



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

**November 2020**

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

Office of Tax Research  
December 29, 2020

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

**SALES AND USE TAX**

Sales and Use Tax collections were \$2,628.2m in November, and below the November 2019 collections by \$38.1m (-1.4%). Collections for Sales Tax include Local Option Sales Tax and 2.6% Gross Receipts. These receipts are from the perspective of department collections and do not reflect collections of other state entities.

**CORPORATE INCOME TAX**

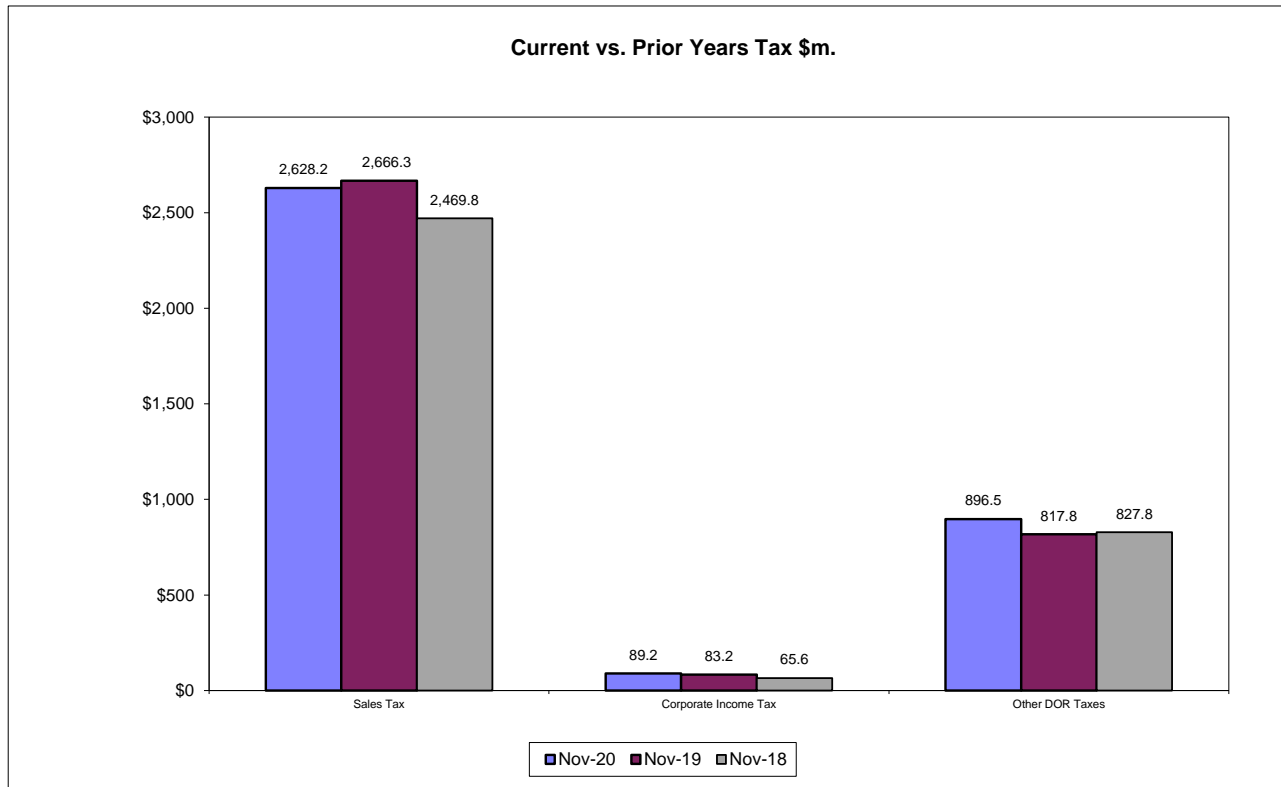
CIT collections of \$89.2m in November 2020 were over the November 2019 collections by \$6m (7.3%). These receipts are from the perspective of department collections and do not reflect collections of other state entities.

**DOCUMENTARY STAMP TAX**

Documentary Stamp Tax collections of \$294.3m were above the November 2019 collections by \$74.7m (34%). These receipts are from the perspective of department collections and do not reflect collections of other state entities.

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**November Tax Collections - Summary Data**



**Department of Revenue**  
**Total DOR Revenue Collections**  
**November-20**  
(\$m)

General Revenue Sources (*)	Actual Deposits	Prior Year Deposits	Amount over/(under) Prior Year	Percent over/(under) Prior Year	Year-to-Date over/(under) Prior Year
1. Sales and Use Tax	2,628.23	2,666.29	-38.06	-1.43%	-307.63
2. Communications Services Tax	133.29	137.25	-3.96	-2.89%	-16.76
3. Corp Income and Excise Tax	89.21	83.17	6.04	7.26%	-91.42
4. Documentary Stamp	294.33	219.64	74.68	34.00%	177.97
5. Insurance Premium	0.23	2.01	-1.78	-88.52%	-0.82
6. Non-Recurring Intangible	51.92	36.49	15.43	42.30%	51.88
7. Severance-Oil & Gas	0.08	0.18	-0.10	-57.24%	-0.54
8. Severance-Solid Mineral	0.00	0.01	-0.01	-100.00%	-0.97
9. Audit Clearing Account	7.79	7.49	0.30	3.97%	-16.73
10. Warrant Clearing Account	0.00	0.00	0.00	--	0.00
11. GR Sources - Refunds	-37.19	-20.94	-16.25	-77.61%	-44.33
<b>Subtotal: General Revenue Sources (*)</b>	<b>3,167.88</b>	<b>3,131.60</b>	<b>36.29</b>	<b>1.16%</b>	<b>-249.38</b>

This report does not include GR sources collected by other state agencies. Those data can be obtained from the Legislative Office of Economic and Demographic Research website at

