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Budget and Fiscal Research  
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Dedicated State Tax Revenues  
*A Fifty-State Report*

June 12, 2000

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*At the request of Philip Morris Management Corp., Fiscal Planning Services, Inc. has completed a comprehensive review of all dedicated state tax revenues in fiscal year 1997, as contained herein.*



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## DEDICATED STATE TAX REVENUES

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### Introduction

At the request of the Philip Morris Management Corp., Fiscal Planning Services, Inc. (FPSi) prepared a comprehensive inventory of dedicated state tax revenues by state for public distribution. The enclosed report is designed to provide government and corporate officials, as well as other interested parties, with reliable data upon which to guide their policy decisions.

The report leads with a brief narrative summarizing the results, which is followed by technical issues, such as definitions and sources and limitations of data, and then a short discussion on the practice of dedicating state tax revenues. The narrative is accompanied by two sets of tables. The first set of tables summarizes and ranks dedicated state tax revenues by state, by specific tax type, and by the purpose for which the receipts were dedicated. The second set of tables presents dedicated state tax revenue data by individual state.



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## Summary

On average, states dedicated slightly more than a fifth of their total tax collections in fiscal year 1997 for purposes defined in statute or constitutional authority. Of the \$416.1 billion collected from state taxes in 1997, 21.7 percent was expended for predetermined purposes. This amounted to \$90.2 billion, of which 87 percent was dedicated for the following three purposes: transportation (34 percent), education (27 percent), and local governments (26 percent).

Just as three purposes absorbed the majority of dedicated tax receipts, three taxes generated the majority of receipts so dedicated. Motor fuel and highway use, sales and use, and corporate and personal income tax receipts represented 82 percent of the total state tax receipts dedicated in fiscal year 1997. Motor fuel taxes are the only taxes dedicated by all fifty states. In fiscal year 1997, \$31.8 billion of motor fuel and highway user tax receipts were dedicated – almost exclusively for transportation purposes; 36 states dedicated \$26.1 billion in sales and use taxes; and 23 states dedicated \$16.4 billion in corporate and personal income taxes.

Alabama continues to lead all other states by a significant margin in the share of state tax collections that are dedicated for specific purposes. Alabama dedicated 87 percent of its total tax receipts in fiscal year 1997; whereas Alaska dedicated only 5 percent.

Perhaps a better way to view the degree by which states dedicate tax receipts is to remove motor fuel and highway user taxes from the calculations since all states dedicated these taxes. After adjusting collections and dedicated receipts data, Alabama still leads all states by a wide margin, but Alaska no longer dedicates the lowest percentage of tax collections. After excluding motor fuel taxes, Georgia dedicates a mere 0.1 percent of all other state taxes. In fact, six other states, including Georgia, dedicate a smaller percentage of taxes than Alaska once motor fuel and highway user taxes are removed from the calculations.

New York, for example, dedicated 10.9 percent of its total state tax collections in 1997 and ranked 41st among states. After removing motor fuels from the calculations, New York dedicated 9.6 percent of all state taxes but, when compared to other states, its rank jumped to 23rd. The reverse held true for South Dakota, which ranked 16th among states when all state taxes were considered. Once motor fuel taxes were removed, South Dakota's percentage of dedicated taxes fell from 24.6 percent to 4.6 percent and it ranked 33rd.



The percentage of tax receipts dedicated in 1997 is consistent with the levels recorded in prior studies. In 1979, dedicated tax receipts represented 23 percent of the total. Subsequent studies recorded results of 21 percent in 1984, and 24 percent in both 1988 and 1993. The 22 percent (rounded) average recorded in 1997 continues a leveling off trend from the more dramatic 41 and 51 percent averages recorded in 1963 and 1954, respectively.

Nonetheless, the percentage of tax receipts dedicated has changed considerably for several states even since the last survey based on 1993 data (see the table below). Some of the changes are due to revenue policy shifts and other changes are due to differences in how the tax data was accounted for between the current and prior reports. For example, Michigan increased its share of dedicated tax receipts in fiscal year 1997 to 55 percent from the 39 percent level recorded in 1993. This is largely the result of changes in financing public education in the state.

**Significant Changes in Tax Dedications Since Prior Study Based on FY 1993 /a**

State	Percentage of Taxes Dedicated		Reason for Change in Percentage of Taxes Dedicated
	1993	1997	
California	19%	10%	Vehicle license and registration fees were excluded from 1997 data.
Colorado	20%	12%	Faster growth in non-dedicated tax collections and exclusion of motor vehicle registration fees from 1997 data.
Florida	28%	21%	Growth in tax collections outpacing growth in dedicated receipts and an understated total tax collections amount used in 1993.
Hawaii	5%	11%	Total tax collections and dedicated receipts were incorrectly stated in 1993. The actual percentage of receipts dedicated in 1993 was about 10 percent.
Iowa	22%	13%	Faster growth in non-dedicated tax collections and exclusion of motor vehicle registration and title fees from 1997 data.
Kansas	25%	16%	Repeal of income and sales tax dedications for education since 1993 and exclusion of motor vehicle registration fees from 1997 data.
Kentucky	4%	14%	Additional dedications for transportation from motor fuels, motor vehicle usage, and motor carrier taxes in 1997.
Michigan	39%	55%	Increase in personal income and sales tax dedications for education and an added state education tax since 1993.
Montana	64%	51%	No income tax dedications for education in 1997 and the exclusion of motor vehicle registration fees from 1997 data.
Nevada	57%	65%	Increase in sales tax dedications for local governments since 1993.
New Jersey	39%	48%	Overstated total tax collections amount used in 1993.
New Mexico	40%	33%	Growth in tax collections outpacing growth in dedicated receipts since 1993.
South Dakota	47%	25%	No sales tax dedication for education in 1997.
Texas	21%	14%	Repeal of motor vehicle sales, beer, and cigarette tax dedications since 1993 and the exclusion of motor vehicle registration fees from 1997 data.
Wyoming	17%	47%	Increase in severance and motor fuel tax dedications since 1993.

/a *Earmarking State Taxes*, National Conference of State Legislatures, April 1995. Survey data was based on fiscal year 1993.



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## Definitions

### What are dedicated tax revenues?

When a state levies a tax, it may choose to secure a portion or all of the future receipts for a specific purpose defined by law. For the purposes of this study, such action by a state is considered a dedication. Dedicated tax receipts may also be referred to as earmarked or restricted receipts, which brings us to one of the challenges of this study — definitions.

The State of Wyoming, for example, has specific and separate definitions for dedicated versus earmarked revenues. What the state calls earmarked revenues, those receipts directed to specific purposes as established in statute and which can only be redirected through subsequent changes in law or acts of the legislature through the appropriations process, are what this study calls dedicated revenues. One can begin to see the potential for confusion.

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### What is a tax?

Equally important, and equally troublesome, is the definition of a tax as used in the report. For example, to support 911 emergency systems, many states exact revenue from specific sources to do so. Some states describe the revenue source as a tax while other states describe it as a fee even though it supports the same purpose essentially. Likewise, many states describe motor vehicle registrations as a fee, but several states describe them as a tax.

FPSi recognized a revenue source as a tax by applying the following rule: since the determination of whether or not receipts are dedicated is established in statute, then the source of those receipts should also be defined or described as a tax in statute. More simply put, if statutory language called a revenue source a tax, then the report treated it as a tax; if statutory language called a revenue source a fee, then the report treated it as a fee.

Of course, there were also revenue sources called assessments and surcharges, which exhibit characteristics of both taxes and fees. In each of these cases, FPSi excluded these revenue sources from the report based on the statutory rule described above...a tax is a tax, a fee is a fee, an assessment is an assessment, and a surcharge is a surcharge. There were only a handful of exceptions regarding surcharges. In each case, statutory language defined the surcharge as a tax despite the use of the word surcharge in the tax description.





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So, if statutory language referred to a revenue source as a tax, and if it directed a portion or all of its receipts to a specific purpose, then it was included in the report. Of course, since the study is based on state tax revenues, only those taxes actually levied by the state are part of the report. Taxes levied locally but collected and distributed by the state were excluded, as were state unemployment compensation taxes which are federally mandated.

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## Sources and Limitations of Data

FPSi reviewed the published statutes of each state and supplemented its review with state tax agency and legislative reports and documents, to identify every state tax in existence in fiscal year 1997. If, according to the statutes or other legislative language, a portion or all of a specific tax's receipts were dedicated for any purpose, then the tax was added to a state's inventory.

All data in the report was drawn from primary state sources. The majority of the data was collected from published state documents, such as agency annual reports and state financial and budget reports. Some of the data was prepared by state officials at the request of FPSi, or was obtained by FPSi from state officials by telephone. FPSi analyzed the revenue data for accuracy and consistency and prepared all tables included in the report.

Because of different accounting methods or timing concepts used by agencies within a state, some of the data presented in the report may vary from other published numbers. Unless otherwise noted, all data in the report reflects actuals from fiscal year 1997.

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## Table Descriptions

### State Summary Tables

Tables 1 through 3 aggregate the tax data for all fifty states and rank the states accordingly. Table 4 offers an historical view of tax dedications. Table 5 sums the data by tax type and ranks the results. Tables 6 through 18 present the major tax types by state and rank.

Notes are appended to the bottom of Tables 6 through 18 to remind the reader of the following two points regarding tax collections data. First, the collections data for each state for the tax type featured does not necessarily represent total collections for all taxes of that type but only those that are dedicated. For example, a state may dedicate certain severance taxes but not others. In this case, total collections only reflect the receipts from the taxes dedicated and not those that are credited to the general fund.



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The second point is closely related to the first. The sum of the tax collections for all states listed is just that — the total for only the states listed. This amount does not represent total collections nationally. States that levy the tax type featured but do not dedicate the receipts are excluded from the table.

Table 19 groups and sums the purposes for which the states dedicated tax receipts. Descriptions of each purpose are provided as well. Tables 20 through 22 present the major purposes by state and rank.

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### Individual State Tables

The individual state tables portray the most detailed level of information. Each table is comprised of six columns as follows:

*State Tax:* each state tax with dedicated receipts is listed here according to the state's tax classification structure. The taxes are arranged alphabetically within each tax classification. If no classification was available, FPSi applied a general classification structure consistent with other states.

*Total Collections:* as reported by each state, in millions of dollars. In limited instances, some collections data within a state may reflect gross collections for certain taxes and net collections for others due to different reporting sources.

*Amount Dedicated:* as reported by each state, in millions of dollars. The amounts are arranged from largest to smallest within each tax. Non-dedicated tax receipts, or the portion that was transferred to the general fund, are purposely excluded. Only dedicated tax receipts are displayed.

*Percent Dedicated:* a calculated percentage that is derived by dividing total collections by the amount dedicated. The calculation is based on whole dollars for a more accurate percentage, not the rounded dollars that appear in the table. The percentage may vary slightly from the percentage established in statute (where such a percentage is given) usually due to how the tax collections and dedicated receipts are reported by the state.

*Distribution:* the purpose, as described in statute or other state documents, for which the receipts were dedicated.



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Most dedicated tax receipts are transferred to a special fund or account for distribution and auditing purposes. This column provides an abbreviated description of the fund or account.

*Authority:* statutory citation for the tax, which usually follows the notation used by the state. There is some variation in the presentation of the citations among states. Cites for some states incorporate all sections relating to the tax while other cites only include the section describing the disposition of the receipts.

In addition to the six columns of information in each individual state table, the last two rows of data warrant a brief description.

*All Other:* under the *State Tax* column, this amount represents receipts from state taxes that are non-dedicated. For these state taxes, 100 percent of the collections are transferred to the general revenue fund of the state.

*Total State Tax Collections:* as published by the state or derived by FPSi from published revenue data. This amount represents total revenue from state taxes, not total state revenue. States have many sources of revenue in addition to taxes, such as licenses, permits, fees, federal funds, and investment earnings. Where possible, FPSi excluded revenue from non-tax sources, such as fees or assessments, that the state had otherwise listed under total tax revenues.

Finally, a general note about rounding. Because the tax collection and distribution data is rounded to millions of dollars, tax collections or dedications must be \$50,000 or more to round to the minimum level on the table, or “0.1”. For those taxes that collect or distribute amounts less than \$50,000, they will appear on the table as “0.0” along with a note. The note will provide the actual collections and distributions in fiscal year 1997.

The use of rounding also affects the percentages on the individual state tables. Since the presentation of the percentages under the *Percent Dedicated* column is limited to one decimal place, the percentages may not sum to 100 percent for those state taxes that are dedicated wholly. As it is, most distributions, when summed, are less than 100 percent because the table excludes the amount of tax collections transferred to the general fund.



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## Comparison with Prior Studies

The enclosed report is one more in a series of reports on dedicated state tax revenues dating back to 1954. The current report is the first produced by Fiscal Planning Services, Inc. The prior three reports, based on data from 1984, 1988, and 1993, were produced by the National Conference of State Legislatures (NCSL) from surveys of state officials. FPSi collected all data used in the report from published state budget and financial documents and from state officials directly. The current report is consistent with the methodology adopted in NCSL's reports with the following exceptions.

NCSL included all motor vehicle registration taxes in their reports since motor vehicle registrations can be said to be in lieu of property taxes, if they are not specifically property taxes. FPSi, on the other hand, in applying the statutory tax rule as discussed in the section on definitions, only included motor vehicle registrations that were described as taxes in statute. Motor vehicle registrations classified as fees were excluded on that basis.

With the exception of the most recent NCSL report based on 1993 data, previous studies used Census Bureau amounts for total state tax collections. (NCSL was unable to use Census Bureau figures for 1993 because they were not yet available at the time of publication.) As noted on the previous page, FPSi used total state tax collection amounts published by the state and excluded any amounts that were generated from fees or other non-tax sources. Total state tax collection figures published by the Census Bureau contain revenue from non-tax revenue sources such as fees and licenses.

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## The Practice of Dedicating State Tax Revenues

In a report by the North Carolina Legislative Research Commission for the 1998 session of the 1997 General Assembly, entitled *Dedicated Sources of Revenue* (May 11, 1998), the Legislative Research Commission presents a balanced assessment of the justifications and criticisms of earmarking state tax revenues which have been excerpted below:

“The budgetary policy question earmarking raises is whether the inflexibility earmarking imposes on a state revenue system is sufficiently balanced by the guaranteed level of funding it provides programs. The heart of the state budget process consists of weighing funding priorities against one another. Earmarking limits this process to a greater degree than it would otherwise be. On the other hand, earmarking may be a desirable budgetary tool to perpetuate a stable and secure source of revenue for a particular program.



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There are four basic justifications for earmarking. Advocates of earmarking argue that it enforces the benefit principal: those who receive a service should pay for it. It also assures a minimum level of support and continuity of funding for specific projects or services. The third justification for earmarking is that it contributes stability to a program's financial situation. And lastly, earmarking is often used as a way to induce the public to support new or increased taxes...The four criticisms of earmarking are different expressions of the same theme: earmarking prevents comprehensive budgeting.

One of the principles of good budgeting is to take all the revenues and all the potential expenditures into consideration, and then, through the give-and-take of the legislative process, determine the spending priorities. The first criticism of earmarking is that it hampers this ability by removing revenues and expenditures from the review that occurs in the appropriations process. Earmarking may also have a tendency to distort policy on the basis of decisions made in earlier years. The third criticism of earmarking is that it increases the difficulty of adapting budgets to changing economic and social conditions. The last criticism of earmarking is that it removes a portion of governmental activities from periodic review. Programs that are not reliant upon appropriations are likely to get less scrutiny than others, and past decisions to earmark revenue for a program may remain after the need for the program has changed.

Despite the criticisms, earmarking is an integral part of the state fiscal picture. Often the inflexibility earmarking imposes on a state revenue system is sufficiently balanced by the guaranteed level of funding it provides the programs funded by the dedicated revenues. The balance is more easily maintained if the criticisms can be negated. For example, a state should keep track of the percentage of its revenues earmarked so that budget flexibility can be maintained. The dedicated source of revenue should bear some relationship to the amount of revenues needed and the program's costs. Lastly, a state should maintain a periodic review of the revenues earmarked, the program's benefits, and the program's costs to ensure that the program is still a budgetary priority and that the level of funding is sufficient."



**1. State Summary**  
*Alphabetical Order*

1997  
*dollars in millions*

State	Total Tax Collections	Total Dedicated	Percent Dedicated	Rank
Alabama	\$5,116.1	\$4,460.5	87.2%	1
Alaska	1,438.8	69.3	4.8%	50
Arizona	6,783.0	2,088.6	30.8%	11
Arkansas	3,917.7	643.4	16.4%	27
California	53,264.7	5,450.4	10.2%	43
Colorado	5,076.3	612.9	12.1%	37
Connecticut	8,104.4	570.1	7.0%	48
Delaware	1,758.8	138.1	7.9%	45
Florida	19,637.3	4,105.4	20.9%	22
Georgia	10,483.5	592.7	5.7%	49
Hawaii	3,096.0	329.7	10.6%	42
Idaho	1,964.2	388.0	19.8%	24
Illinois	16,882.7	5,078.7	30.1%	12
Indiana	8,535.0	2,425.7	28.4%	14
Iowa	5,205.0	672.4	12.9%	35
Kansas	4,035.2	630.9	15.6%	30
Kentucky	6,310.1	880.8	14.0%	33
Louisiana	5,492.7	657.5	12.0%	38
Maine	1,948.7	231.6	11.9%	40
Maryland	8,216.0	1,498.9	18.2%	25
Massachusetts	12,864.5	5,391.9	41.9%	9
Michigan	19,322.9	10,529.8	54.5%	4
Minnesota	10,730.6	1,287.5	12.0%	38
Mississippi	3,742.1	1,107.1	29.6%	13
Missouri	7,784.8	1,860.0	23.9%	18
Montana	1,085.7	552.6	50.9%	6
Nebraska	2,548.2	410.4	16.1%	29
Nevada	2,178.4	1,404.0	64.5%	2
New Hampshire	944.5	120.2	12.7%	36
New Jersey	13,008.2	6,207.4	47.7%	7
New Mexico	3,542.9	1,170.3	33.0%	10
New York	32,061.3	3,489.9	10.9%	41
North Carolina	12,177.6	1,852.0	15.2%	31
North Dakota	845.3	201.7	23.9%	18
Ohio	16,181.4	3,217.8	19.9%	23
Oklahoma	5,266.4	1,263.7	24.0%	17
Oregon	4,452.1	729.4	16.4%	27
Pennsylvania	18,168.6	1,506.0	8.3%	44
Rhode Island	1,588.0	123.6	7.8%	47
South Carolina	5,233.4	937.5	17.9%	26
South Dakota	631.0	155.5	24.6%	16
Tennessee	6,517.8	3,934.2	60.4%	3
Texas	21,187.9	2,857.4	13.5%	34
Utah	3,108.0	1,684.1	54.2%	5
Vermont	822.8	122.3	14.9%	32
Virginia	9,116.9	2,134.5	23.4%	20
Washington	10,482.3	2,743.7	26.2%	15
West Virginia	2,970.8	632.5	21.3%	21
Wisconsin	9,627.8	762.6	7.9%	45
Wyoming	640.3	300.6	46.9%	8
<b>Total</b>	<b>\$416,098.7</b>	<b>\$90,215.8</b>	<b>21.7%</b>	<b>—</b>



## 2. State Summary

Rank Order

1997  
dollars in millions

State	Total Tax Collections	Total Dedicated	Percent Dedicated	Rank
Alabama	\$5,116.1	\$4,460.5	87.2%	1
Nevada	2,178.4	1,404.0	64.5%	2
Tennessee	6,517.8	3,934.2	60.4%	3
Michigan	19,322.9	10,529.8	54.5%	4
Utah	3,108.0	1,684.1	54.2%	5
Montana	1,085.7	552.6	50.9%	6
New Jersey	13,008.2	6,207.4	47.7%	7
Wyoming	640.3	300.6	46.9%	8
Massachusetts	12,864.5	5,391.9	41.9%	9
New Mexico	3,542.9	1,170.3	33.0%	10
Arizona	6,783.0	2,088.6	30.8%	11
Illinois	16,882.7	5,078.7	30.1%	12
Mississippi	3,742.1	1,107.1	29.6%	13
Indiana	8,535.0	2,425.7	28.4%	14
Washington	10,482.3	2,743.7	26.2%	15
South Dakota	631.0	155.5	24.6%	16
Oklahoma	5,266.4	1,263.7	24.0%	17
Missouri	7,784.8	1,860.0	23.9%	18
North Dakota	845.3	201.7	23.9%	18
Virginia	9,116.9	2,134.5	23.4%	20
West Virginia	2,970.8	632.5	21.3%	21
Florida	19,637.3	4,105.4	20.9%	22
Ohio	16,181.4	3,217.8	19.9%	23
Idaho	1,964.2	388.0	19.8%	24
Maryland	8,216.0	1,498.9	18.2%	25
South Carolina	5,233.4	937.5	17.9%	26
Arkansas	3,917.7	643.4	16.4%	27
Oregon	4,452.1	729.4	16.4%	27
Nebraska	2,548.2	410.4	16.1%	29
Kansas	4,035.2	630.9	15.6%	30
North Carolina	12,177.6	1,852.0	15.2%	31
Vermont	822.8	122.3	14.9%	32
Kentucky	6,310.1	880.8	14.0%	33
Texas	21,187.9	2,857.4	13.5%	34
Iowa	5,205.0	672.4	12.9%	35
New Hampshire	944.5	120.2	12.7%	36
Colorado	5,076.3	612.9	12.1%	37
Louisiana	5,492.7	657.5	12.0%	38
Minnesota	10,730.6	1,287.5	12.0%	38
Maine	1,948.7	231.6	11.9%	40
New York	32,061.3	3,489.9	10.9%	41
Hawaii	3,096.0	329.7	10.6%	42
California	53,264.7	5,450.4	10.2%	43
Pennsylvania	18,168.6	1,506.0	8.3%	44
Delaware	1,758.8	138.1	7.9%	45
Wisconsin	9,627.8	762.6	7.9%	45
Rhode Island	1,588.0	123.6	7.8%	47
Connecticut	8,104.4	570.1	7.0%	48
Georgia	10,483.5	592.7	5.7%	49
Alaska	1,438.8	69.3	4.8%	50
<b>Total</b>	<b>\$416,098.7</b>	<b>\$90,215.8</b>	<b>21.7%</b>	<b>—</b>

*national average = 21.7%*

*national median = 17.9% /a*

/a Derivation excludes Alabama, which is treated as an outlier.



**3. State Summary**  
*Data Restated after  
 Excluding Highway  
 User Taxes*

1997  
 dollars in millions

*national average = 15.3%*

*national median = 8.4% /c*

State	Adjusted Tax Collections /a	Adjusted Dedication /a	Adj. Pct. Dedicated	Adj. Rank	Adj. Rank/b
Alabama	\$4,642.1	\$3,995.4	86.1%	1	1
Nevada	1,991.9	1,217.5	61.1%	2	2
Tennessee	5,809.7	3,230.4	55.6%	3	3
Michigan	17,898.0	9,105.4	50.9%	4	4
Utah	2,873.4	1,449.5	50.4%	5	5
New Jersey	12,545.2	5,927.4	47.2%	6	7
Wyoming	586.2	246.6	42.1%	7	8
Montana	915.3	382.1	41.7%	8	6
Massachusetts	12,261.7	4,789.1	39.1%	9	9
New Mexico	3,274.8	904.3	27.6%	10	10
Illinois	15,619.8	3,852.8	24.7%	11	12
Indiana	7,867.9	1,758.6	22.4%	12	14
Mississippi	3,286.4	683.3	20.8%	13	13
Arizona	5,613.2	1,086.4	19.4%	14	11
Washington	9,039.8	1,720.1	19.0%	15	15
Florida	18,179.5	3,156.4	17.4%	16	22
Missouri	7,157.8	1,233.0	17.2%	17	18
Oklahoma	4,188.4	632.6	15.1%	18	17
Virginia	7,991.5	1,010.8	12.6%	19	20
North Dakota	734.7	91.9	12.5%	20	18
Idaho	1,761.8	193.2	11.0%	21	24
South Carolina	4,829.2	533.3	11.0%	21	26
New York	31,438.6	3,024.8	9.6%	23	41
West Virginia	2,574.8	236.5	9.2%	24	21
Ohio	14,204.1	1,240.5	8.7%	25	23
Arkansas	3,564.1	300.1	8.4%	26	27
Kansas	3,717.3	313.0	8.4%	26	30
Nebraska	2,295.1	157.4	6.9%	28	29
Iowa	4,807.3	290.1	6.0%	29	35
North Carolina	10,772.9	617.4	5.7%	30	31
Maryland	7,103.1	386.1	5.4%	31	25
California	50,399.6	2,585.3	5.1%	32	43
South Dakota	498.4	22.8	4.6%	33	16
Maine	1,800.8	83.7	4.6%	33	40
Hawaii	2,896.6	130.3	4.5%	35	42
Oregon	3,866.2	143.5	3.7%	36	27
Colorado	4,611.7	148.3	3.2%	37	37
Rhode Island	1,468.4	45.9	3.1%	38	47
Minnesota	9,704.5	261.4	2.7%	39	38
Texas	18,744.2	492.0	2.6%	40	34
Alaska	1,403.5	34.0	2.4%	41	50
Louisiana	4,919.6	119.6	2.4%	41	38
Pennsylvania	17,064.8	402.2	2.4%	41	44
Vermont	717.7	17.2	2.4%	41	32
Delaware	1,651.2	30.5	1.8%	45	45
Kentucky	5,499.5	70.1	1.3%	46	33
New Hampshire	833.5	9.2	1.1%	47	36
Wisconsin	8,933.6	68.4	0.8%	48	45
Connecticut	7,556.2	21.9	0.3%	49	48
Georgia	9,901.9	11.1	0.1%	50	49
<b>Total</b>	<b>\$382,017.5</b>	<b>\$58,463.4</b>	<b>15.3%</b>	<b>—</b>	<b>—</b>

/a Amounts exclude motor fuel and highway use-related tax receipts.  
 /b Rank based on total tax collections and dedications before adjustments.  
 /c Derivation excludes Alabama, which is treated as an outlier.





