

Kansas Tax Facts

**2016 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 2012 through FY 2016.

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COMBINED STATE AND LOCAL TAX REVENUE

Kansas state and local government net tax revenue totaled \$13.719 billion in FY 2016. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2016.

Table 1
Kansas State and Local Taxes
(In Thousands)

	FY 2013	FY 2014	FY 2015	FY 2016	Percent of FY 2016 Total	Percent Change from FY 2015
General Property (a)	\$ 4,229,149	\$ 4,300,213	\$ 4,389,000	\$ 4,577,497	33.37 %	4.29 %
Sales and Use (b)	3,828,962	3,974,609	4,098,000	4,317,247	31.47	5.35
Income and Privilege	3,359,986	2,685,378	2,760,809	2,664,938	19.43	(3.47)
Motor Fuels	415,352	441,841	439,558	450,800	3.29	2.56
Various Vehicle (a) (c)	360,854	375,538	381,951	398,261	2.90	4.27
Unemployment Comp.	425,462	406,639	415,717	339,928	2.48	(18.23)
Insurance Premiums	174,531	198,356	211,765	298,979	2.18	41.18
Vehicle Registration	221,664	228,625	238,017	237,512	1.73	(0.21)
Cigarette and Tobacco	98,985	97,813	96,303	146,552	1.07	52.18
Liquor and Beer	121,318	126,861	132,251	133,612	0.97	1.03
Transient Guest	36,010	39,749	42,746	46,074	0.34	7.79
Severance	122,895	151,082	121,257	40,423	0.29	(66.66)
Mortgage Registration	47,842	46,272	39,901	40,214	0.29	0.78
Motor Carrier Property	28,855	35,708	11,145	11,376	0.08	2.07
Corporation Franchise	(4,167)	6,632	7,287	6,884	0.05	(5.53)
Intangibles (a)	2,170	2,129	1,821	1,677	0.01	(7.91)
Estate/Inheritance	(77)	136	0	10	0.00	--
All Other (d)	8,686	8,528	7,299	7,087	0.05	(2.90)
Total	\$ 13,478,477	\$ 13,126,109	\$ 13,394,827	\$ 13,719,071	100.00 %	2.42 %

(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 2016 was the clean water drinking tax at \$2.790 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 the first \$20,000 of a residential parcel's valuation.

Highlights

- In FY 2016, total state and local tax revenue in Kansas was \$13.719 billion, with state taxes accounting for \$7.616 billion—or about 55.5 percent—of the total. State and local taxes increased by 2.42 percent above the FY 2015 figure of \$13.395 billion. State taxes increased by about \$85.0 million, or 1.12 percent, from FY 2015 to FY 2016, while local taxes increased by \$240.0 million, or 4.09 percent.
- Local governments continue to spend most of the state and local tax revenue. In FY 2016, local government tax revenue was \$6.104 billion; and local units received another \$3.544 billion from state taxes allocated to or shared with them. Thus, local units received \$9.648 billion, or about 70 percent, of total state and local taxes in FY 2016. Over 46 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 2016 (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 19 percent of state and local tax revenue in FY 2016, compared with 11 percent in FY 1970 and only 2 percent in FY 1940. These taxes made up about 27 percent of the total in FY 2001 but the percentage fell to 22 percent in FY 2003 and FY 2004 in the wake of the national recession. The figure 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 2016. 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 remains heavily influenced by changes in the dominant source, local property taxes. Local property taxes in FY 2016 grew by \$188.0 million, with taxes for schools accounting for \$80.0 million of the increase. Local property taxes in FY 2015 grew by \$91.0 million, with taxes for schools decreasing by \$16.0 million. Local property taxes in FY 2014 had increased by \$70.0 million, with taxes for schools accounting for \$51.0 million of the increase.
- 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 2016, state tax revenue totaled \$7.616 billion, which was an increase of \$85.0 million, or 1.12 percent above collections in FY 2015. FY 2015 receipts had increased \$120.0 million over FY 2014 receipts. FY 2014 receipts had decreased below FY 2013 receipts by \$498.0 million. FY 2013 receipts had increased \$170.0 million above FY 2012. FY 2012 receipts had increased over FY 2011 by \$563.0 million. FY 2011 receipts, fueled by a sales and use tax increase, had increased \$816.0 million, or 12.82 percent, above FY 2010 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 \$249.0 million in FY 2013, by \$733.0 million in FY 2014, by \$886.0 million in FY 2015, and by \$849.0 million in FY 2016. As additional changes are phased in, the reduction in receipts from this source relative to prior law is expected to be \$920.0 million in FY 2017 and \$949.0 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.

