

Kansas Tax Facts

2014 Supplement to the Eighth Edition



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FOREWORD

The Eighth Edition of *Kansas Tax Facts* was published in December, 2010. This addendum is designed to supplement and update that publication by providing data from FY 2011 through FY 2014.

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COMBINED STATE AND LOCAL TAX REVENUE

Kansas state and local government net tax revenue totaled \$13.126 billion in FY 2014. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2014.

Table 1
Kansas State and Local Taxes
(In Thousands)

	FY 2011	FY 2012	FY 2013	FY 2014	Percent of FY 2014 Total	Percent Change from FY 2013
General Property (a)	\$ 4,017,712	\$ 4,136,514	\$ 4,229,149	\$ 4,300,213	32.76 %	1.68 %
Sales and Use (b)	3,435,819	3,733,326	3,828,962	3,974,609	30.28	3.80
Income and Privilege	2,952,837	3,244,110	3,359,986	2,685,378	20.46	(20.08)
Motor Fuels	436,245	435,049	415,352	441,841	3.37	6.38
Unemployment Comp.	398,878	434,283	425,462	406,639	3.10	(4.42)
Various Vehicle (a) (c)	337,735	346,942	360,854	375,538	2.86	4.07
Vehicle Registration	207,007	205,532	221,664	228,625	1.74	3.14
Insurance Premiums	159,824	166,404	174,531	198,356	1.51	13.65
Severance	112,791	124,921	122,895	151,082	1.15	22.94
Liquor and Beer	113,111	118,202	121,318	126,861	0.97	4.57
Cigarette and Tobacco	102,496	103,639	98,985	97,813	0.75	(1.18)
Mortgage Registration	35,471	37,795	47,842	46,272	0.35	(3.28)
Transient Guest	32,444	34,812	36,010	39,749	0.30	10.38
Motor Carrier Property	23,167	24,814	28,855	35,708	0.27	23.75
Corporation Franchise	30,283	9,817	(4,167)	6,632	0.05	(259.16)
Intangibles (a)	2,738	2,393	2,170	2,129	0.02	(1.89)
Estate/Inheritance	229	694	(77)	136	0.00	(276.62)
All Other (d)	8,183	8,714	8,686	8,528	0.06	(1.82)
Total	\$ 12,406,970	\$ 13,167,961	\$ 13,478,477	\$ 13,126,109	100.00 %	(2.61)%

(a) Taxes levied for collection during the fiscal year.

(b) Includes state, county, city, municipal university, and other special district sales and use taxes.

(c) Includes motor vehicle, recreational vehicle, 16M and 20M "tagged" vehicles, and rental car excise taxes.

(d) Total revenue from ten taxes, the largest of which for FY 2014 was the clean water drinking tax at \$3.717 million.

State and Local Tax Structure – Overview

Kansas has had a broad-based state and local tax structure since the 1930s when income, sales, and other taxes were adopted. The broadening continued—at least through the 1980s—with the adoption of various privilege, gross receipts, and severance taxes. One result of these changes is that the general property tax, while still by far the most important tax source for local governments, now is far less significant in terms of the overall state and local tax mix.

The 1992 school finance law substantially altered school district property taxes. In 1991, school district general fund property tax levies ranged from 9.12 mills (Burlington) to 97.69 mills (Parsons). The 1992 law established a uniform general fund mill levy rate of 32 mills for 1992, 33 mills for 1993, and 35 mills for 1994 and thereafter. Beginning in 1997, the Legislature provided major reductions in the general fund levy—which currently is set at 20 mills—in addition to an exemption from that levy for residential property to the extent of the first \$20,000 of its valuation.

