

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	1989-1990		1990-1991		1991-1992		1992-1993		1993-1994	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax.....	72,871,272	1.04%	76,790,835	1.07%	87,676,256	1.12%	89,618,065	1.08%	106,533,229	1.17%
Privilege License Tax.....	30,761,461	0.44%	31,574,013	0.44%	29,577,658	0.38%	26,799,077	0.32%	37,955,219	0.42%
Tobacco Products Tax.....	15,315,186	0.22%	15,190,478	0.21%	40,362,907	0.52%	42,880,901	0.52%	37,925,056	0.42%
Soft Drink Tax.....	28,987,047	0.41%	29,752,060	0.41%	32,417,808	0.41%	34,461,373	0.42%	36,538,688	0.40%
Franchise Tax.....	262,760,974	3.76%	372,888,415	5.17%	406,952,650	5.21%	419,986,494	5.06%	439,287,031	4.83%
Income Taxes:										
Individual Income Tax.....	3,390,389,817	48.51%	3,534,474,150	49.04%	3,583,017,675	45.84%	3,992,016,392	48.14%	4,254,506,549	46.74%
Corporate Income Tax.....	567,070,704	8.11%	501,460,433	6.96%	606,195,418	7.75%	429,848,526	5.18%	487,796,660	5.36%
Total income taxes.....	3,957,460,521	56.63%	4,035,934,583	55.99%	4,189,213,093	53.59%	4,421,864,918	53.32%	4,742,303,210	52.10%
Sales and Use Tax.....	1,762,717,987	25.22%	1,682,340,881	23.34%	2,161,362,545	27.65%	2,344,073,330	28.27%	2,578,846,239	28.33%
Alcoholic Beverage Tax.....	145,690,616	2.08%	153,753,340	2.13%	158,075,821	2.02%	159,142,462	1.92%	161,133,617	1.77%
Gift Tax.....	10,121,507	0.14%	7,675,416	0.11%	7,248,126	0.09%	13,554,708	0.16%	13,149,682	0.14%
Intangibles Tax.....	97,256,708	1.39%	92,478,239	1.28%	112,182,889	1.44%	120,591,829	1.45%	127,087,413	1.40%
Freight Car Lines Tax.....	401,517	0.01%	398,449	0.01%	506,664	0.01%	436,730	0.01%	338,183	0.00%
Insurance Tax.....	176,714,976	2.53%	193,240,504	2.68%	203,829,955	2.61%	198,811,590	2.40%	219,439,488	2.41%
Piped Natural Gas Tax.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax.....	-	-	-	-	8,652,615	0.11%	10,376,330	0.13%	15,602,521	0.17%
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	363,389	0.01%	487,965	0.01%	386,621	0.00%	418,751	0.01%	617,181	0.01%
Total Tax Revenue.....	6,561,423,163	93.89%	6,692,505,177	92.85%	7,438,445,609	95.16%	7,883,016,560	95.06%	8,516,756,756	93.57%
Total Non-tax Revenue & Transfers	426,983,512	6.11%	515,310,017	7.15%	378,605,337	4.84%	409,780,008	4.94%	585,578,072	6.43%
Total General Fund Revenue.....	6,988,406,674	100.00%	7,207,815,194	100.00%	7,817,050,946	100.00%	8,292,796,568	100.00%	9,102,334,828	100.00%

