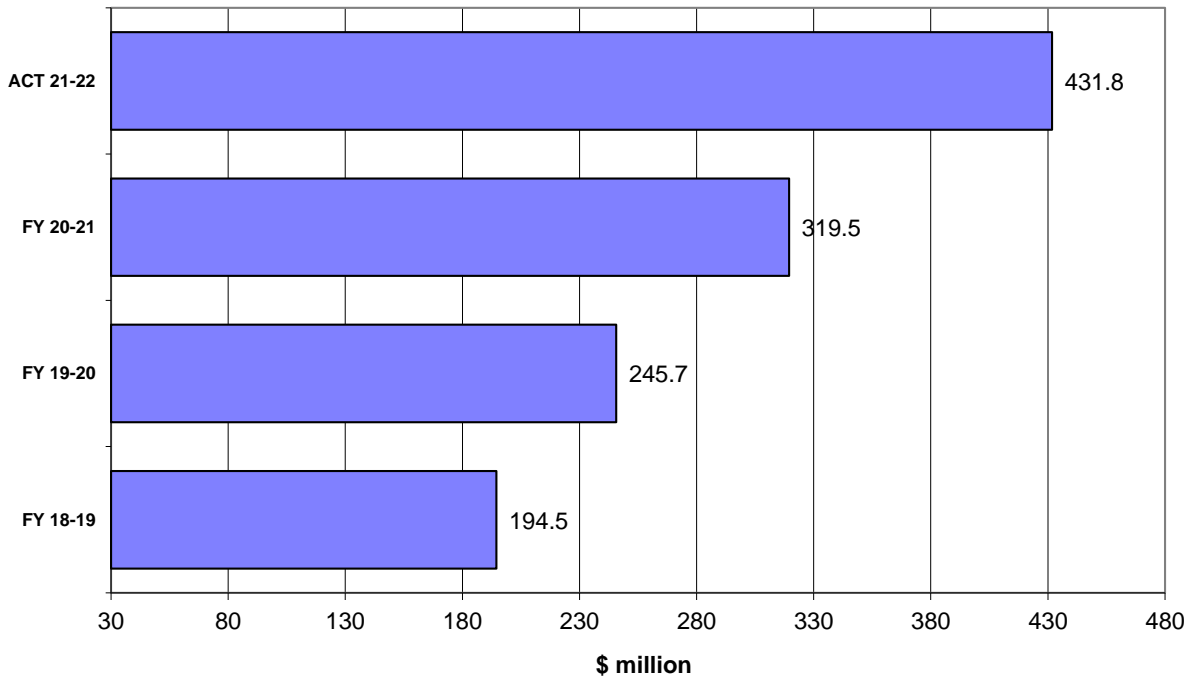




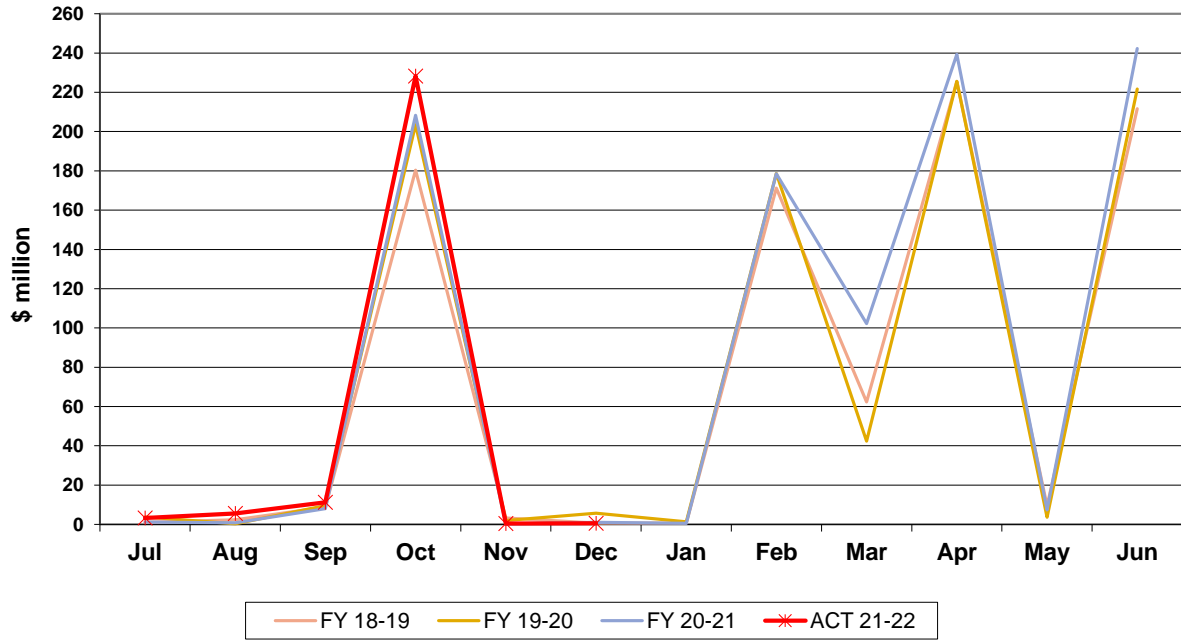
### Non-Recurring Intangible Tax Collections Monthly Receipts



