

State and Local Tax Revenue FY 2001 to FY 2010

ISSUE

This **Issue Review** provides a historical perspective regarding total State and local taxes collected each fiscal year in Iowa from FY 2001 through FY 2010. The **Issue Review** also compares the growth in State taxes versus local taxes as well as the growth in tax collections compared to the growth in Iowa personal income and Iowa employment.

DATA SOURCES

For FY 2004 through FY 2010, the data were collected from the State accounting system (for State and also local option activity) as well as the property tax files of the Department of Management (DOM). For FY 2001 through FY 2003, the data were collected from the State budget system and DOM property tax files. In some minor instances, the local tax revenue amounts are imputed from the State/local distribution percentages directed by the Iowa Code. Tax amounts are net after subtracting tax refunds. Some minor local taxes may not be included due to a lack of consistent source across local governments. A spreadsheet attached to the end of this **Issue Review** provides the detailed breakdown of each tax revenue source by fiscal year as well as State taxes versus local taxes.

BACKGROUND

There will always be debate as to what constitutes a tax and what is properly regarded as a fee. In general, taxes are for the purpose of raising revenue without conferring any special benefits on persons paying the charge, while the purpose of a fee is to recoup the specific administrative costs of regulating, policing, and licensing an activity. Also at issue for this review was the breakdown of State versus local tax revenue. The following list provides clarifications as to what was included as a tax and what is included as State versus local revenue.

- Prior to FY 2009, the 5.0% charge on the sale of a vehicle was known in Iowa as a use tax. The Legislature changed the name to a “fee for new registration” in order to provide constitutional protection of the revenue raised. However, the charge still equates to 5.0% of the purchase price of a vehicle. Changing the name did not change the basis of the charge. It was either never a tax or it is still a tax. To maintain a consistent revenue history, it is considered in all years to be a tax for this review.
- The State accounting system records the Real Estate Transfer Tax as a fee. It is in fact a tax and included here for both State and local revenue.
- Prior to FY 2009, Iowa had a school infrastructure local option (SILO) sales tax. Beginning FY 2009, this tax was eliminated and a statewide “sixth cent” was added to the State sales tax. All money raised by this “sixth cent” is returned to local school districts in a procedure essentially unchanged from years past. To maintain a consistent revenue history, the money removed from the State General Fund to be distributed to school districts is

subtracted from State revenue and added to local government revenue. For this review, it is regarded as a local tax.

- A portion of the State gambling tax is deposited to a County Endowment Fund and distributed to local governments. This revenue is counted as local government revenue and subtracted from State tax revenue.
- Deposits to the Penalty and Interest Fund of the Department of Workforce Development are coded in the State accounting system as a tax. However, the only allowed source of income for that fund is penalty and interest payments, so the revenue is not a tax.
- The Petroleum Diminution Fee is included here as a tax. It is applied on a per-gallon basis and the revenue is deposited to the same funds as other fuel taxes.
- The Brucellosis/Tuberculosis Eradication Tax is levied on all property by action of the Secretary of Agriculture. While the revenue is collected through the property tax process, it is sent to the State and deposited in a State Fund. This review subtracts the money deposited to the State fund from property tax revenue and counts it as State tax revenue.
- Some local revenue that could properly be categorized a tax is not included. To be included here the local government revenue amounts needed to be available in a consistent manner, either by being 1) a property tax, 2) collected by the State for distribution back to the local governments, or 3) imputable by calculation from the State's portion of a tax revenue source that is divided between State and local governments.

CURRENT SITUATION

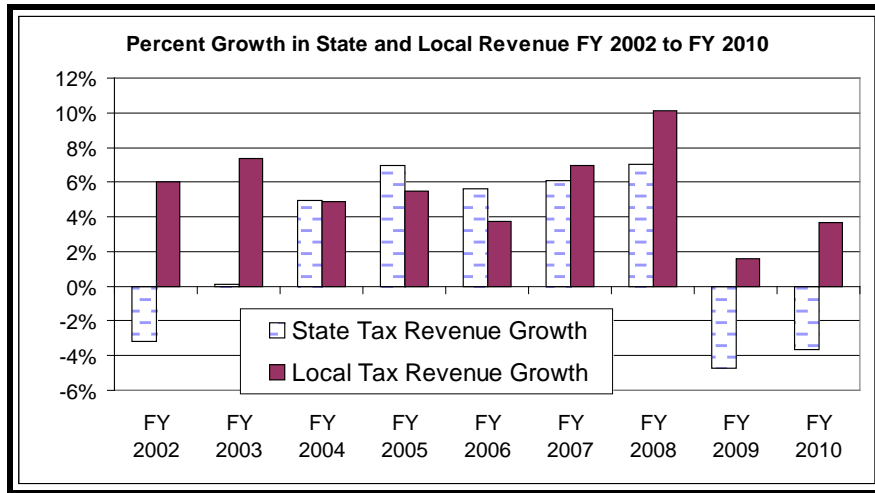
In FY 2001, Iowa State and local governments collected \$8.328 billion in taxes (61.6% State, 38.4% local). By FY 2010, the total had grown to \$11.329 billion (54.3% State, 45.7% local), an increase of \$3.001 billion (36.0%) and an average annual increase rate of 3.5%. State tax collections accounted for 33.9% of the increase amount while local taxes accounted for 66.1%.

