

Kansas Tax Facts

2015 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 2015.

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COMBINED STATE AND LOCAL TAX REVENUE

Kansas state and local government net tax revenue totaled \$13.395 billion in FY 2015. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2015.

Table 1
Kansas State and Local Taxes
(In Thousands)

	FY 2012	FY 2013	FY 2014	FY 2015	Percent of FY 2015 Total	Percent Change from FY 2014
General Property (a)	\$ 4,136,514	\$ 4,229,149	\$ 4,300,213	\$ 4,389,000	32.77 %	2.06 %
Sales and Use (b)	3,733,326	3,828,962	3,974,609	4,098,000	30.59	3.10
Income and Privilege	3,244,110	3,359,986	2,685,378	2,760,809	20.61	2.81
Motor Fuels	435,049	415,352	441,841	439,558	3.28	(0.52)
Unemployment Comp.	434,283	425,462	406,639	415,717	3.10	2.23
Various Vehicle (a) (c)	346,942	360,854	375,538	381,951	2.85	1.71
Vehicle Registration	205,532	221,664	228,625	238,017	1.78	4.11
Insurance Premiums	166,404	174,531	198,356	211,765	1.58	6.76
Liquor and Beer	118,202	121,318	126,861	132,251	0.99	4.25
Severance	124,921	122,895	151,082	121,257	0.91	(19.74)
Cigarette and Tobacco	103,639	98,985	97,813	96,303	0.72	(1.54)
Transient Guest	34,812	36,010	39,749	42,746	0.32	7.54
Mortgage Registration	37,795	47,842	46,272	39,901	0.30	(13.77)
Motor Carrier Property	24,814	28,855	35,708	11,145	0.08	(68.79)
Corporation Franchise	9,817	(4,167)	6,632	7,287	0.05	9.88
Intangibles (a)	2,393	2,170	2,129	1,821	0.01	(14.47)
Estate/Inheritance	694	(77)	136	0	0.00	(100.00)
All Other (d)	8,714	8,686	8,528	7,299	0.05	(14.41)
Total	\$ 13,167,961	\$ 13,478,477	\$ 13,126,109	\$ 13,394,827	100.00 %	2.05 %

(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 nine taxes, the largest of which for FY 2015 was the clean water drinking tax at \$2.928 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 2015, total state and local tax revenue in Kansas was \$13.395 billion, with state taxes accounting for \$7.531 billion—or about 56.2 percent—of the total. State and local taxes increased by 2.05 percent above the FY 2014 figure of \$13.126 billion. State taxes increased by about \$120 million, or 1.62 percent, from FY 2014 to FY 2015, while local taxes increased by \$149 million, or 2.61 percent.
- Local governments continue to spend most of the state and local tax revenue. In FY 2015, local government tax revenue was \$5.864 billion; and local units received another \$3.365 billion from state taxes allocated to or shared with them. Thus, local units received \$9.229 billion, or about 69 percent, of total state and local taxes in FY 2015. Over 44 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 2015 (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 21 percent of state and local tax revenue in FY 2015, 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 31 percent in FY 2015. 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 2015 grew by \$91 million, with schools accounting for a \$16 million decrease. Local property taxes in FY 2014 had increased 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 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 has been primarily treated as a local tax for the maintenance of historical tax tables. Notwithstanding 2014 legislation that temporarily brings the revenue to a state fund, that levy continues to be shown as a local tax source.

State Tax Revenue

In FY 2015, state tax revenue totaled \$7.531 billion, which was an increase of \$120 million, or 1.62 percent above collections in FY 2014. FY 2014 receipts had decreased below FY 2013 receipts by \$498 million. FY 2013 receipts had increased \$170 million above FY 2012. 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 2014 represented the fully annualized impact of income tax reductions enacted in 2012 and later amended somewhat in 2013. Additional changes were enacted in 2015. Based on information from the Department of Revenue, individual income tax receipts were reduced by about \$249 million in FY 2013; by \$733 million in FY 2014; and by \$886 million in FY 2015. 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; \$849 million in FY 2016; \$920 million in FY 2017; and \$949 million in FY 2018. Individual income taxes will have been reduced by a cumulative \$4.586 billion from FY 2013 through FY 2018 as a result of the legislation enacted in 2012, 2013, and 2015.