## 4. State Summary

### Historical Data

percentage of tax  
collections dedicated

State	Fiscal Years						
	1954	1963	1979	1984	1988	1993	1997
Alabama	89%	87%	88%	89%	89%	87%	87%
Alaska	/a	6	1	2	9	8	5
Arizona	47	51	31	29	32	30	31
Arkansas	41	36	21	18	17	13	16
California	42	28	12	13	12	19	10
Colorado	75	51	17	25	18	20	12
Connecticut	26	23	0	1	12	10	7
Delaware	0	3	0	5	7	6	8
Florida	40	39	28	28	26	28	21
Georgia	29	22	11	9	8	6	6
Hawaii	/a	7	5	5	6	5	11
Idaho	51	44	38	32	25	21	20
Illinois	39	43	14	18	21	32	30
Indiana	49	39	43	33	30	26	28
Iowa	51	44	19	13	21	22	13
Kansas	77	66	29	25	21	25	16
Kentucky	46	29	/a	16	/a	4	14
Louisiana	85	87	5	4	9	15	12
Maine	46	39	19	20	17	12	12
Maryland	47	40	34	24	20	17	18
Massachusetts	56	54	41	40	/a	39	42
Michigan	67	57	38	39	35	39	55
Minnesota	73	74	12	13	14	16	12
Mississippi	40	37	/a	30	26	26	30
Missouri	57	40	20	29	30	27	24
Montana	61	53	55	60	65	64	51
Nebraska	55	53	41	29	22	21	16
Nevada	55	35	34	52	49	57	65
New Hampshire	53	54	31	24	24	14	13
New Jersey	7	2	25	39	36	39	48
New Mexico	80	31	36	44	47	40	33
New York	13	10	0	6	/a	8	11
North Carolina	38	30	20	8	14	19	15
North Dakota	73	43	29	21	22	22	24
Ohio	48	48	21	18	19	17	20
Oklahoma	62	59	/a	43	24	21	24
Oregon	47	36	23	19	23	21	16
Pennsylvania	41	63	15	15	14	11	8
Rhode Island	6	4	0	1	5	5	8
South Carolina	69	62	56	55	44	17	18
South Dakota	59	54	33	32	27	47	25
Tennessee	72	77	60	61	66	60	60
Texas	81	66	54	20	24	21	14
Utah	71	62	52	48	/a	55	54
Vermont	42	39	23	23	12	13	15
Virginia	39	32	27	24	25	25	23
Washington	35	30	29	26	29	30	26
West Virginia	57	39	21	21	20	19	21
Wisconsin	63	61	/a	12	12	9	8
Wyoming	61	64	54	69	/a	17	47
<b>Average</b>	<b>51 %</b>	<b>41 %</b>	<b>23 %</b>	<b>21 %</b>	<b>24 %</b>	<b>24 %</b>	<b>22 %</b>

/a Not available.

Source:

1954, 1963: *Earmarked State Taxes*, Tax Foundation.

1979: March 19, 1980 Memo, Montana Office of the Legislative Fiscal Analyst.

1984, 1988, 1993: *Earmarking State Taxes*, National Conference of State Legislatures.



**5. Summary by  
Tax Type**  
*Rank Order /a*

1997  
dollars in millions

<b>Tax Type</b>	<b>Total Tax Collections /b</b>	<b>Total Dedicated</b>	<b>Percent Dedicated</b>	<b>Rank</b>
Highway User	\$34,081.2	\$31,752.4	93.2%	1
Sales and Use	121,804.1	26,097.1	21.4%	2
Income	60,312.0	16,372.4	27.1%	3
Property	3,948.1	3,277.5	83.0%	4
Debt Service	4,577.5	2,477.6	54.1%	5
Public Utility	4,884.4	2,046.8	41.9%	6
Severance	3,526.2	1,475.2	41.8%	7
Other Business	5,445.8	1,372.5	25.2%	8
Racing and Gaming	1,458.1	1,291.8	88.6%	9
Insurance	3,246.1	866.0	26.7%	10
Real Estate Transfer	1,309.7	579.0	44.2%	11
Environmental	525.7	525.7	100.0%	12
Alcoholic Beverage	1,951.5	465.1	23.8%	13
Health Care Provider	325.1	324.8	99.9%	14
Estate/Inheritance	710.2	258.7	36.4%	15
Lodging	574.5	214.3	37.3%	16
All Other Types	1,541.8	818.9	53.1%	—
All Types/General Fund	165,876.7	0.0	0.0%	—
<b>Total</b>	<b>\$416,098.7</b>	<b>\$90,215.8</b>	<b>21.7%</b>	<b>—</b>

/a The rank order is based on total amount dedicated.

/b Total collections for each category reflect receipts from dedicated taxes only, not all receipts from taxes of this type. For example, sales and use tax collections reflect total receipts from the 36 states that both levy and dedicate such taxes. It does not reflect total receipts for all sales and use taxes of the fifty states.



**6. Motor Fuel and Highway-User Taxes**  
*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Alaska	\$35.3	\$35.3	100.0%	1
California	2,865.1	2,865.1	100.0%	1
Colorado	464.6	464.6	100.0%	1
Connecticut	548.2	548.2	100.0%	1
Delaware	107.6	107.6	100.0%	1
Georgia	581.6	581.6	100.0%	1
Hawaii	199.4	199.4	100.0%	1
Indiana	667.1	667.1	100.0%	1
Kansas	317.9	317.9	100.0%	1
Kentucky	810.6	810.6	100.0%	1
Maine	147.9	147.9	100.0%	1
Maryland	1,112.9	1,112.9	100.0%	1
Massachusetts	602.8	602.8	100.0%	1
Michigan	1,424.9	1,424.4	100.0%	1
Minnesota	1,026.1	1,026.1	100.0%	1
Missouri	627.0	627.0	100.0%	1
Montana	170.4	170.4	100.0%	1
Nebraska	253.1	253.1	100.0%	1
Nevada	186.5	186.5	100.0%	1
New Hampshire	111.0	111.0	100.0%	1
Ohio	1,977.3	1,977.3	100.0%	1
Oregon	585.9	585.9	100.0%	1
Pennsylvania	1,103.8	1,103.8	100.0%	1
South Carolina	404.2	404.2	100.0%	1
South Dakota	132.6	132.6	100.0%	1
Utah	234.6	234.6	100.0%	1
Vermont	105.1	105.1	100.0%	1
West Virginia	396.0	396.0	100.0%	1
Wisconsin	694.2	694.2	100.0%	1
Wyoming	54.1	54.1	100.0%	1
Virginia	1,125.4	1,123.7	99.8%	31
Tennessee	708.1	703.8	99.4%	32
North Dakota	110.6	109.8	99.3%	33
New Mexico	268.1	266.0	99.2%	34
Alabama	474.0	465.1	98.1%	35
Arkansas	353.6	343.3	97.1%	36
Illinois	1,262.9	1,225.9	97.1%	36
Texas	2,443.7	2,365.4	96.8%	38
Idaho	202.4	194.8	96.2%	39
Iowa	397.7	382.3	96.1%	40
Louisiana	573.1	537.9	93.9%	41
Mississippi	455.7	423.8	93.0%	42
North Carolina	1,404.7	1,234.6	87.9%	43
Arizona	1,169.8	1,002.2	85.7%	44
New York	622.7	465.1	74.7%	45
Washington	1,442.5	1,023.6	71.0%	46
Florida	1,457.8	949.0	65.1%	47
Rhode Island	119.6	77.7	65.0%	48
New Jersey	463.0	280.0	60.5%	49
Oklahoma	1,078.0	631.1	58.5%	50
<b>Total</b>	<b>\$34,081.2</b>	<b>\$31,752.4</b>	<b>93.2%</b>	<b>—</b>

/a Collections include receipts from dedicated motor fuel and highway-user taxes only.



## 7. Sales & Use Taxes

### Rank Order

1997

dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Nevada	\$1,097.1	\$1,086.3	99.0%	1
Alabama	1,638.8	1,580.1	96.4%	2
Michigan	6,482.0	5,671.6	87.5%	3
Tennessee	3,890.9	2,820.3	72.5%	4
Iowa	422.6	199.5	47.2%	5
Virginia	2,133.9	910.4	42.7%	6
Indiana	3,138.3	1,290.3	41.1%	7
Massachusetts	2,876.1	1,147.1	39.9%	8
New Mexico	1,675.4	611.3	36.5%	9
Illinois	5,317.8	1,833.2	34.5%	10
Missouri	2,580.3	868.3	33.7%	11
Mississippi	1,915.6	623.4	32.5%	12
New York	7,260.8	2,035.7	28.0%	13
Wyoming	297.5	80.6	27.1%	14
Idaho	624.6	145.7	23.3%	15
Arizona	2,688.8	614.2	22.8%	16
South Carolina	2,039.7	404.8	19.8%	17
Kansas	1,477.6	241.6	16.4%	18
Arkansas	1,434.2	192.5	13.4%	19
Nebraska	895.6	108.0	12.1%	20
North Dakota	307.6	36.9	12.0%	21
Oklahoma	1,278.2	133.2	10.4%	22
California	18,434.8	1,868.5	10.1%	23
Florida	12,088.8	1,056.2	8.7%	24
Rhode Island	535.2	45.9	8.6%	25
Maine	683.2	34.6	5.1%	26
Ohio	5,223.0	254.0	4.9%	27
Colorado	1,412.9	56.3	4.0%	28
West Virginia	853.2	22.0	2.6%	29
Louisiana	2,229.2	36.7	1.6%	30
Pennsylvania	6,036.5	32.1	0.5%	31
Connecticut	2,612.0	10.0	0.4%	32
Hawaii	1,434.2	5.0	0.3%	33
Texas	11,279.4	32.0	0.3%	33
North Carolina	3,135.3	7.6	0.2%	35
Washington	4,373.0	1.2	0.0%	36
<b>Total</b>	<b>\$121,804.1</b>	<b>\$26,097.1</b>	<b>21.4%</b>	<b>—</b>

/a Collections include receipts from dedicated sales and use taxes only.

Note: states not listed either do not levy a sales or use tax or do not dedicate sales and use tax receipts.



## 8. Corporate and Personal Income Taxes

*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
New Jersey /b	\$4,825.4	\$4,825.4	100.0%	1
Utah	1,420.0	1,420.0	100.0%	1
Alabama	1,775.4	1,736.7	97.8%	3
Indiana /c	250.5	151.1	60.3%	4
Massachusetts	8,145.6	3,415.6	41.9%	5
Michigan /b	5,930.4	1,582.9	26.7%	6
Iowa /c	35.6	8.8	24.7%	7
Tennessee	607.9	149.5	24.6%	8
Maryland /c	348.1	82.1	23.6%	9
Illinois	7,912.9	1,249.6	15.8%	10
Arizona	2,269.3	257.8	11.4%	11
Montana	488.3	52.9	10.8%	12
Ohio	7,238.9	710.1	9.8%	13
Oklahoma	2,188.9	197.2	9.0%	14
North Carolina	6,440.2	392.4	6.1%	15
Arkansas /c	261.6	13.8	5.3%	16
Maine	868.9	43.1	5.0%	17
New York /c	1,629.0	52.3	3.2%	18
Missouri	3,431.0	20.3	0.6%	19
Idaho	969.2	4.7	0.5%	20
New Mexico /b	771.1	4.0	0.5%	20
Kansas /b	1,527.5	1.8	0.1%	22
Hawaii /b	976.3	0.3	0.0%	23
<b>Total</b>	<b>\$60,312.0</b>	<b>\$16,372.4</b>	<b>27.1%</b>	<b>—</b>

/a Collections include receipts from dedicated corporate and personal income taxes only.

/b Collections and dedicated receipts reflect the personal income tax only.

/c Collections and dedicated receipts reflect the corporate income tax only.

Note: states not listed either do not levy a corporate or personal income tax or do not dedicate income tax receipts.



## 9. Property Taxes

*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Idaho	\$0.1	\$0.1	100.0%	1
Indiana	6.5	6.5	100.0%	1
Kansas	28.2	28.2	100.0%	1
Maryland	233.2	233.2	100.0%	1
Michigan	1,156.1	1,156.1	100.0%	1
Missouri	15.5	15.5	100.0%	1
Montana	200.4	200.4	100.0%	1
North Dakota	1.2	1.2	100.0%	1
Oregon	0.1	0.1	100.0%	1
Virginia	5.6	5.6	100.0%	1
Washington	1,169.2	1,169.2	100.0%	1
Mississippi	22.0	20.8	94.5%	12
Ohio	17.6	11.0	62.5%	13
Alabama	129.6	77.3	59.6%	14
Florida	952.4	352.0	37.0%	15
Oklahoma	10.4	0.3	3.3%	16
<b>Total</b>	<b>\$3,948.1</b>	<b>\$3,277.5</b>	<b>83.0%</b>	<b>—</b>

/a Collections are limited to those state property taxes that are dedicated only.

Note: states not listed either do not levy a property tax or do not dedicate property tax receipts.



## 10. Cigarette and Tobacco Taxes

*Rank Order*

1997

*dollars in millions*

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Missouri	\$114.0	\$114.0	100.0%	1
Montana	15.0	15.0	100.0%	1
Oklahoma	60.0	59.7	99.6%	3
Tennessee	85.9	85.3	99.4%	4
Michigan	546.0	410.8	75.3%	5
California	667.6	498.9	74.8%	6
Wyoming	6.1	4.6	74.5%	7
Arizona	165.8	122.2	73.7%	8
Idaho	29.1	21.4	73.7%	8
Washington	272.6	190.2	69.8%	10
Massachusetts	281.7	191.3	67.9%	11
Alabama	70.1	44.5	63.5%	12
Florida	443.7	273.2	61.5%	13
Indiana	128.4	74.3	57.6%	14
Vermont	27.7	14.7	53.1%	15
Illinois	428.5	171.6	40.0%	16
Oregon	154.6	52.4	34.0%	17
Nebraska	47.2	14.0	29.7%	18
Colorado	59.7	16.8	28.1%	19
Nevada	53.7	15.0	27.9%	20
New Mexico	21.7	5.6	25.9%	21
Alaska	16.3	4.2	25.8%	22
Kentucky	19.3	3.2	16.7%	23
Minnesota	180.6	25.7	14.3%	24
Pennsylvania	335.6	44.0	13.2%	25
North Dakota	22.1	1.5	6.8%	26
Arkansas	82.7	2.5	3.1%	27
New Jersey	241.8	1.0	0.4%	28
<b>Total</b>	<b>\$4,577.5</b>	<b>\$2,477.6</b>	<b>54.1%</b>	<b>—</b>

/a Collections are limited to those cigarette and tobacco product taxes that are dedicated only.

Note: states not listed either do not levy a cigarette or tobacco products tax or do not dedicate cigarette or tobacco product tax receipts.



## 11. Public Utility Taxes

*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Arizona	\$12.5	\$12.5	100.0%	1
California	124.1	124.1	100.0%	1
Florida	572.1	572.1	100.0%	1
Indiana	5.1	5.1	100.0%	1
Louisiana	1.1	1.1	100.0%	1
Mississippi	4.2	4.2	100.0%	1
Oregon	24.3	24.3	100.0%	1
South Dakota	1.1	1.1	100.0%	1
Alaska	2.7	2.6	95.7%	9
Oklahoma	13.8	13.1	95.0%	10
Alabama	329.5	312.7	94.9%	11
New Jersey	1,001.4	731.3	73.0%	12
New Mexico	15.6	9.1	58.3%	13
Texas	202.0	50.5	25.0%	14
Washington	241.5	42.8	17.7%	15
Illinois	420.7	28.2	6.7%	16
Wisconsin	327.2	21.0	6.4%	17
Pennsylvania	912.6	57.9	6.3%	18
Ohio	672.9	33.1	4.9%	19
<b>Total</b>	<b>\$4,884.4</b>	<b>\$2,046.8</b>	<b>41.9%</b>	<b>—</b>

/a Collections are limited to those public utility taxes that are dedicated only.

Note: states not listed either do not levy a public utility tax or do not dedicate public utility tax receipts.





## 12. Severance Taxes

Rank Order

1997

dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
California	\$26.8	\$26.8	100.0%	1
Colorado	32.9	32.9	100.0%	1
Indiana	0.6	0.6	100.0%	1
Nebraska	1.8	1.8	100.0%	1
Ohio	9.2	9.2	100.0%	1
Oregon	52.4	52.4	100.0%	1
Utah	9.3	9.3	100.0%	1
Wisconsin	44.5	44.5	100.0%	1
New Mexico	241.3	233.3	96.7%	9
Tennessee	1.1	0.9	75.6%	10
Montana	88.6	64.3	72.6%	11
Wyoming	233.2	160.5	68.9%	12
Minnesota	2.7	1.8	65.8%	13
Arkansas	15.5	9.3	60.0%	14
Arizona	27.1	14.2	52.4%	15
Oklahoma	413.6	216.5	52.3%	16
Florida	76.0	36.9	48.6%	17
Nevada	28.9	13.2	45.8%	18
North Dakota	76.4	34.7	45.4%	19
Alabama	91.8	39.3	42.8%	20
Mississippi	34.0	13.1	38.5%	21
Kentucky	183.6	55.8	30.4%	22
Texas	1,143.6	285.9	25.0%	23
West Virginia	228.0	51.1	22.4%	24
Louisiana	419.4	60.5	14.5%	25
South Dakota	7.0	0.7	10.0%	26
Kansas	81.4	5.7	7.0%	27
<b>Total</b>	<b>\$3,526.2</b>	<b>\$1,475.2</b>	<b>41.8%</b>	<b>—</b>

/a Collections are limited to those severance taxes that are dedicated only.

Note: states not listed either do not levy a severance tax or do not dedicate severance tax receipts.



### 13. Other Business Taxes

*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
California	\$3.6	\$3.6	100.0%	1
Florida	8.3	7.7	91.8%	2
Wisconsin	0.9	0.8	88.9%	3
Illinois	126.3	109.8	87.0%	4
New York	967.4	826.5	85.4%	5
Alaska	47.0	27.2	57.9%	6
Alabama	157.8	58.9	37.3%	7
North Carolina	536.7	148.9	27.7%	8
South Dakota	36.9	9.9	26.7%	9
Texas	22.6	5.6	24.8%	10
North Dakota	14.7	2.8	19.2%	11
Tennessee	588.3	81.1	13.8%	12
Connecticut	91.6	11.2	12.2%	13
Delaware	120.9	4.8	4.0%	14
Pennsylvania	993.6	39.1	3.9%	15
Arkansas	6.4	0.1	2.0%	16
Washington	1,722.8	34.5	2.0%	16
<b>Total</b>	<b>\$5,445.8</b>	<b>\$1,372.5</b>	<b>25.2%</b>	<b>—</b>

/a Collections are limited to those business taxes that are dedicated only.

Note: states not listed either do not levy a business tax or do not dedicate business tax receipts.



**14. Racing and  
Gaming Taxes**  
*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Arizona	\$2.6	\$2.6	100.0%	1
Maryland	2.9	2.9	100.0%	1
Michigan	11.6	11.6	100.0%	1
Missouri	134.2	134.2	100.0%	1
Nevada	50.8	50.8	100.0%	1
New Jersey	308.3	308.3	100.0%	1
Ohio	15.4	15.4	100.0%	1
Pennsylvania	18.9	18.9	100.0%	1
South Dakota	3.3	3.3	100.0%	1
Illinois	341.8	338.2	98.9%	10
Washington	5.6	5.5	97.2%	11
Indiana	204.5	189.5	92.7%	12
Kansas	5.1	4.7	92.2%	13
Minnesota	0.9	0.7	77.3%	14
Oregon	1.6	1.1	70.0%	15
Colorado	59.2	39.8	67.1%	16
Montana	33.3	22.2	66.8%	17
Kentucky	16.6	10.7	64.4%	18
South Carolina	5.3	3.2	60.8%	19
Florida	73.4	41.9	57.1%	20
Iowa	139.5	79.6	56.9%	21
Nebraska	7.9	3.3	41.8%	22
West Virginia	5.1	1.3	25.5%	23
Texas	6.0	1.5	25.0%	24
Arkansas	3.8	0.5	13.2%	25
New Mexico	0.5	0.1	10.9%	26
<b>Total</b>	<b>\$1,458.1</b>	<b>\$1,291.8</b>	<b>88.6%</b>	<b>—</b>

/a Collections are limited to those racing and gaming taxes that are dedicated only.

Note: states not listed either do not levy a racing or gaming tax or do not dedicate racing and gaming tax receipts.



## 15. Insurance Taxes

Rank Order

1997

dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Illinois	\$10.2	\$10.2	100.0%	1
Indiana	1.8	1.8	100.0%	1
Louisiana	15.0	15.0	100.0%	1
Maine	1.6	1.6	100.0%	1
Ohio	6.3	6.3	100.0%	1
Oregon	4.4	4.4	100.0%	1
Texas	42.4	42.4	100.0%	1
New York	23.6	23.3	98.8%	8
South Carolina	9.6	8.0	83.3%	9
Delaware	28.2	17.6	62.4%	10
New Mexico	76.6	41.1	53.7%	11
Nebraska	40.2	20.7	51.5%	12
South Dakota	2.1	1.0	50.7%	13
Missouri	158.0	79.6	50.3%	14
Pennsylvania	377.3	175.1	46.5%	15
Minnesota	176.5	79.1	44.8%	16
Washington	212.2	73.7	34.7%	17
Montana	33.5	11.0	32.9%	18
West Virginia	71.0	19.9	28.1%	19
Florida	375.1	100.0	26.6%	20
Arkansas	92.4	22.5	24.4%	21
Alabama	155.7	35.5	22.8%	22
Mississippi	105.6	14.0	13.3%	23
Wyoming	6.6	0.9	13.0%	24
North Dakota	20.8	2.6	12.5%	25
Arizona	135.7	15.2	11.2%	26
Kansas	89.6	9.3	10.2%	27
Utah	68.9	6.7	9.8%	28
Idaho	42.8	2.6	6.0%	29
Georgia	204.7	11.1	5.4%	30
New Jersey	280.7	7.2	2.5%	31
Colorado	113.9	2.1	1.8%	32
North Carolina	263.1	4.5	1.7%	33
<b>Total</b>	<b>\$3,246.1</b>	<b>\$866.0</b>	<b>26.7%</b>	<b>—</b>

/a Collections are limited to those insurance taxes that are dedicated only.

Note: states not listed either do not levy an insurance tax or do not dedicate insurance tax receipts.



**16. Real Estate  
Transfer Taxes**  
*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Illinois	\$38.9	\$38.9	100.0%	1
Michigan	192.8	192.8	100.0%	1
North Carolina	24.1	24.1	100.0%	1
Maryland	75.0	67.9	90.5%	4
Arkansas	14.4	11.8	81.9%	5
Virginia	98.7	80.0	81.0%	6
Hawaii	6.0	3.0	50.0%	7
New York	194.5	87.0	44.7%	8
Maine	11.0	2.6	23.4%	9
Iowa	10.6	2.2	21.4%	10
Vermont	13.7	2.5	17.9%	11
Pennsylvania	236.0	35.1	14.9%	12
Delaware	43.9	6.3	14.4%	13
Connecticut	1.0	0.1	11.4%	14
Washington	301.4	23.3	7.7%	15
Minnesota	47.7	1.4	3.0%	16
<b>Total</b>	<b>\$1,309.7</b>	<b>\$579.0</b>	<b>44.2%</b>	<b>—</b>

/a Collections are limited to those real estate transfer taxes that are dedicated only.

Note: states not listed either do not levy a real estate transfer tax or do not dedicate real estate transfer tax receipts.



## 17. Environmental Taxes

*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
Arizona	\$25.9	\$25.9	100.0%	1
California	63.4	63.4	100.0%	1
Florida	213.8	213.8	100.0%	1
Hawaii	1.8	1.8	100.0%	1
Illinois	59.9	59.9	100.0%	1
Indiana	2.4	2.4	100.0%	1
Kansas	2.3	2.3	100.0%	1
Louisiana	5.5	5.5	100.0%	1
Minnesota	1.6	1.6	100.0%	1
Missouri	1.2	1.2	100.0%	1
Nebraska	0.4	0.4	100.0%	1
Nevada	1.1	1.1	100.0%	1
New Jersey	42.5	42.5	100.0%	1
North Carolina	11.5	11.5	100.0%	1
Ohio	3.8	3.8	100.0%	1
South Dakota	0.1	0.1	100.0%	1
Virginia	4.2	4.2	100.0%	1
Washington	82.1	82.1	100.0%	1
Wisconsin	2.2	2.2	100.0%	1
<b>Total</b>	<b>\$525.7</b>	<b>\$525.7</b>	<b>100.0%</b>	<b>—</b>

/a Collections are limited to those environmental taxes that are dedicated only.

Note: states not listed either do not levy an environmental tax or do not dedicate environmental tax receipts.



**18. Alcoholic  
Beverage Taxes**  
*Rank Order*

1997  
dollars in millions

State	Total Tax Collections /a	Total Dedicated	Percent Dedicated	Rank
West Virginia	\$4.9	\$4.9	100.0%	1
Indiana	33.9	27.7	81.7%	2
Oregon	11.8	8.6	72.4%	3
Michigan	76.0	52.9	69.6%	4
Idaho	22.8	14.6	64.0%	5
Montana	6.1	3.9	63.9%	6
Alabama	109.8	64.3	58.6%	7
Tennessee	69.5	35.6	51.2%	8
Arizona	45.1	21.5	47.7%	9
Kansas	33.1	15.4	46.5%	10
Washington	162.1	63.4	39.1%	11
Oklahoma	21.5	7.4	34.5%	12
Utah	44.7	13.5	30.2%	13
Arkansas	4.2	1.1	26.2%	14
South Dakota	9.2	2.3	25.0%	15
Texas	285.1	58.7	20.6%	16
Nevada	16.4	2.7	17.0%	17
New Jersey	76.1	11.0	14.5%	18
North Carolina	173.5	23.3	13.5%	19
Virginia	66.3	8.4	12.7%	20
Colorado	2.9	0.4	12.3%	21
Mississippi	43.0	4.9	11.3%	22
Florida	553.9	18.0	3.3%	23
Ohio	79.6	0.6	0.8%	24
<b>Total</b>	<b>\$1,951.5</b>	<b>\$465.1</b>	<b>23.8%</b>	<b>—</b>

/a Collections are limited to those alcoholic beverage taxes that are dedicated only.

Note: states not listed either do not levy an alcoholic beverage tax or do not dedicate alcoholic beverage tax receipts.