Highlights

- In FY 2014, total state and local tax revenue in Kansas was \$13.126 billion, with state taxes accounting for \$7.411 billion—or about 56.5 percent—of the total. State and local taxes decreased by 2.61 percent below the FY 2013 figure of \$13.478 billion. State taxes decreased by about \$498 million, or 6.29 percent, from FY 2013 to FY 2014, while local taxes increased by \$145 million, or 2.61 percent.
- Local governments continue to spend most of the state and local tax revenue. In FY 2014, local government tax revenue was \$5.715 billion; and local units received another \$3.198 billion from state taxes allocated to or shared with them. Thus, local units received \$8.913 billion, or about 68 percent, of total state and local taxes in FY 2014. Over 43 percent of the state's tax revenue was shared with or allocated to local units, mostly for education.
- While the general property tax is still the most important single revenue producer, its proportion of total state and local taxes has declined steadily over the decades—from 82 percent of the total in FY 1930, to 56 percent in FY 1960, and to 33 percent in FY 2014 (or about 36 percent if the various vehicle taxes, which are levied in lieu of the general property tax, are included). The trend has reversed itself recently, since in FY 1998 the general property tax was only about 27 percent of the burden (or 31 percent if vehicle taxes were included).
- Income and privilege taxes accounted for 20 percent of state and local tax revenue in FY 2014, compared with 11 percent in FY 1970 and only 2 percent in FY 1940. These taxes were at about 27 percent of the total in FY 2001 but fell as low as 22 percent in FY 2003 and FY 2004 in the wake of the national recession. The figure also rebounded to 28 percent in FY 2008 before the impact of the most recent recession.
- Sales and use tax revenue over the decades also has been increasing significantly as part of the state-local tax mix, *i.e.*, rising from 10 percent of the total in FY 1940, to 16 percent in FY 1970, and to about 30 percent in FY 2014. The addition of local sales taxes has contributed significantly to the growth of sales tax revenue since 1970.
- The rate of growth in overall local taxes continued to remain relatively low in FY 2014, including the rate of growth in local property taxes. Local property taxes in FY 2014 grew by \$70 million, with schools accounting for \$51 million of the increase. Local property taxes in FY 2013 had increased by \$92 million, with schools accounting for only \$17 million of the increase. Local property taxes in FY 2012 had increased by \$118 million, with schools accounting for only \$32 million of that growth.
- It should be noted that while the courts have held that the mandatory school district general fund property tax levy is a state tax, it is primarily treated as a local tax for the maintenance of historical tax tables. The relatively small portion of “excess” local effort that is recaptured for deposit in the State School District Finance Fund is treated as a state tax receipt.

State Tax Revenue

In FY 2014, state tax revenue totaled \$7.411 billion, which was a decrease of \$498 million, or 6.29 percent below collections in FY 2013. FY 2012 receipts had increased over FY 2011 by \$563 million. FY 2011 receipts, fueled by a sales and use tax increase, had increased \$816 million, or 12.82 percent, above FY 2010 receipts. FY 2010 receipts had decreased by \$281 million, or 4.23 percent, below FY 2009 receipts. FY 2009 receipts had decreased \$565 million, or 7.84 percent below FY 2008 collections.

FY 2014 represented the fully annualized impact of income tax reductions enacted in 2012 and later amended somewhat in 2013. Based on information from the Department of Revenue, individual income tax receipts were reduced by about \$249 million in FY 2013; and by \$733 million in FY 2014. As additional changes are phased in, the reduction in receipts from this source relative to prior law is expected to be \$886 million in FY 2015; \$999 million in FY 2016; \$1.099 billion in FY 2017; \$1.263 billion in FY 2018; and \$1.568 billion in FY 2019. Individual income taxes will have been reduced by a cumulative \$6.796 billion from FY 2013 through FY 2019 as a result of the legislation enacted in 2012 and 2013.

For FY 2014, Table 3 shows state tax revenues in descending order of importance and how much of such revenue was credited to the State General Fund (SGF) and to other state funds. In that year, 75.99 percent went to the SGF and 24.01 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for 90 percent of SGF tax receipts in FY 2014. The same four sources comprised just over 80 percent of SGF taxes in FY 1985.

State and Local Taxes

The relative balance in the big three sources of state and local tax revenue—sales, income, and property—that Kansas had achieved for a number of years after the 1992 school finance law appears to have eroded since the late 1990s. (In FY 1992, prior to the implementation of that law, property and vehicle taxes comprised 38.7 percent of total state and local revenues; sales and use taxes, 22.7 percent; and income and privilege taxes, 21.1 percent.)

