

# Kansas Tax Facts

**2017 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 2017.

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## COMBINED STATE AND LOCAL TAX REVENUE

Kansas state and local government net tax revenue totaled \$13.851 billion in FY 2017. Following are the tax levies or collections, combining state and local tax revenue, in descending order of magnitude for FY 2017.

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

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>Percent of FY 2017 Total</b>	<b>Percent Change from FY 2016</b>
General Property (a)	\$ 4,300,213	\$ 4,389,000	\$ 4,577,497	\$ 4,734,822	34.18 %	0.00 %
Sales and Use (b)	3,974,609	4,098,000	4,317,247	4,316,756	31.17	(0.01)
Income and Privilege	2,685,378	2,760,809	2,664,938	2,691,022	19.43	0.00
Motor Fuels	441,841	439,558	450,800	458,007	3.31	0.00
Various Vehicle (a) (c)	375,538	381,951	398,261	402,093	2.90	0.00
Insurance Premiums	198,356	211,765	298,979	310,286	2.24	0.00
Unemployment Comp.	406,639	415,717	339,928	256,848	1.85	(24.44)
Vehicle Registration	228,625	238,017	237,512	241,892	1.75	0.00
Cigarette and Tobacco	97,813	96,303	146,552	138,504	1.00	(5.49)
Liquor and Beer	126,861	132,251	133,612	137,626	0.99	0.00
Severance	39,749	121,257	40,423	51,208	0.37	0.00
Transient Guest	151,082	42,746	46,074	46,618	0.34	1.18
Mortgage Registration	46,272	39,901	40,214	34,375	0.25	(14.52)
Motor Carrier Property	35,708	11,145	11,376	14,200	0.10	0.00
Corporation Franchise	6,632	7,287	6,884	7,631	0.06	0.00
Intangibles (a)	2,129	1,821	1,677	1,950	0.01	0.00
Estate/Inheritance	136	0	10	0	0.00	--
All Other (d)	8,528	7,299	7,087	6,850	0.05	(3.34)
<b>Total</b>	<b>\$ 13,126,109</b>	<b>\$ 13,394,827</b>	<b>\$ 13,719,071</b>	<b>\$ 13,850,688</b>	<b>100.00 %</b>	<b>2.42 %</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 nine taxes, the largest of which for FY 2017 was the clean water drinking tax at \$2.859 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 2017, total state and local tax revenue in Kansas was \$13.851 billion, with state taxes accounting for \$7.561 billion—or about 54.6 percent—of the total. State and local taxes increased by 0.96 percent above the FY 2016 figure of \$13.719 billion. State taxes decreased by about \$54.2 million, or 0.71 percent, from FY 2016 to FY 2017, while local taxes increased by \$185.8 million, or 3.04 percent.
- Local governments continue to spend most of the state and local tax revenue. In FY 2017, local government tax revenue was \$6.289 billion; and local units received another \$3.539 billion from state taxes allocated to or shared with them. Thus, local units received \$9.828 billion, or about 71 percent, of total state and local taxes in FY 2017. 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 34 percent in FY 2017 (or about 37 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 2017, 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 2017. 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 2017 grew by \$156.3 million, with taxes for schools accounting for \$38.4 million of the increase. In FY 2016, local property taxes grew \$188.0 million, with school taxes accounting for \$80.0 million of the increases. Local property taxes in FY 2015 grew by \$91.0 million, with taxes for schools decreasing by \$16.0 million.
- 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 2017, state tax revenue totaled \$7.561 billion, which was a decrease of \$54.2 million, or 0.71 percent below collections in FY 2016. FY 2016 receipts had increased \$85.0 million above FY 2015 receipts. 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 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 is expected to increase income tax receipts by \$591 million in FY 2018 and \$633 million in FY 2019.

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; and \$38.4 million in FY 2017.

For FY 2017, 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, 76.93 percent went to the SGF and 23.07 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 2017. 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 2017, property and vehicle taxes accounted for 37.1 percent of the total tax revenue; sales and use taxes, 31.2 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
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
2017		7,561,368	(0.71)	6,289,320	3.04	13,850,688	0.96

**Table 2**

**State Tax Revenue  
(Net Refunds)  
FY 2012-FY 2017  
(In Thousands)**

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>Property</b>						
Educational Bldg. <sup>1</sup>	\$ 30,222	\$ 30,663	\$ 31,128	\$ 31,949	\$ 32,516	\$ 33,337
Institutional Bldg. <sup>1</sup>	15,111	15,331	15,564	15,974	16,258	16,668
State General	3	12	2	8	187	27
Mortgage Regis. <sup>2</sup>	991	1,194	1,003	943	909	940
Motor Carrier	24,814	28,855	35,708	11,145	11,376	14,200
Various Vehicle <sup>3</sup>	4,612	4,676	4,772	4,876	5,016	5,158
Excess Local Effort <sup>4</sup>	2,902	3,210	3,785	0	0	0
<b>Total</b>	<b>\$ 78,655</b>	<b>\$ 83,941</b>	<b>\$ 91,962</b>	<b>\$ 64,895</b>	<b>\$ 66,262</b>	<b>\$ 70,330</b>

