

# THE STATISTICAL SUPPLEMENT FOR THE PENNSYLVANIA TAX COMPENDIUM

**DECEMBER 2019**  
Fiscal Year 2018-2019



# 2018-19 STATISTICAL SUPPLEMENT

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This publication reports statistics in conjunction with the Pennsylvania Tax Compendium and Monthly Revenue Report. Most data relate to the fiscal year ending June 30, 2019, although some tables provide historical data for comparison purposes.

Unusual revenue collection patterns and numerous other effects discernible in the tables and graphs are often the result of significant tax legislation. Please consult the Pennsylvania Tax Compendium for specific tax changes.

Other reports and publications available from the Bureau of Research include the Pennsylvania Tax Compendium, Personal Income Tax Statistics, Property Tax/Rent Rebate Program Statistical Reports, and the Monthly Revenue Report. These publications are available on the Department's website.

Requests for hard copies of reports may be directed to:

PA Department of Revenue  
Bureau of Research  
1147 Strawberry Square  
Harrisburg, PA 17128-1100  
(717) 787-6300  
website: [www.revenue.pa.gov](http://www.revenue.pa.gov)

# GENERAL FUND REVENUE

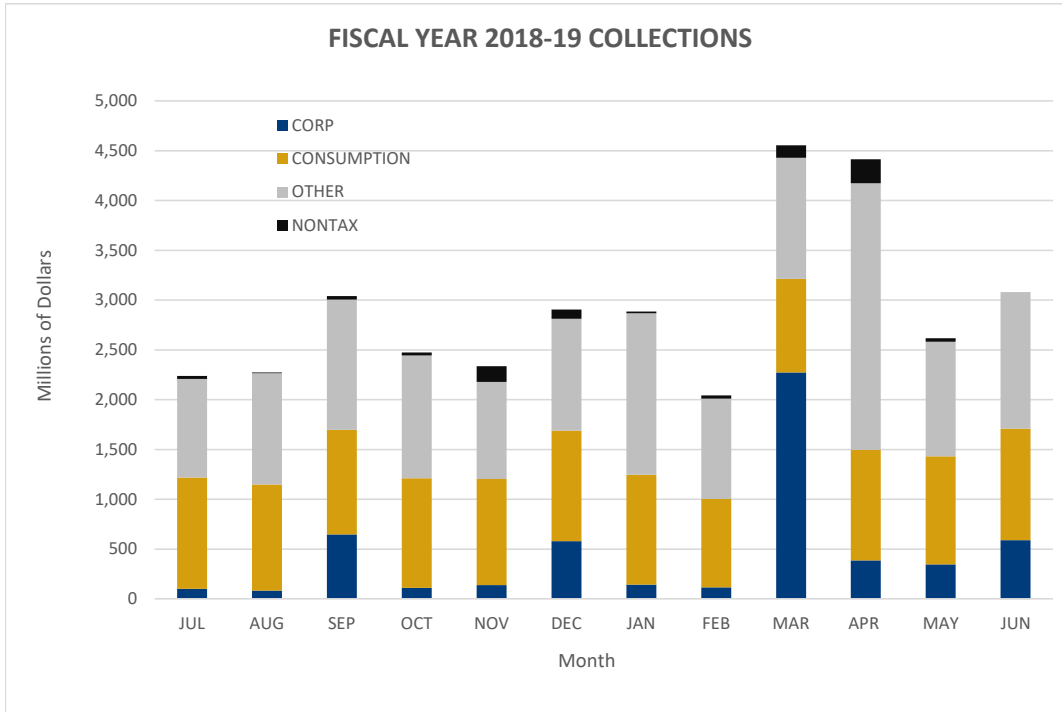
## FISCAL YEAR 2018-19 BY MONTH (\$M)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>Total General Fund</b>	<b>2,238.4</b>	<b>2,274.2</b>	<b>3,041.2</b>	<b>2,474.5</b>	<b>2,336.7</b>	<b>2,905.1</b>	<b>2,885.0</b>	<b>2,041.7</b>	<b>4,552.9</b>	<b>4,413.4</b>	<b>2,616.3</b>	<b>3,078.6</b>	<b>34,857.9</b>
<b>Total Tax Revenue</b>	<b>2,207.2</b>	<b>2,266.5</b>	<b>3,005.8</b>	<b>2,444.8</b>	<b>2,178.9</b>	<b>2,811.5</b>	<b>2,866.2</b>	<b>2,011.0</b>	<b>4,429.5</b>	<b>4,173.0</b>	<b>2,582.4</b>	<b>3,079.6</b>	<b>34,056.3</b>
<b>Total Corporation Taxes</b>	<b>99.5</b>	<b>83.7</b>	<b>647.0</b>	<b>111.2</b>	<b>138.0</b>	<b>577.9</b>	<b>143.1</b>	<b>116.4</b>	<b>2,273.1</b>	<b>386.0</b>	<b>344.7</b>	<b>590.1</b>	<b>5,510.8</b>
Accelerated Deposits	-0.8	0.1	0.1	0.5	0.4	0.1	0.5	9.6	-8.6	1.4	-1.0	0.2	2.5
Corporate Net Income	74.7	74.3	623.5	98.6	125.9	557.9	95.8	88.9	453.0	320.5	312.3	572.1	3,397.5
Gross Receipts	4.5	6.9	12.5	9.3	9.8	12.3	1.4	5.9	1,132.7	13.4	12.7	28.8	1,250.1
Utility Property	0.0	0.1	1.1	0.1	0.0	0.2	0.0	0.0	0.0	16.2	18.5	0.2	36.3
Insurance Premium	20.7	1.0	0.2	0.1	0.4	1.1	30.3	11.3	362.1	31.0	1.5	-15.3	444.3
Bank Shares	0.3	0.4	3.3	2.0	0.3	1.1	14.7	0.8	326.2	1.8	0.0	1.1	352.2
Mutual Thrift	0.1	0.9	6.3	0.7	1.2	5.2	0.4	0.0	7.7	1.8	0.6	3.1	28.0
<b>Total Consumption Taxes</b>	<b>1,118.0</b>	<b>1,064.7</b>	<b>1,049.8</b>	<b>1,099.7</b>	<b>1,064.4</b>	<b>1,110.7</b>	<b>1,103.4</b>	<b>886.7</b>	<b>939.8</b>	<b>1,111.2</b>	<b>1,087.1</b>	<b>1,118.3</b>	<b>12,753.8</b>
<b>Sales and Use - Total</b>	<b>1,011.4</b>	<b>910.6</b>	<b>900.8</b>	<b>959.4</b>	<b>910.2</b>	<b>935.2</b>	<b>1,002.1</b>	<b>760.3</b>	<b>820.8</b>	<b>974.9</b>	<b>944.8</b>	<b>969.0</b>	<b>11,099.6</b>
Nonmotor	874.3	778.8	779.7	824.5	795.5	818.8	886.7	668.1	701.8	828.8	811.6	847.4	9,616.0
Motor Vehicle	137.1	131.8	121.1	134.9	114.8	116.4	115.3	92.2	119.0	146.1	133.3	121.6	1,483.6
Cigarette	65.3	110.2	106.5	98.3	103.9	114.6	62.2	86.6	76.7	94.4	95.8	104.2	1,118.8
Other Tobacco Products	10.4	10.4	11.1	9.7	12.5	11.5	10.1	10.7	9.6	10.5	11.3	12.1	129.9
Malt Beverage	2.4	2.2	2.2	1.8	1.9	1.7	1.8	1.8	1.6	1.9	2.0	2.3	23.5
Liquor	28.6	31.3	29.1	30.5	35.8	47.7	27.3	27.4	31.1	29.5	33.1	30.6	381.9
<b>Total Other Taxes</b>	<b>989.7</b>	<b>1,118.0</b>	<b>1,309.0</b>	<b>1,233.9</b>	<b>976.5</b>	<b>1,122.9</b>	<b>1,619.7</b>	<b>1,007.9</b>	<b>1,216.7</b>	<b>2,675.8</b>	<b>1,150.6</b>	<b>1,371.2</b>	<b>15,791.8</b>
<b>Personal Income - Total</b>	<b>858.2</b>	<b>949.6</b>	<b>1,181.0</b>	<b>1,088.3</b>	<b>834.8</b>	<b>972.4</b>	<b>1,483.4</b>	<b>888.7</b>	<b>1,149.5</b>	<b>2,520.1</b>	<b>966.0</b>	<b>1,203.5</b>	<b>14,095.5</b>
Withholding	795.3	894.5	759.6	927.1	793.6	876.9	1,010.8	832.5	965.8	851.2	930.9	805.7	10,443.9
Quarterly	41.5	32.6	396.1	62.6	20.6	76.0	449.6	24.3	56.3	375.5	21.0	366.2	1,922.4
Annual	21.5	22.4	25.3	98.7	20.6	19.4	23.0	31.9	127.4	1,293.4	14.1	31.5	1,729.2
Realty Transfer	32.7	58.2	40.5	51.0	46.4	48.1	42.9	24.1	39.7	49.9	46.9	53.7	534.0
Inheritance	85.1	90.9	82.5	90.3	81.8	87.0	80.2	79.1	85.1	93.3	101.9	96.4	1,053.6
Gaming	9.6	11.7	8.7	9.2	11.8	9.1	11.6	11.9	13.1	12.1	14.0	9.1	131.7
Minor and Repealed	4.0	7.6	-3.7	-4.9	1.7	6.3	1.7	4.0	-70.6	0.5	22.0	8.5	-23.0
<b>Total Nontax Revenue</b>	<b>31.2</b>	<b>7.8</b>	<b>35.4</b>	<b>29.7</b>	<b>157.8</b>	<b>93.6</b>	<b>18.8</b>	<b>30.7</b>	<b>123.4</b>	<b>240.4</b>	<b>33.9</b>	<b>-1.0</b>	<b>801.6</b>



# GENERAL FUND REVENUE

## MONTHLY COLLECTIONS BY REVENUE CATEGORY (\$M)



MONTH	CORP	CONSUMPTION	OTHER	NONTAX
JUL	99.5	1,118.0	989.7	31.2
AUG	83.7	1,064.7	1,118.0	7.8
SEP	647.0	1,049.8	1,309.0	35.4
OCT	111.2	1,099.7	1,233.9	29.7
NOV	138.0	1,064.4	976.5	157.8
DEC	577.9	1,110.7	1,122.9	93.6
JAN	143.1	1,103.4	1,619.7	18.8
FEB	116.4	886.7	1,007.9	30.7
MAR	2,273.1	939.8	1,216.7	123.4
APR	386.0	1,111.2	2,675.8	240.4
MAY	344.7	1,087.1	1,150.6	33.9
JUN	590.1	1,118.3	1,371.2	-1.0

### KEY

- CORP - Corporation Taxes
- CONSUMPTION - Consumption Taxes
- OTHER - Other Taxes
- NONTAX - Nontax revenue

### NOTE

Monthly collections for FY 2018-19 are shown by major revenue category. Collections are shown in greater detail on the General Fund Monthly Collections page.

# GENERAL FUND REVENUE

## HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total General Fund</b>	<b>20,256.7</b>	<b>20,561.7</b>	<b>20,059.9</b>	<b>21,314.5</b>	<b>22,828.1</b>	<b>24,308.5</b>	<b>25,854.3</b>	<b>27,449.3</b>	<b>27,928.1</b>	<b>25,529.8</b>
<b>Total Tax Revenue</b>	<b>19,810.9</b>	<b>20,091.0</b>	<b>19,573.9</b>	<b>20,497.1</b>	<b>22,046.1</b>	<b>23,712.5</b>	<b>25,370.1</b>	<b>26,684.0</b>	<b>27,293.2</b>	<b>25,294.6</b>
<b>Total Corporation Taxes</b>	<b>3,098.0</b>	<b>2,789.7</b>	<b>2,674.4</b>	<b>2,840.0</b>	<b>3,348.4</b>	<b>3,708.7</b>	<b>4,088.7</b>	<b>4,459.0</b>	<b>4,421.1</b>	<b>4,032.5</b>
Accelerated Deposits	-0.2	-0.8	-0.4	0.8	-0.6	0.6	0.5	-0.4	-0.2	3.9
Corporate Net Income	1,860.2	1,603.4	1,418.5	1,396.6	1,678.0	1,921.4	2,302.0	2,492.5	2,417.7	1,979.9
Gross Receipts	657.3	663.6	710.6	846.8	1,012.4	1,125.9	1,151.0	1,293.3	1,348.9	1,376.8
Utility Property	104.9	42.3	28.8	50.8	50.3	41.2	40.2	47.5	44.7	41.9
Insurance Premium	263.9	291.4	300.6	330.6	390.8	410.7	390.4	412.5	418.2	431.5
Bank Shares	192.4	175.0	200.1	188.4	189.5	188.8	188.2	185.7	176.2	192.1
Mutual Thrift	19.6	14.9	16.2	26.0	28.0	20.2	16.5	27.9	15.6	6.4
<b>Total Consumption Taxes</b>	<b>7,470.4</b>	<b>7,660.7</b>	<b>7,756.7</b>	<b>8,566.2</b>	<b>8,806.4</b>	<b>9,021.7</b>	<b>9,375.6</b>	<b>9,634.0</b>	<b>9,558.0</b>	<b>9,182.2</b>
<b>Sales and Use - Total</b>	<b>7,018.3</b>	<b>7,203.8</b>	<b>7,292.5</b>	<b>7,519.6</b>	<b>7,728.5</b>	<b>8,000.0</b>	<b>8,334.2</b>	<b>8,590.8</b>	<b>8,496.6</b>	<b>8,135.5</b>
Nonmotor	5,968.6	6,123.7	6,130.7	6,273.7	6,459.8	6,769.6	7,165.2	7,421.9	7,395.7	7,176.0
Motor Vehicle	1,049.7	1,080.0	1,161.8	1,245.9	1,268.7	1,230.4	1,169.1	1,168.9	1,100.8	959.5
Cigarette	272.4	269.3	266.8	826.7	856.4	784.4	792.1	778.6	784.1	754.2
Other Tobacco Products	--	--	--	--	--	--	--	--	--	--
Malt Beverage	25.8	25.5	26.7	26.7	26.2	24.9	26.2	25.2	26.3	26.0
Liquor	153.8	162.1	170.8	193.2	195.2	212.5	223.0	239.5	251.1	266.5
<b>Total Other Taxes</b>	<b>9,242.6</b>	<b>9,640.5</b>	<b>9,142.8</b>	<b>9,090.9</b>	<b>9,891.3</b>	<b>10,982.1</b>	<b>11,905.9</b>	<b>12,591.0</b>	<b>13,314.1</b>	<b>12,079.9</b>
<b>Personal Income - Total</b>	<b>7,066.0</b>	<b>7,491.5</b>	<b>7,138.7</b>	<b>7,105.9</b>	<b>7,733.8</b>	<b>8,746.8</b>	<b>9,524.1</b>	<b>10,261.6</b>	<b>10,907.7</b>	<b>10,198.6</b>
Withholding	5,256.2	5,598.5	5,585.5	5,693.2	6,124.5	6,737.6	7,094.4	7,528.7	7,810.9	7,798.6
Quarterly	966.1	1,014.1	902.0	807.9	928.4	1,092.6	1,337.1	1,484.8	1,695.9	1,392.1
Annual	843.7	878.8	651.2	604.8	680.9	916.6	1,092.7	1,248.1	1,400.9	1,007.9
Realty Transfer	271.9	268.8	290.5	362.6	400.6	472.5	552.5	571.0	429.5	294.5
Inheritance	819.1	799.8	779.6	693.8	747.6	716.1	745.2	756.6	828.6	772.2
Gaming	--	--	--	--	--	--	--	--	--	--
Minor and Repealed	1,085.6	1,080.5	934.1	928.6	1,009.3	1,046.6	1,084.1	1,001.8	1,148.2	814.6
<b>Total Nontax Revenue</b>	<b>445.8</b>	<b>470.7</b>	<b>486.0</b>	<b>817.3</b>	<b>782.0</b>	<b>596.0</b>	<b>484.2</b>	<b>765.3</b>	<b>634.9</b>	<b>235.2</b>

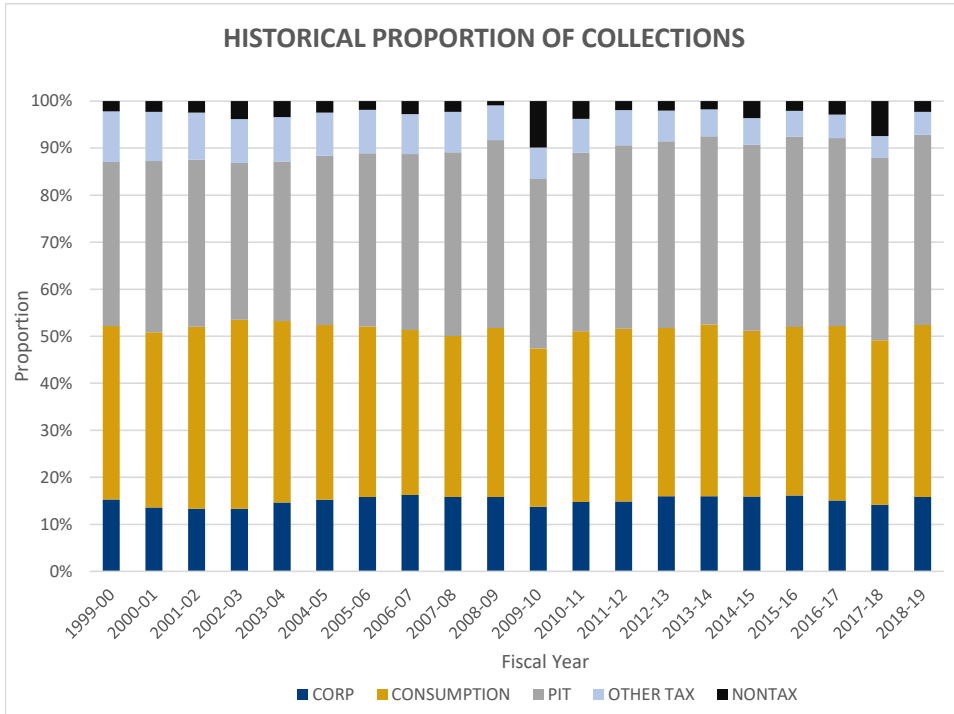
# GENERAL FUND REVENUE

## HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M) - CONTINUED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Total General Fund</b>	<b>27,648.2</b>	<b>27,497.2</b>	<b>27,678.0</b>	<b>28,646.9</b>	<b>28,607.2</b>	<b>30,592.5</b>	<b>30,901.6</b>	<b>31,669.0</b>	<b>34,566.9</b>	<b>34,857.9</b>
<b>Total Tax Revenue</b>	<b>24,909.9</b>	<b>26,460.6</b>	<b>27,148.5</b>	<b>28,067.2</b>	<b>28,098.1</b>	<b>29,492.3</b>	<b>30,257.8</b>	<b>30,752.3</b>	<b>32,003.4</b>	<b>34,056.3</b>
<b>Total Corporation Taxes</b>	<b>3,801.9</b>	<b>4,059.1</b>	<b>4,116.5</b>	<b>4,575.5</b>	<b>4,568.6</b>	<b>4,871.0</b>	<b>4,982.8</b>	<b>4,781.0</b>	<b>4,888.7</b>	<b>5,510.8</b>
Accelerated Deposits	2.3	1.8	4.4	3.4	0.7	11.2	1.6	2.8	3.8	2.5
Corporate Net Income	1,791.0	2,131.5	2,022.4	2,423.4	2,501.6	2,811.5	2,842.4	2,751.5	2,879.0	3,397.5
Gross Receipts	1,286.7	1,225.2	1,330.0	1,306.3	1,279.2	1,261.8	1,304.9	1,230.5	1,149.9	1,250.1
Utility Property	39.5	34.4	28.7	43.9	37.0	38.2	39.2	40.2	33.8	36.3
Insurance Premium	459.5	428.6	458.4	446.9	432.1	454.3	464.6	433.4	450.9	444.3
Bank Shares	212.1	226.5	258.0	337.0	307.2	281.0	314.0	302.2	339.5	352.2
Mutual Thrift	10.7	11.1	14.4	14.5	10.7	13.1	16.0	20.3	31.8	28.0
<b>Total Consumption Taxes</b>	<b>9,302.8</b>	<b>9,973.3</b>	<b>10,166.2</b>	<b>10,254.2</b>	<b>10,452.5</b>	<b>10,779.2</b>	<b>11,079.7</b>	<b>11,736.2</b>	<b>12,094.4</b>	<b>12,753.8</b>
<b>Sales and Use - Total</b>	<b>8,029.2</b>	<b>8,590.2</b>	<b>8,772.3</b>	<b>8,893.7</b>	<b>9,129.6</b>	<b>9,493.1</b>	<b>9,795.2</b>	<b>10,004.5</b>	<b>10,381.4</b>	<b>11,099.6</b>
Nonmotor	7,033.5	7,527.4	7,611.7	7,726.1	7,892.0	8,166.9	8,448.0	8,637.7	8,988.7	9,616.0
Motor Vehicle	995.7	1,062.9	1,160.6	1,167.6	1,237.6	1,326.2	1,347.2	1,366.8	1,392.7	1,483.6
Cigarette	976.1	1,075.4	1,069.9	1,024.1	976.9	927.2	911.5	1,261.6	1,198.3	1,118.8
Other Tobacco Products	--	--	--	--	--	--	--	83.9	119.1	129.9
Malt Beverage	26.6	25.9	25.9	25.2	25.1	24.5	24.9	24.4	24.1	23.5
Liquor	271.0	281.7	298.1	311.2	320.9	334.4	348.1	361.9	371.5	381.9
<b>Total Other Taxes</b>	<b>11,805.2</b>	<b>12,428.3</b>	<b>12,865.9</b>	<b>13,237.5</b>	<b>13,076.9</b>	<b>13,842.1</b>	<b>14,195.4</b>	<b>14,235.1</b>	<b>15,020.3</b>	<b>15,791.8</b>
<b>Personal Income - Total</b>	<b>9,968.7</b>	<b>10,435.7</b>	<b>10,800.5</b>	<b>11,371.2</b>	<b>11,437.3</b>	<b>12,107.4</b>	<b>12,506.0</b>	<b>12,664.4</b>	<b>13,399.0</b>	<b>14,095.5</b>
Withholding	7,851.7	8,013.5	8,296.3	8,522.9	8,743.8	9,071.7	9,391.0	9,614.5	10,036.5	10,443.9
Quarterly	1,186.0	1,380.5	1,381.9	1,493.6	1,493.3	1,641.7	1,773.1	1,735.7	2,019.9	1,922.4
Annual	931.1	1,041.7	1,122.3	1,354.7	1,200.1	1,394.0	1,341.9	1,314.3	1,342.6	1,729.2
Realty Transfer	296.0	279.2	292.2	338.7	375.4	413.8	481.7	478.0	514.4	534.0
Inheritance	753.8	805.2	827.7	845.3	877.4	1,002.3	962.2	977.9	1,019.3	1,053.6
Gaming	--	68.7	95.0	88.7	90.5	95.9	100.2	120.6	123.1	131.7
Minor and Repealed	786.7	839.5	850.5	593.6	296.3	222.8	145.2	-5.8	-35.4	-23.0
<b>Total Nontax Revenue</b>	<b>2,738.2</b>	<b>1,036.6</b>	<b>529.5</b>	<b>579.8</b>	<b>509.1</b>	<b>1,100.2</b>	<b>643.8</b>	<b>916.7</b>	<b>2,563.5</b>	<b>801.6</b>