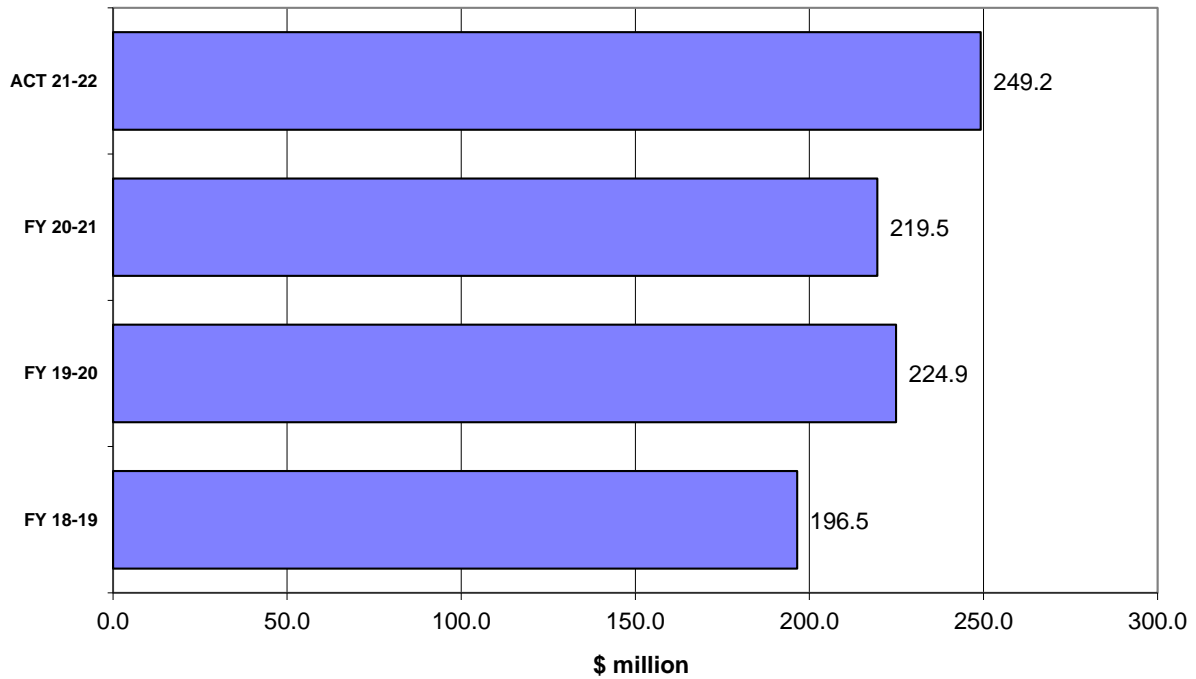
### Non-Recurring Intangible Tax Receipts Fiscal Years through December



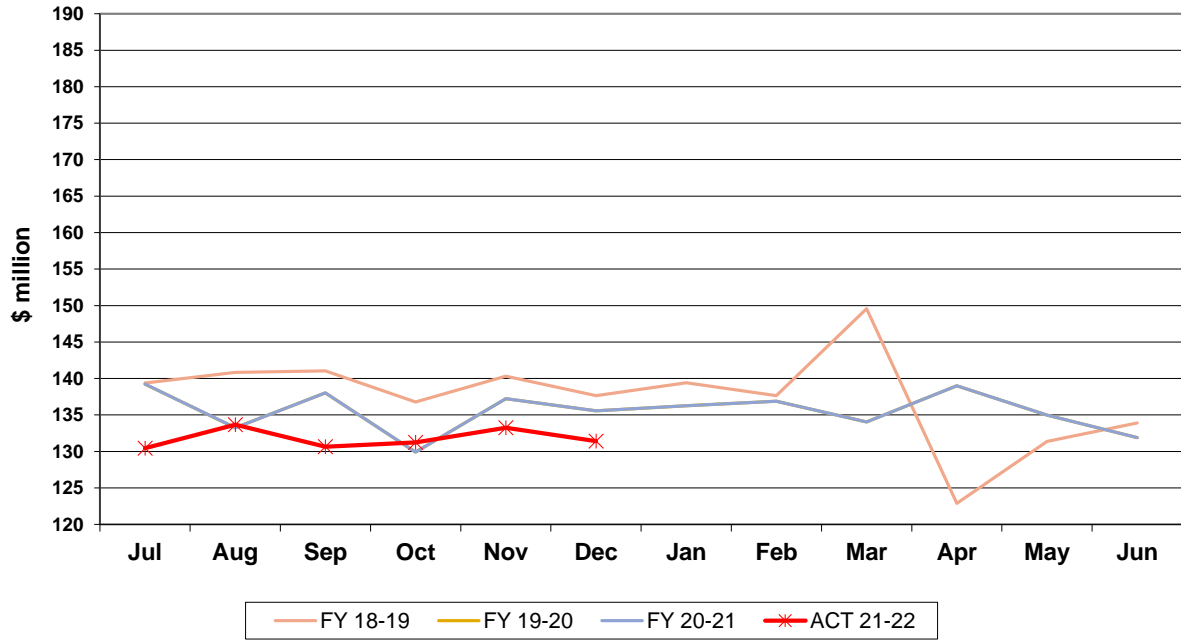