For FY 2015, 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, 75.92 percent went to the SGF and 24.08 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for 91 percent of SGF tax receipts in FY 2015. 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 maintained 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 2015, property and vehicle taxes accounted for 35.6 percent of the burden; sales and use taxes, 30.6 percent; and income and privilege taxes, 20.6 percent. As recently as FY 1998, the figures were 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. The Governor's Tax Equity Task Force in 1995 agreed with this principle, concluding 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
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	7.84		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)
2015		7,530,906	1.62		5,863,921	2.61	13,394,827	2.05

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Table 2
State Tax Revenue
(Net Refunds)
FY 2010-FY 2015
(In Thousands)

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Property						
Educational Bldg. (1)	\$ 30,517	\$ 29,671	\$ 30,222	\$ 30,663	\$ 31,128	\$ 31,949
Institutional Bldg. (1)	15,258	14,835	15,111	15,331	15,564	15,974
State General	4	1	3	12	2	8
Mortgage Regis. (2)	1,087	1,022	991	1,194	1,003	943
Motor Carrier	24,993	23,167	24,814	28,855	35,708	11,145
Various Vehicle (3)	4,728	4,639	4,612	4,676	4,772	4,876
Excess Local Effort (4)	4,449	2,733	2,902	3,210	3,785	0
Total	\$ 81,036	\$ 76,068	\$ 78,655	\$ 83,941	\$ 91,962	\$ 64,895
Income and Privilege						
Individual	\$ 2,457,704	\$ 2,706,319	\$ 2,933,795	\$ 2,956,589	\$ 2,253,556	\$ 2,302,861
Corporation	224,940	224,867	284,466	371,324	399,383	417,402
Financial Inst.	16,515	21,651	25,489	32,073	32,439	40,546
Total	\$ 2,669,159	\$ 2,952,837	\$ 3,244,110	\$ 3,359,986	\$ 2,685,378	\$ 2,760,809
Inheritance/Estate	\$ 8,396	\$ 229	\$ 694	\$ (77)	\$ 136	\$ 0
Sales, Use, and Excise						
Retail Sales	\$ 1,918,397	\$ 2,268,352	\$ 2,457,009	\$ 2,512,817	\$ 2,570,448	\$ 2,627,090
Compensating Use	234,873	326,020	367,871	384,216	413,216	425,896
Subtotal	\$ 2,153,270	\$ 2,594,372	\$ 2,824,880	\$ 2,897,033	\$ 2,983,664	\$ 3,052,986

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Table 2						
Sales, Use, and Excise continued						
Motor Fuels	424,571	436,245	435,049	415,352	441,841	439,558
Vehicle Registration (5)	185,034	186,639	184,833	200,298	207,714	216,088
Cereal Malt Beverage	1,989	1,905	2,081	1,855	1,685	1,566
Liquor Gallonage	18,869	19,231	19,547	20,167	20,104	20,368
Liquor Enforcement	54,827	56,120	58,862	60,512	64,538	68,505
Liquor Drink	35,676	35,855	37,712	38,784	40,534	41,812
Cigarette	99,829	95,923	96,661	91,928	90,612	88,821
Tobacco Prod.	6,352	6,573	6,978	7,057	7,201	7,482
Corporation Franchise	41,462	30,283	9,817	(4,167)	6,632	7,287
Boat Registration	1,087	1,005	983	843	959	918
Severance	93,783	112,791	124,921	122,895	151,082	121,257
New Tires	681	702	704	696	749	739
Motor Vehicle Rental	3,126	3,280	3,507	3,672	3,698	3,822
Drycleaning & Laundry	993	917	889	865	875	912
Clean Water	2,873	3,602	4,024	4,204	3,717	2,928
Total	\$ 3,124,422	\$ 3,585,443	\$ 3,811,448	\$ 3,861,994	\$ 4,025,605	\$ 4,075,049
Gross Receipts						
Insurance Premiums (6)						
Foreign Cos.	\$ 100,173	\$ 120,240	\$ 133,008	\$ 123,465	\$ 136,133	\$ 142,743
Domestic Cos.	21,720	22,378	22,484	31,666	41,245	47,617
Firefighter Relief	10,291	10,523	3,810	11,950	12,791	13,284
Fire Marshal	6,585	6,683	7,101	7,450	8,187	8,121
Subtotal	\$ 138,769	\$ 159,824	\$ 166,404	\$ 174,531	\$ 198,356	\$ 211,765
Private Car Cos.	\$ 385	\$ 454	\$ 317	\$ 321	\$ 353	\$ 371
Music-Dramatic Tax	38	17	54	40	40	44
Bingo Enforcement	454	407	389	391	343	319
Transient Guest (7)	590	649	709	731	820	869
Parimutuel	13	11	0	0	0	0
Illegal Drugs	1,338	1,038	1,308	1,280	1,453	1,038
Combative Arts (8)	30	28	46	46	39	30
Total	\$ 2,848	\$ 2,604	\$ 2,823	\$ 2,809	\$ 3,048	\$ 2,671
Unemployment Comp.	\$ 305,645	\$ 398,878	\$ 434,283	\$ 425,462	\$ 406,639	\$ 415,717
TOTAL STATE TAXES	<u>\$ 6,360,275</u>	<u>\$ 7,175,885</u>	<u>\$ 7,738,417</u>	<u>\$ 7,908,646</u>	<u>\$ 7,411,124</u>	<u>\$ 7,530,906</u>

