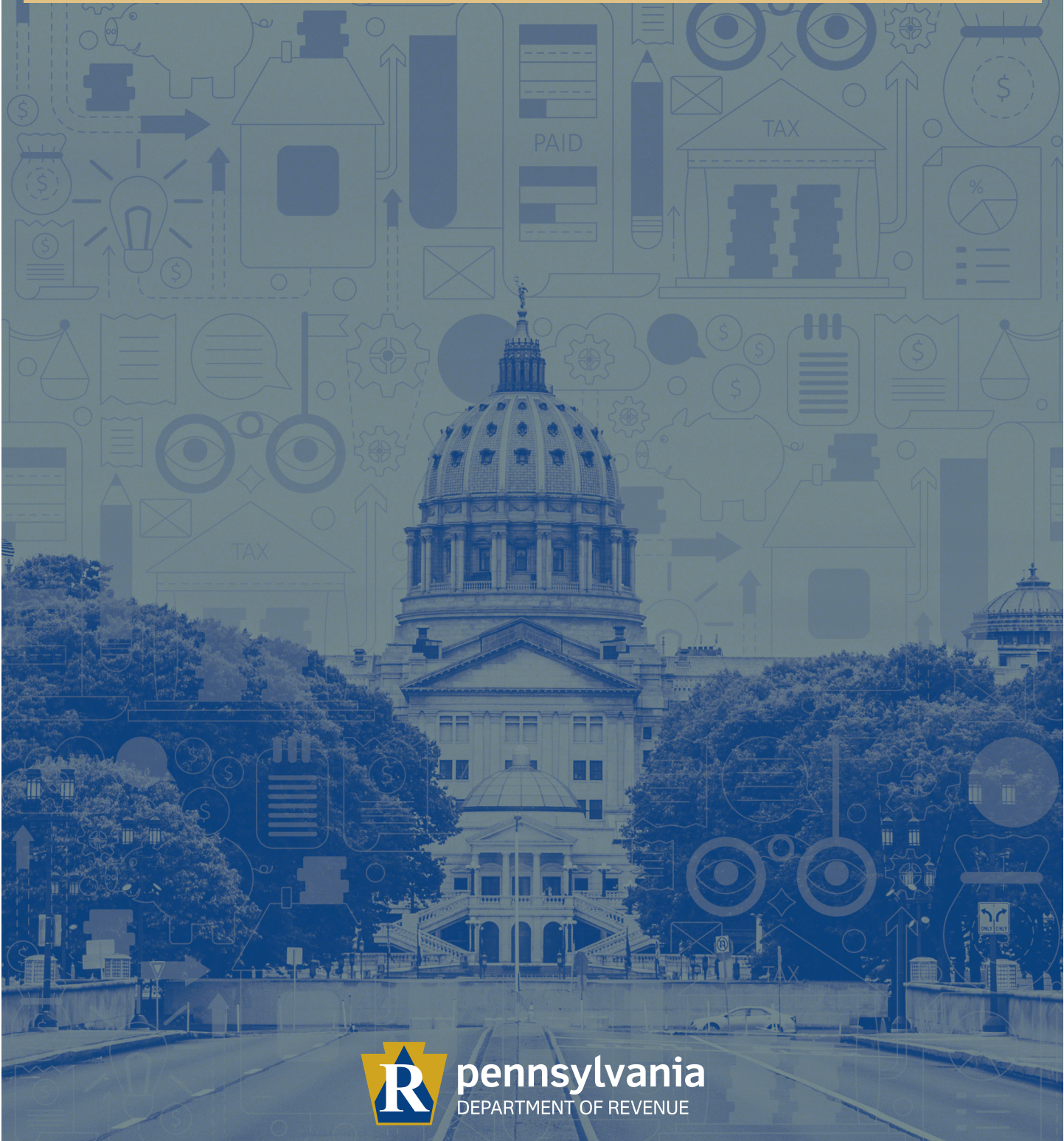


# THE STATISTICAL SUPPLEMENT FOR THE PENNSYLVANIA TAX COMPENDIUM

OCTOBER 2020  
Fiscal Year 2019-2020



# 2019-20 STATISTICAL SUPPLEMENT

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## INTRODUCTION

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, 2020, 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)

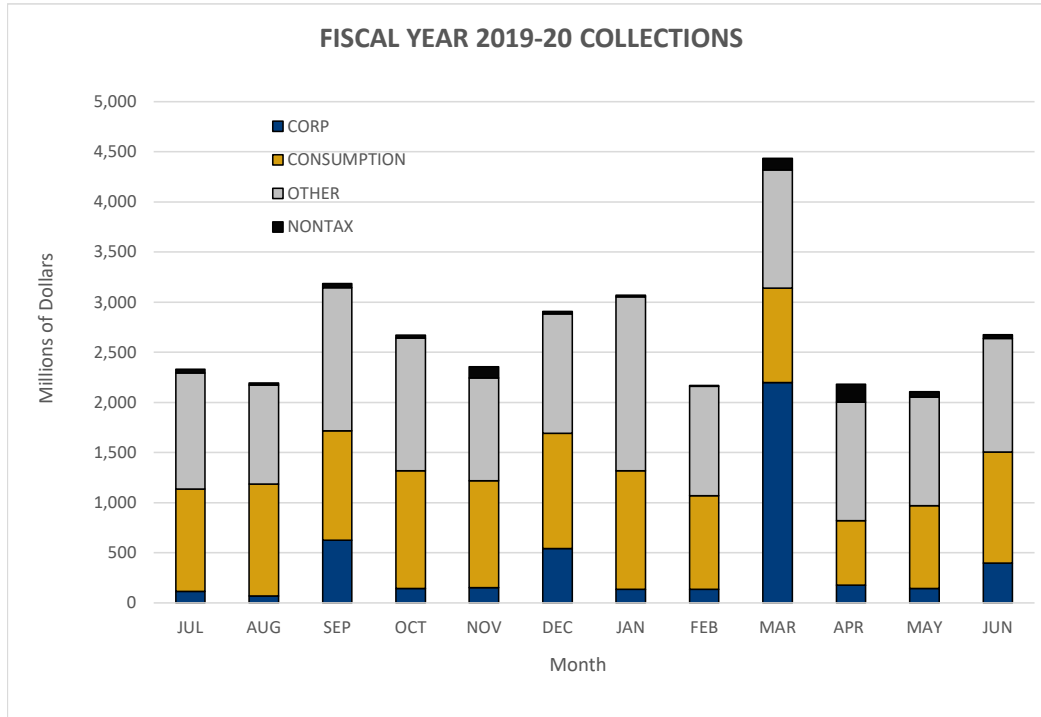
# GENERAL FUND REVENUE

## FISCAL YEAR 2019-20 BY MONTH (\$M)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>Total General Fund</b>	<b>2,329.2</b>	<b>2,192.9</b>	<b>3,185.0</b>	<b>2,670.0</b>	<b>2,356.9</b>	<b>2,907.1</b>	<b>3,071.0</b>	<b>2,167.5</b>	<b>4,434.9</b>	<b>2,180.9</b>	<b>2,105.6</b>	<b>2,674.8</b>	<b>32,275.8</b>
<b>Total Tax Revenue</b>	<b>2,295.2</b>	<b>2,175.0</b>	<b>3,142.4</b>	<b>2,640.6</b>	<b>2,243.4</b>	<b>2,882.9</b>	<b>3,053.1</b>	<b>2,162.4</b>	<b>4,317.7</b>	<b>2,005.0</b>	<b>2,053.7</b>	<b>2,639.4</b>	<b>31,610.9</b>
<b>Total Corporation Taxes</b>	<b>116.9</b>	<b>69.0</b>	<b>627.2</b>	<b>145.2</b>	<b>150.8</b>	<b>542.2</b>	<b>134.0</b>	<b>136.5</b>	<b>2,196.7</b>	<b>176.3</b>	<b>145.6</b>	<b>398.7</b>	<b>4,839.0</b>
Accelerated Deposits	1.2	-0.8	1.7	-1.2	-0.1	3.4	-2.3	0.9	3.3	-2.5	-0.5	0.5	3.6
Corporate Net Income	93.1	63.3	610.6	141.1	137.7	526.5	92.0	83.7	434.9	136.0	118.9	389.3	2,826.9
Gross Receipts	4.3	4.4	4.1	3.7	11.7	5.6	3.3	40.8	1,025.7	1.1	-3.0	2.7	1,104.3
Utility Property	0.4	0.2	1.0	0.3	0.0	0.0	0.0	0.0	0.5	6.9	28.4	0.0	37.8
Insurance Premium	17.5	0.5	0.4	0.2	0.2	1.0	38.8	9.9	373.9	28.4	1.1	1.6	473.6
Bank Shares	0.0	0.0	5.0	0.7	0.2	1.3	1.1	1.1	353.7	4.1	0.6	1.8	369.8
Mutual Thrift	0.4	1.4	4.5	0.3	1.1	4.5	0.9	0.0	4.7	2.4	0.1	2.8	23.1
<b>Total Consumption Taxes</b>	<b>1,019.8</b>	<b>1,116.4</b>	<b>1,090.3</b>	<b>1,174.5</b>	<b>1,070.0</b>	<b>1,148.7</b>	<b>1,184.4</b>	<b>934.5</b>	<b>944.0</b>	<b>646.1</b>	<b>822.4</b>	<b>1,107.2</b>	<b>12,258.3</b>
<b>Sales and Use - Total</b>	<b>925.4</b>	<b>967.9</b>	<b>945.6</b>	<b>1,031.4</b>	<b>925.8</b>	<b>981.4</b>	<b>1,079.3</b>	<b>811.8</b>	<b>839.2</b>	<b>636.7</b>	<b>699.1</b>	<b>974.2</b>	<b>10,817.8</b>
Nonmotor	783.0	830.6	808.4	897.8	817.8	845.9	955.5	709.7	718.2	621.1	648.5	816.1	9,452.8
Motor Vehicle	142.4	137.2	137.2	133.6	108.0	135.4	123.8	102.1	121.0	15.6	50.6	158.0	1,365.0
Cigarette	50.8	102.6	101.7	98.4	94.3	106.5	64.6	80.0	64.2	-15.5	85.9	91.1	924.3
Other Tobacco Products	10.9	11.9	11.7	10.5	11.2	10.1	10.5	10.5	9.0	10.5	9.9	10.6	127.3
Malt Beverage	2.2	2.0	2.1	1.8	2.0	1.9	1.9	1.6	1.0	2.4	2.1	2.2	23.2
Liquor	30.5	32.2	29.2	32.4	36.8	48.9	28.1	30.6	30.6	12.0	25.4	29.0	365.7
<b>Total Other Taxes</b>	<b>1,158.5</b>	<b>989.6</b>	<b>1,425.0</b>	<b>1,320.9</b>	<b>1,022.6</b>	<b>1,192.1</b>	<b>1,734.7</b>	<b>1,091.4</b>	<b>1,177.0</b>	<b>1,182.6</b>	<b>1,085.7</b>	<b>1,133.5</b>	<b>14,513.5</b>
<b>Personal Income - Total</b>	<b>1,022.8</b>	<b>824.0</b>	<b>1,277.8</b>	<b>1,161.4</b>	<b>869.6</b>	<b>1,028.0</b>	<b>1,567.8</b>	<b>940.1</b>	<b>1,068.4</b>	<b>1,111.4</b>	<b>947.2</b>	<b>1,016.4</b>	<b>12,835.0</b>
Withholding	945.3	760.1	803.0	963.3	827.5	913.1	1,058.7	876.1	980.6	906.5	752.3	756.2	10,542.8
Quarterly	48.0	36.4	440.2	72.8	20.4	88.7	482.7	23.0	14.9	112.8	38.7	150.1	1,528.6
Annual	29.5	27.6	34.6	125.3	21.7	26.2	26.4	40.9	72.9	92.2	156.1	110.1	763.7
Realty Transfer	21.1	53.9	49.5	54.3	48.8	53.4	49.5	36.1	38.6	26.6	33.0	33.1	497.8
Inheritance	98.5	97.0	86.6	91.0	87.8	94.7	92.8	102.9	116.1	65.4	69.1	80.1	1,082.0
Gaming	10.9	13.9	13.3	16.6	13.5	17.0	20.8	12.6	12.9	2.7	4.0	4.7	143.0
Minor and Repealed	5.1	0.8	-2.1	-2.4	2.9	-1.1	3.8	-0.2	-59.0	-23.5	32.3	-0.9	-44.3
<b>Total Nontax Revenue</b>	<b>34.0</b>	<b>17.9</b>	<b>42.6</b>	<b>29.4</b>	<b>113.4</b>	<b>24.2</b>	<b>17.9</b>	<b>5.1</b>	<b>117.1</b>	<b>175.9</b>	<b>51.9</b>	<b>35.5</b>	<b>664.9</b>

# GENERAL FUND REVENUE

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



MONTH	CORP	CONSUMPTION	OTHER	NONTAX
JUL	116.9	1,019.8	1,158.5	34.0
AUG	69.0	1,116.4	989.6	17.9
SEP	627.2	1,090.3	1,425.0	42.6
OCT	145.2	1,174.5	1,320.9	29.4
NOV	150.8	1,070.0	1,022.6	113.4
DEC	542.2	1,148.7	1,192.1	24.2
JAN	134.0	1,184.4	1,734.7	17.9
FEB	136.5	934.5	1,091.4	5.1
MAR	2,196.7	944.0	1,177.0	117.1
APR	176.3	646.1	1,182.6	175.9
MAY	145.6	822.4	1,085.7	51.9
JUN	398.7	1,107.2	1,133.5	35.5

### KEY

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

### NOTE

Monthly collections for FY 2019-20 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)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Total General Fund</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>27,648.2</b>
<b>Total Tax Revenue</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>24,909.9</b>
<b>Total Corporation Taxes</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>	<b>3,801.9</b>
Accelerated Deposits	-0.8	-0.4	0.8	-0.6	0.6	0.5	-0.4	-0.2	3.9	2.3
Corporate Net Income	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	1,791.0
Gross Receipts	663.6	710.6	846.8	1,012.4	1,125.9	1,151.0	1,293.3	1,348.9	1,376.8	1,286.7
Utility Property	42.3	28.8	50.8	50.3	41.2	40.2	47.5	44.7	41.9	39.5
Insurance Premium	291.4	300.6	330.6	390.8	410.7	390.4	412.5	418.2	431.5	459.5
Bank Shares	175.0	200.1	188.4	189.5	188.8	188.2	185.7	176.2	192.1	212.1
Mutual Thrift	14.9	16.2	26.0	28.0	20.2	16.5	27.9	15.6	6.4	10.7
<b>Total Consumption Taxes</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>9,302.8</b>
<b>Sales and Use - Total</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>	<b>8,029.2</b>
Nonmotor	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	7,033.5
Motor Vehicle	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	995.7
Cigarette	269.3	266.8	826.7	856.4	784.4	792.1	778.6	784.1	754.2	976.1
Other Tobacco Products	--	--	--	--	--	--	--	--	--	--
Malt Beverage	25.5	26.7	26.7	26.2	24.9	26.2	25.2	26.3	26.0	26.6
Liquor	162.1	170.8	193.2	195.2	212.5	223.0	239.5	251.1	266.5	271.0
<b>Total Other Taxes</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>11,805.2</b>
<b>Personal Income - Total</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>	<b>9,968.7</b>
Withholding	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	7,851.7
Quarterly	1,014.1	902.0	807.9	928.4	1,092.6	1,337.1	1,484.8	1,695.9	1,392.1	1,186.0
Annual	878.8	651.2	604.8	680.9	916.6	1,092.7	1,248.1	1,400.9	1,007.9	931.1
Realty Transfer	268.8	290.5	362.6	400.6	472.5	552.5	571.0	429.5	294.5	296.0
Inheritance	799.8	779.6	693.8	747.6	716.1	745.2	756.6	828.6	772.2	753.8
Gaming	--	--	--	--	--	--	--	--	--	--
Minor and Repealed	1,080.5	934.1	928.6	1,009.3	1,046.6	1,084.1	1,001.8	1,148.2	814.6	786.7
<b>Total Nontax Revenue</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>	<b>2,738.2</b>

