

TABLE 64 . LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares					Municipal shares						Combined county/municipal shares of state levies [\$]
	Intangibles tax a [\$]	White goods disposal tax [\$]	Scrap tire disposal tax [\$]	Beer and wine excise taxes [\$]	Total county shares [\$]	Intangibles tax a [\$]	Beer and wine excise taxes [\$]	Utility franchise tax [\$]	Tele-communications tax [\$]	Gasoline tax [\$]	Total municipal shares [\$]	
1989-1990	56,325,335	-	320,568	8,109,795	64,755,698	25,875,599	11,961,705	120,232,508	-	67,672,951	225,742,763	290,498,461
1990-1991	65,497,763	-	3,065,551	8,354,539	76,917,853	28,957,971	12,616,446	121,500,279	b	81,308,149	244,382,845	321,300,698
1991-1992	64,782,031	d	3,551,512	8,072,773	76,406,316	28,487,925	11,298,312	116,579,749	d,e	82,096,282	238,462,268	314,868,583
1992-1993	63,974,776	d	3,729,196	8,171,791	75,875,763	27,884,038	11,692,075	118,279,749	d,f	88,218,374	246,074,236	321,949,999
1993-1994	65,728,230	d	621,392	3,949,157	8,542,296	78,841,075	12,420,273	121,579,749	d	92,181,343	253,425,634	332,266,709
1994-1995	67,151,449	d	5,462,591	5,427,192	8,386,832	86,428,063	12,570,961	121,579,749	d	99,774,534	260,000,616	346,428,679
1995-1996	-	g	5,639,908	5,848,980	8,866,569	20,355,458	13,585,175	136,699,500	-	104,925,716	255,210,391	275,565,849
1996-1997	-	-	5,905,894	6,206,840	8,996,775	21,109,509	14,213,839	148,932,981	-	110,437,729	273,584,549	294,694,058
1997-1998	-	-	5,535,782	6,301,332	9,093,348	20,930,461	14,506,201	152,200,121	-	116,318,031	283,024,353	303,954,815
1998-1999	-	-	3,594,855	6,656,994	9,198,849	19,450,697	15,225,494	161,117,265	-	123,268,170	299,610,929	319,061,627
1999-2000	-	-	1,201,398	6,867,588	9,462,266	17,531,252	15,774,669	178,360,135	-	125,667,091	319,801,895	337,333,147
2000-2001	-	-	1,450,851	7,311,345	9,600,205	18,362,401	16,403,740	194,039,708	-	133,181,819	343,625,267	361,987,668
2001-2002	-	-	2,204,790	7,291,213	-	9,496,003	-	96,915,830	h	9,704,764	135,438,430	242,059,024
2002-2003	-	-	2,120,673	7,491,900	10,367,617	19,980,190	17,041,309	149,982,576	55,183,726	130,234,131	352,441,742	372,421,932
2003-2004	-	-	2,379,120	7,749,884	10,690,363	20,819,367	17,784,710	153,049,253	52,922,447	120,726,041	344,482,451	365,301,817

Detail may not add to totals due to rounding.

The table reflects amounts actually paid to local governments; amounts are shown by year in which received by local governments. Allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall are excluded.

The municipal shares of the gasoline tax revenues are distributed as appropriations from the State Highway Fund.

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.

a Amounts shown for intangibles tax do not include special allocations to local governments to replace local revenue lost. These amounts are detailed in Table 65.

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

c In addition to the 1 3/4 cents per gallon share of the motor fuels tax revenue, municipalities began receiving an annual amount equal to 6.5 percent of certain revenues in the Highway Trust Fund. This amount is distributed along with the Powell Bill monies, and is also an appropriation from the Highway Fund.

d 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.

e Amounts shown for 1991-92 are after a total reduction of \$6.6 million transferred to the Clean Water Revolving Loan and Grant Fund as required by Chapter 761 of the 1991 Session Laws. Utility franchise tax was reduced by \$5 million; beer and wine excise taxes were reduced by \$1.6 million (\$666,790 from the county share and \$933,210 from the municipal share).

f Amounts shown for 1992-93 are after a total reduction of \$4.4 million transferred to the Clean Water Revolving Loan and Grant Fund as required by Chapter 1044 of the 1992 Session Laws. Utility franchise tax was reduced by \$3.3 million; beer and wine excise taxes were reduced by \$1.1 million (\$452,529 from the county share and \$647,471 from the municipal share).

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

h Local governments did not receive an allocation for beer and wine excise taxes as the funds were retained by the State due to budgetary shortfall. The allocated amounts retained by the State included the county share of \$10,141,027 and the municipal share of \$16,637,645. Municipalities received only \$96,915,830 of the \$178,065,964 proceeds of utility franchise tax as two quarters of distributions were retained by the State due to budgetary shortfall.

i The telecommunications tax became effective January 1, 2002; the distribution amount shown was based on tax collections for less than a full year due to the date of implementation.