

Kansas Tax Facts

2013 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, FY 2012, and FY 2013.

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COMBINED STATE AND LOCAL TAX REVENUE

Kansas state and local government net tax revenue totaled \$13.478 billion in FY 2013. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2013.

Table 1
Kansas State and Local Taxes
(In Thousands)

	FY 2010	FY 2011	FY 2012	FY 2013	Percent of FY 2013 Total	Percent Change from FY 2012
General Property (a)	\$ 3,996,442	\$ 4,017,712	\$ 4,136,514	\$ 4,229,149	31.38 %	2.24 %
Sales and Use (b)	2,944,083	3,435,819	3,733,326	3,828,962	28.41	2.56
Income and Privilege	2,699,159	2,952,837	3,244,110	3,359,986	24.93	3.57
Unemployment Comp	305,645	398,878	434,283	425,462	3.16	(2.03)
Motor Fuels	424,571	436,245	435,049	415,352	3.08	(4.53)
Various Vehicle (a) (c)	338,873	337,735	346,942	360,854	2.68	4.01
Vehicle Registration	205,239	207,007	205,532	221,664	1.64	7.85
Insurance Premiums	138,769	159,824	166,404	174,531	1.29	4.88
Severance	93,783	112,791	124,921	122,895	0.91	(1.62)
Liquor and Beer	111,361	113,111	118,202	121,318	0.90	2.64
Cigarette and Tobacco	106,181	102,496	103,639	98,985	0.73	(4.49)
Mortgage Registration	41,397	35,471	37,795	47,842	0.35	26.58
Transient Guest	29,129	32,444	34,812	36,010	0.27	3.44
Motor Carrier Property	24,993	23,167	24,814	28,855	0.21	16.29
Intangibles (a)	3,645	2,738	2,393	2,170	0.02	(9.32)
Estate/Inheritance	8,396	229	694	(77)	0.00	(111.10)
Corporation Franchise	41,462	30,283	9,817	(4,167)	(0.03)	(142.45)
All Other (d)	7,892	8,183	8,714	8,686	0.06	(0.32)
Total	\$ 11,521,020	\$ 12,406,970	\$ 13,167,961	\$ 13,478,477	100.00 %	2.36 %

(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 2013 was the clean water drinking tax at \$4.204 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 2013, total state and local tax revenue in Kansas was \$13.478 billion, with state taxes accounting for \$7.909 billion—or about 58.7 percent—of the total. State and local taxes increased by 2.36 percent above the FY 2012 figure of \$13.168 billion. State taxes increased by about \$170 million, or 2.20 percent, from FY 2012 to FY 2013, while local taxes increased by \$140 million, or 2.58 percent.
- Local governments continue to spend most of the state and local tax revenue. In FY 2013, local government tax revenue was \$5.570 billion; and local units received another \$3.658 billion from state taxes allocated to or shared with them. Thus, local units received \$9.228 billion, or about 68 percent, of total state and local taxes in FY 2013. 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 31 percent in FY 2013 (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 2013, 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. The fully annualized impact of income tax cuts enacted in 2012 will begin to be realized in FY 2014.
- 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 2013. 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 2013, including the rate of growth in local property taxes. Local property taxes in FY 2013 grew by \$92 million, with schools accounting for only \$17 million of the increase. Local property taxes in FY 2012 had increased by \$118 million, with schools accounting for only \$32 million of that growth. Local property taxes in FY 2011 had increased by \$24 million, with schools accounting for \$16 million of that 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 2013, state tax revenue totaled \$7.909 billion, which was an increase of \$170 million, or 2.20 percent above collections in 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 2009 receipts had decreased \$565 million, or 7.84 percent below FY 2008 collections. As noted earlier, the annualized impact of major income tax cuts enacted in 2012 will be realized in FY 2014.