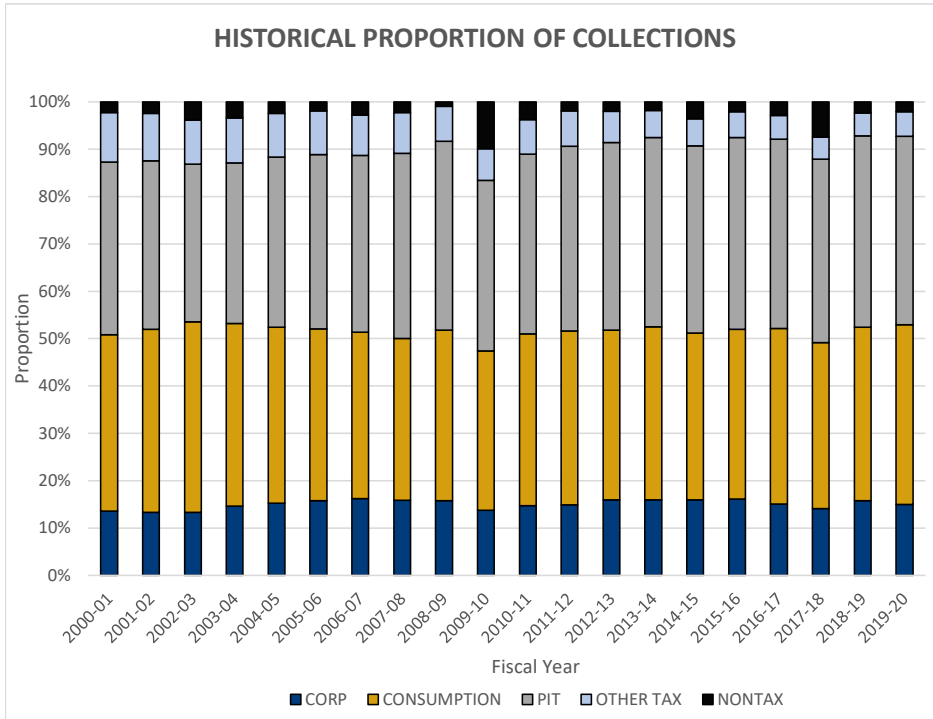
# GENERAL FUND REVENUE

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Total General Fund</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>32,275.8</b>
<b>Total Tax Revenue</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>31,610.9</b>
<b>Total Corporation Taxes</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>	<b>4,839.0</b>
Accelerated Deposits	1.8	4.4	3.4	0.7	11.2	1.6	2.8	3.8	2.5	3.6
Corporate Net Income	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	2,826.9
Gross Receipts	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	1,104.3
Utility Property	34.4	28.7	43.9	37.0	38.2	39.2	40.2	33.8	36.3	37.8
Insurance Premium	428.6	458.4	446.9	432.1	454.3	464.6	433.4	450.9	444.3	473.6
Bank Shares	226.5	258.0	337.0	307.2	281.0	314.0	302.2	339.5	352.2	369.8
Mutual Thrift	11.1	14.4	14.5	10.7	13.1	16.0	20.3	31.8	28.0	23.1
<b>Total Consumption Taxes</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>12,258.3</b>
<b>Sales and Use - Total</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>	<b>10,817.8</b>
Nonmotor	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	9,452.8
Motor Vehicle	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	1,365.0
Cigarette	1,075.4	1,069.9	1,024.1	976.9	927.2	911.5	1,261.6	1,198.3	1,118.8	924.3
Other Tobacco Products	--	--	--	--	--	--	83.9	119.1	129.9	127.3
Malt Beverage	25.9	25.9	25.2	25.1	24.5	24.9	24.4	24.1	23.5	23.2
Liquor	281.7	298.1	311.2	320.9	334.4	348.1	361.9	371.5	381.9	365.7
<b>Total Other Taxes</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>14,513.5</b>
<b>Personal Income - Total</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>	<b>12,835.0</b>
Withholding	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	10,542.8
Quarterly	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	1,528.6
Annual	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	763.7
Realty Transfer	279.2	292.2	338.7	375.4	413.8	481.7	478.0	514.4	534.0	497.8
Inheritance	805.2	827.7	845.3	877.4	1,002.3	962.2	977.9	1,019.3	1,053.6	1,082.0
Gaming	68.7	95.0	88.7	90.5	95.9	100.2	120.6	123.1	131.7	143.0
Minor and Repealed	839.5	850.5	593.6	296.3	222.8	145.2	-5.8	-35.4	-23.0	-44.3
<b>Total Nontax Revenue</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>	<b>664.9</b>

# GENERAL FUND REVENUE

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



FISCAL YEAR	CORP	CONSUMPTION	PIT	OTHER TAX	NONTAX
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%
2019-20	15.0%	38.0%	39.8%	5.2%	2.1%

### KEY

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

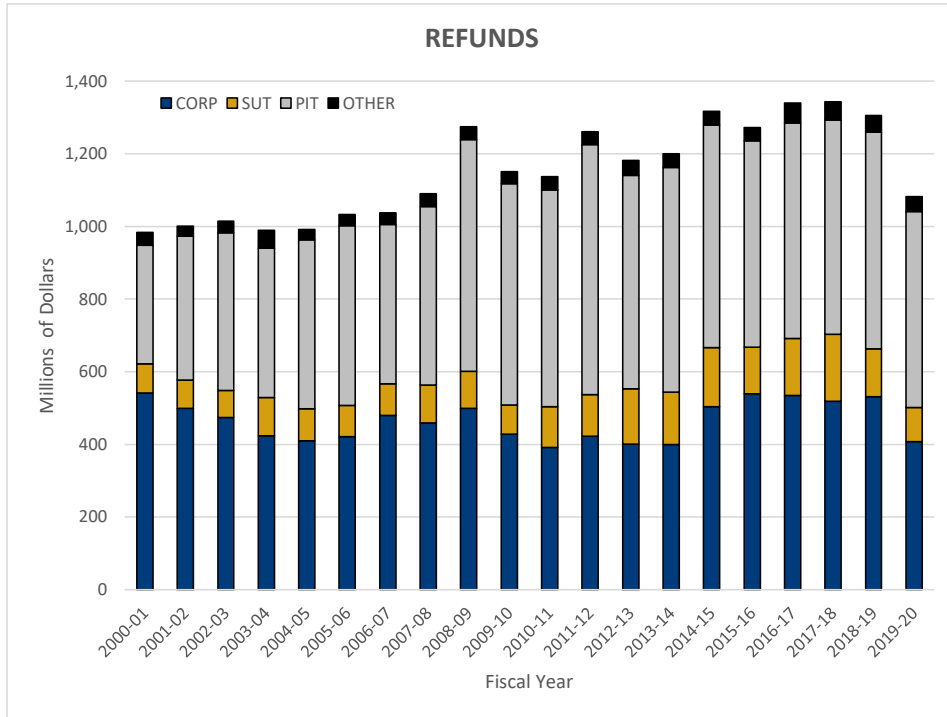
### NOTE

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
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
2019-20	407.0	94.4	539.1	41.0	1,081.4

### KEY

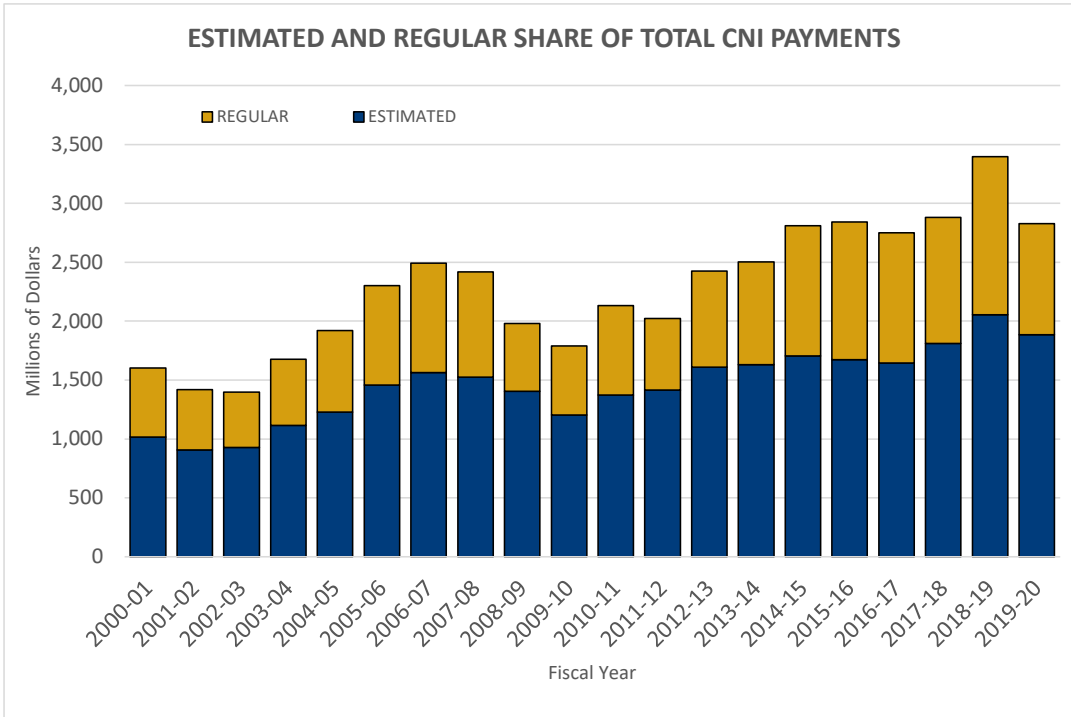
- CORP - Corporation Taxes
- SUT - Sales and Use Tax
- PIT - Personal Income Tax
- OTHER - All other General Fund taxes

### 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
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
2019-20	1,884.7	942.2	2,826.9

### 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.

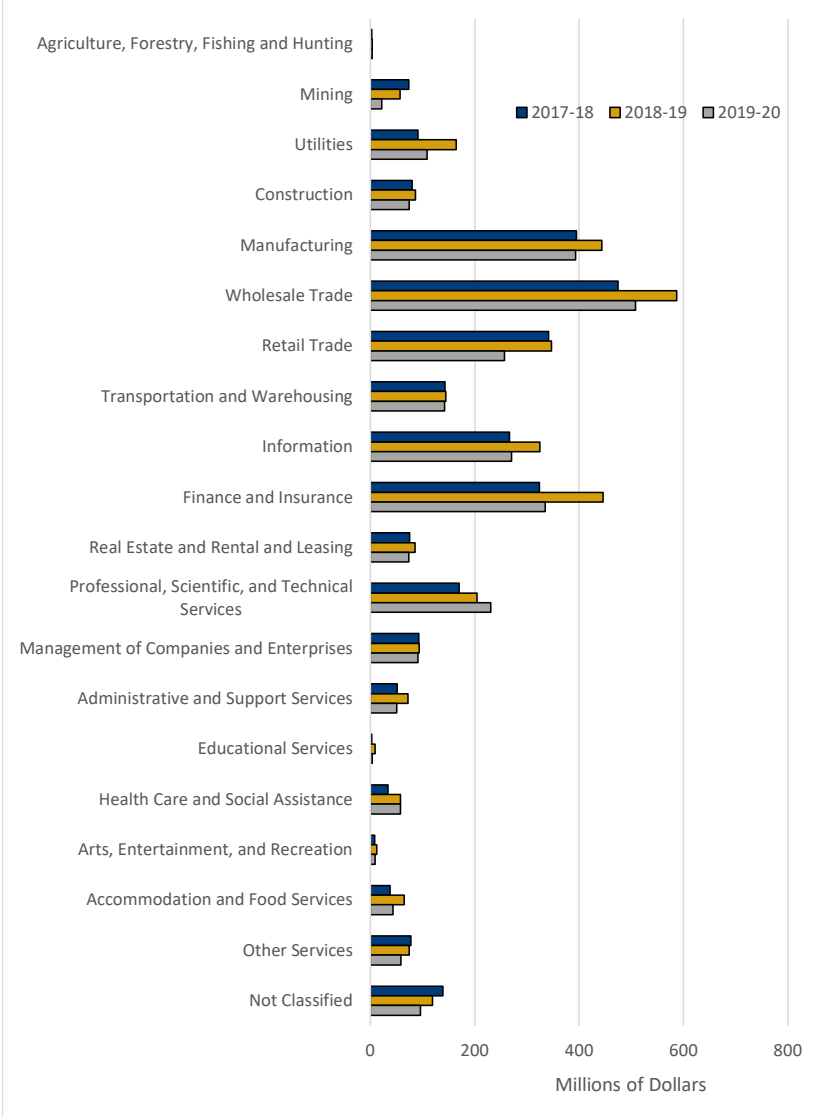
In fiscal year 2019-20, the due date for Corporate Net Income Tax annual returns originally due between April and July 2020 were extended to August 14, 2020 because of the COVID-19 pandemic.

Details may not add to totals due to rounding.

# CORPORATE NET INCOME TAX

## PAYMENTS BY BUSINESS TYPE (\$M)

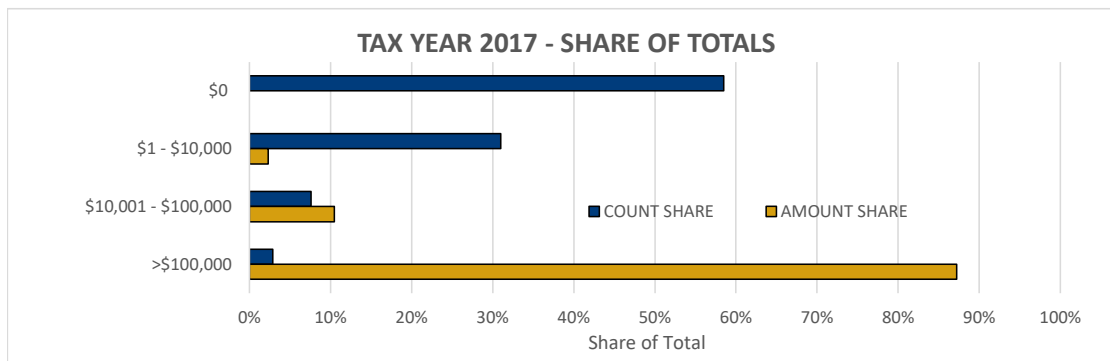
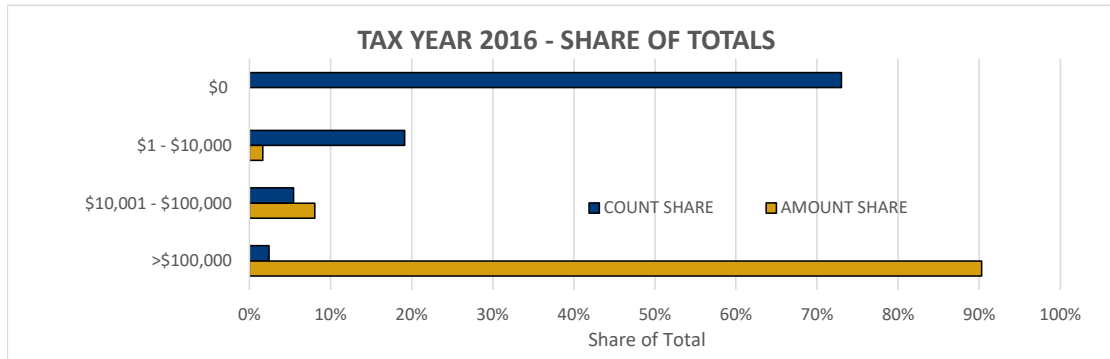
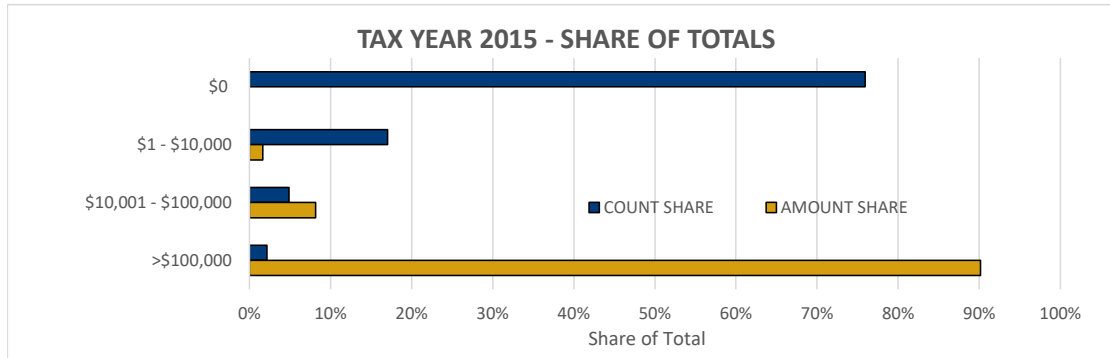
CNIT PAYMENTS BY BUSINESS TYPE (NAICS)