**19. Summary by Purpose**  
*Rank Order*

1997  
dollars in millions

<b>Purpose</b>	<b>Total Dedicated</b>	<b>Percent of Total</b>	<b>Rank</b>
Transportation	\$31,011.6	34.4%	1
Education	24,020.2	26.6%	2
Local Governments	23,709.6	26.3%	3
Health	3,872.3	4.3%	4
Debt Service	2,876.5	3.2%	5
Conservation	1,051.4	1.2%	6
Public Safety	899.7	1.0%	7
State Building/Public Works	734.4	0.8%	8
Environmental Clean Up	537.0	0.6%	9
Human Services	415.8	0.4%	10
Tourism	267.2	0.3%	11
Housing	145.6	0.2%	12
Regulation	98.9	0.1%	13
Economic Development	89.5	0.1%	14
Other	486.1	0.5%	—
<b>Total</b>	<b>\$90,215.8</b>	<b>100.0%</b>	<b>—</b>

Descriptions:

**Transportation:** construction and maintenance of roads, streets, bridges, airports, harbors, boating facilities, and snowmobile trails; debt service on highway bonds; and safety and law enforcement.

**Education:** support for public schools and state universities; school facilities construction and maintenance; and school employees retirement.

**Local Governments:** aid to localities for general use only. Aid to localities for specific purposes are included in other categories.

**Health:** medical care, substance abuse treatment, mental health services, research, treatment, prevention, education, and facilities support.

**Debt Service:** state and local obligations. Excludes debt service on highway bonds which are included under transportation.

**Conservation:** natural resources, wildlife, fisheries; land acquisition; parks and recreation; and historical preservation.

**Public Safety:** police officers' and firefighters' pensions; fire safety, training, education, protection, and support for equipment and facilities; criminal justice assistance and correctional facilities; and 911 emergency system support.

**State Building/Public Works:** state building programs, capital development projects, and public works.

**Environmental Clean Up:** hazardous substance clean up, control, prevention, abatement, and remediation; solid waste management; water quality assurance; litter control; and reclamation projects.

**Human Services:** social services and welfare programs.

**Tourism:** state and local promotion activities; and convention centers and facilities support.

**Housing:** affordable housing assistance and development.

**Regulation:** regulatory activities.

**Economic Development:** economic development grants and assistance; and job training and workforce development.

**Other:** agricultural product marketing and promotion; racing-related activities, such as breeding programs, equine research, racing commission operations, and support for fairs; pensions (other than school employees and police and firefighters); and agency operations and administration.





## 20. Transportation Dedications

Rank Order

1997

dollars in millions

State	Total Tax Collections	Transportation Dedications	Percent Dedicated	Rank
South Dakota	\$631.0	\$131.7	20.9%	1
Virginia	9,116.9	1,510.9	16.6%	2
Montana	1,085.7	170.5	15.7%	3
Nebraska	2,548.2	361.0	14.2%	4
Oregon	4,452.1	591.6	13.3%	5
West Virginia	2,970.8	396.0	13.3%	5
North Dakota	845.3	109.8	13.0%	7
Kentucky	6,310.1	810.7	12.8%	8
Vermont	822.8	105.1	12.8%	8
Maryland	8,216.0	1,004.0	12.2%	10
Kansas	4,035.2	477.5	11.8%	11
New Hampshire	944.5	111.0	11.8%	11
Iowa	5,205.0	564.8	10.9%	13
Arizona	6,783.0	735.5	10.8%	14
North Carolina	12,177.6	1,212.2	10.0%	15
Idaho	1,964.2	194.8	9.9%	16
Louisiana	5,492.7	537.9	9.8%	17
Mississippi	3,742.1	366.2	9.8%	17
Wyoming	640.3	62.8	9.8%	17
Minnesota	10,730.6	1,026.1	9.6%	20
Colorado	5,076.3	467.3	9.2%	21
Oklahoma	5,266.4	471.7	9.0%	22
Arkansas	3,917.7	345.8	8.8%	23
Nevada	2,178.4	186.4	8.6%	24
Texas	21,187.9	1,778.7	8.4%	25
Indiana	8,535.0	697.4	8.2%	26
Missouri	7,784.8	633.7	8.1%	27
Michigan	19,322.9	1,483.2	7.7%	28
Ohio	16,181.4	1,244.8	7.7%	28
South Carolina	5,233.4	404.2	7.7%	28
Maine	1,948.7	147.9	7.6%	31
Utah	3,108.0	234.6	7.5%	32
Wisconsin	9,627.8	715.2	7.4%	33
New Mexico	3,542.9	251.2	7.1%	34
Connecticut	8,104.4	548.2	6.8%	35
Pennsylvania	18,168.6	1,189.9	6.5%	36
Washington	10,482.3	680.9	6.5%	36
Hawaii	3,096.0	199.4	6.4%	38
Illinois	16,882.7	1,082.8	6.4%	38
Delaware	1,758.8	107.6	6.1%	40
Alabama	5,116.1	303.4	5.9%	41
California	53,264.7	3,043.1	5.7%	42
Georgia	10,483.5	581.6	5.5%	43
New York	32,061.3	1,633.0	5.1%	44
Rhode Island	1,588.0	77.7	4.9%	45
Massachusetts	12,864.5	598.8	4.7%	46
Tennessee	6,517.8	304.8	4.7%	46
Florida	19,637.3	803.0	4.1%	48
Alaska	1,438.8	35.2	2.4%	49
New Jersey	13,008.2	280.0	2.2%	50
<b>Total</b>	<b>\$416,098.7</b>	<b>\$31,011.6</b>	<b>7.5%</b>	<b>—</b>



## 21. Education Dedications

*Rank Order*

1997  
dollars in millions

State	Total Tax Collections	Education Dedications	Percent Dedicated	Rank
Alabama	\$5,116.1	\$3,595.6	70.3%	1
Utah	3,108.0	1,429.3	46.0%	2
Tennessee	6,517.8	2,703.0	41.5%	3
Michigan	19,322.9	7,600.2	39.3%	4
Nevada	2,178.4	619.5	28.4%	5
Montana	1,085.7	193.8	17.9%	6
Oklahoma	5,266.4	690.3	13.1%	7
Illinois	16,882.7	2,016.1	11.9%	8
Washington	10,482.3	1,183.2	11.3%	9
Missouri	7,784.8	842.2	10.8%	10
South Carolina	5,233.4	478.2	9.0%	11
Virginia	9,116.9	603.2	6.6%	12
Mississippi	3,742.1	229.7	6.1%	13
Arkansas	3,917.7	206.3	5.3%	14
Texas	21,187.9	928.4	4.4%	15
Florida	19,637.3	572.1	2.9%	16
North Dakota	845.3	7.1	0.8%	17
West Virginia	2,970.8	23.3	0.8%	17
Nebraska	2,548.2	15.5	0.6%	19
Kansas	4,035.2	18.7	0.5%	20
North Carolina	12,177.6	58.9	0.5%	20
Alaska	1,438.8	2.5	0.2%	22
Idaho	1,964.2	1.6	0.1%	23
Minnesota	10,730.6	1.4	0.0%	24
Oregon	4,452.1	0.1	0.0%	24
<b>Total</b>	<b>\$181,743.2</b>	<b>\$24,020.2</b>	<b>13.2%</b>	<b>—</b>

Note: states not listed do not dedicate tax receipts for education purposes.



## 22. Local Government Dedications

1997  
dollars in millions

State	Total Tax Collections	Local Gov't Dedications	Percent Dedicated	Rank
New Jersey	\$13,008.2	\$5,559.7	42.7%	1
Massachusetts	12,864.5	4,562.7	35.5%	2
Nevada	2,178.4	572.7	26.3%	3
New Mexico	3,542.9	658.8	18.6%	4
Indiana	8,535.0	1,511.7	17.7%	5
Arizona	6,783.0	1,162.7	17.1%	6
Wyoming	640.3	108.7	17.0%	7
Mississippi	3,742.1	480.3	12.8%	8
Ohio	16,181.4	1,937.8	12.0%	9
North Dakota	845.3	76.6	9.1%	10
Florida	19,637.3	1,702.2	8.7%	11
Tennessee	6,517.8	566.1	8.7%	11
Idaho	1,964.2	149.8	7.6%	13
Illinois	16,882.7	1,246.6	7.4%	14
Michigan	19,322.9	1,329.0	6.9%	15
Montana	1,085.7	69.5	6.4%	16
North Carolina	12,177.6	505.6	4.2%	17
Alabama	5,116.1	208.2	4.1%	18
Maine	1,948.7	77.7	4.0%	19
Hawaii	3,096.0	99.3	3.2%	20
Washington	10,482.3	291.5	2.8%	21
Kansas	4,035.2	104.0	2.6%	22
Missouri	7,784.8	192.6	2.5%	23
South Dakota	631.0	15.4	2.4%	24
Maryland	8,216.0	178.8	2.2%	25
Alaska	1,438.8	21.2	1.5%	26
Oregon	4,452.1	62.1	1.4%	27
New Hampshire	944.5	9.2	1.0%	28
West Virginia	2,970.8	21.3	0.7%	29
Colorado	5,076.3	31.7	0.6%	30
Louisiana	5,492.7	31.3	0.6%	30
Oklahoma	5,266.4	30.2	0.6%	30
Nebraska	2,548.2	9.9	0.4%	33
Iowa	5,205.0	17.4	0.3%	34
Texas	21,187.9	59.0	0.3%	34
Virginia	9,116.9	14.0	0.2%	36
Arkansas	3,917.7	3.3	0.1%	37
California	53,264.7	26.8	0.1%	37
Connecticut	8,104.4	0.1	0.0%	39
Kentucky	6,310.1	0.4	0.0%	39
Minnesota	10,730.6	2.9	0.0%	39
Wisconsin	9,627.8	0.8	0.0%	39
<b>Total</b>	<b>\$342,874.3</b>	<b>\$23,709.6</b>	<b>6.9%</b>	<b>—</b>

Note: states not listed do not dedicate tax receipts for local governments. Amounts dedicated are for local governments' general use only. Dedications for specific purposes that are to be carried out by local governments are included under other categories.



# Alabama

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Ad Valorem</b>					
Ad Valorem (General Property)	\$129.6	\$57.7 19.6	44.5% 15.1%	Public schools Social and protective services	Sections 40-1-1 through 40-11-4 and 40-21-1 through 40-21-34, Code of Alabama; Amendment 373, Constitution of Alabama.
<b>Income and Corporate</b>					
Corporate Franchise	86.1	13.4 5.4 0.3	15.5% 6.3% 0.4%	Social and protective services Counties Secretary of State's office	Sections 40-14-40 through 40-14-58, Code of Alabama.
Financial Institutions' Excise	20.2	14.7	72.7%	Cities and counties	Sections 40-16-1 through 40-16-8, Code of Alabama.
Income — Corporate, Fiduciary & Individual	1,729.9	1,707.1	98.7%	Public and higher education	Sections 40-18-1 through 40-18-58; and 40-18-160 through 40-18-176, Code of Alabama.
Income — Property Tax Relief	25.3	11.2 3.7	44.3% 14.8%	Public schools Social and protective services	Sections 40-18-70 through 40-18-91, Code of Alabama.
<b>Sales, Use and Business</b>					
Aviation Fuel	0.7	0.7	100%	Airports and aeronautics programs	Section 40-17-31(d), Code of Alabama.
Beer	47.5	19.0 9.5 4.7	40% 20% 10%	Public and higher education Social and protective services Local governments	Sections 28-3-183 through 28-3-199, Code of Alabama.
Coal Severance	8.1	4.8 3.3	59.5% 40.5%	Counties and municipalities where severed Debt service on state dock construction bonds	Sections 40-13-1 through 40-13-10 and 40-13-30 through 40-13-36, Code of Alabama.
Contractors' Gross Receipts	18.5	15.7 2.8	85% 15%	Mental health services Social and protective services	Section 40-23-50, Code of Alabama.
Forest Products' Severance	8.2	8.0	98.3%	Statewide forestry program	Sections 9-13-80 through 9-13-107, Code of Alabama.
Gasoline	367.7	199.0 161.0 0.9	54.1% 43.8% 0.3%	Highway construction and maintenance Counties and municipalities Public roads of state parks	Sections 40-17-30 through 40-17-82; 40-17-220 through 40-17-225, 40-17-240 and 40-17-250, Code of Alabama.
Hydroelectric KWH	1.4	0.8 0.6	58% 42%	Mental health services Public and higher education	Section 40-21-56, Code of Alabama.
Insurance Premiums	155.7	31.0 4.5	19.9% 2.9%	Public and higher education Mental health services	Sections 27-4A-1 through 27-4A-7, Code of Alabama.

# Alabama

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales, Use and Business</b>					
Liquor and Wine	\$62.3	\$22.3 8.8	35.9% 14.1%	Social and protective services Mental health services	Sections 28-3-200 through 28-3-207 and 28-7-16, Code of Alabama.
Lodgings	23.8	5.7 1.0	23.9% 4.3%	State promotion of tourism and travel Counties for promotion of tourism, recreation, and conventions	Sections 40-26-1 through 40-26-21, Code of Alabama.
Lubricating Oils	2.0	0.7 0.6	36.1% 29.5%	Counties and municipalities Highway construction and maintenance	Sections 40-17-170 through 40-17-186; 40-17-220 through 40-17-225; 40-17-240 and 40-17-250, Code of Alabama.
Medicaid Provider	29.1	28.8	99%	Indigent health care and maintenance and expansion of medical services	Sections 40-26B-1 through 40-26B-8, and 40-26B-20 through 40-26B-27, Code of Alabama.
Motor Fuel	103.6	102.2	98.7%	Highway construction and maintenance	Sections 40-17-1 through 40-17-21; 40-17-220 through 40-17-225, 40-17-240 and 40-17-250, Code of Alabama.
Oil & Gas Privilege/Production	75.5	13.7 9.5	18.2% 12.6%	Counties and municipalities where severed Debt service on state dock construction bonds	Sections 9-17-25 through 9-17-31, and 40-20-1 through 40-20-13, Code of Alabama.
Rental or Leasing	53.2	21.3	40%	Public and higher education	Section 40-12-222, Code of Alabama.
Sales	1,475.5	1,328.9 64.5 22.6 3.2	90.0% 4.4% 1.5% 0.2%	Public and higher education Debt service Social and protective services Counties	Sections 40-23-2 through 40-23-37, Code of Alabama.
Tobacco	70.1	22.2 11.2 4.0 4.0 3.1	31.6% 16.0% 5.8% 5.8% 4.5%	Public and higher education Debt service on Industrial Development Authority bonds Social and protective services State parks development Mental health services	Sections 40-25-1 through 40-25-29 and 40-25-40 through 40-25-47, Code of Alabama.
Use	163.3	160.9	98.5%	Public and higher education	Sections 40-23-61 through 40-23-63, Code of Alabama.
Utility Gross Receipts	252.5	233.1 14.6	92.3% 5.8%	Public and higher education Mental health services	Sections 40-21-80 through 40-21-87, Code of Alabama.
Utility License (2.2%)	75.6	63.6	84%	Mental health services	Sections 40-21-50 through 40-21-51 and 40-21-53, Code of Alabama.

# Alabama

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Fair Trial	\$13.0	\$8.0	61.8%	Municipalities for indigent defense expenses	Sections 12-19-250 through 12-19-254, Code of Alabama.
		2.6	20.2%	Department of Education	
All Other	117.7	0	0%	General Fund	Code of Alabama.
<b>Total State Tax Collections</b>	<b>\$5,116.1</b>	<b>\$4,460.5</b>	<b>87.2%</b>		

# Alaska

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other Natural Resource</b>					
Fisheries Business	\$31.0	\$15.4	49.7%	Municipalities	Alaska Statutes, section 43.75.130.
Fishery Resource Landing	8.3	3.1 1.0	36.9% 12.1%	Municipalities Transfer to Alaska Seafood Marketing Institute	Alaska Statutes, section 43.77.060.
Salmon Enhancement	4.2	4.2	100%	Financing for qualified regional aquaculture associations	Alaska Statutes, section 43.76.025(c).
Salmon Marketing	3.5	3.5	100%	Alaska Seafood Marketing Institute for salmon marketing program support	Alaska Statutes, section 43.76.120(d).
<b>Sales and Use</b>					
Aviation Motor Fuel	8.1	8.0 0.1	98.2% 1.8%	Aviation facilities Municipalities where collected	Alaska Statutes, section 43.40.010.
Cigarette	14.6	2.5	17.1%	Rehabilitation, construction, repair and associated insurance costs of state school facilities	Alaska Statutes, section 43.50.140.
Electric and Telephone Cooperative	2.7	2.6	95.7%	Municipalities where collected	Alaska Statutes, section 10.25.570.
Marine Motor Fuel	7.3	7.3	100%	Water and harbor facilities	Alaska Statutes, section 43.40.010.
Motor Fuel	19.9	19.9	100%	Highway and ferry projects	Alaska Statutes, section 43.40.010.
Tobacco Products	1.7	1.7	100%	Health care, research, promotion, and education programs	Alaska Statutes, section 43.50.350.
<b>Other</b>					
Coin-Operated Device /a	0.1	0.0	39.2%	Municipalities where collected	Alaska Statutes, section 43.35.050.
All Other	1,337.4	0.0	0%	General Fund	Alaska Statutes.
<b>Total State Tax Collections</b>	<b>\$1,438.8</b>	<b>\$69.3</b>	<b>4.8%</b>		

/a Distributions are less than \$100,000. In FY 1997, \$35,330 was distributed.

*General Note: the Alaska Constitution prohibits dedicated funds except for the Alaska Permanent Fund, when required by the federal government for state participation in federal programs, and for dedicated funds in existence prior to adoption of the constitution. According to governmental generally accepted accounting standards, there can only be one general fund and any other funds created by the legislature within the general fund are treated as accounts. The legislature has found it convenient to establish special accounts in the general fund to track certain kinds of revenues and expenditures. These funds are not dedicated for specific purposes, but statutory language establishing them uses the permissive, "the legislature may appropriate from the fund for the purpose of...". As such, with the exception of the portion of the tax on cigarettes transferred to the School Fund, revenues "dedicated" as listed here are subject to appropriation by the legislature.*

# Arizona

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Highway User</b>					
Aviation Fuel	\$0.5	\$0.5	100%	Public airport facilities	Arizona Revised Statutes, sections 28-8344 and 28-8345.
Motor Carrier	92.6	90.2 2.4	97.4% 2.6%	Highway- and street-related purposes Commercial vehicle safety enforcement and maintenance of transportation facilities along NAFTA corridor	Arizona Revised Statutes, section 28-5852.
Motor Vehicle Fuel	374.0	364.0 10.0	97.3% 2.7%	Highway- and street-related purposes Improvement of waters where boating is permitted; off-highway vehicle-related activities; and refunds	Arizona Revised Statutes, sections 28-5606 and 28-5615.
Use Fuel	124.7	124.7	100%	Highway- and street-related purposes	Arizona Revised Statutes, sections 28-5708 and 28-5730.
<b>Income</b>					
Corporate and Individual Income /a	2,269.3	257.8	11.4%	Urban revenue sharing for cities and towns	Arizona Revised Statutes, section 43-206.
<b>Luxury</b>					
Cannabis and Controlled Substances	0.1	0.0	57.6%	Anti-racketeering prosecution, gang prevention, and substance abuse prevention and education /b	Arizona Revised Statutes, sections 42-3401 to 42-3406.
Cigarettes, Cigars, and Tobacco Products	165.8	116.0 6.2	69.9% 3.7%	Indigent health care services, tobacco use prevention and reduction, and research on tobacco-related disease and addiction State-operated juvenile correctional facilities	Arizona Revised Statutes, sections 42-3052; 42-3102 to 42-3104; 42-3251 and 42-3252.
Liquor	45.1	17.1 4.4 0.0	37.8% 9.7% 0.0%	State-operated juvenile correctional facilities Drug treatment, prevention, and education programs Promotion of Arizona wine /c	Arizona Revised Statutes, sections 42-3052; 42-3102 to 42-3106.
<b>Other Gross Receipts</b>					
Insurance Premium	135.7	9.8 5.4	7.2% 4.0%	Highway patrol retirement system Local firefighters' pensions	Arizona Revised Statutes, sections 20-224 and 20-224.01; 9-951.



# Arizona

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other Gross Receipts</b>					
Pari-Mutuel	\$2.6	\$0.9	33.1%	Promotion of state livestock and agricultural resources	Arizona Revised Statutes, section 5-113.
		0.6	22.1%	Promotion and betterment of county fair racing meetings	
		0.6	22.1%	Promotion and improvement of race horse and greyhound breeding	
		0.3	11.0%	Capital outlay for the Arizona exposition and state fair	
		0.2	8.3%	County fair racing administration	
		0.1	3.3%	Administration of funds; promotion and improvement of stallion breeding; and agricultural consulting and training program	
Telecommunication Services Excise	12.5	6.7	53.2%	911 emergency telecommunication services	Arizona Revised Statutes, sections 42-5252 and 42-5253.
		4.3	34.2%	Telecommunication services for the deaf and severely hearing impaired	
		1.6	12.6%	Poison control services	
<b>Payments in Lieu of Property Taxes</b>					
Aircraft License	1.8	1.8	100%	Public airport facilities	Arizona Revised Statutes, sections 28-8335 and 28-8345.
Flight Property	17.7	17.7	100%	Public airport facilities	Arizona Revised Statutes, section 42-14255.
Vehicle License	552.3	275.3	49.8%	Local governments	Arizona Revised Statutes, sections 28-5801 and 28-5808.
		112.8	20.4%	Transportation-related purposes	
Watercraft License	1.6	0.8	46.7%	Grants to counties for boating law enforcement	Arizona Revised Statutes, sections 5-321 and 5-323.
		0.7	45.0%	Watercraft licensing administration and boating safety education	
		0.1	8.2%	Improvement of waters where boating is permitted	
<b>Transaction Privilege, Severance, and Use</b>					
Jet Fuel Excise	4.6	0.7	16.2%	Counties	Arizona Revised Statutes, sections 42-5352 and 42-5353.
		0.5	10.0%	Cities	
Metalliferous Minerals and Timber Severance	27.1	8.8	32.4%	Counties	Arizona Revised Statutes, sections 42-5202 and 42-5205.
		5.4	20.0%	Cities	
Rental Occupancy	0.1	0.0	27.0%	Counties /d	Arizona Revised Statutes, sections 42-5404, 42-5409, and 42-5410.
		0.0	16.7%	Cities /d	

# Arizona

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Transaction Privilege, Severance, and Use</b>					
Transaction Privilege (Sales) /e	\$2,688.8	\$379.8 234.4	14.1% 8.7%	Counties Cities	Arizona Revised Statutes, sections 42-5008, 42-5010, and 42-5029.
Water Use	1.9	1.9	100%	State matching monies and hazardous substance remedial and related action	Arizona Revised Statutes, sections 42-5302 to 42-5304.
<b>Other</b>					
Underground Storage Tank	24.0	23.1 1.0	95.9% 4.1%	Corrective action costs Grants to owners or operators for compliance and other related purposes	Arizona Revised Statutes, sections 28-6001 and 28-6008; 49-1031 and 49-1036.
All Other	240.2	0.0	0%	General Fund	Arizona Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$6,783.0</b>	<b>\$2,088.6</b>	<b>30.8%</b>		

/a Individual and corporate income taxes are pooled for distribution.

/b The distribution is less than \$100,000. The distribution in FY 1997 was \$28,293.

/c The distribution is less than \$100,000. The distribution in FY 1997 was \$9,542.

/d The distribution is less than \$100,000. The distribution in FY 1997 to counties was \$26,675, and to cities \$16,462.

/e Of the collections credited to the general fund, the following appropriations are required by statute: Department of Revenue for monies sufficient to cover administrative expenses; Department of Economic Security for social and welfare services programs; arts programs; and tourism promotion. In addition, monies are transferred to the Water Quality Assurance Revolving Fund.

# Arkansas

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Alcoholic Beverage</b>					
Mixed Drink	\$4.1	\$1.1	26.2%	University of Arkansas Medical Center	Arkansas Code 3-9-213.
Native Wine	0.1	0.0	6.7%	Wine production research /a	Arkansas Code 3-5-409.
<b>Highway User</b>					
Motor Fuel and Special Fuels	351.1	231.2	65.8%	Construction and maintenance of state highways and roads	Arkansas Code 26-55-205; 26-56-201; 26-56-301; 26-56-304; 26-56-502; 26-62-201; 27-70-104; 27-70-206; 27-70-207; 27-72-305.
		109.6	31.2%	Construction and maintenance of county roads and city streets	
<b>Income</b>					
Corporate Income	261.6	13.8	5.3%	Improvement of state post-secondary technical colleges and schools	Arkansas Code 26-51-205.
<b>Natural Resources</b>					
Oil and Brine Severance	0.1	0.1	100%	Arkansas Oil and Brine Museum	Arkansas Code 26-58-301.
Severance	9.7	3.3	34.0%	County aid for public schools and highways	Arkansas Code 26-58-111 to 26-58-113; 26-58-124 to 26-58-125.
		0.2	1.5%	Oil and Gas Commission	
Timberlands	2.1	2.1	100%	Statewide forest fire protection program	Arkansas Code 26-61-103.
Timber Severance	3.6	3.6	100%	State Forestry Commission	Arkansas Code 26-58-111; 26-58-124.
<b>Racing</b>					
Greyhound Racing Pari-mutuel	3.8	0.5	13.2%	Indigent health care, developmental disability programs, community college payments, and municipalities /b	Arkansas Code 23-111-503 to 23-111-515.
<b>Regulatory</b>					
Corporate Franchise	6.4	0.1	2%	Acquiring and operating a voter registration signature imaging system in the office of the Secretary of State	Arkansas Code 26-54-104.
Insurance Premium	92.4	9.4	10.2%	Police officers' pensions	Arkansas Code 26-57-604.
		8.4	9.1%	Firemen's pensions	
		4.7	5.0%	Rural fire departments for training and equipment	
<b>Sales and Use</b>					
Aviation Sales	2.5	2.5	100%	Airport construction and improvement	Arkansas Code 27-115-110.