In FY 2014, property and vehicle taxes accounted for 35.6 percent of the burden; sales and use taxes, 30.3 percent; and income and privilege taxes, 20.5 percent. As recently as FY 1998, the figures were much more closely balanced: 30.9 percent for property and vehicles; 28.1 percent for sales and use; and 28.0 percent for income and privilege.

Economists generally believe that with a diversified revenue portfolio not relying too heavily on a single source, Kansas state and local governments are better able to withstand economic downturns. Indeed, the Governor's Tax Equity Task Force in 1995 concluded as a major tax policy objective that:

The state and local tax system should be balanced and diversified. A diversified tax system offers a blend of economic tradeoffs. Because all revenue sources have their weaknesses, a balanced tax system will reduce the magnitude of problems caused by over reliance on a single tax source. It will also result in lower rates on each tax and reduce the

pressure of competition from other states that have lower rates for a particular tax.

Shown below for the last ten years are state, local, and combined state and local tax revenues.

State and Local Tax Revenue (In Thousands)						
Fiscal Year	State	Percent Change	Local	Percent Change	State and Local	Percent Change
2003	\$ 5,141,714	4.82 %	\$ 3,632,124	3.97 %	\$ 8,773,839	4.47 %
2004	5,470,064	6.39	3,852,334	6.06	9,322,398	6.25
2005	5,888,881	7.66	4,119,260	6.93	10,008,141	7.36
2006	6,521,366	10.74	4,470,137	8.52	10,991,503	9.83
2007	7,014,817	7.57	4,796,364	7.30	11,811,181	7.46
2008	7,205,627	2.72	5,010,417	4.46	12,216,044	3.43
2009	6,640,963	(7.84)	5,131,395	2.41	11,772,358	(3.63)
2010	6,360,275	(4.23)	5,160,745	0.57	11,521,020	(2.13)
2011	7,175,855	12.82	5,231,085	1.36	12,406,970	7.69
2012	7,738,417	0.00	5,429,544	3.79	13,167,961	6.13
2013	7,908,646	2.20	5,569,831	2.58	13,478,477	2.36
2014	7,411,124	(6.29)	5,714,985	2.61	13,126,109	(2.61)

Comparative Kansas Tax Burden

The table below shows ordinal state rankings (1 to 51, including the District of Columbia) for Kansas and neighboring states for the two major tax burden comparisons (taxes as a percent of personal income or per capita). Relative to the 50-state ranking, Kansas finished number 26 in state tax revenue as a percent of personal income; and number 21 in per capita state tax revenue in FY 2013, the latest year for which data are available from all states for such statistics. Kansas finished number 21 in per capita state and local collections; and number 21 in state and local collections as a percent of personal income in FY 2011, the latest data for these statistics. Economic development proponents sometimes suggest that the Kansas tax burden figures should be compared more closely with the data from surrounding states. The following table provides this comparison.

50-State Tax Burden Ranking of Kansas and Surrounding States (1 = highest tax burden; 50 = lowest)

	FY 2013 State Taxes as Percent of Personal Income	FY 2013 State Taxes Per Capita	FY 2011 State and Local as Percent of Personal Income (a)	FY 2011 State and Local Per Capita (a)
Arkansas	8	16	27	39
Colorado	45	39	31	20
Iowa	27	20	18	23
Kansas	28	23	23	24
Missouri	46	45	47	43
Nebraska	38	27	21	21
Oklahoma	35	36	48	45

(a) Total state and local tax collections.