### Insurance Premium Tax Collections Monthly Receipts



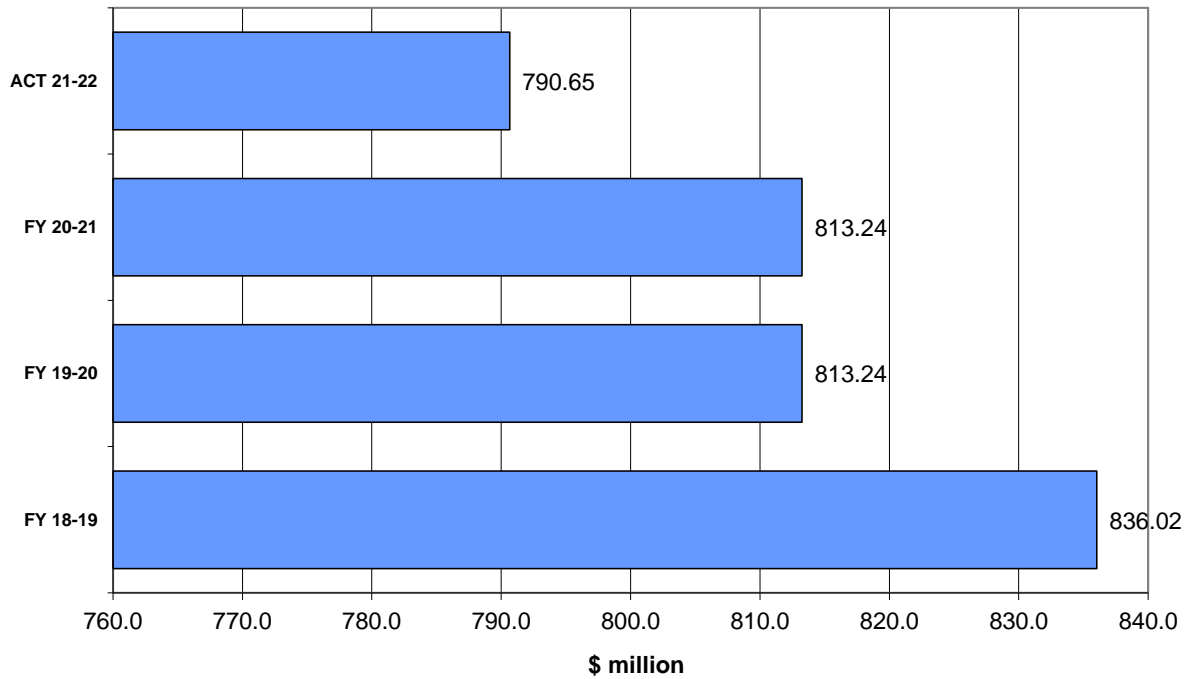
### Insurance Premium Tax Receipts Fiscal Years