The revenue growth over the nine fiscal years by major tax type is presented in the following table:

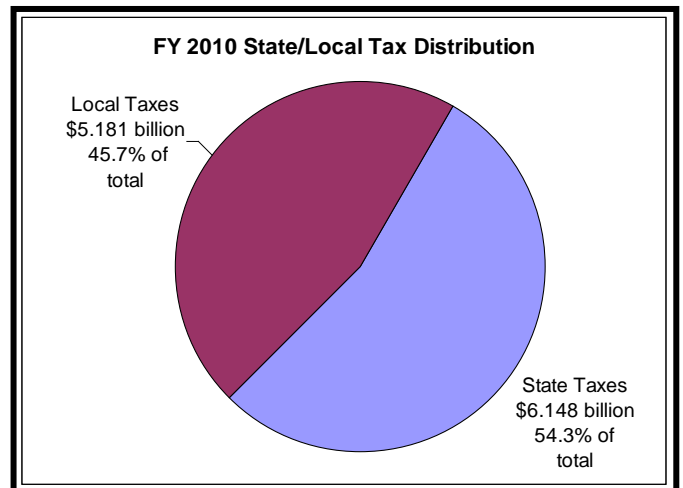
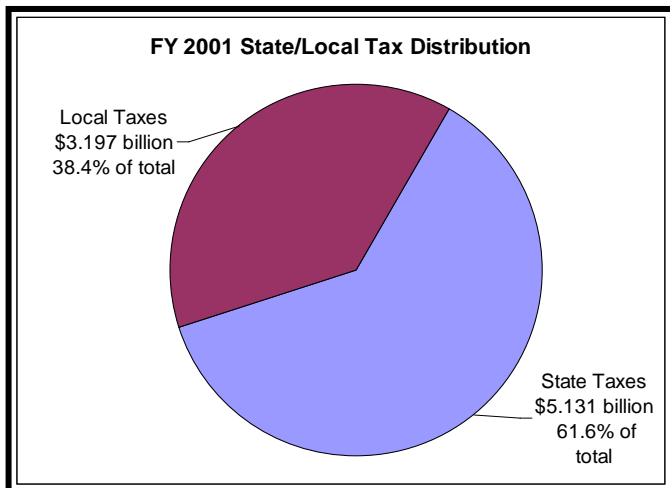
State and Local Tax Revenue Growth - FY 2001 to FY 2010			
Dollars in millions, columns may not add due to rounding			
	\$ Growth FY 01 to FY 10	% of Total Tax Revenue Growth FY 01 to FY 10	Average Annual % Growth FY 01 to FY 10
Property Tax	\$1,537	51.2%	4.9%
State Personal Income Tax	629	21.0%	3.0%
Local Option Taxes	440	14.7%	9.7%
State Sales/Use Tax	207	6.9%	1.1%
Cigarette/Tobacco Taxes	136	4.5%	10.4%
Gambling Tax	81	2.7%	4.0%
Fuel Tax	39	1.3%	1.0%
Corporate Income Tax	8	0.3%	0.5%
Other Taxes	3	0.1%	0.7%
Franchise Tax	-2	-0.1%	-0.9%
Insurance Premium Tax	-38	-1.3%	-3.9%
Inheritance Tax	-40	-1.3%	-5.1%
Total Tax Revenue	\$3,001	100.0%	3.5%

In percentage terms, the fastest growing tax source was the cigarette/tobacco tax at 142.7% over the period. This was the result of a tax rate increase effective March 2007. The second fastest growth was local option taxes at 130.1%.

Splitting the revenue sources between taxes deposited to State government accounts and taxes deposited to local government accounts, a significant divergence in the growth pattern is evident. The following chart shows the growth rate for local government taxes significantly exceeded the State growth rate in five of the nine years (FY 2002, FY 2003, FY 2008, FY 2009, and FY 2010).



