

# REVENUE FROM TAXES ADMINISTERED BY THE TAX COMMISSIONER

The Tax Commissioner is responsible for administering state and local taxes which yielded about \$21.0 billion in net collections for fiscal year 1999. The state's 1999 fiscal year was the period from July 1, 1998 through June 30, 1999. 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. Furthermore, some state taxes (specifically, the foreign and domestic insurance taxes, motor vehicle license tax, and liquor gallonage tax) are not administered by the Tax Commissioner, and are instead administered by other state agencies. Therefore, the tax collection figures attributed to state or local govern-

ments 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.

**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 1998	FY 1999	FY 1998	FY 1999	Change 98-99
State Sales and Use	\$5,598,740,150	\$5,872,942,607	\$5,535,101,380	\$5,827,438,155	5.28%
Local Sales and Use	1,184,070,883	1,246,370,037	1,184,070,883	1,246,370,037	5.26%
Resort Area Excise	288,853	517,362	288,853	293,660	1.66%
State Personal Income	7,735,639,563	8,204,265,249	6,946,152,710	7,173,800,218	3.28%
Corporation Franchise	1,405,245,382	1,333,022,664	1,268,666,276	1,150,325,834	-9.33%
Motor Vehicle Fuel	1,355,170,951	1,388,235,336	1,328,406,461	1,370,698,218	3.18%
Public Utility Excise	722,378,154	693,360,191	707,982,099	670,619,158	-5.28%
Cigarette Excise <sup>(c)</sup>	298,985,021	292,728,617	296,645,287	290,565,947	-2.05%
Local Cigarette Excise	5,544,742	5,388,449	5,544,742	5,388,449	-2.82%
Intangible Personal <sup>(d)</sup>	17,067,818	16,521,663	16,968,370	16,516,024	-2.67%
Motor Fuel Use	65,269,779	64,856,364	64,872,934	64,264,622	-0.94%
Alcoholic Beverage	53,157,768	54,547,160	53,065,605	54,464,923	2.64%
Replacement Tire Fee	3,737,739	4,562,781	3,467,080	3,306,419	-4.63%
Local Alcoholic Beverages	5,999,732	5,798,027	5,999,732	5,798,027	-3.36%
Horse Racing	15,782,059	16,529,120	15,782,059	16,529,120	4.73%
Severance	9,245,910	8,892,375	9,077,704	8,848,550	-2.52%
School District Income	<u>123,236,515</u>	<u>142,582,876</u>	<u>117,591,709</u>	<u>135,997,829</u>	15.65%
Total State-Collected Taxes	\$18,599,561,110	\$19,351,120,878	\$17,559,683,975	\$18,041,225,191	2.74%

Locally-Collected Taxes	Tax Collections		Percent
	CY 1997	CY 1998	Change 97-98
Tangible Personal Property	\$1,519,348,520	\$1,576,061,071	3.73%
Public Utility Property <sup>(e)</sup>	985,948,671	1,002,191,092	1.65%
Estate <sup>(f)</sup>	<u>323,825,878</u>	<u>407,080,354</u>	25.71%
Total Locally-Collected Tax	\$2,829,123,069	\$2,985,332,517	5.52%

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

(f) Fiscal years 1998 and 1999, respectively.

The state-collected taxes administered by the Tax Commissioner yielded net tax collections of \$18.0 billion during the fiscal year. This was an increase of 2.7 percent over the previous year. Receipts from locally-collected taxes were \$3.0 billion in calendar year 1998, which was an increase of 5.5 percent from 1997.

Table 9 shows state General Revenue Fund revenues for fiscal year 1999. Excluding federal aid, total revenue amounted to approximately \$15.6 billion. As the table shows, the largest single revenue source was the personal income tax, with net collections of \$7.2 billion. Approximately \$6.4 billion was distributed to the General Revenue Fund. The sales tax was the second largest revenue source with net collections of \$5.8 billion with \$5.5 billion going to the GRF. Income tax revenue increased 3.2 percent while sales tax collections increased 5.3 percent.

Revenue from taxes administered by the Department of Taxation comprised 93.1 percent of the total General Revenue Fund in fiscal year 1999. The pie chart on the following page illustrates the General Revenue Fund sources for fiscal year 1999. The largest source, personal income tax, accounted for 41.1 percent in F.Y. 1999.

Further information on most of these taxes is contained in other Department of Taxation publications. The most noteworthy are Ohio's Taxes: A Brief Summary of Major State and Local Taxes in Ohio and the various statistical tables that comprise the department's "Tax Data Series". All of these publications are available in hard copy format from the Tax Analysis Division (phone: 614-466-3960) or are accessible from the Department of Taxation web site ([www.state.oh.us/tax](http://www.state.oh.us/tax)).

**Table 9  
General Revenue Fund Sources  
Fiscal Year 1999 (Excluding Federal Aid)**

Revenue Source	Fiscal Year 1999 Collections
Personal Income Tax <sup>(a)</sup>	\$6,416,829,542
Sales and Use Tax <sup>(a)</sup>	5,545,349,214
Corporation Franchise Tax <sup>(a)</sup>	1,078,721,278
Public Utility Excise Tax <sup>(a)</sup>	637,564,695
Cigarette Tax	290,562,547
Alcoholic Beverage Taxes (including liquor gallonage)	81,435,950
Other Taxes:	
Domestic Insurance Tax	\$77,547,129
Estate Tax	141,455,792
Foreign Insurance Tax	271,609,394
Intangible Property Tax	<u>6,229,337</u>
Total Other Taxes	\$496,841,653
Non-Tax Revenue:	
Earnings on Investment	\$148,356,051
Liquor Profits	90,000,000
Miscellaneous <sup>(b)</sup>	<u>845,674,804</u>
Total Non-Tax Revenue	<u>\$1,084,030,855</u>
<b>GRAND TOTAL</b>	<b>\$15,631,335,733</b>

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

SOURCE: Ohio Office of Budget and Management

# General Revenue Fund Sources Fiscal Year 1999

**TOTAL: \$15,631.3 million**

