

# Kansas Tax Facts

## **2012 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 and FY 2012.

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## COMBINED STATE AND LOCAL TAX REVENUE

Kansas state and local government net tax revenue totaled \$13.168 billion in FY 2012. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2012.

**TABLE 1**  
**Kansas State and Local Taxes**  
(In Thousands)

	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>Percent of FY 2012 Total</b>	<b>Percent Change from FY 2011</b>
General Property (a)	\$ 3,953,527	\$ 3,996,442	\$ 4,017,712	\$ 4,136,514	31.41 %	2.96 %
Sales and Use (b)	3,019,908	2,944,083	3,435,819	3,733,326	28.35	8.66
Income and Privilege	2,998,010	2,699,159	2,952,837	3,244,110	24.64	9.86
Motor Fuels	421,272	424,571	436,245	435,049	3.30	(0.27)
Unemployment Comp	171,035	305,645	398,878	434,283	3.30	8.88
Various Vehicle (a) (c)	346,570	338,873	337,735	346,942	2.63	2.73
Vehicle Registration	195,721	205,239	207,007	205,532	1.56	(0.71)
Insurance Premiums	128,554	138,769	159,824	166,404	1.26	4.12
Severance	133,601	93,783	112,791	124,921	0.95	10.75
Liquor and Beer	111,553	111,361	113,111	118,202	0.90	4.50
Cigarette and Tobacco	112,944	106,181	102,496	103,639	0.79	1.12
Mortgage Registration	41,563	41,397	35,471	37,795	0.29	6.55
Transient Guest	32,084	29,129	32,444	34,812	0.26	7.30
Motor Carrier Property	29,257	24,993	23,167	24,814	0.19	7.11
Corporation Franchise	41,720	41,462	30,283	9,817	0.07	(67.58)
Intangibles (a)	4,326	3,645	2,738	2,393	0.02	(12.60)
Estate/Inheritance	22,530	8,396	229	694	0.01	203.06
All Other (d)	8,183	7,892	8,183	8,714	0.07	6.49
<b>Total</b>	<b>\$ 11,772,358</b>	<b>\$ 11,521,020</b>	<b>\$ 12,406,970</b>	<b>\$ 13,167,961</b>	<b>100.00 %</b>	<b>6.13 %</b>

(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 2012 was the clean water drinking tax at \$4.024 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 2012, total state and local tax revenue in Kansas was \$13.168 billion, with state taxes accounting for \$7.738 billion—or about 58.8 percent—of the total. State and local taxes increased by 6.13 percent above the FY 2011 figure of \$12.407 billion. State taxes increased by about \$563 million, or 7.84 percent, from FY 2011 to FY 2012, while local taxes increased by \$198 million, or 3.79 percent.
- Local governments continue to spend most of the state and local tax revenue. In FY 2012, local government tax revenue was \$5.430 billion; and local units received another \$3.647 billion from state taxes allocated to or shared with them. Thus, local units received \$9.077 billion, or about 69 percent, of total state and local taxes in FY 2012. Over 47 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 31 percent in FY 2012 (or about 34 percent if the various vehicle taxes, which are levied in lieu of the general property tax, are included). But 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 25 percent of state and local tax revenue in FY 2012, 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 was back at 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 28 percent in FY 2012. 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 2012, including the rate of growth in local property taxes. Local property taxes in FY 2012 increased by \$118 million, with schools accounting for only \$32 million of that growth. Local property taxes in FY 2011 had increased by \$24 million, with schools accounting for \$16 million of that increase. Local property taxes in FY 2010 increased by \$43 million, with schools accounting for \$22 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 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 2012, state tax revenue totaled \$7.738 billion, which was an increase of \$563 million, or 7.84 percent above collections in FY 2011. 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 2008 receipts had increased over FY 2007 receipts by \$191 million, or 2.72 percent.

For FY 2012, 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, 79.61 percent went to the SGF and 20.39 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for almost 92 percent of SGF tax receipts in FY 2012. 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 2012, property and vehicle taxes accounted for 34.0 percent of the burden; sales and use taxes, 28.4 percent; and income and privilege taxes, 24.6 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 nine years are state, local, and combined state and local tax revenues.