Source: U.S. Census Bureau

Recommended Tax Policy Objectives

The aforementioned Governor’s Tax Equity Task Force in 1995 recommended that all tax legislation “be evaluated with the following objectives in mind”:

- Kansas should maintain its enviable reputation as a fiscally responsible state;
- A tax system should produce revenues that are adequate to finance an agreed-upon level of public services over time;
- A tax system should produce adequate revenue during economic downturns and also respond to economic growth;
- State and local taxing and spending decisions should be consistent with economic growth and development;
- Administration of the tax system should be fair and efficient;
- Fiscal accountability should be strengthened by making taxpayers aware of their true tax liabilities;
- Tax revisions should not unduly erode the tax base;
- State fiscal policy should advance the interests of the state as a whole, while facilitating the fiscal autonomy of local governments;
- Policymakers must recognize that tax policy influences economic behavior, and not always in the desired manner;
- Kansans should be able to rely upon a stable tax policy; and
- The state and local tax system should be balanced and diversified.

Table 2

State Tax Revenue
(Net Refunds)
FY 2009-FY 2014
(In Thousands)

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Property						
Educational Bldg. (1)	\$ 31,207	\$ 30,517	\$ 29,671	\$ 30,222	\$ 30,663	\$ 31,128
Institutional Bldg. (1)	15,603	15,258	14,835	15,111	15,331	15,564
State General	10	4	1	3	12	2
Mortgage Regis. (2)	1,008	1,087	1,022	991	1,194	1,003
Motor Carrier	29,257	24,993	23,167	24,814	28,855	35,708
Various Vehicle (3)	4,819	4,728	4,639	4,612	4,676	4,772
Excess Local Effort (4)	3,500	4,449	2,733	2,902	3,210	3,785
Total	\$ 85,404	\$ 81,036	\$ 76,068	\$ 78,655	\$ 83,941	\$ 91,962

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
TABLE 2 continued ...						
Income and Privilege						
Individual	\$ 2,731,560	\$ 2,457,704	\$ 2,706,319	\$ 2,933,795	\$ 2,956,589	\$ 2,253,556
Corporation	240,258	224,940	224,867	284,466	371,324	399,383
Financial Inst.	26,192	16,515	21,651	25,489	32,073	32,439
Total	\$ 2,998,010	\$ 2,669,159	\$ 2,952,837	\$ 3,244,110	\$ 3,359,986	\$ 2,685,378
Inheritance/Estate	\$ 22,530	\$ 8,396	\$ 229	\$ 694	\$ (77)	\$ 136
Sales, Use, and Excise						
Retail Sales	\$ 1,958,999	\$ 1,918,397	\$ 2,268,352	\$ 2,457,009	\$ 2,512,817	\$ 2,570,448
Compensating Use	268,182	234,873	326,020	367,871	384,216	413,216
Subtotal	\$ 2,227,181	\$ 2,153,270	\$ 2,594,372	\$ 2,824,880	\$ 2,897,033	\$ 2,983,664
Motor Fuels	421,272	424,571	436,245	435,049	415,352	441,841
Vehicle Registration (5)	174,952	185,034	186,639	184,833	200,298	207,714
Cereal Malt Beverage	2,089	1,989	1,905	2,081	1,855	1,685
Liquor Gallonage	19,140	18,869	19,231	19,547	20,167	20,104
Liquor Enforcement	53,794	54,827	56,120	58,862	60,512	64,538
Liquor Drink	36,530	35,676	35,855	37,712	38,784	40,534
Cigarette	107,216	99,829	95,923	96,661	91,928	90,612
Tobacco Prod.	5,728	6,352	6,573	6,978	7,057	7,201
Corporation Franchise	41,720	41,462	30,283	9,817	(4,167)	6,632
Boat Registration	1,078	1,087	1,005	983	843	959
Severance	133,601	93,783	112,791	124,921	122,895	151,082
New Tires	677	681	702	704	696	749
Motor Vehicle Rental	3,396	3,126	3,280	3,507	3,672	3,698
Drycleaning & Laundry	1,103	993	917	889	865	875
Clean Water	2,905	2,873	3,602	4,024	4,204	3,717
Total	\$ 3,232,382	\$ 3,124,422	\$ 3,585,443	\$ 3,811,448	\$ 3,861,994	\$ 4,025,605
Gross Receipts						
Insurance Premiums						
Foreign Cos. (6)	\$ 92,843	\$ 100,173	\$ 120,240	\$ 133,008	\$ 123,465	\$ 136,133
Domestic Cos.	19,840	21,720	22,378	22,484	31,666	41,245
Firefighter Relief	9,679	10,291	10,523	3,810	11,950	12,791
Fire Marshal	6,192	6,585	6,683	7,101	7,450	8,187
Subtotal	\$ 128,554	\$ 138,769	\$ 159,824	\$ 166,404	\$ 174,531	\$ 198,356
Private Car Cos.	\$ 512	\$ 385	\$ 454	\$ 317	\$ 321	\$ 353
Music-Dramatic Tax	36	38	17	54	40	40
Bingo Enforcement	515	454	407	389	391	343
Transient Guest (7)	628	590	649	709	731	820
Parimutuel	262	13	11	0	0	0
Illegal Drugs	1,060	1,338	1,038	1,308	1,280	1,453
Combative Arts (8)	35	30	28	46	46	39
Total	\$ 3,048	\$ 2,848	\$ 2,604	\$ 2,823	\$ 2,809	\$ 3,048
Unemployment Comp.	\$ 171,035	\$ 305,645	\$ 398,878	\$ 434,283	\$ 425,462	\$ 406,639
TOTAL STATE TAXES	\$ 6,640,963	\$ 6,360,275	\$ 7,175,885	\$ 7,738,417	\$ 7,908,646	\$ 7,411,124

