

KANSAS TAX FACTS

**2019 Supplement to the
Eighth Edition**

KLRD

*Providing objective research and fiscal
analysis for the Kansas Legislature*

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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 2014 through FY 2019.

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COMBINED STATE AND LOCAL TAX REVENUE

Kansas state and local government net tax revenue totaled \$16.121 billion in FY 2019. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2018.

Table 1
Kansas State and Local Taxes
(Dollars in Thousands)

	FY 2016	FY 2017	FY 2018	FY 2019	Percent of FY 2019 Total	Percent Change from FY 2018
General Property ¹	\$ 4,577,497	\$ 4,734,822	\$ 4,900,096	\$ 5,093,122	31.59 %	3.94 %
Sales and Use ²	4,317,247	4,316,756	4,472,672	4,514,042	28.00	0.92
Income and Privilege	2,664,938	2,691,022	3,840,268	4,264,500	26.45	11.05
Motor Fuels	450,800	458,007	461,388	460,817	2.86	(0.12)
Various Vehicle ^{1,3}	398,261	402,093	421,151	435,268	2.70	3.35
Insurance Premiums	298,979	310,286	194,511	405,754	2.52	108.60
Unemployment Comp.	339,928	256,848	280,015	284,700	1.77	1.67
Vehicle Registration	237,512	241,892	241,814	244,760	1.52	1.22
Liquor and Beer	133,612	137,626	141,910	145,831	0.90	2.76
Cigarette and Tobacco	146,552	138,504	128,749	125,662	0.78	(2.40)
Severance	40,423	51,208	52,256	54,762	0.34	4.80
Transient Guest	46,074	46,618	47,223	48,418	0.30	2.53
Motor Carrier Property	11,376	14,200	16,003	12,501	0.08	(21.88)
Mortgage Registration	40,214	34,375	22,685	12,237	0.08	(46.06)
Corporation Franchise	6,884	7,631	7,487	7,352	0.05	(1.80)
Intangibles ¹	1,677	1,950	2,455	1,443	0.01	(41.22)
Estate/Inheritance	10	0	0	0	0.00	--
All Other ⁴	7,087	6,850	6,850	9,571	0.06	13.08
TOTAL	\$ 13,719,071	\$ 13,850,688	\$ 15,239,147	\$ 16,120,740	100.00 %	5.79 %

1 Taxes levied for collection during the fiscal year.

2 Includes state, county, city, municipal university, and other special district sales and use taxes.

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

4 Total revenue from ten taxes, the largest of which for FY 2018 was the clean water drinking tax at \$2.835 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 2019, total state and local tax revenue in Kansas was \$16.121 billion, with state taxes accounting for \$9.393 billion, or about 58.27 percent, of the total. State and local taxes increased by 5.79 percent above the FY 2018 figure of \$15.239 billion. From FY 2018 to FY 2019, state taxes increased by about \$677 million, or 7.77 percent, while local taxes increased by \$204 million, or 3.13 percent.
- 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 32 percent in FY 2019 (or about 35 percent if the various vehicle taxes, which are levied in lieu of the general property tax, are included). This trend has reversed 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 26 percent of state and local tax revenue in FY 2019, 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. More recently, income and privilege taxes had decreased to 19 percent of total state and local taxes in FY 2017 as a result of income tax reductions enacted several years earlier.
- 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 28 percent in FY 2019. 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 2019 grew by \$190.5 million, with school taxes accounting for \$82.8 million of the increase. Such taxes in FY 2018 grew by \$162.9 million, with school taxes accounting for \$102.5 million of the increase. Local property taxes in FY 2017 grew by \$156.3 million, with school taxes accounting for \$38.4 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 for comparison purposes.