**State and Local Tax Revenue**  
(In Thousands)

<b>Fiscal Year</b>	<b>State</b>	<b>Percent Change</b>	<b>Local</b>	<b>Percent Change</b>	<b>State and Local</b>	<b>Percent Change</b>
2002	\$ 4,905,300	(3.63) %	\$ 3,493,328	8.59 %	\$ 8,398,626	1.11 %
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	7.84	5,429,544	3.79	13,167,961	6.13

**Comparative Kansas Tax Burden**

The table 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 28 in state tax revenue as a percent of personal income; and number 23 in per capita state tax revenue in FY 2011, 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 2010, 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)

	<b>FY 2011 State Taxes as Percent of Personal Income</b>	<b>FY 2011 State Taxes Per Capita</b>	<b>FY 2010 State and Local as Percent of Personal Income (a)</b>	<b>FY 2010 State and Local Per Capita (a)</b>
Arkansas	9	17	26	37
Oklahoma	33	37	46	45
Kansas	28	23	21	21
Nebraska	35	32	22	20
Iowa	26	24	19	24
Missouri	45	46	48	42
Colorado	48	40	32	19

(a) Total state and local tax collections, excluding federal transfers

**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.
- The state and local tax system should be balanced and diversified.

**TABLE 2**

**State Tax Revenue**  
(Net Refunds)  
**FY 2007-FY 2012**  
(In Thousands)

	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>Property</b>						
Educational Bldg. (1)	\$ 29,143	\$ 30,215	\$ 31,207	\$ 30,517	\$ 29,671	\$ 30,222
Institutional Bldg. (1)	14,572	15,108	15,603	15,258	14,835	15,111
State General	26	18	10	4	1	3
Mortgage Regis. (2)	1,258	1,093	1,008	1,087	1,022	991
Motor Carrier	25,812	29,032	29,257	24,993	23,167	24,814
Various Vehicle (3)	4,704	4,778	4,819	4,728	4,639	4,612
Excess Local Effort (4)	6,170	3,700	3,500	4,449	2,733	2,902
<b>Total</b>	<b>\$ 81,685</b>	<b>\$ 83,944</b>	<b>\$ 85,404</b>	<b>\$ 81,036</b>	<b>\$ 76,068</b>	<b>\$ 78,655</b>