Other major tax sources also were affected by some of the same legislation. The sales and compensating use tax rate was reduced from 6.30 percent to 6.15 percent in FY 2014 but then increased to 6.50 percent in FY 2016. The latter change was estimated to increase total sales and use tax receipts by \$164.2 million in FY 2016; \$186.7 million in FY 2017; and \$193.7 million in FY 2018. An increase in the cigarette tax rate from \$0.79 per pack to \$1.29 (as well as the implementation of a new tax on electronic cigarette products) originally was expected to produce \$40.4 million of new revenue in FY 2016; \$38.4 million in FY 2017; and \$38.0 million in FY 2018.

For FY 2016, 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, 75.61 percent went to the SGF and 24.39 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 2016. 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 taxes—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 2016, property and vehicle taxes accounted for 36.3 percent of the total tax revenue; sales and use taxes, 31.5 percent; and income and privilege taxes, 19.4 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 past 12 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	
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	
2016	7,615,552	1.12	6,103,519	4.09	13,719,071	2.42	

Table 2

State Tax Revenue							
(Net Refunds)							
FY 2011-FY 2016							
(In Thousands)							
Property	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Educational Bldg. ¹	\$ 29,671	\$ 30,222	\$ 30,663	\$ 31,128	\$ 31,949	\$ 32,516	
Institutional Bldg. ¹	14,835	15,111	15,331	15,564	15,974	16,258	
State General	1	3	12	2	8	187	
Mortgage Regis. ²	1,022	991	1,194	1,003	943	909	
Motor Carrier	23,167	24,814	28,855	35,708	11,145	11,376	
Various Vehicle ³	4,639	4,612	4,676	4,772	4,876	5,016	
Excess Local Effort ⁴	2,733	2,902	3,210	3,785	0	0	
Total	\$ 76,068	\$ 78,655	\$ 83,941	\$ 91,962	\$ 64,895	\$ 66,262	

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.