<http://edr.state.fl.us/content/revenues/index.cfm>

**Other Tax Sources**

12. Governmental Leasehold	0.02	0.00	0.02	340.80%	0.02
13. Tax on Fuel	320.86	343.37	-22.51	-6.56%	-132.04
14. Pollutant Tax	21.08	23.74	-2.65	-11.18%	-14.64
15. 2.5% Gross Receipt Utility	58.95	60.31	-1.36	-2.25%	-14.96
16. Solid Waste Return Taxes	12.89	18.44	-5.55	-30.11%	-24.29
17. Warranty Fee (Lemon Law)	0.21	0.22	-0.01	-4.00%	-0.10
18. Prepaid Wireless E-911	1.75	1.94	-0.19	--	0.08
19. Miscellaneous	0.88	0.82	0.06	7.62%	-0.60
20. Other Sources - Refunds	-2.60	-0.98	-1.62	--	-16.22
<b>Subtotal: Other Tax Sources</b>	<b>414.05</b>	<b>447.86</b>	<b>-33.81</b>	<b>-7.55%</b>	<b>-202.74</b>

**Additional Deposits**

21. Clerk of Court - DOR Trust Fund	34.49
22. Unemployment Compensation	54.60
23. DOR Deposits for Other Agencies	518.39
24. DOR Child Support Payment Deposits	0.93
<b>Subtotal: Additional Deposits</b>	<b>608.40</b>

**GRAND TOTAL - ALL DOR DEPOSITS**

<b>NET DEPOSITS</b>	<b>4,190.34</b>
Refunds included in above	39.79
<b>GROSS DEPOSITS</b>	<b>4,230.13</b>

**Notes:**

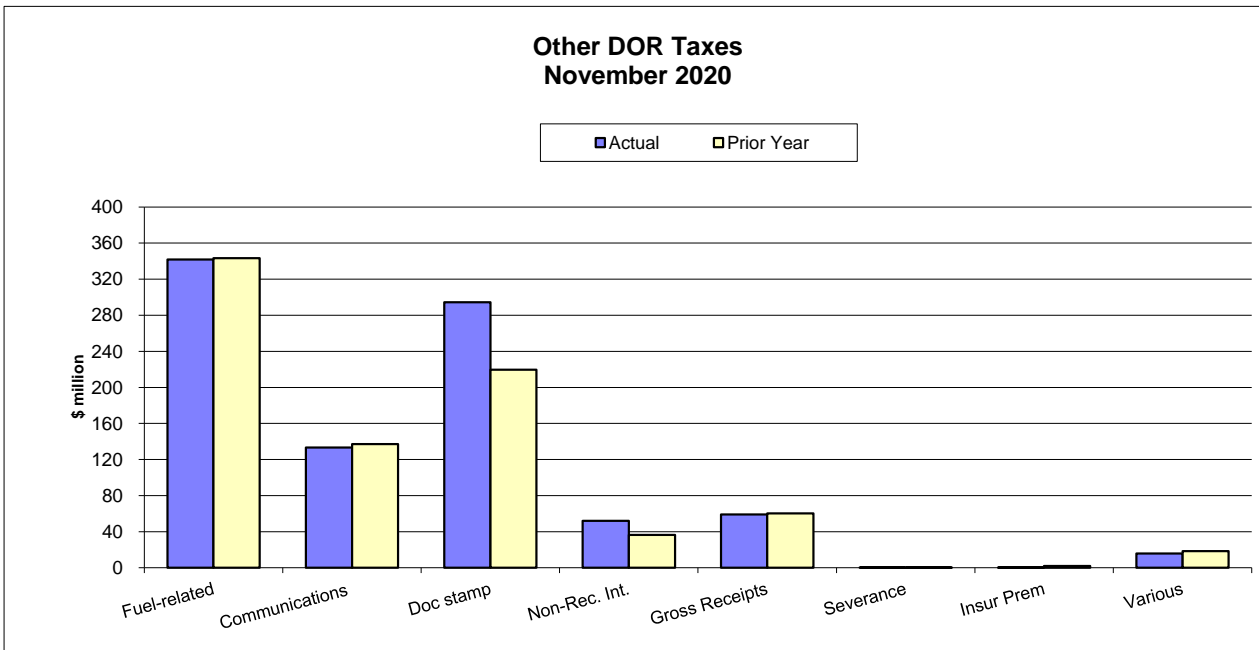
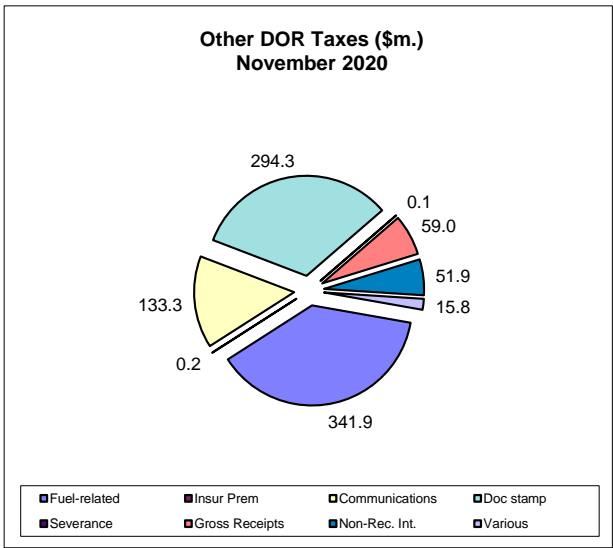
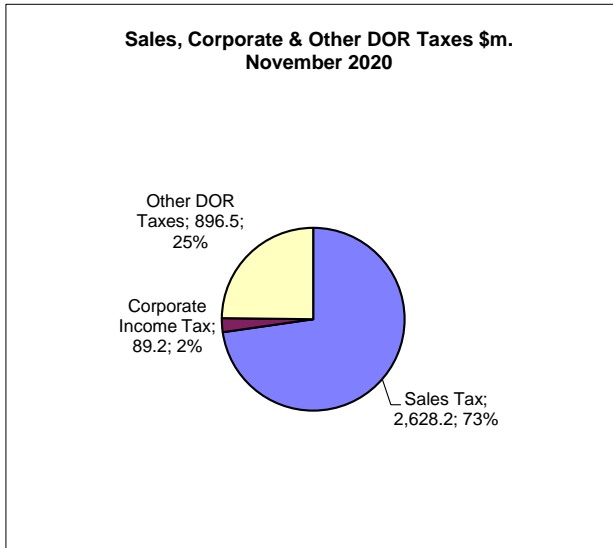
- (\*) Represents all DOR administered taxes that are wholly or partially earmarked for the General Revenue fund excluding service charges.
- (1) All lines include applicable local option taxes administered by DOR.
- (2) This data represents bank deposits by DOR for the month indicated. Deposit totals do not necessarily match totals in the Comptroller's official accounting records due to lags and adjustments in the accounting process.