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 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
<b>Income and Privilege</b>						
Individual	\$ 2,933,795	\$ 2,956,589	\$ 2,253,556	\$ 2,302,861	\$ 2,273,061	2,324,928
Corporation	284,466	371,324	399,383	417,402	354,726	324,956
Financial Inst.	25,489	32,073	32,439	40,546	37,151	41,138
<b>Total</b>	<b>\$ 3,244,110</b>	<b>\$ 3,359,986</b>	<b>\$ 2,685,378</b>	<b>\$ 2,760,809</b>	<b>\$ 2,664,938</b>	<b>\$ 2,691,022</b>
<b>Inheritance/Estate</b>	\$ 694	\$ (77)	\$ 136	\$ 0	\$ 10	\$ 0
<b>Sales, Use, and Excise</b>						
Retail Sales	\$ 2,457,009	\$ 2,512,817	\$ 2,570,448	\$ 2,627,090	\$ 2,778,377	\$ 2,749,641
Compensating Use	367,871	384,216	413,216	425,896	461,977	459,865
Motor Fuels	435,049	415,352	441,841	439,558	450,800	458,007
Vehicle Registration <sup>5</sup>	184,833	200,298	207,714	216,088	214,716	218,582
Cereal Malt Beverage	2,081	1,855	1,685	1,566	1,410	1,543
Liquor Gallonage	19,547	20,167	20,104	20,368	20,783	20,530
Liquor Enforcement	58,862	60,512	64,538	68,505	67,730	71,528
Liquor Drink	37,712	38,784	40,534	41,812	43,689	44,025
Cigarette	96,661	91,928	90,612	88,821	138,512	130,079
Tobacco Products	6,978	7,057	7,201	7,482	8,040	8,425
Electronic Cigarette	0	0	0	0	0	194
Corporation Franchise	9,817	(4,167)	6,632	7,287	6,884	7,631
Boat Registration	983	843	959	918	936	769
Severance	124,921	122,895	151,082	121,257	40,423	51,208
New Tires	704	696	749	739	776	815
Motor Vehicle Rental	3,507	3,672	3,698	3,822	4,079	4,045
Drycleaning	889	865	875	912	860	800
Clean Water	4,024	4,204	3,717	2,928	2,790	2,859
<b>Total</b>	<b>\$ 3,811,448</b>	<b>\$ 3,861,994</b>	<b>\$ 4,025,605</b>	<b>\$ 4,075,049</b>	<b>\$ 4,242,782</b>	<b>\$ 4,230,546</b>
<b>Gross Receipts</b>						
Insurance Premiums <sup>6</sup>						
Foreign Cos.	\$ 133,008	\$ 123,465	\$ 136,133	\$ 142,743	\$ 149,162	\$ 148,099
Domestic Cos.	22,484	31,666	41,245	47,617	127,768	140,618
Firefighter Relief	3,810	11,950	12,791	13,284	13,605	13,361
Fire Marshal	7,101	7,450	8,187	8,121	8,444	8,208
<b>Subtotal</b>	<b>\$ 166,404</b>	<b>\$ 174,531</b>	<b>\$ 198,356</b>	<b>\$ 211,765</b>	<b>\$ 298,979</b>	<b>\$ 310,286</b>
Private Car Cos.	\$ 317	\$ 321	\$ 353	\$ 371	\$ 406	\$ 378
Music-Dramatic Tax	54	40	40	44	45	48
Bingo/Raffle	389	391	343	319	338	316
Transient Guest <sup>7</sup>	709	731	820	869	928	923
Parimutuel	0	0	0	0	0	0
Illegal Drugs	1,308	1,280	1,453	1,038	899	641
Combative Arts <sup>8</sup>	46	46	39	30	37	30
<b>Total</b>	<b>\$ 2,823</b>	<b>\$ 2,809</b>	<b>\$ 3,048</b>	<b>\$ 2,671</b>	<b>\$ 2,653</b>	<b>\$ 2,336</b>
<b>Unemployment Comp.</b>	<b>\$ 434,283</b>	<b>\$ 425,462</b>	<b>\$ 406,639</b>	<b>\$ 415,717</b>	<b>\$ 339,928</b>	<b>\$ 256,848</b>
<b>TOTAL STATE TAXES</b>	<b>\$ 7,738,417</b>	<b>\$ 7,908,646</b>	<b>\$ 7,411,124</b>	<b>\$ 7,530,906</b>	<b>\$ 7,615,552</b>	<b>\$ 7,561,368</b>