Sources of revenue	Fiscal Year									
	1994-1995		1995-1996		1996-1997		1997-1998		1998-1999	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax.....	109,865,447	1.10%	112,912,290	1.12%	132,068,325	1.21%	138,124,663	1.18%	169,935,220	1.33%
Privilege License Tax.....	64,661,218	0.65%	42,009,251	0.42%	43,353,475	0.40%	36,648,113	0.31%	27,588,260	0.22%
Tobacco Products Tax.....	44,635,750	0.45%	46,697,736	0.46%	46,677,349	0.43%	47,177,218	0.40%	44,852,542	0.35%
Soft Drink Tax.....	37,958,080	0.38%	39,805,998	0.39%	31,347,645	0.29%	23,078,645	0.20%	12,349,253	0.10%
Franchise Tax.....	458,058,989	4.59%	355,918,036	3.53%	387,811,674	3.55%	407,256,555	3.47%	409,558,340	3.22%
Income Taxes:										
Individual Income Tax.....	4,665,474,733	46.79%	4,800,034,948	47.57%	5,329,990,261	48.75%	6,028,870,217	51.41%	6,606,500,278	51.88%
Corporate Income Tax.....	649,389,838	6.51%	673,837,774	6.68%	717,750,574	6.56%	696,338,557	5.94%	848,509,669	6.66%
Total income taxes.....	5,314,864,571	53.30%	5,473,872,722	54.25%	6,047,740,836	55.31%	6,725,208,774	57.35%	7,455,009,947	58.55%
Sales and Use Tax.....	2,781,683,390	27.90%	2,958,132,813	29.32%	3,127,673,443	28.61%	3,255,372,048	27.76%	3,376,206,664	26.51%
Alcoholic Beverage Tax.....	163,188,783	1.64%	145,517,853	1.44%	150,208,567	1.37%	153,723,510	1.31%	158,026,529	1.24%
Gift Tax.....	8,591,847	0.09%	11,036,783	0.11%	12,560,941	0.11%	20,640,224	0.18%	19,334,909	0.15%
Intangibles Tax.....	128,616,356	1.29%	11,448,289	0.11%	-	-	319,936	0.00%	30,795	0.00%
Freight Car Lines Tax.....	435,745	0.00%	422,026	0.00%	495,433	0.00%	477,655	0.00%	469,302	0.00%
Insurance Tax.....	236,215,989	2.37%	242,652,553	2.40%	258,503,720	2.36%	283,763,234	2.42%	291,230,879	2.29%
Piped Natural Gas Tax.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax.....	16,390,997	0.16%	17,762,813	0.18%	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	648,893	0.01%	566,066	0.01%	706,068	0.01%	655,945	0.01%	671,264	0.01%
Total Tax Revenue.....	9,365,816,056	93.93%	9,458,755,229	93.74%	10,239,147,477	93.65%	11,092,446,520	94.59%	11,965,263,904	93.97%
Total Non-tax Revenue & Transfers	604,922,660	6.07%	631,470,156	6.26%	694,713,075	6.35%	634,682,010	5.41%	768,456,722	6.03%
Total General Fund Revenue.....	9,970,738,716	100.00%	10,090,225,385	100.00%	10,933,860,552	100.00%	11,727,128,530	100.00%	12,733,720,626	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax	163,327,319	1.24%	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%	128,479,443	0.85%
Privilege License Tax.....	43,828,822	0.33%	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%	41,615,694	0.28%
Tobacco Products Tax.....	43,663,205	0.33%	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%	43,732,769	0.29%
Soft Drink Tax.....	1,285,949	0.01%	51,202	0.00%	1,855	0.00%	-	-	-	-
Franchise Tax.....	306,979,197	2.34%	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%	445,294,486	2.95%
Income Taxes:										
Individual Income Tax.....	7,080,106,177	53.90%	7,391,342,524	54.95%	7,134,629,832	52.81%	7,088,526,873	49.76%	7,509,898,086	49.82%
Corporate Income Tax.....	903,241,974	6.88%	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%	776,964,847	5.15%
Total income taxes.....	7,983,348,151	60.78%	7,851,657,610	58.37%	7,543,952,372	55.84%	7,929,026,697	55.66%	8,286,862,932	54.98%
Sales and Use Tax.....	3,354,897,708	25.54%	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%	4,222,201,842	28.01%
Alcoholic Beverage Tax.....	166,372,353	1.27%	172,698,910	1.28%	174,644,725	1.29%	170,896,552	1.20%	182,392,509	1.21%
Gift Tax.....	25,085,473	0.19%	20,254,465	0.15%	13,390,362	0.10%	19,304,091	0.14%	16,630,438	0.11%
Intangibles Tax.....	18,703	0.00%	3,906	0.00%	-	-	-	-	-	-
Freight Car Lines Tax.....	444,094	0.00%	497,560	0.00%	518,887	0.00%	379,551	0.00%	527,447	0.00%
Insurance Tax.....	273,367,118	2.08%	305,791,331	2.27%	340,785,358	2.52%	408,873,355	2.87%	423,405,050	2.81%
Piped Natural Gas Tax.....	27,715,136	0.21%	37,212,997	0.28%	40,949,924	0.30%	36,853,402	0.26%	38,994,881	0.26%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	1,841,220	0.01%	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	2,922,488	0.02%	-	-	-	-
Miscellaneous Tax Receipts.....	645,279	0.00%	756,029	0.01%	751,977	0.01%	722,893	0.01%	589,383	0.00%
Total Tax Revenue.....	12,390,978,509	94.34%	12,573,059,410	93.47%	12,444,661,014	92.11%	13,117,230,784	92.08%	13,830,726,874	91.76%
Total Non-tax Revenue & Transfers	743,931,336	5.66%	878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	7.92%	1,242,615,142	8.24%
Total General Fund Revenue.....	13,134,909,845	100.00%	13,451,860,973	100.00%	13,510,005,392	100.00%	14,246,066,333	100.00%	15,073,342,016	100.00%

Detail may not add to totals due to rounding.

Amounts shown are collections credited to the General Fund after deduction of local shares of franchise, telecommunications, beverage, and intangibles taxes; certain reimbursements to local governments; and transfers to special funds.

The intangibles tax was repealed effective for taxable years beginning on or after **January 1, 1995**.

Effective **July 1, 1996**, the statute pertaining to the real estate conveyance tax was rewritten to delete the crediting of proceeds to the General Fund, instead allocating 25% of the proceeds to the Natural Heritage Trust Fund and the remaining 75% to the Parks and Recreation Trust Fund.

The inheritance tax was repealed effective **January 1, 1999**, and applied to the estates of decedents dying on or after that date; the estate tax was retained.

Effective **July 1, 1999**, sales of piped natural gas became exempt from sales taxes and franchise tax and became subject to the piped natural gas excise tax.

Effective **July 1, 1999**, the soft drink tax was repealed.

For fiscal year 2001-02, certain portions of the white goods disposal tax and scrap tire disposal tax were required to be credited to the General Fund.

Refer to tables and charts of the various taxes for details pertaining to tax rates, tax structure, and other information affecting collections.