through December



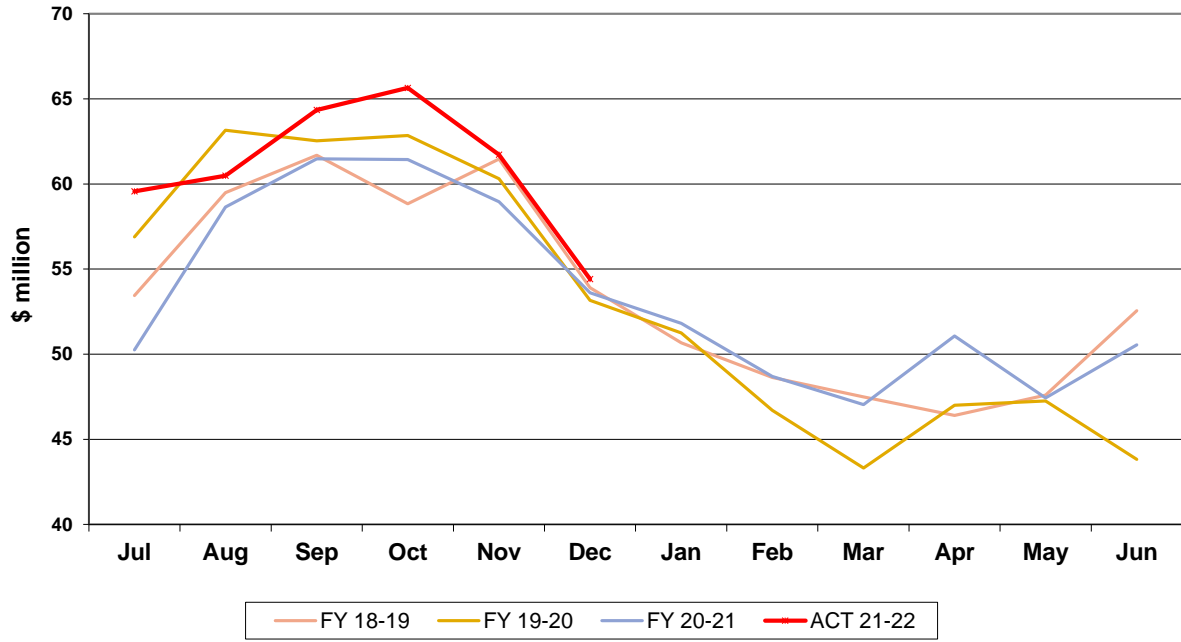
### Communication Services Tax Collections Monthly Receipts



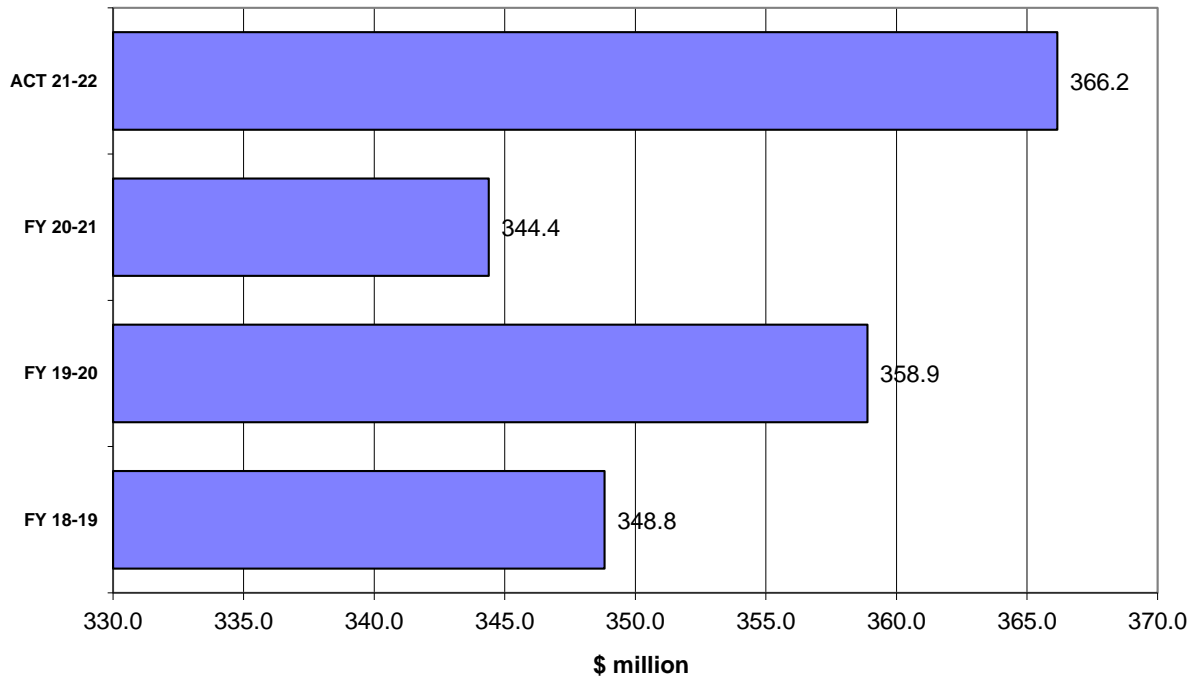