# GENERAL FUND REVENUE

## HISTORICAL PROPORTION OF GENERAL FUND BY REVENUE CATEGORY (\$M)



FISCAL YEAR	CORP	CONSUMPTION	PIT	OTHER TAX	NONTAX
1999-00	15.3%	36.9%	34.9%	10.7%	2.2%
2000-01	13.6%	37.3%	36.4%	10.5%	2.3%
2001-02	13.3%	38.7%	35.6%	10.0%	2.4%
2002-03	13.3%	40.2%	33.3%	9.3%	3.8%
2003-04	14.7%	38.6%	33.9%	9.5%	3.4%
2004-05	15.3%	37.1%	36.0%	9.2%	2.5%
2005-06	15.8%	36.3%	36.8%	9.2%	1.9%
2006-07	16.2%	35.1%	37.4%	8.5%	2.8%
2007-08	15.8%	34.2%	39.1%	8.6%	2.3%
2008-09	15.8%	36.0%	39.9%	7.4%	0.9%
2009-10	13.8%	33.6%	36.1%	6.6%	9.9%
2010-11	14.8%	36.3%	38.0%	7.2%	3.8%
2011-12	14.9%	36.7%	39.0%	7.5%	1.9%
2012-13	16.0%	35.8%	39.7%	6.5%	2.0%
2013-14	16.0%	36.5%	40.0%	5.7%	1.8%
2014-15	15.9%	35.2%	39.6%	5.7%	3.6%
2015-16	16.1%	35.9%	40.5%	5.5%	2.1%
2016-17	15.1%	37.1%	40.0%	5.0%	2.9%
2017-18	14.1%	35.0%	38.8%	4.7%	7.4%
2018-19	15.8%	36.6%	40.4%	4.9%	2.3%

### KEY

- CORP - Corporation Taxes
- CONSUMPTION - Consumption Taxes
- PIT - Personal Income Tax
- OTHER - Other Taxes (includes Capital Stock / Franchise Tax)
- NONTAX - Nontax revenue

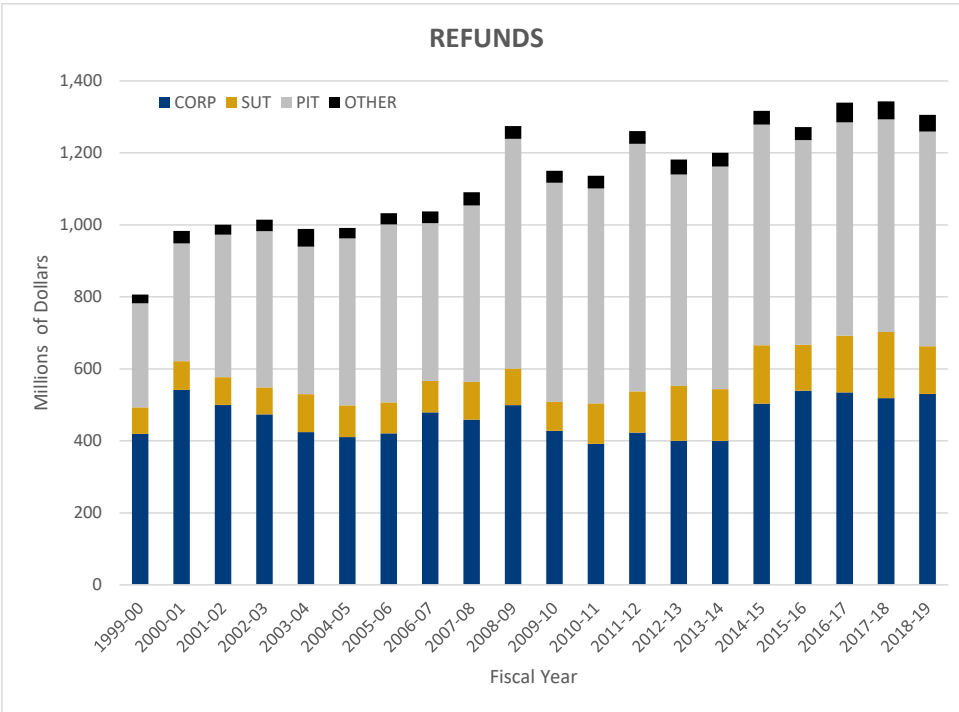
### NOTE

A twenty year history of the proportion of General Fund collections by major revenue category is shown. Collections are shown in greater detail on the General Fund History pages.



# GENERAL FUND REFUNDS

## HISTORY BY TAX TYPE (\$M)



FISCAL YEAR	CORP	SUT	PIT	OTHER	TOTAL
1999-00	419.4	73.7	289.3	24.1	806.5
2000-01	541.7	79.9	326.7	34.7	983.0
2001-02	499.6	77.1	396.1	27.8	1,000.8
2002-03	473.9	74.4	434.5	31.9	1,014.7
2003-04	424.1	105.3	410.4	49.1	988.9
2004-05	410.4	87.9	464.2	29.2	991.7
2005-06	421.2	86.0	494.3	30.8	1,032.3
2006-07	479.3	87.0	438.4	32.4	1,037.1
2007-08	458.8	105.0	490.3	36.5	1,090.5
2008-09	499.2	101.7	638.2	35.4	1,274.5
2009-10	427.7	80.7	609.0	33.2	1,150.6
2010-11	391.7	112.1	596.9	35.7	1,136.5
2011-12	423.0	114.3	688.2	35.0	1,260.4
2012-13	400.4	152.1	587.8	41.3	1,181.5
2013-14	400.0	143.3	619.0	37.9	1,200.3
2014-15	503.5	162.4	613.0	37.9	1,316.8
2015-16	539.7	127.6	568.6	35.6	1,271.5
2016-17	534.8	157.3	592.5	55.4	1,340.0
2017-18	518.5	184.2	590.4	50.0	1,343.1
2018-19	530.7	132.5	595.9	46.7	1,305.8

### KEY

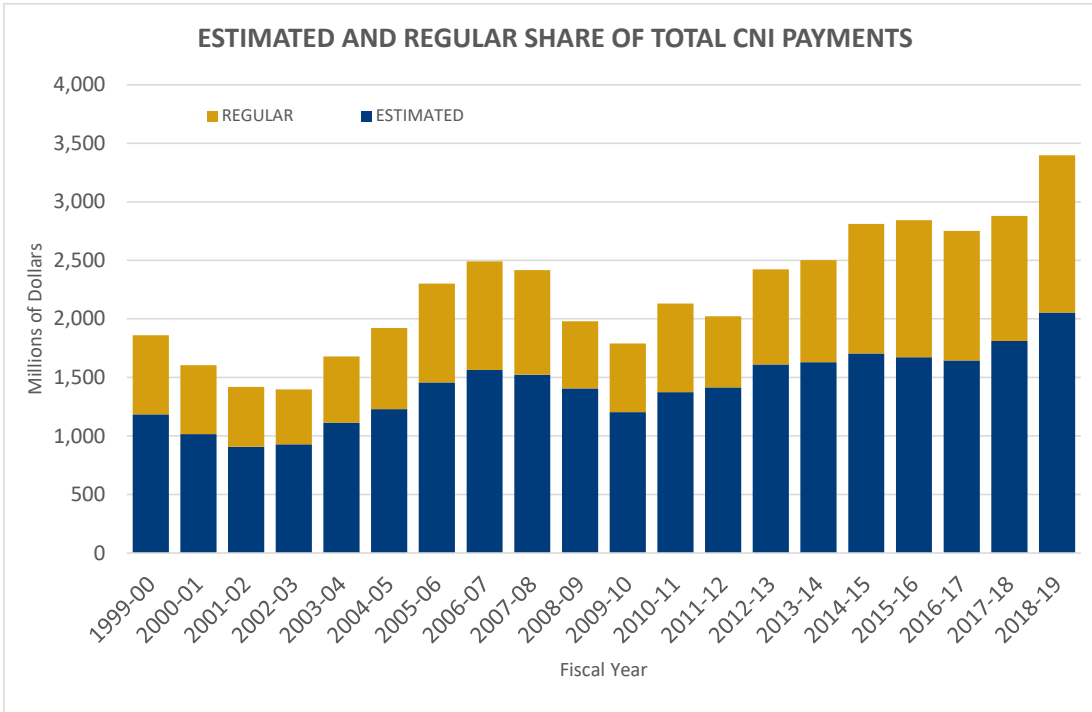
- CORP - Corporation Taxes
- SUT - Sales and Use Tax
- PIT - Personal Income Tax
- OTHER - All other General Fund taxes

### NOTE

Refund numbers reflect amounts recorded by the Department of Revenue in the executive authorization of refunds.

# CORPORATE NET INCOME TAX

## PAYMENTS BY TYPE (\$M)



FISCAL YEAR	ESTIMATED	REGULAR	TOTAL
1999-00	1,185.1	675.1	1,860.2
2000-01	1,016.4	587.0	1,603.4
2001-02	907.7	510.8	1,418.5
2002-03	927.5	469.1	1,396.6
2003-04	1,114.4	563.6	1,678.0
2004-05	1,229.3	692.1	1,921.4
2005-06	1,456.4	845.6	2,302.0
2006-07	1,564.8	927.7	2,492.5
2007-08	1,524.1	893.6	2,417.7
2008-09	1,405.2	574.7	1,979.9
2009-10	1,204.3	586.7	1,791.0
2010-11	1,374.5	757.0	2,131.5
2011-12	1,414.7	607.7	2,022.4
2012-13	1,610.7	812.8	2,423.4
2013-14	1,630.8	870.8	2,501.6
2014-15	1,705.6	1,105.9	2,811.5
2015-16	1,673.5	1,168.8	2,842.4
2016-17	1,644.9	1,106.5	2,751.5
2017-18	1,810.3	1,068.7	2,879.0
2018-19	2,055.2	1,342.3	3,397.5

### TAX RATE

1995 TO PRESENT      9.99%

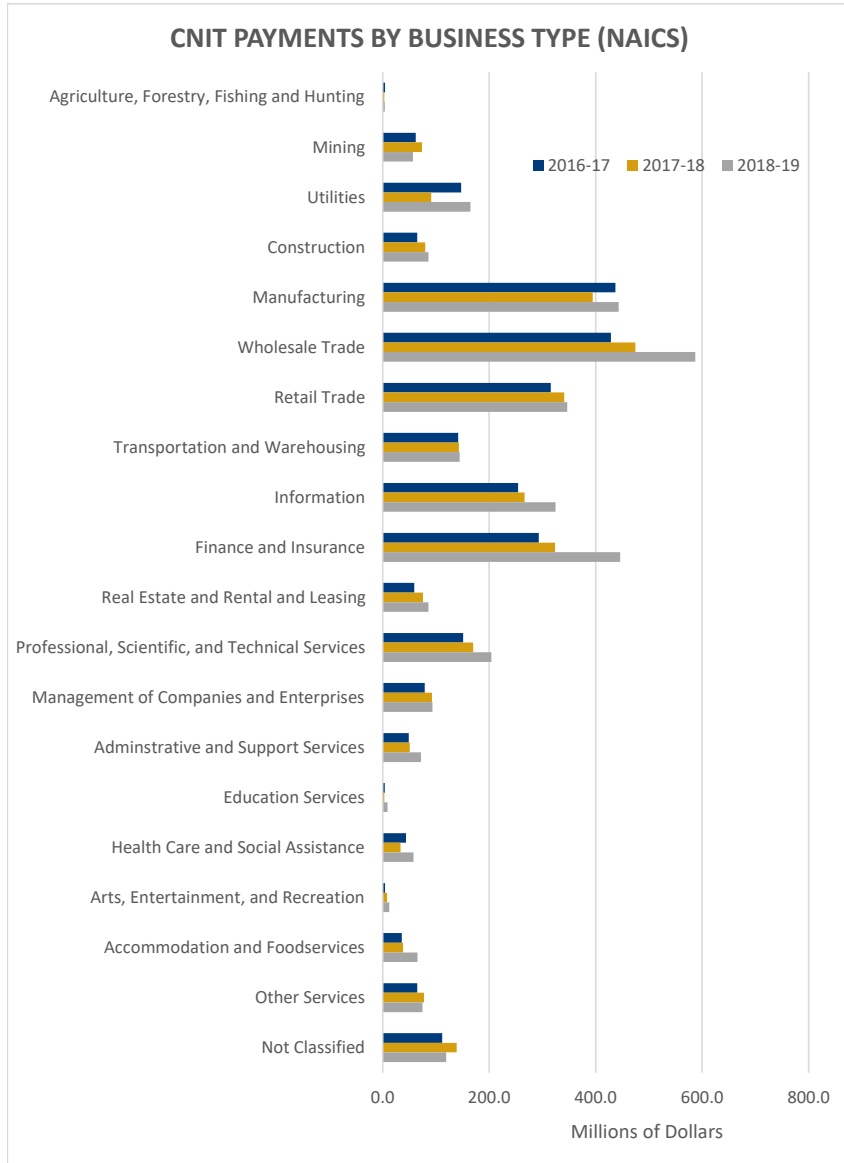
### NOTES

The tax is paid on an estimated tax payment system. Under this system, prepayments are considered deposits as opposed to tentative liabilities. Cumulative prepayments must exceed 90 percent of reported annual liability, or 100 percent of the liability two years prior subject to the current rate and, after 1990, the current tax base definition. The adequacy of these payments is judged retrospectively based on the final return. Quarterly payments are due on the 15th day of the 3rd, 6th, 9th, and 12th months of the tax year. Final reports and payments are due the 15th day of the fifth month after the close of the taxable year. Extensions are available for filing annual reports, but not for remitting payments.

Details may not add to totals due to rounding.

# CORPORATE NET INCOME TAX

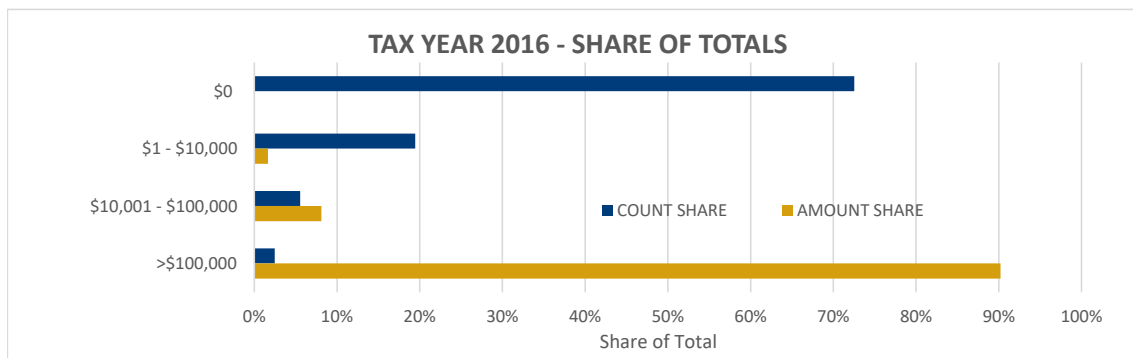
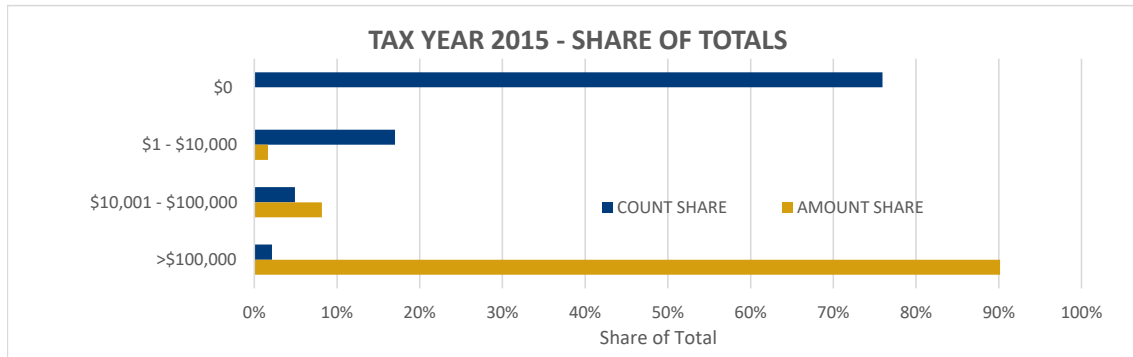
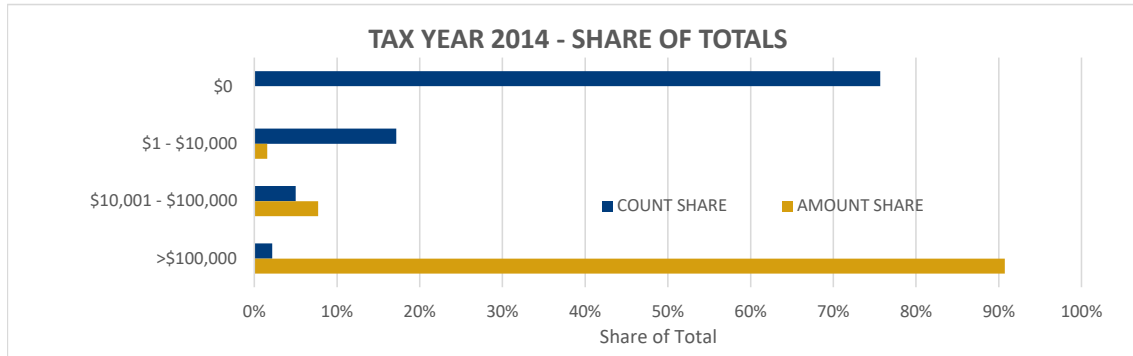
## PAYMENTS BY BUSINESS TYPE (\$M)



BUSINESS TYPE	2016-17	2017-18	2018-19
Agriculture, Forestry, Fishing and Hunting	4.4	3.0	3.7
Mining	62.2	73.9	56.9
Utilities	147.6	91.0	164.9
Construction	64.8	79.9	86.0
Manufacturing	437.1	394.7	443.2
Wholesale Trade	428.5	474.7	587.3
Retail Trade	315.8	341.2	346.8
Transportation and Warehousing	141.9	143.2	144.6
Information	254.2	266.3	324.8
Finance and Insurance	293.2	323.5	446.0
Real Estate and Rental and Leasing	59.1	75.4	85.9
Professional, Scientific, and Technical Services	151.3	169.9	204.3
Management of Companies and Enterprises	78.9	92.5	93.5
Administrative and Support Services	48.9	50.9	71.9
Education Services	3.7	2.9	9.1
Health Care and Social Assistance	43.7	33.6	57.6
Arts, Entertainment, and Recreation	4.3	8.0	12.2
Accommodation and Foodservices	35.5	37.9	65.2
Other Services	64.7	77.4	74.5
Not Classified	111.6	139.1	119.3
<b>TOTAL</b>	<b>2,751.5</b>	<b>2,879.0</b>	<b>3,397.5</b>