State Tax Revenue

State tax revenue has increased and decreased over past years:

- State taxes in FY 2019 of \$9.393 billion increased by \$677.7 million, or 7.77 percent, above FY 2018 collections.
- In FY 2018, state tax revenue totaled \$8.716 billion, which was an increase of \$1.155 billion, or 15.27 percent, above collections in FY 2017;
- FY 2017 receipts decreased \$54.2 million below FY 2016 receipts;
- FY 2016 receipts increased \$85.0 million above FY 2015 receipts;
- FY 2015 receipts increased \$120.0 million over FY 2014 receipts; and
- FY 2014 receipts decreased below FY 2013 receipts by \$498.0 million.

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, by \$849.0 million in FY 2016, and by \$920.0 million in FY 2017. Legislation enacted in 2017 restored many of the features of the pre-2013 income tax law, and individual income tax receipts increased by \$1.077 billion from FY 2017 to FY 2018. Growth in this source from FY 2018 to FY 2019 was \$376.1 million.

Other major tax sources also were affected by legislation enacted in 2013, 2015, and 2017. The sales and compensating use tax rate was reduced from 6.30 percent to 6.15 percent in FY 2014, but 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, by \$186.7 million in FY 2017, and by \$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 and \$38.4 million in FY 2017.

For FY 2019, Table 3 (page 6) 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, 79.54 percent went to the SGF and 20.46 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for more than 93 percent of SGF tax receipts in FY 2019. The same four sources comprised just above 80 percent of SGF taxes in FY 1985.

State and Local Taxes

The relative balance in the three largest 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 2019, property and vehicle taxes accounted for 34.3 percent of the total tax revenue; sales and use taxes, 28.0 percent; and income and privilege taxes, 26.5 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.

Shown below for the past 12 years are state, local, and combined state and local tax revenues.

**State and Local Tax Revenue
(Dollars in Thousands)**

Fiscal Year	State	Percent Change	Local	Percent Change	State and Local	Percent Change
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
2017	7,561,368	(0.71)	6,289,320	3.04	13,850,688	0.96
2018	8,716,301	15.27	6,522,846	3.71	15,239,147	10.02
2019	9,393,432	7.77	6,727,308	3.13	16,120,740	5.79

Table 2

**State Tax Revenue
(Net Refunds)
FY 2014-FY 2019
(Dollars in Thousands)**

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Property						
Educational Bldg. ¹	\$ 31,128	\$ 31,949	\$ 32,516	\$ 33,337	\$ 34,945	\$ 36,658
Institutional Bldg. ¹	15,564	15,974	16,258	16,668	17,472	18,329
State General	2	8	187	27	15	1
Mortgage Regis. ²	1,003	943	909	940	883	975
Motor Carrier	35,708	11,145	11,376	14,200	16,003	12,501
Various Vehicle ³	4,772	4,876	5,016	5,158	5,279	5,405
Excess Local Effort ⁴	3,785	0	0	0	0	0
Total	\$ 91,962	\$ 64,895	\$ 66,262	\$ 70,330	\$ 74,597	\$ 73,869