BUSINESS TYPE	2017-18	2018-19	2019-20
Agriculture, Forestry, Fishing and Hunting	3.0	3.7	3.1
Mining	73.9	56.9	21.5
Utilities	91.0	164.9	108.5
Construction	79.9	86.0	74.1
Manufacturing	394.7	443.2	392.9
Wholesale Trade	474.7	587.3	507.8
Retail Trade	341.2	346.8	256.9
Transportation and Warehousing	143.2	144.6	142.2
Information	266.3	324.8	270.4
Finance and Insurance	323.5	446.0	335.0
Real Estate and Rental and Leasing	75.4	85.9	73.9
Professional, Scientific, and Technical Services	169.9	204.3	231.0
Management of Companies and Enterprises	92.5	93.5	91.0
Administrative and Support Services	50.9	71.9	50.3
Educational Services	2.9	9.1	3.8
Health Care and Social Assistance	33.6	57.6	58.0
Arts, Entertainment, and Recreation	8.0	12.2	9.2
Accommodation and Food Services	37.9	65.2	43.5
Other Services	77.4	74.5	58.2
Not Classified	139.1	119.3	95.7
<b>TOTAL</b>	<b>2,879.0</b>	<b>3,397.5</b>	<b>2,826.9</b>

# CORPORATE NET INCOME TAX

## LIABILITIES BY SIZE (\$M)



LIABILITY RANGE	COUNT		
	2015	2016	2017
\$0	94,228	79,172	53,926
\$1 - \$10,000	21,112	20,741	28,570
\$10,001 - \$100,000	6,080	5,929	7,001
>\$100,000	2,649	2,628	2,671
	<b>124,069</b>	<b>108,470</b>	<b>92,168</b>

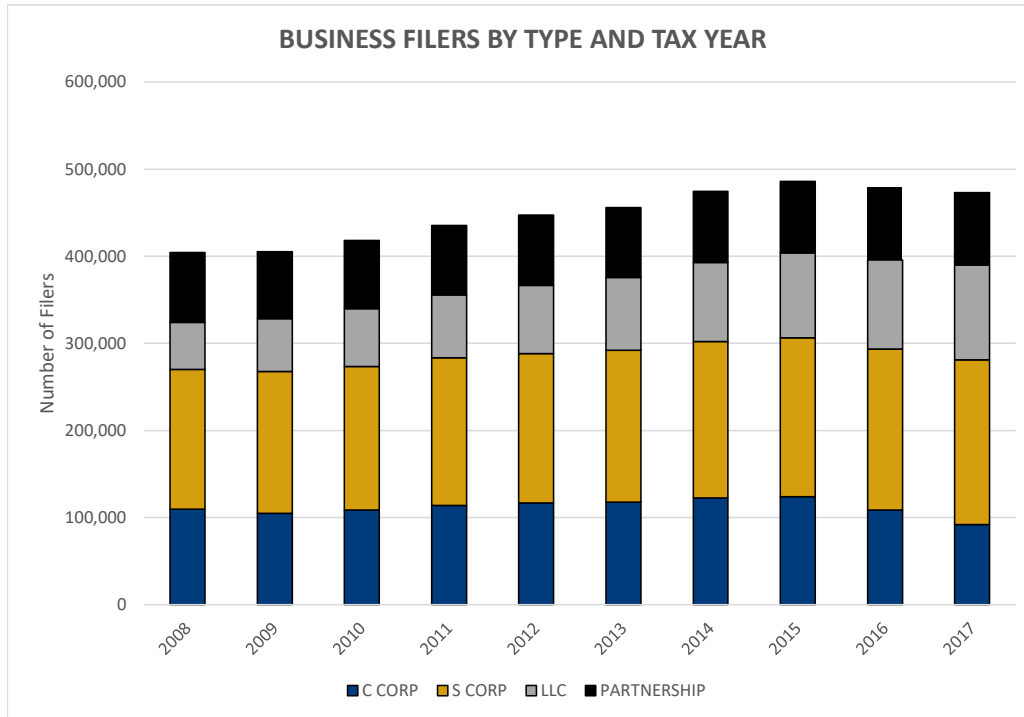
LIABILITY RANGE	CNIT LIABILITIES		
	2015	2016	2017
\$0	0.0	0.0	0.0
\$1 - \$10,000	42.4	41.6	52.7
\$10,001 - \$100,000	208.0	202.7	236.5
>\$100,000	2,292.6	2,276.4	1,971.9
	<b>2,542.9</b>	<b>2,520.7</b>	<b>2,261.1</b>

LIABILITY RANGE	COUNT SHARE		
	2015	2016	2017
\$0	76%	73%	59%
\$1 - \$10,000	17%	19%	31%
\$10,001 - \$100,000	5%	5%	8%
>\$100,000	2%	2%	3%
	<b>100%</b>	<b>100%</b>	<b>100%</b>

LIABILITY RANGE	AMOUNT SHARE		
	2015	2016	2017
\$0	0%	0%	0%
\$1 - \$10,000	2%	2%	2%
\$10,001 - \$100,000	8%	8%	10%
>\$100,000	90%	90%	87%
	<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	PARTNERSHIP
2008	109,696	160,281	54,217	80,195
2009	104,918	162,906	60,472	77,165
2010	108,861	164,745	66,126	78,511
2011	113,909	169,451	72,408	79,650
2012	116,744	171,710	78,089	80,563
2013	117,681	174,238	83,645	80,409
2014	122,660	179,419	90,814	81,455
2015	124,069	182,173	97,770	82,031
2016	108,470	184,888	102,470	82,868
2017	92,168	188,887	108,797	83,313

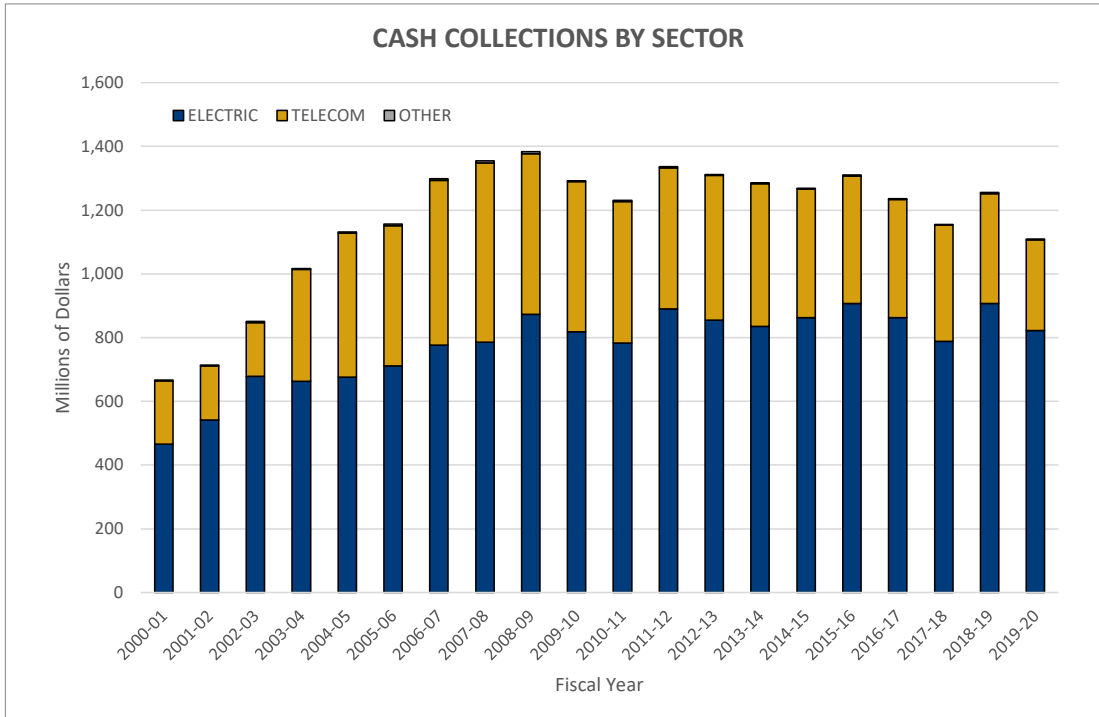
### NOTES

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.

S Corporation, Limited Liability Company (LLC), and Partnership counts are calculated by counting the entities filing Pennsylvania Schedule RK-1 and NRK-1 forms. Entity type is indicated on the form.

# GROSS RECEIPTS TAX

## CASH COLLECTIONS BY SECTOR (\$M)



FISCAL YEAR	ELECTRIC	TELECOM	OTHER	AFIG
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	783.1	444.0	3.4	-5.4
2011-12	890.6	441.6	4.3	-6.5
2012-13	854.6	454.4	3.2	-6.0
2013-14	835.3	448.1	1.5	-5.7
2014-15	862.0	403.7	2.4	-6.3
2015-16	907.2	399.4	3.6	-5.2
2016-17	863.1	370.3	2.6	-5.4
2017-18	788.4	364.6	2.0	-5.1
2018-19	906.9	344.5	4.0	-5.3
2019-20	821.7	285.2	2.4	-5.1

### 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

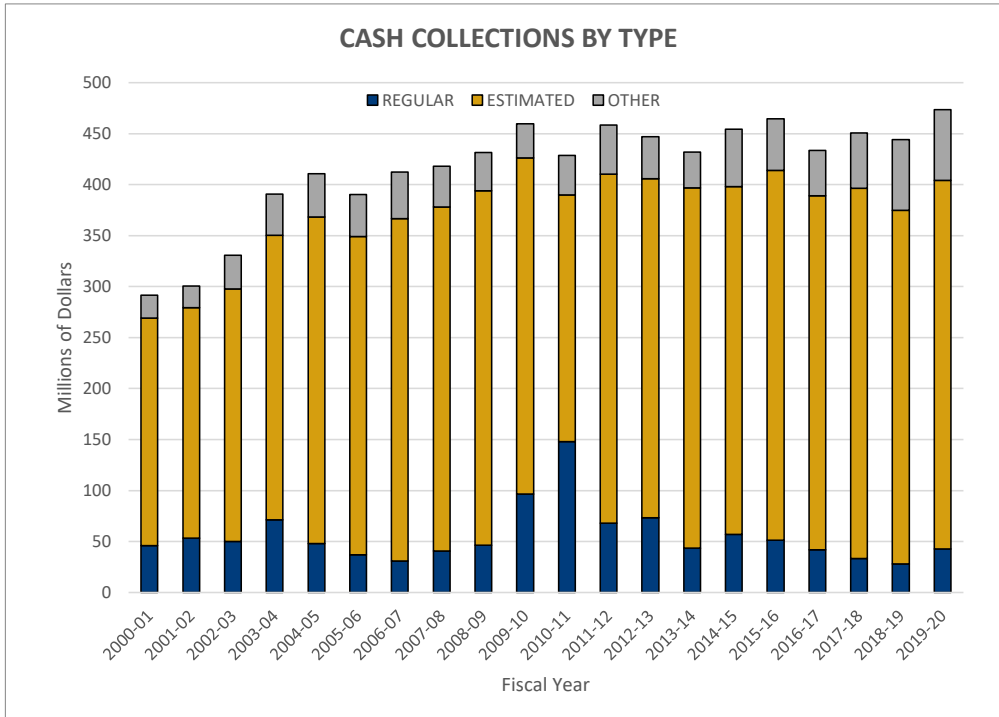
The "Other" sector includes taxable transportation services, such as pipelines and certain water transportation services, as well as the sale of natural gas through tax year 1999.

### 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
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
2019-20	42.8	361.2	69.5	473.6

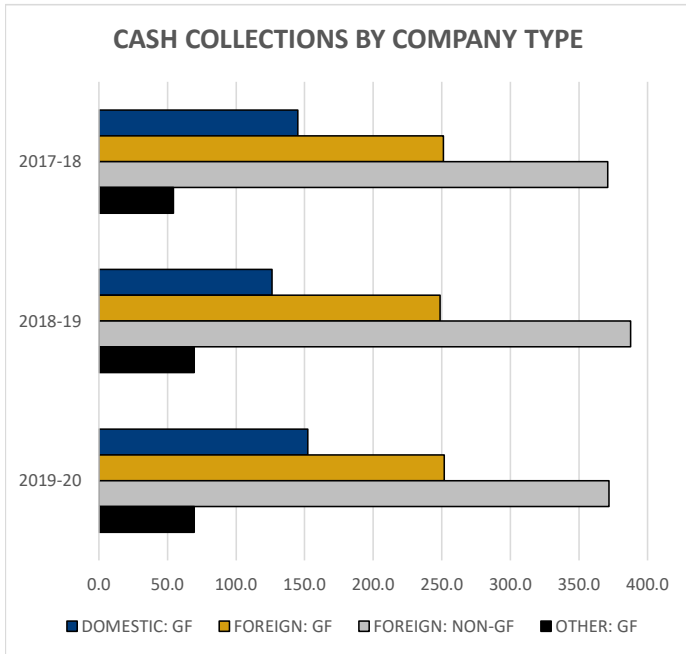
### NOTES

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	2017-18	2018-19	2019-20
DOMESTIC	GF	CASUALTY	REGULAR	-8.2	-5.5	6.4
DOMESTIC	GF	CASUALTY	ESTIMATED	75.8	72.7	81.0
DOMESTIC	GF	LIFE	REGULAR	3.8	2.5	2.6
DOMESTIC	GF	LIFE	ESTIMATED	58.3	44.0	45.4
DOMESTIC	GF	FIRE	REGULAR	-3.5	-3.7	0.3
DOMESTIC	GF	FIRE	ESTIMATED	19.0	16.1	16.6
OTHER	GF	MARINE		0.2	-0.3	0.1
FOREIGN	NON-GF	CASUALTY		281.2	317.9	300.4
OTHER	GF	RETALIATORY CASUALTY		11.8	17.2	15.7
FOREIGN	GF	LIFE	REGULAR	39.1	33.7	32.6
FOREIGN	GF	LIFE	ESTIMATED	202.1	205.6	209.5
FOREIGN	NON-GF	FIRE		89.8	69.8	71.4
OTHER	GF	RETALIATORY FIRE		3.1	9.8	5.1
FOREIGN	GF	TITLE	REGULAR	2.2	0.8	0.9
FOREIGN	GF	TITLE	ESTIMATED	7.9	8.7	8.7
OTHER	GF	UNAUTHORIZED		3.2	3.2	3.3
OTHER	GF	EXCESS INSURANCE BROKERS		36.3	39.5	45.5
<b>TOTAL</b>				<b>821.9</b>	<b>832.0</b>	<b>845.4</b>

DOMESTIC	GF			145.2	126.1	152.3
FOREIGN	GF			251.2	248.8	251.8
FOREIGN	NON-GF			371.0	387.7	371.8
OTHER	GF			54.5	69.4	69.5
<b>TOTAL</b>				<b>821.9</b>	<b>832.0</b>	<b>845.4</b>

### KEY

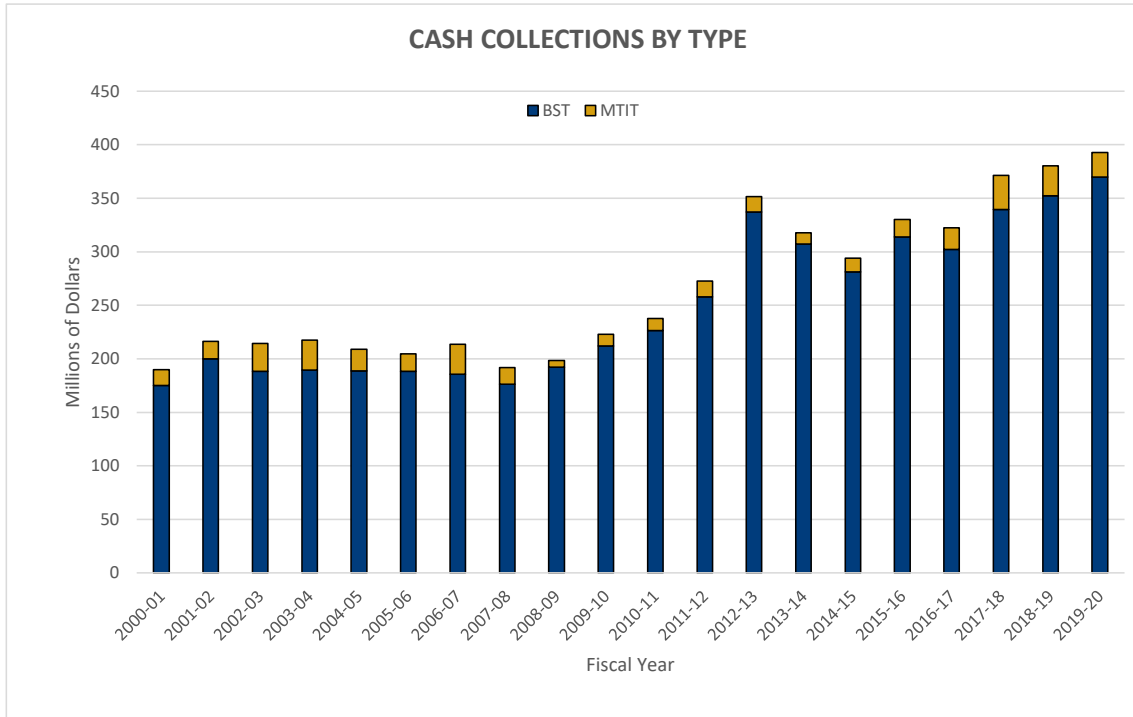
CLASS - Domestic, foreign, or other types of insurers making the payments. Other also includes retaliatory fees paid by foreign insurers located in states with higher tax burdens on insurance companies.