# OTHER DOR TAXES...

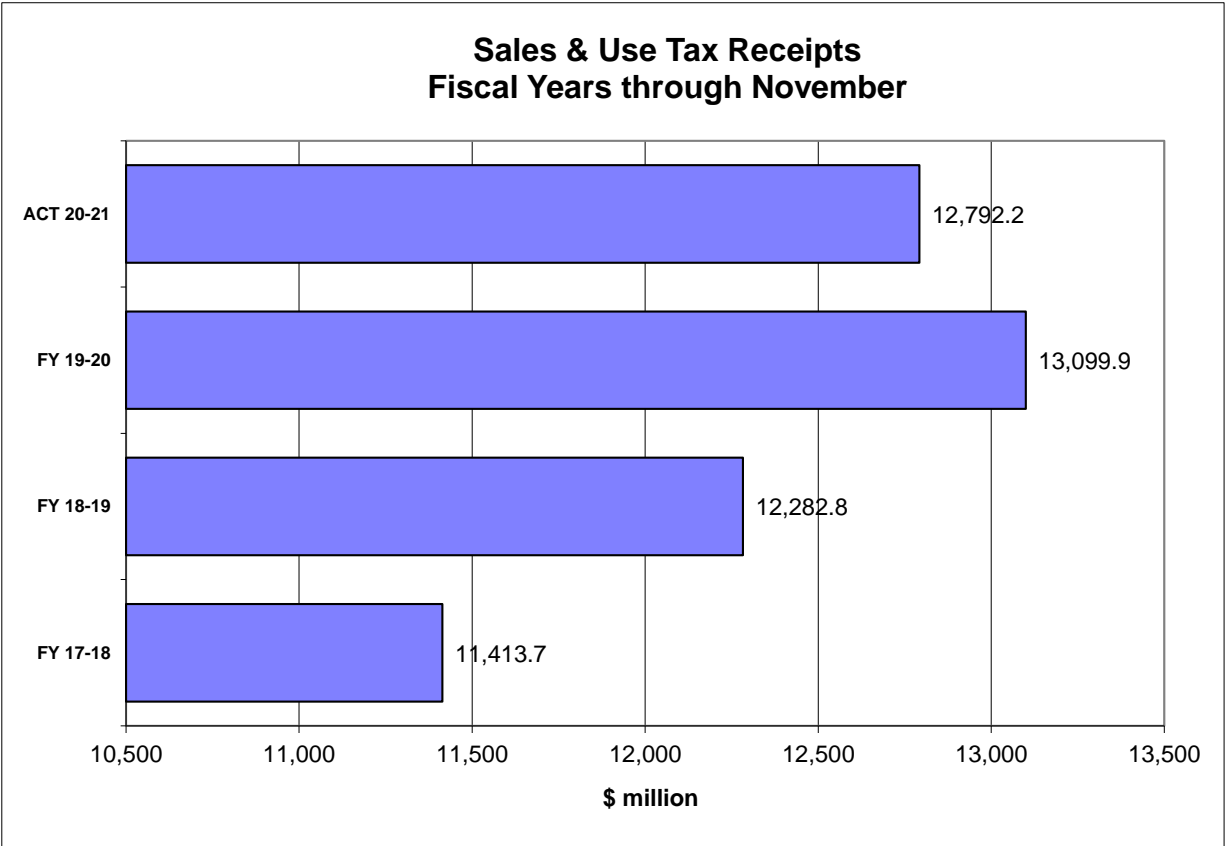
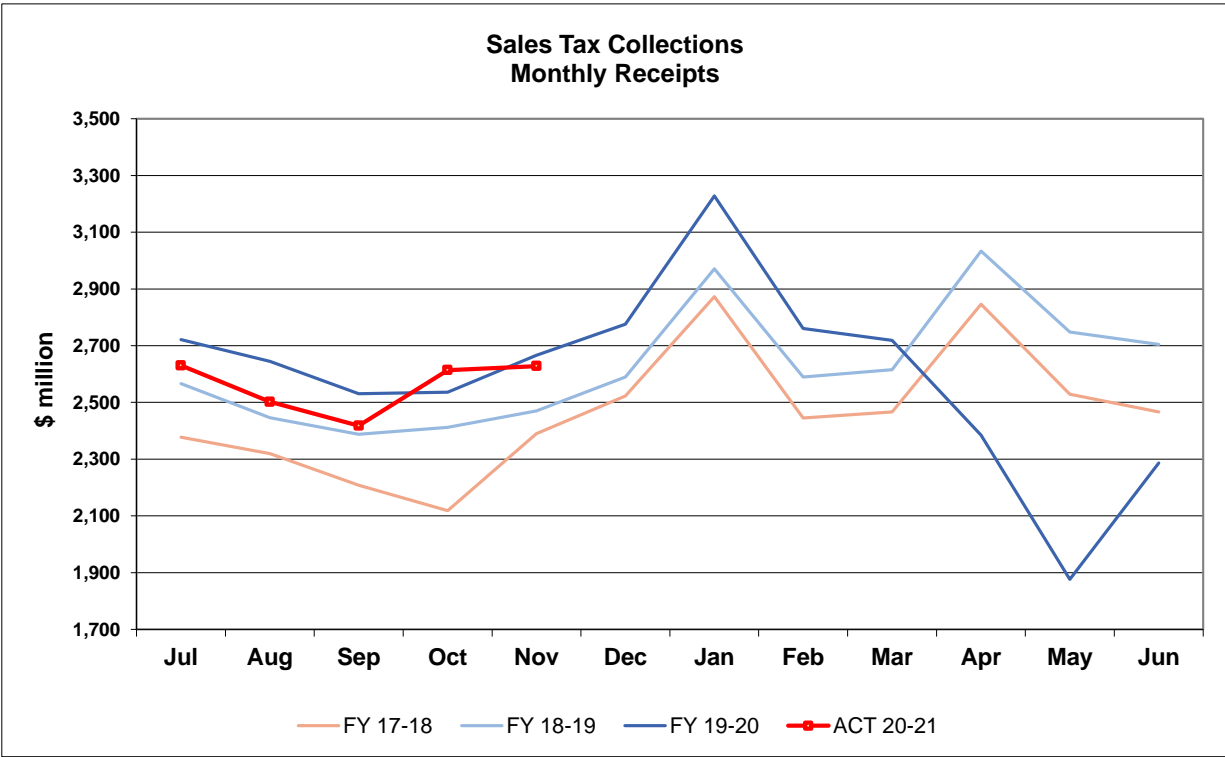
...excluding Sales Tax and Corporate Income Tax, other taxes contributed \$896.5m to DOR tax collections in November 2020. The November 2020 collections were \$78.7m (9.6%) above the same month previous year's collections. The Doc Stamp Collections in November 2020 were \$294.3m. Compared to November 2019 collections on Doc Stamp Taxes, the November 2020 collections were \$74.7m (34%) above.