# CORPORATE NET INCOME TAX

## LIABILITIES BY SIZE (\$M)



LIABILITY RANGE	COUNT		
	2014	2015	2016
\$0	92,816	94,228	77,314
\$1 - \$10,000	21,058	21,112	20,727
\$10,001 - \$100,000	6,124	6,080	5,923
>\$100,000	2,662	2,649	2,626
	<b>122,660</b>	<b>124,069</b>	<b>106,590</b>

LIABILITY RANGE	CNIT LIABILITIES		
	2014	2015	2016
\$0	0.0	0.0	0.0
\$1 - \$10,000	42.0	42.4	41.6
\$10,001 - \$100,000	209.5	208.0	202.4
>\$100,000	2,461.8	2,292.6	2,252.9
	<b>2,713.4</b>	<b>2,542.9</b>	<b>2,496.9</b>

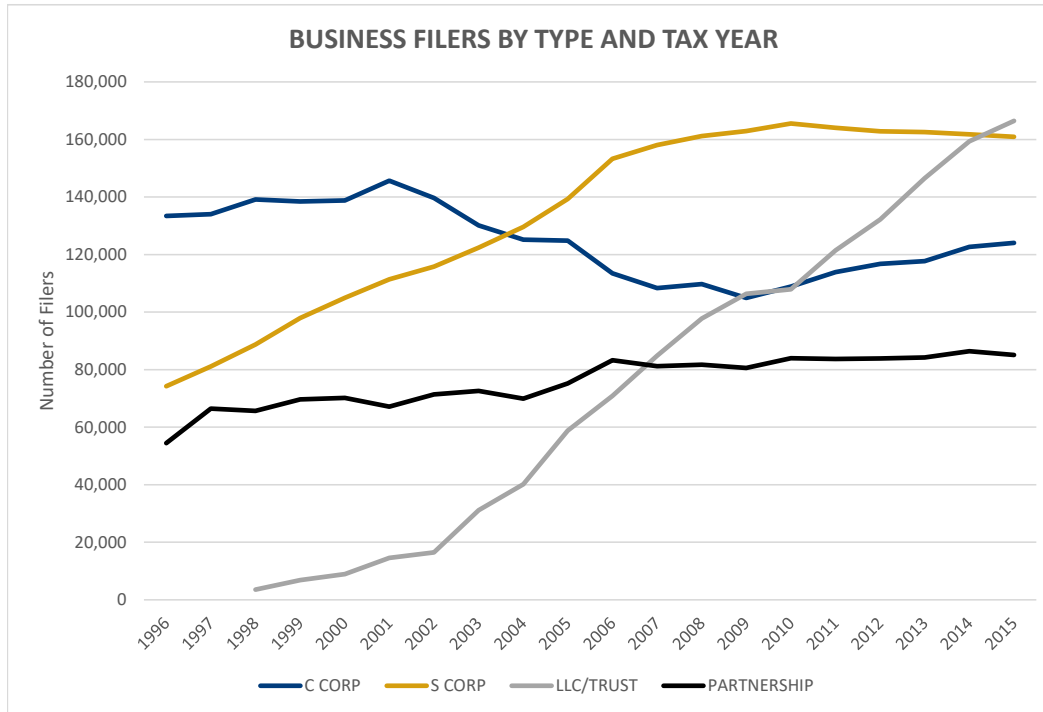
LIABILITY RANGE	COUNT SHARE		
	2014	2015	2016
\$0	76%	76%	73%
\$1 - \$10,000	17%	17%	19%
\$10,001 - \$100,000	5%	5%	6%
>\$100,000	2%	2%	2%
	<b>100%</b>	<b>100%</b>	<b>100%</b>

LIABILITY RANGE	AMOUNT SHARE		
	2014	2015	2016
\$0	0%	0%	0%
\$1 - \$10,000	2%	2%	2%
\$10,001 - \$100,000	8%	8%	8%
>\$100,000	91%	90%	90%
	<b>100%</b>	<b>100%</b>	<b>100%</b>



# CORPORATE NET INCOME TAX

## BUSINESS FILERS BY TAX YEAR



TAX YEAR	C CORP	S CORP	LLC/TRUST	PARTNERSHIP
1996	133,404	74,236		54,458
1997	133,994	81,084		66,447
1998	139,179	88,751	3,547	65,694
1999	138,457	97,971	6,849	69,625
2000	138,830	104,965	8,959	70,202
2001	145,661	111,392	14,613	67,113
2002	139,691	115,813	16,478	71,349
2003	130,118	122,413	31,156	72,616
2004	125,139	129,615	40,182	69,935
2005	124,814	139,284	58,771	75,204
2006	113,506	153,279	70,897	83,291
2007	108,336	158,020	84,855	81,160
2008	109,696	161,147	97,805	81,721
2009	104,918	162,911	106,385	80,545
2010	108,861	165,541	107,940	83,997
2011	113,909	164,077	121,406	83,747
2012	116,744	162,787	132,185	83,909
2013	117,681	162,558	146,539	84,268
2014	122,660	161,750	159,373	86,406
2015	124,069	160,951	166,452	85,069

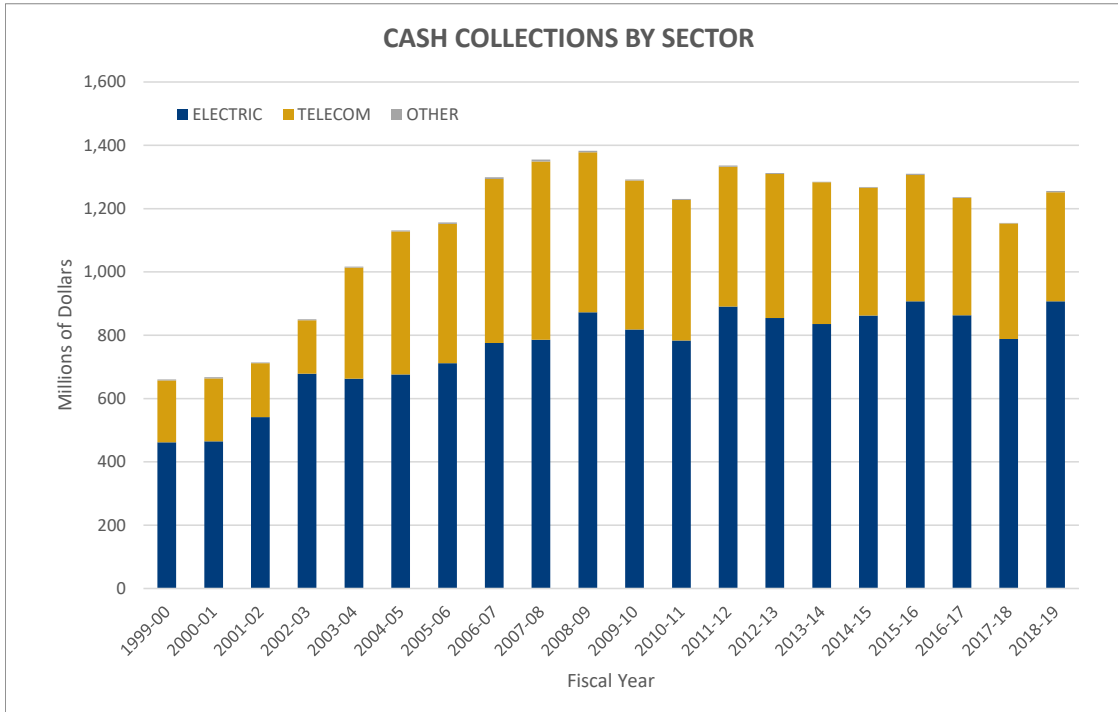
### NOTES

C CORP - C Corporations include limited liability companies that elect to be taxed as a C Corporation for federal income tax purposes as well as S Corporations with taxable built-in gains.

LLC - Limited Liability Companies (LLCs) that are either formed under Pennsylvania law or that have Pennsylvania nexus and that file federal tax partnership returns are required to file both a corporate tax return to report capital stock and franchise tax and a Pennsylvania partnership return. LLCs that filed both returns are shown as LLCs in this table and are not included in the partnership count.

# GROSS RECEIPTS TAX

## CASH COLLECTIONS BY SECTOR (\$M)



FISCAL YEAR	ELECTRIC	TELECOM	OTHER	AFIG
1999-00	462.0	195.0	3.7	-3.4
2000-01	465.1	198.7	3.3	-3.6
2001-02	541.4	170.4	2.4	-3.6
2002-03	678.3	169.2	2.9	-3.6
2003-04	663.0	350.5	3.1	-4.2
2004-05	676.4	451.5	3.4	-5.4
2005-06	711.7	439.7	4.7	-5.1
2006-07	775.9	518.1	5.2	-5.9
2007-08	785.5	563.3	6.1	-6.1
2008-09	872.7	504.9	5.4	-6.2
2009-10	817.8	471.1	3.5	-5.7
2010-11	817.8	471.1	3.5	-5.7
2011-12	783.1	444.0	3.4	-5.4
2012-13	890.6	441.6	4.3	-6.5
2013-14	854.6	454.4	3.2	-6.0
2014-15	835.3	448.1	1.5	-5.7
2015-16	862.0	403.7	2.4	-6.3
2016-17	907.2	399.4	3.6	-5.2
2017-18	863.1	370.3	2.6	-5.4
2018-19	788.4	364.6	2.0	-5.1
2019-20	906.9	344.5	4.0	-5.3

### TAX RATES

SECTOR	2012 TO PRESENT
ELECTRIC	5.9%
INTRASTATE	5.0%
INTERSTATE	5.0%
WIRELESS	5.0%
OTHER	5.0%

Prior to 2012, rates fluctuated due to the Revenue Neutral Reconciliation (RNR) mechanism as well as the PURTA surcharge.

### OTHER SECTOR

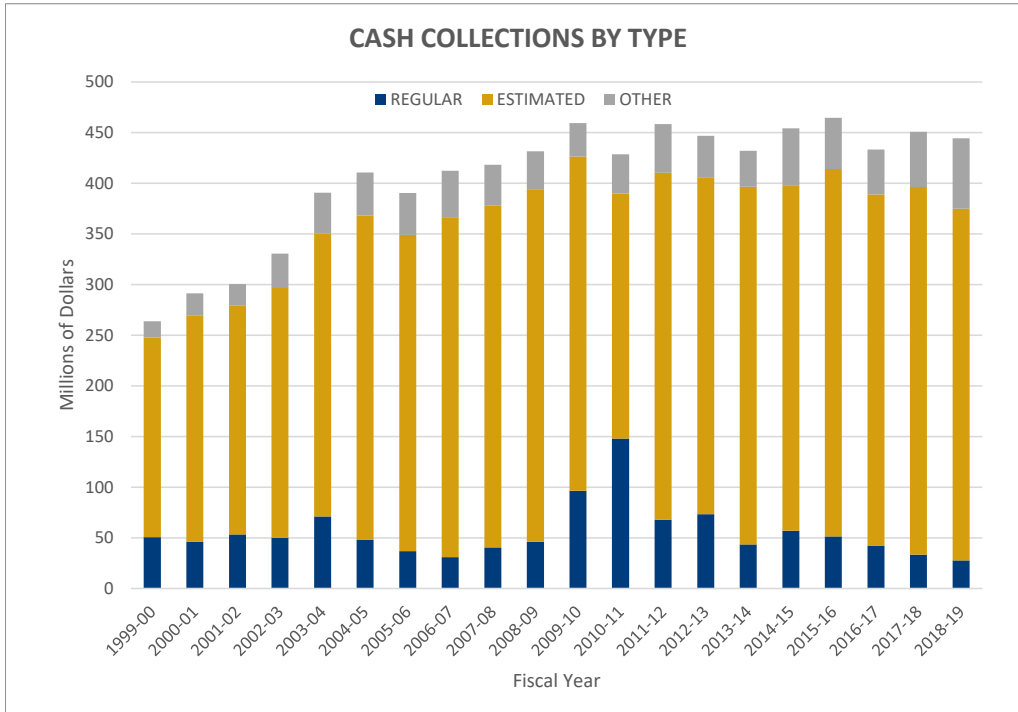
The "Other" sector includes taxable transportation services, such as pipelines and certain water transportation services, as well as the sale of natural gas through tax year 1999.

### ALTERNATIVE FUELS INCENTIVE GRANT FUND (AFIG) TRANSFER

Beginning July 1, 1993, the revenue raised from 0.25 mill of the tax collected during the fiscal year is transferred to the Alternative Fuels Incentive Grant Fund pursuant to Act 166-1992.

# INSURANCE PREMIUMS TAX

## CASH COLLECTIONS (\$M)



FISCAL YEAR	REGULAR	ESTIMATED	OTHER	TOTAL
1999-00	50.6	197.1	16.2	263.9
2000-01	46.0	223.4	22.1	291.4
2001-02	53.4	226.0	21.1	300.6
2002-03	50.2	247.5	33.0	330.6
2003-04	71.2	279.2	40.4	390.8
2004-05	47.9	320.3	42.5	410.7
2005-06	36.9	312.1	41.4	390.4
2006-07	31.0	335.6	45.9	412.5
2007-08	40.7	337.3	40.3	418.2
2008-09	46.2	347.9	37.4	431.5
2009-10	96.4	330.0	33.2	459.5
2010-11	147.9	242.0	38.7	428.6
2011-12	68.0	342.5	48.0	458.4
2012-13	73.3	332.7	40.9	446.9
2013-14	43.5	353.1	35.4	432.1
2014-15	57.0	341.1	56.2	454.3
2015-16	51.3	362.8	50.5	464.6
2016-17	42.0	347.0	44.4	433.4
2017-18	33.3	363.1	54.5	450.9
2018-19	27.8	347.1	69.4	444.3

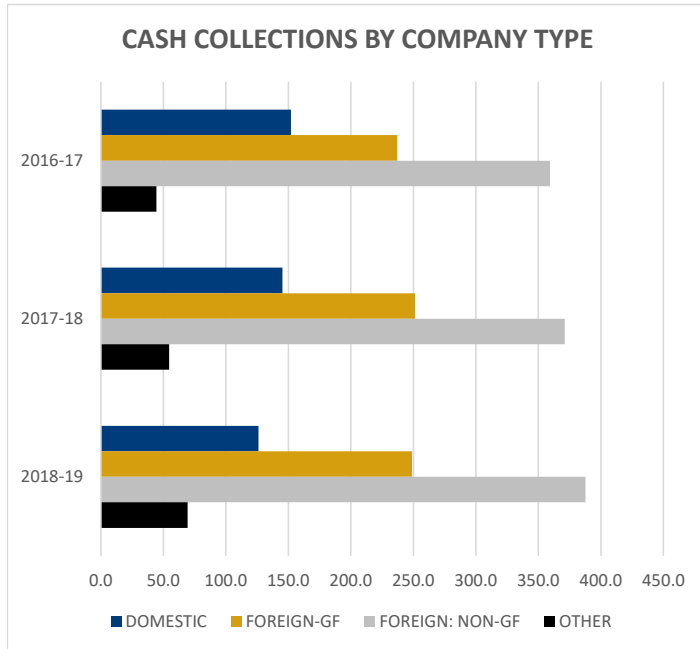
### NOTES

Insurance premiums tax consists mostly of a 2% tax on gross premiums. Also included above are amounts for the 3% premiums tax on policies written with surplus lines insurers or other non-admitted insurers and a 5% underwriting profits tax on marine insurers. The tax rates have not changed within the reported periods.

Collections represent only those payments deposited into the General Fund. Taxes paid by foreign casualty companies are deposited in the Municipal Pension Aid Fund, and taxes paid by foreign fire companies are deposited in the Fire Insurance Tax Fund.

# INSURANCE PREMIUMS TAX

## CASH COLLECTIONS BY SOURCE (\$M)



### NOTES

The amounts above are allocated based on how an insurance company originally registered with the Pennsylvania Insurance Department. To the extent that some companies are classified as one type of insurer but are licensed to sell multiple types of insurance, the amounts may include taxes on other insurance types.

The domestic casualty and domestic fire amounts are reduced by transfers to the Municipal Pension Aid Fund and the Fire Insurance Tax Fund, respectively, for the use of certain restricted credits by foreign casualty and foreign fire insurers.

CLASS	FUND	TYPE	PAYMENT	2016-17	2017-18	2018-19
DOMESTIC	GF	CASUALTY	REGULAR	0.9	-8.2	-5.5
DOMESTIC	GF	CASUALTY	ESTIMATED	77.0	75.8	72.7
DOMESTIC	GF	LIFE & PREVIOUSLY EXEMPT		3.2	3.8	2.5
DOMESTIC	GF	LIFE	ESTIMATED	51.7	58.3	44.0
DOMESTIC	GF	FIRE	REGULAR	1.8	-3.5	-3.7
DOMESTIC	GF	FIRE	ESTIMATED	17.5	19.0	16.1
OTHER	GF	MARINE		0.4	0.2	-0.3
FOREIGN	NON-GF	CASUALTY		295.6	281.2	317.9
OTHER	GF	RETALIATORY CASUALTY		3.0	11.8	17.2
FOREIGN	GF	LIFE	REGULAR	33.9	39.1	33.7
FOREIGN	GF	LIFE	ESTIMATED	194.0	202.1	205.6
FOREIGN	NON-GF	FIRE		63.8	89.8	69.8
OTHER	GF	RETALIATORY FIRE		-0.7	3.1	9.8
FOREIGN	GF	TITLE	REGULAR	2.3	2.2	0.8
FOREIGN	GF	TITLE	ESTIMATED	6.9	7.9	8.7
OTHER	GF	UNAUTHORIZED		6.5	3.2	3.2
OTHER	GF	EXCESS INSURANCE BROKERS		35.2	36.3	39.5
<b>TOTAL</b>				<b>792.8</b>	<b>821.9</b>	<b>832.0</b>
DOMESTIC	GF			152.0	145.2	126.1
FOREIGN	GF			237.0	251.2	248.8
FOREIGN	NON-GF			359.4	371.0	387.7
OTHER	GF			44.4	54.5	69.4
<b>TOTAL</b>				<b>792.8</b>	<b>821.9</b>	<b>832.0</b>

### KEY

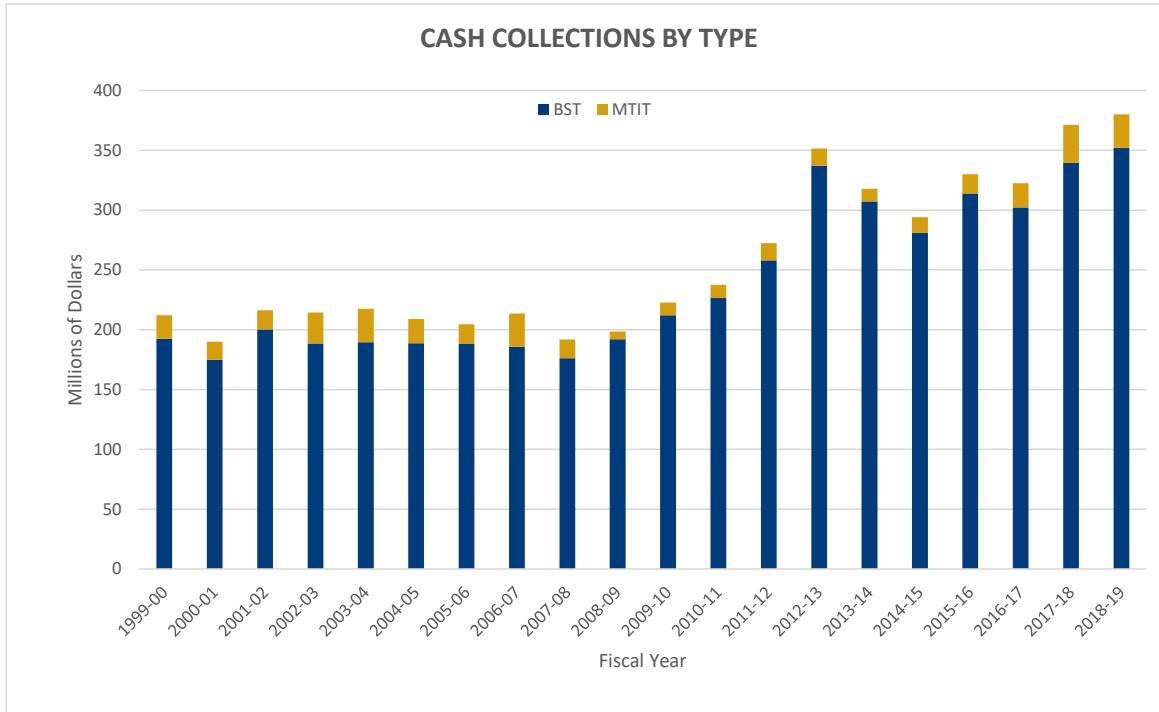
CLASS - Domestic, foreign, or other types of insurers making the payments. Other also includes retaliatory fees paid by foreign insurers located in states with higher tax burdens on insurance companies.

FUND - General Fund (GF) or Non-General Fund (NON-GF). Taxes paid by foreign casualty companies are deposited in the Municipal Pension Aid Fund, and taxes paid by foreign fire companies are deposited in the Fire Insurance Tax Fund.