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
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
2019-20	369.8	23.1	392.9

### 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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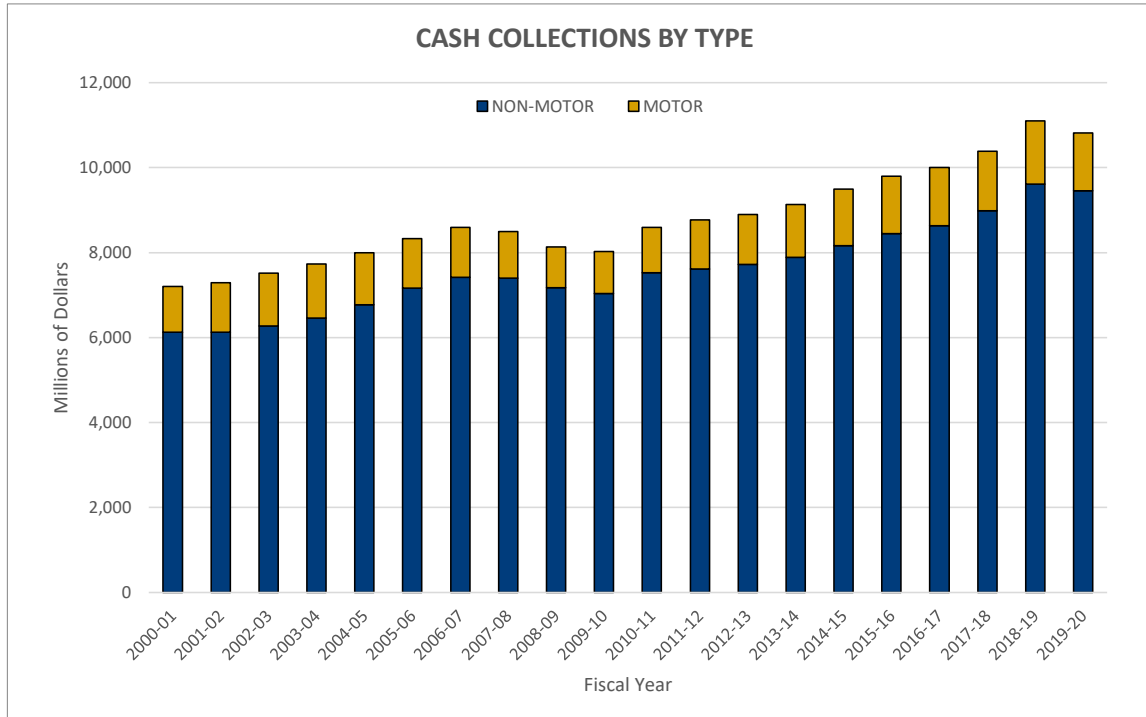
### NOTES

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
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
2019-20	9,452.8	1,365.0	10,817.8

### 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 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	2017-18	2018-19	2019-20	GROWTH	
					2018-19	2019-20
<b>AGRICULTURE</b>		<b>9.0</b>	<b>10.0</b>	<b>11.4</b>	<b>11.1%</b>	<b>16.8%</b>
<b>MINING</b>		<b>50.5</b>	<b>58.0</b>	<b>50.7</b>	<b>15.0%</b>	<b>-12.5%</b>
<b>UTILITIES</b>		<b>278.9</b>	<b>280.0</b>	<b>251.7</b>	<b>0.4%</b>	<b>-10.3%</b>
2211	Electric Power Generation, Transmission, & Distribution	190.2	192.0	173.4	0.9%	-9.8%
2212	Natural Gas Distribution	86.3	86.0	76.0	-0.3%	-11.8%
2213	Water, Sewage, and Other Systems	2.3	2.0	2.3	-14.2%	-2.7%
<b>CONSTRUCTION</b>		<b>281.1</b>	<b>298.0</b>	<b>291.4</b>	<b>6.0%</b>	<b>-2.2%</b>
<b>MANUFACTURING</b>		<b>435.8</b>	<b>448.0</b>	<b>437.7</b>	<b>2.8%</b>	<b>-2.7%</b>
311-312	Food, Beverage, and Tobacco Manufacturing	30.6	35.0	38.8	14.5%	11.6%
313-316	Textile, Textile Products, Apparel, & Leather	6.5	11.0	10.9	68.9%	-4.1%
321-322	Wood Product and Paper Manufacturing	32.1	31.0	30.7	-3.4%	-1.9%
323	Printing and Related Support Activities	34.2	33.0	32.0	-3.4%	-3.5%
324-326	Petroleum, Coal, Chemical, and Plastics Manufacturing	66.8	60.0	59.8	-10.2%	-1.1%
327	Nonmetallic Mineral Product Manufacturing	61.9	64.0	59.9	3.4%	-6.7%
331-332	Primary Metal and Fabricated Metal Product Manufacturing	63.0	69.0	62.1	9.5%	-10.3%
333	Machinery Manufacturing	23.9	29.0	30.2	21.1%	5.0%
334-335	Computer/Electronic/Electrical Product Manufacturing	55.1	55.0	55.3	-0.1%	-0.2%
336	Transportation Equipment Manufacturing	14.2	13.0	12.4	-8.4%	-6.7%
337-339	Furniture, Medical Supply, and Miscellaneous	47.5	48.0	45.6	1.0%	-4.9%
<b>WHOLESALE TRADE</b>		<b>942.0</b>	<b>1,029.0</b>	<b>964.5</b>	<b>9.2%</b>	<b>-6.3%</b>
423	Merchant Wholesalers, Durable Goods	637.4	702.0	648.8	10.1%	-7.5%
424	Merchant Wholesalers, Nondurable Goods	143.4	152.0	146.6	6.0%	-3.6%
425	Wholesale Electronic Markets & Agents & Brokers	161.2	175.0	169.1	8.5%	-3.6%
<b>RETAIL TRADE - MOTOR VEHICLE PARTS AND DEALERS</b>		<b>287.8</b>	<b>306.0</b>	<b>287.9</b>	<b>6.3%</b>	<b>-6.1%</b>
4411	Automobile Dealers	157.6	167.0	154.3	5.9%	-7.9%
4412	Other Motor Vehicle Dealers	24.9	25.0	24.2	0.5%	-2.4%
4413	Automotive Parts, Accessories and Tires Dealers	105.3	114.0	109.4	8.3%	-4.4%

# SALES AND USE TAX

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

NAICS	BUSINESS TYPE	2017-18	2018-19	2019-20	GROWTH	
					2018-19	2019-20
<b>RETAIL TRADE - FURNITURE AND HOME FURNISHINGS STORES</b>		<b>184.2</b>	<b>188.0</b>	<b>168.8</b>	<b>2.1%</b>	<b>-8.0%</b>
4421	Furniture Stores	115.6	119.0	107.0	3.0%	-10.1%
4422	Home Furnishings Store	68.6	69.0	61.8	0.6%	-10.9%
<b>RETAIL TRADE - ELECTRONICS AND APPLIANCE STORES</b>		<b>198.5</b>	<b>203.0</b>	<b>191.2</b>	<b>2.3%</b>	<b>-5.8%</b>
<b>RETAIL TRADE - BUILDING MATERIAL AND GARDEN EQUIPMENT DEALERS</b>		<b>629.1</b>	<b>685.0</b>	<b>690.7</b>	<b>8.9%</b>	<b>0.8%</b>
4441	Building Materials and Supplies Dealer	568.6	621.0	625.3	9.2%	0.6%
4442	Lawn and Garden Equipment and Supplies Stores	60.5	64.0	65.4	5.8%	2.1%
<b>RETAIL TRADE - FOOD AND BEVERAGE STORES</b>		<b>411.7</b>	<b>432.0</b>	<b>432.0</b>	<b>4.9%</b>	<b>-0.1%</b>
4451	Grocery Stores	313.6	331.0	329.6	5.6%	-0.5%
4452	Specialty Food Stores	21.7	23.0	21.7	6.0%	-6.9%
4453	Beer, Wine and Liquor Stores	76.5	78.0	80.7	2.0%	3.3%
<b>RETAIL TRADE - HEALTH AND PERSONAL CARE STORES</b>		<b>101.7</b>	<b>107.0</b>	<b>105.8</b>	<b>5.3%</b>	<b>-0.8%</b>
<b>RETAIL TRADE - GASOLINE STATIONS</b>		<b>183.9</b>	<b>191.0</b>	<b>180.0</b>	<b>3.9%</b>	<b>-5.6%</b>
<b>RETAIL TRADE - CLOTHING AND CLOTHING ACCESSORY STORES</b>		<b>123.0</b>	<b>125.0</b>	<b>109.2</b>	<b>1.6%</b>	<b>-12.3%</b>
<b>RETAIL TRADE - SPORTING GOODS, HOBBY, MUSICAL INSTRUMENTS, AND BOOKS</b>		<b>122.5</b>	<b>109.0</b>	<b>104.8</b>	<b>-11.0%</b>	<b>-4.3%</b>
<b>RETAIL TRADE - GENERAL MERCHANDISE STORES</b>		<b>670.3</b>	<b>682.0</b>	<b>671.2</b>	<b>1.7%</b>	<b>-1.6%</b>
4521	Department Stores	196.0	195.0	189.9	-0.5%	-2.6%
4529	Other General Merchandise Stores	474.3	487.0	481.3	2.7%	-1.2%
<b>RETAIL TRADE - MISCELLANEOUS STORE RETAILERS</b>		<b>265.4</b>	<b>274.0</b>	<b>271.4</b>	<b>3.3%</b>	<b>-0.9%</b>
<b>RETAIL TRADE - NONSTORE RETAILERS</b>		<b>317.9</b>	<b>491.0</b>	<b>639.9</b>	<b>54.4%</b>	<b>30.3%</b>
4541	Electronic Shopping	249.2	418.0	572.7	67.7%	37.0%
4542	Vending Machine Operators	6.9	7.0	6.4	2.1%	-10.3%
4543	Direct Selling Establishments	61.8	66.0	60.8	6.7%	-7.8%

# SALES AND USE TAX

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

NAICS	BUSINESS TYPE	2017-18	2018-19	2019-20	GROWTH	
					2018-19	2019-20
<b>TRANSPORTATION AND WAREHOUSING</b>		<b>35.8</b>	<b>39.0</b>	<b>53.2</b>	<b>8.8%</b>	<b>37.4%</b>
<b>INFORMATION</b>		<b>683.8</b>	<b>714.0</b>	<b>694.8</b>	<b>4.4%</b>	<b>-2.7%</b>
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>		<b>480.9</b>	<b>528.0</b>	<b>517.7</b>	<b>9.8%</b>	<b>-1.9%</b>
<b>SERVICES</b>		<b>2,028.8</b>	<b>2,182.0</b>	<b>2,032.9</b>	<b>7.6%</b>	<b>-6.8%</b>
54	Professional, Scientific and Technical Services	283.2	331.0	361.4	16.9%	9.2%
55	Management of Companies and Enterprises	20.3	19.0	18.0	-6.3%	-4.4%
56	Admin. Support and Waste Mgmt. and Remediation Services	202.5	216.0	225.0	6.7%	4.4%
61	Educational Services	9.3	13.0	12.3	39.7%	-2.0%
62	Health Care and Social Assistance	31.8	38.0	33.6	19.6%	-11.2%
71	Arts, Entertainment and Recreation Services	64.1	60.0	54.3	-6.4%	-9.3%
721	Accommodation	212.6	227.0	180.9	6.8%	-20.4%
722	Food Services and Drinking Places	905.8	952.0	838.3	5.1%	-11.9%
8111	Automotive Repair and Maintenance	197.1	214.0	199.5	8.6%	-6.7%
8112-8114	Repair and Maintenance (except Automotive)	32.3	37.0	34.8	14.4%	-6.1%
812	Personal and Laundry Services	56.7	61.0	63.2	7.5%	4.0%
813	Religious, Grantmaking, Civic, Professional, & Similar Organizations	12.4	13.0	11.0	5.2%	-12.8%
814	Private Households (Maids, Butlers, Gardeners, etc.)	0.7	1.0	0.6	53.6%	-6.6%
<b>GOVERNMENT</b>		<b>19.7</b>	<b>21.0</b>	<b>17.2</b>	<b>6.5%</b>	<b>-18.7%</b>
<b>UNCLASSIFIED</b>		<b>101.1</b>	<b>63.0</b>	<b>132.3</b>	<b>-37.7%</b>	<b>108.8%</b>
<b>MOTOR VEHICLE</b>		<b>1,392.7</b>	<b>1,484.0</b>	<b>1,365.0</b>	<b>6.6%</b>	<b>-8.0%</b>
<b>LIQUOR CONTROL BOARD</b>		<b>145.4</b>	<b>150.0</b>	<b>144.5</b>	<b>3.1%</b>	<b>-3.9%</b>
<b>GRAND TOTAL</b>		<b>10,381.4</b>	<b>11,099.6</b>	<b>10,817.8</b>	<b>6.9%</b>	<b>-2.5%</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. Growth rates are calculated on unrounded figures.

