

Table 1—Major State Revenue Collections (Net) Fiscal Years 2020–2021

Revenue Source	2021 ¹	% of Total	2020	% of Total	% Change 2020–2021
Collected by the Division:					
Admissions surcharge	\$ 150,228	0.0%	\$ 371,009	0.0%	-59.5%
Alcoholic Beverage Tax ²	173,074,410	0.4	154,802,896	0.4	11.8
Casino Revenue	363,541,950	0.9	262,465,424	0.7	38.5
Cigarette Tax ²	554,122,205	1.4	569,014,658	1.6	-2.6
Controlling Interest Transfer Tax ³	5,329,637	0.0	7,352,203	0.0	-27.5
Corporation: ⁴					
Corporation Business Tax ⁵	4,894,919,358	12.0	3,811,624,619	10.4	28.4
CBT Banks & Financial	107,833,506	0.3	282,984,560	0.8	-61.9
Cosmetic Medical Procedure Gross Receipts Tax	1,616,464	0.0	5,130	0.0	NA
Domestic Security Fee	28,274,461	0.1	33,750,776	0.1	-16.2
Environmental Taxes:					
Landfill Closure and Contingency Tax	1,879,245	0.0	1,722,406	0.0	9.1
Litter Control Fee	24,886,652	0.1	21,462,497	0.1	16.0
Public Community Water Systems	2,921,871	0.0	2,467,509	0.0	18.4
State Recycling Fund	26,852,553	0.1	26,102,939	0.1	2.9
Spill Compensation	20,146,890	0.0	24,738,469	0.1	-18.6
Gross Income Tax	17,469,902,373	42.7	16,253,724,769	44.4	7.5
Hotel/Motel Occupancy Fee/Tax	82,786,909	0.2	85,215,628	0.2	-2.9
Insurance Premiums Tax	464,008,517	1.1	622,321,933	1.7	-25.4
Meadowlands Assessment	2,953,494	0.0	6,988,678	0.0	-57.7
Miscellaneous Revenues	210,367	0.0	575,749	0.0	-63.5
Mobile Telecommunications Fee	126,224,108	0.3	127,369,816	0.3	-0.9
Motor Fuel Tax	434,363,319	1.1	440,368,195	1.2	-1.4
Motor Vehicle Tire Fee	10,066,971	0.0	9,531,611	0.0	5.6
Nursing Home Provider Assessment ²	128,247,733	0.3	152,766,007	0.4	-16.0
Petroleum Products Gross Receipts Tax	1,624,155,568	4.0	1,338,378,436	3.7	21.4
Public Utility Excise Tax	18,928,083	0.0	18,001,714	0.0	5.1
Railroad Franchise Tax	10,280,303	0.0	12,795,249	0.0	-19.7
Railroad Property Tax	5,165,890	0.0	4,974,376	0.0	3.9
Sales Taxes:					
Sales and Use Tax ⁵	12,181,601,052	29.7	10,597,272,120	29.0	15.0
Atlantic City Lux & Promo Tax (Loc Use)	23,775,445	0.1	28,636,638	0.1	-17.0
Tobacco Products Wholesale Tax	40,757,722	0.1	32,282,523	0.1	26.3
Cape May County Tourism Tax (Loc Use)	6,822,130	0.0	6,361,755	0.0	7.2
Sports and Entertainment Facility Tax ⁶	18,374	0.0	18,431	0.0	-0.3
Transfer Inheritance and Estate Tax	489,760,659	1.2	386,733,764	1.1	26.6
Revenue Collected by the Division	\$ 39,325,578,447	100.0%	\$ 35,323,182,487	100.0%	100.0%
Collected Outside the Division:					
State Athletic Control Board ²	\$ 96,657	0.0%	\$ 414,260	0.0%	-76.7%
Casino Control	54,042,674	0.1	50,337,696	0.1	7.4
Lottery	—	NA	—	NA	NA
Motor Vehicle Fees ²	737,772,830	1.8	621,623,170	1.7	18.7
Outdoor Advertising Fee ²	1,663,459	0.0	1,387,940	0.0	19.9
Realty Transfer Fee ²	836,693,449	2.0	585,213,318	1.6	43.0
Revenue Collected Outside the Division	\$ 1,630,269,069	100.0%	\$ 1,258,976,384	100.0%	100.0%
Total Major State Revenue Collections	\$ 40,955,847,516	100.0%	\$ 36,582,158,871	100.0%	12.0%

¹ The figures are from the Comprehensive Annual Financial Report unless otherwise indicated.

² Includes dedicated fund.

³ The figures are from Summaries of Revenues, Expenditures and Fund Balances, Governor's Budget Message.

⁴ For privilege periods ending on and after July 31, 2019, New Jersey mandated combined reporting for Corporation Business Tax.

⁵ Includes the on-budget amount of Energy Tax for Sales Tax and Corporation Business Tax.

⁶ The figures are from the New Jersey Division of Taxation's records.

Note: Some entries for prior years may be revised from earlier versions.

Totals may not add due to independent rounding.