

# KANSAS TAX FACTS

**2018 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 2013 through FY 2018.

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## COMBINED STATE AND LOCAL TAX REVENUE

Kansas state and local government net tax revenue totaled \$15.239 billion in FY 2018. 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)**

	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>Percent of FY 2018 Total</b>	<b>Percent Change from FY 2017</b>
General Property <sup>1</sup>	\$ 4,389,000	\$ 4,577,497	\$ 4,734,822	\$ 4,900,096	32.15 %	3.49 %
Sales and Use <sup>2</sup>	4,098,000	4,317,247	4,316,756	4,472,672	29.35	3.61
Income and Privilege	2,760,809	2,664,938	2,691,022	3,840,268	25.20	42.71
Motor Fuels	439,558	450,800	458,007	461,388	3.03	0.74
Various Vehicle <sup>1,3</sup>	381,951	398,261	402,093	421,151	2.76	4.74
Unemployment Comp.	415,717	339,928	256,848	280,015	1.84	9.02
Vehicle Registration	238,017	237,512	241,892	241,814	1.59	(0.03)
Insurance Premiums	211,765	298,979	310,286	194,511	1.28	(37.31)
Liquor and Beer	132,251	133,612	137,626	141,910	0.93	3.11
Cigarette and Tobacco	96,303	146,552	138,504	128,749	0.84	(7.04)
Severance	121,257	40,423	51,208	52,256	0.34	2.05
Transient Guest	42,746	46,074	46,618	47,223	0.31	1.30
Mortgage Registration	39,901	40,214	34,375	22,685	0.15	(34.01)
Motor Carrier Property	11,145	11,376	14,200	16,003	0.11	12.70
Corporation Franchise	7,287	6,884	7,631	7,487	0.05	(1.89)
Intangibles <sup>1</sup>	1,821	1,677	1,950	2,455	0.02	25.90
Estate/Inheritance	0	10	0	0	0.00	--
All Other <sup>4</sup>	7,299	7,087	6,850	8,464	0.06	23.56
<b>TOTAL</b>	<b>\$ 13,394,827</b>	<b>\$ 13,719,071</b>	<b>\$ 13,850,688</b>	<b>\$ 15,239,147</b>	<b>100.00 %</b>	<b>10.02 %</b>

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 2018, total state and local tax revenue in Kansas was \$15.239 billion, with state taxes accounting for \$8.716 billion, or about 57.20 percent, of the total. State and local taxes increased by 10.02 percent above the FY 2017 figure of \$13.851 billion. From FY 2017 to FY 2018, state taxes increased by about \$1.155 billion, or 15.27 percent, while local taxes increased by \$233.5 million, or 3.71 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 2018 (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 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 2018, 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 29 percent in FY 2018. 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. 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. In FY 2016, local property taxes grew by \$188.0 million, with school taxes accounting for \$80.0 million of the increases.
- 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**

State tax revenue has increased and decreased over past years:

- 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;
- FY 2014 receipts decreased below FY 2013 receipts by \$498.0 million; and
- FY 2013 receipts increased \$170.0 million above FY 2012.

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.

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 2018, 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, 80.60 percent went to the SGF and 19.34 percent was deposited in other funds.

Individual income taxes, corporation income taxes, and sales and use taxes accounted for almost 93 percent of SGF tax receipts in FY 2018. 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 2018, property and vehicle taxes accounted for 34.9 percent of the total tax revenue; sales and use taxes, 29.3 percent; and income and privilege taxes, 25.2 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)**

<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>
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
2018	8,716,301	15.27	6,522,846	3.71	15,239,147	10.02