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Income and Privilege						
Individual	\$ 2,706,319	\$ 2,933,795	\$ 2,956,589	\$ 2,253,556	\$ 2,302,861	\$ 2,273,061
Corporation	224,867	284,466	371,324	399,383	417,402	354,726
Financial Inst.	21,651	25,489	32,073	32,439	40,546	37,151
Total	\$ 2,952,837	\$ 3,244,110	\$ 3,359,986	\$ 2,685,378	\$ 2,760,809	\$ 2,664,938
Inheritance/Estate	\$ 229	\$ 694	\$ (77)	\$ 136	\$ 0	\$ 10
Sales, Use, and Excise						
Retail Sales	\$ 2,268,352	\$ 2,457,009	\$ 2,512,817	\$ 2,570,448	\$ 2,627,090	\$ 2,778,377
Compensating Use	326,020	367,871	384,216	413,216	425,896	461,977
Motor Fuels	436,245	435,049	415,352	441,841	439,558	450,800
Vehicle Registration ⁵	186,639	184,833	200,298	207,714	216,088	214,716
Cereal Malt Beverage	1,905	2,081	1,855	1,685	1,566	1,410
Liquor Gallonage	19,231	19,547	20,167	20,104	20,368	20,783
Liquor Enforcement	56,120	58,862	60,512	64,538	68,505	67,730
Liquor Drink	35,855	37,712	38,784	40,534	41,812	43,689
Cigarette	95,923	96,661	91,928	90,612	88,821	138,512
Tobacco Products	6,573	6,978	7,057	7,201	7,482	8,040
Corporation Franchise	30,283	9,817	(4,167)	6,632	7,287	6,884
Boat Registration	1,005	983	843	959	918	936
Severance	112,791	124,921	122,895	151,082	121,257	40,423
New Tires	702	704	696	749	739	776
Motor Vehicle Rental	3,280	3,507	3,672	3,698	3,822	4,079
Drycleaning & Laundry	917	889	865	875	912	860
Clean Water	3,602	4,024	4,204	3,717	2,928	2,790
Total	\$ 3,585,443	\$ 3,811,448	\$ 3,861,994	\$ 4,025,605	\$ 4,075,049	\$ 4,242,782
Gross Receipts						
Insurance Premiums ⁶						
Foreign Cos.	\$ 120,240	\$ 133,008	\$ 123,465	\$ 136,133	\$ 142,743	\$ 149,162
Domestic Cos.	22,378	22,484	31,666	41,245	47,617	127,768
Firefighter Relief	10,523	3,810	11,950	12,791	13,284	13,605
Fire Marshal	6,683	7,101	7,450	8,187	8,121	8,444
<i>Subtotal</i>	<i>\$ 159,824</i>	<i>\$ 166,404</i>	<i>\$ 174,531</i>	<i>\$ 198,356</i>	<i>\$ 211,765</i>	<i>\$ 298,979</i>
Private Car Cos.	\$ 454	\$ 317	\$ 321	\$ 353	\$ 371	\$ 406
Music-Dramatic Tax	17	54	40	40	44	45
Bingo/Raffle	407	389	391	343	319	338
Transient Guest ⁷	649	709	731	820	869	928
Parimutuel	11	0	0	0	0	0
Illegal Drugs	1,038	1,308	1,280	1,453	1,038	899
Combative Arts ⁸	28	46	46	39	30	37
Total	\$ 2,604	\$ 2,823	\$ 2,809	\$ 3,048	\$ 2,671	\$ 2,653
Unemployment Comp.	\$ 398,878	\$ 434,283	\$ 425,462	\$ 406,639	\$ 415,717	\$ 339,928
TOTAL STATE TAXES	\$ 7,175,885	\$ 7,738,417	\$ 7,908,646	\$ 7,411,124	\$ 7,530,906	\$ 7,615,552

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.

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 2016
 (In Thousands)

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to	
				SGF	Other Funds
Retail Sales	\$ 2,778,377	36.48 %	36.48 %	\$ 2,273,941	\$ 504,436
Individual Income	2,273,061	29.85	66.33	2,248,936	24,125
Compensating Use	461,977	6.07	78.32	384,992	76,985
Motor Fuels	450,800	5.92	72.25	0	450,800
Corporation Income	354,726	4.66	82.97	354,726	0
Unemployment Compensation	339,928	4.46	87.44	0	339,928
Insurance Premiums	298,979	3.93	94.18	170,202	128,777
Motor Vehicle Registration	214,716	2.82	90.26	0	214,716
Cigarette and Tobacco	146,552	1.92	97.86	146,552	0
Liquor and Beer	133,612	1.75	95.94	99,795	33,817
State Property ¹	48,961	0.64	98.89	187	48,774
Financial Institutions Privilege	37,151	0.49	99.38	37,151	0
Oil Severance	29,321	0.39	98.25	16,420	12,901
Motor Carrier Property	11,376	0.15	99.67	11,376	0
Gas Severance	11,102	0.15	99.52	5,975	5,127
Corporation Franchise	6,884	0.09	99.76	6,884	0
State Motor Vehicle	4,850	0.06	99.83	0	4,850
Vehicle Rental Excise	4,079	0.05	99.88	0	4,079
Water	2,790	0.04	99.92	0	2,790
Boat Registration	936	0.01	99.95	0	936
State Transient Guest	928	0.01	99.98	928	0
State Mortgage Registration	909	0.01	99.94	0	909
Illegal Drugs	899	0.01	99.93	225	674
Drycleaning	860	0.01	99.96	0	860
New Tires	776	0.01	99.99	0	776
Private Car Company	406	0.01	99.99	0	406
Bingo/Raffle	338	0.00	100.00	0	338
State Tagged Vehicle	118	0.00	100.00	0	118
State Recreational Vehicle	48	0.00	100.00	0	48
Music, Dramatic	45	0.00	100.00	45	0
Combative Arts	37	0.00	100.00	0	37
Estate/Inheritance	10	0.00	100.00	10	0
Total	\$ 7,615,552			\$ 5,758,345	\$ 1,857,207
				75.61%	24.39%