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 2015 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 2015
 (In Thousands)

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to	
				SGF	Other Funds
Retail Sales	\$ 2,627,090	34.88 %	34.88 %	\$ 2,132,777	\$ 494,313
Individual Income	2,302,861	30.58	65.46	2,277,541	25,320
Motor Fuels	439,558	5.84	71.30	0	439,558
Compensating Use	425,896	5.66	76.95	352,176	73,720
Corporation Income	417,402	5.54	82.50	417,400	2
Unemployment Comp	415,717	5.52	88.02	0	415,717
Motor Vehicle Registration	216,088	2.87	90.89	0	216,088
Insurance Premiums	211,765	2.81	93.70	187,643	24,122
Liquor and Beer	132,251	1.76	95.46	99,927	32,324
Cigarette and Tobacco	96,303	1.28	96.73	96,303	0
Oil Severance	87,149	1.16	97.89	66,911	20,238
State Property	47,931	0.64	98.53	8	47,923
Financial Institutions Privilege	40,546	0.54	99.07	40,546	0
Gas Severance	34,108	0.45	99.52	26,302	7,806
Motor Carrier Property	11,145	0.15	99.67	11,145	0
Corporation Franchise	7,287	0.10	99.76	7,287	0
State Motor Vehicle	4,709	0.06	99.83	0	4,709
Vehicle Rental Excise	3,822	0.05	99.88	0	3,822
Water	2,928	0.04	99.92	0	2,928
Illegal Drugs	1,038	0.01	99.93	260	778
State Mortgage Registration	943	0.01	99.94	0	943
Boat Registration	918	0.01	99.95	0	918
Drycleaning	912	0.01	99.97	0	912
State Transient Guest	869	0.01	99.98	869	0
New Tires	739	0.01	99.99	0	739
Private Car Company	371	0.00	99.99	0	371
Bingo	319	0.00	100.00	213	106
State Tagged Vehicle	120	0.00	100.00	0	120
State Recreational Vehicle	47	0.00	100.00	0	47
Music, Dramatic	44	0.00	100.00	44	0
Combative Arts	30	0.00	100.00	3	27
Excess Local Effort (Property)	0	0.00	100.00	0	0
Estate/Inheritance	0	0.00	100.00	0	0
Total	\$ 7,530,906			\$ 5,717,353	\$1,813,553
				75.92%	24.08%

Table 4
Local Government Tax Revenue
FY 2010-FY 2015
(In Thousands)