**Table 2**

**State Tax Revenue  
(Net Refunds)  
FY 2013-FY 2018  
(Dollars in Thousands)**

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Property</b>						
Educational Bldg. <sup>1</sup>	\$ 30,663	\$ 31,128	\$ 31,949	\$ 32,516	\$ 33,337	\$ 34,945
Institutional Bldg. <sup>1</sup>	15,331	15,564	15,974	16,258	16,668	17,472
State General	12	2	8	187	27	15
Mortgage Regis. <sup>2</sup>	1,194	1,003	943	909	940	883
Motor Carrier	28,855	35,708	11,145	11,376	14,200	16,003
Various Vehicle <sup>3</sup>	4,676	4,772	4,876	5,016	5,158	5,279
Excess Local Effort <sup>4</sup>	3,210	3,785	0	0	0	0
<b>Total</b>	<b>\$ 83,941</b>	<b>\$ 91,962</b>	<b>\$ 64,895</b>	<b>\$ 66,262</b>	<b>\$ 70,330</b>	<b>74,597</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 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
<b>Income and Privilege</b>						
Individual	\$ 2,956,589	\$ 2,253,556	\$ 2,302,861	\$ 2,273,061	\$ 2,324,928	\$ 3,402,301
Corporation	371,324	399,383	417,402	354,726	324,956	392,440
Financial Inst.	32,073	32,439	40,546	37,151	41,138	45,527
<b>Total</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>\$ 3,840,268</b>
<b>Inheritance/Estate</b>	\$ (77)	\$ 136	\$ 0	\$ 10	\$ 0	\$ 0
<b>Sales, Use, and Excise</b>						
Retail Sales	\$ 2,512,817	\$ 2,570,448	\$ 2,627,090	\$ 2,778,377	\$ 2,749,641	\$ 2,817,366
Compensating Use	384,216	413,216	425,896	461,977	459,865	486,725
Motor Fuels	415,352	441,841	439,558	450,800	458,007	461,388
Vehicle Registration <sup>5</sup>	200,298	207,714	216,088	214,716	218,582	217,432
Cereal Malt Beverage	1,855	1,685	1,566	1,410	1,543	1,479
Liquor Gallonage	20,167	20,104	20,368	20,783	20,530	20,981
Liquor Enforcement	60,512	64,538	68,505	67,730	71,528	73,475
Liquor Drink	38,784	40,534	41,812	43,689	44,025	45,975
Cigarette	91,928	90,612	88,821	138,512	130,079	120,073
Tobacco Products	7,057	7,201	7,482	8,040	8,425	8,676
Electronic Cigarette	0	0	0	0	194	1,498
Corporation Franchise	(4,167)	6,632	7,287	6,884	7,631	7,487
Boat Registration	843	959	918	936	769	1,174
Severance	122,895	151,082	121,257	40,423	51,208	52,256
New Tires	696	749	739	776	815	779
Motor Vehicle Rental	3,672	3,698	3,822	4,079	4,045	4,183
Drycleaning	865	875	912	860	800	696
Clean Water	4,204	3,717	2,928	2,790	2,859	2,835
<b>Total</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>\$ 4,324,478</b>
<b>Gross Receipts</b>						
Insurance Premiums <sup>6</sup>						
Foreign Cos.	\$ 123,465	\$ 136,133	\$ 142,743	\$ 149,162	\$ 148,099	\$ 146,714
Domestic Cos.	31,666	41,245	47,617	127,768	140,618	25,598
Firefighter Relief	11,950	12,791	13,284	13,605	13,361	13,613
Fire Marshal	7,450	8,187	8,121	8,444	8,208	8,586
<i>Subtotal</i>	<i>\$ 174,531</i>	<i>\$ 198,356</i>	<i>\$ 211,765</i>	<i>\$ 298,979</i>	<i>\$ 310,286</i>	<i>\$ 194,511</i>
Private Car Cos.	\$ 321	\$ 353	\$ 371	\$ 406	\$ 378	\$ 373
Music-Dramatic Tax	40	40	44	45	48	56
Bingo/Raffle	391	343	319	338	316	307
Transient Guest <sup>7</sup>	731	820	869	928	923	950
Parimutuel	0	0	0	0	0	0
Illegal Drugs	1,280	1,453	1,038	899	641	719
Combative Arts <sup>8</sup>	46	39	30	37	30	27
<b>Total</b>	<b>\$ 2,809</b>	<b>\$ 3,048</b>	<b>\$ 2,671</b>	<b>\$ 2,653</b>	<b>\$ 2,336</b>	<b>\$ 2,432</b>
<b>Unemployment Comp.</b>	<b>\$ 425,462</b>	<b>\$ 406,639</b>	<b>\$ 415,717</b>	<b>\$ 339,928</b>	<b>\$ 256,848</b>	<b>\$ 280,015</b>
<b>TOTAL STATE TAXES</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>	<b>\$ 8,716,301</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. Totals may not add due to rounding.

<sup>5</sup> State receipts only, excluding amounts retained by county treasurers.

<sup>6</sup> Foreign includes retaliatory taxes; domestic includes HMO collections.

<sup>7</sup> State's 2.0 percent share of the tax.