The result of the differing growth rate patterns has been a noticeable shift in the distribution of tax dollars collected by State and local government. In FY 2001, 38.4% of total taxes were local government taxes. By FY 2010, the percentage had grown to 45.7%. The following pie charts illustrate the shift.



FACTORS INFLUENCING GROWTH

Property Tax – Property tax revenue grew at an average annual rate of 4.9% per year. Significant factors influencing property tax revenue over the period include:

- Taxable value statewide grew at an average annual rate of 3.2%.

- The average tax rate increased from \$29.56 per thousand for FY 2001 to \$34.19 per thousand for FY 2010, for an average annual tax rate growth of 1.6%.
- From FY 2001 to FY 2010, the amount of property tax revenue redirected to economic development through Tax Increment Financing (TIF) grew by \$155.9 million, from \$116.1 million to \$272.0 million. This TIF growth accounted for 10.1% of all growth in property taxes paid over the nine years.
- Adjusting for TIF revenue received, city property tax revenue grew at an average annual rate of 5.7%, faster than the county growth rate (5.0%) and the school growth rate (4.3%). The TIF revenue growth accounted for 29.5% of the growth in city tax revenue over the nine years. **Table 1** at the end of this document provides property tax revenue growth by local government type.

State Personal Income Tax – Personal income tax revenue increased at an average annual rate of 3.0% over the nine years. Factors influencing the rate of growth include:

- Iowa personal income grew at an average annual rate of 3.9%.
- State income tax rates did not change.
- Income tax brackets and standard deductions were indexed for inflation. This increases the income level each tax rate begins and lowers the effective tax rate for all taxpayers.
- Significant federal tax cuts enacted in 2001, 2003, and 2009 reduced the current federal income taxes owed by Iowans. Since Iowa allows taxpayers to deduct federal taxes paid from their Iowa taxable income (called federal deductibility), federal tax decreases act to directly increase Iowa income tax revenue.
- Beginning tax year 2007, Iowa began removing Social Security income as a taxable income source for Iowa taxpayers and also implemented a higher income tax filing threshold for older Iowa taxpayers.

State Sales/Use Tax – State sales/use tax revenue includes the use tax paid on automobiles and the State's net amount has been reduced by subtracting the "sixth cent" of sales tax that is distributed to school districts for school infrastructure. State sales/use tax grew at an average annual rate of 1.1% over the nine years. Factors influencing the rate of growth include:

- Iowa personal income grew at an average annual rate of 3.9%. All else being equal, higher incomes result in higher taxable sales.
- Overall prices increased at an average annual rate of 2.3% of the period. Inflation makes goods more expensive and increases sales tax revenue.
- The overall economy continues to switch its expenditure patterns away from goods and towards services. The Iowa sales/use tax generally applies to goods but not services.
- Iowa phased-out the taxable status of residential energy utility expenditures starting calendar year 2002. By calendar year 2007, the expenditures were no longer subject to the state sales tax.

Local Option Taxes – The State allows local option taxes to supplement and/or supplant property tax revenue for city, county, and school finance. Local option tax revenue grew at an average annual rate of 9.7% due in main part to an adoption of option taxes in more jurisdictions. Local option taxes include sales tax as well as personal income tax surcharges. Although the local option sales tax for school infrastructure was converted from a local option tax to a statewide "sixth cent" beginning in FY 2009, that revenue is included here to allow a more continuous time series and to properly represent the true destination of the tax.

- City/county – In 2001, a total of 660 jurisdictions collected local option sales tax (LOST) revenue. By 2010, that number had grown to 1,022.
- School infrastructure – In FY 2001, SILO sales tax was collected in 15 counties. By FY 2010, the tax was statewide.

- School income tax surcharge - For tax year 2000, 254 school districts collected school local option income surtax revenue for schools and 604,200 households paid the tax. By tax year 2008, 297 school districts collected the tax from 776,000 households, about 43.7% of Iowa resident tax returns.

Fuel Tax – Due to many factors, including two recessions and more fuel efficient automobiles, taxable gallon sales have been relatively flat over the most recent nine years. The per gallon tax rates over that time have been essentially unchanged. Even with these negative factors, the growth rate for fuel tax exceeded the growth rate for corporate, insurance, inheritance, and franchise, and was just below the growth rate for sales/use tax.

Gambling Tax – At the beginning of FY 2001, there were 13 State-licensed gambling facilities operating in Iowa. By the end of FY 2010, that number had grown to 17.