## SALES AND USE TAX - NON-MOTOR VEHICLE

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

COUNTY	2018-19	2019-20	GROWTH	COUNTY	2018-19	2019-20	GROWTH	COUNTY	2018-19	2019-20	GROWTH
Adams	22.0	20.3	-8.5%	Erie	66.0	61.7	-6.7%	Northumberland	38.0	38.9	3.1%
Allegheny	498.0	482.3	-3.2%	Fayette	32.0	29.2	-8.2%	Perry	7.0	7.3	-1.0%
Armstrong	12.0	11.1	-4.2%	Forest	1.0	0.9	-6.8%	Philadelphia	371.0	331.6	-10.6%
Beaver	29.0	26.7	-7.3%	Franklin	30.0	29.2	-2.8%	Pike	12.0	11.7	-2.1%
Bedford	22.0	20.0	-9.0%	Fulton	2.0	1.5	-8.7%	Potter	4.0	3.5	-3.4%
Berks	155.0	139.5	-9.8%	Greene	7.0	6.3	-9.0%	Schuylkill	43.0	39.5	-7.9%
Blair	104.0	97.9	-6.1%	Huntingdon	6.0	5.6	-6.2%	Snyder	13.0	11.9	-5.7%
Bradford	17.0	16.0	-7.4%	Indiana	16.0	14.9	-6.3%	Somerset	19.0	18.1	-7.2%
Bucks	214.0	198.7	-7.1%	Jefferson	10.0	8.9	-8.2%	Sullivan	1.0	1.0	-3.0%
Butler	63.0	59.9	-5.5%	Juniata	5.0	4.9	1.7%	Susquehanna	10.0	9.4	-7.5%
Cambria	26.0	25.1	-4.2%	Lackawanna	85.0	79.2	-6.7%	Tioga	8.0	7.5	-8.8%
Cameron	0.0	0.4	6.8%	Lancaster	206.0	193.2	-6.3%	Union	13.0	12.3	-2.5%
Carbon	16.0	14.3	-10.6%	Lawrence	20.0	16.9	-13.2%	Venango	9.0	8.2	-7.0%
Centre	50.0	43.6	-13.5%	Lebanon	44.0	41.5	-4.8%	Warren	9.0	8.5	-7.7%
Chester	205.0	197.4	-3.9%	Lehigh	141.0	128.6	-8.5%	Washington	80.0	71.2	-10.9%
Clarion	11.0	10.5	-7.0%	Luzerne	79.0	74.4	-6.1%	Wayne	15.0	13.9	-7.7%
Clearfield	23.0	21.7	-5.2%	Lycoming	32.0	29.9	-5.8%	Westmoreland	129.0	103.0	-20.0%
Clinton	11.0	9.9	-8.9%	McKean	7.0	6.3	-4.8%	Wyoming	6.0	5.3	-6.6%
Columbia	16.0	15.7	-4.2%	Mercer	25.0	23.5	-6.9%	York	108.0	102.8	-4.9%
Crawford	16.0	14.0	-10.1%	Mifflin	9.0	8.7	-1.3%				
Cumberland	163.0	137.7	-15.7%	Monroe	35.0	31.7	-9.7%	Miscellaneous	5,278.0	5,441.5	3.1%
Dauphin	156.0	139.7	-10.7%	Montgomery	338.0	310.3	-8.3%	Motor Vehicle	1,484.0	1,365.0	-8.0%
Delaware	195.0	181.9	-6.5%	Montour	6.0	5.3	-13.5%	LCB	150.0	144.5	-3.9%
Elk	7.0	6.2	-14.3%	Northampton	61.0	58.0	-4.2%	<b>TOTAL</b>	<b>11,099.6</b>	<b>10,817.8</b>	<b>-2.5%</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. Growth rates are calculated on unrounded figures.

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	2018-19	2019-20	GROWTH	COUNTY	2018-19	2019-20	GROWTH	COUNTY	2017-18	2018-19	GROWTH
Adams	13.0	11.9	-6.2%	Elk	5.0	4.1	-9.3%	Montour	2.0	2.2	-9.8%
Allegheny	155.0	144.1	-7.3%	Erie	27.0	25.5	-3.9%	Northampton	37.0	33.3	-10.9%
Armstrong	9.0	8.6	-9.6%	Fayette	17.0	15.4	-9.6%	Northumberland	10.0	9.5	-5.0%
Beaver	20.0	19.2	-6.1%	Forest	1.0	0.6	8.0%	Perry	6.0	5.8	-3.7%
Bedford	6.0	5.9	-6.0%	Franklin	17.0	16.5	-3.3%	Philadelphia	123.0	111.0	-9.5%
Berks	47.0	42.6	-8.7%	Fulton	2.0	1.8	0.4%	Pike	7.0	6.8	-5.5%
Blair	15.0	13.5	-7.7%	Greene	5.0	4.8	-9.8%	Potter	2.0	2.1	-14.9%
Bradford	8.0	7.4	-13.0%	Huntingdon	5.0	4.6	-12.3%	Schuylkill	17.0	15.2	-8.4%
Bucks	80.0	72.6	-9.0%	Indiana	10.0	8.6	-12.2%	Snyder	4.0	4.3	-2.9%
Butler	28.0	26.5	-4.5%	Jefferson	6.0	5.1	-11.7%	Somerset	10.0	8.9	-9.6%
Cambria	16.0	14.8	-7.4%	Juniata	3.0	2.7	1.6%	Sullivan	1.0	0.9	-1.7%
Cameron	1.0	0.5	-7.4%	Lackawanna	23.0	21.3	-7.2%	Susquehanna	6.0	5.6	-11.3%
Carbon	8.0	7.1	-9.4%	Lancaster	60.0	55.8	-6.5%	Tioga	6.0	5.0	-14.3%
Centre	15.0	14.0	-4.9%	Lawrence	10.0	9.3	-9.3%	Union	4.0	4.2	-5.3%
Chester	68.0	61.9	-8.6%	Lebanon	17.0	14.8	-11.3%	Venango	6.0	5.5	-4.9%
Clarion	4.0	4.3	-1.2%	Lehigh	39.0	36.8	-4.7%	Warren	5.0	4.3	-8.4%
Clearfield	10.0	9.1	-7.2%	Luzerne	34.0	32.8	-4.8%	Washington	31.0	28.3	-8.4%
Clinton	4.0	4.3	0.3%	Lycoming	13.0	12.8	-3.8%	Wayne	8.0	7.0	-15.6%
Columbia	8.0	7.1	-6.5%	McKean	5.0	4.7	-8.6%	Westmoreland	45.0	44.2	-2.3%
Crawford	9.0	8.4	-9.1%	Mercer	12.0	11.0	-9.1%	Wyoming	4.0	3.6	-9.0%
Cumberland	33.0	30.0	-7.7%	Mifflin	5.0	4.6	-3.1%	York	57.0	53.4	-5.5%
Dauphin	32.0	29.5	-7.5%	Monroe	21.0	19.0	-7.7%	Out of State	3.0	1.6	-45.1%
Delaware	59.0	52.0	-11.7%	Montgomery	107.0	93.9	-11.8%	<b>TOTAL</b>	<b>1,484.0</b>	<b>1,365.0</b>	<b>-8.0%</b>

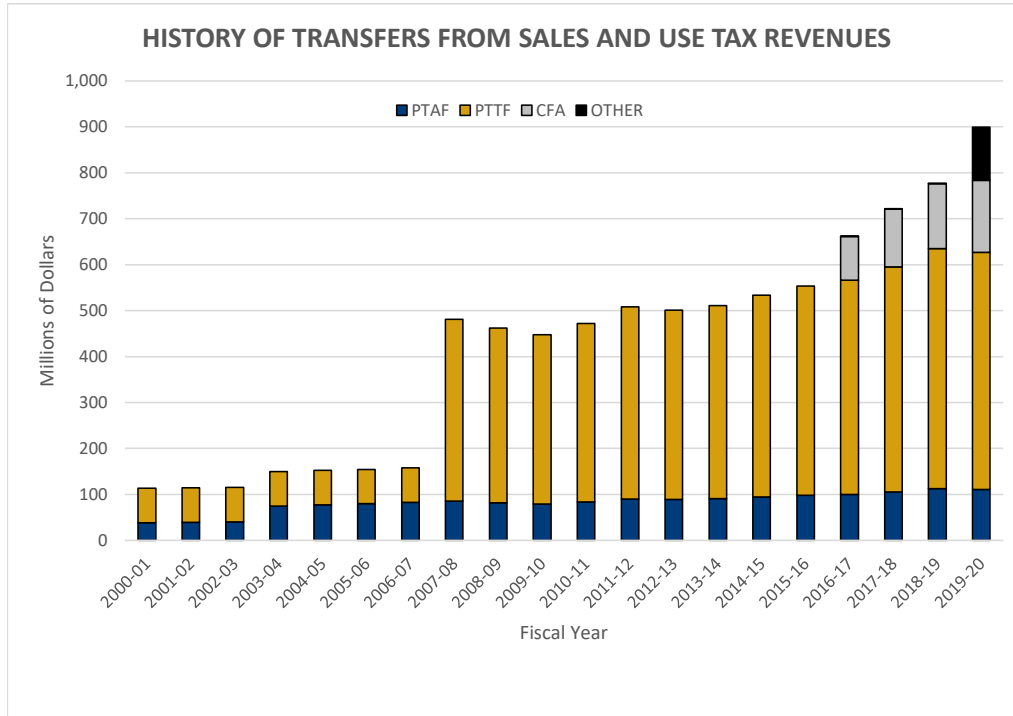
### NOTES

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. Growth rates are calculated on unrounded figures.

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	OTHER
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
2019-20	111.1	516.2	156.6	116.0

### 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.

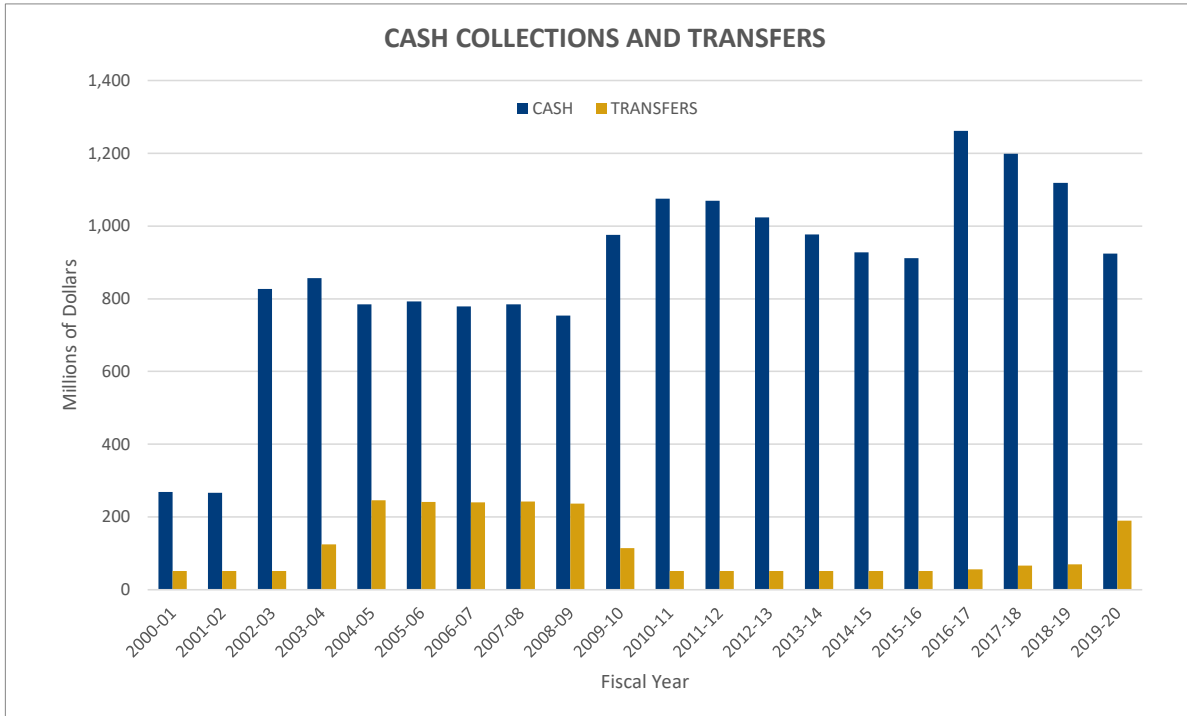
CFA: Sales and Use Tax revenues are transferred to the Commonwealth Financing Authority for payment of principal and interest obligations due each fiscal year. The transfers are authorized under Act 85-2016, beginning July 1, 2016.

OTHER: Sales and use tax revenues are transferred under Act 151-2016 for Transit Revitalization Investment Districts; and for FY 2019-20 only, revenues were transferred under Act 2017-43 to the Tobacco Revenue Bond Debt Service Account.



# CIGARETTE TAX

## CASH COLLECTIONS AND TRANSFERS (\$M)



FISCAL YEAR	CASH	TRANSFERS
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
2019-20	924.3	189.7

### 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

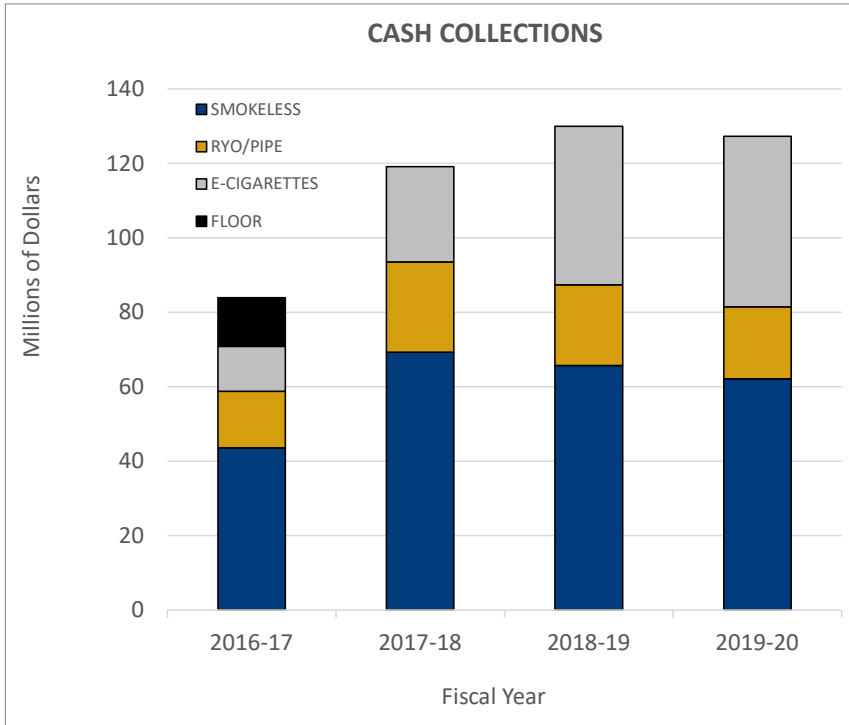
LOCAL CIGARETTE TAX FUND: 2016-17 through present - If prior year deposits into the Local Cigarette Tax Fund fall below \$58 million, the General Fund will transfer the difference between \$58 million and actual deposits to the Local Cigarette Tax Fund.

TOBACCO REVENUE BOND DEBT SERVICE ACCOUNT: 2019-20 - \$115.34M was transferred to the Tobacco Settlement Fund for CFA debt service payments.



# 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
2019-20	62.2	19.3	45.8	0.0	127.3

### 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

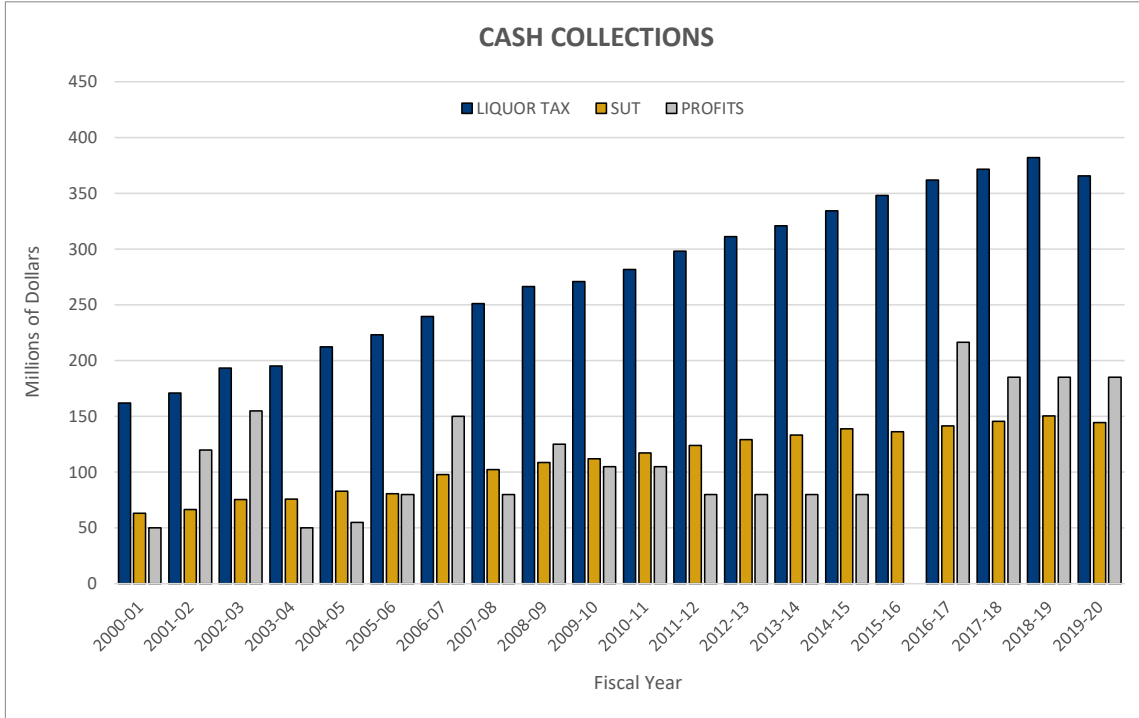
The tax is 55 cents (\$0.55) per ounce, with a minimum tax per package of 66 cents (\$0.66). For example, if the retailer purchases 100 ounces of tobacco in two-ounce packages, the tax due would be \$55. If the same quantity is purchased in one-ounce packages, the tax due would be \$66.