# FINANCIAL INSTITUTIONS TAXES

## CASH COLLECTIONS (\$M)



FISCAL YEAR	BST	MTIT	TOTAL
1999-00	192.4	19.6	212.0
2000-01	175.0	14.9	189.9
2001-02	200.1	16.2	216.3
2002-03	188.4	26.0	214.4
2003-04	189.5	28.0	217.6
2004-05	188.8	20.2	208.9
2005-06	188.2	16.5	204.7
2006-07	185.7	27.9	213.6
2007-08	176.2	15.6	191.8
2008-09	192.1	6.4	198.5
2009-10	212.1	10.7	222.8
2010-11	226.5	11.1	237.6
2011-12	258.0	14.4	272.5
2012-13	337.0	14.5	351.5
2013-14	307.2	10.7	317.9
2014-15	281.0	13.1	294.1
2015-16	314.0	16.0	330.0
2016-17	302.2	20.3	322.5
2017-18	339.5	31.8	371.3
2018-19	352.2	28.0	380.1

### BST RATES

1990 TO 2013	1.25%
2014 TO 2016	0.89%
2017 TO PRESENT	0.95%

### MTIT RATES

1992 TO PRESENT	11.50%
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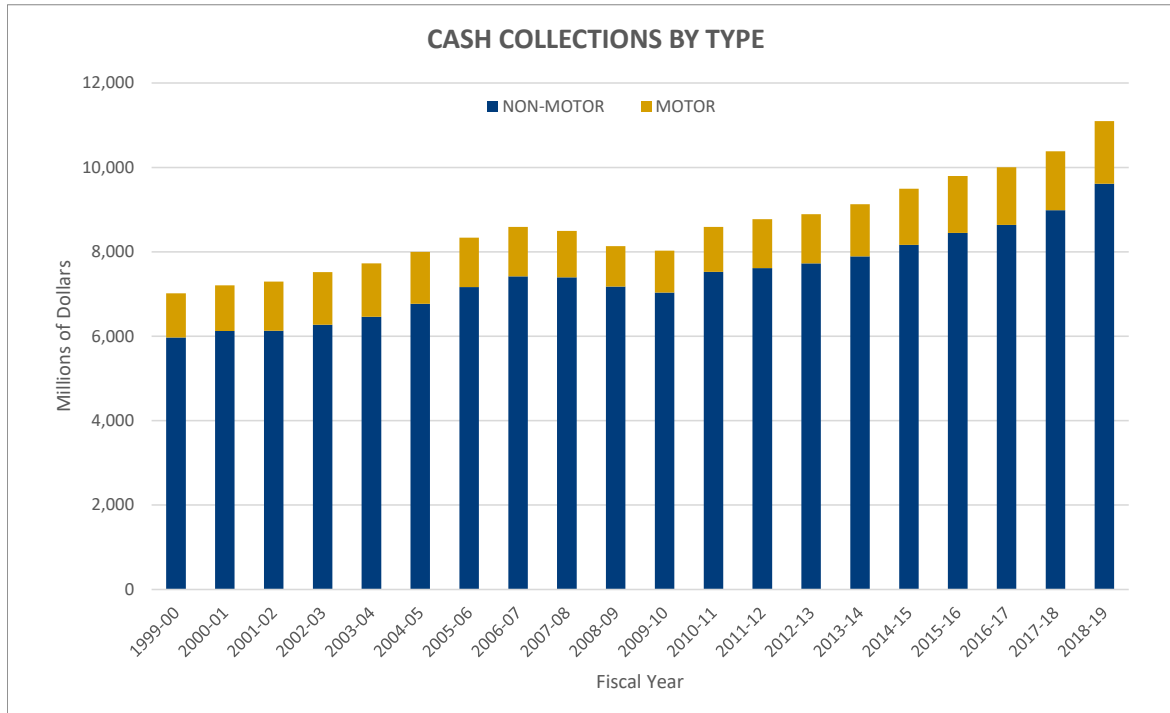
### NOTES

The bank and trust company shares tax (BST) is imposed on every bank and trust company with capital stock that conducts business in Pennsylvania. The mutual thrift institutions tax (MTIT) applies to the net earnings or income received or accrued from all sources during the tax year.

Act 52-2013 adjusted how taxable shares are apportioned for BST effective January 1, 2014. It is based solely on receipts. The act also expanded nexus by using a more customer-based definition of an institution. Act 84-2016 provides a phased-in deduction for Edge Act corporation equity, beginning January 1, 2018.

# SALES AND USE TAX

## CASH COLLECTIONS BY TYPE (\$M)



FISCAL YEAR	NON-MOTOR	MOTOR	TOTAL
1999-00	5,968.6	1,049.7	7,018.3
2000-01	6,123.7	1,080.0	7,203.8
2001-02	6,130.7	1,161.8	7,292.5
2002-03	6,273.7	1,245.9	7,519.6
2003-04	6,459.8	1,268.7	7,729.5
2004-05	6,769.6	1,230.4	8,000.0
2005-06	7,165.2	1,169.1	8,334.2
2006-07	7,421.9	1,168.9	8,590.8
2007-08	7,395.7	1,100.8	8,496.6
2008-09	7,176.0	959.5	8,135.5
2009-10	7,033.5	995.7	8,029.2
2010-11	7,527.4	1,062.9	8,590.2
2011-12	7,611.7	1,160.6	8,772.3
2012-13	7,726.1	1,167.6	8,893.7
2013-14	7,892.0	1,237.6	9,129.6
2014-15	8,166.9	1,326.2	9,493.1
2015-16	8,448.0	1,347.2	9,795.2
2016-17	8,637.7	1,366.8	10,004.5
2017-18	8,988.7	1,392.7	10,381.4
2018-19	9,616.0	1,483.6	11,099.6

### SUT RATE HISTORY

1968 TO PRESENT 6.0%

### NOTES

Data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30.

Details may not add to totals due to rounding.

Data for do not represent collections from sales subject to local sales and use tax.

Collections are net of transfers to the Public Transportation Assistance Fund (PTAF), Public Transportation Trust Fund (PTTF), Commonwealth Finance Authority (CFA), and other miscellaneous transfers. See the SUT transfer page for more detail.

# SALES AND USE TAX

## GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M)

NAICS	BUSINESS TYPE	GROWTH				
		2016-17	2017-18	2018-19	2017-18	2018-19
<b>AGRICULTURE</b>		<b>8.8</b>	<b>9.0</b>	<b>10.0</b>	<b>2.8%</b>	<b>11.1%</b>
<b>MINING</b>		<b>42.7</b>	<b>50.5</b>	<b>58.0</b>	<b>18.0%</b>	<b>15.0%</b>
<b>UTILITIES</b>		<b>275.0</b>	<b>278.9</b>	<b>280.0</b>	<b>1.4%</b>	<b>0.4%</b>
2211	Electric Power Generation, Transmission, & Distribution	191.3	190.2	192.0	-0.6%	0.9%
2212	Natural Gas Distribution	81.6	86.3	86.0	5.8%	-0.3%
2213	Water, Sewage, and Other Systems	2.1	2.3	2.0	9.4%	-14.2%
<b>CONSTRUCTION</b>		<b>282.6</b>	<b>281.1</b>	<b>298.0</b>	<b>-0.5%</b>	<b>6.0%</b>
<b>MANUFACTURING</b>		<b>407.3</b>	<b>435.8</b>	<b>448.0</b>	<b>7.0%</b>	<b>2.8%</b>
311-312	Food, Beverage, and Tobacco Manufacturing	29.2	30.6	35.0	4.7%	14.5%
313-316	Textile, Textile Products, Apparel, & Leather	6.6	6.5	11.0	-1.2%	68.9%
321-322	Wood Product and Paper Manufacturing	29.6	32.1	31.0	8.4%	-3.4%
323	Printing and Related Support Activities	35.7	34.2	33.0	-4.4%	-3.4%
324-326	Petroleum, Coal, Chemical, and Plastics Manufacturing	57.4	66.8	60.0	16.3%	-10.2%
327	Nonmetallic Mineral Product Manufacturing	59.5	61.9	64.0	4.0%	3.4%
331-332	Primary Metal and Fabricated Metal Product Manufacturing	58.7	63.0	69.0	7.3%	9.5%
333	Machinery Manufacturing	20.6	23.9	29.0	16.1%	21.1%
334-335	Computer/Electronic/Electrical Product Manufacturing	50.1	55.1	55.0	9.9%	-0.1%
336	Transportation Equipment Manufacturing	13.6	14.2	13.0	4.2%	-8.4%
337-339	Furniture, Medical Supply, and Miscellaneous	46.2	47.5	48.0	2.8%	1.0%
<b>WHOLESALE TRADE</b>		<b>874.9</b>	<b>942.0</b>	<b>1,029.0</b>	<b>7.7%</b>	<b>9.2%</b>
423	Merchant Wholesalers, Durable Goods	591.1	637.4	702.0	7.8%	10.1%
424	Merchant Wholesalers, Nondurable Goods	130.1	143.4	152.0	10.2%	6.0%
425	Wholesale Electronic Markets & Agents & Brokers	153.7	161.2	175.0	4.9%	8.5%
<b>RETAIL TRADE - MOTOR VEHICLE PARTS AND DEALERS</b>		<b>290.6</b>	<b>287.8</b>	<b>306.0</b>	<b>-1.0%</b>	<b>6.3%</b>
4411	Automobile Dealers	150.5	157.6	167.0	4.7%	5.9%
4412	Other Motor Vehicle Dealers	38.5	24.9	25.0	-35.3%	0.5%
4413	Automotive Parts, Accessories and Tires Dealers	101.7	105.3	114.0	3.6%	8.3%

# SALES AND USE TAX

## GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M) - CONTINUED

NAICS	BUSINESS TYPE	2016-17	2017-18	2018-19	GROWTH	
					2017-18	2018-19
<b>RETAIL TRADE - FURNITURE AND HOME FURNISHINGS STORES</b>		<b>184.6</b>	<b>184.2</b>	<b>188.0</b>	<b>-0.2%</b>	<b>2.1%</b>
4421	Furniture Stores	116.8	115.6	119.0	-1.1%	3.0%
4422	Home Furnishings Store	67.8	68.6	69.0	1.2%	0.6%
<b>RETAIL TRADE - ELECTRONICS AND APPLIANCE STORES</b>		<b>188.1</b>	<b>198.5</b>	<b>203.0</b>	<b>5.5%</b>	<b>2.3%</b>
<b>RETAIL TRADE - BUILDING MATERIAL AND GARDEN EQUIPMENT DEALERS</b>		<b>607.5</b>	<b>629.1</b>	<b>685.0</b>	<b>3.6%</b>	<b>8.9%</b>
4441	Building Materials and Supplies Dealer	549.6	568.6	621.0	3.5%	9.2%
4442	Lawn and Garden Equipment and Supplies Stores	57.9	60.5	64.0	4.4%	5.8%
<b>RETAIL TRADE - FOOD AND BEVERAGE STORES</b>		<b>410.2</b>	<b>411.7</b>	<b>432.0</b>	<b>0.4%</b>	<b>4.9%</b>
4451	Grocery Stores	310.3	313.6	331.0	1.1%	5.6%
4452	Specialty Food Stores	21.8	21.7	23.0	-0.6%	6.0%
4453	Beer, Wine and Liquor Stores	78.1	76.5	78.0	-2.1%	2.0%
<b>RETAIL TRADE - HEALTH AND PERSONAL CARE STORES</b>		<b>101.3</b>	<b>101.7</b>	<b>107.0</b>	<b>0.4%</b>	<b>5.3%</b>
<b>RETAIL TRADE - GASOLINE STATIONS</b>		<b>187.3</b>	<b>183.9</b>	<b>191.0</b>	<b>-1.8%</b>	<b>3.9%</b>
<b>RETAIL TRADE - CLOTHING AND CLOTHING ACCESSORY STORES</b>		<b>122.4</b>	<b>123.0</b>	<b>125.0</b>	<b>0.5%</b>	<b>1.6%</b>
<b>RETAIL TRADE - SPORTING GOODS, HOBBY, MUSICAL INSTRUMENTS, AND BOOKS</b>		<b>126.4</b>	<b>122.5</b>	<b>109.0</b>	<b>-3.1%</b>	<b>-11.0%</b>
<b>RETAIL TRADE - GENERAL MERCHANDISE STORES</b>		<b>662.2</b>	<b>670.3</b>	<b>682.0</b>	<b>1.2%</b>	<b>1.7%</b>
4521	Department Stores	192.9	196.0	195.0	1.6%	-0.5%
4529	Other General Merchandise Stores	469.2	474.3	487.0	1.1%	2.7%
<b>RETAIL TRADE - MISCELLANEOUS STORE RETAILERS</b>		<b>250.4</b>	<b>265.4</b>	<b>274.0</b>	<b>6.0%</b>	<b>3.3%</b>
<b>RETAIL TRADE - NONSTORE RETAILERS</b>		<b>263.3</b>	<b>317.9</b>	<b>491.0</b>	<b>20.7%</b>	<b>54.4%</b>
4541	Electronic Shopping	199.3	249.2	418.0	25.0%	67.7%
4542	Vending Machine Operators	6.6	6.9	7.0	4.1%	2.1%
4543	Direct Selling Establishments	57.4	61.8	66.0	7.7%	6.7%



# SALES AND USE TAX

## GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M) - CONTINUED

NAICS	BUSINESS TYPE	2016-17	2017-18	2018-19	GROWTH	
					2017-18	2018-19
<b>TRANSPORTATION AND WAREHOUSING</b>		<b>31.5</b>	<b>35.8</b>	<b>39.0</b>	<b>13.8%</b>	<b>8.8%</b>
<b>INFORMATION</b>		<b>687.9</b>	<b>683.8</b>	<b>714.0</b>	<b>-0.6%</b>	<b>4.4%</b>
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>		<b>438.6</b>	<b>480.9</b>	<b>528.0</b>	<b>9.6%</b>	<b>9.8%</b>
<b>SERVICES</b>		<b>1,937.9</b>	<b>2,028.8</b>	<b>2,182.0</b>	<b>4.7%</b>	<b>7.6%</b>
54	Professional, Scientific and Technical Services	244.7	283.2	331.0	15.7%	16.9%
55	Management of Companies and Enterprises	15.9	20.3	19.0	27.4%	-6.3%
56	Admin. Support and Waste Mgmt. and Remediation Services	193.8	202.5	216.0	4.5%	6.7%
61	Educational Services	9.2	9.3	13.0	1.6%	39.7%
62	Health Care and Social Assistance	30.3	31.8	38.0	5.0%	19.6%
71	Arts, Entertainment and Recreation Services	59.8	64.1	60.0	7.2%	-6.4%
721	Accommodation	207.9	212.6	227.0	2.3%	6.8%
722	Food Services and Drinking Places	886.7	905.8	952.0	2.2%	5.1%
8111	Automotive Repair and Maintenance	191.2	197.1	214.0	3.1%	8.6%
8112-8114	Repair and Maintenance (except Automotive)	31.9	32.3	37.0	1.5%	14.4%
812	Personal and Laundry Services	53.5	56.7	61.0	6.1%	7.5%
813	Religious, Grantmaking, Civic, Professional, & Similar Organizations	12.3	12.4	13.0	0.3%	5.2%
814	Private Households (Maids, Butlers, Gardeners, etc.)	0.7	0.7	1.0	-4.8%	53.6%
<b>GOVERNMENT</b>		<b>18.3</b>	<b>19.7</b>	<b>21.0</b>	<b>7.5%</b>	<b>6.5%</b>
<b>UNCLASSIFIED</b>		<b>96.4</b>	<b>101.1</b>	<b>63.0</b>	<b>4.8%</b>	<b>-37.7%</b>
<b>MOTOR VEHICLE</b>		<b>1,366.8</b>	<b>1,392.7</b>	<b>1,484.0</b>	<b>1.9%</b>	<b>6.6%</b>
<b>LIQUOR CONTROL BOARD</b>		<b>141.4</b>	<b>145.4</b>	<b>150.0</b>	<b>2.9%</b>	<b>3.1%</b>
<b>GRAND TOTAL</b>		<b>10,004.5</b>	<b>10,381.4</b>	<b>11,099.6</b>	<b>3.8%</b>	<b>6.9%</b>

### NOTES

The sales tax data presented above are reported using the 2012 NAICS definitions and are not comparable to previous reports based on the 2007, 2002, or 1997 NAICS definitions. These data are organized by the major industrial activity of the vendor and do not represent sales by product type. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding.

## SALES AND USE TAX - NON-MOTOR VEHICLE

### GROSS REMITTANCES BY COUNTY (\$M)

COUNTY	2017-18	2018-19	GROWTH	COUNTY	2017-18	2018-19	GROWTH	COUNTY	2017-18	2018-19	GROWTH
Adams	20.7	22.0	6.0%	Erie	63.9	66.0	3.4%	Northumberland	36.4	38.0	4.4%
Allegheny	476.8	498.0	4.4%	Fayette	30.2	32.0	5.9%	Perry	7.2	7.0	-2.2%
Armstrong	10.9	12.0	10.5%	Forest	1.0	1.0	0.9%	Philadelphia	352.0	371.0	5.4%
Beaver	26.8	29.0	8.0%	Franklin	28.7	30.0	4.5%	Pike	11.8	12.0	2.1%
Bedford	20.0	22.0	10.0%	Fulton	1.4	2.0	38.9%	Potter	3.5	4.0	13.0%
Berks	143.8	155.0	7.8%	Greene	7.1	7.0	-1.2%	Schuylkill	26.1	43.0	64.6%
Blair	98.3	104.0	5.8%	Huntingdon	5.9	6.0	1.9%	Snyder	12.2	13.0	6.5%
Bradford	16.4	17.0	3.8%	Indiana	15.8	16.0	1.4%	Somerset	18.7	19.0	1.7%
Bucks	200.3	214.0	6.8%	Jefferson	9.4	10.0	6.2%	Sullivan	1.1	1.0	-5.6%
Butler	62.0	63.0	1.6%	Juniata	4.5	5.0	10.1%	Susquehanna	9.9	10.0	0.7%
Cambria	25.1	26.0	3.4%	Lackawanna	80.7	85.0	5.3%	Tioga	7.6	8.0	5.5%
Cameron	0.4	0.0	-100.0%	Lancaster	218.1	206.0	-5.5%	Union	12.1	13.0	7.3%
Carbon	16.1	16.0	-0.4%	Lawrence	19.3	20.0	3.6%	Venango	8.5	9.0	6.5%
Centre	48.0	50.0	4.2%	Lebanon	41.5	44.0	5.9%	Warren	9.2	9.0	-2.6%
Chester	198.1	205.0	3.5%	Lehigh	148.3	141.0	-4.9%	Washington	72.5	80.0	10.3%
Clarion	10.4	11.0	5.8%	Luzerne	77.4	79.0	2.1%	Wayne	14.7	15.0	1.9%
Clearfield	22.1	23.0	4.1%	Lycoming	30.0	32.0	6.8%	Westmoreland	121.6	129.0	6.1%
Clinton	10.3	11.0	7.3%	McKean	6.6	7.0	6.8%	Wyoming	5.5	6.0	8.9%
Columbia	15.8	16.0	1.0%	Mercer	25.0	25.0	0.2%	York	106.9	108.0	1.0%
Crawford	14.9	16.0	7.5%	Mifflin	8.2	9.0	9.6%				
Cumberland	158.4	163.0	2.9%	Monroe	34.1	35.0	2.8%	Miscellaneous	4,811.4	5,278.0	9.7%
Dauphin	155.1	156.0	0.6%	Montgomery	330.2	338.0	2.4%	Motor Vehicle	1,392.7	1,484.0	6.6%
Delaware	186.7	195.0	4.5%	Montour	5.2	6.0	15.1%	LCB	145.4	150.0	3.1%
Elk	6.6	7.0	6.3%	Northampton	58.1	61.0	5.0%	<b>TOTAL</b>	<b>10,381.4</b>	<b>11,099.6</b>	<b>6.9%</b>

#### NOTES

The county data represent sales and use tax collections by county of remittance and do not represent sales and use tax by county of sale. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding.

The data for Allegheny and Philadelphia counties do not represent collections from sales subject to local sales and use tax. Miscellaneous collections include out of state, unallocated, and separately remitted use tax collections.

A breakdown of motor vehicle sales tax by county of vehicle registration is presented separately.