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 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Income and Privilege						
Individual	\$ 2,253,556	\$ 2,302,861	\$ 2,273,061	\$ 2,324,928	\$ 3,402,301	\$ 3,778,452
Corporation	399,383	417,402	354,726	324,956	392,440	437,400
Financial Inst.	32,439	40,546	37,151	41,138	45,527	48,648
Total	\$ 2,685,378	\$ 2,760,809	\$ 2,664,938	\$ 2,691,022	\$ 3,840,268	\$ 4,264,500
Inheritance/Estate	\$ 136	\$ 0	\$ 10	\$ 0	\$ 0	\$ 0
Sales, Use, and Excise						
Retail Sales	\$ 2,570,448	\$ 2,627,090	\$ 2,778,377	\$ 2,749,641	\$ 2,817,366	\$ 2,818,334
Compensating Use	413,216	425,896	461,977	459,865	486,725	516,311
Motor Fuels	441,841	439,558	450,800	458,007	461,388	460,817
Vehicle Registration ⁵	207,714	216,088	214,716	218,582	217,432	220,354
Cereal Malt Beverage	1,685	1,566	1,410	1,543	1,479	1,257
Liquor Gallonage	20,104	20,368	20,783	20,530	20,981	22,037
Liquor Enforcement	64,538	68,505	67,730	71,528	73,475	74,267
Liquor Drink	40,534	41,812	43,689	44,025	45,975	48,270
Cigarette	90,612	88,821	138,512	130,079	120,073	116,694
Tobacco Products	7,201	7,482	8,040	8,425	8,676	8,968
Electronic Cigarette	0	0	0	194	1,498	2,593
Corporation Franchise	6,632	7,287	6,884	7,631	7,487	7,352
Boat Registration	959	918	936	769	1,174	1,013
Severance	151,082	121,257	40,423	51,208	52,256	54,762
New Tires	749	739	776	815	779	777
Motor Vehicle Rental	3,698	3,822	4,079	4,045	4,183	4,632
Drycleaning	875	912	860	800	696	797
Clean Water	3,717	2,928	2,790	2,859	2,835	3,144
Total	\$ 4,025,605	\$ 4,075,049	\$ 4,242,782	\$ 4,230,546	\$ 4,324,478	\$ 4,362,379
Gross Receipts						
Insurance Premiums ⁶						
Foreign Cos.	\$ 136,133	\$ 142,743	\$ 149,162	\$ 148,099	\$ 146,714	\$ 126,458
Domestic Cos.	41,245	47,617	127,768	140,618	25,598	256,444
Firefighter Relief	12,791	13,284	13,605	13,361	13,613	14,010
Fire Marshal	8,187	8,121	8,444	8,208	8,586	8,842
<i>Subtotal</i>	<i>\$ 198,356</i>	<i>\$ 211,765</i>	<i>\$ 298,979</i>	<i>\$ 310,286</i>	<i>\$ 194,511</i>	<i>\$ 405,754</i>
Private Car Cos.	\$ 353	\$ 371	\$ 406	\$ 378	\$ 373	\$ 392
Music-Dramatic Tax	40	44	45	48	56	52
Bingo/Raffle	343	319	338	316	307	294
Transient Guest ⁷	820	869	928	923	950	984
Parimutuel	0	0	0	0	0	0
Illegal Drugs	1,453	1,038	899	641	719	450
Combative Arts ⁸	39	30	37	30	27	59
Total	\$ 3,048	\$ 2,671	\$ 2,653	\$ 2,336	\$ 2,432	\$ 2,231
Unemployment Comp.	\$ 406,639	\$ 415,717	\$ 339,928	\$ 256,848	\$ 280,015	\$ 284,700
TOTAL STATE TAXES	\$ 7,411,124	\$ 7,530,906	\$ 7,615,552	\$ 7,561,368	\$ 8,716,301	\$ 9,393,432

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. Totals may not add 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 2.0 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 of Refunds)
FY 2019
(Dollars in Thousands)

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to	
				SGF	Other Funds
Individual Income	\$ 3,778,452	40.27 %	40.27 %	\$ 3,755,710	\$ 22,742
Retail Sales	2,818,334	29.93	70.20	2,335,436	482,898
Compensating Use	516,311	5.50	75.70	431,967	84,344
Motor Fuels	460,817	4.91	80.61	0	460,817
Corporation Income	437,400	4.66	85.27	437,400	0
Unemployment Compensation	284,700	3.03	88.30	0	284,700
Motor Vehicle Registration	220,354	2.35	90.65	0	220,354
Insurance Premiums	405,754	4.32	94.98	163,283	242,471
Liquor and Beer	145,831	1.55	96.53	108,555	37,276
Cigarette and Tobacco	125,661	1.34	97.87	125,661	0
State Property ¹	54,988	0.59	98.46	1	54,987
Financial Institution Privilege	48,648	0.52	98.97	48,648	0
Oil Severance	40,828	0.44	99.41	31,791	9,037
Gas Severance	13,934	0.15	99.56	9,905	4,029
Motor Carrier Property	12,501	0.13	99.69	11,852	649
Corporation Franchise	7,352	0.08	99.77	7,352	0
State Motor Vehicle	5,236	0.06	99.83	0	5,236
Vehicle Rental Excise	4,632	0.05	99.88	0	4,632
Water	3,144	0.03	99.91	0	3,144
Electronic Cigarette	2,593	0.03	99.94	2,593	0
Boat Registration	1,013	0.01	99.95	0	1,013
State Transient Guest	984	0.01	99.96	984	0
State Mortgage Registration	975	0.01	99.97	0	975
New Tires	777	0.01	99.98	0	777
Illegal Drugs	450	0.00	99.98	113	337
Drycleaning	797	0.01	99.99	0	797
Private Car Company	392	0.00	99.99	0	392
Bingo/Raffle	294	0.00	100.00	0	294
State Tagged Vehicle	114	0.00	100.00	0	114
Music, Dramatic	52	0.00	100.00	52	0
State Recreational Vehicle	55	0.00	100.00	0	55
Combative Arts	59	0.00	100.00	0	59
TOTAL	\$ 9,393,432			\$ 7,471,303	\$ 1,922,129
				79.54%	20.46%