### 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
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
2019-20	365.7	144.5	185.1

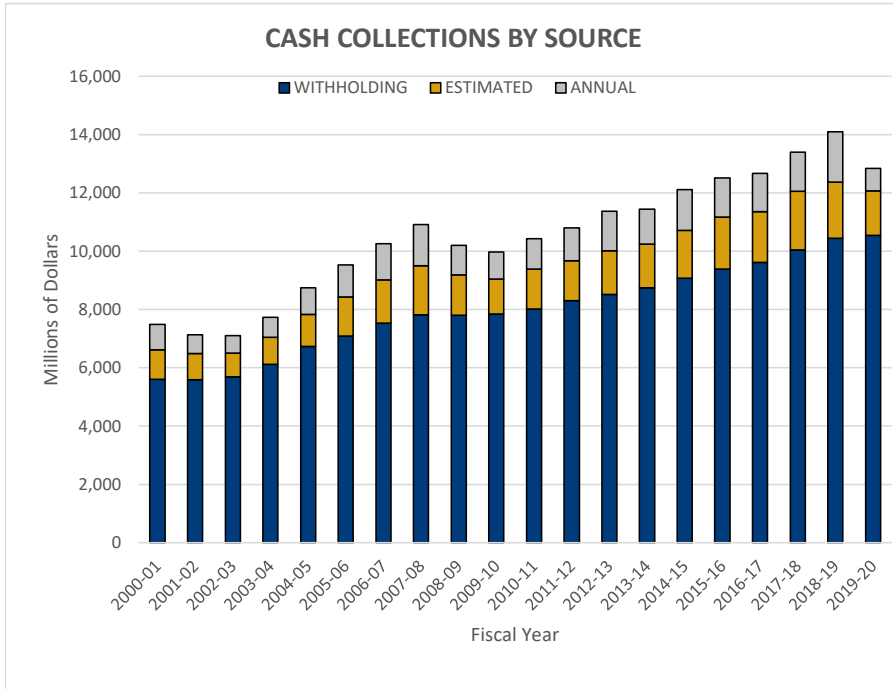
### IMPOSITION OF TAX

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
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
2019-20	10,542.8	1,528.6	763.7	12,835.0

% OF COLLECTIONS	76.2%	13.4%	10.4%
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### TAX RATES

1993 TO 2003	2.80%
2004 TO PRESENT	3.07%

### NOTES

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

In fiscal year 2019-20, the April due date for annual taxes and the April and June due dates for estimated taxes were extended to July 15, 2020 due to the COVID-19 pandemic.

# PERSONAL INCOME TAX

## TAXABLE INCOME RANGES AND AVERAGES

### CLASSES OF INCOME BY TAXABLE INCOME RANGE - TAX YEAR 2018 RETURNS (\$M)

TAXABLE INCOME RANGE	NUMBER OF RETURNS	TAXABLE COMPENSATION	INTEREST	DIVIDENDS	NET PROFITS	OTHER TAXABLE INCOME	TOTAL TAXABLE INCOME	TAX
0	258,775	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1 - 9,999	1,488,373	3,865.9	373.5	581.1	414.6	342.5	5,577.5	171.2
10,000 - 19,999	767,654	8,823.0	257.1	681.0	1,083.8	471.7	11,316.5	347.4
20,000 - 29,999	634,339	13,539.6	194.4	607.1	979.4	490.4	15,810.9	485.4
30,000 - 39,999	556,062	17,240.1	162.1	544.6	927.1	481.3	19,355.3	594.2
40,000 - 49,999	443,373	17,860.0	138.2	491.1	896.1	483.6	19,869.1	610.0
50,000 - 74,999	761,924	42,209.7	286.0	1,046.0	2,083.0	1,169.6	46,794.2	1,436.6
75,000 - 99,999	478,110	37,332.9	225.1	860.7	1,895.1	1,100.2	41,413.9	1,271.4
100,000 - 249,999	852,343	109,148.2	720.6	3,068.1	7,823.4	4,896.4	125,656.7	3,857.7
250,000 - 499,999	147,693	36,086.6	445.4	2,122.5	6,817.3	4,182.2	49,654.0	1,524.4
500,000 - 999,999	42,822	16,613.5	362.3	1,594.7	6,382.2	3,785.9	28,738.7	882.3
1,000,000 OR MORE	19,079	16,480.3	1,019.5	2,966.1	15,797.1	17,214.3	53,477.4	1,641.8
<b>TOTAL</b>	<b>6,450,547</b>	<b>319,199.9</b>	<b>4,184.2</b>	<b>14,563.0</b>	<b>45,099.1</b>	<b>34,618.0</b>	<b>417,664.1</b>	<b>12,822.3</b>

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

YEAR	MEAN	MEDIAN	YEAR	MEAN	MEDIAN
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
2008	51,816	26,165	2018	64,749	31,243

# PERSONAL INCOME TAX

## TAXABLE INCOME BY COUNTY - 2018 (\$M)

COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX	COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX	COUNTY	NUMBER OF RETURNS	TAXABLE INCOME	TAX
Adams	48,062	2,779.3	85.3	Elk	15,402	806.6	24.8	Montour	8,567	572.2	17.6
Allegheny	566,401	42,059.9	1,291.2	Erie	117,896	6,047.0	185.6	Northampton	142,167	9,228.0	283.3
Armstrong	29,601	1,446.7	44.4	Fayette	55,461	2,630.8	80.8	Northumberland	40,585	1,824.3	56.0
Beaver	78,040	4,280.9	131.4	Forest	1,899	71.3	2.2	Perry	21,359	1,064.4	32.7
Bedford	21,591	984.7	30.2	Franklin	70,834	3,706.6	113.8	Philadelphia	587,418	31,973.2	981.6
Berks	192,146	11,390.8	349.7	Fulton	6,624	318.7	9.8	Pike	23,348	1,263.2	38.8
Blair	54,331	2,800.2	86.0	Greene	13,937	865.8	26.6	Potter	6,926	324.8	10.0
Bradford	26,714	1,376.6	42.3	Huntingdon	17,900	834.7	25.6	Schuylkill	63,105	3,086.7	94.8
Bucks	306,720	29,188.5	896.1	Indiana	33,410	1,656.5	50.9	Snyder	17,236	824.3	25.3
Butler	90,499	6,893.7	211.6	Jefferson	20,003	944.6	29.0	Somerset	32,350	1,511.5	46.4
Cambria	58,162	2,648.1	81.3	Juniata	10,791	504.1	15.5	Sullivan	2,659	136.2	4.2
Cameron	2,069	80.9	2.5	Lackawanna	94,935	5,097.4	156.5	Susquehanna	18,092	1,068.4	32.8
Carbon	28,549	1,392.2	42.7	Lancaster	256,270	16,076.7	493.6	Tioga	17,026	838.7	25.7
Centre	56,142	3,786.6	116.2	Lawrence	38,297	1,874.2	57.5	Union	16,303	988.6	30.4
Chester	237,094	27,931.7	857.5	Lebanon	66,373	3,576.6	109.8	Venango	21,965	987.8	30.3
Clarion	16,024	738.5	22.7	Lehigh	172,594	10,762.5	330.4	Warren	17,134	799.7	24.6
Clearfield	34,135	1,578.4	48.5	Luzerne	145,020	7,246.1	222.5	Washington	99,710	7,261.3	222.9
Clinton	15,578	734.1	22.5	Lycoming	50,724	2,567.9	78.8	Wayne	22,146	1,096.2	33.7
Columbia	27,761	1,416.3	43.5	McKean	17,424	778.0	23.9	Westmoreland	167,780	10,147.6	311.5
Crawford	35,343	1,999.8	61.4	Mercer	47,771	2,281.0	70.0	Wyoming	12,344	710.4	21.8
Cumberland	119,328	8,081.6	248.1	Mifflin	20,508	884.7	27.2	York	208,556	12,996.1	399.0
Dauphin	129,939	7,556.3	232.0	Monroe	69,950	3,632.4	111.5	Out-of-State	483,969	29,172.5	895.6
Delaware	248,887	22,443.8	689.0	Montgomery	393,888	43,034.2	1,321.2	<b>Total</b>	<b>6,191,772</b>	<b>417,664.1</b>	<b>12,822.3</b>

### NOTES

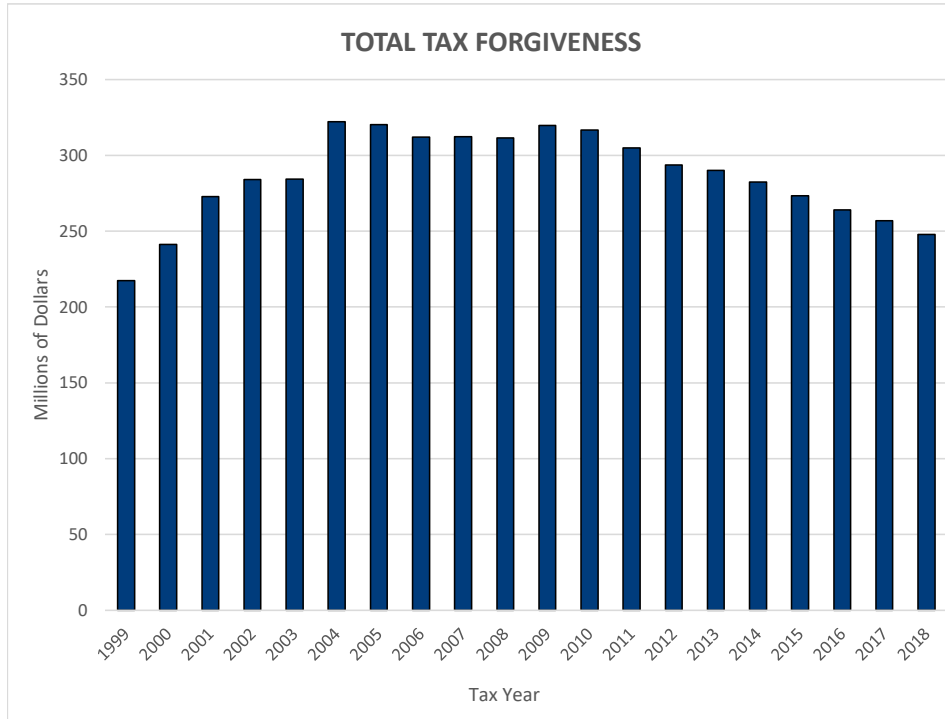
The number of returns does not include returns reporting \$0 taxable income.

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
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
2018	1,115,050	9,349.3	247.8

### 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

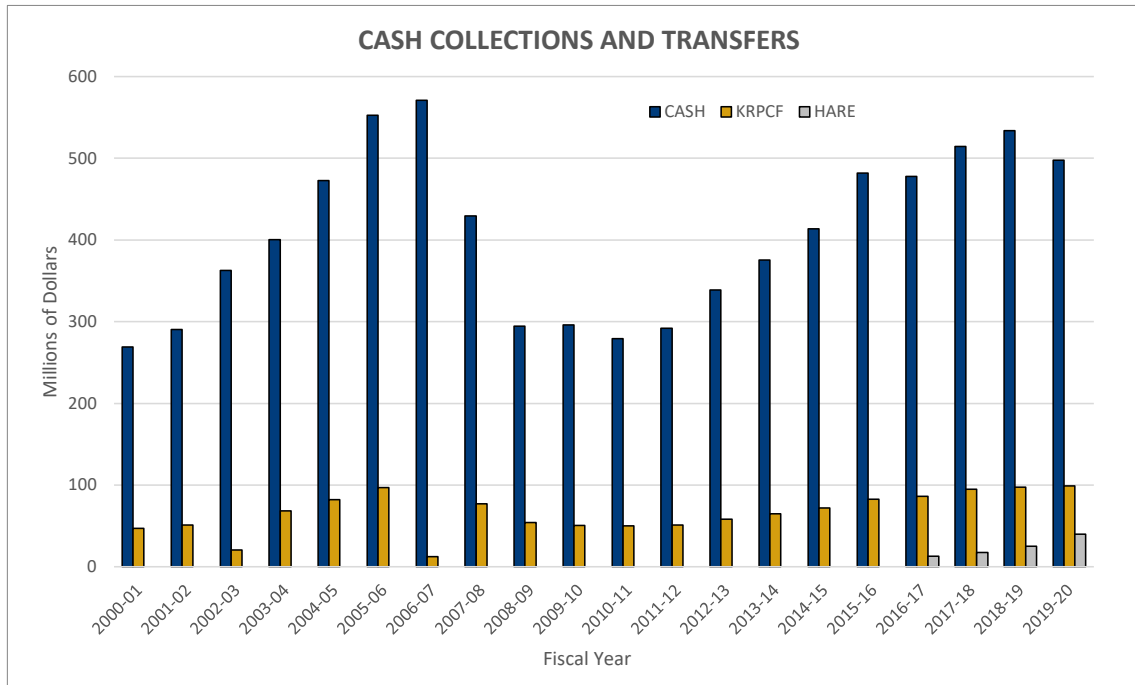
### NOTES

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
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
2019-20	497.8	99.0	40.0