## SALES AND USE TAX - MOTOR VEHICLE

### NET REMITTANCES BY COUNTY (\$M)

COUNTY	2017-18	2018-19	GROWTH	COUNTY	2017-18	2018-19	GROWTH	COUNTY	2017-18	2018-19	GROWTH
Adams	11.5	13.0	13.2%	Elk	4.2	5.0	18.6%	Montour	2.2	2.0	-9.4%
Allegheny	145.3	155.0	6.7%	Erie	25.4	27.0	6.2%	Northampton	35.4	37.0	4.6%
Armstrong	9.0	9.0	0.1%	Fayette	16.6	17.0	2.1%	Northumberland	9.4	10.0	6.6%
Beaver	19.6	20.0	2.3%	Forest	0.6	1.0	63.4%	Perry	5.8	6.0	3.4%
Bedford	5.9	6.0	2.3%	Franklin	15.8	17.0	7.7%	Philadelphia	112.2	123.0	9.7%
Berks	43.8	47.0	7.3%	Fulton	1.7	2.0	15.9%	Pike	7.0	7.0	0.1%
Blair	13.4	15.0	11.8%	Greene	4.9	5.0	1.1%	Potter	2.1	2.0	-6.5%
Bradford	7.5	8.0	6.3%	Huntingdon	4.7	5.0	6.9%	Schuylkill	15.5	17.0	9.4%
Bucks	75.3	80.0	6.2%	Indiana	9.5	10.0	5.7%	Snyder	4.3	4.0	-7.6%
Butler	25.7	28.0	9.0%	Jefferson	5.5	6.0	8.7%	Somerset	9.1	10.0	10.2%
Cambria	14.7	16.0	8.7%	Juniata	2.6	3.0	15.5%	Sullivan	0.8	1.0	18.2%
Cameron	0.6	1.0	75.7%	Lackawanna	21.3	23.0	7.7%	Susquehanna	5.6	6.0	6.3%
Carbon	7.4	8.0	8.4%	Lancaster	56.6	60.0	6.1%	Tioga	5.7	6.0	4.5%
Centre	15.0	15.0	0.2%	Lawrence	9.6	10.0	3.9%	Union	4.3	4.0	-8.0%
Chester	63.2	68.0	7.7%	Lebanon	15.3	17.0	11.0%	Venango	5.7	6.0	6.1%
Clarion	4.2	4.0	-4.5%	Lehigh	36.5	39.0	6.9%	Warren	4.5	5.0	12.2%
Clearfield	9.2	10.0	8.2%	Luzerne	32.5	34.0	4.6%	Washington	29.4	31.0	5.6%
Clinton	4.0	4.0	0.6%	Lycoming	12.8	13.0	1.9%	Wayne	7.8	8.0	2.6%
Columbia	7.4	8.0	8.3%	McKean	4.6	5.0	8.6%	Westmoreland	42.6	45.0	5.6%
Crawford	8.8	9.0	2.8%	Mercer	11.7	12.0	2.3%	Wyoming	3.8	4.0	4.7%
Cumberland	30.7	33.0	7.5%	Mifflin	4.6	5.0	9.9%	York	51.8	57.0	10.0%
Dauphin	30.0	32.0	6.8%	Monroe	20.5	21.0	2.6%	Out of State	6.5	3.0	-53.7%
Delaware	54.4	59.0	8.4%	Montgomery	97.2	107.0	10.1%	<b>TOTAL</b>	<b>1,392.7</b>	<b>1,484.0</b>	<b>6.6%</b>

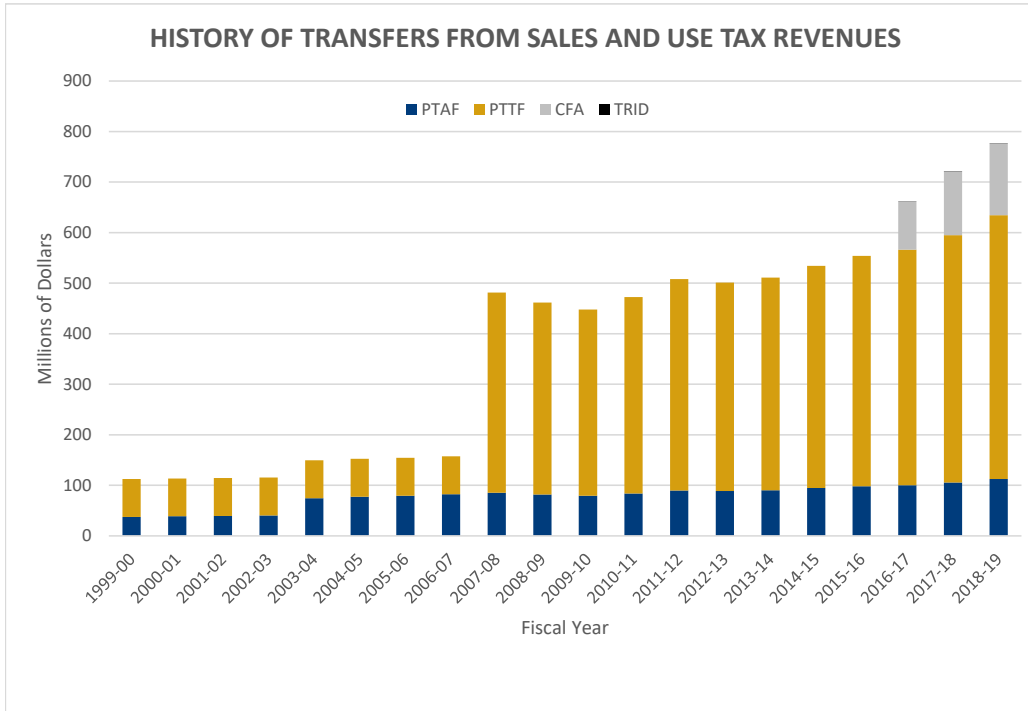
#### NOTES

The county data represent sales and use tax collections by county of vehicle registration. These data are based on remittances processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding.

The data for Allegheny and Philadelphia counties do not represent collections from sales subject to local sales and use tax.

# SALES AND USE TAX

## TRANSFERS (\$M)



FISCAL YEAR	PTAF	PTTF	CFA	TRID
1999-00	37.6	75.0	0.0	0.0
2000-01	38.7	75.0	0.0	0.0
2001-02	39.3	75.0	0.0	0.0
2002-03	40.3	75.0	0.0	0.0
2003-04	74.4	75.0	0.0	0.0
2004-05	77.3	75.0	0.0	0.0
2005-06	79.6	75.0	0.0	0.0
2006-07	82.5	75.0	0.0	0.0
2007-08	85.2	396.0	0.0	0.0
2008-09	81.8	380.0	0.0	0.0
2009-10	79.3	368.4	0.0	0.0
2010-11	83.7	388.8	0.0	0.0
2011-12	90.0	418.3	0.0	0.0
2012-13	88.8	412.4	0.0	0.0
2013-14	90.5	420.5	0.0	0.0
2014-15	94.6	439.5	0.0	0.0
2015-16	98.1	455.8	0.0	0.0
2016-17	100.3	465.9	95.3	0.7
2017-18	105.4	489.8	126.2	0.3
2018-19	112.4	522.3	142.0	0.5

### NOTES

PTAF: The Public Transportation Assistance Fund receives a 0.947 percent monthly transfer from Sales and Use Tax revenue.

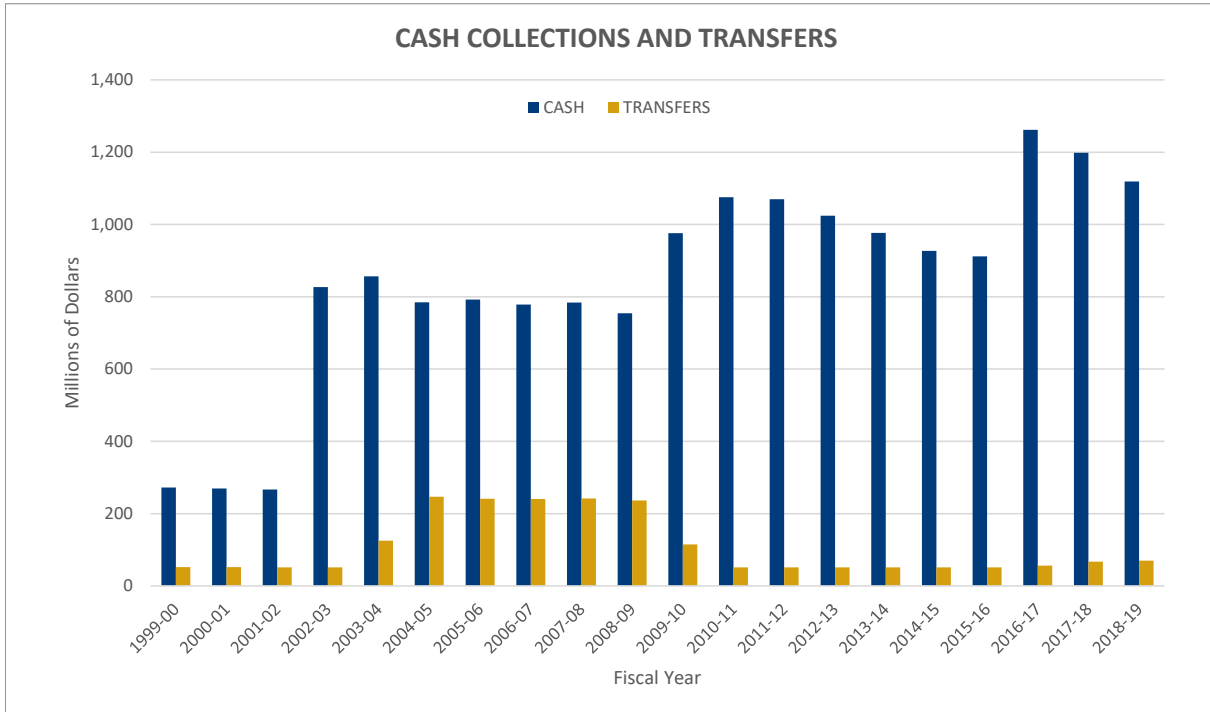
PTTF: Beginning July 1, 2007, the Public Transportation Trust Fund receives a 4.4 percent transfer from Sales and Use Tax revenue. Previously, 1.22 percent of sales and use tax revenues were transferred to the Supplemental Public Transportation Account (SPTA). Annual transfers to the SPTA were capped at \$75 million per fiscal year.

CFA: Sales and Use Tax revenues are transferred to the Commonwealth Financing Authority for payment of principal and interest obligations due each fiscal year. The transfers are authorized under Act 85-2016, beginning July 1, 2016.

TRID: Sales and use tax revenues are transferred under Act 151-2016 for Transit Revitalization Investment Districts.

# CIGARETTE TAX

## CASH COLLECTIONS AND TRANSFERS (\$M)



FISCAL YEAR	CASH	TRANSFERS
1999-00	272.4	51.9
2000-01	269.3	51.8
2001-02	266.8	51.2
2002-03	826.7	51.2
2003-04	856.4	125.0
2004-05	784.4	246.4
2005-06	792.1	241.4
2006-07	778.6	240.2
2007-08	784.1	242.0
2008-09	754.2	236.4
2009-10	976.1	114.9
2010-11	1,075.4	51.2
2011-12	1,069.9	51.2
2012-13	1,024.1	51.2
2013-14	976.9	51.2
2014-15	927.2	51.2
2015-16	911.5	51.2
2016-17	1,261.6	56.2
2017-18	1,198.3	66.8
2018-19	1,118.8	70.1

### TAX RATE (PER CIGARETTE)

1991 TO 2001	\$0.0155
2002 TO 2003	\$0.0500
2004 TO 2009	\$0.0675
2009 TO 2016	\$0.0800
2016 TO PRESENT	\$0.1300

### TRANSFERS

HEALTHCARE PROVIDER RETENTION ACCOUNT: January 2004 through October 2009 - 18.52% of receipts

CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP): 2002-03 through present - \$30.73M per fiscal year

AGRICULTURAL CONSERVATION EASEMENT PURCHASE (ACEP) FUND:

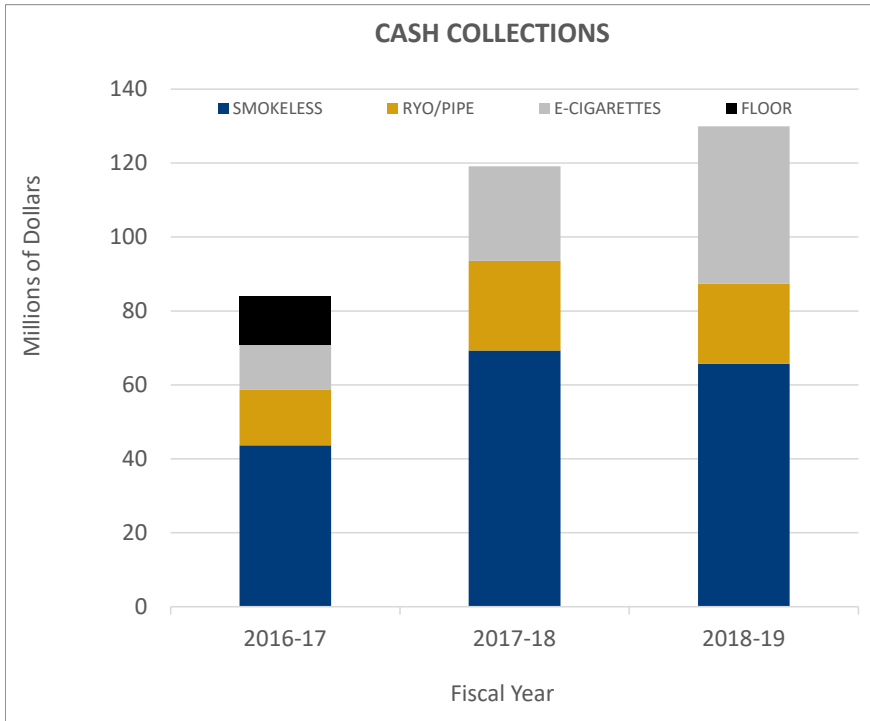
2002-03 through 2015-16 - \$20.485M per fiscal year

2016-17 through present - \$25.485M per fiscal year

LOCAL CIGARETTE TAX FUND: 2016-17 through present - If prior year deposits into the Local Cigarette Tax Fund fall below \$58 million, the General Fund will transfer the difference between \$58 million and actual deposits to the Local Cigarette Tax Fund.

# OTHER TOBACCO PRODUCTS TAX

## CASH COLLECTIONS BY PRODUCT TYPE (\$M)



FISCAL YEAR	SMOKELESS	RYO/PIPE	E-CIGARETTES	FLOOR	TOTAL
2016-17	43.6	15.2	12.0	13.1	83.9
2017-18	69.3	24.2	25.6	0.0	119.1
2018-19	65.8	21.6	42.5	0.0	129.9

### TAXABLE PRODUCTS

Chewing Tobacco	Dry Snuff	Snuff
E-cigarettes	Snuff Flour	Pipe Tobacco
RYO Tobacco	Plug & Twist Tobacco	Periques
Ready Rubbed Tobacco	Liquids for use in E-cigarettes	Any other type of smoking or chewing tobacco
Granulated Tobacco	Cavendish	
Plug Cut Tobacco	Crimp Cut Tobacco	

### RYO, CHEWING TOBACCO, SNUFF, AND PIPE TOBACCO

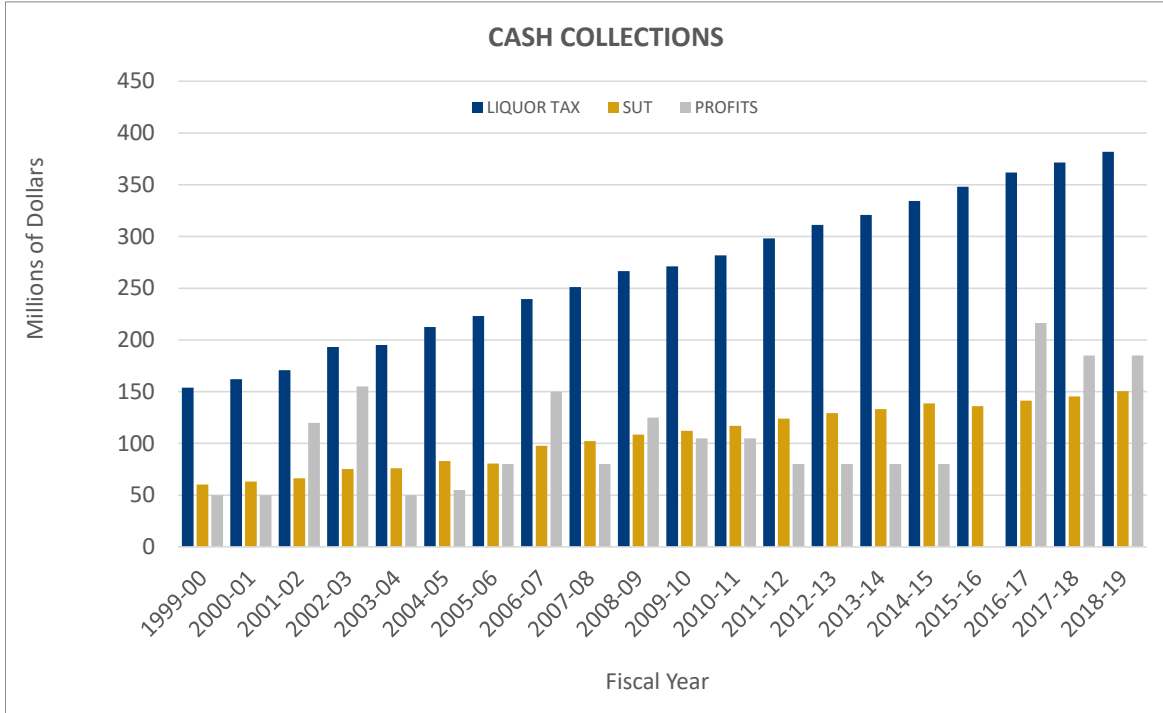
The tax is 55 cents (\$0.55) per ounce, with a minimum tax per package of 66 cents (\$0.66). For example, if the retailer purchases 100 ounces of tobacco in two-ounce packages, the tax due would be \$55. If the same quantity is purchased in one-ounce packages, the tax due would be \$66.

### E-CIGARETTES / VAPOR PRODUCTS

The tax rate is 40 percent of the purchase price from the wholesaler on liquids designed for use in E-cigarettes or any component sold in the same packaging as a ready-to-use E-cigarette.

# LIQUOR TAX & RELATED COLLECTIONS

## CASH COLLECTIONS (\$M)



FISCAL YEAR	LIQUOR TAX	SUT	PROFITS
1999-00	153.8	60.3	50.0
2000-01	162.1	63.1	50.0
2001-02	170.8	66.3	120.0
2002-03	193.2	75.3	155.0
2003-04	195.2	75.9	50.0
2004-05	212.5	83.0	54.9
2005-06	223.0	80.5	80.0
2006-07	239.5	97.6	150.0
2007-08	251.1	102.3	80.0
2008-09	266.5	108.5	125.0
2009-10	271.0	112.1	105.0
2010-11	281.7	117.0	105.0
2011-12	298.1	123.9	80.0
2012-13	311.2	129.2	80.0
2013-14	320.9	133.2	80.0
2014-15	334.4	138.7	80.0
2015-16	348.1	136.1	0.0
2016-17	361.9	141.4	216.4
2017-18	371.5	145.4	185.1
2018-19	381.9	150.4	185.1

### IMPOSITION OF TAX

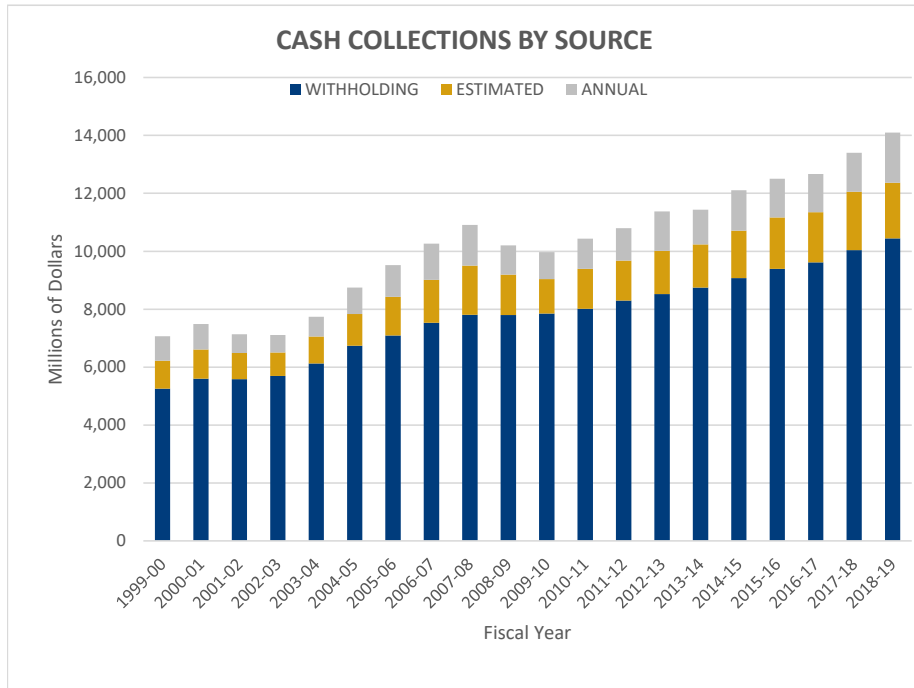
The distribution of liquor is a state enterprise under the auspices of the Pennsylvania Liquor Control Board (LCB). All liquors sold by the LCB are subject to this 18 percent tax, which is calculated on the price paid by the consumer including mark-up, handling charge, and federal tax. The first sale of liquor also is subject to the sales and use tax at the time of purchase.

The profits of Pennsylvania liquor stores are transferred by LCB to the General Fund. The amount is annually determined by the LCB, subject to the approval of the Governor.