### Communication Services Tax Receipts Fiscal Years through December

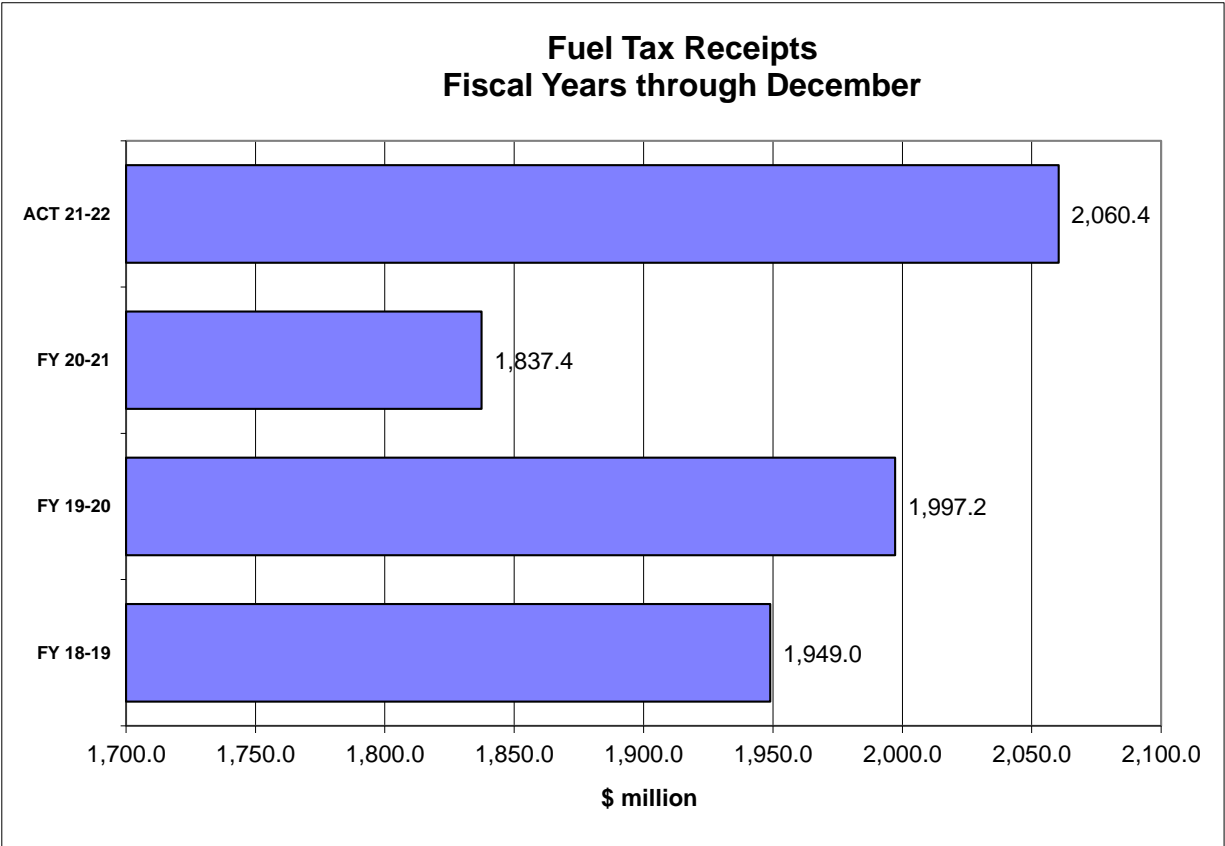
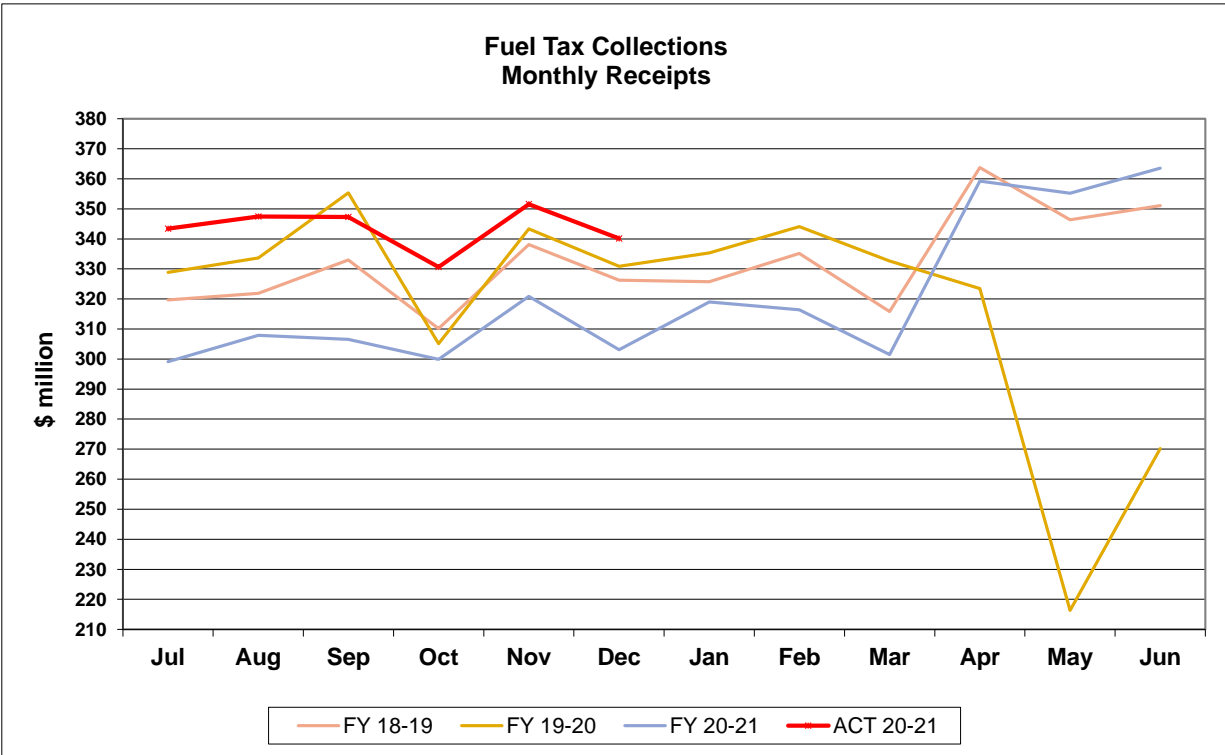