### 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 \$40 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)

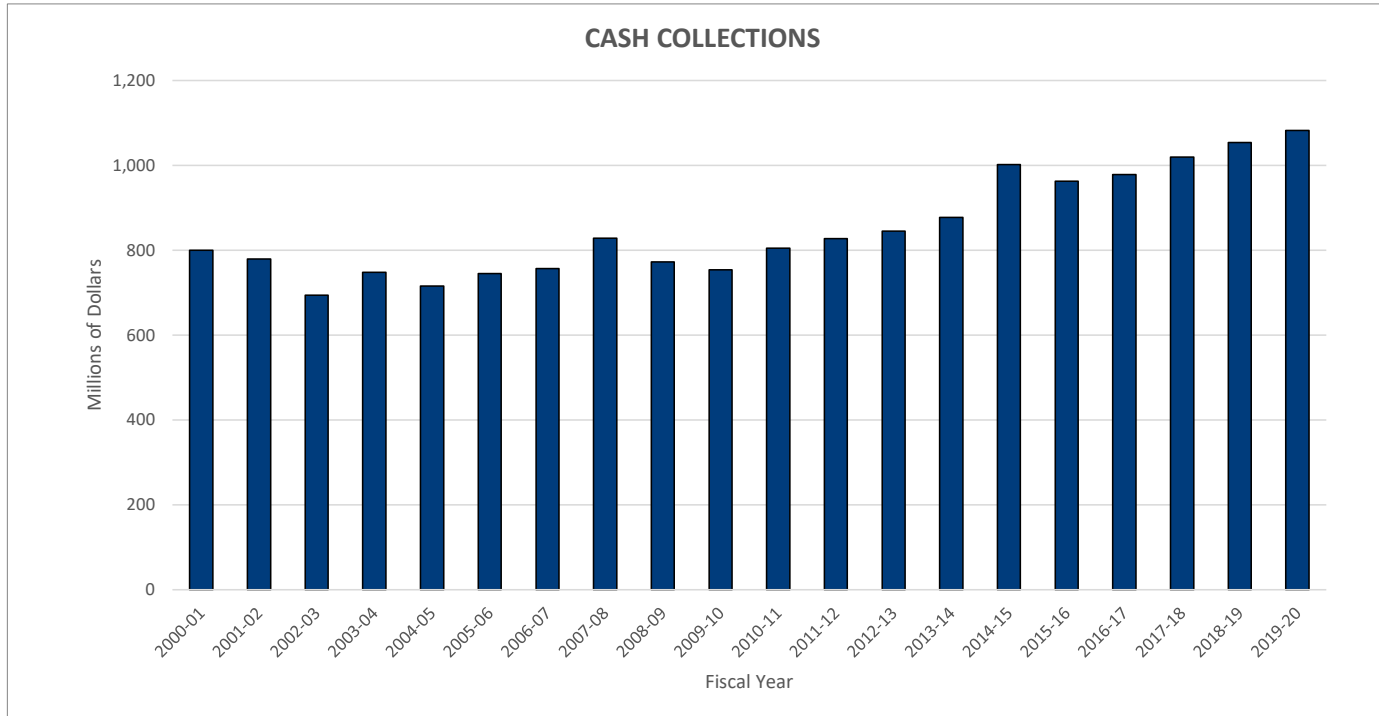
COUNTY	2018-19	2019-20	GROWTH	COUNTY	2018-19	2019-20	GROWTH	COUNTY	2018-19	2019-20	GROWTH
Adams	5,053.8	4,349.7	-13.9%	Elk	595.0	695.8	17.0%	Montour	806.7	935.5	16.0%
Allegheny	59,726.9	57,591.4	-3.6%	Erie	10,101.5	6,992.2	-30.8%	Northampton	18,483.5	16,443.6	-11.0%
Armstrong	1,073.8	1,263.0	17.6%	Fayette	2,433.2	2,247.5	-7.6%	Northumberland	1,918.9	1,714.8	-10.6%
Beaver	4,821.3	5,282.5	9.6%	Forest	172.7	140.9	-18.4%	Perry	1,406.6	1,234.4	-12.2%
Bedford	1,208.8	1,263.0	4.5%	Franklin	5,896.9	7,536.9	27.8%	Philadelphia	97,525.5	89,065.7	-8.7%
Berks	17,686.2	17,549.5	-0.8%	Fulton	329.4	475.7	44.4%	Pike	3,542.8	3,755.6	6.0%
Blair	3,053.8	2,633.5	-13.8%	Greene	1,607.3	1,019.1	-36.6%	Potter	441.2	496.2	12.5%
Bradford	1,580.2	1,343.4	-15.0%	Huntingdon	1,005.4	1,088.5	8.3%	Schuylkill	3,000.0	4,642.6	54.8%
Bucks	47,997.0	43,142.2	-10.1%	Indiana	1,573.9	1,498.7	-4.8%	Snyder	1,270.6	1,025.3	-19.3%
Butler	11,301.7	13,028.3	15.3%	Jefferson	773.4	674.0	-12.9%	Somerset	1,770.2	1,961.3	10.8%
Cambria	2,110.8	4,899.9	132.1%	Juniata	553.8	614.9	11.0%	Sullivan	272.8	277.7	1.8%
Cameron	138.9	67.7	-51.3%	Lackawanna	7,055.4	5,603.4	-20.6%	Susquehanna	1,110.5	1,099.7	-1.0%
Carbon	2,285.9	2,230.0	-2.4%	Lancaster	28,690.9	25,326.3	-11.7%	Tioga	1,108.4	983.9	-11.2%
Centre	8,361.4	7,435.7	-11.1%	Lancaster	28,690.9	25,326.3	-11.7%	Union	1,736.3	1,311.0	-24.5%
Chester	47,646.6	45,826.5	-3.8%	Lawrence	1,906.5	1,943.1	1.9%	Venango	1,009.1	925.0	-8.3%
Clarion	606.5	718.3	18.4%	Lebanon	6,980.4	5,874.0	-15.9%	Warren	819.8	728.6	-11.1%
Clearfield	1,529.3	1,606.1	5.0%	Lehigh	20,329.1	20,249.6	-0.4%	Washington	11,682.7	9,880.2	-15.4%
Clinton	899.6	953.7	6.0%	Luzerne	8,563.3	10,337.6	20.7%	Wayne	2,507.2	2,626.5	4.8%
Columbia	1,954.0	2,097.8	7.4%	Lycoming	3,574.4	3,334.6	-6.7%	Westmoreland	11,086.2	11,324.0	2.1%
Crawford	1,617.6	1,780.2	10.1%	McKean	1,261.4	624.2	-50.5%	Wyoming	602.7	675.3	12.0%
Cumberland	15,337.4	16,027.9	4.5%	Mercer	2,765.7	2,915.7	5.4%	York	20,585.3	25,662.7	24.7%
Dauphin	14,757.9	16,202.9	9.8%	Mifflin	1,088.7	1,016.9	-6.6%				
Delaware	36,232.6	34,561.0	-4.6%	Monroe	7,431.6	7,889.3	6.2%				
				Montgomery	66,897.9	63,040.4	-5.8%	<b>TOTAL</b>	<b>651,256.6</b>	<b>629,762.9</b>	<b>-3.3%</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
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
2019-20	1,082.0

### 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%. Effective January 1, 2020, transfers from a natural or adoptive parent or step-parent to a child aged 21 or younger are taxed at 0%. Prior to these dates, both 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	2018-19	2019-20	GROWTH	COUNTY	2018-19	2019-20	GROWTH	COUNTY	2018-19	2019-20	GROWTH
Adams	7.8	7.9	1.0%	Elk	2.1	1.8	-17.0%	Montour	4.6	2.0	-56.0%
Allegheny	132.5	136.3	2.9%	Erie	16.2	15.8	-2.5%	Northampton	34.0	24.5	-27.8%
Armstrong	4.1	3.2	-22.2%	Fayette	8.7	7.8	-9.7%	Northumberland	5.9	4.5	-23.6%
Beaver	9.6	9.5	-1.4%	Forest	0.1	0.1	7.3%	Perry	2.1	1.9	-8.3%
Bedford	2.4	3.5	45.5%	Franklin	11.9	9.4	-20.9%	Philadelphia	74.8	57.5	-23.1%
Berks	35.4	31.9	-9.9%	Fulton	1.0	1.4	42.1%	Pike	3.3	3.6	7.4%
Blair	6.7	8.8	30.1%	Greene	1.2	1.9	64.0%	Potter	0.8	1.6	87.4%
Bradford	2.9	3.7	29.0%	Huntingdon	1.7	2.1	22.7%	Schuylkill	7.7	10.2	33.2%
Bucks	69.9	78.0	11.6%	Indiana	4.7	4.4	-5.9%	Snyder	1.9	2.0	5.3%
Butler	15.5	15.2	-2.0%	Jefferson	2.3	3.2	42.3%	Somerset	3.1	6.5	109.3%
Cambria	9.0	8.3	-8.5%	Juniata	1.0	1.1	12.4%	Sullivan	0.5	0.7	48.5%
Cameron	0.3	0.2	-37.4%	Lackawanna	16.0	15.0	-6.1%	Susquehanna	3.3	3.0	-7.4%
Carbon	4.5	3.2	-28.7%	Lancaster	39.3	39.4	0.2%	Tioga	1.9	2.2	18.1%
Centre	9.0	11.8	31.4%	Lawrence	5.2	5.1	-2.9%	Union	3.1	4.2	35.5%
Chester	58.5	72.8	24.5%	Lebanon	10.6	8.5	-19.8%	Venango	2.6	2.8	4.3%
Clarion	3.5	2.7	-21.1%	Lehigh	27.7	39.6	43.0%	Warren	3.7	2.3	-37.3%
Clearfield	4.2	4.3	3.4%	Luzerne	31.3	29.0	-7.1%	Washington	13.8	17.3	25.2%
Clinton	1.2	1.5	31.4%	Lycoming	7.0	7.2	2.4%	Wayne	5.8	4.5	-21.4%
Columbia	3.8	4.3	14.4%	McKean	1.7	2.4	35.0%	Westmoreland	34.5	25.9	-24.8%
Crawford	4.0	5.3	33.7%	Mercer	6.9	6.5	-5.4%	Wyoming	2.0	3.8	92.3%
Cumberland	22.2	39.4	77.4%	Mifflin	2.0	1.5	-23.2%	York	25.8	25.9	0.4%
Dauphin	16.5	14.7	-10.9%	Monroe	5.8	6.7	14.2%	Unclassified	8.3	4.6	-44.6%
Delaware	67.1	42.6	-36.5%	Montgomery	119.4	140.4	17.6%	<b>Total</b>	<b>1,057.6</b>	<b>1,071.1</b>	<b>1.3%</b>

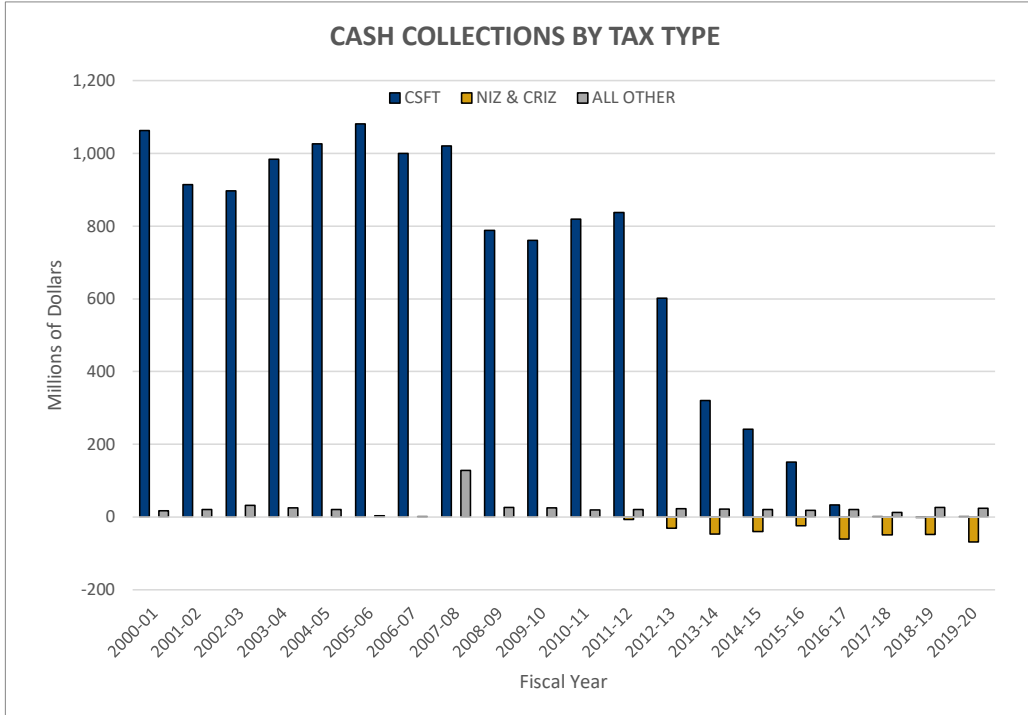
### NOTES

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
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
2019-20	0.1	-68.9	24.5	-44.3

### 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



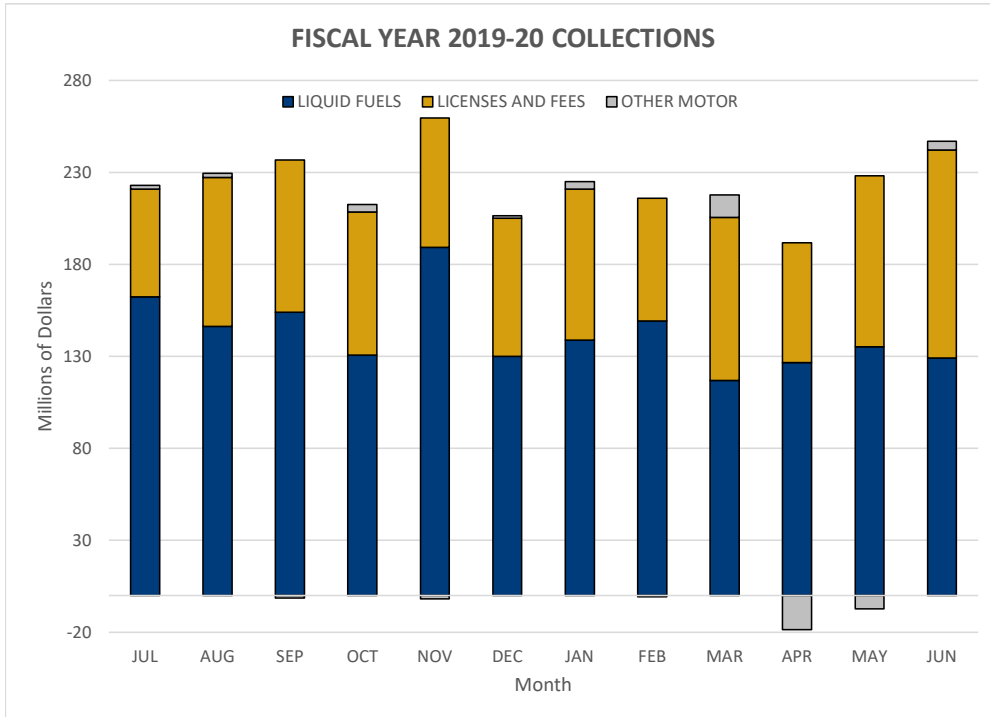
# MOTOR LICENSE FUND REVENUE

## FISCAL YEAR 2019-20 BY MONTH (\$M)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>Total Motor Fund</b>	<b>223.0</b>	<b>229.6</b>	<b>235.3</b>	<b>212.6</b>	<b>257.7</b>	<b>206.3</b>	<b>225.0</b>	<b>215.3</b>	<b>217.7</b>	<b>173.1</b>	<b>220.9</b>	<b>246.9</b>	<b>2,663.5</b>
<b>Total - Liquid Fuels Tax</b>	<b>162.3</b>	<b>146.3</b>	<b>154.0</b>	<b>130.6</b>	<b>189.3</b>	<b>130.0</b>	<b>138.9</b>	<b>149.2</b>	<b>116.8</b>	<b>126.7</b>	<b>135.3</b>	<b>129.0</b>	<b>1,708.4</b>
Motor Carrier/IFTA	1.7	25.0	6.1	1.8	25.2	7.1	1.7	21.8	0.6	9.8	0.2	28.0	128.9
Alternative Fuels	1.2	1.1	0.9	1.5	0.8	0.8	0.8	1.2	2.1	1.1	0.7	0.7	13.0
Oil Co Franchise	79.7	109.4	83.6	92.8	85.8	80.7	84.7	83.0	71.4	77.7	26.5	56.4	931.4
Act 89 OCFT - Fuels	11.9	13.8	12.8	12.8	12.0	12.7	11.6	10.7	12.0	10.3	11.7	9.7	142.1
Act 89 OCFT - Liquid Fuels	67.8	-3.0	50.5	21.6	65.5	28.7	40.0	32.5	30.8	28.0	96.2	34.3	493.0
Minor and Repealed	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
<b>Total - Licenses &amp; Fees</b>	<b>58.6</b>	<b>80.9</b>	<b>82.7</b>	<b>77.8</b>	<b>70.3</b>	<b>75.1</b>	<b>82.1</b>	<b>66.8</b>	<b>88.8</b>	<b>65.0</b>	<b>92.8</b>	<b>113.1</b>	<b>954.0</b>
Special Haul Permt	3.5	3.1	3.3	3.0	3.0	2.6	2.4	2.5	2.1	2.3	2.2	2.4	32.4
Reg. Othr States-IRP	18.3	9.8	12.1	9.3	14.0	10.5	11.8	0.6	32.5	21.0	7.1	7.9	154.9
Operators Licenses	4.7	3.3	5.5	7.0	6.3	4.9	5.6	5.4	2.4	2.1	2.7	-4.1	45.8
Real ID	0.4	2.1	1.4	2.3	1.7	0.1	0.2	0.2	1.9	4.7	3.6	8.1	26.8
Vehic Reg. & Titling	93.1	62.7	60.1	57.4	45.0	56.8	61.8	57.7	49.4	34.8	71.1	96.8	746.8
Misc. Collections	-61.3	0.1	0.3	-1.2	0.3	0.2	0.3	0.3	0.5	0.0	6.0	1.9	-52.7
<b>Total - Other Motor Receipts</b>	<b>2.1</b>	<b>2.4</b>	<b>-1.4</b>	<b>4.1</b>	<b>-1.9</b>	<b>1.2</b>	<b>4.1</b>	<b>-0.6</b>	<b>12.1</b>	<b>-18.6</b>	<b>-7.1</b>	<b>4.7</b>	<b>1.0</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	1.8	1.7	1.3	0.7	0.7	0.7	1.4	0.7	1.0	0.7	0.5	0.5	11.9
Misc.-Transportation	0.7	0.1	0.1	1.3	0.3	0.2	0.5	0.3	-0.8	0.1	0.1	-1.7	1.3
Misc.-General Svc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
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	-0.5	0.5	-2.8	2.0	-2.9	0.3	2.2	-1.7	11.8	-19.5	-7.8	6.0	-12.4
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	162.3	58.6	2.1
AUG	146.3	80.9	2.4
SEP	154.0	82.7	-1.4
OCT	130.6	77.8	4.1
NOV	189.3	70.3	-1.9
DEC	130.0	75.1	1.2
JAN	138.9	82.1	4.1
FEB	149.2	66.8	-0.6
MAR	116.8	88.8	12.1
APR	126.7	65.0	-18.6
MAY	135.3	92.8	-7.1
JUN	129.0	113.1	4.7