For FY 2013, 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, 80.08 percent went to the SGF and 19.92 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for 92 percent of SGF tax receipts in FY 2013. 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 2013, property and vehicle taxes accounted for 34.1 percent of the burden; sales and use taxes, 28.4 percent; and income and privilege taxes, 24.9 percent. As recently as FY 1998, the figures were much more closely balanced: 30.9 percent for property and vehicles; 28.1 percent for sales and use; and 28.0 percent for income and privilege.

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

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

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

State and Local Tax Revenue
(In Thousands)

Fiscal Year	State	Percent Change	Local	Percent Change	State and Local	Percent Change
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	0.00	5,429,544	3.79	13,167,961	6.13
2013	7,908,646	2.20	5,569,831	2.58	13,478,477	2.36

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 26 in state tax revenue as a percent of personal income; and number 21 in per capita state tax revenue in FY 2012, the latest year for which data are available from all states for such statistics. Kansas finished number 21 in per capita state and local collections; and number 21 in state and local collections as a percent of personal income in FY 2011, the latest data for these statistics. Economic development proponents sometimes suggest that the Kansas tax burden figures should be compared more closely with the data from surrounding states. The following table provides this comparison.

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

	FY 2012 State Taxes as Percent of Personal Income	FY 2012 State Taxes Per Capita	FY 2011 State and Local as Percent of Personal Income (a)	FY 2011 State and Local Per Capita (a)
Arkansas	9	17	27	39
Colorado	47	40	31	20
Iowa	27	23	18	23
Kansas	26	21	23	24
Missouri	44	46	47	43
Nebraska	38	30	21	21
Oklahoma	28	33	48	45

(a) Total state and local tax collections.

Source: U.S. Census Bureau

Recommended Tax Policy Objectives

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

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

Table 2

State Tax Revenue
(Net Refunds)
FY 2008-FY 2013
(In Thousands)

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Property						
Educational Bldg. (1)	\$ 30,215	\$ 31,207	\$ 30,517	\$ 29,671	\$ 30,222	\$ 30,663
Institutional Bldg. (1)	15,108	15,603	15,258	14,835	15,111	15,331
State General	18	10	4	1	3	12
Mortgage Regis. (2)	1,093	1,008	1,087	1,022	991	1,194
Motor Carrier	29,032	29,257	24,993	23,167	24,814	28,855
Various Vehicle (3)	4,778	4,819	4,728	4,639	4,612	4,676
Excess Local Effort (4)	3,700	3,500	4,449	2,733	2,902	3,210
Total	<u>\$ 83,944</u>	<u>\$ 85,404</u>	<u>\$ 81,036</u>	<u>\$ 76,068</u>	<u>\$ 78,655</u>	<u>\$ 83,941</u>

