

# REVENUE FROM TAXES ADMINISTERED BY THE TAX COMMISSIONER

The Tax Commissioner is responsible for administering state and local taxes which yielded about \$20.4 billion in net collections for fiscal year 1998. The state's 1998 fiscal year was the period from July 1, 1997 through June 30, 1998. A breakdown of the collections from these taxes is shown in Table 8 for both state-collected and locally-collected taxes. It should be noted, however, that taxes imposed by one level of government may be collected by another, and that taxes collected by one level of government may be shared with another. Therefore, the tax collection figures attributed to state or local governments in the table do not necessarily indicate amounts available for expenditure by the two governmental levels.

Figures for both gross and net tax collections from state-collected taxes are shown in Table 8. Gross collections are equal to total taxes collected, including taxes which were later refunded. Net tax collections are equal to gross collections less all refunds. The source for the state-collected taxes is the Office of Budget and Management for both gross and net collections. These figures will differ from data shown elsewhere in this report which generally represent taxes administered as shown on returns filed during the fiscal year rather than actual collections during the fiscal year.

The state-collected taxes administered by the Tax Commissioner yielded net tax collections of \$17,559.7 million during the fiscal year. This was an increase of 8.5 percent over the previous year. Receipts from locally-

**Table 8**  
**Collections for Taxes Administered by Ohio Tax Commissioner<sup>(a)</sup>**

State-Collected Taxes	Gross Tax Collections		Net Tax Collections <sup>(b)</sup>		Percent
	FY 1997	FY 1998	FY 1997	FY 1998	Change 97-98
State Sales and Use	\$5,268,882,811	\$5,598,740,150	\$5,223,038,002	\$5,535,101,380	5.97%
Local Sales and Use	1,103,697,721	1,184,070,883	1,103,697,721	1,184,070,883	7.28%
Resort Area Excise	261,764	288,853	261,764	288,853	10.35%
State Personal Income	6,834,116,588	7,735,639,563	6,018,529,034	6,946,152,710	15.41%
Corporation Franchise	1,324,627,586	1,405,245,382	1,220,301,231	1,268,666,276	3.96%
Motor Vehicle Fuel	1,395,331,242	1,355,170,951	1,368,231,886	1,328,406,461	-2.91%
Public Utility Excise	685,255,109	722,378,154	672,859,848	707,982,099	5.22%
Cigarette Excise <sup>(c)</sup>	298,917,166	298,985,021	298,407,125	296,645,287	-0.59%
Local Cigarette Excise	5,684,791	5,544,742	5,684,791	5,544,742	-2.46%
Intangible Personal <sup>(d)</sup>	17,670,693	17,067,818	17,613,584	16,968,370	-3.66%
Motor Fuel Use	57,818,445	65,269,779	57,175,015	64,872,934	13.46%
Alcoholic Beverage	52,547,868	53,157,768	52,547,868	53,065,605	0.99%
Replacement Tire Fee	3,796,392	3,737,739	3,796,392	3,467,080	-8.67%
Carbonated Beverage <sup>(e)</sup>	18,958	91	18,958	91	-99.52%
Local Alcoholic Beverages	5,963,676	5,999,732	5,963,676	5,999,732	0.60%
Horse Racing	15,378,895	15,782,059	15,378,895	15,782,059	2.62%
Severance	9,154,766	9,245,910	9,154,766	9,077,704	-0.84%
School District Income	<u>110,812,456</u>	<u>123,236,515</u>	<u>106,275,814</u>	<u>117,591,709</u>	<u>10.65%</u>
<b>Total State-Collected Taxes</b>	<b>\$17,189,936,927</b>	<b>\$18,599,561,110</b>	<b>\$16,178,936,370</b>	<b>\$17,559,683,975</b>	<b>8.53%</b>
Locally-Collected Taxes	<b>Tax Collections</b>			Percent	
	CY 1996		CY 1997		Change 96-97
Tangible Personal Property	\$1,422,137,182		\$1,519,348,520		6.84%
Public Utility Property <sup>(f)</sup>	991,221,097		985,948,671		-0.53%
Estate <sup>(g)</sup>	<u>299,053,891</u>		<u>323,825,878</u>		<u>8.28%</u>
<b>Total Locally-Collected Tax</b>	<b>\$2,712,412,170</b>		<b>\$2,829,123,069</b>		<b>4.30%</b>

(a) Sources: For state-collected taxes, Ohio Office of Budget and Management. For locally-collected taxes, Ohio Department of Taxation.

(b) Gross tax collections less refunds.

(c) Includes other tobacco products tax.

(d) Taxes paid by dealers in intangibles.

(e) Repealed as of December 8, 1994.

(f) Includes only tangible personal property taxes levied for collection the following year.

(g) Fiscal years 1997 and 1998, respectively.

collected taxes were \$2,829.1 million in calendar year 1997, which was an increase of 4.3 percent from 1996.

As the table shows, the largest single revenue source was the personal income tax, with net collections of \$6,946.2 million. The sales tax was the second largest revenue source with net collections of \$5,535.1 million. Income tax revenue increased 15.4 percent while sales tax collections increased 6.0 percent.

Table 9 shows state General Revenue Fund revenues for fiscal year 1998. Excluding federal aid, total revenue amounted to approximately \$14.8 billion. Revenue from taxes administered by the Department of Taxation comprised 93.0 percent of the total General Revenue Fund in fiscal year 1998. The pie charts on the following page compare General Revenue Fund sources for fiscal years 1997 and 1998. The largest source, personal income tax, accounted for 41.8 percent in 1998.

**Table 9  
General Revenue Fund Sources  
Fiscal Year 1998 (Excluding Federal Aid)**

Revenue Source	Fiscal Year 1998 Collections
Personal Income Tax <sup>(a)</sup>	\$6,212,543,118
Sales and Use Tax <sup>(a)</sup>	5,265,523,441
Corporation Franchise Tax <sup>(a)</sup>	1,190,632,813
Public Utility Excise Tax <sup>(a)</sup>	672,996,515
Cigarette Tax	296,626,669
Alcoholic Beverage Taxes (including liquor gallonage)	79,735,950
Other Taxes:	
Domestic Insurance Tax	\$63,218,305
Estate Tax	114,783,711
Foreign Insurance Tax	280,940,881
Intangible Property Tax	<u>6,449,528</u>
Total	\$465,392,425
Non-Tax Revenue:	
Earnings on Investment	\$129,000,064
Liquor Profits	88,000,000
Miscellaneous <sup>(b)</sup>	<u>439,036,607</u>
Total	<u>\$656,036,671</u>
GRAND TOTAL <sup>(c)</sup>	\$14,839,487,601

NOTE: All amounts are after refunds.

<sup>(a)</sup> Effective fiscal year 1989, portions of these taxes are credited directly to the local government fund, local government revenue assistance fund, and/or the library and local government support fund. These totals are not directly comparable to fiscal year 1988 and earlier.

<sup>(b)</sup> Includes certain transfers into the General Revenue Fund, licenses and fees, and other income

<sup>(c)</sup> Totals may not match Table 8 due to rounding.

SOURCE: Ohio Office of Budget and Management