### 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, the vehicle code fine clearing account, 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)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Total Motor Fund</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>2,641.1</b>
<b>Total - Liquid Fuels Tax</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>	<b>1,183.9</b>
Motor Carrier/IFTA	30.8	25.6	33.3	28.0	32.0	35.9	40.4	38.9	39.7	41.1
Alternative Fuels	0.9	0.8	0.8	0.6	0.7	0.6	0.2	1.1	0.6	0.6
Oil Co Franchise	324.5	337.3	343.1	342.4	381.3	445.2	462.8	447.7	452.8	448.0
Act 89 OCFT - Fuels	--	--	--	--	--	--	--	--	--	--
Act 89 OCFT - Liquid Fuels	--	--	--	--	--	--	--	--	--	--
Minor and Repealed	714.0	726.8	728.2	742.1	745.9	744.3	752.0	748.8	670.1	694.2
<b>Total - Licenses &amp; Fees</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>	<b>857.7</b>
Special Haul Permt	16.7	17.9	16.4	17.7	18.9	19.5	19.9	20.3	19.1	18.4
Reg. Othr States-IRP	68.0	65.0	68.2	66.9	77.8	78.8	72.0	64.0	106.3	80.5
Operators Licenses	53.6	53.9	53.1	60.2	60.1	58.6	57.9	61.4	61.4	60.5
Real ID	--	--	--	--	--	--	--	--	--	--
Vehic Reg. & Titling	634.9	648.5	663.7	667.2	685.3	687.9	684.6	694.3	664.6	668.2
Misc. Collections	22.2	29.1	27.5	31.2	34.9	33.0	35.6	32.1	32.4	30.1
<b>Total - Other Motor Receipts</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>	<b>599.5</b>
Gross Receipts	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vehicle Code Fines	29.1	29.6	29.6	29.3	29.6	29.9	29.8	33.3	30.0	29.6
Misc.-Treasury	32.9	-1.3	10.2	68.0	57.7	97.1	111.3	51.7	-48.4	41.1
Misc.-Transportation	22.9	23.6	24.0	28.7	28.0	28.9	21.6	22.6	23.6	27.5
Misc.-General Svc	0.5	0.3	0.2	0.3	0.5	0.6	0.8	0.7	1.1	0.9
Misc.-Revenue	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.7	0.1
Vehic Cd Fns Clr Acc	0.8	-2.0	0.4	3.1	4.3	4.2	1.9	1.1	2.6	0.3
PA Turnpk Comm	0.0	0.0	0.0	0.0	0.0	0.0	0.0	450.0	500.0	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

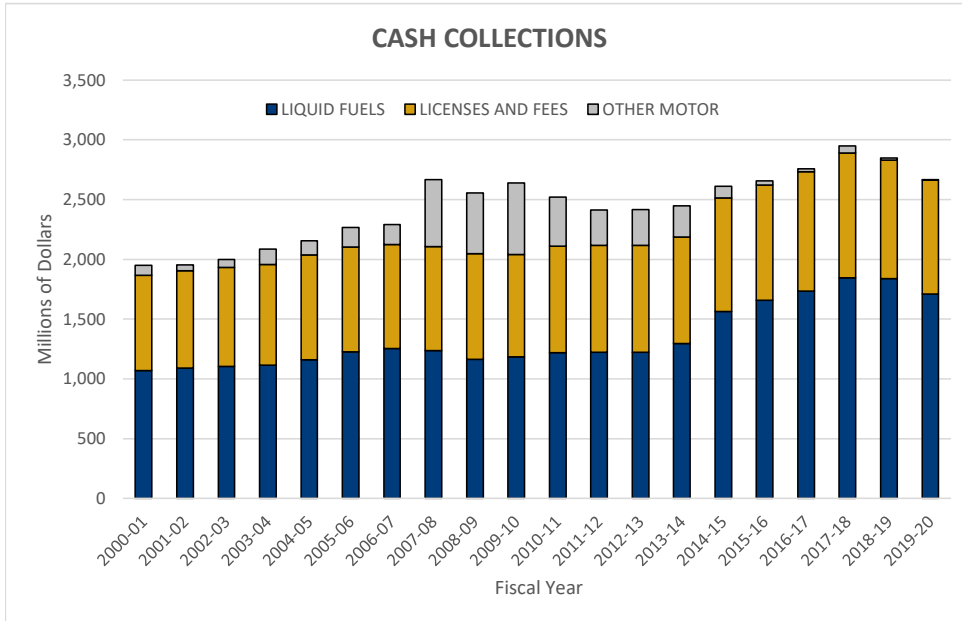
## HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M) - CONTINUED

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Total Motor Fund</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>2,663.5</b>
<b>Total - Liquid Fuels Tax</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>	<b>1,708.4</b>
Motor Carrier/IFTA	43.1	48.7	48.4	35.8	71.9	95.3	99.9	134.7	134.0	128.9
Alternative Fuels	0.6	0.3	1.4	1.9	3.6	9.4	11.1	14.2	15.6	13.0
Oil Co Franchise	455.0	457.9	445.1	534.1	747.4	836.9	904.0	1,018.4	1,006.1	931.4
Act 89 OCFT - Fuels	--	--	--	62.6	157.2	150.3	146.6	149.5	145.3	142.1
Act 89 OCFT - Liquid Fuels	--	--	--	244.1	577.7	568.1	571.0	529.6	536.2	493.0
Minor and Repealed	720.0	717.1	728.3	416.0	4.5	-0.8	0.1	0.0	0.0	0.0
<b>Total - Licenses &amp; Fees</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>	<b>954.0</b>
Special Haul Permt	23.4	28.7	28.0	26.9	36.5	33.4	32.4	37.2	37.1	32.4
Reg. Othr States-IRP	85.4	91.6	87.0	95.7	96.1	122.6	122.0	138.6	138.8	154.9
Operators Licenses	61.5	61.9	61.5	54.5	76.2	71.4	69.7	67.6	71.5	45.8
Real ID	--	--	--	--	--	--	--	--	4.6	26.8
Vehic Reg. & Titling	692.4	683.2	687.9	686.0	727.8	720.4	757.6	775.6	730.4	746.8
Misc. Collections	28.9	27.2	28.1	30.9	14.1	14.9	18.8	26.6	9.9	-52.7
<b>Total - Other Motor Receipts</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>	<b>1.0</b>
Gross Receipts	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vehicle Code Fines	29.5	29.8	29.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Misc.-Treasury	158.9	42.1	47.2	35.7	77.4	18.9	14.9	48.0	16.1	11.9
Misc.-Transportation	19.7	22.1	21.7	16.0	18.7	13.5	7.2	3.9	2.3	1.3
Misc.-General Svc	1.4	1.7	1.7	1.2	1.1	0.5	0.4	0.5	0.4	0.2
Misc.-Revenue	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	1.4	2.1	0.8	5.3	1.0	2.7	2.8	4.1	0.9	-12.4
PA Turnpk Comm	200.0	200.0	200.0	200.0	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



# MOTOR LICENSE FUND

## CASH COLLECTIONS (\$M)



FISCAL YEAR	LIQUID FUELS	LICENSES AND FEES	OTHER MOTOR
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
2019-20	1,708.4	954.0	1.0

### 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

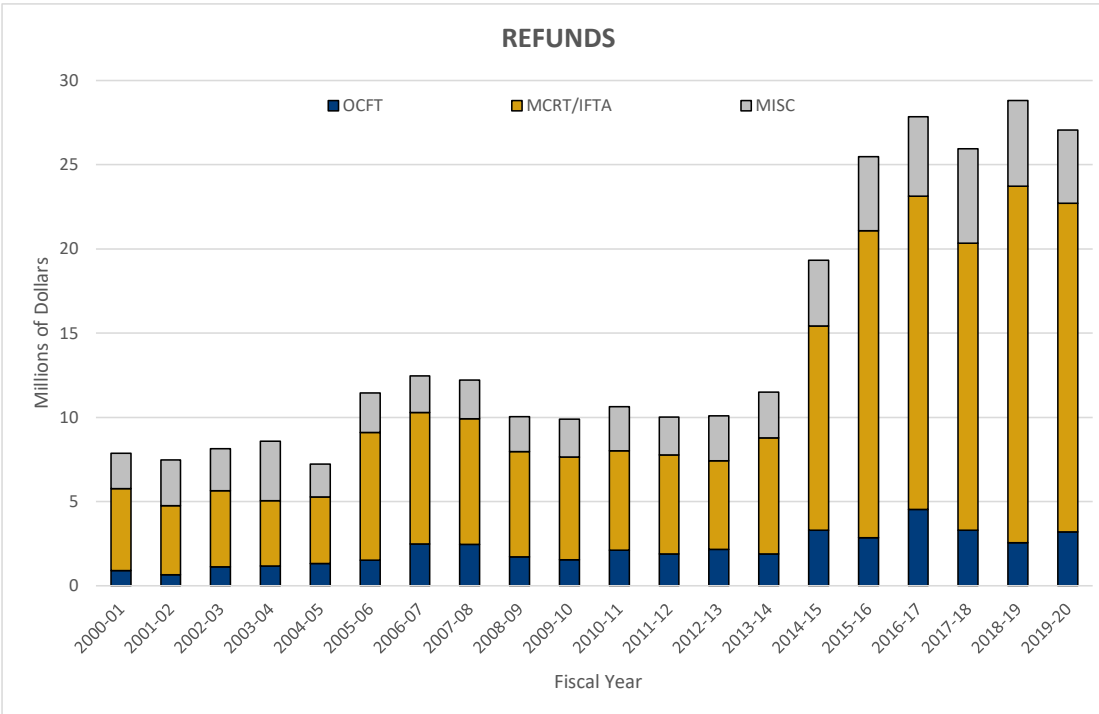
Act 89 of 2013 increased fees levied on vehicle registrations and operators licenses. Act 89 also redirected certain fees to the Public Transportation Trust Fund and the Multimodal Transportation Fund.

### 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
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
2019-20	3.2	19.5	4.4

### NOTES

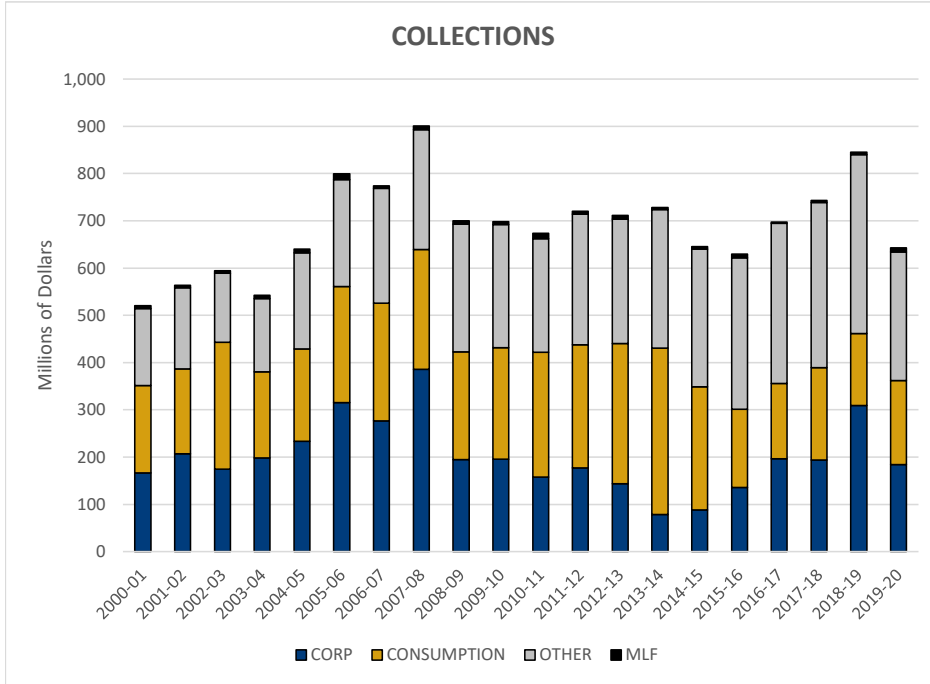
Refund numbers reflect amounts recorded by the Department of Revenue in the executive authorization of refunds. A significant increase in refunds is seen after the Act 89 of 2013 rate increase.

### 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
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
2019-20	184.3	178.0	272.0	8.4	642.7

### 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.

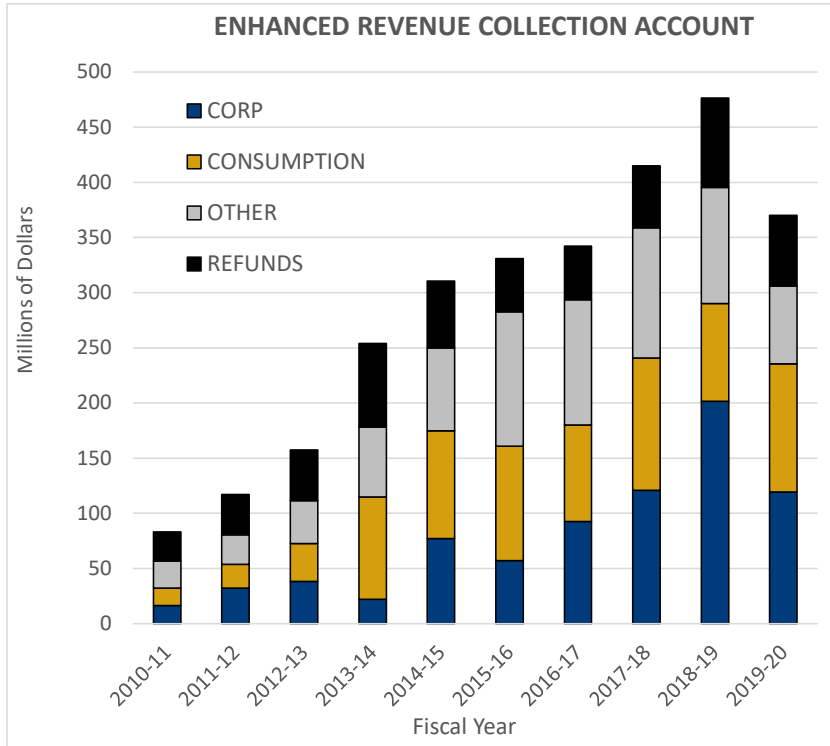
OTHER - Includes personal income, realty transfer, and inheritance taxes.

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	157.7
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
2019-20	119.4	116.1	70.5	64.1	370.1

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
2019-20	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.