# Arkansas

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales and Use</b>					
Sales and Use	\$1,434.2	\$142.5	9.9%	Public schools	Arkansas Code 26-52-301 and 26-52-302; 26-53-106 and 26-53-107.
		38.4	2.7%	State institutions of higher education	
		8.6	0.6%	Department of Higher Education grants	
		2.3	0.2%	Vocational education administration	
		0.7	0.0%	Department of Education programs	
Two Percent Tourism	6.7	6.7	100%	Tourism promotion and development	Arkansas Code 26-52-1002.
<b>Tobacco</b>					
Cigarette	82.7	2.5	3.1%	Transportation services for the elderly, including the Meals on Wheels Program	Arkansas Code 26-57-208.
<b>Other</b>					
Real Estate Transfer	14.4	9.0	62.4%	Preservation of state-owned natural and cultural resources	Arkansas Code 26-60-105 and 15-12-103.
		1.1	7.8%	Grants to localities for outdoor recreation	
		1.1	7.8%	State historic preservation program	
		0.6	3.9%	County aid, court reporter salaries and expenses, and training for clerks	
Soft Drink	39.3	39.3	100%	Medicaid program	Arkansas Code 26-57-904.
All Other	1,602.9	0.0	0%	General Fund	Arkansas Code.
<b>Total State Tax Collections</b>	<b>\$3,917.7</b>	<b>\$643.4</b>	<b>16.4%</b>		

/a The distribution is less than \$100,000. The distribution in FY 1997 was \$6,955.

/b Distributions to municipalities are for charitable purposes, assistance for disaster victims and indigent persons, and general aid.

# California

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Environmental</b>					
Childhood Lead Poisoning Prevention /a	\$12.0	\$12.0	100%	Lead poisoning prevention, evaluation, and screening program for children at risk of lead poisoning	California Revenue and Taxation Code, sections 43001 to 43651.
Hazardous Substances /b	49.1	49.1	100%	Regulation of hazardous waste management and cleanup of contaminated sites	California Revenue and Taxation Code, sections 43001 to 43651.
Occupational Lead Poisoning Prevention /a	2.3	2.3	100%	Occupational lead poisoning prevention program	California Revenue and Taxation Code, sections 43001 to 43651.
<b>Excise</b>					
Cigarette and Tobacco Products	667.6	465.1	69.7%	Tobacco-related school and community health education programs; disease research; indigent health care services; and programs on fire prevention, environmental conservation, fish and wildlife habitats, and parks & recreation	California Revenue and Taxation Code, sections 30001 to 30481.
		33.8	5.1%	Breast cancer research and control	
Emergency Telephone Users Surcharge /a	81.6	81.6	100%	Support for the 911 emergency telephone number system	California Revenue and Taxation Code, sections 41001 to 41176.
Energy Resources Surcharge /a	42.5	42.5	100%	Energy programs and projects, including energy resources conservation and development	California Revenue and Taxation Code, sections 40001 to 40216.
<b>Fuel</b>					
Aircraft Jet Fuel	1.5	1.5	100%	Airport programs	California Revenue and Taxation Code, sections 7370 to 7396.
Motor Vehicle Fuel /c	2,863.6	2,863.6	100%	Construction and maintenance of public roads, mass transit systems, airports, and small craft harbors	California Revenue and Taxation Code, sections 7301 to 8526; 8601 to 9355; and 60001 to 60708.
<b>Sales and Use</b>					
Sales and Use	18,434.8	1,690.5	9.2%	Counties to support health, mental health, and social services programs previously funded by the state	California Revenue and Taxation Code, sections 6001 to 7176.
		178.0	1.0%	Transportation planning and development	
<b>Other</b>					
General Fish and Game	2.4	2.4	100%	Fish conservation and enhancement programs, aquaculture program, and inspection and regulation of the fishing industry	California Fish and Game Code, sections 8040 to 8070, and 15400 to 15415.

# California

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Inspection Tonnage	\$1.2	\$1.2	100%	Commercial feed inspection program	California Food and Agricultural Code, sections 15061 and 15062.
Timber Yield	26.8	26.8	100%	Counties where timber was harvested	California Revenue and Taxation Code, sections 38101 to 38908.
All Other	31,079.3	0.0	0%	General Fund	California Revenue and Taxation Code.
<b>Total State Tax Collections</b>	<b>\$53,264.7</b>	<b>\$5,450.4</b>	<b>10.2%</b>		

/a Statutorily defined as a tax.

/b Includes the following fees that are statutorily defined as taxes: disposal fee, facility fee, generator fee, activity fee, and environmental fee.

/c Includes the motor vehicle fuel license tax (levied on gasoline), diesel fuel tax, and the use fuel tax (levied on alternative fuels such as liquefied petroleum gas, natural gas, and alcohol fuel).

# Colorado

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales, Use, and Excise</b>					
Aviation Fuel	\$9.5	\$9.5	100%	Governmental entities operating public-accessible airports	Title 39, Article 27, Colorado Revised Statutes.
Cigarette	59.7	16.8	28.1%	Cities and counties	Title 39, Article 28, and section 39-22-623, Colorado Revised Statutes.
Limited Stakes Gaming	59.2	14.5	24.4%	Historic preservation and restoration	Title 12, Article 47.1, Colorado Revised Statutes.
		7.6	12.9%	Division of Gaming administration	
		4.6	7.8%	Gilpin County	
		3.0	5.0%	Contiguous counties where gaming is permitted	
		2.8	4.7%	City of Black Hawk	
		2.7	4.5%	Department of Transportation	
		1.6	2.7%	Teller County	
		1.3	2.2%	City of Cripple Creek	
		1.1	1.8%	Central City	
		0.4	0.7%	City of Woodland Park	
		0.1	0.2%	City of Victor	
		0.1	0.2%	Tourism promotion	
Mileage and Fuel	455.1	455.1	100%	State and local highways	Title 42, Article 3, and Title 39, Article 27, Colorado Revised Statutes.
Sales and Use	1,412.9	56.3	4%	Old Age Pension Fund	Title 39, Article 26, Colorado Revised Statutes.
Wine	2.9	0.4	12.3%	Colorado wine industry promotion and research and development	Title 12, Article 47, Colorado Revised Statutes.
<b>Severance</b>					
Oil & Gas, Coal, Molybdenum, & Metallic Minerals	32.9	16.7	50.8%	Impacted localities for public and wastewater treatment facilities and other public services	Title 39, Article 29, Colorado Revised Statutes.
		13.7	41.6%	Development and conservation of the state's water resources	
		2.5	7.6%	Uranium mill tailings remedial action program	
<b>Other</b>					
Insurance	113.9	2.1	1.8%	Division of Insurance operations	Title 10, Articles 3, 5, and 6, Colorado Revised Statutes.
All Other	2,930.2	0.0	0%	General Fund	Colorado Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$5,076.3</b>	<b>\$612.9</b>	<b>12.1%</b>		

# Connecticut

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Motor Fuel</b>					
Motor Vehicle Fuels	\$548.2	\$547.9	99.9%	State transportation programs, debt service on transportation bonds, and highway patrol	Connecticut General Statutes, Chapter 221.
		0.3	0.1%	Boating safety and fisheries program	
<b>Sales and Use</b>					
Sales and Use /a	2,612.0	10.0	0.4%	Tourism districts, convention centers, and coliseum authorities for tourism promotion	Connecticut General Statutes, Chapter 219.
<b>Other</b>					
Controlling Interest Transfer	1.0	0.1	11.4%	Towns where real property is located	Connecticut General Statutes, Chapter 228b.
Dry Cleaning Gross Receipts	0.8	0.8	100%	Grants to dry cleaning services for pollution prevention measures	Connecticut General Statutes, Chapter 211b.
Petroleum Products Gross Earnings	90.8	10.4	11.5%	Underground storage tank petroleum clean-up	Connecticut General Statutes, Chapter 227.
Seed Oyster	0.6	0.6	100%	Purchase of shell or other cultch material for deposit on state shellfish beds and to spawn oyster stock	Connecticut General Statutes, section 26-237c.
All Other	4,851.0	0.0	0%	General Fund	Connecticut General Statutes.
<b>Total State Tax Collections</b>	<b>\$8,104.4</b>	<b>\$570.1</b>	<b>7.0%</b>		

/a Of the sales and use tax on aviation fuel used at Bradley International Airport, 50 percent of the collections are credited to the airport's revenue fund.



# Delaware

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Occupational and Business</b>					
Business and Occupational License and Gross Receipts	\$120.9	\$4.8	4%	Hazardous substance cleanup	30 Delaware Code, chapters 20-29, and 43; and 7 Delaware Code, section 9114.
<b>Commodity</b>					
Motor Carriers Fuel Purchase	12.1	12.1	100%	Roads, highways, and transportation facilities	30 Delaware Code, chapter 52.
Motor Fuel and Special Fuel	95.5	95.5	100%	Roads, highways, and transportation facilities	30 Delaware Code, chapter 51.
Realty Transfer	43.9	6.3	14.4%	Land and water conservation	30 Delaware Code, chapter 54.
<b>Other</b>					
Insurance	28.2	17.6	62.4%	Ambulance and fire rescue operations of nonprofit organizations and volunteer fire companies throughout the state and police and firefighters' pensions	18 Delaware Code, chapter 7.
Public Accommodations	7.1	0.9	12.5%	Beach replenishment and preservation	30 Delaware Code, chapter 61.
		0.9	12.5%	County convention and visitors' bureaus	
All Other	1,451.1	0.0	0%	General Fund	Delaware Code.
<b>Total State Tax Collections</b>	<b>\$1,758.8</b>	<b>\$138.1</b>	<b>7.9%</b>		

# Florida

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority	
<b>Gross Receipts</b>						
Drycleaning /a	\$8.3	\$7.7	91.8%	Water quality assurance	Sections 376.303, 376.70, and 376.75, Florida Statutes.	
Gross Receipts Utility	572.1	572.1	100%	Public school, community college, and university capital outlay	Chapter 203, Florida Statutes; Constitution Article XII Section 9(a).	
<b>Sales, Use, and Excise</b>						
Beverage	553.9	9.9	1.8%	Children and adolescents substance abuse programs	Chapters 561 to 568, Florida Statutes.	
		8.1	1.5%	Administration and enforcement		
Cigarette and Other Tobacco Products /b	443.7	125.7	28.3%	Municipal revenue sharing	Chapter 210, Florida Statutes.	
		113.7	25.6%	Indigent health care services		
		22.5	5.1%	Municipal financial assistance		
		11.3	2.5%	County revenue sharing		
Citrus	68.6	68.6	100%	Citrus advertising and promotion	Chapter 601, Florida Statutes.	
Documentary Stamp /c	844.2	145.6	17.3%	Preservation 2000 debt service	Chapter 201, Florida Statutes.	
		84.2	10.0%	Local housing assistance programs		
		63.6	7.5%	Land acquisition		
		43.3	5.1%	Water management lands		
		43.3	5.1%	Conservation and recreation lands		
		36.0	4.3%	State housing assistance programs		
Motor Fuel /d	1,457.8	632.5	43.4%	State road maintenance and construction	Chapter 206 and Section 212.0501, Florida Statutes.	
		160.1	11.0%	Counties and County road debt		
		73.0	5.0%	Municipal revenue sharing		
		60.0	4.1%	County aid		
		13.0	0.9%	Department of Revenue administration		
		7.6	0.5%	Aquatic weed control and boat-related activities		
		1.5	0.1%	Center for Urban Transportation Research		
		1.3	0.1%	Recreational boating activities		
Pari-Mutuel /e	73.4	29.9	40.7%	Counties		Chapter 550, Florida Statutes.
		12.0	16.4%	Division of Pari-Mutuel Wagering administration and operations		
Pollutant /b	213.8	181.7	85.0%	Inland protection	Chapter 206 Part IV and Section 403.7185, Florida Statutes.	
		25.8	12.1%	Water quality assurance /f		
		6.3	2.9%	Coastal protection		

# Florida

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales, Use, and Excise</b>					
Sales and Use	\$12,088.8	\$1,015.7	8.4%	Local governments	Chapter 212, Florida Statutes.
		24.1	0.2%	Solid waste management	
		10.8	0.1%	Sports facilities /g	
		5.6	0.0%	Emergency fund for qualifying counties	
<b>Severance</b>					
Oil and Gas Production	10.3	1.5	14.8%	Mineral land reclamation	Chapter 211, Part I, Florida Statutes.
		1.3	12.7%	County in which produced	
Solid Mineral Severance	65.7	10.0	15.2%	Conservation and recreation lands	Chapter 211, Part II, Florida Statutes.
		7.9	12.1%	Nonmandatory (phosphate) land reclamation	
		5.8	8.8%	Mineral land reclamation	
		5.2	7.9%	County where mined	
		5.2	7.9%	Phosphate research	
<b>Other</b>					
Insurance Premium /h	375.1	73.6	19.6%	Local police and firefighters pensions	Chapter 624, Florida Statutes.
		14.4	3.8%	Insurance commissioner's regulatory operations	
		12.0	3.2%	Emergency management, preparedness, and assistance	
Intangibles /i	952.4	352.0	37%	County revenue sharing	Chapter 199, Florida Statutes.
All Other	1,909.2	0.0	0%	General Fund	Florida Statutes.
<b>Total State Tax Collections</b>	<b>\$19,637.3</b>	<b>\$4,105.4</b>	<b>20.9%</b>		

/a Amount dedicated is derived by Fiscal Planning Services, Inc. from statutory language.

/b Amounts distributed vary from amounts collected due to changing balances of undistributed collections. Distributions do not include refunds, administrative costs, or service charges to General Revenue.

/c Amounts distributed differ from amounts collected due to refunds and beginning and ending fund balances.

/d Total collections represent gross collections; actual distributions from motor fuel tax collections totalled \$1,011 million in fiscal year 1997, less General Revenue service charges.

/e Amounts dedicated are before service charges to General Revenue.

/f Amounts distributed include revenues of \$8.3 million for the \$1.50 lead-acid battery fee.

/g Includes facilities for a new professional sports franchise, new spring training franchise, Professional Golf Hall of Fame, and the International Game Fish Association World Center.

/h Amounts distributed do not equal collections due to cash balances, distributions to additional trust funds, and refunds.

/i Amounts distributed are before deductions for administrative costs and revenues from government leaseholds.

# Georgia

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Motor Fuels</b>					
Motor Fuels /a	\$581.6	\$546.6 35.0	94% 6%	Transportation programs Debt service on road construction bonds	Official Code of Georgia, sections 48-9-1 to 48-9-19.
<b>Other</b>					
Insurance Premium	204.7	11.1	5.4%	Firefighters' retirement benefits	Official Code of Georgia, section 47-7-61.
All Other	9,697.2	0.0	0%	General Fund	Official Code of Georgia.
<b>Total State Tax Collections</b>	<b>\$10,483.5</b>	<b>\$592.7</b>	<b>5.7%</b>		

/a Collections for second motor fuel tax (O.C.G. 48-9-14) and motor carrier fuel (mileage) tax (O.C.G. 48-9-30 to 48-9-46) are included under "Motor Fuels." Motor fuel taxes are not statutorily dedicated but are earmarked for the Department of Transportation and debt service through appropriations from the general fund.

# Hawaii

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Fuel</b>					
Environmental Response	\$1.8	\$1.8	100%	Oil spill activities and local used oil recycling programs	Title 14, Chapter 243, Section 243-3.5, Hawaii Revised Statutes, as amended.
Fuel	136.8	69.9 61.7 3.9 1.3	51% 45% 3% 1%	State highway system County highways Airport system Statewide boating program	Title 14, Chapter 243, Section 243-1 to 243-3, and 243-4 to 243-16, Hawaii Revised Statutes, as amended.
<b>General Excise and Use</b>					
General Excise (Gross Income)	1,434.2	5.0	0.4%	Debt service on compound interest bonds	Title 14, Chapter 237, Section 237-1 to 237-49, Hawaii Revised Statutes, as amended.
Transient Accommodations	125.5	99.3 20.9	79.2% 16.7%	Counties Convention center capital costs and operations support	Title 14, Chapter 237D, Section 237D-1 to 237D-16, Hawaii Revised Statutes, as amended.
<b>Income</b>					
Personal Income	976.3	0.3	0.0%	Campaign Spending Commission operations	Title 14, Chapter 235, Section 235-1 to 235-69; and 235-91 to 235-119, Hawaii Revised Statutes, as amended.
<b>Other</b>					
Conveyance	6.0	1.5 1.5	25% 25%	Natural area partnership and forest stewardship programs Loans and grants for rental housing development	Title 14, Chapter 247, Section 247-1 to 247-13, Hawaii Revised Statutes, as amended.
Motor Vehicle Weight /a,c	40.0	40.0	100%	State highway system	Title 14, Chapter 249, Section 249-1 to 249-13, and 249-18 to 249-35, Hawaii Revised Statutes, as amended.
Rental Motor and Tour Vehicle Surcharge /b,c	22.6	22.6	100%	State highway system	Title 14, Chapter 251, Section 251-1 to 251-15, Hawaii Revised Statutes, as amended.
All Other	352.8	0.0	0%	General Fund	Title 14, Hawaii Revised Statutes, as amended.
<b>Total State Tax Collections</b>	<b>\$3,096.0</b>	<b>\$329.7</b>	<b>10.6%</b>		

/a Collections include motor vehicle registration, commercial driver's license, and periodic motor vehicle inspection fees.

/b Statutorily defined as a tax. Collections include rental vehicle registration fees.

/c Act 270, SLH 1997 transfers revenues from the State Highway Fund to the General Fund during FY 1997, FY 1998, and FY 1999.

# Idaho

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Income</b>					
Corporate Income	\$138.3	\$0.3	0.2%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 30, Idaho Code.
		0.2	0.1%	Multi-State Tax Compact Commission	
Individual Income	830.9	4.2	0.5%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 30, Idaho Code.
<b>Motor Fuels</b>					
Fuels	202.4	108.2	53.5%	State transportation programs	Title 63, Chapter 24, Idaho Code.
		72.2	35.7%	Local highways	
		8.4	4.1%	Law enforcement	
		4.0	2.0%	Waterways improvement, park and recreation capital improvement, off-highway improvement, and search and rescue	
		1.4	0.7%	Aeronautics	
		0.3	0.1%	Railroad grade crossing protection and local bridge inspection	
		0.3	0.1%	Local Highway Assistance Council	
<b>Product</b>					
Beer	3.5	1.1	33%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 10, Idaho Code.
		0.7	20%	Alcoholism treatment	
Cigarette and Tobacco Products	29.1	7.0	23.9%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 25, Idaho Code.
		4.7	16.2%	Substance abuse programs in the public schools	
		4.7	16.2%	County juvenile probation services	
		4.5	15.5%	Water pollution control	
		0.4	1.4%	Cancer control	
		0.1	0.5%	Central cancer registry	
Liquor	17.3	9.1	52.7%	Cities and counties	Title 23, Chapters 2 and 4, Idaho Code.
		1.2	6.9%	Alcohol treatment	
		1.2	6.9%	Public schools	
		0.7	3.8%	Welfare program	
		0.3	1.7%	Community colleges	
Wine	2.0	0.2	12%	Alcoholism treatment	Title 23, Chapter 13, Idaho Code.
		0.1	5%	Idaho Grape Growers & Wine Producers Commission	

# Idaho

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales</b>					
Sales	\$624.6	\$48.2	7.7%	Revenue sharing to cities & counties	Title 63, Chapter 36, Idaho Code.
		45.2	7.2%	Property tax relief	
		37.3	6.0%	Counties	
		9.6	1.5%	County circuit breaker	
		4.8	0.8%	Water pollution control	
		0.5	0.1%	Maintenance and construction of state buildings and other structures	
		0.1	0.0%	Multi-State Tax Compact Commission	
<b>Other</b>					
Car Company's Ad Valorem	0.1	0.1	100%	Public schools	Section 63-411, Idaho Code.
Estate and Transfer	4.2	3.3	78.5%	Water pollution control	Title 14, Chapter 4, Idaho Code.
		0.4	10.0%	Counties	
		0.4	8.7%	Resource conservation and rangeland development	
Illegal Drug /a	0.0	0.0	100%	Substance abuse treatment	Title 63, Chapter 42, Idaho Code.
Insurance Premium	42.8	2.6	6%	Firefighters' retirement benefits	Title 41, Chapters 4, 34, and 39, Idaho Code.
All Other	69.0	0.0	0%	General Fund	Idaho Code.
<b>Total State Tax Collections</b>	<b>\$1,964.2</b>	<b>\$388.0</b>	<b>19.8%</b>		

/a Total collections are less than \$100,000. Collections in FY 1997 were \$20,386.

# Illinois

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Estate</b>					
Illinois Estate and Generation-Skipping Transfer (Inheritance)	\$199.4	\$13.0	6.5%	Counties	35 Illinois Compiled Statutes 405/1 to 405/18.
<b>Excise</b>					
Motor Fuel and Motor Fuel Use	1,220.8	421.1	34.5%	Road maintenance and construction	35 Illinois Compiled Statutes 505/1 to 505/20.
		275.6	22.6%	State highways and transportation	
		233.8	19.1%	Municipalities	
		166.7	13.7%	Counties	
		75.7	6.2%	Local road districts	
		25.0	2.0%	Congestion mitigation and air quality	
		18.0	1.5%	Grade crossing protection and separation	
		5.0	0.4%	Boat and snowmobile access areas and safety	
Underground Storage Tank /a	59.9	59.9	100%	Leaking storage tanks clean up	35 Illinois Compiled Statutes 505/2a-2b, 17.
<b>Gaming</b>					
Bingo	6.7	3.4	50%	Public schools	230 Illinois Compiled Statutes 25/1 to 25/7.
		3.4	50%	Mental health services	
Charitable Games	0.2	0.2	100%	State and local gaming law enforcement	230 Illinois Compiled Statutes 30/1 to 30/15.
Pull Tabs and Jar Games	7.3	3.7	50%	Public schools	230 Illinois Compiled Statutes 20/1 to 20/7.
		3.7	50%	State and local gaming law enforcement	
Racing Privilege	40.4	14.9	36.8%	Agricultural activities	230 Illinois Compiled Statutes 5/27 to 5/27.1.
		9.7	24.2%	Debt service on bonds issued to authorities for construction of exhibition and convention facilities	
		4.2	10.5%	Conservation districts with off-track betting facilities and promotion of state horse racing industry	
		3.6	8.8%	Improvement of racetrack facilities	
		1.7	4.2%	Illinois thoroughbred breeding	
		1.7	4.1%	State capital development projects	
		0.7	1.7%	Illinois standardbred breeding	
		0.3	0.8%	County fairs and Fair Exposition Authorities	
Riverboat Gambling /b	287.2	185.0	64.4%	Public school and university programs	230 Illinois Compiled Statutes 10/13.
		89.6	31.2%	Municipalities and counties where boats are docked	
		12.6	4.4%	Enforcement of gaming regulations and laws	



# Illinois

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Income</b>					
Individual and Corporate Income	\$7,912.9	\$722.3 527.3	9.1% 6.7%	Local governments Public school and university programs	35 Illinois Compiled Statutes 5/101 to 5/1701.
<b>Use and Occupation</b>					
Cigarette and Cigarette Use	412.7	107.9 43.1 4.8	26.1% 10.4% 1.2%	Skilled and intermediate long term health care facilities Public schools Debt service on reconstruction bonds for McCormick Place — convention hall and exposition building	35 Illinois Compiled Statutes 130/1 to 130/30; and 135/1 to 135/37.
Hotel Operators' Occupation	126.3	62.7 26.1 13.0 8.0	49.7% 20.7% 10.3% 6.3%	State capital development projects Department of Commerce & Community Affairs for tourism promotion Illinois Sports Facilities Authority Local convention and tourism bureaus	35 Illinois Compiled Statutes 145/1 to 145/10.
Sales /c	5,317.8	1,241.6 293.9 136.7 88.5 25.3 21.2 14.1 11.9	23.3% 5.5% 2.6% 1.7% 0.5% 0.4% 0.3% 0.2%	Public schools State capital development projects Public transportation programs Transportation programs Downstate public transportation operating assistance Local governments Private development promotion in economically depressed areas Metro-east public transportation operating assistance	35 Illinois Compiled Statutes 105/1 to 105/22; 110/1 to 110/21; 115/1 to 115/21; and 120/1 to 120/14.
Tobacco Products	15.8	15.8	100%	Skilled and intermediate long term health care facilities	35 Illinois Compiled Statutes 143/10-1.
<b>Utility</b>					
Intrastate Gross Revenue	16.2	16.2	100%	Illinois Commerce Commission regulatory operations	35 Illinois Compiled Statutes 5/2-202.
Telecommunications Excise	404.5	12.0	3%	Public schools	35 Illinois Compiled Statutes 630/1 to 630/21.
<b>Vehicles</b>					
Vehicle Use	42.1	5.0	11.9%	State capital development projects	625 Illinois Compiled Statutes 5/3-1001 to 5/3-1006.

# Illinois

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Fire Marshal	\$10.2	\$10.2	100%	Fire prevention and training	425 Illinois Compiled Statutes 25/12 and 25/13.1.
Real Estate Transfer	38.9	19.5 13.6 5.8	50% 35% 15%	Affordable housing development Open space lands acquisition and development Natural areas acquisition and preservation	35 Illinois Compiled Statutes 200/31-1 to 31-70.
All Other	763.4	0.0	0%	General Fund	Illinois Compiled Statutes.
<b>Total State Tax Collections</b>	<b>\$16,882.7</b>	<b>\$5,078.7</b>	<b>30.1%</b>		

/a Includes collections from the Environmental Impact Fee (415, Illinois Compiled Statutes, 125/310).

/b Total collections are comprised of receipts from the admissions tax, wagering tax, and carryover from the prior year. Actual collections in fiscal year 1997, excluding carryover, were \$260.1 million.

/c Collections include Retailers' Occupation Tax, Service Occupation Tax, Service Use Tax, Use Tax, and Motor Vehicle Use Tax.