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 2017**  
(In Thousands)

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to	
				SGF	Other Funds
Retail Sales	\$ 2,749,641	36.36 %	36.36 %	\$ 2,285,870	\$ 463,771
Individual Income	2,324,928	30.75	67.11	2,304,027	20,901
Compensating Use	459,865	6.06	73.19	384,654	75,211
Motor Fuels	458,007	6.08	79.25	0	458,007
Corporation Income	324,956	4.30	83.55	324,956	0
Insurance Premiums	310,286	4.10	87.65	172,291	137,995
Unemployment Compensation	256,848	3.40	91.05	0	256,848
Motor Vehicle Registration	218,582	2.89	93.94	0	218,582
Cigarette and Tobacco	138,504	1.83	95.77	138,504	0
Liquor and Beer	137,626	1.82	97.59	103,550	34,076
State Property <sup>1</sup>	50,032	0.66	98.25	27	50,005
Financial Institutions Privilege	41,138	0.54	98.80	41,138	0
Oil Severance	33,672	0.45	99.24	27,211	6,461
Gas Severance	17,536	0.23	99.47	14,879	2,657
Motor Carrier Property	14,200	0.19	99.66	10,863	3,337
Corporation Franchise	7,631	0.10	99.76	7,631	0
State Motor Vehicle	4,991	0.07	99.83	0	4,991
Vehicle Rental Excise	4,045	0.05	99.88	0	4,045
Water	2,859	0.04	99.92	0	2,859
State Mortgage Registration	940	0.01	99.93	0	940
State Transient Guest	923	0.01	99.95	923	0
New Tires	815	0.01	99.96	0	815
Drycleaning	800	0.01	99.97	0	800
Boat Registration	769	0.01	99.98	0	769
Illegal Drugs	641	0.01	99.99	161	480
Private Car Company	378	0.00	99.99	0	378
Bingo/Raffle	316	0.00	99.99	0	316
Electronic Cigarette	194	0.00	100.00	194	0
State Tagged Vehicle	116	0.00	100.00	0	116
State Recreational Vehicle	51	0.00	100.00	0	51
Music, Dramatic	48	0.00	100.00	48	0
Combative Arts	30	0.00	100.00	0	30
<b>Total</b>	<b>\$ 7,561,368</b>	<b>100.00 %</b>		<b>\$ 5,816,927</b>	<b>\$ 1,744,441</b>
				<b>76.93%</b>	<b>23.07%</b>

- (a) An additional \$618.489 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 2017 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 2012-FY 2017**  
**(In Thousands)**

