

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 2000. The state's 2000 fiscal year was the period from July 1, 1999 through June 30, 2000. A breakdown of the collections from these taxes is shown in Table 6 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 col-

lection 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 6. 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 6
Collections for Taxes Administered by Ohio Tax Commissioner^(a)

State-Collected Taxes	Gross Tax Collections		Net Tax Collections ^(b)		Percent
	FY 1999	FY 2000	FY 1999	FY 2000	Change 99-00
State Sales and Use	\$5,872,942,607	\$6,263,250,997	\$5,827,438,155	\$6,213,961,851	6.63%
Local Sales and Use	1,246,370,037	1,321,129,345	1,246,370,037	1,321,129,345	6.00%
Resort Area Excise	491,818	718,624	293,660	718,624	144.71%
State Personal Income	8,204,265,249	8,983,891,961	7,173,800,218	8,084,576,329	12.70%
Corporation Franchise	1,333,022,664	1,219,484,766	1,150,325,834	1,029,883,951	-10.47%
Motor Vehicle Fuel	1,388,235,336	1,418,996,649	1,370,698,218	1,404,945,725	2.50%
Public Utility Excise	693,360,191	704,245,493	670,619,158	675,339,746	0.70%
Cigarette Excise ^(c)	292,728,617	289,795,508	290,565,947	287,710,095	-0.98%
Local Cigarette Excise	5,388,449	5,055,311	5,388,449	5,055,311	-6.18%
Dealers in Intangibles ^(d)	16,521,663	22,615,436	16,516,024	22,333,722	35.22%
Motor Fuel Use	64,856,364	67,238,061	64,264,622	66,889,345	4.08%
Alcoholic Beverage Excise	54,547,160	56,125,329	54,464,923	55,993,783	2.81%
Replacement Tire Fee	3,306,419	3,339,367	3,306,419	3,339,367	1.00%
Local Alcoholic Beverage	5,798,027	6,284,465	5,798,027	6,284,465	8.39%
Horse Racing	16,529,120	16,582,056	16,529,120	16,582,056	0.32%
Severance	8,892,375	8,295,336	8,848,550	8,283,562	-6.39%
School District Income	<u>142,582,876</u>	<u>150,083,042</u>	<u>135,997,829</u>	<u>142,296,915</u>	4.63%
Total State-Collected Taxes	\$19,349,838,972	\$20,537,131,745	\$18,041,225,191	\$19,345,324,191	7.23%
Locally-Collected Taxes	Tax Collections				Percent
			CY 1998	CY 1999	Change 98-99
Tangible Personal Property			\$1,576,061,071	\$1,644,773,487	4.36%
Public Utility Property ^(d)			1,002,191,092	960,237,298	-4.19%
Estate ^(e)			<u>407,080,354</u>	<u>434,626,809</u>	6.77%
Total Locally-Collected Tax			\$2,985,332,517	\$3,039,637,594	1.82%

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

(e) Fiscal years 1999 and 2000, respectively.

The state-collected taxes administered by the Tax Commissioner yielded net tax collections of \$19.3 billion during the fiscal year. This was an increase of 7.2 percent over the previous year. Receipts from locally-collected taxes were \$3.0 billion in calendar year 1999, which was an increase of 1.8 percent from 1998.

Table 7 shows state General Revenue Fund revenues for fiscal year 2000. Excluding federal aid, total revenue amounted to approximately \$16.3 billion. As the table shows, the largest single revenue source was the personal income tax, with approximately \$7.2 billion distributed to the General Revenue Fund. The sales tax was the second largest revenue source with \$5.9 billion going to the GRF. Income tax revenue increased 12.7 percent while sales tax collections increased 6.6 percent from fiscal year 1999 to 2000. Chart 2 shows the collections for the four largest taxes over the last 10 years. Over this period of time, the corpo-

rate franchise and the public utilities taxes have grown very little while the sales and personal income taxes have continued to increase.

Revenue from taxes administered by the Department of Taxation comprised 93.6 percent of the total General Revenue Fund in fiscal year 2000. Chart 3 on page 15 illustrates the General Revenue Fund sources for fiscal year 2000. The largest source, personal income tax, accounted for 44.3 percent in F.Y. 2000. The total revenue from all state tax sources amounted to \$19.7 billion. Chart 4 on page 15 shows the taxes that make-up this total.

Further information on most of these taxes is contained in other Department of Taxation publications. All of these publications are available in hard copy from the Tax Analysis Division (phone: 614-466-3960) or Taxation's web site (www.state.oh.us/tax).