**2.5% Gross Receipts Tax Collections  
Monthly Receipts**

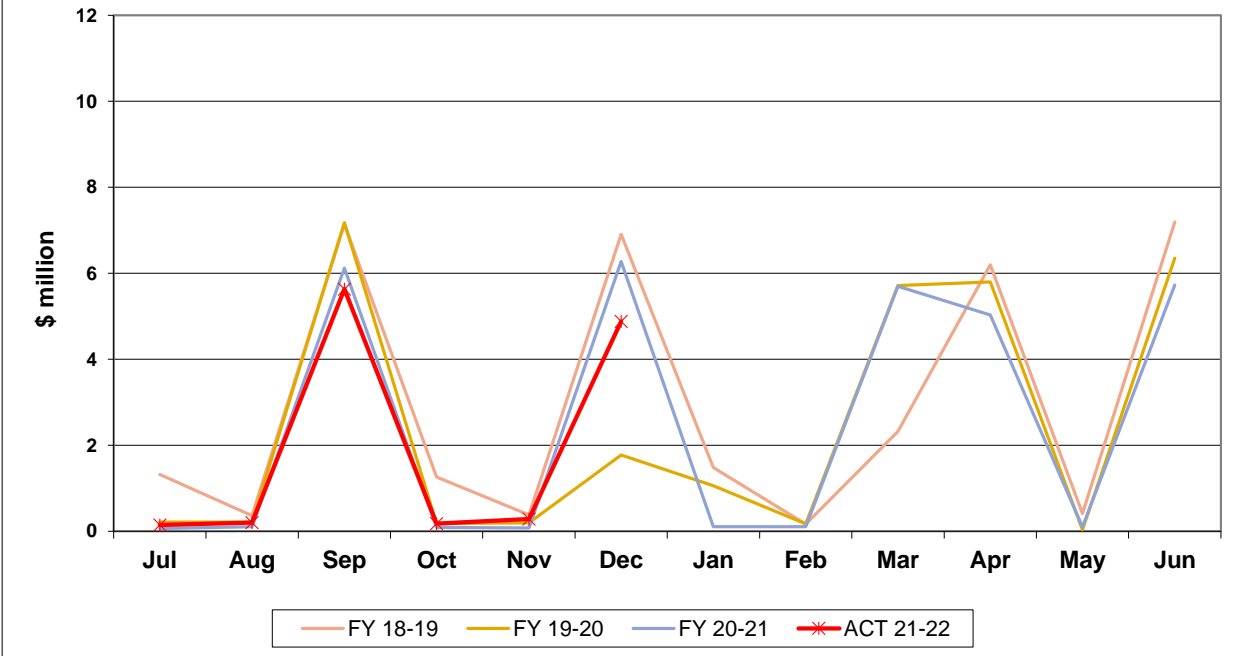


**2.5% Gross Receipts Tax Receipts  
Fiscal Years through December**





**Severance Tax Collections  
Monthly Receipts**



**Severance Tax Receipts  
Fiscal Years through December**