Sources: Financial reports of the Office of Financial Management, Department of Administration (formerly known as the Division of Accounts and Reports) and records of tax-collecting agencies. Details might not add to totals due to rounding.

1. Taxes levied for collection in the fiscal year as reported by the Department of Revenue, including the state's small share (if any) of certain in-lieu tax levies.
2. The state's 1/26 share of the tax.
3. Amount received by the state from the motor, recreational, and 16m and 20m "tagged" vehicle taxes.
4. "Excess local effort" produced from the mandatory school district general fund property tax levy and returned to the state pursuant to the school finance formula (see KSA 2013 Supp. 72-6431).
5. State receipts only, excluding amounts retained by county treasurers.
6. Foreign includes retaliatory taxes; domestic includes HMO collections.
7. State's 2 percent share of the tax.
8. Created by the Kansas Professional Regulated Sports Act, enacted in 2004.

Table 3
Allocation to Funds of Total State Tax Revenue
 (Net Refunds)
FY 2014
 (In Thousands)

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to	
				SGF	Other Funds
Retail Sales	\$ 2,570,448	34.68 %	34.68 %	\$ 2,102,239	\$ 468,209
Individual Income	2,253,556	30.41	65.09	2,218,239	35,317
Motor Fuels	441,841	5.96	71.05	--	441,841
Compensating Use	413,216	5.58	76.63	344,017	69,199
Unemployment Comp	406,639	5.49	82.12	--	406,639
Corporation Income	399,383	5.39	87.51	399,383	--
Motor Vehicle Registration	207,714	2.80	90.31	--	207,714
Insurance Premiums	198,356	2.68	92.99	172,758	25,598
Liquor and Beer	126,861	1.71	94.70	95,459	31,402
Oil Severance	106,968	1.44	96.14	88,755	18,213
Cigarette and Tobacco	97,813	1.32	97.46	97,813	--
State Property	46,694	0.63	98.09	2	46,692
Gas Severance	44,114	0.60	98.69	37,003	7,111
Motor Carrier Property	35,708	0.48	99.17	35,708	--
Financial Institutions Privilege	32,439	0.44	99.61	32,439	--
Corporation Franchise	6,632	0.09	99.70	6,632	--
State Motor Vehicle	4,592	0.06	99.76	--	4,592
Excess Local Effort (Property)	3,785	0.05	99.81	--	3,785
Water	3,717	0.05	99.86	--	3,717
Vehicle Rental Excise	3,698	0.05	99.91	--	3,698
Illegal Drugs	1,453	0.02	99.93	364	1,089
State Mortgage Registration	1,003	0.01	99.94	--	1,003
Boat Registration	959	0.01	99.95	--	959
Drycleaning	875	0.01	99.96	--	875
State Transient Guest	820	0.01	99.98	820	--
New Tires	749	0.01	99.99	--	749
Private Car Company	353	0.00	99.99	--	353
Bingo	343	0.00	99.99	229	114
Estate/Inheritance	136	0.00	100.00	176	(40)
State Tagged Vehicle	135	0.00	100.00	--	135
State Recreational Vehicle	45	0.00	100.00	--	45
Music, Dramatic	40	0.00	100.00	40	--
Combative Arts	39	0.00	100.00	4	35
Total	\$ 7,411,124	100.00 %		\$ 5,632,079	\$1,779,045
				75.99%	24.01%

