

TABLE 55 . TAX LEVIES OF LOCAL GOVERNMENTS BY TYPE OF TAX
(Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

Fiscal Year	County levies						Municipal levies					District and township (general property tax only) [\$]	Total [\$]
	General property tax [\$]	License, local land transfer, occupancy, and "meals" taxes* [\$]	Excise stamp tax on conveyances* [\$]	Sales taxes [\$]	Scrap tire, white goods, intangibles, and beverage taxes [\$]	Total county [\$]	General property tax [\$]	License, occupancy, and "meals" taxes [\$]	Sales taxes [\$]	Utility, intangibles, and beverage taxes [\$]	Total municipal [\$]		
1988-1989...	1,349,114,867	7,876,108	16,213,526	580,739,716	59,875,699	2,013,819,916	573,811,996	25,632,875	250,913,329	146,799,520	997,157,720	94,633,247	3,105,610,883
1989-1990...	1,495,668,406	9,266,534	18,165,127	611,299,079	64,755,698	2,199,154,844	621,199,113	28,953,252	264,686,286	158,069,812	1,072,908,463	106,012,614	3,378,075,921
1990-1991...	1,660,134,729	8,466,967	15,966,782	624,796,750	76,917,853	2,386,283,081	687,891,579	32,419,157	271,729,301	163,154,166	1,155,194,203	108,907,245	3,650,384,529
1991-1992...	1,812,294,241	7,538,308	12,535,085	640,843,069	77,073,106	2,550,283,809	741,670,548	35,656,433	269,173,760	162,299,196	1,208,799,937	97,360,081	3,856,443,827
1992-1993...	1,927,935,412	9,933,043	15,642,784	677,574,326	76,328,292	2,707,413,857	750,523,254	40,740,049	282,279,005	161,803,333	1,235,345,641	104,742,797	4,047,502,295
1993-1994...	2,130,274,181	10,349,044	17,823,863	740,206,568	78,841,075	2,977,494,731	780,346,043	43,674,739	300,347,699	161,244,291	1,285,612,772	98,366,683	4,361,474,186
1994-1995...	2,305,623,266	68,437,849	19,572,856	815,452,168	86,428,063	3,295,514,202	848,314,079	50,084,399	325,767,425	160,226,082	1,384,391,985	114,030,080	4,793,936,267
1995-1996...	2,392,106,387	76,866,247	20,576,251	875,853,330	20,355,458	3,385,757,673	883,712,276	58,924,838	356,085,553	150,284,675	1,449,007,342	120,544,405	4,955,309,420
1996-1997...	2,498,859,842	85,067,925	22,899,557	933,026,993	21,109,509	3,560,963,826	984,354,915	62,722,215	381,966,115	163,146,820	1,592,190,065	137,338,605	5,290,492,496
1997-1998...	2,685,002,448	93,260,309	25,966,185	975,311,298	20,930,461	3,800,470,701	1,066,216,638	67,553,001	414,839,977	166,706,322	1,715,315,938	148,548,852	5,664,335,491
1998-1999...	2,856,825,130	103,851,778	30,311,638	1,055,016,377	19,450,697	4,065,455,620	1,136,153,802	73,339,430	450,280,907	176,342,759	1,836,116,898	157,015,030	6,058,587,548
1999-2000...	3,147,434,098	115,254,628	34,787,017	1,097,105,681	17,531,252	4,412,112,677	1,224,773,823	81,934,669	478,304,748	194,134,804	1,979,148,044	166,556,623	6,557,817,344
2000-2001...	3,377,402,521	124,536,718	35,951,673	1,163,889,269	18,362,401	4,720,142,581	1,318,265,598	81,536,019	505,068,725	210,443,448	2,115,313,790	181,650,186	7,017,106,557
2001-2002...	3,725,354,797	130,021,915	35,350,847	1,136,992,581	19,637,029	5,047,357,169	1,415,585,819	96,543,955	485,077,618	204,408,373	2,201,615,765	217,381,995	7,466,354,929
2002-2003...	3,911,185,715	138,687,645	37,311,800	1,210,049,442	19,980,190	5,317,214,792	1,500,740,927	100,781,369	507,785,688	222,207,611	2,331,515,595	229,320,412	7,878,050,799

Detail may not add to totals due to rounding.

