

TABLE 58. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

Fiscal year	County reimbursements					Municipal reimbursements					Combined county/ municipal reimbursements
	Exemption of inventories from property tax base [\$]	Homestead exemption for elderly disabled [\$]	Repeal of intangibles tax [\$]	Sales taxes lost due to exemption of purchases made with food stamps [\$]	Total county reimbursements [\$]	Exemption of inventories from property tax base [\$]	Homestead exemption for elderly disabled [\$]	Repeal of intangibles tax [\$]	Sales taxes lost due to exemption of purchases made with food stamps [\$]	Total municipal reimbursements [\$]	
1988-1989.....	123,985,918	5,788,687	20,411,193	3,718,042	153,903,840	61,623,438	1,942,513	8,029,589	1,407,551	73,003,091	226,906,931
1989-1990.....	126,923,746	6,098,455	22,388,619	3,932,932	159,343,752	62,154,717	1,904,906	8,579,497	1,508,275	74,147,395	233,491,147
1990-1991.....	113,148,733	5,982,816	24,308,473	4,609,051	148,049,073	47,689,353	1,907,937	8,978,246	1,797,588	60,373,124	208,422,197
1991-1992.....	127,973,397	5,982,816	24,285,044	4,619,906	162,861,163	62,403,322	1,907,937	9,001,674	1,786,733	75,099,666	237,960,829
1992-1993.....	127,836,677	5,982,816	24,856,007	4,665,600	163,341,100	62,337,402	1,907,937	9,138,424	1,741,040	75,124,803	238,465,903
1993-1994.....	128,041,706	5,982,816	24,798,521	4,696,057	163,519,100	62,132,372	1,907,937	8,842,054	1,710,582	74,592,945	238,112,046
1994-1995.....	128,275,622	5,982,816	25,131,887	4,713,909	164,104,232	61,898,456	1,907,937	8,508,688	1,692,731	74,007,813	238,112,046
1995-1996.....	128,177,800	5,982,816	93,573,215	4,686,490	232,420,321	61,996,278	1,907,937	35,399,287	1,720,149	101,023,652	333,443,973
1996-1997.....	128,127,586	5,982,816	93,536,620	4,684,418	232,331,440	62,046,502	1,907,937	35,435,883	1,722,221	101,112,544	333,443,983
1997-1998.....	127,816,851	8,267,726	91,981,080	4,644,908	232,710,565	62,357,237	2,369,914	36,991,422	1,761,732	103,480,305	336,190,870
1998-1999.....	127,759,250	8,258,365	91,715,522	4,639,885	232,373,022	62,414,838	2,369,914	37,256,980	1,766,755	103,808,487	336,181,509
1999-2000.....	127,702,802	5,982,816	91,739,799	4,627,348	230,052,765	62,471,286	1,907,937	37,232,703	1,779,291	103,391,217	333,443,983
2000-2001.....	63,863,877	5,982,816	92,105,827	4,624,220	166,576,739	31,223,168	1,907,937	36,866,676	1,782,419	71,780,200	238,356,939
2001-2002.....	127,781,871	-----	92,162,980	4,629,639	224,574,490	62,392,217	-----	36,809,522	1,777,001	100,978,740	325,553,230
2002-2003.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

Detail may not add to totals due to rounding.

Reimbursements are replacement revenues paid to local governments by the State intended to offset local revenue lost due to legislative changes.

Amounts are shown by year in which received by local governments.

Amounts shown for intangibles tax include special allocations to local governments to replace local revenue lost.

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 tax collections on taxable gross receipts of companies during the period April 1, 1990, through March 31, 1991.

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

Prior to repeal, local governments received two payments annually (in September and April) as reimbursement for local property taxes lost due to the exemption of inventories from the property tax base. In 2000-01, the April payment was deferred until July 2001 (2001-02 fiscal year); as a result, local governments realized one-half of the annual, scheduled reimbursement amount during the 2000-01 fiscal year. The September 2001 payment was issued but the State retained the funds allocated for the April 2002 payment, instead placing them in a special reserve fund due to the budgetary shortfall.

The reimbursement for local property taxes lost due to the homestead exemption for the elderly and disabled was canceled in 2001-02 as the State retained the funds due to the budgetary shortfall.

Reimbursements were repealed effective for tax years beginning on or after July 1, 2002.