1. An additional \$594.631 million of receipts attributable to the 20-mill mandatory school district general fund property tax levy was deposited in the State School District Finance Fund beginning in FY 2016 before subsequently being appropriated to schools. Prior to FY 2016, receipts from this levy (except for a small amount of excess local effort) had been distributed directly to schools from county treasurers.

Table 4
Local Government Tax Revenue
FY 2011-FY 2016
(In Thousands)

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Counties						
Tangible Property ¹	\$ 1,100,469	\$ 1,142,122	\$ 1,170,458	\$ 1,209,058	\$ 1,244,458	\$ 1,298,995
Intangibles ²	1,191	1,067	974	978	847	819
Mortgage Registration ³	34,449	36,804	46,648	45,269	38,958	39,305
Motor Vehicle Registration ⁴	20,368	20,699	21,366	20,911	21,929	22,796
Transient Guest	2,503	2,592	2,638	2,772	2,764	3,193
Various Vehicle ⁵	108,472	110,202	114,278	119,364	120,082	124,579
Sales and Use	434,594	464,276	473,458	522,409	531,075	512,272
Subtotal-Counties	\$ 1,702,046	\$ 1,777,762	\$ 1,829,820	\$ 1,920,761	\$ 1,960,113	\$ 2,001,959
Cities						
Tangible Property ¹	\$ 774,723	\$ 803,256	\$ 783,831	\$ 795,108	\$ 805,408	\$ 820,048
Intangibles ²	756	680	632	618	562	433
Transient Guest	29,292	31,511	32,641	36,157	39,113	41,953
Various Vehicle ⁵	73,719	73,491	75,159	79,730	81,228	84,110
Sales and Use	363,399	395,005	405,818	414,982	455,987	501,884
Subtotal-Cities	\$ 1,241,889	\$ 1,303,943	\$ 1,298,101	\$ 1,326,595	\$ 1,382,298	\$ 1,448,428
Schools ⁶						
Tangible Property ¹	\$ 1,816,405	\$ 1,848,541	\$ 1,866,369	\$ 1,917,507	\$ 1,901,454	\$ 1,981,273
Various Vehicle ⁵	124,298	130,833	137,900	141,981	145,004	152,259
Subtotal-Schools	\$ 1,940,703	\$ 1,979,374	\$ 2,004,269	\$ 2,059,488	\$ 2,046,458	\$ 2,133,532
Townships						
Tangible Property ¹	\$ 62,743	\$ 65,619	\$ 68,046	\$ 73,062	\$ 75,751	\$ 77,834
Intangibles ²	791	646	564	533	412	425
Various Vehicle ⁵	6,062	6,318	6,539	6,622	6,843	7,325
Subtotal-Townships	\$ 69,596	\$ 72,583	\$ 75,149	\$ 80,217	\$ 83,006	\$ 85,584
Special Districts						
Tangible Property ¹	\$ 216,132	\$ 228,738	\$ 291,229	\$ 254,999	\$ 313,998	\$ 350,386
Various Vehicle ⁵	17,265	17,979	18,610	19,371	20,096	20,893
Sales and Use ⁷	43,454	49,165	52,653	53,554	57,952	62,737
Subtotal-Special Districts	\$ 276,851	\$ 295,882	\$ 362,492	\$ 327,924	\$ 392,046	\$ 434,016
TOTAL LOCAL TAXES	\$ 5,231,085	\$ 5,429,544	\$ 5,569,831	\$ 5,714,985	\$ 5,863,921	\$ 6,103,519
Exhibit:						
Tangible Property	\$ 3,970,472	\$ 4,088,276	\$ 4,179,933	\$ 4,249,734	\$ 4,341,069	\$ 4,528,536
Various Vehicle	329,816	338,826	352,506	367,068	373,253	389,166
Total	\$ 4,300,288	\$ 4,427,102	\$ 4,532,439	\$ 4,616,802	\$ 4,714,322	\$ 4,917,702
Exhibit:						
Local Sales and Use	\$ 841,447	\$ 908,446	\$ 931,929	\$ 990,945	\$ 1,045,014	\$ 1,076,893