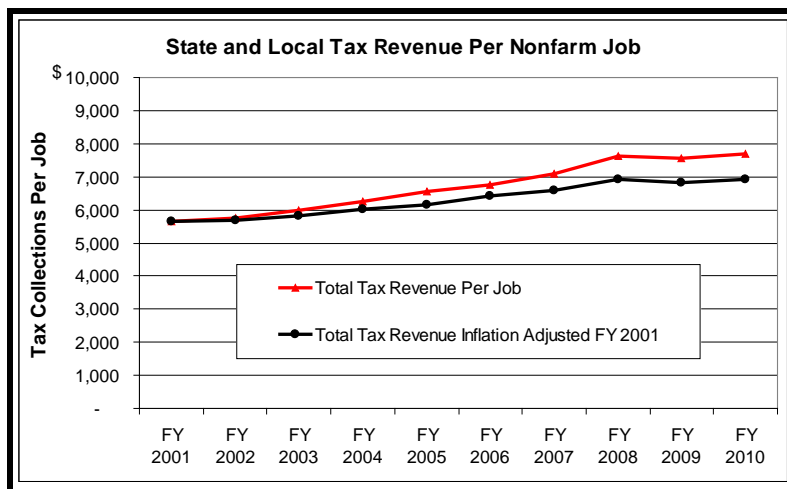
Cigarette/tobacco taxes – In March 2007, the cigarette tax was increased from \$0.36 per pack of 20 to \$1.36 per pack. The tobacco tax was also increased.

Insurance Premium Tax – Iowa phased-down the tax applied to insurance premiums from 2.0% to 1.0%, beginning calendar year 2003. The rate was uniformly 1.0% beginning in calendar year 2007.

Inheritance Tax – In FY 2001, Iowa received a substantial portion of inheritance tax revenue through what was called the federal pick up tax. This pick up tax allowed estates a credit against their federal estate tax for a certain level of tax paid to a State. The federal government eliminated the ability for states to “pick up” this tax during the 2000s. The result was a significant decrease in Iowa inheritance tax revenue.

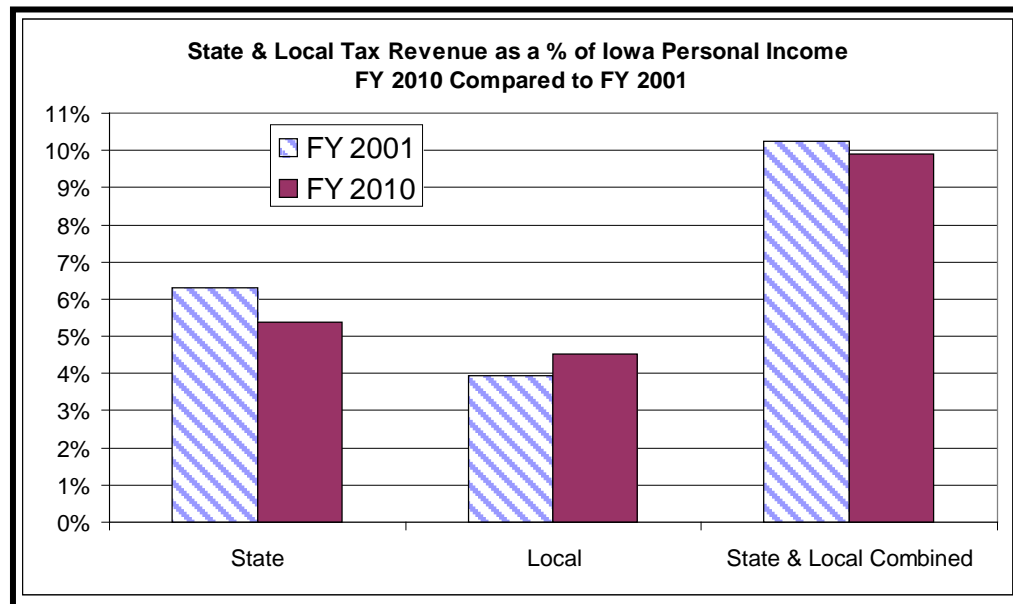
TAX COLLECTIONS COMPARED TO EMPLOYMENT AND PERSONAL INCOME

Iowa average nonfarm employment for the 12 months ending June 2001 (FY 2001) was 1,476,400. State revenue collected for FY 2001 averaged \$3,475 per job while local revenue averaged \$2,165, for a total of \$5,640 per job. Adjusted for inflation, over the next nine years State government tax revenue declined \$74 per job (- 2.1%) while local government tax revenue per job increased \$873 per job (40.3%). Combined, the net inflation adjusted increase per job was \$797 (14.1%). On the following chart, actual total State and local tax collections are shown by the top (red) line while the black line just under it shows the FY 2001 average adjusted for inflation since 2001. Inflation adjusted tax revenue per nonfarm job graphs for State (**Chart 1**) and local (**Chart 2**) individually are included at the end of this document.



