

**TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE STATE GENERAL RATE
PER ONE CENT OF TAX**

Fiscal year	State sales and use tax gross collections [\$]	State sales and use tax gross collections taxed at general rate [\$]	State sales and use tax general rate [Percent]	Computed State sales and use tax collections per 1 cent of tax [\$]
1992-93.....	2,468,337,897	2,182,195,864	4%	545,549,000
1993-94.....	2,713,990,677	2,315,392,256	"	578,848,000
1994-95.....	2,924,428,360	2,520,788,438	"	630,197,000
1995-96.....	3,111,625,603	2,678,104,821	"	669,526,000
1996-97.....	3,298,349,023	2,741,951,991	"	685,488,000
1997-98.....	3,444,923,553	2,711,976,745	"	677,994,000
1998-99.....	3,596,235,091	2,935,215,573	"	733,804,000
1999-00.....	3,608,884,890	3,117,512,988	"	779,378,000
2000-01.....	3,690,738,438	3,201,778,667	"	800,445,000
2001-02.....	3,994,007,200	3,397,612,545	4%,4.5%	784,490,000
2002-03.....	4,291,189,572	3,559,693,832	4.5%	791,043,000
2003-04.....	4,622,805,361	3,869,165,080	"	859,814,000
2004-05.....	4,894,933,722	4,111,246,661	"	913,610,000
2005-06.....	5,374,153,110	4,501,260,261	"	1,000,280,000
2006-07.....	5,505,595,819	4,574,033,710	4.5%,4.25%	1,045,795,000

[Collections for any given period may reflect multiple State general rates. The *Computed State sales and use tax collections per 1 cent of tax* amounts computed for 2001-02 and 2006-07 have been adjusted to account for the timing of rate change implementation. Tax collections generated from transactions subject to rates less than the general rate (preferential rates) and those subject to the *combined general rate* (telecommunications services, ancillary services, spirituous liquor, direct-to-home satellite service, and cable service) are not included in the computations of collections per 1 cent of tax. Collections do not include state retained portions of local sales and use tax collections or refunds of local sales taxes to state agencies. Major legislative changes affecting the tax base subject to the general rate and food purchased for home consumption are noted below.]

State general rate:

The State general rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and was reduced to 4.25% effective December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008. Effective October 1, 2008, the rate will increase to 4.5% (4.75% effective October 1, 2009).

State rate applicable to food purchased for home consumption:

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from the State general rate of 4% to 3%.
 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.
 Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.
 [Column 1 includes all collections of State sales and use taxes generated from food purchased for home consumption. For fiscal years 1996-97 through 1998-99, collections of food purchased for home consumption generated from the 3% or 2% rate are not included in columns 2 and 4 because the applicable rate was less than the State general rate.]

**Figure 30.1
Sales and Use Tax Gross Collections Generated from the State General Rate Per 1 Cent of Tax**