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<b>TABLE 2 continued ...</b>						
<b>Income and Privilege</b>						
Individual	\$ 2,744,934	\$ 2,944,851	\$ 2,731,560	\$ 2,457,704	\$ 2,706,319	\$ 2,933,795
Corporation	442,324	432,078	240,258	224,940	224,867	284,466
Financial Inst.	31,126	33,160	26,192	16,515	21,651	25,489
Total	<u>\$ 3,218,384</u>	<u>\$ 3,410,089</u>	<u>\$ 2,998,010</u>	<u>\$ 2,669,159</u>	<u>\$ 2,952,837</u>	<u>\$ 3,244,110</u>
<b>Inheritance/Estate</b>	\$ 55,620	\$ 44,247	\$ 22,530	\$ 8,396	\$ 229	\$ 694
<b>Sales, Use, and Excise</b>						
Retail Sales	\$ 1,934,390	\$ 1,983,594	\$ 1,958,999	\$ 1,918,397	\$ 2,268,352	\$ 2,457,009
Compensating Use	307,635	281,153	268,182	234,873	326,020	367,871
Subtotal	<u>\$ 2,242,025</u>	<u>\$ 2,264,747</u>	<u>\$ 2,227,181</u>	<u>\$ 2,153,270</u>	<u>\$ 2,594,372</u>	<u>\$ 2,824,880</u>
Motor Fuels	434,047	431,307	421,272	424,571	436,245	435,049
Vehicle Registration (5)	169,867	168,822	174,952	185,034	186,639	184,833
Cereal Malt Beverage	2,091	2,228	2,089	1,989	1,905	2,081
Liquor Gallonage	17,901	18,474	19,140	18,869	19,231	19,547
Liquor Enforcement	47,138	49,983	53,794	54,827	56,120	58,862
Liquor Drink	33,834	35,654	36,530	35,676	35,855	37,712
Cigarette	115,282	112,705	107,216	99,829	95,923	96,661
Tobacco Prod.	5,305	5,548	5,728	6,352	6,573	6,978
Corporation Franchise	47,892	46,659	41,720	41,462	30,283	9,817
Boat Registration	1,038	992	1,078	1,087	1,005	983
Severance	124,758	159,325	133,601	93,783	112,791	124,921
New Tires	711	707	677	681	702	704
Motor Vehicle Rental	3,361	3,366	3,396	3,126	3,280	3,507
Drycleaning & Laundry	1,242	1,178	1,103	993	917	889
Clean Water	3,535	3,226	2,905	2,873	3,602	4,024
Total	<u>\$ 3,250,027</u>	<u>\$ 3,304,921</u>	<u>\$ 3,232,382</u>	<u>\$ 3,124,422</u>	<u>\$ 3,585,443</u>	<u>\$ 3,811,448</u>
<b>Gross Receipts</b>						
<b>Insurance Premiums</b>						
Foreign Cos. (6)	\$ 96,862	\$ 102,800	\$ 92,843	\$ 100,173	\$ 120,240	\$ 133,008
Domestic Cos.	17,941	15,825	19,840	21,720	22,378	22,484
Firefighter Relief	9,267	9,393	9,679	10,291	10,523	3,810
Fire Marshal	5,771	5,895	6,192	6,585	6,683	7,101
Subtotal	<u>\$ 129,841</u>	<u>\$ 133,913</u>	<u>\$ 128,554</u>	<u>\$ 138,769</u>	<u>\$ 159,824</u>	<u>\$ 166,404</u>
Private Car Cos.	\$ 892	\$ 851	\$ 512	\$ 385	\$ 454	\$ 317
Music-Dramatic Tax	57	30	36	38	17	54
Bingo Enforcement	535	500	515	454	407	389
Transient Guest (7)	531	636	628	590	649	709
Parimutuel	2,758	1,946	262	13	11	0
Illegal Drugs	1,047	1,176	1,060	1,338	1,038	1,308
Combative Arts (8)	45	103	35	30	28	46
Total	<u>\$ 135,706</u>	<u>\$ 5,242</u>	<u>\$ 3,048</u>	<u>\$ 2,848</u>	<u>\$ 2,604</u>	<u>\$ 2,823</u>
<b>Unemployment Comp.</b>	\$ 273,395	\$ 223,271	\$ 171,035	\$ 305,645	\$ 398,878	\$ 434,283
<b>TOTAL STATE TAXES</b>	<u><b>\$ 7,014,817</b></u>	<u><b>\$ 7,205,627</b></u>	<u><b>\$ 6,640,963</b></u>	<u><b>\$ 6,360,275</b></u>	<u><b>\$ 7,175,885</b></u>	<u><b>\$ 7,738,417</b></u>

Sources: Financial reports of 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 2010 Supp. 72-6431).
5. State receipts only, excluding amounts retained by county treasurers.
6. Includes retailatory taxes.
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 2012  
(In Thousands)**