The November 2020 collections of the Communications Services Tax compared to November 2019 collections were \$4m (-2.9%) below. The collections of Insurance Premium Tax in November were 1.8m. Compared to November 2019 collections on Insurance Premium Taxes, the November 2020 collections were \$1.8m (-88.5%) below. The collections of Fuel-related Taxes & Fees in November were below the prior year by \$1.4m (-0.4%). The non-recurring Intangible Tax collections were \$15.4m (42.3%) above the prior year.

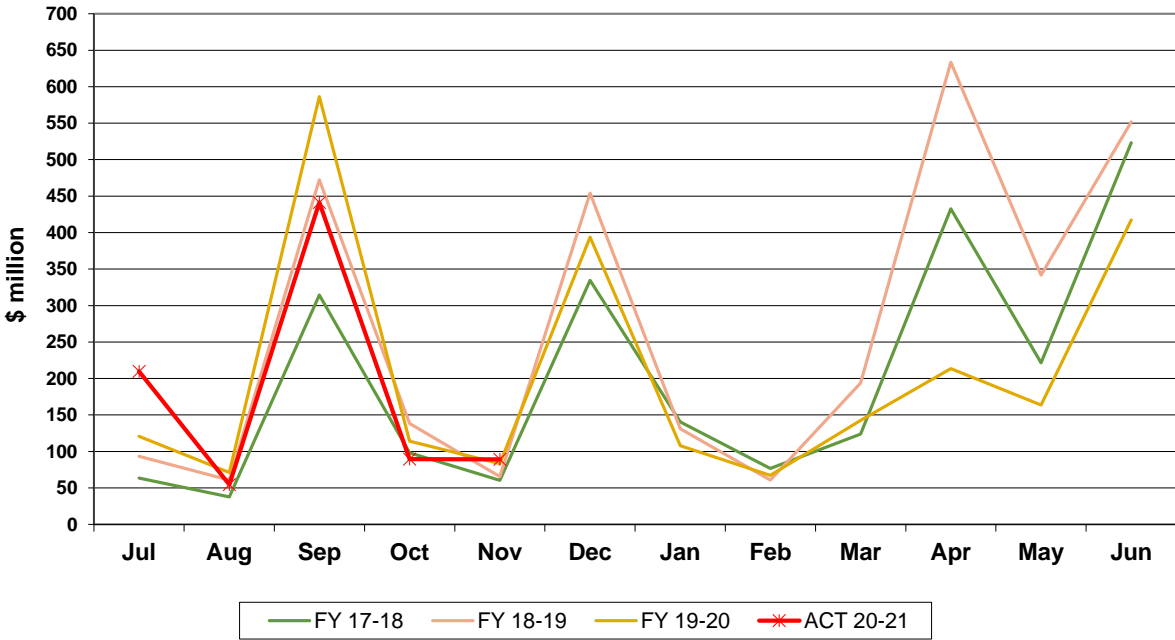


## HISTORICAL COMPARISON GRAPHS

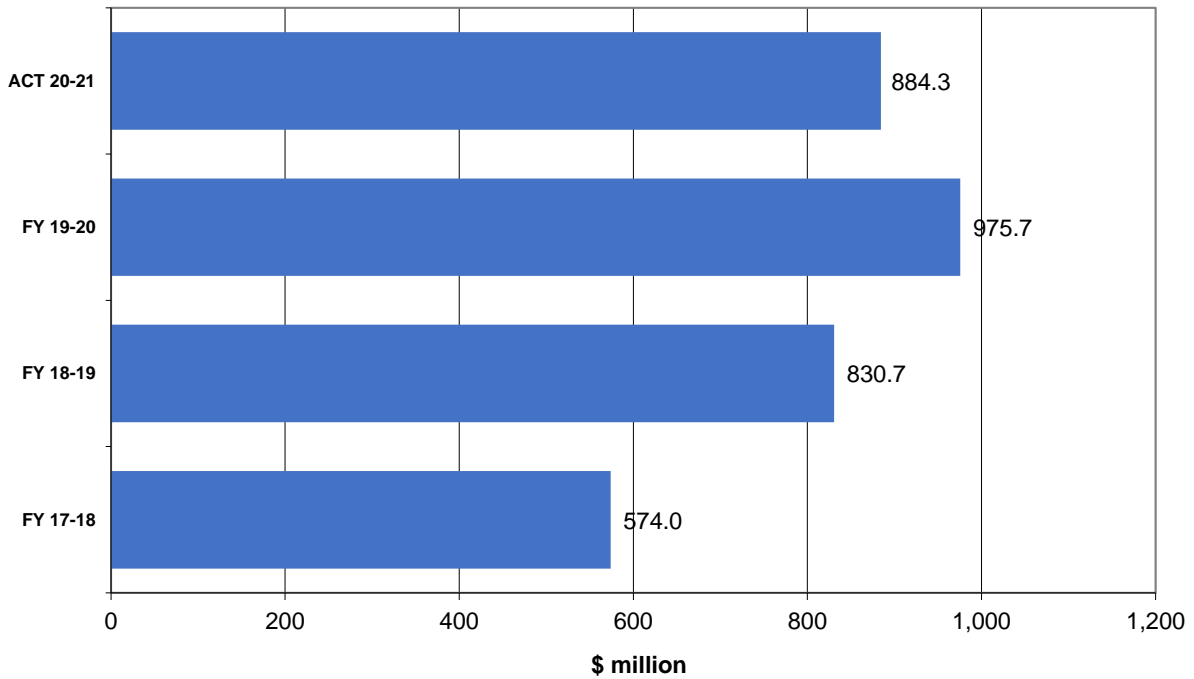
*Pages 6-14 contain graphs for individual tax sources comparing the current fiscal year's actual and projected collections and collections for the three most recent fiscal years. The upper panel on each page presents monthly collections. The lower panel compares actual and expected collections on a fiscal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