# Indiana

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Income</b>					
Corporate Adjusted Gross Income	\$149.8	\$105.0	70%	Counties for property tax relief	Indiana Code 6-3.
Financial Institutions	100.7	46.1	45.8%	Local governments	Indiana Code 6-5.5.
<b>Inheritance</b>					
Resident Inheritance	124.6	9.2	7.4%	Counties where collected	Indiana Code 6-4.1-1.
<b>Insurance</b>					
Fire Insurance	1.8	1.8	100%	Department of Fire and Building Services operations	Indiana Code 22-12-6-5.
<b>Motor Fuel</b>					
Gasoline	443.9	443.9	100%	State and local transportation projects	Indiana Code 6-6-1.1.
Marine	0.1	0.1	100%	Fish and wildlife protection	Indiana Code 6-6-1.1.
Motor Carrier Fuel	7.4	7.4	100%	State highway programs	Indiana Code 6-6-4.1.
Motor Carrier Surcharge /a	68.1	31.0 31.0	45.5% 45.5%	State highway programs State and local highways, roads, streets, and bridges	Indiana Code 6-6-4.1-4.5.
		6.1	9.0%	Motor carrier regulation	
Special Fuel	147.6	147.6	100%	State highways and traffic policing	Indiana Code 6-6-2.1.
<b>Special</b>					
Alcoholic Beverage	33.9	14.2	41.9%	Construction of penal, benevolent, charitable, and educational institutions	Indiana Code 7.1-4.
		6.2	18.4%	Cities and towns	
		2.9	8.4%	Addiction services	
		2.2	6.5%	Pension payments to local governments	
		1.9	5.5%	Enforcement and administration	
		0.3	1.0%	Wine grape market development	
Cigarette and Tobacco Products	128.4	37.5	29.2%	Pension payments for local police officers and firefighters	Indiana Code 6-7-1 and 6-7-2.
		19.2	15.0%	Cities and towns – general fund and capital improvements	
		10.0	7.8%	Water and soil conservation projects	
		4.2	3.2%	Community mental health centers	
		2.4	1.8%	Local basic health services	
		0.6	0.4%	School age child care project	
		0.2	0.1%	Maternal and child health program	
		0.2	0.1%	WIC program	

# Indiana

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
Hazardous Waste Land Disposal	\$2.4	\$1.8	75%	State match for federal Superfund cleanup, emergency assistance, and state cleanups	Indiana Code 6-6-6.6.
		0.6	25%	County where facility is located	
<b>Sales and Use</b>					
Sales and Use	3,138.3	1,265.0	40.3%	Counties for property tax relief	Indiana Code 6-2.5.
		25.3	0.8%	Public mass transportation development and loans to railroads for transportation services	
<b>Other</b>					
Charity Gaming Excise	1.2	1.2	100%	Administration and enforcement and state and local capital projects	Indiana Code 4-32-15.
Controlled Substance Excise	0.1	0.1	100%	Administration, law enforcement agencies, and the state drug free communities program	Indiana Code 6-7-3.
Petroleum Severance	0.6	0.6	100%	Administration of oil and gas wells	Indiana Code 6-8-1.
Parimutuel Admission /b	0.0	0.0	50%	Localities where racetrack is located	Indiana Code 4-31-9-5.
Parimutuel Satellite Facility	0.5	0.3	50%	Livestock industry promotion and development	Indiana Code 4-31-9-9.
		0.3	50%	State Fair Commission operations	
Parimutuel Wagering	3.5	3.3	95.7%	State and local capital projects	Indiana Code 4-31-9-3.
		0.2	4.3%	Purdue University School of Veterinary Medicine for equine research	
Public Utility Companies	5.1	4.9	96.7%	Localities for commuter rail service	Indiana Code 6-1.1-8.
		0.2	3.3%	Localities for electric rail service	
Riverboat Admission	56.3	27.5	48.9%	Counties and cities	Indiana Code 4-33-12.
		8.9	15.9%	Indiana Horse Racing Commission	
		2.1	3.7%	State Fair Commission	
		1.4	2.4%	County convention and visitor's bureaus	
		1.4	2.4%	State Division of Mental Health	
Riverboat Wagering	143.0	98.6	69%	State and local capital projects	Indiana Code 4-33-13.
		32.9	23%	Cities	
		11.4	8%	Indiana Gaming Commission	
State Property	6.5	4.2	64.9%	State forests and state forest land development	Indiana Code 14-23-3 and 15-1.5-8.
		2.3	35.1%	State agricultural fair start-up costs	

# Indiana

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
All Other	\$3,971.2	\$0.0	0%	General Fund	Indiana Code.
<b>Total State Tax Collections</b>	<b>\$8,535.0</b>	<b>\$2,425.7</b>	<b>28.4%</b>		

/a Statutorily defined as a tax.

/b Total collections are less than \$100,000. Collections in FY 1997 were \$34,914. Of this amount, an equal share, or \$17,457, was distributed to the city or county in which the racetrack was located and the General Fund.

# Iowa

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Consumption</b>					
Motor Vehicle Fuel /a	\$397.7	\$379.9	95.5%	Construction, maintenance, and supervision of public highways Aviation and recreational boating programs	Iowa Code, Chapter 452A.
		2.4	0.6%		
<b>Income</b>					
Franchise	35.6	5.3	14.8%	Cities and towns	Iowa Code, Chapter 422, sections 422.60 to 422.66.
		3.5	9.9%	Counties	
<b>Sales and Use</b>					
Use /b	422.6	182.5	43.2%	Construction, maintenance, and supervision of public highways; and aid for innovative agricultural production and renewable fuel facilities and support Petroleum underground storage tank leakage cleanup, loans for upgrading tank systems, and insurance for tank operators	Iowa Code, Chapters 422C and 423.
		17.0	4.0%		
<b>Other</b>					
Racing and Gaming	139.5	70.8	50.7%	Construction and repair of public buildings and other infrastructure Cities hosting racing and gaming Counties hosting racing and gaming Problem gambling treatment programs	Iowa Code, Chapters 99D and 99F, and section 8.57.
		3.4	2.4%		
		3.4	2.4%		
		2.0	1.4%		
Real Estate Transfer	10.6	1.8	17.3%	Counties	Iowa Code, Chapter 428A.
		0.4	4.1%	Low-income housing assistance and shelters for the homeless	
All Other	4,199.0	0.0	0%	General Fund	Iowa Code.
<b>Total State Tax Collections</b>	<b>\$5,205.0</b>	<b>\$672.4</b>	<b>12.9%</b>		

/a Includes Aviation Fuel and Marine Fuel taxes.

/b Includes Motor Vehicle Use and Lease taxes.

# Kansas

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Gross Receipts</b>					
Bingo Enforcement	\$1.1	\$0.4 0.4	33.3% 33.3%	Bingo regulation County/city where collected	Kansas Statutes, section 79-4710.
Dry Cleaning Environmental	1.0	1.0	100%	Remediation of drycleaning solvents contamination	Kansas Statutes, section 65-34,141.
Insurance Premiums	89.6	5.1 2.9 1.3	5.6% 3.2% 1.4%	Firefighters relief associations State Fire Marshal's office Insurance company regulation program	Kansas Statutes, sections 40-112; 40-246c; 40-252; 40-1703 and 40-1706; and 75-1508.
Parimutuel Wagering	4.0	3.3 0.6	84.3% 15.7%	Kansas Racing and Gaming Commission operations Horse fair racing operations	Kansas Statutes, sections 74-8823, 74-8824, 74-8826, and 74-8838.
<b>Income</b>					
Individual	1,527.5	1.8	0.1%	Debt retirement for job training programs and services	Kansas Statutes, sections 79-32, 105 and 74-50, 107.
<b>Motor Fuel</b>					
Motor and Special Fuels	302.2	178.3 121.4 2.5	59.0% 40.2% 0.8%	State highways Local streets and highways Gasohol subsidy	Kansas Statutes, sections 79-34, 161; 79-34, 142; and 79-3425c.
<b>Property</b>					
Motor Carrier Property	15.7	15.7	100%	Maintenance and construction of local streets and highways	Kansas Statutes, sections 79-6a04 and 79-6a10; and 79-3425i.
Motor Vehicle Property	3.8	2.5 1.3	66.7% 33.3%	Construction and repair of buildings at state universities Construction and repair of buildings at mental institutions	Kansas Statutes, section 79-5109.
Property	24.4	16.2 8.1	66.7% 33.3%	Construction and repair of buildings at state universities Construction and repair of buildings at mental institutions	Kansas Statutes, sections 76-6b01, 76-6b02, and 76-6b04.
<b>Sales, Use, and Excise</b>					
Liquor Excise	19.7	13.8 1.0	70% 5%	County/city where collected Community alcoholism and intoxication programs	Kansas Statutes, sections 79-41a03, 79-41a04, and 79-41a05.
Liquor Gallonage	13.4	0.6	4.7%	Community alcoholism and intoxication programs	Kansas Statutes, section 41-501.
Motor Vehicle Rental Excise	2.1	2.1	100%	County where collected	Kansas Statutes, section 79-5117.

# Kansas

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales, Use, and Excise</b>					
New Tires Excise	\$1.3	\$1.3	100%	Waste tire management and grants to cities, counties, and private companies for abatement	Kansas Statutes, sections 65-3424g and 65-3424f.
Sales and Use	1,477.6	159.6 82.0	10.8% 5.6%	State and local streets and highways County and city revenue sharing for local property tax relief	Kansas Statutes, sections 79-3620 and 79-3710; 79-2959 and 79-2961; 79-2964 to 79-2966; and 79-34,147.
Severance on Minerals	81.4	5.7	7%	County of origin	Kansas Statutes, section 79-4227.
Wheat	2.1	2.0	98%	Kansas Wheat Commission operations	Kansas Statutes, sections 2-2608 and 2-2609.
<b>Other</b>					
All Other	468.3	0.0	0%	General Fund	Kansas Statutes.
<b>Total State Tax Collections</b>	<b>\$4,035.2</b>	<b>\$630.9</b>	<b>15.6%</b>		



# Kentucky

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>License and Privilege</b>					
Coal Severance	\$163.5	\$26.2	16%	Local government economic development grants	Kentucky Revised Statutes, sections 143.010 to 143.100.
		19.6	12%	Local government economic assistance	
Natural Resources Severance and Processing	20.1	10.0	50%	Local government economic assistance	Kentucky Revised Statutes, sections 143A.010 to 143A.140.
Weight Distance (Motor Carriers)	63.1	63.1	100%	Transportation programs	Kentucky Revised Statutes, sections 138.655 to 138.7291.
<b>Sales and Gross Receipts</b>					
Cigarette	19.3	3.2	16.7%	University of Kentucky Tobacco and Health Research Institute for tobacco research projects and programs	Kentucky Revised Statutes, sections 138.130 to 138.207; and 248.510 to 248.570.
Motor Fuels	406.0	208.8	51.4%	State highways	Kentucky Revised Statutes, sections 138.210 to 138.446; and
		90.7	22.3%	Secondary and rural roads maintenance	234.310 to 234.440.
		74.8	18.4%	County roads and bridges	
		31.5	7.7%	Urban roads and streets	
		0.3	0.1%	Kentucky Transportation Center at the University of Kentucky	
Motor Vehicle Usage /a	341.5	341.5	100%	Transportation programs	Kentucky Revised Statutes, sections 138.450 to 138.470.
Pari-mutuel	16.6	9.0	54.4%	Promotion and development of the thoroughbred breeding industry	Kentucky Revised Statutes, sections 138.510 to 138.550.
		0.6	3.6%	Equine programs at state universities for facilities and equipment	
		0.6	3.4%	Equine industry program at the University of Louisville	
		0.3	1.7%	Promotion and development of the standardbred breeding industry	
		0.2	1.3%	Equine drug research and testing	
<b>Other</b>					
Legal Process	3.3	0.4	12.5%	County in which the tax was paid	Kentucky Revised Statutes, section 142.010.
All Other	5,276.7	0.0	0%	General Fund	Kentucky Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$6,310.1</b>	<b>\$880.8</b>	<b>14.0%</b>		

/a Includes Motor Vehicle Rental Usage Tax.

# Louisiana

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Insurance</b>					
Fireman Training	\$1.2	\$1.2	100%	Louisiana State University for in-service fireman training program	Louisiana Revised Statutes 22:1080.
Fire Marshal	5.8	5.8	100%	State Fire Marshal's Office	Louisiana Revised Statutes 22:1077.
Foreign Fire Insurance Company	8.0	8.0	100%	Local and volunteer fire departments and firefighters' pensions	Louisiana Revised Statutes 22:1581-1587.
<b>Sales, Use, and Excise</b>					
Aviation Fuel	5.0	5.0	100%	Airports	Louisiana Constitution, Article VII, Section 27.
Gasoline and Special Fuels	494.6	395.3	79.9%	State highways, bridges, statewide flood control, transit, state police for traffic control, and parish roads	Louisiana Constitution, Article VII, Section 27; Louisiana Revised Statutes 47:711-727, 771-788, 801-815, 820.1-820.4, 1681-1691; and 51:781-800.
		98.8	20.0%	Transportation Infrastructure Model for Economic Development program for specified highway projects	
		0.5	0.1%	Port of New Orleans and Lake Charles Harbor	
Hazardous Waste Disposal	5.5	5.5	100%	Hazardous waste site cleanup	Louisiana Revised Statutes 47:821-832.
Marijuana and Controlled Dangerous Substances /a	0.0	0.0	100%	Drug treatment clinics	Louisiana Revised Statutes 47:2601-2610.
Sales and Use /b	2,229.2	15.0	0.7%	Tourism promotion	Louisiana Revised Statutes 39:2006; and 47:301-333 and 6001.
		12.5	0.6%	Cities and parishes for local tourism promotion, economic development, and capital improvements	
		9.2	0.4%	Economic and workforce development	
Telecommunications for the Deaf	1.1	1.1	100%	Public telecommunications access services for the disabled	Louisiana Revised Statutes 47:1061.
<b>Severance</b>					
Severance	419.4	31.3	7.5%	Parishes	Louisiana Constitution, Article VII, Section 4 (B), (C), and (D); and Louisiana Revised Statutes 47:631-646.
		25.0	6.0%	Wetlands conservation and restoration	
		4.2	1.0%	Wildlife and fisheries conservation	
<b>Other</b>					
Forest Protection	0.8	0.8	100%	Forest protection program	Louisiana Revised Statutes 3:4321.

# Louisiana

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Motor Vehicle License	\$73.5	\$28.9	39.3%	State highways, bridges, statewide flood control, transit, state police for traffic control, and parish roads	Louisiana Constitution, Article VII, Section 5; and Louisiana Revised Statutes 47:451-540.
		9.4	12.8%	Debt service on bonds issued by the Mississippi River Bridge Authority and Greater New Orleans Expressway Commission	
All Other	2,248.6	0.0	0%	General Fund	Louisiana Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$5,492.7</b>	<b>\$657.5</b>	<b>12.0%</b>		

/a Collections and distributions are less than \$100,000. In 1997, \$2,546 was collected and distributed.

/b Includes collections from the Louisiana Recovery District Tax through October 1, 1996.

General Note: all dedications are listed except for those to the Bond Security and Redemption Fund. The Louisiana Constitution, Article VII, Section 8 (B), requires that all money deposited to the state treasury go first to the Bond Security and Redemption Fund to pay the state's general obligation debt. Once general obligation debt payments are made, the remaining money is then credited to the state general fund, unless it is dedicated to a special fund.

# Maine

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Business</b>					
Fire Investigation and Prevention	\$1.6	\$1.6	100%	Fire prevention, investigation, education, and training programs of Commissioner of Public Safety and State Fire Marshal	25 Maine Revised Statutes, section 2399.
<b>Income</b>					
Corporate Income	97.1	4.3	4.5%	State-municipal revenue sharing	36 Maine Revised Statutes, chapters 817, 821, and 822.
Individual Income	771.8	38.8	5.0%	State-municipal revenue sharing	36 Maine Revised Statutes, chapters 803, 805, and 807.
<b>Motor Fuel</b>					
Gasoline, Special Fuel, and Motor Carrier	147.9	145.2	98.2%	Construction and maintenance of highways and bridges and enforcement of traffic laws	36 Maine Revised Statutes, chapters 451 and 459.
		2.7	1.8%	Boating facilities, commercial and sports fisheries research and development, snowmobile trails and related activities, and ATV trails and recreational management	
<b>Sales and Use</b>					
Sales and Use	683.2	34.6	5.1%	State-municipal revenue sharing	36 Maine Revised Statutes, chapters 211 to 225.
<b>Special</b>					
Blueberry	0.6	0.6	100%	Wild Blueberry Commission for promotion, advertising, research, and education programs	36 Maine Revised Statutes, chapter 701.
Mahogany Quahog /a	0.0	0.0	36.2%	Toxin monitoring program	36 Maine Revised Statutes, chapter 714.
Potato	0.9	0.9	100%	Maine Potato Board for research, marketing, promotion, and information programs	36 Maine Revised Statutes, chapter 710.
Real Estate Transfer	11.0	2.6	23.4%	Housing Opportunities for Maine (HOME) affordable housing program for low-income persons	36 Maine Revised Statutes, chapter 711-A.
Sardine	0.3	0.3	100%	Maine Sardine Council for advertising, research, study, and conservation programs	36 Maine Revised Statutes, chapter 713.

# Maine

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
All Other	\$234.3	\$0.0	0%	General Fund	Maine Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$1,948.7</b>	<b>\$231.6</b>	<b>11.9%</b>		

/a Collections and distributions are less than \$100,000. In 1997, \$44,194 was collected and \$16,000 was distributed.

# Maryland

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Fuel</b>					
Motor Fuel /a	\$615.6	\$418.0	67.9%	Transportation programs	Sections 2-1001 to 2-1104 of the General Tax Article, Code of Maryland.
		89.4	14.5%	Counties and municipalities	
		89.4	14.5%	Baltimore City	
		10.7	1.7%	Chesapeake Bay-related programs	
		5.2	0.9%	Administrative expenses	
		1.4	0.2%	Waterway improvement projects	
		1.4	0.2%	Fisheries research and development	
<b>Income</b>					
Corporation Income	348.1	82.1	23.6%	Transportation programs, Baltimore City, and all other cities and counties	Sections 2-613 to 2-619 of the General Tax Article, Code of Maryland.
<b>Property</b>					
Agricultural Land Transfer	2.2	2.2	100%	Agricultural land preservation program	Section 13-306 of the Property Tax Article, Code of Maryland.
Real Property	233.2	233.2	100%	Debt service on the state's general obligation bonds	Section 8-134 of the State Finance and Procurement Article, Code of Maryland.
Transfer	72.8	64.7	88.9%	Local governments for the acquisition and development of parks, heritage conservation, Rural Legacy program, and agricultural/other land preservation	Section 13-209 of the Property Tax Article, Code of Maryland.
		1.0	1.4%	Debt service on the state's general obligation bonds	
<b>Other</b>					
Motor Vehicle Excise (Titling)	481.0	481.0	100%	Transportation programs, Baltimore City, and all other cities and counties	Section 13-814 of the Transportation Article, Code of Maryland.
Pari-mutuel	2.9	2.9	100%	Promotion of state and county fairs, impact aid to counties and cities located at or near racetracks, and Maryland horse breeders industry	Sections 11-402 to 11-406 of the Business Regulation Article, Code of Maryland.
Vessel Excise (Boat Titling)	16.3	16.3	100%	Waterway improvement projects and administration of State Boat Act	Section 8-716 of the Natural Resources Article, Code of Maryland.
All Other	6,443.9	0.0	0%	General Fund	Code of Maryland.
<b>Total State Tax Collections</b>	<b>\$8,216.0</b>	<b>\$1,498.9</b>	<b>18.2%</b>		

/a Includes the aviation fuel tax, motor carrier tax, and tax on special fuels.

# Massachusetts

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Income</b>					
Corporate	\$963.8	\$382.5	39.7%	Local governments	Massachusetts General Laws, Chapter 63, and Chapter 58, section 18C.
Individual	7,181.8	3,033.1	42.2%	Local governments and debt service	Massachusetts General Laws, Chapter 62, and Chapter 58, section 18C.
<b>Sales, Use, and Excise</b>					
Cigarette	281.7	101.3	36.0%	School health education programs, community health centers, and smoking prevention and cessation programs	Massachusetts General Laws, Chapter 64C.
		75.0	26.6%	Children and seniors medical benefits	
		15.0	5.3%	Preventive pediatric health care, universal immunizations, and managed care community health centers	
Deeds, Instruments and Writings	59.0	7.0	11.8%	Counties for the operation of correctional facilities	Massachusetts General Laws, Chapter 64D.
Motor Fuels	602.8	471.1	78.1%	State highway maintenance, construction, and safety	Massachusetts General Laws, Chapters 64A, 64E, and 64F.
		80.7	13.4%	Mass transportation programs, airport development projects, and other general purposes	
		43.5	7.2%	Local roads	
		2.7	0.4%	Harbors and inland waters maintenance	
		1.6	0.3%	Environmental law enforcement	
		1.6	0.3%	Marine fisheries management	
		0.8	0.1%	Fisheries operations and management	
		0.8	0.1%	Public access to state-owned lands	
Room Occupancy	80.5	28.1	34.9%	Tourism promotions and Massachusetts Convention Center Authority	Massachusetts General Laws, Chapter 64G.
Sales and Use	2,876.1	1,147.1	39.9%	Local governments	Massachusetts General Laws, Chapters 64H and 64I, and Chapter 58, section 18C.
<b>Other</b>					
All Other	818.8	0.0	0%	General Fund	Massachusetts General Laws.
<b>Total State Tax Collections</b>	<b>\$12,864.5</b>	<b>\$5,391.9</b>	<b>41.9%</b>		

# Michigan

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Business Privilege</b>					
Airport Parking Excise	\$12.7	\$12.7	100%	Localities where regional airport facilities are located	Michigan Compiled Laws 207.371 to 207.383.
Horse Race Wagering	11.6	11.6	100%	Agriculture and equine industry development programs and compulsive gaming prevention	Michigan Compiled Laws 431.301 to 431.336.
<b>Income</b>					
Personal Income	5,930.4	1,582.9	26.7%	Aid to school districts, higher education, and school employees' retirement	Michigan Compiled Laws 206.1.
<b>Property</b>					
Real Estate Transfer	192.8	192.8	100%	Aid to school districts, higher education, and school employees' retirement	Michigan Compiled Laws 207.521.
State Education	1,156.1	1,156.1	100%	Aid to school districts, higher education, and school employees' retirement	Michigan Compiled Laws 211.901.
<b>Sales and Use</b>					
Convention Facility Development Excise	14.0	14.0	100%	Debt service for Cobo Hall expansion and local governments for convention facility development	Michigan Compiled Laws 207.621.
Liquor	76.0	22.5	29.6%	Local governments for tourism promotion and convention facility development	Michigan Compiled Laws 436.2201 to 436.2207.
		22.4	29.5%	Aid to school districts, higher education, and school employees' retirement	
		8.0	10.5%	Local governments, including for substance abuse treatment	
Sales	5,389.8	3,933.5	73.0%	Aid to school districts, higher education, and school employees' retirement	Michigan Compiled Laws 205.51.
		1,308.3	24.3%	State-local revenue sharing	
		58.8	1.1%	Public transportation services	
		9.0	0.2%	State health initiative program	
Tobacco Products	546.0	350.5	64.2%	Aid to school districts, higher education, and school employees' retirement	Michigan Compiled Laws 205.421.
		32.0	5.9%	Healthy Michigan Fund /a	
		28.3	5.2%	Health and Safety Fund /b	
Use	1,092.2	362.0	33.1%	Aid to school districts, higher education, and school employees' retirement	Michigan Compiled Laws 205.91.



# Michigan

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Transportation</b>					
Aviation Fuel	\$6.7	\$6.7	100%	Aeronautics programs	Michigan Compiled Laws 259.203.
Marine Fuel	0.2	0.2	100%	Marine fuel supplies and waterway safety education programs	Michigan Compiled Laws 324.78105.
Motor Fuels /c	821.0	821.0	100%	State highways, bridges, roads, and streets, rail grade crossings, county road commissions, and debt service	Michigan Compiled Laws 207.101, 207.121, 207.151, and 207.211.
Motor Vehicle Weight	597.0	596.5	99.9%	State highways, bridges, roads, and streets, rail grade crossings, county road commissions, and debt service	Michigan Compiled Laws 257.801 to 257.810.
<b>Other</b>					
All Other	3,476.4	0.0	0%	General Fund	Michigan Compiled Laws.
<b>Total State Tax Collections</b>	<b>\$19,322.9</b>	<b>\$10,529.8</b>	<b>54.5%</b>		

/a Healthy Michigan Fund purposes include chronic disease prevention, smoking cessation, anti-tobacco activities, maternal and child health initiatives, immunization activities, poison control, and local public health surveillance and evaluations.

/b Health and Safety Fund purposes include local government debt service, local indigent health care services and public health prevention programs and services, county jail and juvenile facilities and court operations.

/c Includes the following motor fuels taxes: gasoline, diesel, motor carrier fuel, and liquefied petroleum gas.

# Minnesota

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Gambling</b>					
Pari-Mutuel	\$0.9	\$0.7	77.3%	Equine research, promotion of racing industry, horse breeding activities, and racetrack development	Minnesota Statutes, Section 240.15.
<b>Gross Earnings</b>					
Health Care Provider & Pharmacy	78.8	78.8	100%	Health care cost containment, reform, and affordable coverage programs	Minnesota Statutes, Section 295.52, Subdivision 1b and 2.
Hospital and Surgical Center	44.5	44.5	100%	Health care cost containment, reform, and affordable coverage programs	Minnesota Statutes, Section 295.52, Subdivision 1 and 1a.
Insurance Premiums	176.5	54.7 24.4	31.0% 13.8%	Aid to local fire and police departments Health care cost containment, reform, and affordable coverage programs	Minnesota Statutes, Sections 60A.15, 60A.198, 69.54, and 299F.21.
Wholesale Drug Distributor	26.3	26.3	100%	Health care cost containment, reform, and affordable coverage programs	Minnesota Statutes, Section 295.52, Subdivision 3 and 4.
<b>In Lieu of Property Taxes</b>					
Aircraft Registration	3.3	3.3	100%	Aviation programs on safety, planning, and regulation, and assistance to municipal airports	Minnesota Statutes, Section 360.531.
Airflight Property	8.9	8.9	100%	Aviation programs on safety, planning, and regulation, and assistance to municipal airports	Minnesota Statutes, Section 270.072.
Motor Vehicle Registration	476.2	476.2	100%	Transportation-related programs	Minnesota Statutes, Chapter 168.
<b>Sales and Excise</b>					
Cigarette	180.6	18.2 7.5	10.1% 4.2%	Debt service on general obligation bonds Natural resources and outdoor recreation programs	Minnesota Statutes, Section 297F.05.
Deed Transfer	47.7	1.4	3%	Counties	Minnesota Statutes, Section 287.21.
Mortgage Registry	50.0	1.5	3%	Counties	Minnesota Statutes, Section 287.05.