Table 4
Local Government Tax Revenue
FY 2009-FY 2014
(In Thousands)

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Counties						
Tangible Property (1	\$ 1,091,024	\$ 1,092,163	\$ 1,100,469	\$ 1,142,122	\$ 1,170,458	\$ 1,209,058
Intangibles (2	1,901	1,695	1,191	1,067	974	978
Mortgage Registration (3	40,555	40,310	34,449	36,804	46,648	45,269
Motor Vehicle Registration (3	20,769	20,205	20,368	20,699	21,366	20,911
Transient Guest	2,202	2,055	2,503	2,592	2,638	2,772
Various Vehicle (4	110,505	110,123	108,472	110,202	114,278	119,364
Sales and Use	428,481	422,739	434,594	464,276	473,458	522,409
Subtotal-Counties	\$ 1,695,437	\$ 1,689,290	\$ 1,702,046	\$ 1,777,762	\$ 1,829,820	\$ 1,920,761
Cities						
Tangible Property (1	\$ 761,859	\$ 766,064	\$ 774,723	\$ 803,256	\$ 783,831	\$ 795,108
Intangibles (2	1,182	925	756	680	632	618
Transient Guest	29,254	26,484	29,292	31,511	32,641	36,157
Various Vehicle (4	75,138	74,289	73,719	73,491	75,159	79,730
Sales and Use	325,301	330,012	363,399	395,005	405,818	414,982
Subtotal-Cities	\$ 1,192,734	\$ 1,197,774	\$ 1,241,889	\$ 1,303,943	\$ 1,298,101	\$ 1,326,595
Schools (5)						
Tangible Property (1	\$ 1,777,869	\$ 1,800,243	\$ 1,816,405	\$ 1,848,541	\$ 1,866,369	\$ 1,917,507
Various Vehicle (4	124,569	123,333	124,298	130,833	137,900	141,981
Subtotal-Schools	\$ 1,902,438	\$ 1,923,576	\$ 1,940,703	\$ 1,979,374	\$ 2,004,269	\$ 2,059,488
Townships						
Tangible Property (1	\$ 59,447	\$ 61,164	\$ 62,743	\$ 65,619	\$ 68,046	\$ 73,062
Intangibles (2	1,243	1,025	791	646	564	533
Various Vehicle (4	5,734	5,916	6,062	6,318	6,539	6,622
Subtotal-Townships	\$ 66,424	\$ 68,105	\$ 69,596	\$ 72,583	\$ 75,149	\$ 80,217
Special Districts						
Tangible Property (1	\$ 213,008	\$ 226,580	\$ 216,132	\$ 228,738	\$ 291,229	\$ 254,999
Various Vehicle (4	17,590	17,358	17,265	17,979	18,610	19,371
Sales and Use (6	38,944	38,062	43,454	49,165	52,653	53,554
Subtotal-Special Districts	\$ 269,542	\$ 282,000	\$ 276,851	\$ 295,882	\$ 362,492	\$ 327,924
TOTAL LOCAL TAXES	\$ 5,131,395	\$ 5,160,745	\$ 5,231,085	\$ 5,429,544	\$ 5,569,831	\$ 5,714,985
Exhibit:						
Tangible Property	\$ 3,903,207	\$ 3,946,214	\$ 3,970,472	\$ 4,088,276	\$ 4,179,933	\$ 4,249,734
Various Vehicle	338,355	331,019	329,816	338,826	352,506	367,068
Total	\$ 4,241,562	\$ 4,277,233	\$ 4,300,288	\$ 4,427,102	\$ 4,532,439	\$ 4,616,802
Exhibit:						
Local Sales and Use	\$ 792,727	\$ 790,813	\$ 841,447	\$ 908,446	\$ 931,929	\$ 990,945