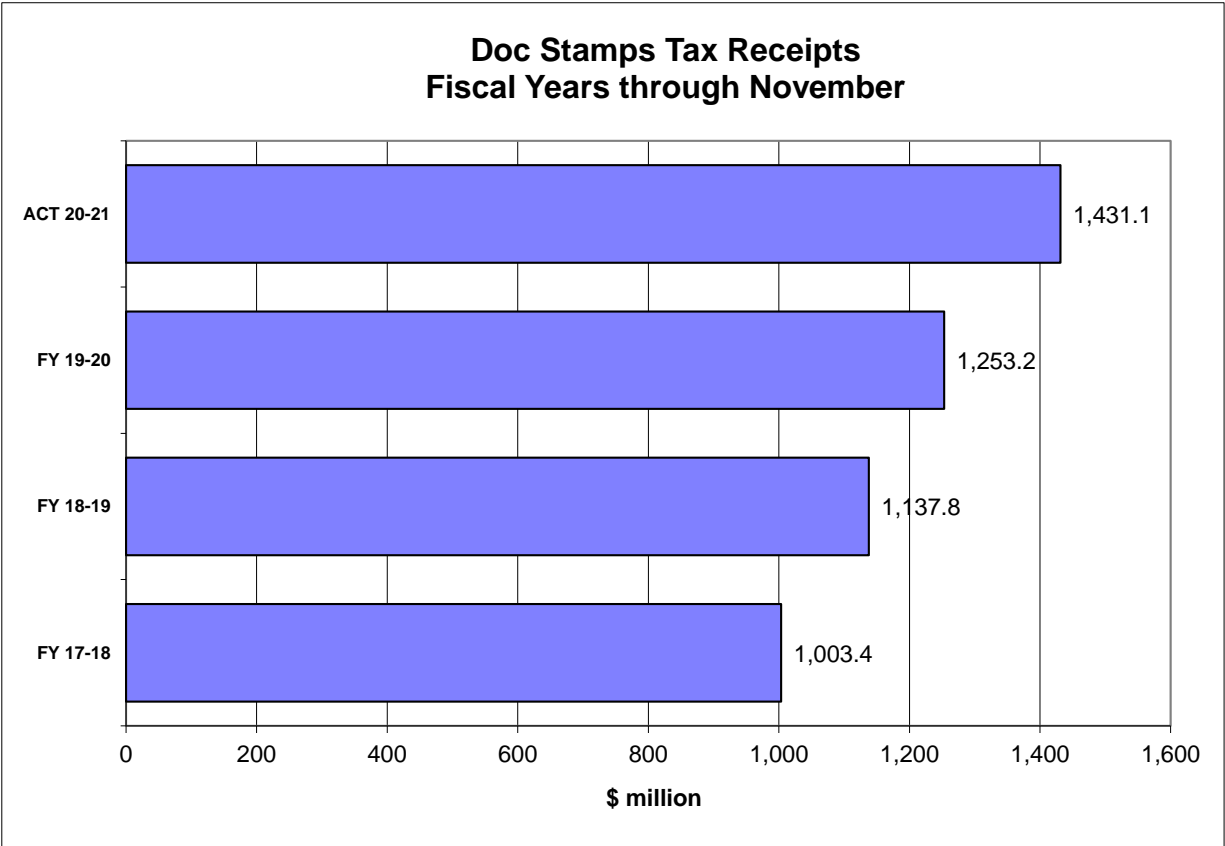
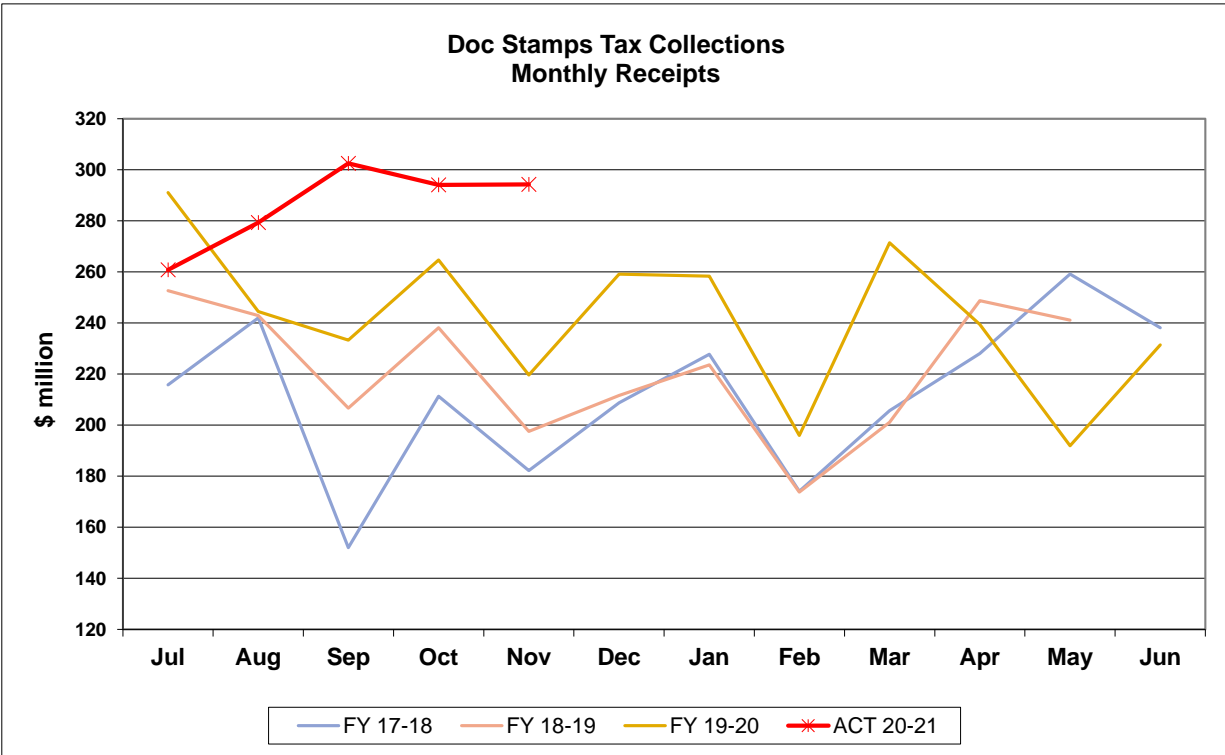