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Counties</b>						
Tangible Property <sup>1</sup>	\$ 1,142,122	\$ 1,170,458	\$ 1,209,058	\$ 1,244,458	\$ 1,298,995	\$ 1,353,996
Intangibles <sup>2</sup>	1,067	974	978	847	819	1,086
Mortgage Registration <sup>3</sup>	36,804	46,648	45,269	38,958	39,305	33,435
Motor Vehicle Registration <sup>4</sup>	20,699	21,366	20,911	21,929	22,796	23,310
Transient Guest	2,592	2,638	2,772	2,764	3,193	3,199
Various Vehicle <sup>5</sup>	110,202	114,278	119,364	120,082	124,579	128,197
Sales and Use	464,276	473,458	522,409	531,075	512,272	557,284
Subtotal-Counties	\$ 1,777,762	\$ 1,829,820	\$ 1,920,761	\$ 1,960,113	\$ 2,001,959	\$ 2,100,507
<b>Cities</b>						
Tangible Property <sup>1</sup>	\$ 803,256	\$ 783,831	\$ 795,108	\$ 805,408	\$ 820,048	\$ 856,049
Intangibles <sup>2</sup>	680	632	618	562	433	404
Transient Guest	31,511	32,641	36,157	39,113	41,953	42,496
Various Vehicle <sup>5</sup>	73,491	75,159	79,730	81,228	84,110	86,666
Sales and Use	395,005	405,818	414,982	455,987	501,884	492,592
Subtotal-Cities	\$ 1,303,943	\$ 1,298,101	\$ 1,326,595	\$ 1,382,298	\$ 1,448,428	\$ 1,478,207
<b>Schools <sup>6</sup></b>						
Tangible Property <sup>1</sup>	\$ 1,848,541	\$ 1,866,369	\$ 1,917,507	\$ 1,901,454	\$ 1,981,273	\$ 2,019,716
Various Vehicle <sup>5</sup>	130,833	137,900	141,981	145,004	152,259	148,969
Intangibles	0	0	0	0	0	75
Subtotal-Schools	\$ 1,979,374	\$ 2,004,269	\$ 2,059,488	\$ 2,046,458	\$ 2,133,532	\$ 2,168,760
<b>Townships</b>						
Tangible Property <sup>1</sup>	\$ 65,619	\$ 68,046	\$ 73,062	\$ 75,751	\$ 77,834	\$ 77,181
Intangibles <sup>2</sup>	646	564	533	412	425	385
Various Vehicle <sup>5</sup>	6,318	6,539	6,622	6,843	7,325	7,408
Subtotal-Townships	\$ 72,583	\$ 75,149	\$ 80,217	\$ 83,006	\$ 85,584	\$ 84,974
<b>Special Districts</b>						
Tangible Property <sup>1</sup>	\$ 228,738	\$ 291,229	\$ 254,999	\$ 313,998	\$ 350,386	\$ 377,848
Various Vehicle <sup>5</sup>	17,979	18,610	19,371	20,096	20,893	21,650
Sales and Use <sup>7</sup>	49,165	52,653	53,554	57,952	62,737	57,374
Subtotal-Special Districts	\$ 295,882	\$ 362,492	\$ 327,924	\$ 392,046	\$ 434,016	\$ 456,872
<b>TOTAL LOCAL TAXES</b>	<b>\$ 5,429,544</b>	<b>\$ 5,569,831</b>	<b>\$ 5,714,985</b>	<b>\$ 5,863,921</b>	<b>\$ 6,103,519</b>	<b>\$ 6,289,320</b>
<b>Exhibit:</b>						
Tangible Property	\$ 4,088,276	\$ 4,179,933	\$ 4,249,734	\$ 4,341,069	\$ 4,528,536	\$ 4,684,790
Various Vehicle	338,826	352,506	367,068	373,253	389,166	392,890
Total	\$ 4,427,102	\$ 4,532,439	\$ 4,616,802	\$ 4,714,322	\$ 4,917,702	\$ 5,077,680
<b>Exhibit:</b>						
Local Sales and Use	\$ 908,446	\$ 931,929	\$ 990,945	\$ 1,045,014	\$ 1,076,893	\$ 1,107,250

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 2017 column is for CY 2016. Mortgage registration data for CY 2016 includes \$2.011 million in additional fee revenue and \$31.424 million in tax receipts.
4. Calendar year revenue, e.g., the figure in the FY 2017 column is for CY 2016.
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 2017**

	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2000</b>	<b>FY 1990</b>	<b>FY 1980</b>	<b>FY 1970</b>	<b>FY 1960</b>	<b>FY 1950</b>	<b>FY 1940</b>	<b>FY 1930</b>
General Property <sup>1</sup>	34.18 %	33.37 %	32.77 %	32.76 %	31.38 %	31.41 %	28.00 %	32.34 %	39.19 %	53.06 %	56.44 %	52.19 %	62.95 %	82.02 %
Sales and Use <sup>2</sup>	31.17	31.47	30.59	30.28	28.41	28.35	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	19.43	19.43	20.61	20.46	24.93	24.64	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	3.31	3.29	3.28	3.37	3.08	3.30	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Various Vehicle <sup>3</sup>	2.90	2.90	2.85	2.86	2.68	2.63	3.31	5.66	-	-	-	-	-	-
Insurance Premiums	2.24	2.18	1.58	1.51	1.29	1.26	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Unemployment Comp.	1.85	2.48	3.10	3.10	3.16	3.30	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Vehicle Registration	1.75	1.73	1.78	1.74	1.64	1.56	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Cigarette and Tobacco	1.00	1.07	0.72	0.75	0.73	0.79	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Liquor and Beer	0.99	0.97	0.99	0.97	0.90	0.90	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Severance	0.37	0.29	0.91	1.15	0.91	0.95	0.72	1.71	-	-	-	-	-	-
Transient Guest	0.34	0.34	0.32	0.30	0.27	0.26	0.22	0.15	0.04	-	-	-	-	-
Mortgage Registration	0.25	0.29	0.30	0.35	0.35	0.29	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Motor Carrier Property	0.10	0.08	0.08	0.27	0.21	0.19	0.20	0.20	0.19	0.15	0.16	0.09	0.03	-
Corporation Franchise	0.06	0.05	0.05	0.05	(0.03)	0.07	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Intangibles	0.01	0.01	0.01	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	0.00	0.01	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 <sup>4</sup>	0.05	0.05	0.05	0.06	0.06	0.07	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>

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.