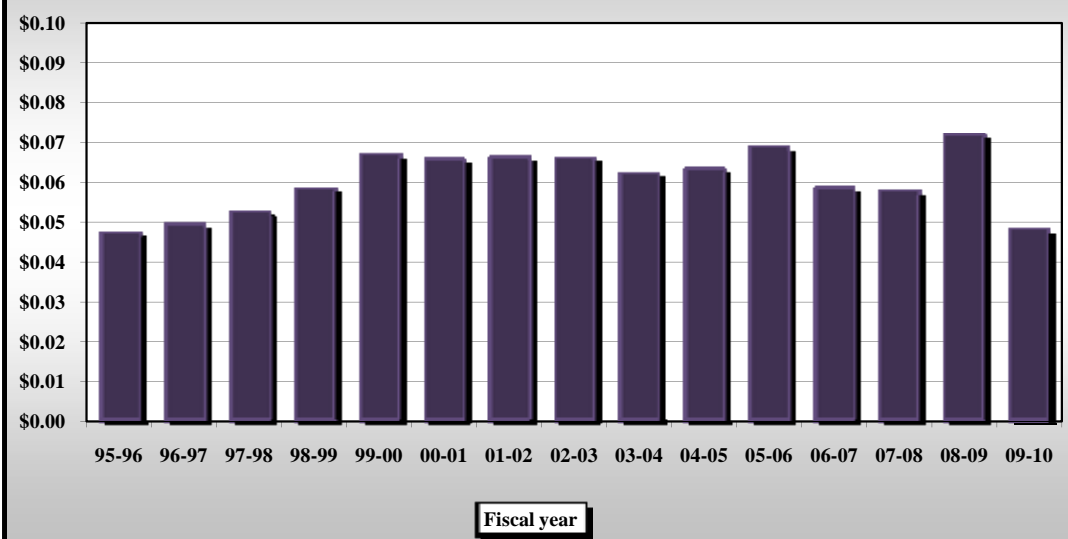
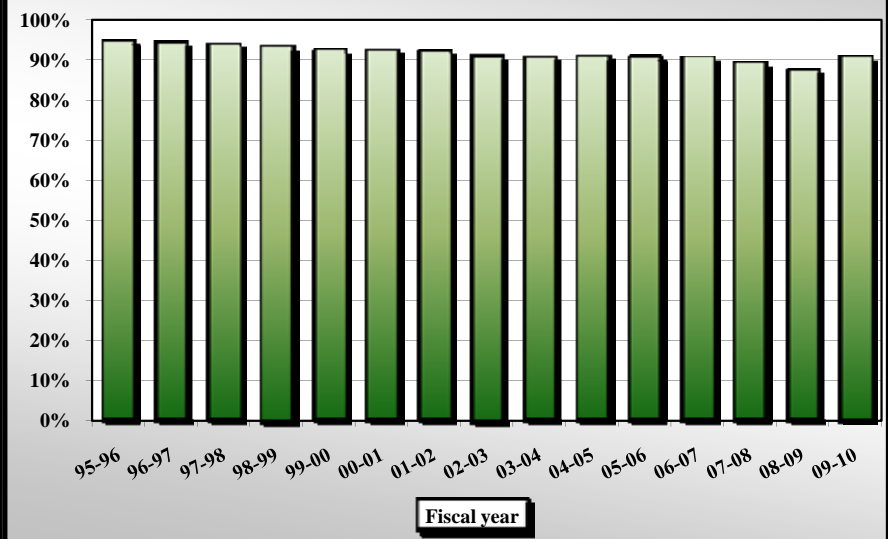


**Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection**  
 (Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)



**Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections**



**Figure 28.4 Year-Over-Year % Change in Gross Collections and Refunds**