# Minnesota

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales and Excise</b>					
Motor Fuels Excise	\$537.7	\$522.4	97.2%	Transportation-related programs	Minnesota Statutes, Sections 296.02 and 296.025.
		6.6	1.2%	Boat and water safety programs	
		3.3	0.6%	Snowmobile trails construction and maintenance, and safety programs	
		3.2	0.6%	Aviation programs on safety, planning, and regulation, and assistance to municipal airports	
		0.7	0.1%	Off-road vehicle trails construction and maintenance, and safety programs	
		0.7	0.1%	All-terrain vehicle environmental and safety education and training program	
		0.6	0.1%	State forest roads construction and maintenance	
		0.2	0.0%	Off-highway motorcycle trails construction and maintenance, and safety programs	
<b>Severance and Tonnage</b>					
Mining Occupation	2.7	1.1	40.0%	Elementary and secondary schools	Minnesota Statutes, Section 298.01.
		0.4	15.8%	Iron Range Resources and Rehabilitation Board /a	
		0.3	10.0%	University of Minnesota	
<b>Waste</b>					
Hazardous Waste Generator	1.6	1.6	100%	Hazardous waste removal and remedial activities	Minnesota Statutes, Section 115B.22.
<b>Other</b>					
All Other	9,094.9	0.0	0%	General Fund	Minnesota Statutes.
<b>Total State Tax Collections</b>	<b>\$10,730.6</b>	<b>\$1,287.5</b>	<b>12.0%</b>		

/a For environmental development or economic development loans or grants in Carlton and Koochiching counties.

# Mississippi

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Ad Valorem</b>					
Nuclear Plant In Lieu	\$20.0	\$11.1	55.5%	Counties where electric power is rendered	Section 27-35-309, Mississippi Code.
		7.7	38.5%	Cities where electric power is rendered	
Rail Car in Lieu	2.0	2.0	100%	Counties	Section 27-35-515, Mississippi Code.
<b>Privilege</b>					
Insurance Premium	105.6	5.9	5.6%	Municipal fire protection	Section 27-15-103 to 27-15-131, Mississippi Code.
		5.9	5.6%	County volunteer fire departments	
		2.1	2.0%	State Fire Academy	
		0.1	0.1%	City of Jackson	
Motor Vehicle Privilege	99.3	37.2	37.5%	Highway programs	Sections 27-19-1 to 27-19-171 and 27-19-301 to 27-19-337, Mississippi Code.
		19.5	19.6%	Counties	
		11.6	11.7%	Four-lane highway program	
		0.3	0.3%	State universities	
		0.1	0.1%	Mississippi Fire Fighter's Memorial Burn Center	
<b>Sales, Use, and Excise</b>					
Alcoholic Beverages	43.0	3.3	7.7%	Mental health services, including alcoholism treatment and rehabilitation	Section 27-71-1 to 27-71-31, Mississippi Code.
		1.3	3.0%	Municipalities	
		0.3	0.6%	Counties	
Motor Vehicle Rental Sales	2.9	2.9	100%	Counties, municipalities, and school districts where rented	Section 27-65-231, Mississippi Code.
Petroleum	356.4	249.9	70.1%	Highway programs	Sections 27-55-1 to 27-55-65; 27-55-301 to 27-55-361; 27-57-1 to 27-57-45; 27-57-301 to 27-57-371; 27-59-1 to 27-59-59, Mississippi Code.
		48.0	13.5%	Counties for roads and bridges	
		34.2	9.6%	Counties	
		6.1	1.7%	International Fuel Tax Agreement	
		5.3	1.5%	Seawall-coast counties	
		5.0	1.4%	Wildlife conservation	
		2.8	0.8%	Road protection, coast counties	
		1.5	0.4%	Municipal aid	
		1.2	0.3%	Aeronautics Commission	
		0.5	0.1%	Fire Marshal's Office	
		0.2	0.0%	Railroad revitalization program	
		0.2	0.0%	Marine resources	
		0.1	0.0%	Propane education program	
		0.1	0.0%	Groundwater protection	

# Mississippi

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales, Use, and Excise</b>					
Sales /a	\$1,730.2	\$250.9	14.5%	Municipalities	Section 27-65-1 to 27-65-111, Mississippi Code.
		151.5	8.8%	Public schools and universities	
		117.7	6.8%	Counties	
		37.8	2.2%	School districts	
		20.0	1.2%	Public school building capital improvements or retirement of bonds	
		5.9	0.3%	Four-lane highway program	
		3.0	0.2%	Counties for roads and bridges	
		0.2	0.0%	Mississippi Fair Commission	
Use /a	185.4	16.3	8.8%	Counties	Section 27-67-1 to 27-67-33, Mississippi Code.
		16.1	8.7%	Public schools and universities	
		4.0	2.2%	School districts	
<b>Severance</b>					
Gas Severance	10.1	3.7	36.8%	Counties where severed	Section 27-25-701 to 27-25-723, Mississippi Code.
Oil Severance	19.3	4.8	25.1%	Counties where severed	Section 27-25-501 to 27-25-525, Mississippi Code.
Timber Severance	4.6	3.6	79%	Forest resources development	Section 27-25-1 to 27-25-27, Mississippi Code.
		1.0	21%	Counties where severed	
<b>Other</b>					
Public Utilities Regulatory /b	4.0	4.0	100%	Regulatory operations	Section 77-3-87 to 77-3-95, Mississippi Code.
Railroad Regulatory	0.2	0.2	100%	Regulatory operations	Section 77-9-493, Mississippi Code.
All Other	1,159.1	0.0	0%	General Fund	Mississippi Code.
<b>Total State Tax Collections</b>	<b>\$3,742.1</b>	<b>\$1,107.1</b>	<b>29.6%</b>		

/a Distributions to counties and school districts reflect payments to compensate these entities for reductions in property tax revenues from special tax credits.

/b Includes \$16,789 of municipal gas utility tax collections for the expense of regulation (section 77-11-201, Mississippi Code).

# Missouri

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Income</b>					
Financial Institutions	\$13.7	\$13.4	98%	Local governments	Sections 148.010 to 148.230; 148.540 and 148.541; and 148.610 to 148.710, Revised Statutes of Missouri.
Individual Income	3,417.3	6.9	0.2%	Missouri Community College job training program	Chapter 143 and section 178.896, Revised Statutes of Missouri.
<b>Motor Fuel</b>					
Aviation Fuel	0.4	0.4	100%	Aviation maintenance, safety, and airport planning projects	Sections 155.080 and 155.090, Revised Statutes of Missouri.
Motor and Special Fuel	626.6	460.3 166.3	73.5% 26.5%	State highway system Aid to local governments	Sections 142.010 to 142.350, and 142.362 to 142.621, Revised Statutes of Missouri.
<b>Sales, Use, and Excise</b>					
Cigarette and Tobacco Products	114.0	81.7 32.3	71.7% 28.3%	Public schools Health initiatives, including substance abuse treatment and rehabilitation	Chapter 149, Revised Statutes of Missouri.
Sales and Use	2,580.3	559.7 173.0 75.4 30.1 30.1	21.7% 6.7% 2.9% 1.2% 1.2%	School districts State highways, other transportation programs, and aid to local governments Conservation of bird, fish, game, forestry, and wildlife resources Soil and water conservation State parks	Chapter 144, Revised Statutes of Missouri.
<b>Other</b>					
Charitable Bingo	4.6	4.6	100%	Public schools	Section 313.055, Revised Statutes of Missouri.
Gaming Gross Receipts	129.6	116.6 12.9	90% 10%	Public schools Cities and counties where riverboat home dock is located	Section 313.822, Revised Statutes of Missouri.
Hazardous Waste	1.2	1.2	100%	Hazardous waste cleanup	Section 260.390, Revised Statutes of Missouri.
Insurance	158.0	79.6	50.3%	School districts	Sections 148.310 to 148.461, and 384.051, Revised Statutes of Missouri.
Property	15.5	15.5	100%	Pensions for blind individuals	Section 209.130, Revised Statutes of Missouri.
All Other	723.6	0.0	0%	General Fund	Revised Statutes of Missouri.
<b>Total State Tax Collections</b>	<b>\$7,784.8</b>	<b>\$1,860.0</b>	<b>23.9%</b>		

# Montana

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority		
<b>Fuels</b>							
Gasoline, Vehicle, and Special Fuels	\$170.4	\$153.7	90.2%	State highway and related transportation programs Counties, cities, and towns for local roads and streets	Montana Code 15-70 and 15-71.		
		16.8	9.8%				
<b>Income</b>							
Corporation License (Income)	82.0	10.7	13.1%	Counties	Montana Code 15-31.		
		7.2	8.8%	Long-range state building program			
Individual Income	406.3	35.0	8.6%	Long-range state building program	Montana Code 15-30.		
<b>Natural Resource</b>							
Coal Severance	38.1	19.1	50.0%	Debt service on coal severance tax bonds and school district bonds Long-range state building program Localities impacted by mining including for county land planning and basic library services Debt service on bonds issued for the purchase of Virginia City and Nevada City property Parks acquisition and management Debt service on bonds for water development projects State capitol art preservation and other cultural and aesthetic projects	Montana Code 15-35.		
		4.6	12.0%				
		3.2	8.4%				
		0.5	1.3%				
		0.5	1.3%				
		0.4	1.0%				
		0.2	0.6%				
Metalliferous Mines License	4.6	1.2	25.0%			Counties	Montana Code 15-37.
		0.4	8.5%			Abandoned mines remedial activities	
		0.2	4.8%			Reclamation and development grants	
		0.1	2.2%	Ground water assessments			
		0.1	1.5%	Hard rock mining impact program			
Oil and Gas Production	44.6	29.9	67.1%	Local governments	Montana Code 15-36.		
		1.6	3.7%	Natural resource indemnity programs			
		1.0	2.2%	Board of Oil and Gas operations			
Resource Indemnity and Groundwater Assessment	1.3	0.4	31.0%	Natural resource indemnity programs	Montana Code 15-38.		
		0.4	30.0%	Reclamation and development grants			
		0.2	14.9%	Remedial action costs			
		0.2	14.1%	Ground water assessments			
		0.1	10.0%	Renewable resource grant and loan program			

# Montana

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales and Related</b>					
Accommodations	\$9.5	\$9.0	94.7%	Tourism promotion and related activities and maintenance of state parks	Montana Code 15-65.
		0.4	4.2%	Montana heritage preservation and development	
Alcoholic Beverage	6.1	2.3	38.0%	Counties, cities, and towns, including for law enforcement, regulation, and control of alcoholic beverages	Montana Code 16-1.
		1.6	25.9%	Treatment, rehabilitation, and prevention of alcoholism	
Cigarette and Tobacco Products	15.0	13.2	88.3%	Long-range state building program	Montana Code 16-11.
		1.8	11.7%	Maintenance of state veterans' nursing homes	
<b>Other</b>					
Insurance Premium	33.5	11.0	32.9%	Regulatory operations, traffic and safety education, and contributions to firefighters' pensions	Montana Code 33-2 and 50-3.
Livestock	2.9	2.9	100%	Department of Livestock operations, including brand inspections, disease control, and game farm regulation	Montana Code 15-24-925.
Property /a	200.4	182.3	90.9%	Public education	Montana Code 15-10-106, 20-9-331, 20-9-333, 20-9-360, and 53-2-813.
		11.5	5.7%	State university system	
		6.7	3.3%	Welfare programs	
Video Gaming	33.3	22.2	66.8%	County or city where licensed machine is located	Montana Code 23-5-610.
All Other	37.7	0.0	0%	General Fund	Montana Code.
<b>Total State Tax Collections</b>	<b>\$1,085.7</b>	<b>\$552.6</b>	<b>50.9%</b>		

/a Collections and distributions are based on tax year 1997.



# Nebraska

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Fuels</b>					
Aircraft Fuels	\$1.6	\$1.1 0.5	67.8% 32.2%	Airport projects Aid to local airports	Nebraska Revised Statutes, section 3-148.
Motor Fuels	248.9	106.3 71.4 71.1	42.7% 28.7% 28.6%	State highways and debt service on highway bonds Cities for streets Counties for roads	Nebraska Revised Statutes, sections 39-2215, 39-2401, and 66-4,100.
<b>Sales, Use, and Excise</b>					
Cigarette	44.8	3.9 3.1 2.6 1.4 0.6	8.8% 6.8% 5.9% 3.1% 1.3%	Cancer and smoking disease research and cancer registry support Municipal infrastructure redevelopment City of Omaha public events facilities University facility improvement State college facilities	Nebraska Revised Statutes, section 77-2602.
Corn and Grain Sorghum Excise	3.1	3.1	100%	Ethanol production incentive program	Nebraska Revised Statutes, section 66-1345.02.
Potato Shipper Excise	0.1	0.1	100%	Potato industry promotion and development	Nebraska Revised Statutes, section 2-1808.
Sales and Use /a	895.6	108.0	12.1%	State highways, grade crossings, and public transportation systems	Nebraska Revised Statutes, section 39-2215.
Tobacco Products	2.4	2.4	100%	Tobacco products administration	Nebraska Revised Statutes, section 77-4025.
Train Mile Excise	2.6	2.6	100%	Railroad crossing safety improvement	Nebraska Revised Statutes, section 74-1321.
<b>Other</b>					
Charitable Gaming	7.5	3.0	39.6%	Charitable Gaming Division for administration and enforcement	Nebraska Revised Statutes, section 9-1,101.
Conservation	0.4	0.4	100%	Oil and gas conservation activities	Nebraska Revised Statutes, section 57-919.
Documentary Stamp /a	7.9	2.3 1.1	28.6% 14.3%	Counties where collected Homeless shelter assistance programs	Nebraska Revised Statutes, section 76-903.
Fire Marshal /a	1.3	1.3	100%	State Fire Marshal's office for fire investigation and prevention activities	Nebraska Revised Statutes, sections 77-912 and 81-523.
Insurance Premium	38.9	11.7 5.8 1.8 0.1	30.0% 15.0% 4.7% 0.3%	School districts Municipalities Counties Local government program and service restructuring innovations activities	Nebraska Revised Statutes, sections 77-912 and 77-913.

# Nebraska

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Livestock Auction Occupation	\$0.5	\$0.5	100%	Livestock auction market administration	Nebraska Revised Statutes, section 54-1173.
Lodging	2.1	2.1	100%	Travel and tourism promotion	Nebraska Revised Statutes, section 81-1253.
Racing /a	0.4	0.3	90.3%	State Racing Commission operations	Nebraska Revised Statutes, sections 2-1208, 2-1209, and 2-1242.
Severance	1.8	1.8	100%	Support and maintenance of public schools and administration of tax /b	Nebraska Revised Statutes, section 57-705.
All Other	1,288.3	0.0	0%	General Fund	Nebraska Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$2,548.2</b>	<b>\$410.4</b>	<b>16.1%</b>		

/a Collections and distributions are based on calendar 1997.

/b Of the distribution for administration of the severance tax, up to \$300,000 may be appropriated to the State Energy Office and up to \$30,000 may be appropriated to the Governor's Policy Research Office for administration of the Municipal Natural Gas Regulation Revolving Fund; and the remainder is deposited in the permanent school fund for support and maintenance of public schools.

# Nevada

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Excise</b>					
Cigarette	\$53.7	\$15.0	27.9%	Cities and counties	Chapter 370, Nevada Revised Statutes.
Controlled Substances /a	0.0	0.0	50%	Grants to local law enforcement	Chapter 372A, Nevada Revised Statutes.
		0.0	50%	Washoe County District Attorney	
Estate	26.9	12.8	47.4%	University of Nevada System endowment	Chapter 375A, Nevada Revised Statutes.
		12.8	47.4%	Class size reduction program	
		1.4	5.3%	Administration and reserve for refunds	
Liquor	16.4	2.1	13.1%	Cities and counties	Chapter 369, Nevada Revised Statutes.
		0.6	3.9%	Alcohol and drug abuse programs	
<b>Fuels</b>					
Aviation Fuel	0.6	0.5	85.4%	Airport construction and maintenance	Chapter 365, Nevada Revised Statutes.
		0.1	14.6%	Civil Air Patrol	
Gasoline and Gasohol	185.9	140.7	75.7%	State highway programs	Chapter 365, Nevada Revised Statutes.
		42.5	22.8%	County and city roads and streets	
		2.7	1.4%	Boating and other outdoor recreational facilities	
<b>Sales and Use</b>					
Basic City/County Relief	121.9	120.7	99%	Counties and cities	Chapter 377, Nevada Revised Statutes.
Local School Support	548.5	543.0	99%	County school districts and charter schools	Chapter 374, Nevada Revised Statutes.
Supplemental City/County Relief	426.7	422.6	99%	Counties and cities	Chapters 377 and 354, Nevada Revised Statutes.
<b>Other</b>					
Annual Slot	50.8	35.7	70.2%	School districts	Chapter 463.385, Nevada Revised Statutes.
		15.2	29.8%	Capital construction and debt retirement for higher education	
Lodging	21.3	13.3	62.5%	Local promotion of tourism	Chapter 244.3354, Nevada Revised Statutes.
		8.0	37.5%	State promotion of tourism	
Net Proceeds of Minerals	28.9	12.3	42.7%	Counties	Chapter 362, Nevada Revised Statutes.
		0.9	3.1%	State debt service	
Tire	1.1	1.1	100%	Solid waste management /b	Chapter 444A, Nevada Revised Statutes.

# Nevada

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
All Other	\$695.7	\$0.0	0%	General Fund	Nevada Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$2,178.4</b>	<b>\$1,404.0</b>	<b>64.5%</b>		

/a Total collections are less than \$100,000. Actual collections in FY 1997 were \$17,601. This amount was distributed equally among the two purposes cited.

/b Solid waste management funds are distributed as follows: 0.5 percent, Department of Taxation; 44.5 percent, State Department of Conservation and Natural Resources; 30 percent, Clark County District Board of Health; and 25 percent, Washoe County District Board of Health.

# New Hampshire

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Motor Fuels</b>					
Gasoline	\$111.0	\$111.0	100%	Construction and maintenance of public highways, traffic safety, and debt retirement of highway bonds	New Hampshire Constitution, Article 6-a.
<b>Other</b>					
Meals and Rooms	119.0	9.2	7.7%	Towns and cities	New Hampshire Revised Statutes 78-A.
All Other	714.5	0.0	0%	General Fund	New Hampshire Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$944.5</b>	<b>\$120.2</b>	<b>12.7%</b>		

# New Jersey

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Environmental</b>					
Landfill Closure and Contingency	\$1.5	\$1.5	100%	Operation and proper closure of sanitary landfill facilities	New Jersey Statutes 13:1E-100.
Litter Control	13.4	13.4	100%	Clean communities program	New Jersey Statutes 13:1E-92.
Public Community Water System	2.8	2.8	100%	Clean drinking water program	New Jersey Statutes 58:12A-1.
Solid Waste Importation /a	0.6	0.6	100%	Counties affected	New Jersey Statutes 13:1E-1.
Solid Waste Recycling /b	4.2	4.2	100%	State comprehensive recycling program	New Jersey Statutes 13:1E-92.
Solid Waste Services	3.1	3.1	100%	Counties for implementing solid waste management plans	New Jersey Statutes 13:1E-1.
Spill Compensation and Control	16.9	16.9	100%	Compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances	New Jersey Statutes 58:10-23.11.
<b>Income</b>					
Gross Income	4,825.4	4,825.4	100%	Counties, municipalities, and school districts for property tax relief	New Jersey Statutes 54A:1-1.
<b>Motor Fuels</b>					
Motor Fuels /c	463.0	280.0	60.5%	State transportation system	New Jersey Statutes 54:39-1.
<b>Sales, Use, and Excise</b>					
Alcoholic Beverage	76.1	11.0	14.5%	Alcohol education, rehabilitation, and enforcement program	New Jersey Statutes 54:41-1.
Cigarette	241.8	1.0	0.4%	New Jersey State Commission on Cancer Research	New Jersey Statutes 54:40A-1 and 56:7-18.
<b>Other</b>					
Casino Gross Revenue	308.3	308.3	100%	Property and utility tax relief and other services for senior citizens and disabled individuals	New Jersey Statutes 5:12-144 and 5:12-145.
Insurance Premiums	280.7	4.8	1.7%	New Jersey Firemen's Home and State Firemen's Association	New Jersey Statutes 54:16-1, 54:16A-1, 54:17-4, and 54:18A-1.
		2.4	0.8%	Counties	
Public Utility /d	1,001.4	731.3	73%	Municipalities	New Jersey Statutes 54:30A-16 and 54:30A-49.
Ticket and Broadcast Rights	0.7	0.7	100%	State Athletic Control Board operations	New Jersey Statutes 5:2A-19 and 5:2A-20.

# New Jersey

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
All Other	\$5,768.3	\$0.0	0%	General Fund	New Jersey Statutes.
<b>Total State Tax Collections</b>	<b>\$13,008.2</b>	<b>\$6,207.4</b>	<b>47.7%</b>		

/a Expired on December 31, 1995.

/b Terminated on December 31, 1996.

/c Motor fuel tax receipts are deposited in the General Fund and then appropriated for transportation purposes. The \$280 million represents the Constitutional minimum dedication.

/d Includes the Public Utility Franchise Tax, Public Utility Gross Receipts Tax, and the Public Utility Energy Unit Tax which are collected by the state and made available for apportionment to municipalities subject to budgetary and statutory limitations and restrictions.

# New Mexico

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Income</b>					
Personal Income	\$771.1	\$4.0	0.5%	Retired public employee group health insurance	Chapter 7, Article 2 New Mexico Statutes.
<b>Motor Transportation</b>					
Special Fuels	62.5	54.0	86.3%	State highways and roads	Chapter 7, Articles 16A and 16B New Mexico Statutes.
		6.7	10.7%	Local roads	
		1.9	3.0%	State transportation programs	
Trip (Mileage)	7.1	7.1	100%	State highways and roads	Chapter 7, Article 15 New Mexico Statutes.
Use (Weight Distance)	40.7	40.7	100%	State highways and roads	Chapter 7, Article 15A New Mexico Statutes.
<b>Sales and Excise</b>					
Cigarette	21.7	2.1	9.4%	Counties and municipalities	Chapter 7, Article 12 New Mexico Statutes.
		1.5	7.1%	New Mexico Finance Authority	
		1.0	4.7%	Local recreational facilities	
		1.0	4.7%	University of New Mexico Cancer Center	
Compensating	44.2	4.4	10%	Assistance to small cities	Chapter 7, Article 9 New Mexico Statutes.
		4.4	10%	Assistance to small counties	
Gasoline	151.3	115.4	76.2%	State highways and roads	Chapter 7, Article 13 New Mexico Statutes.
		19.6	13.0%	Local roads	
		15.6	10.3%	Counties and municipalities	
		0.4	0.3%	Aviation Board	
		0.2	0.1%	Boating facilities and programs	
		0.1	0.1%	Local bonds debt service	
Governmental Gross Receipts	16.4	12.3	75%	Public projects	Chapter 7, Article 9 New Mexico Statutes.
		2.5	15%	State park and recreation area capital improvements	
		1.6	10%	Youth Conservation Corp program	
Gross Receipts	1,614.8	582.5	36.1%	Counties and municipalities	Chapter 7, Article 9 New Mexico Statutes.
		2.5	0.2%	County supported Medicaid program	
		0.8	0.1%	Aviation Board	
		0.3	0.0%	Debt service on local bonds or other obligations	
Insurance Premium	76.6	36.7	47.9%	Local fire department operations and State Fire Marshal's office for fire prevention, education, investigation, and training	Chapter 59A, Articles 6 and 14 New Mexico Statutes.
		4.4	5.8%	Local law enforcement programs and operations	



# New Mexico

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales and Excise</b>					
Interstate Telecommunications Gross Receipts	\$8.5	\$2.0	23.1%	Municipalities	Chapter 7, Article 9C New Mexico Statutes.
Leased Vehicle Gross Receipts	5.4	2.3	41.7%	State highways and roads	Chapter 7, Article 14A New Mexico Statutes.
		1.4	25.0%	Local roads	
<b>Severance</b>					
Copper Production Ad Valorem	3.8	3.4	91.1%	County Treasurers	Chapter 7, Article 39 New Mexico Statutes.
		0.3	8.9%	Retirement of general obligation bonds	
Oil and Gas Ad Valorem Production	42.4	39.3	92.7%	County Treasurers	Chapter 7, Article 32 New Mexico Statutes.
		3.0	7.2%	Retirement of general obligation bonds	
Oil and Gas Conservation	8.4	0.4	4.9%	Plugging and restoration of abandoned well sites	Chapter 7, Article 30 New Mexico Statutes.
Oil and Gas Production Equipment Ad Valorem	5.4	5.0	92.1%	County Treasurers	Chapter 7, Article 34 New Mexico Statutes.
		0.4	7.5%	Retirement of general obligation bonds	
Oil and Gas Severance	153.3	153.3	100%	Retirement of severance tax bonds	Chapter 7, Article 29 New Mexico Statutes.
Severance	28.0	28.0	100%	Retirement of severance tax bonds	Chapter 7, Article 26 New Mexico Statutes.
<b>Other</b>					
Boat Excise	1.1	0.6	50%	State boating facilities and improvement of lakes	Chapter 66, Article 12 New Mexico Statutes.
Parimutuel	0.5	0.1	10.9%	Municipalities where track is located	Chapter 60, Article 1 New Mexico Statutes.
Telecommunications Surcharges /a	7.1	4.9	68.8%	911 system equipment for local governments	Chapter 63, Articles 9D and 9F New Mexico Statutes.
		2.2	30.3%	Access program for disabled persons	
All Other	472.6	0.0	0%	General Fund	New Mexico Statutes.
<b>Total State Tax Collections</b>	<b>\$3,542.9</b>	<b>\$1,170.3</b>	<b>33.0%</b>		

/a Statutorily defined as a tax.

# New York

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Corporation and Business</b>					
Corporation and Utility	\$1,629.0	\$52.3	3.2%	Mass transportation programs	Article 9, New York Tax Law.
Petroleum Businesses	967.4	454.1	46.9%	State and local transportation capital projects	Article 13-A, New York Tax Law.
		372.4	38.5%	Mass transportation programs	
<b>Property Transfer</b>					
Real Estate Transfer /a	194.5	87.0	44.7%	Environmental protection capital projects	Article 31, New York Tax Law.
<b>Sales, Excise, and User</b>					
Highway Use /b	151.2	151.2	100%	State and local transportation capital projects	Articles 21 and 21-A, New York Tax Law.
Motor Fuel	471.5	210.8	50.5%	State and local transportation capital projects	Article 12-A, New York Tax Law.
		103.1	21.9%	Emergency highway and bridge projects	
Sales and Compensating Use	7,260.8	1,746.6	24.1%	Debt service for the Local Government Assistance Corporation	Article 28, New York Tax Law.
		289.1	4.0%	Mass transportation programs	
<b>Other</b>					
Foreign Fire Insurance Premium	23.6	21.0	89.0%	Local fire departments	Article 91, New York Insurance Law.
		2.3	9.8%	Support of the firemen's home at Hudson, New York	
All Other	21,363.3	0.0	0%	General Fund	New York Tax Law.
<b>Total State Tax Collections</b>	<b>\$32,061.3</b>	<b>\$3,489.9</b>	<b>10.9%</b>		

/a The portion of collections credited to the General Fund — \$107.5 million in fiscal year 1997 — although not statutorily dedicated, are nonetheless appropriated for environmental programs only.