### Corporate Tax Collections Monthly Receipts



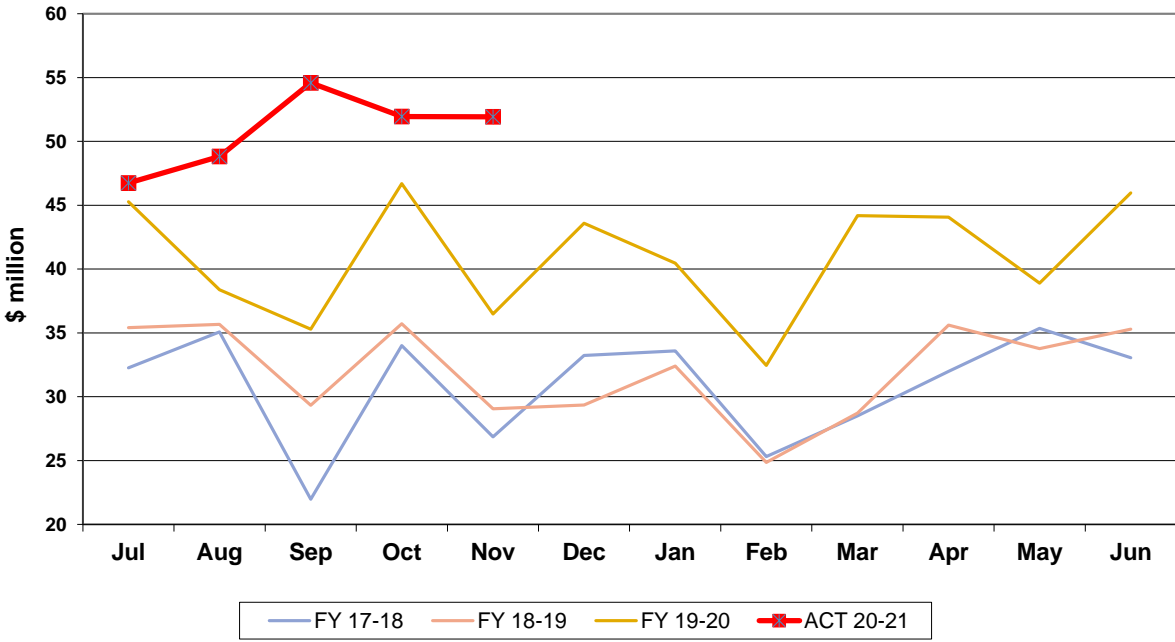
### Corporate Income Tax Receipts Fiscal Years through November