1 An additional \$679.423 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 in FY 2019 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 2014-FY 2019
 (Dollars in Thousands)

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Counties						
Tangible Property ¹	\$ 1,209,058	\$ 1,244,458	\$ 1,298,995	\$ 1,353,996	\$ 1,404,274	\$ 1,458,831
Intangibles ²	978	847	819	1,086	1,691	677
Mortgage Registration ³	45,269	38,958	39,305	33,435	21,802	11,262
Motor Vehicle Registration ⁴	20,911	21,929	22,796	23,310	24,382	24,406
Transient Guest	2,772	2,764	3,193	3,199	3,239	3,333
Various Vehicle ⁵	119,364	120,082	124,579	128,197	134,249	139,043
Sales and Use	522,409	531,075	512,272	557,284	610,799	603,090
<i>Subtotal-Counties</i>	<u>\$ 1,920,761</u>	<u>\$ 1,960,113</u>	<u>\$ 2,001,959</u>	<u>\$ 2,100,507</u>	<u>\$ 2,200,436</u>	<u>\$ 2,240,642</u>
Cities						
Tangible Property ¹	\$ 795,108	\$ 805,408	\$ 820,048	\$ 856,049	\$ 893,505	\$ 925,531
Intangibles ²	618	562	433	404	315	398
Transient Guest	36,157	39,113	41,953	42,496	43,034	44,101
Various Vehicle ⁵	79,730	81,228	84,110	6,666	89,469	94,892
Sales and Use	414,982	455,987	501,884	492,592	504,742	508,964
<i>Subtotal-Cities</i>	<u>\$ 1,326,595</u>	<u>\$ 1,382,298</u>	<u>\$ 1,448,428</u>	<u>\$ 1,478,207</u>	<u>\$ 1,531,065</u>	<u>\$ 1,573,886</u>
Schools ⁶						
Tangible Property ¹	\$ 1,917,507	\$ 1,901,454	\$ 1,981,273	\$ 2,019,716	\$ 2,122,260	\$ 2,205,029
Various Vehicle ⁵	141,981	145,004	152,259	148,969	156,358	156,190
Intangibles	0	0	0	75	75	0
<i>Subtotal-Schools</i>	<u>\$ 2,059,488</u>	<u>\$ 2,046,458</u>	<u>\$ 2,133,532</u>	<u>\$ 2,168,760</u>	<u>\$ 2,278,693</u>	<u>\$ 2,361,219</u>
Townships						
Tangible Property ¹	\$ 73,062	\$ 75,751	\$ 77,834	\$ 77,181	\$ 81,111	\$ 84,105
Intangibles ²	533	412	425	385	374	368
Various Vehicle ⁵	6,622	6,843	7,325	7,408	7,556	8,358
<i>Subtotal-Townships</i>	<u>\$ 80,217</u>	<u>\$ 83,006</u>	<u>\$ 85,584</u>	<u>\$ 84,974</u>	<u>\$ 89,041</u>	<u>\$ 92,831</u>
Special Districts						
Tangible Property ¹	\$ 254,999	\$ 313,998	\$ 350,386	\$ 377,848	\$ 346,514	\$ 364,638
Various Vehicle ⁵	19,371	20,096	20,893	21,650	24,057	26,749
Sales and Use ⁷	53,554	57,952	62,737	57,374	53,040	67,343
<i>Subtotal-Special Districts</i>	<u>\$ 327,924</u>	<u>\$ 392,046</u>	<u>\$ 434,016</u>	<u>\$ 456,872</u>	<u>\$ 423,611</u>	<u>\$ 458,730</u>
TOTAL LOCAL TAXES	<u>\$ 5,714,985</u>	<u>\$ 5,863,921</u>	<u>\$ 6,103,519</u>	<u>\$ 6,289,320</u>	<u>\$ 6,522,846</u>	<u>\$ 6,727,308</u>
Exhibit:						
Tangible Property	\$ 4,249,734	\$ 4,341,069	\$ 4,528,536	\$ 4,684,790	\$ 4,847,664	\$ 5,038,134
Various Vehicle	367,068	373,253	389,166	392,890	411,689	425,232
Total	\$ 4,616,802	\$ 4,714,322	\$ 4,917,702	\$ 5,077,680	\$ 5,259,353	\$ 5,463,366
Exhibit:						
Local Sales and Use	\$ 990,945	\$ 1,045,014	\$ 1,076,893	\$ 1,107,250	\$ 1,168,581	\$ 1,179,397