For the four quarters ending June 2001 (FY 2001), total Iowa personal income averaged \$81.226 billion. State tax revenue collections for FY 2001 equaled 6.32% of Iowa personal

income while local government tax collections equaled 3.94%, for total State and local tax collections equal to 10.26% of Iowa personal income. By the end of FY 2010, State tax revenue fell to 5.38% of Iowa personal income, while local government tax revenue increased to 4.53%, for total State and local tax collections equal to 9.91% of Iowa personal income. The following chart illustrates the change in State, local, and combined tax collections as a percent of Iowa personal income.



SUMMARY

Simply stated, the amount of revenue raised by a tax is the size of a tax base multiplied by the applicable tax rate. In most instances the tax base depends on the size of the economy and the tax rate is set by the political body with the rate-setting authority, namely the General Assembly at the State level and the Boards of Supervisors, City Councils, School Boards, etc. at the local level. Since 2001, the growth of the Iowa economy has been similar to the growth of the U.S. economy and the growth rates of both have been low compared to historical standards.

Since the State's main revenue sources, namely income tax, sales/use tax, and corporate income tax are all tied directly to the current size of the economy; the State's revenue stream has suffered significantly during the economic downturns. The result has been a total tax revenue stream that has grown at the rate of inflation and slower than the growth in Iowa incomes.

Local government sources of revenue have fared much better. First, property values tend to be more stable from year-to-year than the overall economy. Along with the property tax increases in both base and rate, the local option tax base, particularly the base for local option sales taxes, has expanded significantly over the timeframe as more local governments adopted the tax and the sales tax for school infrastructure was expanded statewide. The result has been a total tax revenue stream for local governments that has expanded much faster than the rate of inflation and the rate of income growth of Iowans.

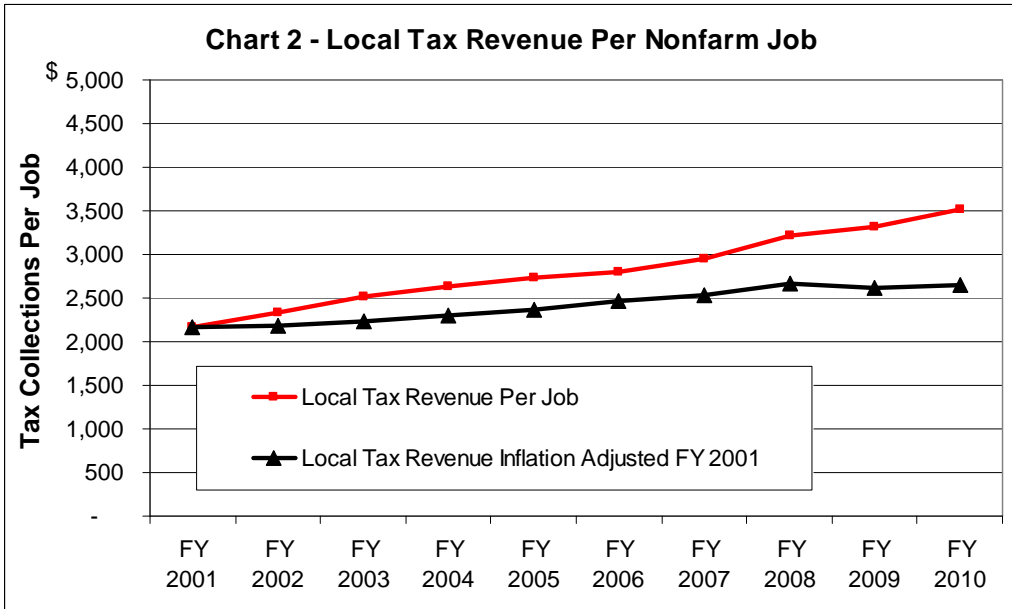
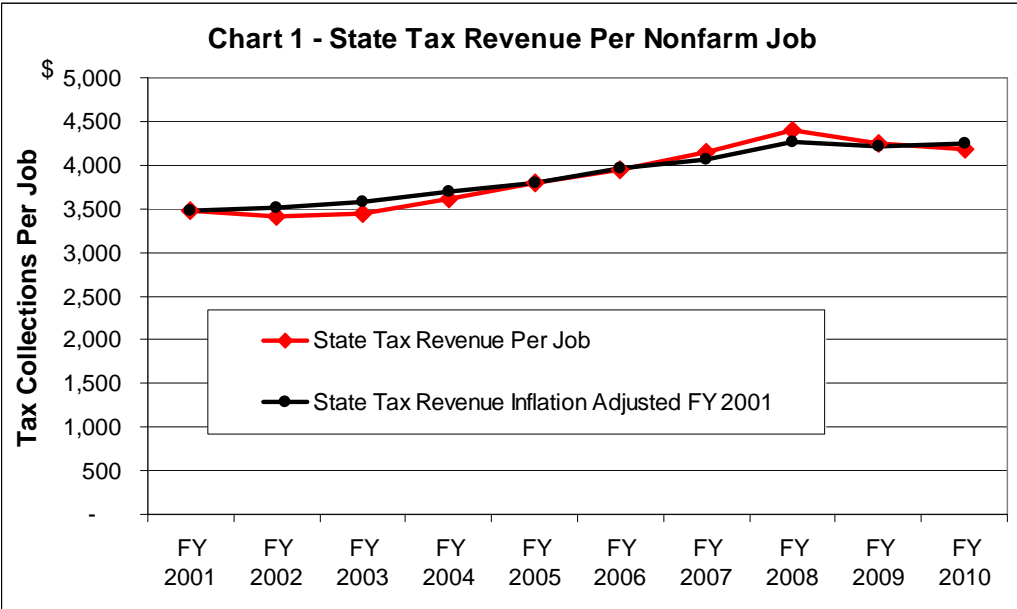
In FY 2001, Iowa State government collected \$3,475 for every nonfarm job in the economy while local governments collected \$2,165, for total State and local tax revenue of \$5,640 per nonfarm job. By FY 2010, State collections averaged \$4,181 per job and the local collections were \$3,524, for total revenue of \$7,705 per job. Adjusted for inflation over the nine years,