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to	
				SGF	Other Funds
Individual Income	\$ 2,933,795	37.91 %	37.91 %	\$ 2,908,029	\$ 25,766
Retail Sales	2,457,009	31.75	69.66	2,136,353	320,656
Motor Fuels	435,049	5.62	75.28	-	435,049
Unemployment Compensation	434,283	5.61	80.90	-	434,283
Compensating Use	367,871	4.75	85.65	325,339	42,532
Corporation Income	284,466	3.68	89.33	284,466	-
Motor Vehicle Registration	184,833	2.39	91.72	-	184,833
Insurance Premiums	166,404	2.15	93.87	143,180	23,224
Liquor and Beer	118,202	1.53	95.39	89,014	29,188
Cigarette and Tobacco	103,639	1.34	96.73	103,639	-
Oil Severance	77,643	1.00	97.74	66,977	10,666
Gas Severance	47,278	0.61	98.35	40,276	7,002
State Property	45,336	0.59	98.93	3	45,333
Financial Institutions Privilege	25,849	0.33	99.27	25,849	-
Motor Carrier Property	24,814	0.32	99.59	24,814	-
Corporation Franchise	9,817	0.13	99.71	9,817	-
State Motor Vehicle	4,433	0.06	99.77	-	4,433
Water	4,024	0.05	99.82	730	3,294
Vehicle Rental Excise	3,507	0.05	99.87	-	3,507
Excess Local Effort (Property)	2,902	0.04	99.91	-	2,902
Illegal Drugs	1,308	0.02	99.92	266	1,042
State Mortgage Registration	991	0.01	99.94	-	991
Boat Registration	983	0.01	99.95	-	983
Drycleaning	889	0.01	99.96	-	889
State Transient Guest	709	0.01	99.97	709	-
New Tires	704	0.01	99.98	-	704
Estate/Inheritance	694	0.01	99.99	694	-
Bingo	389	0.01	99.99	259	130
Private Car Co.	317	0.00	100.00	6	311
State Tagged Vehicle	128	0.00	100.00	-	128
Music, Dramatic	54	0.00	100.00	54	-
State Recreational Vehicle	51	0.00	100.00	-	51
Combative Arts	46	0.00	100.00	-	46
<b>Total</b>	<b>\$ 7,738,417</b>	<b>100.00 %</b>		<b>\$ 6,160,474</b>	<b>\$1,577,943</b>
				<b>79.61%</b>	<b>20.39%</b>

**TABLE 4**

**Local Government Tax Revenue  
FY 2007-FY 2012  
(In Thousands)**

	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>Counties</b>						
Tangible Property (1)	\$ 998,314	\$ 1,044,608	\$ 1,091,024	\$ 1,092,163	\$ 1,100,469	\$ 1,142,122
Intangibles (2)	1,319	1,640	1,901	1,695	1,191	1,067
Mortgage Registration (3)	50,522	49,586	40,555	40,310	34,449	36,804
Motor Vehicle Registration (3)	13,847	20,416	20,769	20,205	20,368	20,699
Transient Guest	1,641	1,984	2,202	2,055	2,503	2,592
Various Vehicle (4)	105,946	108,972	110,505	110,123	108,472	110,202
Sales and Use	501,037	488,320	428,481	422,739	434,594	464,276
Subtotal-Counties	\$ 1,672,626	\$ 1,715,526	\$ 1,695,437	\$ 1,689,290	\$ 1,702,046	\$ 1,777,762
<b>Cities</b>						
Tangible Property (1)	\$ 676,378	\$ 718,474	\$ 761,859	\$ 766,064	\$ 774,723	\$ 803,256
Intangibles (2)	897	866	1,182	925	756	680
Transient Guest	23,789	28,817	29,254	26,484	29,292	31,511
Various Vehicle (4)	73,536	74,533	75,138	74,289	73,719	73,491
Sales and Use	315,998	335,577	325,301	330,012	363,399	395,005
Subtotal-Cities	\$ 1,090,598	\$ 1,158,267	\$ 1,192,734	\$ 1,197,774	\$ 1,241,889	\$ 1,303,943
<b>Schools (5)</b>						
Tangible Property (1)	\$ 1,607,240	\$ 1,687,446	\$ 1,777,869	\$ 1,800,243	\$ 1,816,405	\$ 1,848,541
Various Vehicle (4)	117,938	122,941	124,569	123,333	124,298	130,833
Subtotal-Schools	\$ 1,725,178	\$ 1,810,387	\$ 1,902,438	\$ 1,923,576	\$ 1,940,703	\$ 1,979,374
<b>Townships</b>						
Tangible Property (1)	\$ 51,271	\$ 54,704	\$ 59,447	\$ 61,164	\$ 62,743	\$ 65,619
Intangibles (2)	752	876	1,243	1,025	791	646
Various Vehicle (4)	5,402	5,602	5,734	5,916	6,062	6,318
Subtotal-Townships	57,425	61,182	66,424	\$ 68,105	\$ 69,596	\$ 72,583
<b>Special Districts</b>						
Tangible Property (1)	\$ 200,320	\$ 211,720	\$ 213,008	\$ 226,580	\$ 216,132	228,738
Various Vehicle (4)	15,703	15,973	17,590	17,358	17,265	17,979
Sales and Use (6)	34,514	37,362	38,944	38,062	43,454	49,165
Subtotal-Special Districts	\$ 250,537	265,055	269,542	\$ 282,000	\$ 276,851	\$ 295,882
<b>TOTAL LOCAL TAXES</b>	<b>\$ 4,796,364</b>	<b>\$ 5,010,417</b>	<b>\$ 5,131,395</b>	<b>\$ 5,160,745</b>	<b>\$ 5,231,085</b>	<b>\$ 5,429,544</b>
<b>Exhibit:</b>						
Tangible Property	\$ 3,533,523	\$ 3,716,952	\$ 3,903,207	\$ 3,946,214	\$ 3,970,472	\$ 4,088,276
Various Vehicle	318,525	328,021	338,355	331,019	329,816	338,826
Total	\$ 3,852,048	\$ 4,044,973	\$ 4,241,562	\$ 4,277,233	\$ 4,300,288	\$ 4,427,102
<b>Exhibit:</b>						
Local Sales and Use	\$ 851,549	\$ 861,259	\$ 792,727	\$ 790,813	\$ 841,447	\$ 908,446