Table 7
General Revenue Fund Sources
Fiscal Year 2000 (Excluding Federal Aid)

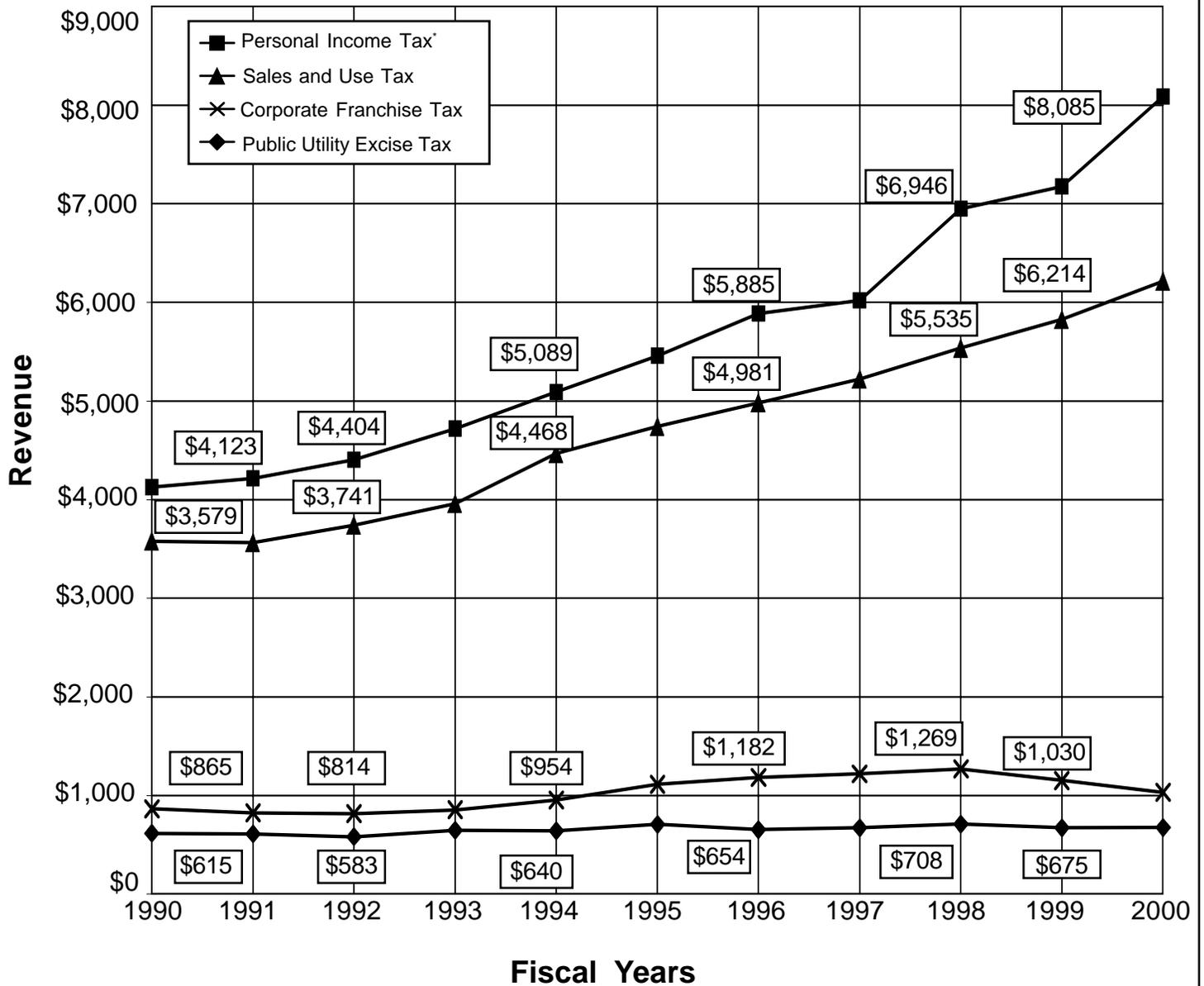
Revenue Source	Fiscal Year 2000 Collections	
Personal Income Tax		\$7,231,989,151
Sales and Use Tax		5,913,683,029
Corporate Franchise Tax		969,397,998
Public Utility Excise Tax		642,111,799
Cigarette Tax (including other tobacco products)		287,709,011
Alcoholic Beverage Taxes (including liquor gallonage)		83,775,959
Other Taxes:		
Domestic Insurance Tax	\$88,160,284	
Estate Tax	139,953,241	
Foreign Insurance Tax	252,316,046	
Intangible Property Tax	<u>8,673,111</u>	
Total Other Taxes		\$489,102,682
Non-Tax Revenue:		
Earnings on Investment	\$122,516,216	
Liquor Profits	95,000,000	
Miscellaneous*	<u>485,820,587</u>	
Total Non-Tax Revenue		<u>\$703,336,803</u>
TOTAL		\$16,321,106,432

NOTE: All amounts are after refunds.

* Includes certain transfers into the general revenue fund, licenses and fees, and other income.

SOURCE: Ohio Office of Budget and Management.