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. Mortgage registration data for CY 2015 includes \$2.478 million in additional fee revenue and \$36,827 million in tax receipts.
4. Calendar year revenue, e.g., the figure in the FY 2015 column is for CY 2014.
5. Calendar year taxes for motor, recreational, and 16M and 20M "tagged" vehicles.
6. School districts, community colleges, and municipal universities, including out-district tuition tax levies made by counties and townships.
7. 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 2016**

	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2000	FY 1990	FY 1980	FY 1970	FY 1960	FY 1950	FY 1940	FY 1930
General Property ¹	33.37 %	32.77 %	32.76 %	31.38 %	31.41 %	32.38 %	28.00 %	32.34 %	39.19 %	53.06 %	56.44 %	52.19 %	62.95 %	82.02 %
Sales and Use ²	31.47	30.59	30.28	28.41	28.35	27.69	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	19.43	20.61	20.46	24.93	24.64	23.80	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	3.29	3.28	3.37	3.08	3.30	3.52	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Various Vehicle ³	2.90	2.85	2.86	2.68	2.63	2.72	3.31	5.66	-	-	-	-	-	-
Unemployment Comp.	2.48	3.10	3.10	3.16	3.30	3.21	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Insurance Premiums	2.18	1.58	1.51	1.29	1.26	1.29	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Vehicle Registration	1.73	1.78	1.74	1.64	1.56	1.67	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Cigarette and Tobacco	1.07	0.72	0.75	0.73	0.79	0.83	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Liquor and Beer	0.97	0.99	0.97	0.90	0.90	0.91	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Transient Guest	0.34	0.32	0.30	0.27	0.26	0.26	0.22	0.15	0.04	-	-	-	-	-
Severance	0.29	0.91	1.15	0.91	0.95	0.91	0.72	1.71	-	-	-	-	-	-
Mortgage Registration	0.29	0.30	0.35	0.35	0.29	0.29	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Motor Carrier Property	0.08	0.08	0.27	0.21	0.19	0.19	0.20	0.20	0.19	0.15	0.16	0.09	0.03	-
Corporation Franchise	0.05	0.05	0.05	(0.03)	0.07	0.24	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Intangibles	0.01	0.01	0.02	0.02	0.02	0.02	0.06	0.23	0.98	0.64	0.70	1.09	0.93	0.72
Estate/Inheritance	0.00	0.00	0.00	0.00	0.01	0.00	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 ⁴	0.05	0.05	0.06	0.06	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 %

1. Taxes levied for collection during the fiscal year.

2. Local sales taxes included starting in FY 1980.

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

4. Total revenue from nine taxes.