The table summarizes various tax levies applicable to local governments without regard to the governmental entity responsible for authorizing or administering the tax. County, district and township and municipal property taxes are set by the respective local government jurisdictions; some levies are authorized by the General Assembly with optional election of adoption by local governments, while other levies represent the local governments' statutory shares of taxes levied and administered by the State.

Additional 1/2% local sales and use tax levies:

The **1983 General Assembly** enacted Article 40 (Supplemental Local Sales and Use Tax) authorizing counties already imposing the one percent local tax to impose an additional 1/2% levy; counties imposed the additional 1/2% levy as follows: fifty-five (55) counties effective October 1, 1983; fourteen (14) counties effective November 1, 1983; five (5) effective December 1, 1983; eleven (11) effective January 1, 1984; two (2) effective February 1, 1984; one (1) effective March 1, 1984; two (2) effective April 1, 1984; two (2) effective June 1, 1984; four (4) effective July 1, 1984; two (2) effective August 1, 1985; one (1) effective April 1, 1986; and finally, one (1) effective September 1, 1986.

The **1986 General Assembly** enacted Article 42 (Additional Supplemental Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy; counties imposed the additional 1/2% levy as follows: thirty-seven (37) effective September 1, 1986; forty-six (46) effective October 1, 1986; five (5) November 1, 1986; one (1) effective December 1, 1986; three (3) effective January 1, 1987; two (2) effective February 1, 1987; three (3) effective March 1, 1987; and finally, three (3) effective April 1, 1987.

The **2001 General Assembly** enacted Article 44 (Third One-Half Cent Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 1983 as the earliest effective date of the levy.

The **2002 General Assembly** advanced the earliest effective date to December 1, 2002; counties imposed the additional 1/2% levy as follows: seventy-eight (78) effective December 1, 2002; eleven (11) effective January 1, 2003; and finally, eleven (11) effective July 1, 2003.

Special allocations to local governments for intangibles tax lost are not included. For fiscal years 1990-91 through 1994-95, the county and municipal shares of intangibles tax, beer and wine excise taxes, and utility franchise tax were distributed as appropriations from the State General Fund.

* License taxes, local land transfer taxes, occupancy taxes, meals taxes, and excise stamp tax on conveyances are collections reported by local governments for the preceding fiscal year

a Includes share of additional local sales tax distribution of \$1,338,261 made in September 1990 of mail order sales tax collected during the period February 1, 1989 through June 30, 1990

b Amount shown for 1990-91 is before reduction of \$79,470 retained by the State due to a projected shortfall for the fiscal year.

c Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise taxes on gross receipts during the period April 1, 1990, through March 31, 1991

d Amounts shown for 1991-92 are before a total reduction of \$6.6 million transferred to the Clean Water Revolving Loan and Grant Fund: the county share of beer and wine excise taxes was reduced by \$666,790, and the municipal share of beer and wine excise taxes was reduced by \$933,210; additionally, the municipal share of the utility franchise tax was reduced by \$5 million

e Amounts shown for 1992-93 are before a total reduction of \$4.4 million transferred to the Clean Water Revolving Loan and Grant Fund: the county share of beer and wine excise taxes was reduced by \$452,529, and the municipal share of beer and wine excise taxes was reduced by \$647,471; additionally, the municipal share of the utility franchise tax was reduced by \$3.3 million.

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

g Local governments did not receive the following amounts of the beer and wine excise tax due to budgetary shortfall: counties, \$10,141,027; municipalities, \$16,637,645. Municipalities received \$96,915,830 of \$178,065,964 of utility franchise tax proceeds as two quarters of distributions were retained by the State due to budgetary shortfall. Municipalities received \$9,704,764 in distribution proceeds from the telecommunications tax that became effective January 1, 2002; the distribution amount was based on tax collections for less than a full year due to the date of implementation