/b The Highway Use Tax is comprised of the Truck Mileage Tax (\$133.1 million) and the Fuel Use Tax (\$18.1 million).

# North Carolina

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Income</b>					
Corporation Income	\$981.2	\$204.5 48.9 10.0	20.8% 5.0% 1.0%	Local government tax reimbursement Aid to counties for public school building capital and equipment needs Grants to counties and school boards for critical school facility needs	North Carolina General Statutes 105-130.0 to 105-132.0, 105-163.38 to 105-163.44, 105-164.44C, 105-275.1, 105-277.001, 105-277.1A, 115C-489.1, and 115C-546.1.
Individual Income	5,459.0	129.0	2.4%	Local government reimbursement for repeal of intangibles tax	North Carolina General Statutes 105-133 to 105-159.1, 105-163.1 to 105-163.44, and 105-275.2.
<b>Motor Fuel</b>					
Highway Use	407.6	237.6	58.3%	Debt service on highway construction bonds	North Carolina General Statutes 105-187.1 to 105-187.10.
Motor Fuel	997.1	729.7 243.7 15.4 7.0 1.2	73.2% 24.4% 1.5% 0.7% 0.1%	Highway construction and maintenance, public transportation, and rail projects Debt service on highway construction bonds Leaking petroleum underground storage tank cleanup Air quality program Boating and water safety activities	North Carolina General Statutes 105-449.37 to 105-449.139.
<b>Sales, Use, and Excise</b>					
Alcoholic Beverage	173.5	23.2 0.1	13.4% 0.1%	Counties and municipalities North Carolina Grape Growers Council to promote the North Carolina grape and wine industry and for research and development	North Carolina General Statutes 105-113.68 to 105-113.89.
Real Estate Conveyance Excise	24.1	18.1 6.0	75% 25%	State parks system for capital projects and land acquisition Land acquisition under the natural heritage trust program	North Carolina General Statutes 105-228.28 to 105-228.36.
Sales and Use	3,135.3	7.6	0.2%	Wildlife Resources Commission	North Carolina General Statutes 105-164.1 to 105-164.44D.
<b>Other</b>					
Dry-Cleaning Solvent	1.0	1.0	100%	Hazard abatement at abandoned dry cleaning facility sites	North Carolina General Statutes 105-187.30 to 105-187.34.
Franchise	536.7	148.9	27.7%	Municipalities	North Carolina General Statutes 105-114 to 105-129.
Insurance	263.1	2.6 1.8 0.1	1.0% 0.7% 0.0%	Local fire districts Grants to volunteer fire departments for equipment and capital projects State Fireman's Association	North Carolina General Statutes 105-228.3 to 105-228.10.

# North Carolina

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Scrap Tire Disposal	\$2.9	\$2.9	100%	Clean up of scrap tire collection sites and grants to counties for scrap tire disposal	North Carolina General Statutes 105-187.15 to 105-187.19.
Unauthorized Substance	6.7	5.1	75%	State and local law enforcement agencies	North Carolina General Statutes 105-113.105 to 105-113.113.
White Goods Disposal	7.6	7.6	100%	Counties for managing discarded white goods	North Carolina General Statutes 105-187.21 and 105-187.24.
All Other	181.8	0.0	0%	General Fund	North Carolina General Statutes.
<b>Total State Tax Collections</b>	<b>\$12,177.6</b>	<b>\$1,852.0</b>	<b>15.2%</b>		

# North Dakota

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Motor Fuels</b>					
Motor Vehicle Fuel and Special Fuels	\$110.2	\$99.0	89.8%	Highway construction and maintenance	North Dakota Century Code, chapters 57-43.1, 57-43.2, 57-43.3; sections 54-27-19, 54-27-19.1; and North Dakota Constitution, Article X, Section 11.
		5.2	4.7%	Township highways and bridges	
		4.4	4.0%	Refund reserve and cash bonds	
		0.4	0.4%	Airport construction and improvement	
		0.4	0.4%	Ethanol production subsidy	
<b>Oil and Gas</b>					
Oil and Gas Gross Production	34.5	13.1	38.1%	Counties where produced /a	North Dakota Century Code, chapter 57-51.
		2.3	6.7%	Grant program for impacted areas	
Oil Extraction	19.0	3.8	20.0%	Debt service on water development bonds and water and energy-related projects	North Dakota Century Code, chapter 57-51.1.
		3.8	19.8%	Public schools	
<b>Property and Utility</b>					
Coal Conversion	14.7	2.8	19.2%	County where plant is located /b	North Dakota Century Code, chapter 57-60.
Coal Severance	22.9	7.8	34.1%	Counties where produced /b	North Dakota Century Code, chapters 57-61 and 57-62.
		3.3	14.6%	Loans to school districts for school construction and loans to cities, counties, and school districts affected by coal development	
		0.6	2.6%	Lignite research	
Property	1.2	1.2	100%	Medical center at the University of North Dakota	North Dakota Constitution, Article X, Section 10.
<b>Sales, Use, and Excise</b>					
Aircraft Excise	0.4	0.4	100%	Airport construction and improvement	North Dakota Century Code, chapter 57-40.5.
Cigarette	22.1	1.5	6.8%	Cities	North Dakota Century Code, chapter 57-36.
Motor Vehicle Excise	51.3	6.2	12%	Revenue sharing and personal property tax replacement program	North Dakota Century Code, chapter 57-40.3.
Sales and Use	307.6	36.9	12%	Revenue sharing and personal property tax replacement program	North Dakota Century Code, chapters 57-39.2 and 57-40.2.
<b>Other</b>					
Estate	6.0	6.0	100%	Counties and cities	North Dakota Century Code, chapter 57-37.1.
Insurance Premium	20.8	2.6	12.5%	Local fire departments	North Dakota Century Code, section 26.1-03-17.

# North Dakota

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
All Other	\$234.6	\$0.0	0%	General Fund	North Dakota Century Code.
<b>Total State Tax Collections</b>	<b>\$845.3</b>	<b>\$201.7</b>	<b>23.9%</b>		

/a Tax revenue distributed to a county is further apportioned as follows: 45 percent to the county general fund; 35 percent to the school districts within the county; and 20 percent to incorporated cities within the county.

/b Revenue allotted to each county is further apportioned as follows: 40 percent to the county general fund; 30 percent to the cities within the county; and 30 percent to the school districts.

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Income</b>					
Corporate Franchise	\$1,220.3	\$73.8	6.0%	Local governments /a	Ohio Revised Code, Chapter 5733.
Income	6,018.6	636.3	10.6%	Local governments and libraries /b	Ohio Revised Code, Chapter 5747.
<b>Sales, Use, and Excise</b>					
Alcoholic Beverage	79.6	0.6	0.8%	Ohio grape industries	Ohio Revised Code, Chapters 131, 4301, 4303, 4305, 4307, 4309; Sections 307.696 and 307.697.
Horse Racing	15.4	4.2	27.3%	Thoroughbred breeding and racing	Ohio Revised Code, Chapter 3769.
		4.0	26.1%	Home and community-based services for aged and disabled persons	
		2.6	17.2%	Ohio fairs	
		2.2	14.5%	State racing commission operations	
		2.2	14.2%	Standardbred development	
		0.1	0.8%	Agricultural societies	
Motor Vehicle Fuel	1,314.7	731.2	55.6%	State highways	Ohio Revised Code, Chapter 5735.
		311.3	23.7%	Local governments	
		145.5	11.1%	Public safety (Highway Patrol)	
		59.3	4.5%	Local transportation improvement	
		37.2	2.8%	Transportation-related activities	
		30.2	2.3%	Highway bond retirement	
Motor Vehicle Fuel Use	57.2	41.7	73%	Highway bond retirement	Ohio Revised Code, Chapters 5728 and 5735.
		15.5	27%	Highway construction	
Motor Vehicle License	605.4	421.2	69.6%	Local governments	Ohio Revised Code, Chapters 4501, 4503, and 4504.
		107.8	17.8%	Public safety (Highway Patrol)	
		43.5	7.2%	Highway bond retirement	
		18.0	3.0%	Transportation-related activities	
		14.9	2.5%	Highway operations	
Public Utility Excise	672.9	33.1	4.9%	Local governments	Ohio Revised Code, Chapter 5727.
Replacement Tire	3.8	3.6	96%	Regulation and recycling of scrap tires	Ohio Revised Code, Sections 3734.90 to 3734.9014.
		0.2	4%	Tax administration	
Sales and Use	5,223.0	254.0	4.9%	Local governments /c	Ohio Revised Code, Chapters 5739 and 5741.

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Estate	\$299.1	\$197.1	65.9%	Local governments of origin	Ohio Revised Code, Chapter 5731.
Fire Insurance	6.3	6.3	100%	Operations of the Fire Marshal's office and the Ohio Fire Academy /c	Ohio Revised Code, Section 3737.71.
Intangible Property	17.6	11.0	62.5%	Counties	Ohio Revised Code, Chapters 5707, 5719, and 5725.
Severance	9.2	9.2	100%	Reclamation /d	Ohio Revised Code, Chapter 5749.
All Other	638.3	0.0	0%	General Revenue Fund	Ohio Revised Code.
<b>Total State Tax Collections</b>	<b>\$16,181.4</b>	<b>\$3,217.8</b>	<b>19.9%</b>		

/a Includes collections for litter control, prevention, and recycling, Attorney General claims, and rail development.

/b Includes collections for state political parties and Attorney General claims. The Ohio Constitution requires that at least 50 percent of income tax collections be returned to the county of origin. This obligation is met primarily through General Revenue Fund allocations to education and local property tax relief.

/c Includes collections for Attorney General claims.

/d Includes collections for oil and gas well plugging, oil and gas permits, unreclaimed lands, defaulted areas, and geological mapping.



# Oklahoma

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Beverage</b>					
Alcoholic Beverage	\$21.5	\$6.8 0.6	31.6% 2.9%	Cities and towns Tax Commission administration	Sections 37-502, 37-504, 37-516, 37-533, 37-543.1, 37-562, and 37-566, Oklahoma Statutes.
<b>Cigarette and Tobacco</b>					
Cigarette	60.0	59.7	99.6%	Debt service on public building bonds	Sections 68-301 to 68-325, Oklahoma Statutes.
<b>Gross Production</b>					
Petroleum Excise on Gas	3.9	3.2 0.4 0.2	83.9% 10.2% 4.0%	Oil conservation Plugging, replugging, or repair of wells Interstate Oil Compact Commission	Sections 68-1101 to 68-1106, Oklahoma Statutes.
Petroleum Excise on Oil	1.7	1.4 0.2 0.1	84.4% 10.4% 4.9%	Oil conservation Plugging, replugging, or repair of wells Interstate Oil Compact Commission	Sections 68-1101 to 68-1106, Oklahoma Statutes.
Severance on Gas	284.0	153.4 19.8 19.8	54.0% 7.0% 7.0%	State teachers retirement system School districts Counties for roads	Sections 68-1001 to 68-1024, Oklahoma Statutes.
Severance on Oil	124.0	9.0 9.0	7.3% 7.3%	School districts Counties for roads	Sections 68-1001 to 68-1024, Oklahoma Statutes.
<b>Income</b>					
Corporate Income	260.4	37.4 2.3	14.4% 0.9%	Education reform programs Reimbursements to counties for lost property tax revenue	Sections 68-2351 to 68-2385.24, Oklahoma Statutes.
Individual Income	1,928.5	140.6 16.9	7.3% 0.9%	Education reform programs Reimbursements to counties for lost property tax revenue	Sections 68-2351 to 68-2385.24, Oklahoma Statutes.
<b>Motor Fuel</b>					
Diesel Fuel Excise and Special Fuel Use	119.0	42.7 22.3 1.6	35.9% 18.8% 1.3%	State transportation programs Counties for roads and bridges Participating tribal governments	Sections 68-500.1 to 68-500.63, and 68-701 to 68-723, Oklahoma Statutes.
Gasoline Excise	288.2	147.9 91.0 29.4 6.4 5.2 0.9 0.9	51.3% 31.6% 10.2% 2.2% 1.8% 0.3% 0.3%	State transportation programs Counties for roads and bridges Turnpike Authority for debt service Participating tribal governments Cities and towns for streets Public transit Railroad passenger services	Sections 68-500.1 to 68-500.63, Oklahoma Statutes.

# Oklahoma

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales and Use</b>					
Sales	\$1,196.5	\$124.4	10.4%	Education reform programs	Sections 68-1350 to 68-1369, Oklahoma Statutes.
Use	81.7	8.8	10.7%	Education reform programs	Sections 68-1401 to 68-1411, Oklahoma Statutes.
<b>Vehicle</b>					
Motor Vehicle Collections /a	669.7	183.8	27.4%	School districts	Sections 68-2101 to 68-2110, 47-14-116, and 47-14-118, Oklahoma Statutes.
		68.3	10.2%	Counties for roads	
		15.8	2.4%	Cities and towns for streets	
		6.3	0.9%	Law enforcement retirement benefits	
		4.2	0.6%	County Government	
		1.6	0.2%	State transportation programs	
		0.9	0.1%	Tax Commission administration	
		0.6	0.1%	Public safety	
		0.2	0.0%	Wildlife conservation	
<b>Other</b>					
Freight Car	1.1	1.1	100%	Railroad maintenance and crossing projects	Sections 68-2201 to 68-2208, Oklahoma Statutes.
Occupational Health and Safety	1.8	1.8	100%	Occupational health and safety activities	Sections 40-401 to 40-425, Oklahoma Statutes.
Rural Electric Cooperative	13.8	13.1	95%	School districts	Sections 68-1801 to 68-1807, Oklahoma Statutes.
Tourism Gross Receipts	3.5	3.4	96.5%	Oklahoma tourism promotion	Sections 68-50010 to 68-50014, Oklahoma Statutes.
Unclaimed Property	10.4	0.3	3.3%	Unclaimed property program	Sections 60-651 to 60-686, Oklahoma Statutes.
All Other	196.7	0.0	0%	General Fund	Oklahoma Statutes.
<b>Total State Tax Collections</b>	<b>\$5,266.4</b>	<b>\$1,263.7</b>	<b>24.0%</b>		

/a Includes the Motor Vehicle Proration Tax, Motor Vehicle Rental Tax, Motor License Agent Remits, and Overweight Truck Permits.

# Oregon

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Excise</b>					
Beer and Wine Privilege	\$11.8	\$5.8	49.3%	Alcoholism and drug use prevention, intervention, and treatment programs	Oregon Revised Statutes, sections 471.805, 471.810, and 473.030.
		2.0	16.8%	Cities	
		0.6	4.9%	Counties	
		0.2	1.4%	Wine Advisory Board to promote Oregon wines	
Cigarette and Other Tobacco	154.6	31.8	20.6%	Oregon Health Plan for benefits maintenance and expansion	Oregon Revised Statutes, sections 323.030, 323.455 and 323.625.
		5.7	3.7%	Cities	
		5.7	3.7%	Counties	
		5.7	3.7%	Public transit services for the elderly and disabled	
		3.5	2.3%	Tobacco use reduction programs	
<b>Severance</b>					
Forest Products Harvest	8.0	2.3	28.4%	Forest practices and monitoring program	Oregon Revised Statutes, sections 321.015, 321.017, and 321.152.
		1.9	24.2%	Oregon Forest Resources Institute	
		1.9	23.7%	Emergency fire control	
		1.9	23.7%	Oregon State University for research	
Gas and Oil Production	0.1	0.1	100%	Public schools	Oregon Revised Statutes, section 324.340.
Timber Severance /a	44.3	44.3	100%	Counties for aid to local taxing districts	Oregon Revised Statutes, sections 321.307 and 321.485.
<b>Transportation</b>					
Aircraft Fuel	1.0	1.0	100%	Aeronautics programs	Oregon Revised Statutes, sections 319.410 and 319.417.
Motor Vehicle Fuel and Use Fuel	378.0	370.2	97.9%	State and local road construction and maintenance	Oregon Revised Statutes, sections 319.410 to 319.417 and 319.880.
		7.8	2.1%	Off-highway use safety and education, and development and maintenance of recreational resources	
Weight-Mile	206.9	206.9	100%	State and local road construction and maintenance	Oregon Revised Statutes, section 825.474.
<b>Other</b>					
Amusement Device Excise	1.6	0.6	37.3%	Youth Conservation Corps	Oregon Revised Statutes, section 320.100.
		0.5	32.7%	Counties	
Boxing and Wrestling	0.2	0.2	100%	State Boxing and Wrestling Commission operations and enforcement activities and child abuse and neglect programs	Oregon Revised Statutes, section 463.370.

# Oregon

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Electric Cooperative	\$3.2	\$3.2	100%	Counties	Oregon Revised Statutes, section 308.815.
Fire Insurance Premiums	4.4	4.4	100%	State Fire Marshal's office operations and training and accreditation of fire service professionals	Oregon Revised Statutes, section 731.292.
Private Rail Car	0.1	0.1	100%	Counties	Oregon Revised Statutes, section 308.640.
Telephone Exchange Access	21.1	21.1	100%	State police for the 911 program	Oregon Revised Statutes, section 401.790.
All Other	3,616.8	0.0	0%	General Fund	Oregon Revised Statutes.
<b>Total State Tax Collections</b>	<b>\$4,452.1</b>	<b>\$729.4</b>	<b>16.4%</b>		

/a Includes the Western Oregon Privilege (Severance) Tax and the Eastern Oregon Privilege (Severance) Tax.

# Pennsylvania

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Consumption</b>					
Cigarette	\$335.6	\$22.0 22.0	6.6% 6.6%	Health care for indigent children Agricultural conservation easement purchase program	72 Pennsylvania Statutes, sections 8201 to 8297.
Sales, Use, and Hotel Occupancy	6,036.5	32.1	0.5%	Mass transportation programs	72 Pennsylvania Statutes, sections 7201 to 7282.
<b>Corporation</b>					
Capital Stock and Foreign Franchise	993.6	39.0 0.1	3.9% 0.0%	Hazardous sites cleanup Elderly services such as property tax relief, subsidized transit, pharmaceutical assistance, and aging programs	72 Pennsylvania Statutes, sections 7601 to 7606.
Insurance Gross Premiums	377.3	120.9 54.2	32.1% 14.4%	Police pensions and disability Firefighters' pensions	72 Pennsylvania Statutes, sections 2263 to 2284 and 7901 to 7906.
Public Utility Realty	190.6	53.4	28%	Mass transportation programs	72 Pennsylvania Statutes, sections 8101-A to 8108-A.
Utility Gross Receipts	722.0	3.9 0.6	0.5% 0.1%	Alternative fuels incentive grant program Transportation programs	72 Pennsylvania Statutes, sections 8101 to 8104.
<b>Liquid Fuels</b>					
Fuel Use	140.2	140.2	100%	Transportation programs	72 Pennsylvania Statutes, sections 2614.1 to 2614.24; and 8121-B.
Liquid Fuels	556.0	556.0	100%	Transportation programs, including aid to counties for local roads	72 Pennsylvania Statutes, sections 2611a to 2612.4; and 8101-B and 8102-B.
Oil Company Franchise	319.0	319.0	100%	Transportation programs	75 Pennsylvania Statutes, sections 9501 to 9512.
<b>Other</b>					
Motor Vehicle Lease /a	88.6	88.6	100%	Mass transportation programs	72 Pennsylvania Statutes, section 9301.
Parimutuel /b	18.9	18.9	100%	Regulation of horse and harness racing and other related activities	4 Pennsylvania Statutes, sections 325.101 to 325.402.
Realty Transfer	236.0	35.1	14.9%	Recreation, park, and conservation projects	72 Pennsylvania Statutes, sections 8101-C to 8113-C.
All Other	8,154.3	0.0	0%	General Fund	Pennsylvania Statutes.
<b>Total State Tax Collections</b>	<b>\$18,168.6</b>	<b>\$1,506.0</b>	<b>8.3%</b>		

/a Total collections include receipts from the motor vehicle rental fee and the new tire fee. According to the Pennsylvania Department of Revenue, motor vehicle lease tax receipts are not separately identifiable.

/b Total collections include receipts from license fees.

# Rhode Island

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales, Use, and Excise</b>					
Gasoline	\$119.6	\$77.7	64.9%	Maintenance and construction of state roads and public transportation	Title 31, Chapter 36, Rhode Island General Laws.
Sales and Use	535.2	45.9	8.6%	Debt service on bonds issued by the Rhode Island Depositors Economic Protection Corporation	Title 44, Chapter 19, Rhode Island General Laws.
<b>Other</b>					
All Other	933.2	0.0	0%	General Fund	Rhode Island General Laws.
<b>Total State Tax Collections</b>	<b>\$1,588.0</b>	<b>\$123.6</b>	<b>7.8%</b>		

# South Carolina

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Fiduciaries</b>					
Estate	\$28.5	\$0.2	0.7%	Probate judges for settlement of estates	Sections 12-16-510 and 8-21-790, South Carolina Code of Laws.
<b>License and Regulatory</b>					
Bingo	5.3	1.7	32.3%	Parks, recreation, and tourism development	Sections 12-21-3441 and 12-21-3590, South Carolina Code of Laws.
		0.9	17.7%	Senior citizen centers improvement	
		0.6	10.8%	Home community services for the elderly	
Hospital	21.7	21.7	100%	Indigent health care	Section 12-23-840, South Carolina Code of Laws.
<b>Motor Fuels</b>					
Motor Fuels	404.2	261.2	64.6%	Department of Transportation programs	Sections 12-28-2720 through 12-28-2750, and 12-28-2910, South Carolina Code of Laws.
		63.9	15.8%	Counties for highway maintenance and construction	
		57.8	14.3%	State highways	
		18.0	4.4%	Local governments for infrastructure development	
		3.3	0.8%	Water recreational resources	
<b>Sales and Use</b>					
Sales and Use /a	2,039.7	404.8	19.8%	Elementary and secondary school improvement programs	Sections 12-36-2620(2), 12-36-2630(2), and 12-36-2640(2), South Carolina Code of Laws.
<b>Other</b>					
Admissions	22.0	21.6	98.2%	Tourism infrastructure development	Sections 12-21-2420, 12-21-6530, and 12-21-6540, South Carolina Code of Laws.
		0.4	1.8%	Commercial Fisheries Division of the Department of Natural Resources	
Brokers Premium	2.1	0.5	25%	Counties for maintenance and improvement of fire departments	Section 38-45-60, South Carolina Code of Laws.
Commercial Nuclear Waste	73.4	73.4	100%	Public school facilities assistance and higher education scholarship grants	Section 48-48-140, South Carolina Code of Laws.
Fire Academy Bond	1.9	1.9	100%	Debt service on facilities	Section 38-7-30, South Carolina Code of Laws.
Fire Department Premium	5.6	5.6	100%	Counties for maintenance and improvement of fire departments	Section 23-9-410, South Carolina Code of Laws.

# South Carolina

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
All Other	\$2,629.0	\$0.0	0%	General Revenue Fund	South Carolina Code of Laws.
<b>Total State Tax Collections</b>	<b>\$5,233.4</b>	<b>\$937.5</b>	<b>17.9%</b>		

/a Includes the sales tax on accommodations for transients and the casual excise tax.

*General Note: Part I, Section 1, of the 1996-97 Appropriation Act and Sections 12-21-1130, 12-33-30, 12-33-50, 61-4-250, 61-6-4260, and 61-6-4270 of the South Carolina Code of Laws require that the state's portion of budgetary general fund revenues from the retail sales tax, casual excise tax, alcoholic liquors tax, beer and wine tax (penalties and fines), and soft drinks tax, be expended only to support public education. These legal requirements are considered to be satisfied if the amount of budgetary general funds expended for education purposes exceeds the state's portion of the specified revenues. The total budgetary-basis revenues earmarked for public education in fiscal year 1996-97 was \$1,583.5 million. This is considered a spending requirement and not a revenue dedication. Similarly, Title 6, Chapter 27 of the South Carolina Code of Laws, known as the State Aid to Subdivisions Act, requires that the state appropriate not less than four and one-half percent of the latest completed fiscal year's total budgetary general fund revenues to local governments. In fiscal year 1996-97, this amounted to \$190.5 million. This is also considered a spending requirement and not a revenue dedication.*



# South Dakota

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Motor Fuel</b>					
Aviation Fuel	\$0.6	\$0.6	100%	Airport construction and maintenance	South Dakota Codified Law 10-47B.
Interstate Fuel Use	3.3	3.3 0.1	98% 2%	Highway construction and maintenance Administration	South Dakota Codified Law 10-47B.
Motor Fuel	91.2	87.3 1.9 1.0 0.8 0.2	95.7% 2.1% 1.1% 0.9% 0.2%	Highway construction and maintenance Administration Soil and water conservation program Improvement of boating facilities Snowmobile trails maintenance	South Dakota Codified Law 10-47B.
<b>Sales and Use</b>					
Motor Vehicle Excise	37.5	37.5	100%	Highway construction and maintenance	South Dakota Codified Law 32-5B-1 to 32-5B-20, and 32-20A-15.
Tourism	2.2	2.2	100%	Promotion of travel to South Dakota	South Dakota Codified Law 10-45-69.1 and 10-45-69.2.
<b>Other</b>					
Bank Franchise/Bank Card	36.9	9.9	26.7%	Counties	South Dakota Codified Law 10-43-2,4.
Conservation	0.1	0.1	100%	Environmental and natural resources conservation programs	South Dakota Codified Law 10-39B.
Distilled Spirits & Malt Beverage Occupational	9.2	2.3	25%	Municipalities and townships	South Dakota Codified Law 35-5-3.
Energy Minerals Severance	1.2	0.6	50%	County where severed	South Dakota Codified Law 10-39A.
Fire Insurance Premiums /a	2.1	1.0 0.0	49.3% 1.4%	Counties for local fire departments South Dakota Firefighters Association for training	South Dakota Codified Law 10-44-9 to 10-44-9.6.
Gaming	3.3	1.7 1.3 0.3	50% 40% 10%	Gaming Commission operations Tourism promotion Lawrence County	South Dakota Codified Law 42-7B.
Inheritance	21.5	2.2	10%	Counties	South Dakota Codified Law 10-40-2.
Ore	5.8	0.1	0.9%	County of production	South Dakota Codified Law 10-39-43.
Public Utilities Intrastate Gross Receipts	1.1	1.1	100%	Regulation activities	South Dakota Codified Law 49-1A.
All Other	415.0	0.0	0%	General Fund	South Dakota Codified Law.
<b>Total State Tax Collections</b>	<b>\$631.0</b>	<b>\$155.5</b>	<b>24.6%</b>		

/a Collections and distributions are based on calendar year 1997. The distribution to the South Dakota Firefighters Association was \$30,000 in 1997.