# PERSONAL INCOME TAX

## CASH COLLECTIONS BY SOURCE (\$M)



FISCAL YEAR	WITHHOLDING	ESTIMATED	ANNUAL	TOTAL
1999-00	5,256.2	966.1	843.7	7,060.3
2000-01	5,598.5	1,014.1	878.8	7,491.5
2001-02	5,585.5	902.0	651.2	7,138.7
2002-03	5,693.2	807.9	604.8	7,105.9
2003-04	6,124.5	928.4	680.9	7,733.8
2004-05	6,737.6	1,092.6	916.6	8,746.8
2005-06	7,094.4	1,337.1	1,092.7	9,524.1
2006-07	7,528.7	1,484.8	1,248.1	10,261.6
2007-08	7,810.9	1,695.9	1,400.9	10,907.7
2008-09	7,798.6	1,392.1	1,007.9	10,198.6
2009-10	7,851.7	1,186.0	931.1	9,968.7
2010-11	8,013.5	1,380.5	1,041.7	10,435.7
2011-12	8,296.3	1,381.9	1,122.3	10,800.5
2012-13	8,522.9	1,493.6	1,354.7	11,371.2
2013-14	8,743.8	1,493.3	1,200.1	11,437.3
2014-15	9,071.7	1,641.7	1,394.0	12,107.4
2015-16	9,391.0	1,773.1	1,341.9	12,506.0
2016-17	9,614.5	1,735.7	1,314.3	12,664.4
2017-18	10,036.5	2,019.9	1,342.6	13,399.0
2018-19	10,443.9	1,922.4	1,729.2	14,095.5

% OF COLLECTIONS	75.7%	13.5%	10.8%
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### TAX RATES

1993 TO 2003	2.80%
2004 TO PRESENT	3.07%

### NOTE

Personal income tax revenues consist of employer withholding, quarterly estimated payments, and annual payments.

# PERSONAL INCOME TAX

## TAXABLE INCOME RANGES AND AVERAGES

### CLASSES OF INCOME BY TAXABLE INCOME RANGE - TAX YEAR 2017 RETURNS (\$M)

TAXABLE INCOME RANGE	NUMBER OF RETURNS	TAXABLE COMPENSATION	INTEREST	DIVIDENDS	NET PROFITS	OTHER TAXABLE INCOME	TOTAL TAXABLE INCOME	TAX
0	245,909	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 - 9,999	1,512,061	3,994.8	324.8	576.6	403.7	353.6	5,653.5	173.6
10,000 - 19,999	780,429	9,085.7	225.2	634.0	1,072.1	482.2	11,499.1	353.0
20,000 - 29,999	640,355	13,811.8	171.6	549.3	932.5	488.5	15,953.7	489.8
30,000 - 39,999	548,452	17,072.0	141.4	484.0	897.9	489.9	19,085.3	585.9
40,000 - 49,999	433,493	17,530.3	119.0	432.2	861.7	486.7	19,429.9	596.5
50,000 - 74,999	742,608	41,258.2	245.1	897.5	2,024.2	1,168.8	45,593.8	1,399.7
75,000 - 99,999	463,954	36,341.6	184.5	723.2	1,839.4	1,090.8	40,179.5	1,233.5
100,000 - 249,999	803,133	102,575.1	603.1	2,565.0	7,350.5	4,715.2	117,808.8	3,616.7
250,000 - 499,999	134,713	33,075.9	367.4	1,702.3	6,151.2	3,921.4	45,218.3	1,388.2
500,000 - 999,999	38,873	15,200.1	286.4	1,265.7	5,762.4	3,605.7	26,120.3	801.9
1,000,000 OR MORE	17,407	15,548.4	909.0	2,509.8	13,840.5	16,418.6	49,226.4	1,511.2
<b>TOTAL</b>	<b>6,361,387</b>	<b>305,493.9</b>	<b>3,577.3</b>	<b>12,339.7</b>	<b>41,136.2</b>	<b>33,221.5</b>	<b>395,768.6</b>	<b>12,150.1</b>

### MEAN AND MEDIAN TAXABLE INCOME PER RETURN 1998 THROUGH 2017 (\$) (INCLUDES JOINT RETURNS)

YEAR	MEAN	MEDIAN	YEAR	MEAN	MEDIAN
1998	38,301	21,360	2008	51,816	26,165
1999	39,741	21,560	2009	49,454	25,301
2000	41,726	22,600	2010	51,552	25,341
2001	40,511	22,659	2011	52,810	26,000
2002	40,510	22,756	2012	55,997	26,736
2003	42,148	23,188	2013	55,697	27,361
2004	44,313	24,110	2014	57,964	28,242
2005	46,558	24,685	2015	59,773	28,583
2006	49,334	25,603	2016	59,625	28,772
2007	52,397	26,140	2017	62,214	30,025

# PERSONAL INCOME TAX

## TAXABLE INCOME BY COUNTY - 2017 (\$M)

COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX	COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX	COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX
Adams	47,520	2,582.5	79.3	Elk	15,363	744.6	22.9	Montour	8,586	573.0	17.6
Allegheny	561,293	40,147.3	1,232.5	Erie	117,448	5,757.1	176.7	Northampton	140,271	8,898.2	273.2
Armstrong	29,642	1,370.2	42.1	Fayette	55,415	2,473.4	75.9	Northumberland	40,354	1,748.8	53.7
Beaver	77,619	4,037.8	124.0	Forest	1,921	68.9	2.1	Perry	21,329	1,039.3	31.9
Bedford	21,499	935.1	28.7	Franklin	69,728	3,486.7	107.0	Philadelphia	575,966	29,722.5	912.5
Berks	190,014	11,010.4	338.0	Fulton	6,479	304.4	9.3	Pike	22,844	1,204.6	37.0
Blair	54,349	2,622.3	80.5	Greene	13,792	876.1	26.9	Potter	6,896	306.5	9.4
Bradford	26,476	1,302.2	40.0	Huntingdon	17,790	787.5	24.2	Schuylkill	62,837	2,954.0	90.7
Bucks	303,626	27,637.0	848.5	Indiana	33,130	1,609.0	49.4	Snyder	17,146	799.8	24.6
Butler	88,872	6,464.4	198.5	Jefferson	19,836	841.6	25.8	Somerset	32,242	1,418.0	43.5
Cambria	57,946	2,607.1	80.0	Juniata	10,700	472.4	14.5	Sullivan	2,643	122.7	3.8
Cameron	2,102	79.3	2.4	Lackawanna	94,474	4,849.5	148.9	Susquehanna	17,972	970.4	29.8
Carbon	28,402	1,324.2	40.7	Lancaster	253,281	15,260.6	468.5	Tioga	16,978	794.9	24.4
Centre	56,023	3,550.3	109.0	Lawrence	38,132	1,777.5	54.6	Union	16,314	947.8	29.1
Chester	233,407	26,444.5	811.8	Lebanon	65,568	3,422.6	105.1	Venango	21,915	921.0	28.3
Clarion	15,807	733.9	22.5	Lehigh	170,137	10,314.3	316.6	Warren	17,058	786.1	24.1
Clearfield	33,922	1,484.6	45.6	Luzerne	144,375	6,905.6	212.0	Washington	98,270	6,856.9	210.5
Clinton	15,432	712.5	21.9	Lycoming	50,445	2,441.5	75.0	Wayne	22,227	1,046.5	32.1
Columbia	27,750	1,368.1	42.0	McKean	17,235	770.5	23.7	Westmoreland	166,797	9,675.9	297.0
Crawford	35,262	1,524.1	46.8	Mercer	47,659	2,178.6	66.9	Wyoming	12,437	656.9	20.2
Cumberland	117,706	7,646.6	234.8	Mifflin	20,300	843.0	25.9	York	206,642	12,256.3	376.3
Dauphin	128,392	7,157.1	219.7	Monroe	69,383	3,503.7	107.6	Out-of-State	466,257	27,254.6	836.7
Delaware	246,237	21,197.0	650.7	Montgomery	389,608	41,186.9	1,264.4	<b>Total</b>	<b>6,115,478</b>	<b>395,768.6</b>	<b>12,150.1</b>

### NOTES

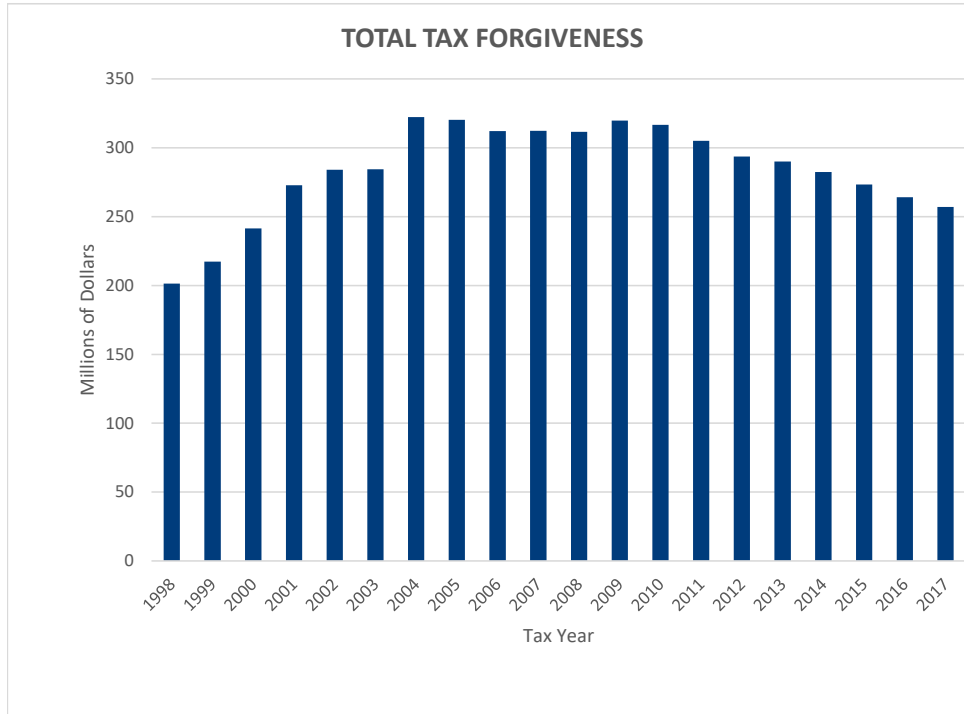
The number of returns does not include returns reporting \$0 taxable income.

Entries for taxable income and tax may not add to totals due to rounding.

Lehigh and Northampton counties include a representative share of the city of Bethlehem.

# PERSONAL INCOME TAX

## TAX FORGIVENESS (\$M)



TAX YEAR	COUNT	ELIGIBILITY INCOME	TAX FORGIVENESS
1998	1,189,154	8,264.1	201.4
1999	1,208,519	8,691.6	217.4
2000	1,247,856	9,864.1	241.4
2001	1,324,901	11,078.8	272.8
2002	1,374,134	11,486.5	284.1
2003	1,377,185	11,488.8	284.4
2004	1,354,894	11,860.4	322.3
2005	1,334,905	11,819.9	320.3
2006	1,286,696	11,530.7	312.1
2007	1,298,565	11,550.1	312.3
2008	1,331,530	11,534.5	311.6
2009	1,399,853	11,824.8	319.8
2010	1,410,177	11,736.1	316.7
2011	1,362,972	11,323.3	305.0
2012	1,292,424	10,977.1	293.7
2013	1,261,195	10,855.8	290.0
2014	1,232,090	10,593.5	282.4
2015	1,209,045	10,268.9	273.3
2016	1,184,543	9,949.0	264.2
2017	1,144,601	9,680.9	257.0

### TAX FORGIVENESS PARAMETERS (\$)

	CLAIMANT	DEPENDENT	PHASE-OUT
1998	6,500	*6,000	250
1999	6,500	6,500	250
2000	6,500	7,500	250
2001	6,500	8,500	250
2002 TO 2003	6,500	9,000	250
2004 TO PRESENT	6,500	9,500	250

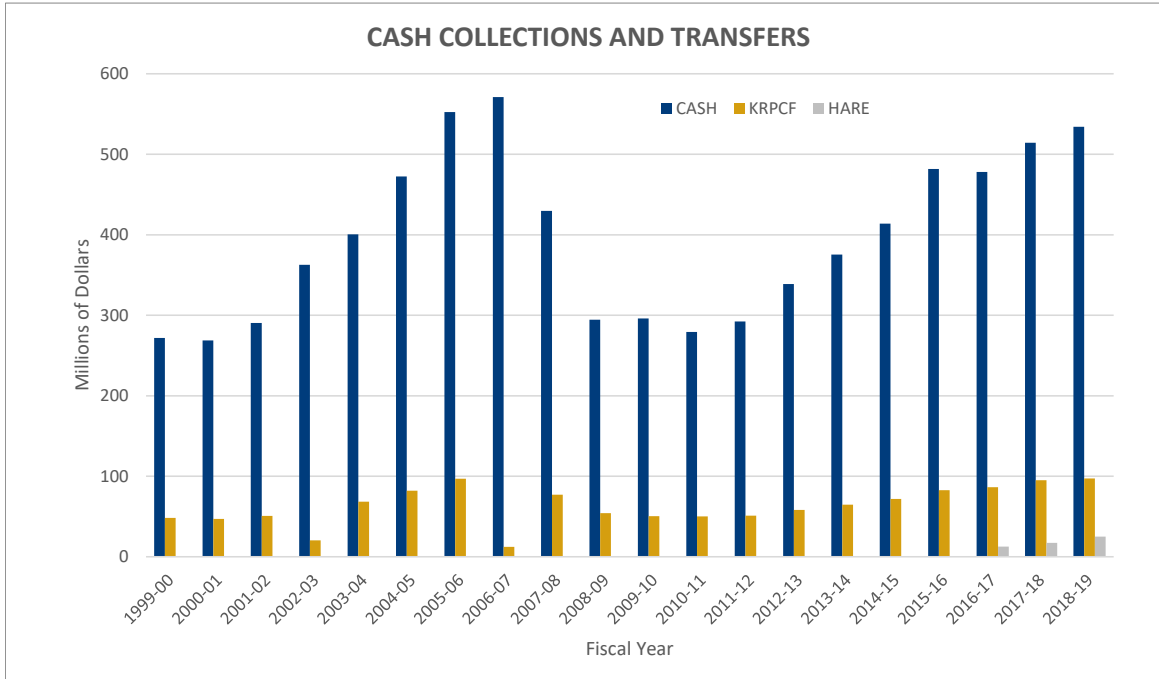
### NOTES

Under current law, the eligibility income limits for 100 percent tax forgiveness are \$6,500 for single claimants and \$13,000 for married claimants with no dependents. The eligibility income limits increase by \$9,500 for each dependent. Partial tax forgiveness is available for claimants with income greater than the 100 percent limit. Tax forgiveness is reduced in 10 percent increments at each phase-out amount. For example, a single filer with one dependent would have a 100 percent income limit of \$16,000. If the filer's income is between \$16,001 and \$16,250, the filer would receive 90 percent forgiveness.

\* For a single filer in 1998, the exemption for the first dependent was \$6,500.

# REALTY TRANSFER TAX

## CASH COLLECTIONS AND TRANSFERS (\$M)



FISCAL YEAR	CASH	KRPCF	HARE
1999-00	271.9	48.3	0.0
2000-01	268.8	47.0	0.0
2001-02	290.5	50.9	0.0
2002-03	362.6	20.4	0.0
2003-04	400.6	68.5	0.0
2004-05	472.5	81.9	0.0
2005-06	552.5	96.9	0.0
2006-07	571.0	12.4	0.0
2007-08	429.5	77.2	0.0
2008-09	294.5	54.0	0.0
2009-10	296.0	50.4	0.0
2010-11	279.2	50.2	0.0
2011-12	292.2	51.2	0.0
2012-13	338.7	58.3	0.0
2013-14	375.4	64.8	0.0
2014-15	413.8	71.8	0.0
2015-16	481.7	82.7	0.0
2016-17	478.0	86.4	12.7
2017-18	514.4	95.1	17.4
2018-19	534.0	97.3	25.0

### TRANSFERS

#### KEYSTONE RECREATION, PARK, AND CONSERVATION FUND

	% OF RECEIPTS
7/1994 THROUGH 12/2001	15.0%
1/2002 THROUGH 6/2002	10.0%
7/2002 THROUGH 6/2003	7.5%
7/2003 THROUGH 6/2006	15.0%
7/2006 THROUGH 6/2007	2.1%
7/2007 THROUGH PRESENT	15.0%

#### PA HOUSING AFFORDABILITY AND REHABILITATION ENHANCEMENT FUND

The transfer amount is to be the lesser of \$25 million or 40 percent of the difference between the total dollar amount of the realty transfer tax collected in the prior fiscal year and the total dollar amount of the realty transfer tax official estimate for fiscal year 2014-15 (\$447.5 million).

# REALTY TRANSFER TAX

## GROSS COLLECTIONS BY COUNTY (\$K)

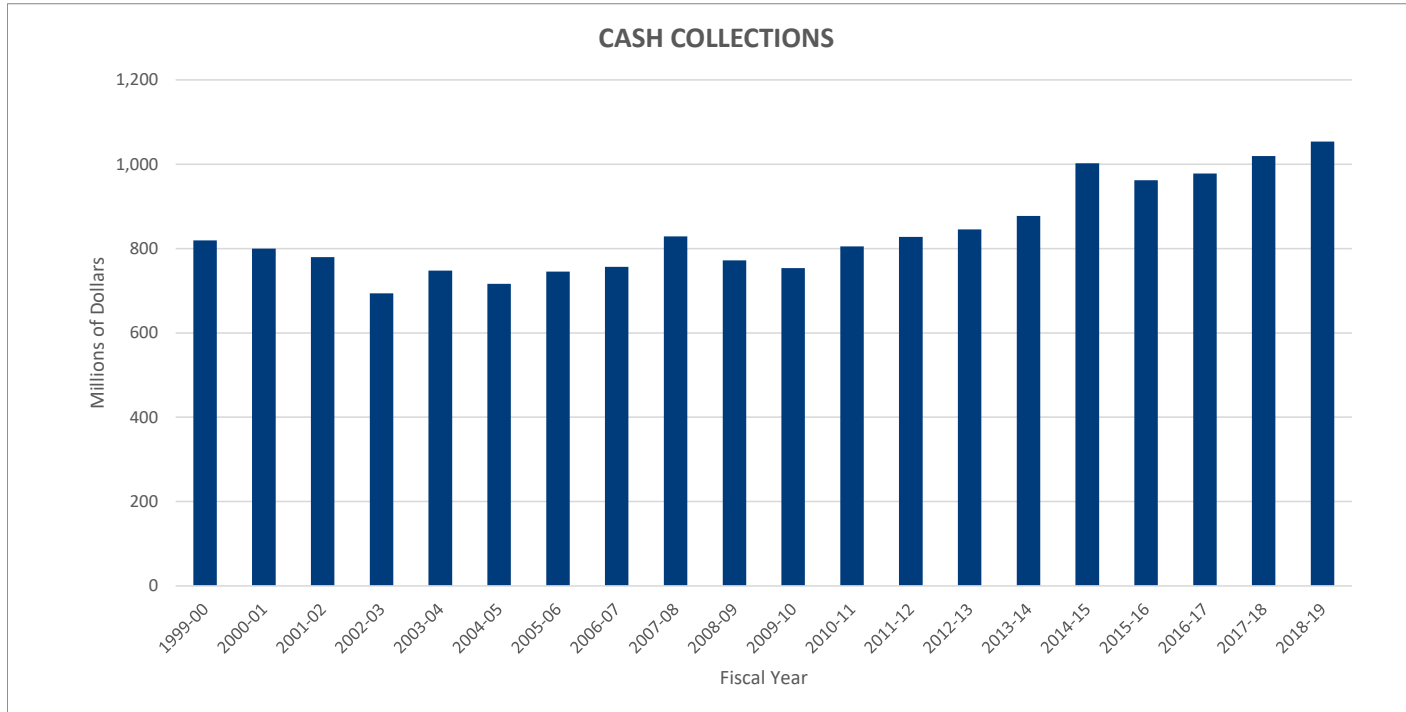
COUNTY	2017-18	2018-19	GROWTH	COUNTY	2017-18	2018-19	GROWTH	COUNTY	2017-18	2018-19	GROWTH
Adams	2,466.4	5,053.8	104.9%	Elk	488.6	595.0	21.8%	Montour	776.3	806.7	3.9%
Allegheny	57,396.5	59,726.9	4.1%	Erie	7,057.8	10,101.5	43.1%	Northampton	16,316.0	18,483.5	13.3%
Armstrong	1,135.5	1,073.8	-5.4%	Fayette	2,509.0	2,433.2	-3.0%	Northumberland	1,658.8	1,918.9	15.7%
Beaver	4,965.8	4,821.3	-2.9%	Forest	151.4	172.7	14.1%	Perry	1,312.7	1,406.6	7.2%
Bedford	1,085.8	1,208.8	11.3%	Franklin	6,696.3	5,896.9	-11.9%	Philadelphia	102,627.3	97,525.5	-5.0%
Berks	15,555.6	17,686.2	13.7%	Fulton	352.7	329.4	-6.6%	Pike	3,332.3	3,542.8	6.3%
Blair	3,539.1	3,053.8	-13.7%	Greene	2,596.7	1,607.3	-38.1%	Potter	703.7	441.2	-37.3%
Bradford	1,616.8	1,580.2	-2.3%	Huntingdon	839.0	1,005.4	19.8%	Schuylkill	4,053.8	3,000.0	-26.0%
Bucks	43,611.0	47,997.0	10.1%	Indiana	1,466.3	1,573.9	7.3%	Snyder	956.6	1,270.6	32.8%
Butler	11,037.5	11,301.7	2.4%	Jefferson	717.5	773.4	7.8%	Somerset	1,816.8	1,770.2	-2.6%
Cambria	1,886.5	2,110.8	11.9%	Juniata	596.2	553.8	-7.1%	Sullivan	271.2	272.8	0.6%
Cameron	404.9	138.9	-65.7%	Lackawanna	6,797.3	7,055.4	3.8%	Susquehanna	1,006.7	1,110.5	10.3%
Carbon	2,311.6	2,285.9	-1.1%	Lancaster	25,161.3	28,690.9	14.0%	Tioga	1,106.0	1,108.4	0.2%
Centre	6,834.7	8,361.4	22.3%	Lawrence	1,720.6	1,906.5	10.8%	Union	1,250.6	1,736.3	38.8%
Chester	45,857.0	47,646.6	3.9%	Lebanon	5,676.6	6,980.4	23.0%	Venango	879.1	1,009.1	14.8%
Clarion	675.6	606.5	-10.2%	Lehigh	21,356.2	20,329.1	-4.8%	Warren	1,025.9	819.8	-20.1%
Clearfield	1,423.8	1,529.3	7.4%	Luzerne	9,169.0	8,563.3	-6.6%	Washington	11,531.3	11,682.7	1.3%
Clinton	849.1	899.6	6.0%	Lycoming	3,293.3	3,574.4	8.5%	Wayne	2,406.8	2,507.2	4.2%
Columbia	2,101.2	1,954.0	-7.0%	McKean	813.0	1,261.4	55.1%	Westmoreland	10,943.8	11,086.2	1.3%
Crawford	1,490.3	1,617.6	8.5%	Mercer	2,083.4	2,765.7	32.7%	Wyoming	654.2	602.7	-7.9%
Cumberland	17,017.0	15,337.4	-9.9%	Mifflin	832.8	1,088.7	30.7%	York	18,664.2	20,585.3	10.3%
Dauphin	12,238.5	14,757.9	20.6%	Monroe	9,066.4	7,431.6	-18.0%				
Delaware	30,175.9	36,232.6	20.1%	Montgomery	64,184.3	66,897.9	4.2%	<b>TOTAL</b>	<b>622,596.1</b>	<b>651,256.6</b>	<b>4.6%</b>

### NOTE

These data are not directly comparable to Treasury deposits. Amounts are based on remittances made by the Recorder of Deeds for each county and processed during the fiscal year beginning on July 1 and ending on June 30.