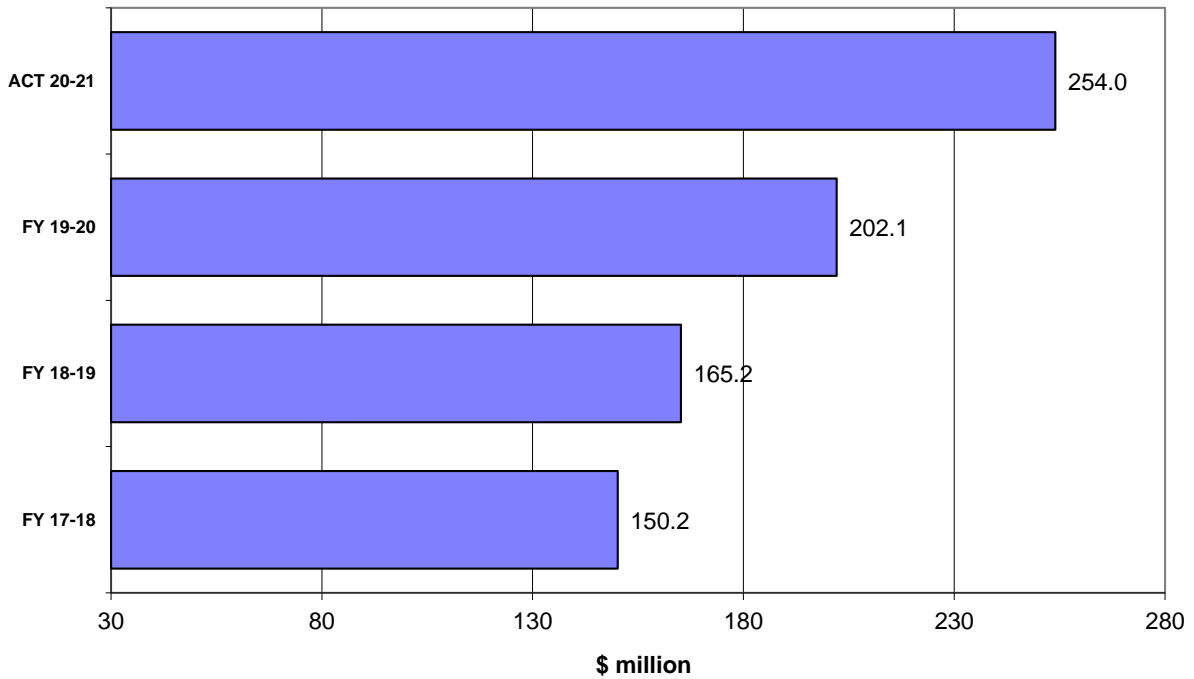




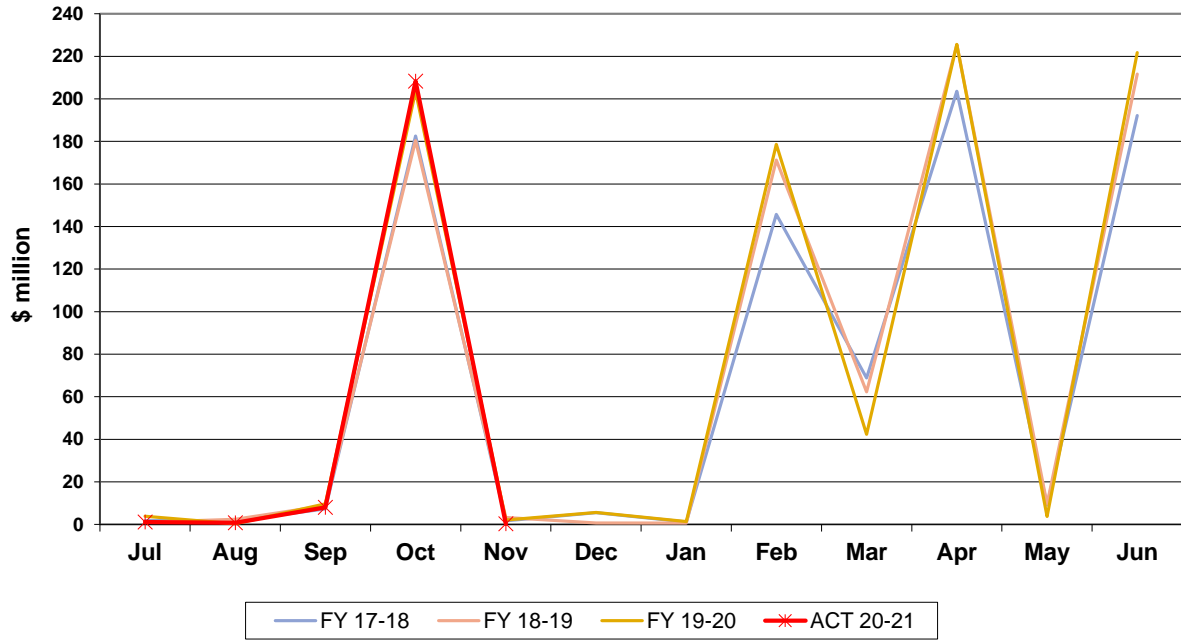
### Non-Recurring Intangible Tax Collections Monthly Receipts



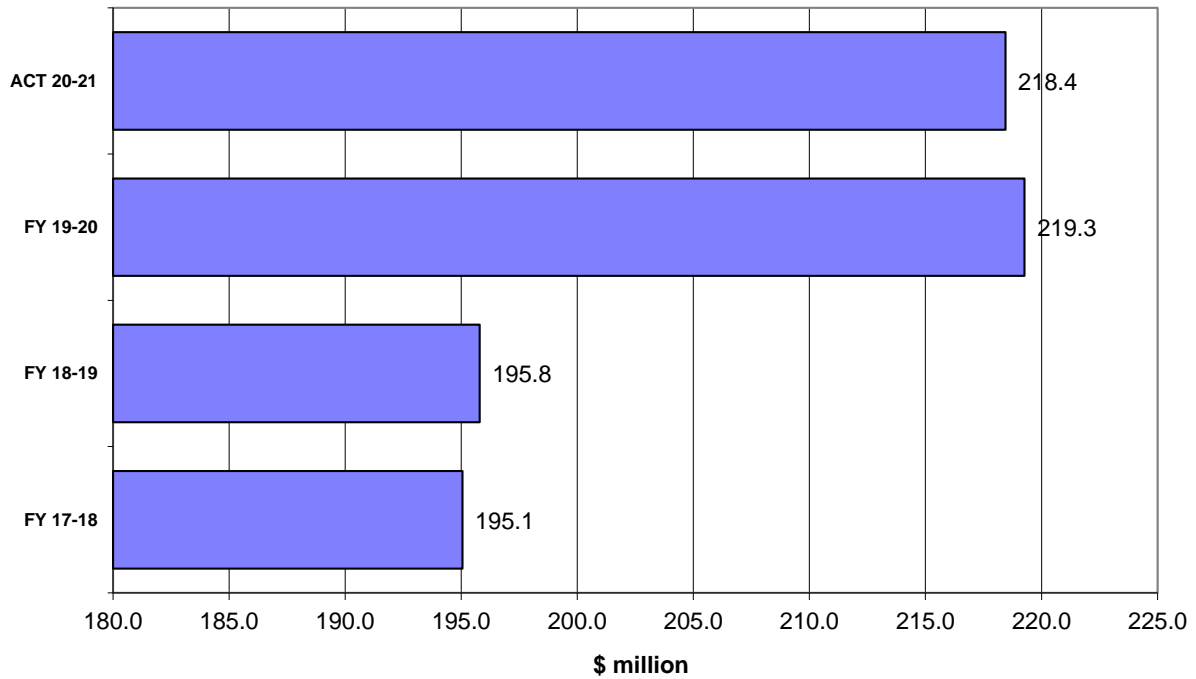
### Non-Recurring Intangible Tax Receipts Fiscal Years through November



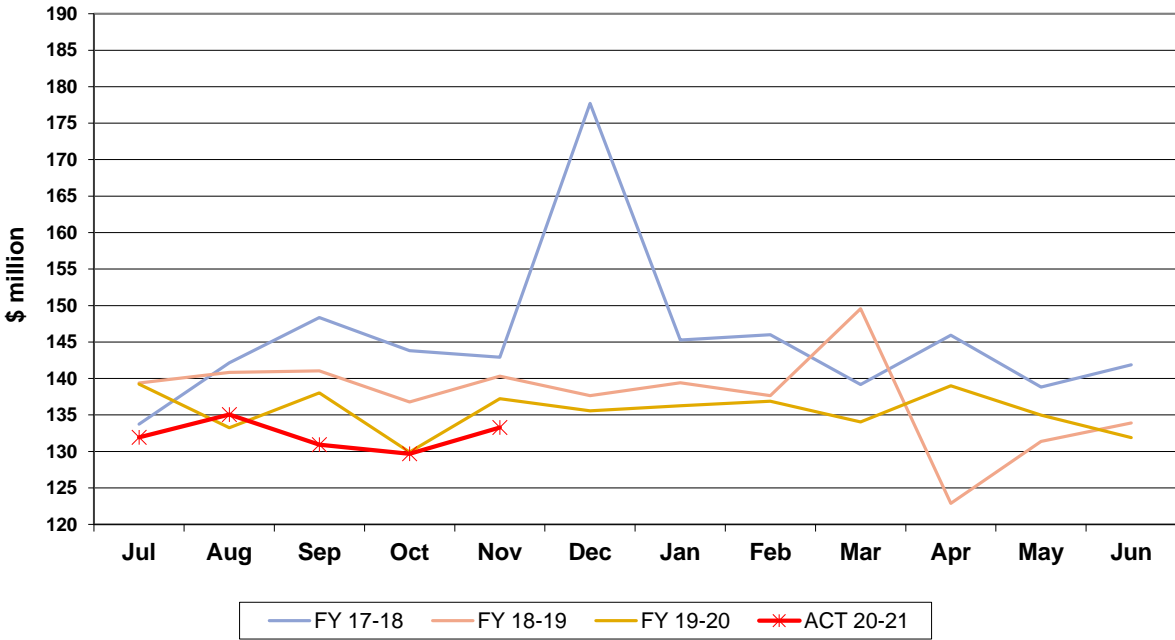
### Insurance Premium Tax Collections Monthly Receipts