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
TABLE 2 continued ...						
Income and Privilege						
Individual	\$ 2,944,851	\$ 2,731,560	\$ 2,457,704	\$ 2,706,319	\$ 2,933,795	\$ 2,956,589
Corporation	432,078	240,258	224,940	224,867	284,466	371,324
Financial Inst.	33,160	26,192	16,515	21,651	25,489	32,073
Total	<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>	<u>\$ 3,359,986</u>
Inheritance/Estate	\$ 44,247	\$ 22,530	\$ 8,396	\$ 229	\$ 694	\$ (77)
Sales, Use, and Excise						
Retail Sales	\$ 1,983,594	\$ 1,958,999	\$ 1,918,397	\$ 2,268,352	\$ 2,457,009	\$ 2,512,817
Compensating Use	281,153	268,182	234,873	326,020	367,871	384,216
Subtotal	<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>	<u>\$ 2,897,033</u>
Motor Fuels	431,307	421,272	424,571	436,245	435,049	415,352
Vehicle Registration (5)	168,822	174,952	185,034	186,639	184,833	200,298
Cereal Malt Beverage	2,228	2,089	1,989	1,905	2,081	1,855
Liquor Gallonage	18,474	19,140	18,869	19,231	19,547	20,167
Liquor Enforcement	49,983	53,794	54,827	56,120	58,862	60,512
Liquor Drink	35,654	36,530	35,676	35,855	37,712	38,784
Cigarette	112,705	107,216	99,829	95,923	96,661	91,928
Tobacco Prod.	5,548	5,728	6,352	6,573	6,978	7,057
Corporation Franchise	46,659	41,720	41,462	30,283	9,817	(4,167)
Boat Registration	992	1,078	1,087	1,005	983	843
Severance	159,325	133,601	93,783	112,791	124,921	122,895
New Tires	707	677	681	702	704	696
Motor Vehicle Rental	3,366	3,396	3,126	3,280	3,507	3,672
Drycleaning & Laundry	1,178	1,103	993	917	889	865
Clean Water	3,226	2,905	2,873	3,602	4,024	4,204
Total	<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>	<u>\$ 3,861,994</u>
Gross Receipts						
Insurance Premiums						
Foreign Cos. (6)	\$ 102,800	\$ 92,843	\$ 100,173	\$ 120,240	\$ 133,008	\$ 123,465
Domestic Cos.	15,825	19,840	21,720	22,378	22,484	31,666
Firefighter Relief	9,393	9,679	10,291	10,523	3,810	11,950
Fire Marshal	5,895	6,192	6,585	6,683	7,101	7,450
Subtotal	<u>\$ 133,913</u>	<u>\$ 128,554</u>	<u>\$ 138,769</u>	<u>\$ 159,824</u>	<u>\$ 166,404</u>	<u>\$ 174,531</u>
Private Car Cos.	\$ 851	\$ 512	\$ 385	\$ 454	\$ 317	\$ 321
Music-Dramatic Tax	30	36	38	17	54	40
Bingo Enforcement	500	515	454	407	389	391
Transient Guest (7)	636	628	590	649	709	731
Parimutuel	1,946	262	13	11	0	0
Illegal Drugs	1,176	1,060	1,338	1,038	1,308	1,280
Combative Arts (8)	103	35	30	28	46	46
Total	<u>\$ 5,242</u>	<u>\$ 3,048</u>	<u>\$ 2,848</u>	<u>\$ 2,604</u>	<u>\$ 2,823</u>	<u>\$ 2,809</u>
Unemployment Comp.	\$ 223,271	\$ 171,035	\$ 305,645	\$ 398,878	\$ 434,283	\$ 425,462
TOTAL STATE TAXES	<u>\$ 7,205,627</u>	<u>\$ 6,640,963</u>	<u>\$ 6,360,275</u>	<u>\$ 7,175,885</u>	<u>\$ 7,738,417</u>	<u>\$ 7,908,646</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 retaliatory 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 2013
 (In Thousands)

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to	
				SGF	Other Funds
Individual Income	\$ 2,956,589	37.38 %	37.38 %	\$ 2,931,168	\$ 25,421
Retail Sales	2,512,817	31.77	69.16	2,184,573	328,244
Unemployment Comp	425,462	5.38	74.54	--	425,462
Motor Fuels	415,352	5.25	79.79	--	415,352
Compensating Use	384,216	4.86	84.65	340,044	44,172
Corporation Income	371,324	4.70	89.34	371,324	--
Motor Vehicle Registration	200,298	2.53	91.87	--	200,298
Insurance Premiums	174,531	2.21	94.08	156,977	17,554
Liquor and Beer	121,318	1.53	95.62	91,226	30,092
Cigarette and Tobacco	98,985	1.25	96.87	98,985	--
Oil Severance	83,101	1.05	97.92	67,700	15,401
State Property	46,006	0.58	98.50	12	45,994
Gas Severance	39,794	0.50	99.00	32,430	7,364
Financial Institutions Privilege	32,073	0.41	99.41	32,073	--
Motor Carrier Property	28,855	0.36	99.77	28,855	--
State Motor Vehicle	4,496	0.06	99.83	--	4,496
Water	4,204	0.05	99.88	719	3,485
Vehicle Rental Excise	3,672	0.05	99.93	--	3,672
Excess Local Effort (Property)	3,210	0.04	99.97	0	3,210
Illegal Drugs	1,280	0.02	99.99	321	959
State Mortgage Registration	1,194	0.02	100.00	--	1,194
Drycleaning	865	0.01	100.01	--	865
Boat Registration	843	0.01	100.02	--	843
State Transient Guest	731	0.01	100.03	731	--
New Tires	696	0.01	100.04	0	696
Bingo	391	0.00	100.05	261	130
Private Car Company	321	0.00	100.05	--	321
State Tagged Vehicle	134	0.00	100.05	--	134
State Recreational Vehicle	46	0.00	100.05	--	46
Combative Arts	46	0.00	100.05	4	42
Music, Dramatic	40	0.00	100.05	40	--
Estate/Inheritance	(77)	0.00	100.05	(77)	--
Corporation Franchise	(4,167)	(0.05)	100.00	(4,167)	--
Total	\$ 7,908,646	100.00 %		\$ 6,333,198	\$1,575,448
				80.08%	19.92%