State revenue decreased \$74 per job while local revenue increased \$873 per job, for a net increase of \$797 per nonfarm job.

Measured as a percent of income earned by lowans, from FY 2001 through FY 2010, the combined tax burden of Iowa's State and local governments decreased from 10.3% of income in FY 2001 to 9.9% in FY 2010. When divided into State versus local government taxes however, the growth picture is much different. While the State tax burden fell from 6.3% to 5.4%, the local tax burden increased from 3.9% to 4.5%. The growth of local option sales and income taxes as well as expanded use of TIF, have both contributed significantly to local government tax growth; the first by expanding the tax base and the second by pushing up tax rates to fund economic development activities.

Table 1				
Tax Revenue Growth - Excluding TIF				
Dollars in Millions, columns may not add due to rounding				
	<u>FY 2001</u>	<u>FY 2010</u>	<u>Increase</u>	<u>Ave. Annual % Increase</u>
Cities	\$676.4	\$1,031.5	\$355.1	4.8%
Counties	615.9	941.7	325.8	4.8%
Schools	1,263.1	1,851.0	587.9	4.3%
All Others	183.8	295.8	112.0	5.4%
	<u>\$2,739.2</u>	<u>\$4,119.9</u>	<u>\$1,380.7</u>	<u>4.6%</u>
Tax Increment Financing Growth				
	<u>FY 2001</u>	<u>FY 2010</u>	<u>Increase</u>	<u>Ave. Annual % Increase</u>
City TIF	\$104.5	\$253.4	\$148.9	10.3%
County TIF	4.5	16.8	12.3	15.8%
School TIF (N/A)	0.0	0.0	0.0	0.0%
Other TIF	7.1	1.8	-5.3	-14.3%
Total TIF	<u>\$116.1</u>	<u>\$272.0</u>	<u>\$155.9</u>	<u>9.9%</u>
Tax Revenue Growth - Adjusted for TIF Revenue				
	<u>FY 2001</u>	<u>FY 2010</u>	<u>Increase</u>	<u>Ave. Annual % Increase</u>
Cities	\$780.9	\$1,284.9	\$504.0	5.7%
Counties	620.3	958.4	338.1	5.0%
Schools	1,263.1	1,851.0	587.9	4.3%
All Others	190.9	297.6	106.6	5.1%
	<u>\$2,855.3</u>	<u>\$4,391.9</u>	<u>\$1,536.6</u>	<u>4.9%</u>

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Iowa State and Local Taxes FY 2001 through FY 2010