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 2019 column is for calendar year (CY) 2018. Mortgage registration data for CY 2018 includes \$1.843 million in additional fee revenue and \$19.959 million in tax receipts.
- 4 Calendar-year revenue, e.g., the figure in the FY 2019 column, is for CY 2018.
- 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.

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 2019**

	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2000</u>	<u>FY 1990</u>	<u>FY 1980</u>	<u>FY 1970</u>	<u>FY 1960</u>	<u>FY 1950</u>	<u>FY 1940</u>	<u>FY 1930</u>
General Property ¹	31.59 %	32.15 %	34.18 %	33.37 %	32.77 %	32.76 %	28.00 %	32.34 %	39.19 %	53.06 %	56.44 %	52.19 %	62.95 %	82.02 %
Sales and Use ²	28.00	29.35	31.17	31.47	30.59	30.28	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	26.45	25.20	19.43	19.43	20.61	20.46	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	2.86	3.03	3.31	3.29	3.28	3.37	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Various Vehicle ³	2.70	2.76	2.90	2.90	2.85	2.86	3.31	5.66	-	-	-	-	-	-
Insurance Premiums	2.52	1.28	2.24	2.18	1.58	1.51	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Unemployment Comp.	1.77	1.84	1.85	2.48	3.10	3.10	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Vehicle Registration	1.52	1.59	1.75	1.73	1.78	1.74	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Liquor and Beer	0.90	0.93	0.99	0.97	0.99	0.97	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Cigarette and Tobacco	0.78	0.84	1.00	1.07	0.72	0.75	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Severance	0.34	0.34	0.37	0.29	0.91	1.15	0.72	1.71	-	-	-	-	-	-
Transient Guest	0.30	0.31	0.34	0.34	0.32	0.30	0.22	0.15	0.04	-	-	-	-	-
Mortgage Registration	0.08	0.15	0.25	0.29	0.30	0.35	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Motor Carrier Property	0.08	0.11	0.10	0.08	0.08	0.27	0.20	0.20	0.19	0.15	0.16	0.09	0.03	-
Corporation Franchise	0.05	0.05	0.06	0.05	0.05	0.05	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Intangibles	0.01	0.02	0.01	0.01	0.01	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	0.00	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	0.06	0.06	0.05	0.05	0.05	0.06	0.13	0.06	0.20	0.15	-	-	-	-
TOTAL	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00%</u>	<u>100.00 %</u>	<u>100.00%</u>	<u>100.00 %</u>	<u>100.00 %</u>	<u>100.00%</u>

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.