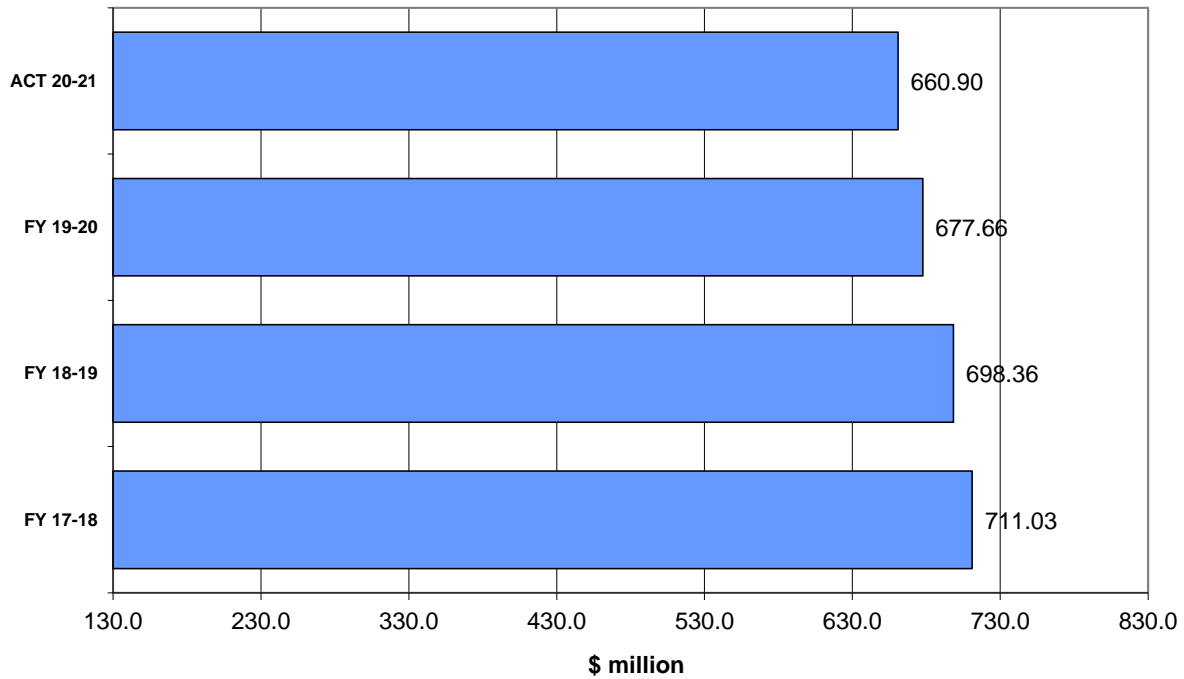
### Insurance Premium Tax Receipts Fiscal Years through November



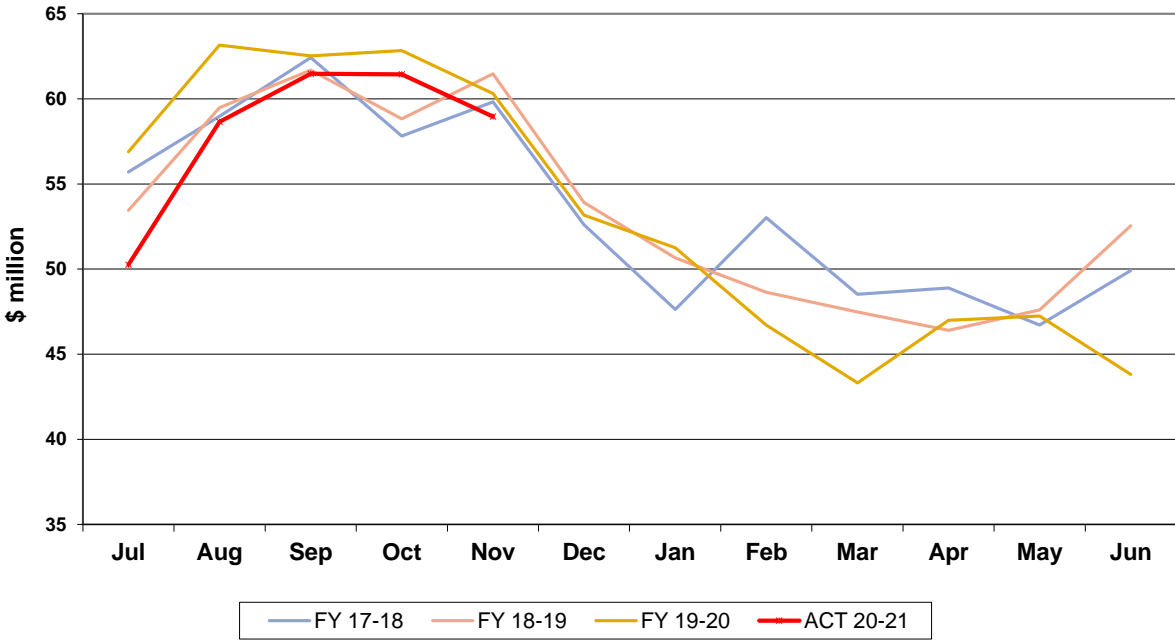
### Communication Services Tax Collections Monthly Receipts



### Communication Services Tax Receipts Fiscal Years through November



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



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