In millions of dollars - Columns may not add due to rounding

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Personal Income Tax										
State General Fund	2,419.7	2,374.3	2,417.0	2,606.5	2,794.6	2,869.7	3,103.0	3,359.8	3,313.7	3,253.1
Child Care Fund	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	0.0
Workforce Development Fund	8.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Refunds-General Fund	(408.1)	(488.7)	-504.2	-519.1	-540.5	-455.9	-436.4	-511.4	-610.5	-603.1
Refunds Fuel Tax Adjustment	6.6	5.3	6.5	5.4	5.4	5.2	4.7	4.5	4.2	4.0
Personal Income Tax	\$2,028.8	\$1,897.5	\$1,925.8	\$2,099.4	\$2,266.1	\$2,425.5	\$2,677.9	\$2,859.5	\$2,714.0	\$2,658.0
Sales/Use Tax										
State General Fund	1,713.4	1,701.0	1,686.2	1,744.5	1,806.8	1,893.8	1,910.3	1,995.8	2,380.6	2,291.6
Road Use-Use Tax	236.3	255.8	246.2	252.3	252.6	247.1	249.0	257.5	-1.6	2.3
Road Use-New Registration	-	-	0.0	0.0	0.0	0.0	0.0	0.0	256.6	254.0
Other Funds	18.2	18.2	18.2	18.3	18.5	18.5	18.6	18.7	0.0	0.0
Refunds -Gen Fund	(50.0)	(57.8)	-68.6	-54.4	-62.1	-44.9	-46.8	-41.7	-41.8	-50.3
Refunds -Other Funds	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Refunds - Road Use	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Refunds-School Infrastructure	-	-	0.0	0.0	0.0	0.0	0.0	0.0	-385.5	-372.5
Sales/Use Tax	\$1,917.9	\$1,917.2	\$1,882.1	\$1,960.7	\$2,015.8	\$2,114.5	\$2,131.1	\$2,230.3	\$2,208.1	\$2,125.1
Corporate Tax										
State General Fund	276.8	234.2	221.2	239.6	281.1	370.3	436.1	464.9	408.6	392.3
Refunds-General Fund	(93.1)	(117.1)	-76.3	-141.4	-94.6	-85.4	-111.0	-117.7	-144.2	-200.2
Corporate Income Tax	\$183.7	\$117.1	\$145.0	\$98.2	\$186.5	\$285.0	\$325.1	\$347.2	\$264.4	\$192.1
Inheritance Tax										
General Fund	108.5	94.7	85.1	82.4	77.0	71.6	77.8	79.8	72.6	68.4
Refunds-General Fund	(1.4)	(1.7)	-1.6	-2.8	-1.5	-1.2	-2.3	-0.9	-1.8	-1.6
Inheritance Tax	\$107.1	\$93.1	\$83.6	\$79.6	\$75.5	\$70.5	\$75.5	\$78.9	\$70.7	\$66.8
Fuel Tax										
Fuel Tax	449.0	457.5	463.7	477.0	528.2	490.5	500.5	497.6	487.3	482.4
Fuel Tax-Other Funds	1.9	1.9	1.8	1.6	1.7	1.7	1.8	0.6	0.5	0.7
Petroleum Diminution Tax	19.2	19.9	20.3	20.9	21.1	21.3	21.3	21.1	20.6	20.9
Refunds	(48.3)	(44.6)	-45.9	-41.8	-46.0	-50.1	-53.9	-53.6	-50.5	-45.9
Refunds Through Income Tax	(6.6)	(5.3)	-6.5	-5.4	-5.4	-5.2	-4.7	-4.5	-4.2	-4.0
Fuel Tax	\$415.3	\$429.3	\$433.3	\$452.3	\$499.6	\$458.2	\$465.0	\$461.3	\$453.6	\$454.2
Insurance Tax										
General Fund	126.4	135.6	142.2	138.0	131.2	121.4	105.2	111.6	90.0	88.6
Other Funds	-	-	10.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Refunds-General Fund	-	-	0.0	0.0	0.0	0.0	0.0	0.0	-1.6	-0.1
Insurance Tax	\$126.4	\$135.6	\$152.2	\$138.0	\$131.2	\$121.4	\$105.2	\$111.6	\$88.4	\$88.5
Financial Institutions										
Franchise (Bank) Tax - General Fund	31.8	31.4	35.3	36.3	36.6	35.0	33.6	36.8	33.3	31.6
Credit Union Tax-General Fund	1.0	1.1	0.8	0.7	0.4	0.4	0.5	0.4	0.5	0.5
Refunds-General Fund	(3.3)	(1.4)	-0.9	-1.1	-2.1	-2.9	-1.5	-3.7	-5.7	-4.8
Financial Institution Tax	\$29.5	\$31.1	\$35.2	\$35.9	\$34.9	\$32.5	\$32.6	\$33.6	\$28.1	\$27.3