Table 4
Local Government Tax Revenue
FY 2008-FY 2013
(In Thousands)

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Counties						
Tangible Property (1)	\$ 1,044,608	\$ 1,091,024	\$ 1,092,163	\$ 1,100,469	\$ 1,142,122	\$ 1,170,458
Intangibles (2)	1,640	1,901	1,695	1,191	1,067	974
Mortgage Registration (3)	49,586	40,555	40,310	34,449	36804	46,648
Motor Vehicle Registration (3)	20,416	20,769	20,205	20,368	20,699	21,366
Transient Guest	1,984	2,202	2,055	2,503	2,592	2,638
Various Vehicle (4)	108,972	110,505	110,123	108,472	110,202	114,278
Sales and Use	488,320	428,481	422,739	434,594	464,276	473,458
Subtotal-Counties	<u>\$ 1,715,526</u>	<u>\$ 1,695,437</u>	<u>\$ 1,689,290</u>	<u>\$ 1,702,046</u>	<u>\$ 1,777,762</u>	<u>\$ 1,829,820</u>
Cities						
Tangible Property (1)	\$ 718,474	\$ 761,859	\$ 766,064	\$ 774,723	\$ 803,256	\$ 783,831
Intangibles (2)	866	1,182	925	756	680	632
Transient Guest	28,817	29,254	26,484	29,292	31,511	32,641
Various Vehicle (4)	74,533	75,138	74,289	73,719	73,491	75,159
Sales and Use	335,577	325,301	330,012	363,399	395,005	405,818
Subtotal-Cities	<u>\$ 1,158,267</u>	<u>\$ 1,192,734</u>	<u>\$ 1,197,774</u>	<u>\$ 1,241,889</u>	<u>\$ 1,303,943</u>	<u>\$ 1,298,101</u>
Schools (5)						
Tangible Property (1)	\$ 1,687,446	\$ 1,777,869	\$ 1,800,243	\$ 1,816,405	\$ 1,848,541	\$ 1,866,369
Various Vehicle (4)	122,941	124,569	123,333	124,298	130,833	137,900
Subtotal-Schools	<u>\$ 1,810,387</u>	<u>\$ 1,902,438</u>	<u>\$ 1,923,576</u>	<u>\$ 1,940,703</u>	<u>\$ 1,979,374</u>	<u>\$ 2,004,269</u>
Townships						
Tangible Property (1)	\$ 54,704	\$ 59,447	\$ 61,164	\$ 62,743	\$ 65,619	\$ 68,046
Intangibles (2)	876	1,243	1,025	791	646	564
Various Vehicle (4)	5,602	5,734	5,916	6,062	6,318	6,539
Subtotal-Townships	<u>61,182</u>	<u>66,424</u>	<u>\$ 68,105</u>	<u>\$ 69,596</u>	<u>\$ 72,583</u>	<u>\$ 75,149</u>
Special Districts						
Tangible Property (1)	\$ 211,720	\$ 213,008	\$ 226,580	\$ 216,132	\$ 228,738	\$ 291,229
Various Vehicle (4)	15,973	17,590	17,358	17,265	17,979	18,610
Sales and Use (6)	37,362	38,944	38,062	43,454	49,165	52,653
Subtotal-Special Districts	<u>265,055</u>	<u>269,542</u>	<u>\$ 282,000</u>	<u>\$ 276,851</u>	<u>\$ 295,882</u>	<u>\$ 362,492</u>
TOTAL LOCAL TAXES	\$ 5,010,417	\$ 5,131,395	\$ 5,160,745	\$ 5,231,085	\$ 5,429,544	\$ 5,569,831
Exhibit:						
Tangible Property	\$ 3,716,952	\$ 3,903,207	\$ 3,946,214	\$ 3,970,472	\$ 4,088,276	\$ 4,179,933
Various Vehicle	328,021	338,355	331,019	329,816	338,826	352,506
Total	<u>\$ 4,044,973</u>	<u>\$ 4,241,562</u>	<u>\$ 4,277,233</u>	<u>\$ 4,300,288</u>	<u>\$ 4,427,102</u>	<u>\$ 4,532,439</u>
Exhibit:						
Local Sales and Use	\$ 861,259	\$ 792,727	\$ 790,813	\$ 841,447	\$ 908,446	\$ 931,929