Sources: Reports and records of the Department of Revenue

1. Taxes levied for collection in the fiscal year. Includes certain in-lieu taxes, e.g., industrial revenue bond property.
2. Taxes collected on a calendar-year basis.
3. Calendar year revenue, e.g., the figure in the FY 2014 column is for CY 2013.
4. Calendar year taxes for motor, recreational, and 16M and 20M "tagged" vehicles.
5. School districts, community colleges, and municipal universities, including out-district tuition tax levies made by counties and townships.
6. Collections by the Department of Revenue for municipal universities, transportation development districts, community improvement districts, certain sales tax and revenue bond districts, and the Horsethief Reservoir District.

Special Note: This table does not include revenue from certain taxes for which annual data are not compiled, e.g., occupation and franchise taxes; and development excise taxes.

Table 5

**PERCENTAGE OF COMBINED STATE AND LOCAL TAX REVENUE
Ranked on the Basis of FY 2014**

	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009	FY 2000	FY 1990	FY 1980	FY 1970	FY 1960	FY 1950	FY 1940	FY 1930
General Property (a)	32.76 %	31.38 %	31.41 %	32.38 %	34.69 %	33.58 %	28.00 %	32.34 %	39.19 %	53.06 %	56.44 %	52.19 %	62.95 %	82.02 %
Sales and Use (b)	30.28	28.41	28.35	27.69	25.55	25.65	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	20.46	24.93	24.64	23.80	23.43	25.47	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	3.37	3.08	3.30	3.52	3.69	3.58	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Unemployment Comp.	3.10	3.16	3.30	3.21	2.65	1.45	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Various Vehicle (c)	2.86	2.68	2.63	2.72	2.94	2.94	3.31	5.66	-	-	-	-	-	-
Vehicle Registration	1.74	1.64	1.56	1.67	1.78	1.66	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Insurance Premiums	1.51	1.29	1.26	1.29	1.20	1.09	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Severance	1.15	0.91	0.95	0.91	0.81	1.13	0.72	1.71	-	-	-	-	-	-
Liquor and Beer	0.97	0.90	0.90	0.91	0.97	0.95	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Cigarette and Tobacco	0.75	0.73	0.79	0.83	0.92	0.96	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Mortgage Registration	0.35	0.35	0.29	0.29	0.36	0.35	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Transient Guest	0.30	0.27	0.26	0.26	0.25	0.27	0.22	0.15	0.04	-	-	-	-	-
Motor Carrier Property	0.27	0.21	0.19	0.19	0.22	0.25	0.20	0.20	0.19	0.15	0.16	0.09	0.03	-
Corporation Franchise	0.05	(0.03)	0.07	0.24	0.36	0.35	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Intangibles	0.02	0.02	0.02	0.02	0.03	0.04	0.06	0.23	0.98	0.64	0.70	1.09	0.93	0.72
Estate/Inheritance	0.00	0.00	0.01	0.00	0.07	0.19	0.80	0.89	1.19	0.82	0.82	0.48	0.39	0.67
Parimutuel	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.16	-	-	-	-	-	-
All Other (d)	0.06	0.06	0.07	0.07	0.07	0.07	0.13	0.06	0.20	0.15				
Total	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00%	100.00 %	100.00%	100.00 %	100.00 %	100.00%

(a) Taxes levied for collection during the fiscal year.

(b) Local sales taxes included starting in FY 1980.

(c) Includes motor vehicle, recreational vehicle, 16M and 20M "tagged" vehicles, and rental car excise taxes.

(d) Total revenue from nine taxes.

(e) Included in the general property tax until the law was changed in 1935.