<sup>8</sup> 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 2018**  
**(Dollars in Thousands)**

	Amount	Percent of Total	Cumulative Percent	Taxes Credited to	
				SGF	Other Funds
Individual Income	\$ 3,402,301	39.03 %	39.03 %	\$ 3,374,420	\$ 27,881
Retail Sales	2,817,366	32.32	71.36	2,341,693	475,673
Compensating Use	486,725	5.58	76.94	406,514	80,211
Motor Fuels	461,388	5.29	82.23	0	461,388
Corporation Income	392,440	4.50	86.74	392,440	0
Unemployment Compensation	280,015	3.21	89.95	0	280,015
Motor Vehicle Registration	217,432	2.49	92.44	0	217,432
Insurance Premiums	194,511	2.23	94.68	171,100	23,411
Liquor and Beer	141,910	1.63	96.30	106,353	35,557
Cigarette and Tobacco	128,749	1.48	97.78	128,749	0
State Property <sup>1</sup>	52,432	0.60	98.38	15	52,417
Financial Institution Privilege	45,527	0.52	98.90	45,527	0
Oil Severance	36,094	0.41	99.32	28,481	7,613
Gas Severance	16,162	0.19	99.50	12,920	3,242
Motor Carrier Property	16,003	0.18	99.69	12,430	3,573
Corporation Franchise	7,487	0.09	99.77	7,487	0
State Motor Vehicle	5,111	0.06	99.83	0	5,111
Vehicle Rental Excise	4,183	0.05	99.88	0	4,183
Water	2,835	0.03	99.91	0	2,835
Electronic Cigarette	1,498	0.02	99.93	1,498	0
Boat Registration	1,174	0.01	99.94	0	1,174
State Transient Guest	950	0.01	99.95	950	0
State Mortgage Registration	883	0.01	99.96	0	883
New Tires	779	0.01	99.97	0	779
Illegal Drugs	719	0.01	99.98	180	539
Dry cleaning	696	0.01	99.99	0	696
Private Car Company	373	0.00	99.99	0	373
Bingo/Raffle	307	0.00	100.00	0	307
State Tagged Vehicle	115	0.00	100.00	0	115
Music, Dramatic	56	0.00	100.00	56	0
State Recreational Vehicle	53	0.00	100.00	0	53
Combative Arts	27	0.00	100.00	0	27
<b>TOTAL</b>	<b>\$ 8,716,301</b>			<b>\$ 7,030,813</b>	<b>\$ 1,685,488</b>
				<b>80.66%</b>	<b>19.34%</b>

1 An additional \$641.068 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 2018 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 2013-FY 2018  
(Dollars in Thousands)**

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
<b>Counties</b>						
Tangible Property <sup>1</sup>	\$ 1,170,458	\$ 1,209,058	\$ 1,244,458	\$ 1,298,995	\$ 1,353,996	\$ 1,404,274
Intangibles <sup>2</sup>	974	978	847	819	1,086	1,691
Mortgage Registration <sup>3</sup>	46,648	45,269	38,958	39,305	33,435	21,802
Motor Vehicle Registration <sup>4</sup>	21,366	20,911	21,929	22,796	23,310	24,382
Transient Guest	2,638	2,772	2,764	3,193	3,199	3,239
Various Vehicle <sup>5</sup>	114,278	119,364	120,082	124,579	128,197	134,249
Sales and Use	473,458	522,409	531,075	512,272	557,284	610,799
<i>Subtotal-Counties</i>	<u>\$ 1,829,820</u>	<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>
<b>Cities</b>						
Tangible Property <sup>1</sup>	\$ 783,831	\$ 795,108	\$ 805,408	\$ 820,048	\$ 856,049	\$ 893,505
Intangibles <sup>2</sup>	632	618	562	433	404	315
Transient Guest	32,641	36,157	39,113	41,953	42,496	43,034
Various Vehicle <sup>5</sup>	75,159	79,730	81,228	84,110	6,666	89,469
Sales and Use	405,818	414,982	455,987	501,884	492,592	504,742
<i>Subtotal-Cities</i>	<u>\$ 1,298,101</u>	<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>
<b>Schools <sup>6</sup></b>						
Tangible Property <sup>1</sup>	\$ 1,866,369	\$ 1,917,507	\$ 1,901,454	\$ 1,981,273	\$ 2,019,716	\$ 2,122,260
Various Vehicle <sup>5</sup>	137,900	141,981	145,004	152,259	148,969	156,358
Intangibles	0	0	0	0	75	75
<i>Subtotal-Schools</i>	<u>\$ 2,004,269</u>	<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>
<b>Townships</b>						
Tangible Property <sup>1</sup>	\$ 68,046	\$ 73,062	\$ 75,751	\$ 77,834	\$ 77,181	\$ 81,111
Intangibles <sup>2</sup>	564	533	412	425	385	374
Various Vehicle <sup>5</sup>	6,539	6,622	6,843	7,325	7,408	7,556
<i>Subtotal-Townships</i>	<u>\$ 75,149</u>	<u>\$ 80,217</u>	<u>\$ 83,006</u>	<u>\$ 85,584</u>	<u>\$ 84,974</u>	<u>\$ 89,041</u>
<b>Special Districts</b>						
Tangible Property <sup>1</sup>	\$ 291,229	\$ 254,999	\$ 313,998	\$ 350,386	\$ 377,848	\$ 346,514
Various Vehicle <sup>5</sup>	18,610	19,371	20,096	20,893	21,650	24,057
Sales and Use <sup>7</sup>	52,653	53,554	57,952	62,737	57,374	53,040
<i>Subtotal-Special Districts</i>	<u>\$ 362,492</u>	<u>\$ 327,924</u>	<u>\$ 392,046</u>	<u>\$ 434,016</u>	<u>\$ 456,872</u>	<u>\$ 423,611</u>
<b>TOTAL LOCAL TAXES</b>	<b><u>\$ 5,569,831</u></b>	<b><u>\$ 5,714,985</u></b>	<b><u>\$ 5,863,921</u></b>	<b><u>\$ 6,103,519</u></b>	<b><u>\$ 6,289,320</u></b>	<b><u>\$ 6,522,846</u></b>
<b>Exhibit:</b>						
Tangible Property	\$ 4,179,933	\$ 4,249,734	\$ 4,341,069	\$ 4,528,536	\$ 4,684,790	\$ 4,847,664
Various Vehicle	352,506	367,068	373,253	389,166	392,890	411,689
<b>Total</b>	<b><u>\$ 4,532,439</u></b>	<b><u>\$ 4,616,802</u></b>	<b><u>\$ 4,714,322</u></b>	<b><u>\$ 4,917,702</u></b>	<b><u>\$ 5,077,680</u></b>	<b><u>\$ 5,259,353</u></b>
<b>Exhibit:</b>						
Local Sales and Use	\$ 931,929	\$ 990,945	\$ 1,045,014	\$ 1,076,893	\$ 1,107,250	\$ 1,168,581