Iowa State and Local Taxes FY 2001 through FY 2010

In millions of dollars - Columns may not add due to rounding

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Cigarette & Tobacco										
General Fund	96.3	95.1	95.8	95.1	96.1	98.9	135.2	251.9	238.2	232
Refunds-General Fund	(0.7)	(1.0)	-1.3	-0.6	-0.2	-0.2	-0.4	-0.6	-0.5	-0
Cigarette & Tobacco	\$95.6	\$94.1	\$94.5	\$94.5	\$95.9	\$98.7	\$134.8	\$251.2	\$237.6	\$232
General Fund Gambling	58.6	58.8	58.6	58.8	59.0	58.9	58.8	61.9	61.8	67
Other Fund Gambling	131.8	150.5	123.5	160.3	178.5	189.7	212.9	224.8	220.1	204
Gambling-County Endowment Fund	-	-	0.0	0.0	-3.7	-3.8	-4.3	-7.6	-7.7	-7
Gambling Tax	\$190.4	\$209.3	\$182.1	\$219.1	\$233.8	\$244.8	\$267.4	\$279.0	\$274.3	\$264
Other Taxes										
Beer/Wine/Liquor-General Fund	13.5	13.8	14.0	14.1	14.1	14.3	14.2	14.4	14.7	14
Beer/Wine/Liquor-Other Funds	4.1	4.3	4.7	5.0	5.3	5.7	6.0	6.7	5.9	6
Car Rental Tax	3.0	2.9	2.8	2.7	2.7	3.2	3.5	3.7	3.7	2
General Fund Drug Stamp Tax	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3	0.2	0
General Fund Real Estate Trans. Tax	10.5	11.7	13.1	14.7	16.4	18.1	17.4	16.3	13.9	10
Other Fund Real Estate Trans. Tax	0.7	0.6	0.7	0.7	0.9	0.9	0.9	0.9	0.7	1
Brucellosis Tax-Other Funds	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0
Multi-Tax-GF	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Multi-Tax-Other Funds	4.4	9.7	3.6	3.6	3.6	3.2	3.4	3.4	3.4	4
Property Tax-General Fund	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0
Property Tax-Mental Health Fund	-	-	0.0	0.0	0.0	0.0	0.0	1.3	1.1	1
Refunds-General Fund	(0.8)	(0.8)	-1.0	-1.0	-1.2	-0.8	-4.3	-3.3	-1.9	-2
Other Taxes	\$36.3	\$43.0	\$38.5	\$40.4	\$42.5	\$45.2	\$42.0	\$44.1	\$42.4	\$39
State Tax Total	\$5,131.0	\$4,967.3	\$4,972.3	\$5,218.1	\$5,581.8	\$5,896.3	\$6,256.6	\$6,696.7	\$6,381.6	\$6,147
Local Taxes										
Property Tax	2,718.9	2,880.5	3,078.3	3,192.5	3,305.6	3,429.5	3,649.9	4,030.9	4,032.7	4,235
Property Tax Replacement-Utilities	136.8	139.6	145.1	151.3	146.7	141.9	145.4	148.9	155.2	156
Brucellosis Adjustment-Prop Tax	(0.5)	(0.5)	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0
Real Estate Transfer Tax	2.3	2.6	2.9	3.2	3.6	4.0	3.8	3.6	3.0	2
Credit Union Tax	1.0	1.1	0.8	0.7	0.4	0.4	0.5	0.4	0.5	0
Gambling-County Endowment Fund	-	-	0.0	0.0	3.7	3.8	4.3	7.6	7.7	7
Local Option Income Surtax	51.0	47.7	52.7	59.4	68.6	75.7	82.5	91.7	99.3	93
Local Option Hotel/Motel	24.2	24.4	25.5	26.9	29.3	31.0	34.5	38.0	39.1	36
Local Option-EMS	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0
Local Option Tax (LOST)	149.7	167.4	185.2	204.3	193.5	204.9	229.3	236.6	251.7	275
Local Option Tax-Schools	113.4	126.5	148.9	177.5	274.7	284.4	314.9	360.0	22.0	0
State Sales Tax to Schools	-	-	0.0	0.0	0.0	0.0	0.0	0.0	385.5	372
Total Local Taxes	\$3,197.0	\$3,389.3	\$3,639.0	\$3,815.5	\$4,025.7	\$4,175.2	\$4,464.7	\$4,917.5	\$4,996.4	\$5,180
Total State and Local, Net of Refunds	\$8,328.0	\$8,356.6	\$8,611.3	\$9,033.6	\$9,607.5	\$10,071.5	\$10,721.3	\$11,614.2	\$11,378.0	\$11,328