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Counties						
Tangible Property (1	\$ 1,092,163	\$ 1,100,469	\$ 1,142,122	\$ 1,170,458	\$ 1,209,058	\$ 1,244,458
Intangibles (2	1,695	1,191	1,067	974	978	847
Mortgage Registration (3	40,310	34,449	36,804	46,648	45,269	38,958
Motor Vehicle Registration (3	20,205	20,368	20,699	21,366	20,911	21,929
Transient Guest	2,055	2,503	2,592	2,638	2,772	2,764
Various Vehicle (4	110,123	108,472	110,202	114,278	119,364	120,082
Sales and Use	422,739	434,594	464,276	473,458	522,409	531,075
Subtotal-Counties	\$ 1,689,290	\$ 1,702,046	\$ 1,777,762	\$ 1,829,820	\$ 1,920,761	\$ 1,960,113
Cities						
Tangible Property (1	\$ 766,064	\$ 774,723	\$ 803,256	\$ 783,831	\$ 795,108	\$ 805,408
Intangibles (2	925	756	680	632	618	562
Transient Guest	26,484	29,292	31,511	32,641	36,157	39,113
Various Vehicle (4	74,289	73,719	73,491	75,159	79,730	81,228
Sales and Use	330,012	363,399	395,005	405,818	414,982	455,987
Subtotal-Cities	\$ 1,197,774	\$ 1,241,889	\$ 1,303,943	\$ 1,298,101	\$ 1,326,595	\$ 1,382,298
Schools (5						
Tangible Property (1	\$ 1,800,243	\$ 1,816,405	\$ 1,848,541	\$ 1,866,369	\$ 1,917,507	\$ 1,901,454
Various Vehicle (4	123,333	124,298	130,833	137,900	141,981	145,004
Subtotal-Schools	\$ 1,923,576	\$ 1,940,703	\$ 1,979,374	\$ 2,004,269	\$ 2,059,488	\$ 2,046,458
Townships						
Tangible Property (1	\$ 61,164	\$ 62,743	\$ 65,619	\$ 68,046	\$ 73,062	\$ 75,751
Intangibles (2	1,025	791	646	564	533	412
Various Vehicle (4	5,916	6,062	6,318	6,539	6,622	6,843
Subtotal-Townships	\$ 68,105	\$ 69,596	\$ 72,583	\$ 75,149	\$ 80,217	\$ 83,006
Special Districts						
Tangible Property (1	\$ 226,580	\$ 216,132	\$ 228,738	\$ 291,229	\$ 254,999	\$ 313,998
Various Vehicle (4	17,358	17,265	17,979	18,610	19,371	20,096
Sales and Use (6	38,062	43,454	49,165	52,653	53,554	57,952
Subtotal-Special Districts	\$ 282,000	\$ 276,851	\$ 295,882	\$ 362,492	\$ 327,924	\$ 392,046
TOTAL LOCAL TAXES	\$ 5,160,745	\$ 5,231,085	\$ 5,429,544	\$ 5,569,831	\$ 5,714,985	\$ 5,863,921
Exhibit:						
Tangible Property	\$ 3,946,214	\$ 3,970,472	\$ 4,088,276	\$ 4,179,933	\$ 4,249,734	\$ 4,341,069
Various Vehicle	331,019	329,816	338,826	352,506	367,068	373,253
Total	\$ 4,277,233	\$ 4,300,288	\$ 4,427,102	\$ 4,532,439	\$ 4,616,802	\$ 4,714,322
Exhibit:						
Local Sales and Use	\$ 790,813	\$ 841,447	\$ 908,446	\$ 931,929	\$ 990,945	\$ 1,045,014

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 2015 column is for CY 2014.
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 2015

	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	FY 2000	FY 1990	FY 1980	FY 1970	FY 1960	FY 1950	FY 1940	FY 1930
General Property (a)	32.77 %	32.76 %	31.38 %	31.41 %	32.38 %	34.69 %	28.00 %	32.34 %	39.19 %	53.06 %	56.44 %	52.19 %	62.95 %	82.02 %
Sales and Use (b)	30.59	30.28	28.41	28.35	27.69	25.55	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	20.61	20.46	24.93	24.64	23.80	23.43	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	3.28	3.37	3.08	3.30	3.52	3.69	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Unemployment Comp.	3.10	3.10	3.16	3.30	3.21	2.65	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Various Vehicle (c)	2.85	2.86	2.68	2.63	2.72	2.94	3.31	5.66	-	-	-	-	-	-
Vehicle Registration	1.78	1.74	1.64	1.56	1.67	1.78	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Insurance Premiums	1.58	1.51	1.29	1.26	1.29	1.20	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Liquor and Beer	0.99	0.97	0.90	0.90	0.91	0.97	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Severance	0.91	1.15	0.91	0.95	0.91	0.81	0.72	1.71	-	-	-	-	-	-
Cigarette and Tobacco	0.72	0.75	0.73	0.79	0.83	0.92	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Transient Guest	0.32	0.30	0.27	0.26	0.26	0.25	0.22	0.15	0.04	-	-	-	-	-
Mortgage Registration	0.30	0.35	0.35	0.29	0.29	0.36	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Motor Carrier Property	0.08	0.27	0.21	0.19	0.19	0.22	0.20	0.20	0.19	0.15	0.16	0.09	0.03	-
Corporation Franchise	0.05	0.05	(0.03)	0.07	0.24	0.36	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Intangibles	0.01	0.02	0.02	0.02	0.02	0.03	0.06	0.23	0.98	0.64	0.70	1.09	0.93	0.72
Estate/Inheritance	0.00	0.00	0.00	0.01	0.00	0.07	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)	0.05	0.06	0.06	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.