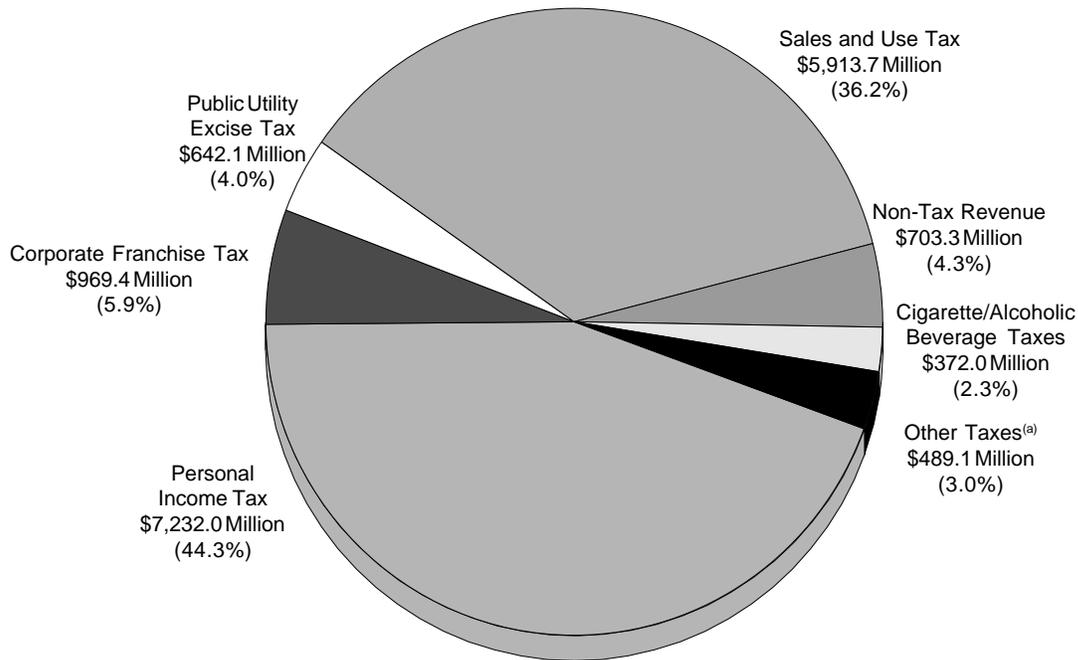
Chart 2
Revenue Collections: Sales and Use, Personal Income, Corporation Franchise, and Public Utility Excise Tax, Fiscal Years 1990 - 2000
 (figures are in millions)



* State personal income tax collections have been reduced due to tax rate cuts since 1996. Had rates not been cut, personal income tax receipts since 1996 would have been considerably higher.

Chart 3 General Revenue Fund Tax Sources Fiscal Year 2000

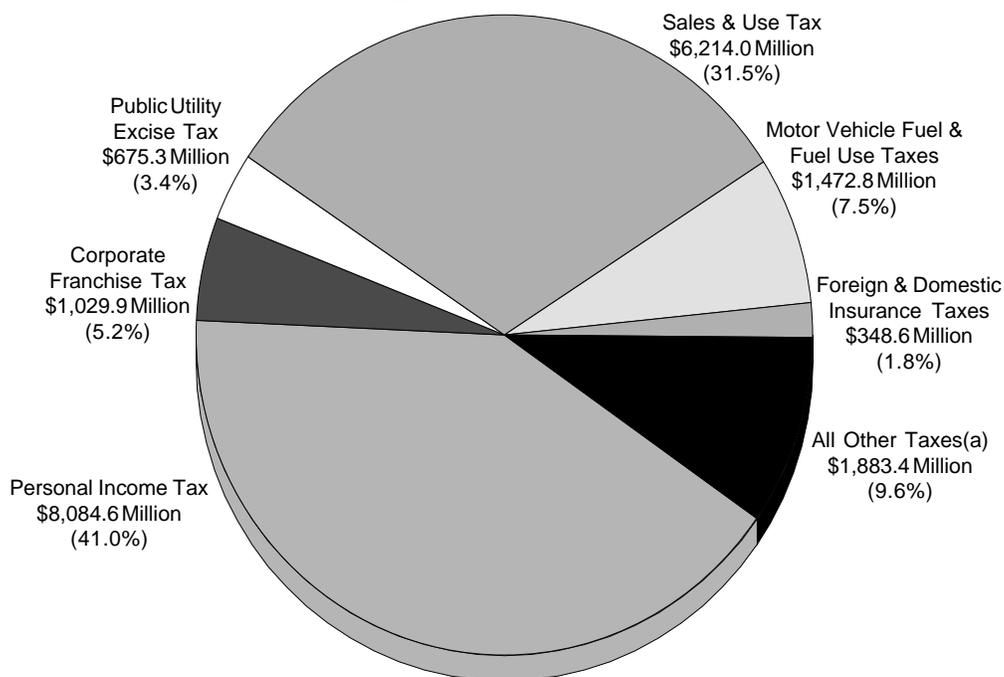
TOTAL: \$16,321.1 million
(figures are in millions)



(a) This figure is comprised of the following state tax revenue sources: estate; domestic & foreign insurance; and dealers in intangibles tax.

Chart 4 All State Tax Sources Fiscal Year 2000

Total: \$19,707.6 million
(figures are in millions)



(a) This figure is comprised of the following state tax revenue sources: cigarette excise tax; dealers in intangibles tax; alcoholic beverage tax; horse racing tax; severance tax; estate tax; and liquor gallonage tax.