# INHERITANCE AND ESTATE TAX

## CASH COLLECTIONS (\$M)



FISCAL YEAR	CASH
1999-00	819.1
2000-01	799.8
2001-02	779.6
2002-03	693.8
2003-04	747.6
2004-05	716.1
2005-06	745.2
2006-07	756.6
2007-08	828.6
2008-09	772.2
2009-10	753.8
2010-11	805.2
2011-12	827.7
2012-13	845.3
2013-14	877.4
2014-15	1,002.3
2015-16	962.2
2016-17	977.9
2017-18	1,019.3
2018-19	1,053.6

### TAX RATES

TRANSFER TYPE	1/1/1995	7/1/2000
SPOUSAL	0.0%	0.0%
LINEAL	6.0%	4.5%
SIBLING	15.0%	12.0%
COLLATERAL	15.0%	15.0%

Rates are applicable for dates of death on or after the date shown. Effective July 1, 2000, transfers from a child aged 21 or younger to a natural or adoptive parent or step-parent are taxed at 0%. Prior to this date, they were taxed at the lineal rate.

### NOTE

The federal credit upon which the Pennsylvania estate tax is based was phased out between 2002 and 2005. Once the credit was completely phased out, the Pennsylvania estate tax was effectively eliminated. As a result of the American Taxpayer Relief Act of 2012, the federal credit is not scheduled to return.



# INHERITANCE AND ESTATE TAX

## GROSS COLLECTIONS BY COUNTY (\$M)

COUNTY	2017-18	2018-19	GROWTH	COUNTY	2017-18	2018-19	GROWTH	COUNTY	2017-18	2018-19	GROWTH
Adams	5.3	7.8	47.5%	Elk	1.9	2.1	9.5%	Montour	1.8	4.6	163.3%
Allegheny	121.5	132.5	9.0%	Erie	17.9	16.2	-9.5%	Northampton	24.2	34.0	40.4%
Armstrong	4.5	4.1	-8.6%	Fayette	8.0	8.7	8.6%	Northumberland	4.6	5.9	28.4%
Beaver	10.2	9.6	-5.6%	Forest	0.2	0.1	-32.8%	Perry	3.1	2.1	-32.6%
Bedford	3.5	2.4	-30.9%	Franklin	9.8	11.9	21.7%	Philadelphia	68.2	74.8	9.7%
Berks	31.6	35.4	12.1%	Fulton	1.1	1.0	-12.6%	Pike	3.1	3.3	7.1%
Blair	7.8	6.7	-14.0%	Greene	2.0	1.2	-41.3%	Potter	0.8	0.8	2.5%
Bradford	2.7	2.9	7.4%	Huntingdon	1.8	1.7	-9.2%	Schuylkill	7.4	7.7	4.0%
Bucks	63.5	69.9	10.2%	Indiana	6.0	4.7	-22.8%	Snyder	2.0	1.9	-5.1%
Butler	12.2	15.5	26.6%	Jefferson	2.9	2.3	-20.1%	Somerset	4.9	3.1	-36.6%
Cambria	7.1	9.0	26.7%	Juniata	1.0	1.0	-7.9%	Sullivan	0.8	0.5	-34.9%
Cameron	0.4	0.3	-15.2%	Lackawanna	15.6	16.0	2.6%	Susquehanna	1.7	3.3	94.1%
Carbon	3.8	4.5	17.7%	Lancaster	40.5	39.3	-2.9%	Tioga	2.5	1.9	-22.9%
Centre	14.3	9.0	-37.4%	Lawrence	5.2	5.2	0.5%	Union	2.5	3.1	23.8%
Chester	52.4	58.5	11.6%	Lebanon	9.4	10.6	12.0%	Venango	4.1	2.6	-35.5%
Clarion	2.3	3.5	49.1%	Lehigh	28.5	27.7	-2.8%	Warren	2.8	3.7	33.0%
Clearfield	3.5	4.2	17.8%	Luzerne	22.3	31.3	40.0%	Washington	14.4	13.8	-4.2%
Clinton	1.6	1.2	-26.4%	Lycoming	9.6	7.0	-27.3%	Wayne	4.1	5.8	41.3%
Columbia	3.1	3.8	23.6%	McKean	1.6	1.7	9.7%	Westmoreland	26.6	34.5	29.8%
Crawford	3.8	4.0	5.8%	Mercer	7.2	6.9	-4.5%	Wyoming	1.5	2.0	28.3%
Cumberland	22.8	22.2	-2.7%	Mifflin	1.9	2.0	3.7%	York	25.1	25.8	2.6%
Dauphin	16.2	16.5	2.4%	Monroe	6.5	5.8	-10.5%	Unclassified	8.0	8.3	4.5%
Delaware	64.4	67.1	4.1%	Montgomery	140.5	119.4	-15.0%	<b>Total</b>	<b>1,014.0</b>	<b>1,057.6</b>	<b>4.3%</b>

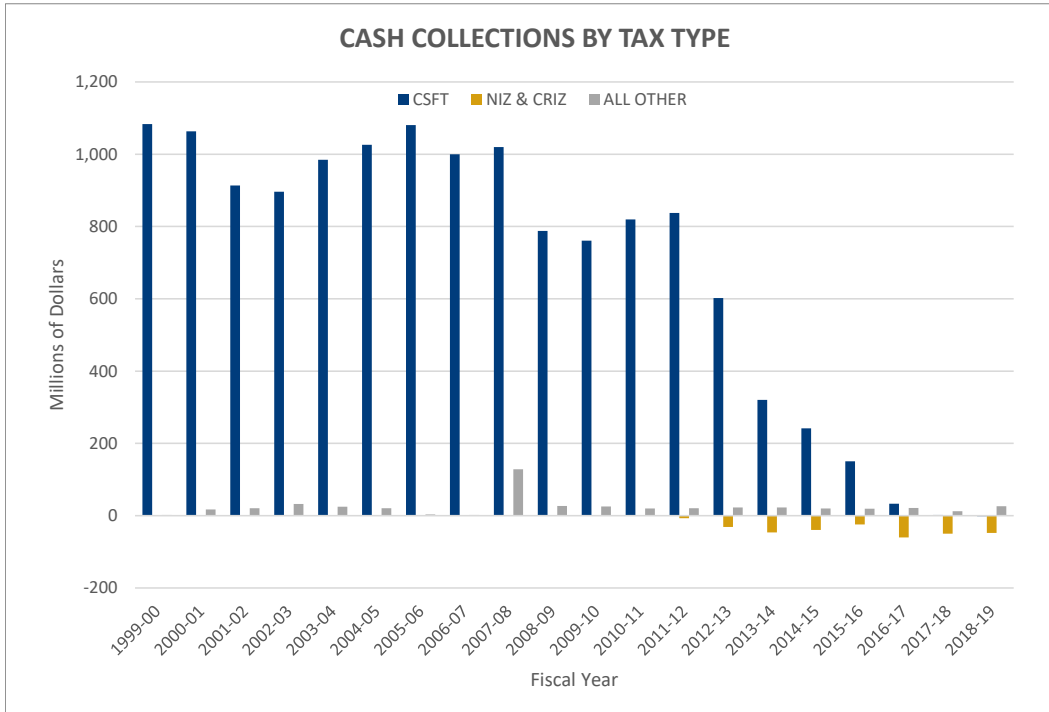
### NOTES

These data are not directly comparable to Treasury deposits. Amounts are based on remittances made by the Register of Wills for each county and processed during the fiscal year beginning on July 1 and ending on June 30.

The unclassified category includes out of state and unidentified Inheritance and Estate Tax collections.

# MINOR & REPEALED TAXES

## CASH COLLECTIONS BY TYPE (\$M)



FISCAL YEAR	CSFT	NIZ & CRIZ	ALL OTHER	TOTAL
1999-00	1,083.5	0.0	2.1	1,085.6
2000-01	1,063.0	0.0	17.4	1,080.5
2001-02	913.4	0.0	20.6	934.1
2002-03	896.3	0.0	32.3	928.6
2003-04	984.3	0.0	25.0	1,009.3
2004-05	1,025.9	0.0	20.7	1,046.6
2005-06	1,080.9	0.0	3.2	1,084.1
2006-07	1,000.0	0.0	1.9	1,001.8
2007-08	1,019.9	0.0	128.2	1,148.2
2008-09	787.7	0.0	26.9	814.6
2009-10	761.2	0.0	25.5	786.7
2010-11	819.4	0.0	20.2	839.5
2011-12	837.2	-7.1	20.3	850.5
2012-13	602.2	-31.3	22.6	593.6
2013-14	320.2	-46.2	22.4	296.3
2014-15	241.6	-39.6	20.2	222.2
2015-16	150.6	-24.3	18.9	145.2
2016-17	33.1	-60.0	21.2	-5.8
2017-18	1.8	-49.5	12.3	-35.4
2018-19	-1.3	-47.7	25.9	-23.0

### CAPITAL STOCK & FRANCHISE TAX (CSFT) RATES

TAX YEAR	TAX RATE (MILLS)	TAX YEAR	TAX RATE (MILLS)
1999	10.99	2007	3.89
2000	8.99	2008-2009	2.89
2001	7.49	2012	1.89
2002-2003	7.24	2013	0.89
2004	7.24	2014	0.67
2005	5.99	2015	0.45
2006	4.89	2016	-

### COMPONENTS OF MINOR & REPEALED TAXES

- Capital Stock & Franchise Taxes
- Other Selective Business Taxes
- Neighborhood Improvement Zone (NIZ) Transfer
- City Revitalization & Improvement Zone (CRIZ) Transfer
- Fireworks Tax
- Wine Excise Tax
- Excess Vehicle Rental Tax
- Tax On Legal Documents
- Tavern Games Tax
- Miscellaneous Tax Clearing Accounts

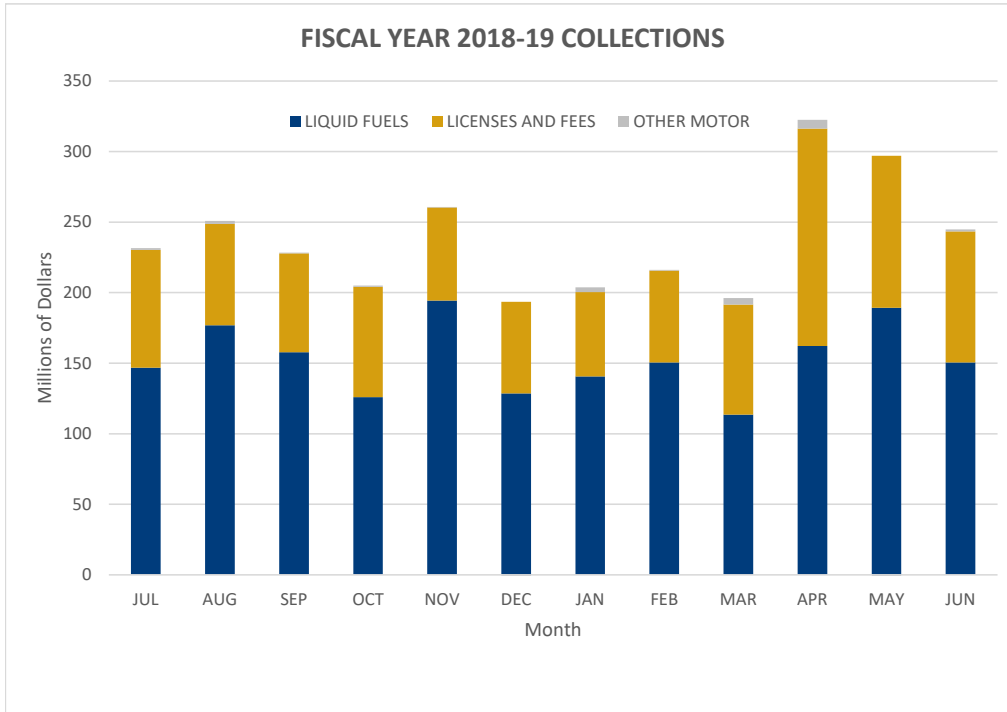
# MOTOR LICENSE FUND REVENUE

## FISCAL YEAR 2018-19 BY MONTH (\$M)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>Total Motor Fund</b>	<b>231.6</b>	<b>250.8</b>	<b>228.5</b>	<b>205.0</b>	<b>260.8</b>	<b>192.8</b>	<b>203.9</b>	<b>216.1</b>	<b>196.2</b>	<b>322.4</b>	<b>296.3</b>	<b>244.9</b>	<b>2,849.3</b>
<b>Total - Liquid Fuels Tax</b>	<b>146.9</b>	<b>176.9</b>	<b>157.8</b>	<b>126.0</b>	<b>194.4</b>	<b>128.5</b>	<b>140.6</b>	<b>150.5</b>	<b>113.5</b>	<b>162.2</b>	<b>189.3</b>	<b>150.6</b>	<b>1,837.2</b>
Motor Carrier/IFTA	1.3	25.0	5.3	1.7	27.7	5.8	2.0	23.8	0.1	0.1	34.6	6.7	134.0
Alternative Fuels	1.2	1.2	1.2	1.2	1.1	1.3	1.2	1.9	0.6	2.2	0.7	1.8	15.6
Oil Co Franchise	91.1	89.7	81.8	93.1	84.7	82.5	85.4	84.5	70.3	77.7	81.9	83.3	1,006.1
Act 89 OCFT - Fuels	12.7	12.6	12.7	13.1	11.7	13.2	11.8	11.1	11.7	10.4	12.6	11.8	145.3
Act 89 OCFT - Liquid Fuels	40.6	48.4	56.8	16.8	69.2	25.9	40.1	28.9	30.7	71.8	59.1	47.9	536.2
Minor and Repealed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.1	0.5	-0.9	0.0
<b>Total - Licenses &amp; Fees</b>	<b>83.5</b>	<b>71.8</b>	<b>70.1</b>	<b>78.2</b>	<b>66.1</b>	<b>65.0</b>	<b>59.9</b>	<b>65.2</b>	<b>78.1</b>	<b>154.1</b>	<b>107.7</b>	<b>92.8</b>	<b>992.4</b>
Special Haul Permt	3.6	3.4	3.5	3.2	3.4	2.9	2.5	2.5	2.4	3.0	3.4	3.3	37.1
Reg. Othr States-IRP	13.5	6.9	7.5	9.2	14.1	12.7	10.3	15.1	17.5	22.6	0.2	9.1	138.8
Operators Licenses	4.7	7.0	6.8	7.4	4.3	5.2	5.8	6.1	7.0	12.6	1.2	3.5	71.5
Real ID	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.1	4.1	4.6
Vehic Reg. & Titling	57.8	51.6	50.0	55.0	41.7	44.0	53.4	41.4	50.3	114.4	99.2	71.5	730.4
Misc. Collections	3.9	2.9	2.2	3.3	2.5	0.4	-12.2	0.0	0.8	1.1	3.7	1.4	9.9
<b>Total - Other Motor Receipts</b>	<b>1.2</b>	<b>2.1</b>	<b>0.6</b>	<b>0.9</b>	<b>0.3</b>	<b>-0.8</b>	<b>3.4</b>	<b>0.4</b>	<b>4.7</b>	<b>6.1</b>	<b>-0.8</b>	<b>1.5</b>	<b>19.7</b>
Gross Receipts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vehicle Code Fines	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Misc.-Treasury	1.9	1.8	1.8	1.7	1.4	1.0	1.7	0.5	0.8	0.8	1.1	1.6	16.1
Misc.-Transportation	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.6	0.1	-0.7	2.3
Misc.-General Svc	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Misc.-Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vehic Cd Fns Clr Acc	-0.9	0.0	-1.3	-0.9	-1.2	-2.0	1.6	-0.4	3.8	3.6	-2.0	0.6	0.9
PA Turnpk Comm	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Justice Collections	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

# MOTOR LICENSE FUND

## MONTHLY CASH COLLECTIONS (\$M)



MONTH	LIQUID FUELS	LICENSES AND FEES	OTHER MOTOR
JUL	146.9	83.5	1.2
AUG	176.9	71.8	2.1
SEP	157.8	70.1	0.6
OCT	126.0	78.2	0.9
NOV	194.4	66.1	0.3
DEC	128.5	65.0	-0.8
JAN	140.6	59.9	3.4
FEB	150.5	65.2	0.4
MAR	113.5	78.1	4.7
APR	162.2	154.1	6.1
MAY	189.3	107.7	-0.8
JUN	150.6	92.8	1.5

### LIQUID FUELS TAXES

The non-restricted portions of the oil company franchise tax (OCFT), motor carriers road tax/IFTA, alternative fuels tax, and minor and repealed motor fuel taxes comprise the Liquid Fuels Taxes. The full OCFT rate on gasoline has been \$0.576 per gallon since January 1, 2018. The full OCFT rate on diesel fuel has been \$0.741 per gallon since the same date.

### LICENSES AND FEES

Fees are levied on the registration of motor vehicles and for the issuance of learners' permits, operators' licenses, and transfers of registration. The collection of Real ID fees began in April 2019.

### OTHER MOTOR RECEIPTS

Other Motor Receipts include but are not limited to Treasury investment income, fees for reclaiming abandoned vehicles, fees for right to know requests, fines for fare evasion, and the sale of maps and plans.