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 2013 column is for CY 2012.
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 2013**

	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008	FY 2000	FY 1990	FY 1980	FY 1970	FY 1960	FY 1950	FY 1940	FY 1930
General Property (a)	31.38 %	31.41 %	32.38 %	34.69 %	33.58 %	30.83 %	28.00 %	32.34 %	39.19 %	53.06 %	56.44 %	52.19 %	62.95 %	82.02 %
Sales and Use (b)	28.41	28.35	27.69	25.55	25.65	25.59	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	24.93	24.64	23.80	23.43	25.47	27.91	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Unemployment Comp.	3.16	3.30	3.21	2.65	1.45	1.83	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Motor Fuels	3.08	3.30	3.52	3.69	3.58	3.53	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Various Vehicle (c)	2.68	2.63	2.72	2.94	2.94	2.75	3.31	5.66	-	-	-	-	-	-
Vehicle Registration	1.64	1.56	1.67	1.78	1.66	1.55	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Insurance Premiums	1.29	1.26	1.29	1.20	1.09	1.10	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Severance	0.91	0.95	0.91	0.81	1.13	1.30	0.72	1.71	-	-	-	-	-	-
Liquor and Beer	0.90	0.90	0.91	0.97	0.95	0.87	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Cigarette and Tobacco	0.73	0.79	0.83	0.92	0.96	0.97	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Mortgage Registration	0.35	0.29	0.29	0.36	0.35	0.41	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Transient Guest	0.27	0.26	0.26	0.25	0.27	0.26	0.22	0.15	0.04	-	-	-	-	-
Motor Carrier Property	0.21	0.19	0.19	0.22	0.25	0.24	0.20	0.20	0.19	0.15	0.16	0.09	0.03	-
Intangibles	0.02	0.02	0.02	0.03	0.04	0.03	0.06	0.23	0.98	0.64	0.70	1.09	0.93	0.72
Estate/Inheritance	0.00	0.01	0.00	0.07	0.19	0.36	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	0.02	0.05	0.16	-	-	-	-	-	-
Corporation Franchise	(0.03)	0.07	0.24	0.36	0.35	0.38	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
All Other (d)	0.06	0.07	0.07	0.07	0.07	0.07	0.13	0.06	0.20	0.15				
Total	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %

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

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

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

(d) Total revenue from nine taxes.

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