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 2018 column is for calendar year (CY) 2017. Mortgage registration data for CY 2017 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 2018 column, is for CY 2017.

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 2018**

	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</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 <sup>1</sup>	32.15 %	34.18 %	33.37 %	32.77 %	32.76 %	31.38 %	28.00 %	32.34 %	39.19 %	53.06 %	56.44 %	52.19 %	62.95 %	82.02 %
Sales and Use <sup>2</sup>	29.35	31.17	31.47	30.59	30.28	28.41	28.58	22.55	19.75	15.74	15.34	15.76	9.94	-
Income and Privilege	25.20	19.43	19.43	20.61	20.46	24.93	27.01	21.87	21.42	10.57	6.73	4.95	2.04	-
Motor Fuels	3.03	3.31	3.29	3.28	3.37	3.08	4.54	4.61	5.24	8.81	8.26	11.00	9.92	8.18
Various Vehicle <sup>3</sup>	2.76	2.90	2.90	2.85	2.86	2.68	3.31	5.66	-	-	-	-	-	-
Unemployment Comp.	1.84	1.85	2.48	3.10	3.10	3.16	1.36	3.49	3.86	1.77	2.21	2.51	4.85	-
Insurance Premiums	1.28	2.24	2.18	1.58	1.51	1.29	0.86	1.44	1.54	1.22	1.31	1.22	0.99	1.05
Vehicle Registration	1.59	1.75	1.73	1.78	1.74	1.64	1.89	2.02	3.03	3.50	4.39	4.35	3.99	5.69
Liquor and Beer	0.93	0.99	0.97	0.99	0.97	0.90	0.93	1.03	1.30	1.08	1.09	2.24	0.49	-
Cigarette and Tobacco	0.84	1.00	1.07	0.72	0.75	0.73	0.67	1.15	1.44	2.20	1.83	2.08	1.27	0.63
Severance	0.34	0.37	0.29	0.91	1.15	0.91	0.72	1.71	-	-	-	-	-	-
Transient Guest	0.31	0.34	0.34	0.32	0.30	0.27	0.22	0.15	0.04	-	-	-	-	-
Mortgage Registration	0.15	0.25	0.29	0.30	0.35	0.35	0.46	0.25	0.38	0.20	0.28	0.39	0.30	0.30
Motor Carrier Property	0.11	0.10	0.08	0.08	0.27	0.21	0.20	0.20	0.19	0.15	0.16	0.09	0.03	-
Corporation Franchise	0.05	0.06	0.05	0.05	0.05	(0.03)	0.21	0.19	0.25	0.09	0.13	0.17	0.31	0.34
Intangibles	0.02	0.01	0.01	0.01	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	0.00	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 <sup>4</sup>	0.06	0.05	0.05	0.05	0.06	0.06	0.13	0.06	0.20	0.15				
<b>TOTAL</b>	<b><u>100.00 %</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00%</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00%</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00 %</u></b>	<b><u>100.00%</u></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.