

# Taxes and Programs Administered by the NJ Division of Taxation

## Table 1: Major State Revenue Collections (Net) Fiscal Years 2018–2020

Revenue Source	2020	% of Total	2019	% of Total	2018	% of Total	Change 2019-20
<b>Collected by the Division:</b>							
Admissions Surcharge	371,009	0.0%	369,879	0.0%	421,054	0.0%	(6.5%)
Alcoholic Beverage ®	154,802,896	0.4%	145,202,567	0.4%	142,459,106	0.4%	6.6%
Casino Revenue	262,465,424	0.7%	266,231,549	0.7%	217,735,676	0.6%	(1.4%)
Cigarette (Total Revenue)	569,014,658	1.6%	591,082,577	0.0%	632,343,141	2.1%	54.6%
Controlling Interest Transfer Tax (3)	7,352,203	0.0%	4,756,935	0.0%	894,864	0.0%	(3.7%)
<b>Corporation Taxes:</b>							
Corporation Business	3,811,624,619	10.4%	4,051,316,614	10.9%	2,331,779,865	6.6%	(5.9%)
CBT Banks & Financials	282,984,560	0.8%	292,358,066	0.8%	152,277,742	0.4%	(3.2%)
Cosmetic Medical Procedure Tax	5,130	0.0%	61,963	0.0%	135,563	0.0%	(91.7%)
Domestic Security Fee	33,750,776	0.1%	39,575,470	0.1%	38,518,894	0.1%	(14.7%)
<b>Environmental Taxes: (2)</b>	<b>76,496,820</b>	<b>0.2%</b>	<b>83,255,284</b>	<b>0.2%</b>	<b>76,281,302</b>	<b>0.2%</b>	<b>(8.1%)</b>
Landfill Closure and Contingency	1,722,406	0.0%	2,274,595	0.0%	1,947,231	0.0%	(24.3%)
Litter Control	21,462,497	0.1%	23,925,379	0.1%	22,544,652	0.1%	0.1%
Public Community Water Systems	2,467,509	0.0%	2,570,311	0.0%	2,578,606	0.0%	0.0%
Recycling	26,102,939	0.1%	28,839,907	0.1%	26,883,592	0.1%	0.0%
Spill Compensation	24,738,469	0.1%	25,645,907	0.1%	22,558,547	0.1%	0.1%
<b>Gross Income Tax:</b>	<b>16,253,724,769</b>	<b>44.4%</b>	<b>15,903,286,756</b>	<b>42.9%</b>	<b>15,037,844,817</b>	<b>44.2%</b>	<b>2.2%</b>
Hotel Motel Occupancy Fee/Tax	85,215,628	0.2%	112,489,741	0.3%	105,450,123	0.3%	(24.2%)
Insurance Premiums	622,321,933	1.7%	522,172,352	1.4%	591,243,422	1.7%	19.2%
Meadowlands Collections	6,988,678	0.0%	7,991,659	0.0%	3,938,290	0.0%	(12.6%)
Miscellaneous Revenues	575,749	0.0%	1,013,491	0.0%	844,907	0.0%	(43.2%)
Mobile Telecommunications Fee	127,369,816	0.3%	124,393,346	0.3%	122,904,999	0.4%	2.4%
Motor Fuels	440,368,195	1.2%	500,196,688	1.3%	512,545,406	1.5%	(12.0%)
Motor Vehicle Tire Fee	9,531,611	0.0%	10,367,008	0.0%	10,027,921	0.0%	(8.1%)
Nursing Home Provider Assessment ®	152,766,007	0.4%	128,816,336	0.3%	130,826,249	0.4%	18.6%
Petroleum Products	1,338,378,436	3.7%	1,465,977,062	4.0%	1,374,079,587	4.0%	(8.7%)
Public Utility Excise	18,001,714	0.0%	26,437,524	0.1%	20,197,550	0.1%	(31.9%)
Railroad Franchise	12,795,249	0.0%	7,359,742	0.0%	21,812,444	0.1%	(597.9%)
Railroad Property	4,974,376	0.0%	5,014,490	0.0%	5,015,727	0.0%	(0.8%)
<b>Sales Tax:</b>							
Sales and Use (1)	10,597,272,120	29.0%	10,846,610,543	29.3%	10,459,417,787	30.7%	(2.3%)
Atlantic City Lux & Promo [Local Use]	28,636,638	0.1%	39,208,583	0.1%	31,438,576	0.1%	(27.0%)
Tobacco Products Wholesale	32,282,523	0.1%	34,298,788	0.1%	27,971,823	0.1%	(5.9%)
Cape May County Tourism [Local Use]	6,361,755	0.0%	7,226,865	0.0%	605,845,095	0.0%	(12.0%)
Sports and Entertainment Facility Tax (4)	18,431	0.0%	33,212	0.0%	27,861	0.0%	(44.5%)
Transfer Inheritance and Estate	386,733,764	1.3%	491,136,761	1.3%	605,845,095	1.8%	(21.3%)
<b>Revenue Collected by the Division:</b>	<b>35,323,182,487</b>	<b>96.6%</b>	<b>35,698,339,145</b>	<b>96.3%</b>	<b>32,661,361,947</b>	<b>96%</b>	<b>(1.1%)</b>
<i>Outside the Division</i>							
State Athletic Control Board ®	414,260	0.0%	460,782	0.0%	361,317	0.0%	(10.1%)
Casino Control Collected	50,337,696	0.1%	49,055,398	0.1%	47,792,404	0.1%	2.6%
Lottery							
Motor Vehicle Fees (total revenue) ®	621,623,170	1.7%	719,160,063	1.9%	715,169,777	2.1%	(13.6%)
Outdoor Advertising (total revenue) ®	1,387,940	0.0%	1,628,530	0.0%	1,633,531	0.0%	(14.8%)
Realty Transfer (total revenue) ®	585,213,318	1.6%	600,946,264	1.8%	597,560,468	1.8%	(2.6%)
<b>Total Collected Outside the Division</b>	<b>1,258,976,384</b>	<b>3.4%</b>	<b>1,371,251,037</b>		<b>1,362,517,497</b>	<b>4.0%</b>	<b>(8.2)</b>
<b>Total Major State Revenue Collections</b>			<b>37,069,590,181</b>	<b>100%</b>	<b>34,023,879,444</b>	<b>100.00%</b>	<b>(1.3%)</b>

® Includes dedicated fund.

1 Includes the on-budget amount of energy tax for Sales and CBT.

2 Includes Landfill Closure & Contingency, Litter Control, Public Community Water Systems, Solid Waste Services and Spill Compensation.

Savings Institution Tax was repealed in 2002, the entries reflect prior year adjustments.

3 Summaries of Revenue , Expenditures & Fund Balances, The Governor's Budget Message

4 New Jersey Division of Taxation Records