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 2012 column is for CY 2011.
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 2012**

	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2008</u>	<u>FY 2007</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 (a)	31.41 %	32.38 %	34.69 %	33.58 %	30.83 %	30.26 %	28.00 %	32.34 %	39.19 %	53.06 %	56.44 %	52.19 %	62.95 %	82.02 %
Sales and Use (b)	28.35	27.69	25.55	25.65	25.59	26.13	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	24.64	23.80	23.43	25.47	27.91	27.18	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	3.30	3.52	3.69	3.58	3.53	3.67	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Unemployment Comp.	3.30	3.21	2.65	1.45	1.83	2.31	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Various Vehicle (c)	2.63	2.72	2.94	2.94	2.75	2.76	3.31	5.66	-	-	-	-	-	-
Vehicle Registration	1.56	1.67	1.78	1.66	1.55	1.55	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Insurance Premiums	1.26	1.29	1.20	1.09	1.10	1.10	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Severance	0.95	0.91	0.81	1.13	1.30	1.05	0.72	1.71	-	-	-	-	-	-
Liquor and Beer	0.90	0.91	0.97	0.95	0.87	0.85	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Cigarette and Tobacco	0.79	0.83	0.92	0.96	0.97	1.02	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Mortgage Registration	0.29	0.29	0.36	0.35	0.41	0.44	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Transient Guest	0.26	0.26	0.25	0.27	0.26	0.22	0.22	0.15	0.04	-	-	-	-	-
Motor Carrier Property	0.19	0.19	0.22	0.25	0.24	0.22	0.20	0.20	0.19	0.15	0.16	0.09	0.03	-
Corporation Franchise	0.07	0.24	0.36	0.35	0.38	0.40	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Intangibles	0.02	0.02	0.03	0.04	0.03	0.03	0.06	0.23	0.98	0.64	0.70	1.09	0.93	0.72
Estate/Inheritance	0.01	0.00	0.07	0.19	0.36	0.47	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	0.02	0.02	0.05	0.16	-	-	-	-	-	-
All Other (d)	0.07	0.07	0.07	0.07	0.07	0.08	0.13	0.06	0.20	0.15				
<b>Total</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00%</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00%</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00%</b>	<b>100.00 %</b>	<b>100.00%</b>	<b>100.00 %</b>	<b>100.00 %</b>

(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.