# MOTOR LICENSE FUND REVENUE

## HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total Motor Fund</b>	<b>1,959.4</b>	<b>1,951.8</b>	<b>1,955.0</b>	<b>1,998.8</b>	<b>2,085.6</b>	<b>2,156.9</b>	<b>2,265.9</b>	<b>2,290.8</b>	<b>2,667.9</b>	<b>2,556.7</b>
<b>Total - Liquid Fuels Tax</b>	<b>1,054.0</b>	<b>1,070.2</b>	<b>1,090.5</b>	<b>1,105.5</b>	<b>1,113.0</b>	<b>1,159.9</b>	<b>1,226.1</b>	<b>1,255.4</b>	<b>1,236.5</b>	<b>1,163.2</b>
Motor Carrier/IFTA	17.0	30.8	25.6	33.3	28.0	32.0	35.9	40.4	38.9	39.7
Alternative Fuels	0.8	0.9	0.8	0.8	0.6	0.7	0.6	0.2	1.1	0.6
Oil Co Franchise	327.7	324.5	337.3	343.1	342.4	381.3	445.2	462.8	447.7	452.8
Act 89 OCFT - Fuels	--	--	--	--	--	--	--	--	--	--
Act 89 OCFT - Liquid Fuels	--	--	--	--	--	--	--	--	--	--
Minor and Repealed	708.6	714.0	726.8	728.2	742.1	745.9	744.3	752.0	748.8	670.1
<b>Total - Licenses &amp; Fees</b>	<b>807.9</b>	<b>795.4</b>	<b>814.4</b>	<b>828.8</b>	<b>843.2</b>	<b>876.9</b>	<b>877.8</b>	<b>870.0</b>	<b>872.1</b>	<b>883.8</b>
Special Haul Permt	16.9	16.7	17.9	16.4	17.7	18.9	19.5	19.9	20.3	19.1
Reg. Othr States-IRP	75.6	68.0	65.0	68.2	66.9	77.8	78.8	72.0	64.0	106.3
Operators Licenses	56.6	53.6	53.9	53.1	60.2	60.1	58.6	57.9	61.4	61.4
Real ID	--	--	--	--	--	--	--	--	--	--
Vehic Reg. & Titling	641.8	634.9	648.5	663.7	667.2	685.3	687.9	684.6	694.3	664.6
Misc. Collections	16.9	22.2	29.1	27.5	31.2	34.9	33.0	35.6	32.1	32.4
<b>Total - Other Motor Receipts</b>	<b>97.5</b>	<b>86.3</b>	<b>50.2</b>	<b>64.5</b>	<b>129.4</b>	<b>120.1</b>	<b>162.0</b>	<b>165.4</b>	<b>559.4</b>	<b>509.7</b>
Gross Receipts	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vehicle Code Fines	29.4	29.1	29.6	29.6	29.3	29.6	29.9	29.8	33.3	30.0
Misc.-Treasury	42.0	32.9	-1.3	10.2	68.0	57.7	97.1	111.3	51.7	-48.4
Misc.-Transportation	23.2	22.9	23.6	24.0	28.7	28.0	28.9	21.6	22.6	23.6
Misc.-General Svc	0.3	0.5	0.3	0.2	0.3	0.5	0.6	0.8	0.7	1.1
Misc.-Revenue	0.0	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.7
Vehic Cd Fns Clr Acc	2.5	0.8	-2.0	0.4	3.1	4.3	4.2	1.9	1.1	2.6
PA Turnpk Comm	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	450.0	500.0
Justice Collections	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

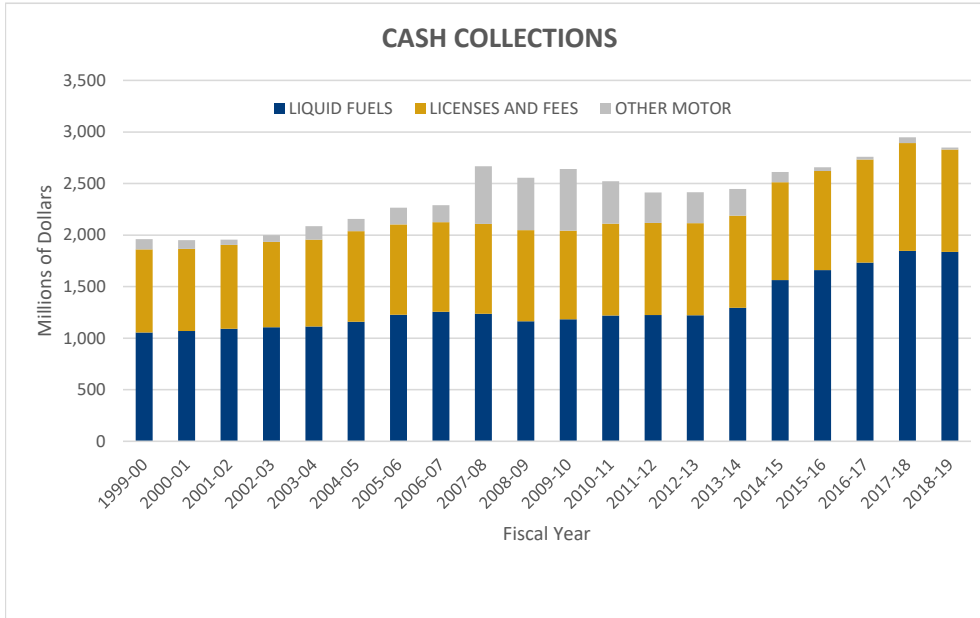
# MOTOR LICENSE FUND REVENUE

## HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M) - CONTINUED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Total Motor Fund</b>	<b>2,641.1</b>	<b>2,521.3</b>	<b>2,414.2</b>	<b>2,416.2</b>	<b>2,446.8</b>	<b>2,611.5</b>	<b>2,657.5</b>	<b>2,758.5</b>	<b>2,948.5</b>	<b>2,849.3</b>
<b>Total - Liquid Fuels Tax</b>	<b>1,183.9</b>	<b>1,218.6</b>	<b>1,224.0</b>	<b>1,223.1</b>	<b>1,294.4</b>	<b>1,562.4</b>	<b>1,659.2</b>	<b>1,732.7</b>	<b>1,846.4</b>	<b>1,837.2</b>
Motor Carrier/IFTA	41.1	43.1	48.7	48.4	35.8	71.9	95.3	99.9	134.7	134.0
Alternative Fuels	0.6	0.6	0.3	1.4	1.9	3.6	9.4	11.1	14.2	15.6
Oil Co Franchise	448.0	455.0	457.9	445.1	534.1	747.4	836.9	904.0	1,018.4	1,006.1
Act 89 OCFT - Fuels	--	--	--	--	62.6	157.2	150.3	146.6	149.5	145.3
Act 89 OCFT - Liquid Fuels	--	--	--	--	244.1	577.7	568.1	571.0	529.6	536.2
Minor and Repealed	694.2	720.0	717.1	728.3	416.0	4.5	-0.8	0.1	0.0	0.0
<b>Total - Licenses &amp; Fees</b>	<b>857.7</b>	<b>891.6</b>	<b>892.6</b>	<b>892.5</b>	<b>893.9</b>	<b>950.8</b>	<b>962.7</b>	<b>1,000.5</b>	<b>1,045.6</b>	<b>992.4</b>
Special Haul Permt	18.4	23.4	28.7	28.0	26.9	36.5	33.4	32.4	37.2	37.1
Reg. Othr States-IRP	80.5	85.4	91.6	87.0	95.7	96.1	122.6	122.0	138.6	138.8
Operators Licenses	60.5	61.5	61.9	61.5	54.5	76.2	71.4	69.7	67.6	71.5
Real ID	--	--	--	--	--	--	--	--	--	4.6
Vehic Reg. & Titling	668.2	692.4	683.2	687.9	686.0	727.8	720.4	757.6	775.6	730.4
Misc. Collections	30.1	28.9	27.2	28.1	30.9	14.1	14.9	18.8	26.6	9.9
<b>Total - Other Motor Receipts</b>	<b>599.5</b>	<b>411.1</b>	<b>297.6</b>	<b>300.6</b>	<b>258.4</b>	<b>98.3</b>	<b>35.7</b>	<b>25.3</b>	<b>56.5</b>	<b>19.7</b>
Gross Receipts	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vehicle Code Fines	29.6	29.5	29.8	29.1	0.2	0.0	0.0	0.0	0.0	0.0
Misc.-Treasury	41.1	158.9	42.1	47.2	35.7	77.4	18.9	14.9	48.0	16.1
Misc.-Transportation	27.5	19.7	22.1	21.7	16.0	18.7	13.5	7.2	3.9	2.3
Misc.-General Svc	0.9	1.4	1.7	1.7	1.2	1.1	0.5	0.4	0.5	0.4
Misc.-Revenue	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vehic Cd Fns Clr Acc	0.3	1.4	2.1	0.8	5.3	1.0	2.7	2.8	4.1	0.9
PA Turnpk Comm	500.0	200.0	200.0	200.0	200.0	0.0	0.0	0.0	0.0	0.0
Justice Collections	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

# MOTOR LICENSE FUND

## CASH COLLECTIONS (\$M)



FISCAL YEAR	LIQUID FUELS	LICENSES AND FEES	OTHER MOTOR
1999-00	1,054.0	807.9	97.5
2000-01	1,070.2	795.4	86.3
2001-02	1,090.5	814.4	50.2
2002-03	1,105.5	828.8	64.5
2003-04	1,113.0	843.2	129.4
2004-05	1,159.9	876.9	120.1
2005-06	1,226.1	877.8	162.0
2006-07	1,255.4	870.0	165.4
2007-08	1,236.5	872.1	559.4
2008-09	1,163.2	883.8	509.7
2009-10	1,183.9	857.7	599.5
2010-11	1,218.6	891.6	411.1
2011-12	1,224.0	892.6	297.6
2012-13	1,223.1	892.5	300.6
2013-14	1,294.4	893.9	258.4
2014-15	1,562.4	950.8	98.3
2015-16	1,659.2	962.7	35.7
2016-17	1,732.7	1,000.5	25.3
2017-18	1,846.4	1,045.6	56.5
2018-19	1,837.2	992.4	19.7

## TAX RATE (\$ PER GALLON)

	GASOLINE	DIESEL
1997 THROUGH 2000	0.259	0.308
2001	0.260	0.309
2002	0.266	0.318
2003	0.259	0.308
2004	0.262	0.312
2005	0.300	0.364
2006 THROUGH 2013	0.312	0.381
2014	0.407	0.510
215	0.505	0.642
2016	0.503	0.640
2017	0.582	0.747
2018 TO PRESENT	0.576	0.741

### LIQUID FUELS TAXES

Act 89 of 2013 increased the oil company franchise tax rate over a four year window beginning in calendar year 2014 while eliminating the 12 cent flat tax on gasoline and diesel fuel.

### LICENSES AND FEES

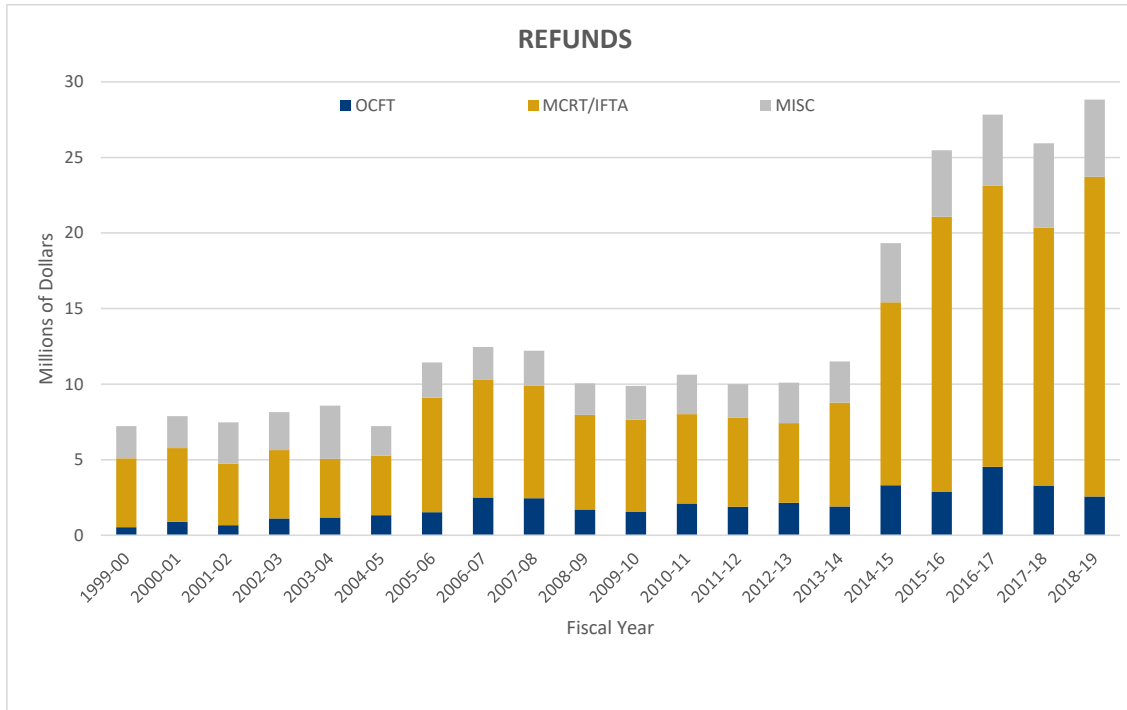
Act 89 of 2013 increased fees levied on vehicle registrations and operators licenses. Act 89 also redirected certain fees to the Public Transportation Trust Fund and the Multimodal Transportation Fund.

### OTHER MOTOR RECEIPTS

Act 89 of 2013 redirected revenue from the Pennsylvania Turnpike to the Public Transportation Trust Fund and the Multimodal Transportation Fund starting in 2014. Other fees were also redirected to other funds.

# MOTOR LICENSE FUND

## REFUNDS BY TAX TYPE (\$M)



FISCAL YEAR	OCFT	MCRT/IFTA	MISC
1999-00	0.5	4.6	2.1
2000-01	0.9	4.9	2.1
2001-02	0.7	4.1	2.7
2002-03	1.1	4.5	2.5
2003-04	1.2	3.9	3.5
2004-05	1.3	3.9	1.9
2005-06	1.5	7.6	2.3
2006-07	2.5	7.8	2.2
2007-08	2.5	7.5	2.3
2008-09	1.7	6.3	2.1
2009-10	1.5	6.1	2.2
2010-11	2.1	5.9	2.6
2011-12	1.9	5.9	2.2
2012-13	2.2	5.3	2.7
2013-14	1.9	6.9	2.7
2014-15	3.3	12.1	3.9
2015-16	2.9	18.2	4.4
2016-17	4.5	18.6	4.7
2017-18	3.3	17.1	5.6
2018-19	2.6	21.2	5.1

### NOTES

Refund numbers reflect amounts recorded by the Department of Revenue in the executive authorization of refunds. A significant increase in refunds is seen after Act 89 of 2013 rate increase.

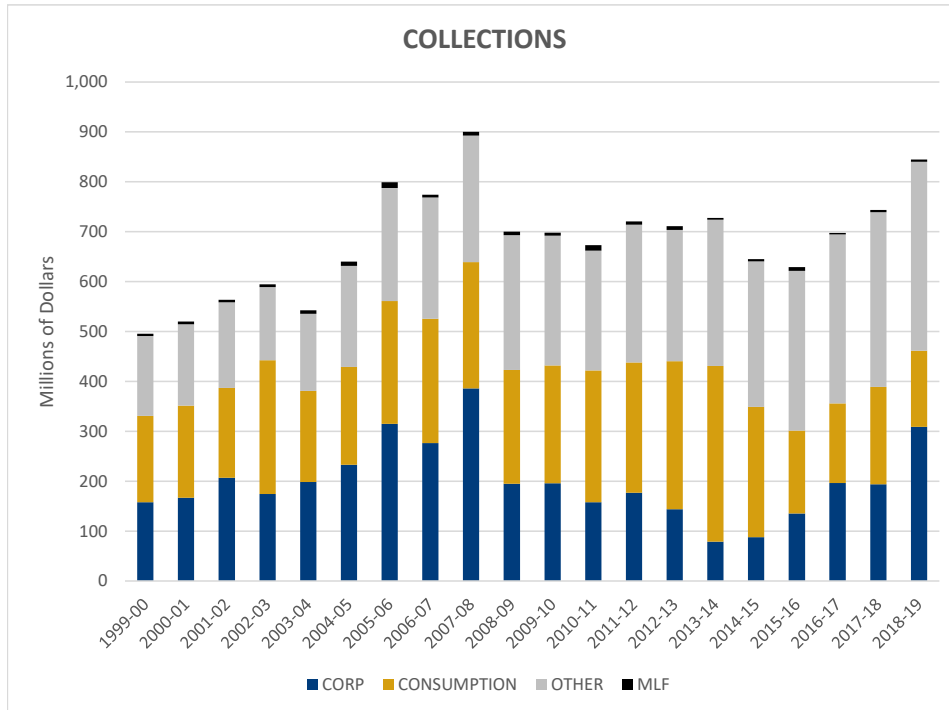
### KEY

- OCFT - Oil Company Franchise Tax, which includes expired liquid fuels and fuels taxes.
- MCRT/IFTA - Motor Carrier Road Tax/IFTA.
- MISC - Includes refunds for truck refrigeration units, alternative fuels, and power take-offs.



# DELINQUENT COLLECTIONS

## COLLECTIONS BY TAX TYPE (\$M)



FISCAL YEAR	CORP	CONSUMPTION	OTHER	MLF	TOTAL
1999-00	157.8	173.0	160.3	4.3	495.4
2000-01	166.7	184.7	163.0	5.8	520.2
2001-02	206.7	180.3	171.3	5.3	563.6
2002-03	174.2	268.5	146.4	5.6	594.7
2003-04	198.6	182.2	154.9	6.6	542.3
2004-05	233.0	195.8	203.0	8.1	639.9
2005-06	315.0	246.0	226.4	11.8	799.2
2006-07	276.5	249.0	243.3	5.5	774.3
2007-08	386.1	253.2	253.3	7.7	900.3
2008-09	194.8	228.3	269.9	7.3	700.3
2009-10	195.9	236.0	260.1	6.2	698.2
2010-11	157.9	264.0	240.1	11.3	673.3
2011-12	176.7	261.4	275.9	6.5	720.5
2012-13	143.7	296.8	263.2	7.5	711.2
2013-14	78.7	352.3	293.0	3.8	727.8
2014-15	88.0	260.8	291.7	4.7	645.2
2015-16	135.3	166.1	320.1	7.6	629.1
2016-17	196.6	159.4	338.9	2.9	697.7
2017-18	193.7	195.4	349.9	4.4	743.4
2018-19	308.7	152.7	378.6	4.9	844.9

### NOTES

Delinquent Collections are the result of audits, desk reviews, and adjustments completed by the Pennsylvania Department of Revenue.

Data may not match published delinquent collections reports due to rounding.

### KEY

CORP - Corporation Taxes

CONSUMPTION - Includes sales, use, cigarette, and other consumption taxes.

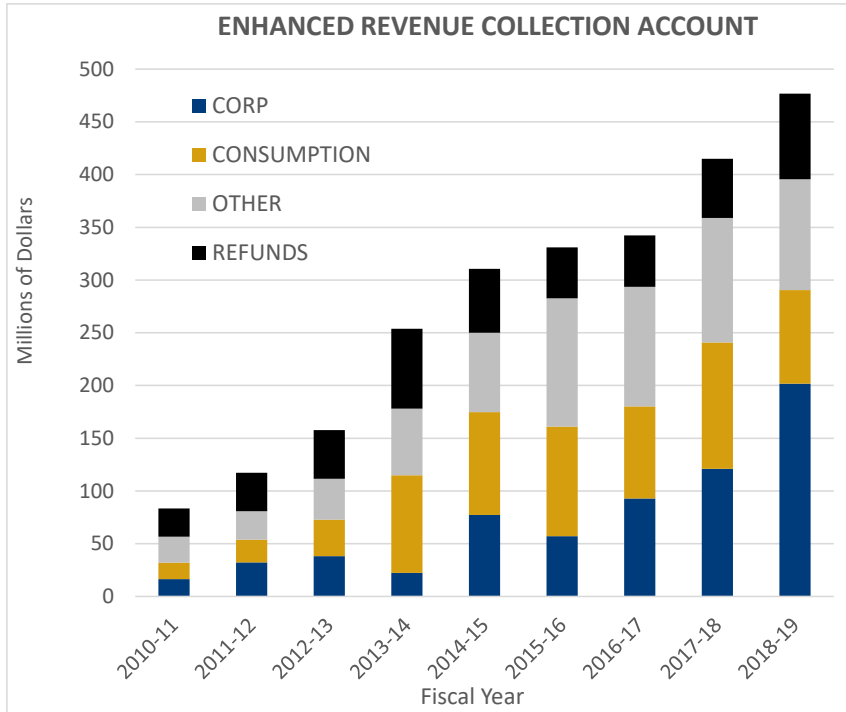
OTHER - Includes personal income, realty transfer, and inheritance taxes.

MLF - Includes liquid fuels, fuels, oil company franchise, and motor carrier road/IFTA taxes.



# ENHANCED REVENUE COLLECTION ACCOUNT

## COLLECTIONS BY TAX TYPE (\$M)



FISCAL YEAR	CORP	CONSUMPTION	OTHER	REFUNDS	TOTAL
2010-11	16.5	15.6	24.6	26.6	83.3
2011-12	32.3	21.5	27.0	36.4	117.2
2012-13	38.3	34.4	38.9	46.1	157.6
2013-14	22.2	92.7	63.2	75.8	253.9
2014-15	77.4	97.4	75.2	60.7	310.7
2015-16	57.1	103.9	121.8	48.2	330.9
2016-17	92.8	87.4	113.3	48.9	342.3
2017-18	121.1	119.7	118.1	56.2	415.1
2018-19	201.7	88.7	105.1	81.1	476.7

FISCAL YEAR	APPROPRIATION
2010-11	4.3
2011-12	4.3
2012-13	10.0
2013-14	15.0
2014-15	25.0
2015-16	25.0
2016-17	25.0
2017-18	30.0
2018-19	30.0

### NOTES

Act 46 of 2010 created the Enhanced Revenue Collection Account (ERCA). Monies are appropriated to the department to expand tax return reviews and tax collection activities. ERCA funding has enabled the department to increase its scrutiny of returns requesting refunds as well as to initiate additional audits and enhanced compliance and collections activities.

ERCA collections are composed of delinquent collections resulting from projects funded by Act 46 of 2010 as well as refunds avoided or diminished by ERCA funded activities.

### KEY

CORP - Corporation Taxes  
 CONSUMPTION - Sales, use, cigarette, and other consumption taxes.  
 OTHER - Personal income and inheritance taxes.  
 REFUNDS - Represents refunds avoided.