# Tennessee

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Gross Receipts</b>					
Gross Receipts	\$187.5	\$60.5	32.3%	Cities and Counties /a	Tennessee Code 67-4-402, 67-4-405, 67-4-406, 67-4-410, 67-4-506; 67-9-101 to 67-9-103; and 39-17-1316 and 16 USC 831(l).
		2.6	1.4%	Litter control	
Mixed Drink	27.1	13.0	47.8%	Public Schools	Tennessee Code 57-4-301, 57-4-306, and 49-3-357.
		13.0	47.8%	Cities and counties /b	
<b>Income</b>					
Excise	479.7	84.2	17.6%	Debt service on state bonds	Tennessee Code 67-4-805, 67-4-806, 67-4-813, and 9-9-103.
		14.1	2.9%	Counties	
		6.3	1.3%	Municipalities	
Income	128.2	44.9	35.1%	Cities and counties	Tennessee Code 67-2-102, 67-2-117, and 67-2-119.
<b>Motor Fuels</b>					
Gasoline	541.5	168.5	31.1%	State highways	Tennessee Code 67-3-1301, 67-3-2001; and 9-9-103, 54-4-103, 54-4-203, and 60-4-102.
		163.6	30.2%	Debt service on state bonds	
		138.0	25.5%	Counties	
		68.7	12.7%	Municipalities	
		0.5	0.1%	Boating safety program	
Motor Fuel	126.9	92.1	72.6%	State highways	Tennessee Code 67-3-1302, 67-3-2005, 67-3-2008, 67-3-2202, 67-3-2206, 67-3-2213, 67-3-2409; and 9-9-105, 9-9-106, 54-4-103, and 54-4-203.
		22.2	17.5%	Counties	
		11.1	8.8%	Municipalities	
Special Petroleum Products and Export	39.7	27.1	68.3%	State highways	Tennessee Code 67-3-1303, 67-3-1305, 67-3-2006; and 9-9-103.
		12.0	30.3%	Cities and counties /c	
<b>Privilege</b>					
Privilege	150.6	57.7	38.3%	Various purposes /d	Tennessee Code 13-23-402, 16-15-5007, 36-3-610, 39-13-709, 40-24-107, 67-4-409, 67-4-411, 67-4-602, 67-4-606, 67-4-1603, 67-4-1701 to 67-4-1703, 67-4-1901, and 68-211-1006.
<b>Sales, Use, and Excise</b>					
Alcoholic Beverage	27.9	4.8	17.2%	Counties /e	Tennessee Code 57-3-302 and 57-3-306.
Beer Excise	14.5	1.9	12.8%	Litter control	Tennessee Code 57-5-102, 57-5-201, 57-5-202, and 57-5-205.
		1.4	10.0%	Counties	
		1.4	10.0%	Municipalities	
		0.1	0.4%	Alcohol and drug treatment programs	
Sales and Use	3,890.9	2,604.7	66.9%	Public Schools	Tennessee Code 67-6-103, 67-6-201 to 67-6-205, 67-6-221, 67-6-509; and 9-9-106 and 49-3-357.
		166.8	4.3%	Municipalities /f	
		32.2	0.8%	Debt service on state bonds	
		16.6	0.4%	Railways, aeronautics, and waterways programs	

# Tennessee

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales, Use, and Excise</b>					
Tobacco	\$85.9	\$85.3	99.4%	Public Schools	Tennessee Code 67-4-1002 to 67-4-1005, 67-4-1015, 67-4-1020, 67-4-1025; and 47-25-311 and 49-3-357.
<b>Severance</b>					
Severance	1.1	0.9	75.6%	County where severed /g	Tennessee Code 60-1-301, 67-7-103, 67-7-104, and 67-7-110.
<b>Other</b>					
Franchise	400.8	18.0	4.5%	Debt service on state bonds	Tennessee Code 67-4-901 to 67-4-917, and 9-9-103.
All Other	415.5	0.0	0%	General Fund	Tennessee Code.
<b>Total State Tax Collections</b>	<b>\$6,517.8</b>	<b>\$3,934.2</b>	<b>60.4%</b>		

- /a Of the amount distributed to cities and counties, \$53,544 is earmarked annually for the Tennessee Advisory Commission on Intergovernmental Relations (TACIR). In addition, other amounts may be earmarked for TACIR and for the University of Tennessee's county technical assistance service.
- /b Of the amount distributed to cities and counties, 50 percent is earmarked for education.
- /c From the tax collections apportioned to cities and counties is a grant in the amount of \$120,000 to the University of Tennessee Center for Government Training for the purpose of supporting in-service training for local government officials and employees.
- /d The distribution for the various privilege taxes are as follows: certain litigation taxes are earmarked for retirement funds for county judges and officials, Corrections Institute, driver education in public schools and highway safety, criminal injuries compensation, victims of crime assistance, State Court Clerks Conference, General Sessions Judges Conference staffing expenses of the State administrative director of the courts, indigent defense attorneys' compensation, civil legal representation of indigents, and electronic fingerprint imaging systems for local law enforcement agencies (TC 16-15-5007, 40-24-107, 67-4-602, and 67-4-606). The sex offender tax is earmarked for sex offender treatment programs (TC 39-13-709). Portions of the realty transfer and mortgage recordation taxes are designated for the Tennessee Housing Development Agency (TC 13-23-402). Other portions of the realty transfer tax are designated for the 1986 Wetland Acquisition Fund, Local Parks Acquisition Fund, State Lands Acquisition Fund, and Agricultural Resources Conservation Fund (TC 67-4-409).
- /e Of the amount distributed to counties, \$192,000 is earmarked annually for the University of Tennessee's county technical advisory service.
- /f Of the amount distributed to municipalities, \$1.2 million was earmarked for the University of Tennessee's municipal technical advisory service.
- /g Of the amount distributed to counties based on the coal severance tax, 50 percent is earmarked for highway and stream cleaning.

# Texas

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Business Permit/Occupation</b>					
Attorney Occupation	\$10.1	\$2.5	25%	Public schools	Texas Tax Code, Section 191.141 to 191.145.
Oil Well Service	7.1	1.8	25%	Public schools	Texas Tax Code, Section 191.083.
<b>Gross Receipts</b>					
Cement Production	5.4	1.3	25%	Public schools	Texas Tax Code, Section 181.002.
Gas, Electric & Water Utility	202.0	50.5	25%	Public schools	Texas Tax Code, Section 182.022.
Mixed Beverage	285.1	30.4 28.3	10.7% 9.9%	Counties Cities	Texas Tax Code, Section 183.021.
<b>Sales, Excise, and Use</b>					
Boat and Boat Motor Sales and Use	36.6	1.5 0.3	4.1% 0.9%	Game, fish, and water safety Counties	Texas Tax Code, Section 160.021 to 160.023.
Diesel Fuel	441.1	327.5 109.2	74.3% 24.8%	State highways Public schools	Texas Tax Code, Section 153.202, 153.210, 153.212.
Gasoline	1,939.4	1,417.9 475.1 7.3	73.1% 24.5% 0.4%	State highways Public schools County and road district highways	Texas Tax Code, Section 153.102 and 153.109.
Hotel Occupancy	185.6	15.4	8.3%	Department of Economic Development tourism promotion	Texas Tax Code, Section 156.051 to 156.052.
Liquefied Gas	2.5	1.9 0.6	74.3% 24.8%	State highways Public schools	Texas Tax Code, Section 153.301 and 153.305.
Motor Lubricants Sales	24.1	24.1	100%	State highways	Texas Tax Code, Section 151.801.
Sales and Use	11,279.4	15.5 15.5 1.0	0.1% 0.1% 0.0%	State parks Recreation and parks Parks, fisheries, and wildlife projects	Texas Tax Code, Section 151.051 and 151.101.
<b>Severance</b>					
Natural Gas	712.2	178.1	25%	Public schools	Texas Tax Code, Section 201.052, 201.054, and 201.055.
Oil Production	428.1	107.0	25%	Public schools	Texas Tax Code, Section 202.052.
Sulphur Production	3.3	0.8	25%	Public schools	Texas Tax Code, Section 203.003.

# Texas

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Coin-Operated Machine	\$6.0	\$1.5	25%	Public schools	Texas Revised Civil Statutes Annotated, Article 8802.
Insurance Maintenance /a	42.4	42.4	100%	Insurance regulatory operations	Texas Insurance Code, Article 4.17, 5.12, 5.24, 5.49, 5.68, 5.91, 9.46, 14.42, 20A.33(d), 21.07-6 § 21, and 23.08A(a).
All Other	5,577.5	0.0	0%	General Fund	Texas Tax Code.
<b>Total State Tax Collections</b>	<b>\$21,187.9</b>	<b>\$2,857.4</b>	<b>13.5%</b>		

/a Of the amount earmarked, \$41.8 million is for the Department of Insurance's regulatory operations, and \$0.6 million is for the regulatory operations of the Research and Oversight Council on Workers' Compensation.

# Utah

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Fuel</b>					
Aviation Fuel	\$7.7	\$7.7	100%	Airports where fuel is sold and state aeronautical programs	Utah Code, section 59-13-401 to 403.
Motor Fuel /a	222.4	219.7	98.8%	Repair of state and local highways, roads, and streets	Utah Code, sections 59-13-101 to 212; 59-13-301 to 321; and 59-13-501 and 502.
		2.1	0.9%	State-owned boating facilities and boating safety	
		0.6	0.3%	Off-highway vehicle facilities	
<b>Income</b>					
Corporate Franchise	177.4	177.4	100%	Public schools	Utah Code, sections 59-7-101 to 805; and 59-1-401 to 403.
Gross Receipts	9.1	9.1	100%	Public schools	Utah Code, sections 59-8-101 to 106; 59-8a-101 to 106.
Individual Income	1,233.5	1,233.5	100%	Public schools	Utah Code, section 59-10-1 to 604.
<b>Motor Vehicle</b>					
Highway Use	4.5	4.5	100%	Repair of state and local highways, roads, and streets	Utah Code, section 41-1a-301.
<b>Severance</b>					
Mineral Production	9.3	9.3	100%	Public schools	Utah Code, section 59-6-101 to 104.
<b>Tobacco and Alcohol</b>					
Beer /b	33.8	2.6	7.7%	Local governments for alcohol-related law enforcement and treatment	Utah Code, sections 59-15-101 to 109; and 32A-1-115.
Wine and Liquor	10.9	10.9	100%	School lunch program	Utah Code, sections 59-16-101 and 102; and 53A-19-201.
<b>Other</b>					
Illegal Drug Stamp /c	0.0	0.0	100%	Administration and enforcement of controlled substance laws	Utah Code, section 59-19-101 to 107.
Insurance Premium /d	68.9	4.4	6.4%	Firemen's pensions	Utah Code, sections 59-9-101 to 106; 31A-3-401; and 53-7-204.2.
		2.3	3.4%	Fire Academy support	
All Other	1,330.5	0.0	0%	General Fund	Utah Code.
<b>Total State Tax Collections</b>	<b>\$3,108.0</b>	<b>\$1,684.1</b>	<b>54.2%</b>		

/a Includes the Special Fuel tax.

/b Total collections include liquor profit receipts. Beer tax receipts in fiscal year 1997 were \$9.5 million. The distribution is based on an appropriation as defined in section 32A-1-115, Utah Code.

/c Less than \$100,000. Total collections and distributions were \$42,113 in fiscal year 1997.

/d Total collections exclude Second Injury Fund receipts.

# Vermont

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Motor Vehicle</b>					
Motor and Diesel Fuel	\$58.3	\$58.3	100%	State transportation system, state police, and debt service on transportation bonds	23 Vermont Statutes, sections 3015 and 3106.
Purchase and Use	45.5	45.5	100%	State transportation system, state police, and debt service on transportation bonds	32 Vermont Statutes, section 8912.
Short-term Car Rentals	1.3	1.3	100%	State transportation system, state police, and debt service on transportation bonds	32 Vermont Statutes, section 8912.
<b>Other</b>					
Cigarette and Tobacco Products	27.7	14.7	53.1%	Health care access program for low-income individuals	32 Vermont Statutes, section 7823.
Real Property Transfer	13.7	2.5	17.9%	Affordable housing and land conservation programs, and regional planning commissions	10 Vermont Statutes, section 312; and 24 Vermont Statutes, section 4306.
All Other	676.3	0.0	0%	General Fund	Vermont Statutes.
<b>Total State Tax Collections</b>	<b>\$822.8</b>	<b>\$122.3</b>	<b>14.9%</b>		

# Virginia

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Fuels</b>					
Motor Fuel /a	\$731.0	\$731.0	100%	Highway, streets and roads, and other transportation activities	Sections 58.1-2100 through 58.1-2147, and 58.1-2700 through 58.1-2712.1, Code of Virginia.
<b>Sales, Use, and Excise</b>					
Aircraft Sales and Use	2.0	2.0	100%	Airport improvement and promotion of aviation	Sections 58.1-1500 through 58.1-1510, and 5.1-51, Code of Virginia.
Corn Excise	0.3	0.3	100%	Research, education, and promotion of the sale and use of corn	Sections 3.1-1031 through 3.1-1049, Code of Virginia.
Egg Excise	0.1	0.1	100%	Research, education, and promotion of the sale and use of eggs	Sections 3.1-796.11:2 through 3.1-796.11:10, Code of Virginia.
Forest Products	1.7	1.7	100%	Forest conservation	Sections 58.1-1600 through 58.1-1622, Code of Virginia.
Litter	0.6	0.6	100%	Litter control and recycling	Sections 58.1-1706 through 58.1-1710, Code of Virginia.
Motor Vehicle Sales and Use	389.1	389.1	100%	Highway maintenance, construction, and other transportation activities	Sections 58.1-2400 through 58.1-2426, Code of Virginia.
Peanut Excise	0.3	0.3	100%	Research, education, and promotion of the sale and use of peanuts	Sections 3.1-647 through 3.1-665, Code of Virginia.
Sales and Use	2,133.9	603.2 307.2	28.3% 14.4%	Counties and cities for education Highway maintenance, construction, and other transportation activities	Sections 58.1-600 through 58.1-639, Code of Virginia.
Sheep Excise /b	0.0	0.0	100%	Promotion and development of the Virginia sheep industry	Sections 3.1-1065 through 3.1-1079, Code of Virginia.
Small Grains Excise	0.3	0.3	100%	Research, education, and promotion of the sale and use of small grains	Sections 3.1-684.41 through 3.1-684.58, Code of Virginia.
Soft Drink Excise	0.1	0.1	100%	Litter control and recycling	Sections 58.1-1700 through 58.1-1705, Code of Virginia.
Soybean Excise	0.5	0.5	100%	Research, education, and promotion of the sale and use of soybeans	Sections 3.1-684.2 through 3.1-684.19, Code of Virginia.
Tire	2.5	2.5	100%	Management and transportation of waste tires	Sections 58.1-640 through 58.1-644, Code of Virginia.
Watercraft Sales and Use	3.3	1.6	50%	Boating-related activities and recreation	Sections 58.1-1400 through 58.1-1410, Code of Virginia.
Wine Litter and Other Alcoholic Beverages	66.3	8.4	12.7%	Local governments	Sections 4.1-230 through 4.1-239, Code of Virginia.



# Virginia

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Car Line Companies	\$0.5	\$0.5	100%	Local governments	Sections 58.1-2651 through 58.1-2658.1, Code of Virginia.
Railroad Companies	5.1	5.1	100%	Local governments	Sections 58.1-2651 through 58.1-2658.1, Code of Virginia.
Recordation and Deeds of Conveyance	98.7	40.0	40.5%	Counties and cities for transportation projects or public education	Sections 58.1-800 through 58.1-816.1, Code of Virginia.
		40.0	40.5%	US Route 58 corridor development	
All Other	5,680.6	0.0	0%	General Fund	Code of Virginia.
<b>Total State Tax Collections</b>	<b>\$9,116.9</b>	<b>\$2,134.5</b>	<b>23.4%</b>		

/a Includes collections for the Road Tax on Motor Carriers.

/b Total collections are less than \$100,000. Collections in FY 1997 were \$31,000.

# Washington

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Business</b>					
Business and Occupation	\$1,722.8	\$34.5	2%	State health care programs	Chapter 82.04, Revised Code of Washington.
Hazardous Substance	50.6	26.3 24.3	51.9% 48.1%	Local hazardous waste programs Cleanup of hazardous waste sites	Chapter 82.21, Revised Code of Washington.
Insurance Premiums	212.2	68.3 2.9 2.5	32.2% 1.3% 1.2%	State health care programs Cities Volunteer firemen's pensions	Section 48.14.020, Revised Code of Washington.
Litter	5.2	5.2	100%	Waste reduction, recycling, and litter control programs	Chapter 82.19, Revised Code of Washington.
Oil Spill	4.6	2.8 1.9	59.2% 40.8%	Oil spill prevention, response, and restoration programs State clean-up costs of oil spills	Chapter 82.23B, Revised Code of Washington.
Parimutuel /a	5.6	1.9 1.8 1.7 0.1	34.6% 31.8% 30.8% 2.1%	Horse Racing Commission operations Assistance for agricultural fairs Bonus payments to owners of winning Washington-bred horses Assistance for trade fairs	Chapter 67.16, Revised Code of Washington.
Public Utility	203.2	7.3	3.6%	Aid to local governments for maintenance of public works facilities	Chapter 82.16, Revised Code of Washington.
Soft Drinks Syrup	9.5	9.5	100%	Violence reduction and drug enforcement programs	Chapter 82.64, Revised Code of Washington.
<b>Excises in Lieu of Property</b>					
Aircraft Excise /b	0.2	0.0	10%	Aeronautics administrative costs	Chapter 82.48, Revised Code of Washington.
Motor Vehicle Excise /c	738.6	98.9 54.0 39.6 31.5 27.0 21.1 15.8 10.9 10.6 10.6	13.4% 7.3% 5.4% 4.3% 3.6% 2.9% 2.1% 1.5% 1.4% 1.4%	State transportation programs Acquisition of ferries County criminal justice assistance Municipal sales and use tax equalization Puget Sound ferry operations County public health programs Municipal criminal justice assistance Air pollution control Administrative costs County sales and use tax equalization	Chapter 82.44 and section 82.08.020(2), Revised Code of Washington.

# Washington

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Excises in Lieu of Property</b>					
Public Utility District Privilege	\$27.8	\$15.3 9.7	54.9% 34.8%	Local taxing districts Public schools	Chapter 54.28, Revised Code of Washington.
Travel Trailer/Camper Excise /d	6.7	4.3 1.8 0.6	63.6% 27.3% 9.1%	Basic education Cities and Counties State transportation programs	Chapter 82.50, Revised Code of Washington.
<b>Property</b>					
State Property	1,169.2	1,169.2	100%	Public schools including debt service for capital construction	Sections 84.52.065 and 84.52.067, Revised Code of Washington.
<b>Sales, Use, and Excise</b>					
Aircraft Fuel	2.1	2.1	100%	Aeronautics	Chapter 82.42, Revised Code of Washington.
Beer and Wine	59.2	16.7 7.9 7.6 4.2 0.1 0.1 0.1	28.3% 13.3% 12.8% 7.1% 0.2% 0.2% 0.2%	Cities Drug enforcement and education State health care programs Counties Washington State University for wine and grape research State Wine Commission operations Border cities and counties	Sections 66.24.210 and 66.24.290, Revised Code of Washington.
Cigarette	254.1	126.4 32.3 24.6	49.8% 12.7% 9.7%	State health care programs Drug and alcohol programs Water quality improvements	Chapter 82.24, Revised Code of Washington.
Convention Center	24.7	21.1 3.5	85.7% 14.3%	Facility construction and retirement of bonds State convention and trade center operations	Section 67.40.090, Revised Code of Washington.
Liquor Liter and Liquor Sales	102.9	13.1 9.4 2.4 1.7 0.1	12.8% 9.2% 2.3% 1.7% 0.1%	Drug and alcohol programs Cities Counties Drug enforcement and education Local rapid transit	Section 82.08.150, Revised Code of Washington.

# Washington

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Sales, Use, and Excise</b>					
Motor Vehicle Fuel and Special Fuel	\$694.9	\$267.7	38.5%	State highways and urban arterial program	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington.
		126.7	18.2%	Counties	
		89.7	12.9%	Transportation improvement	
		69.9	10.1%	Cities	
		34.5	5.0%	State urban highways	
		22.8	3.3%	Refunds, transfers, and administration	
		21.9	3.2%	High cost projects requiring bond financing	
		17.0	2.5%	Rural arterial program	
		15.9	2.3%	State ferries capital construction	
		15.6	2.3%	State ferries operations	
		13.1	1.9%	County arterial preservation	
Retail Sales	4,373.0	1.2	0%	Water quality improvements	Chapter 82.08, Revised Code of Washington.
Solid Waste Collection	21.7	21.6	99.6%	Aid to local governments for repair and maintenance of public works projects	Section 82.18.020, Revised Code of Washington.
		0.1	0.4%	Solid waste management	
Telephone	10.5	10.5	100%	State enhanced 911 program and services	Chapter 82.14B, Revised Code of Washington.
Tobacco Products	18.5	4.3	23.4%	Water quality improvements	Chapter 82.26, Revised Code of Washington.
		2.6	13.8%	Drug and alcohol programs	
<b>Other</b>					
Real Estate Excise	301.4	23.0	7.6%	Aid to local governments for maintenance of public works facilities	Chapter 82.45, Revised Code of Washington.
		0.3	0.1%	Housing assistance projects	
All Other	463.1	0.0	0%	General Fund	Revised Code of Washington.
<b>Total State Tax Collections</b>	<b>\$10,482.3</b>	<b>\$2,743.7</b>	<b>26.2%</b>		

/a Collections and distributions are based on calendar year 1997.

/b The distribution is less than \$100,000. The distribution in FY 1997 was 10 percent, or approximately \$22,000.

/c Includes the tax on rental cars and the clean air excise tax.

/d Clean air excise tax receipts and distributions for air pollution control applied to travel trailers/campers are included under the motor vehicle excise tax.

# West Virginia

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Business</b>					
Health Care Provider	\$124.7	\$124.7	100%	Medicaid state matching funds	West Virginia Code, section 11-27.
Insurance Premium	71.0	9.9 8.7 1.3	13.9% 12.3% 1.9%	Volunteer fire departments Police officers' and firefighters' pensions Teachers' retirement system	West Virginia Code, section 33-3.
Severance	212.7	17.1 16.0 2.7	8.0% 7.5% 1.3%	Counties and municipalities /a State infrastructure projects Division of Forestry programs	West Virginia Code, sections 11-13A and 11-12B.
Severance and Business Privilege	7.0	7.0	100%	Medicaid state matching funds	West Virginia Code, sections 11-13A-3 and 11-13A-20a.
Special Reclamation and Special Two-Cent	8.3	8.3	100%	Mine reclamation projects and enforcement of environmental regulatory programs for the coal industry	West Virginia Code, sections 22-3-11 and 22-3-32.
<b>Consumers Sales and Service and Use</b>					
Consumers Sales and Service and Use	853.2	17.0 5.0	2.0% 0.6%	School construction projects Major school improvement projects	West Virginia Code, sections 11-15 and 11-15A.
<b>Excise</b>					
Consumers Sales and Use on Gasoline and Special Fuel (including Aircraft Fuel)	67.5	67.5	100%	Construction and maintenance of state highways, debt service on highway bonds, and matching of federal funds for maintenance and repair of public airports and airport runways	West Virginia Code, sections 11-15 and 11-15A.
Gasoline and Special Fuel and Motor Carrier Road Excise	203.3	203.3	100%	Construction and maintenance of state highways, matching of federal funds, and debt service on highway bonds	West Virginia Code, sections 11-14 and 11-14A.
Alcoholic Beverage /b	4.9	4.2 0.7	84.8% 15.2%	Counties and municipalities Drunk driving prevention program	West Virginia Code, sections 60-3, 60-3A, 60-7, and 60-8.
Soft Drinks	12.6	12.6	100%	Construction, maintenance, and operation of the school of medicine, dentistry, and nursing at West Virginia University	West Virginia Code, section 11-19.
<b>Other</b>					
Automobile Privilege	125.2	125.2	100%	Construction and maintenance of state highways, matching of federal funds, and debt service on highway bonds	West Virginia Code, section 17A-3-4.

# West Virginia

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Other</b>					
Racing	\$5.1	\$1.3	25.5%	Racing Commission operations	West Virginia Code, section 19-23.
All Other	1,275.3	0.0	0%	General Fund	West Virginia Code.
<b>Total State Tax Collections</b>	<b>\$2,970.8</b>	<b>\$632.5</b>	<b>21.3%</b>		

/a Generally, 75 percent of the severance taxes dedicated to local governments are distributed to the counties that actually produce coal, oil, or gas. The remaining 25 percent is distributed to all counties and municipalities based on population.

/b Collections and distributions represent the five percent tax imposed on the purchase price of retail sales of liquor and the six percent excise tax on alcoholic beverages sold to private clubs by private retail liquor stores.

# Wisconsin

## DEDICATED STATE TAX REVENUES

1997

(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Fuel</b>					
Motor Fuel /a	\$694.2	\$694.2	100%	Transportation programs	Chapter 78, Wisconsin Statutes.
<b>Occupational</b>					
Coal	0.7	0.6	90%	Municipalities and counties	Section 70.42, Wisconsin Statutes.
Grain Storage	0.1	0.1	100%	Municipalities	Section 70.41, Wisconsin Statutes.
Oil Refinery	0.1	0.1	100%	Municipalities	Section 70.421, Wisconsin Statutes.
<b>Other</b>					
Forest Croplands	2.2	2.2	100%	Forestry conservation	Sections 77.01 to 77.17, Wisconsin Statutes.
Forestry Mill	43.4	43.4	100%	Land acquisition and resource management activities	Sections 77.80 to 77.91, Wisconsin Statutes.
Metalliferous Minerals	1.1	0.6	60%	Local governments for mining-related activities	Sections 70.37 to 70.3965, Wisconsin Statutes.
		0.4	40%	Municipalities for recreational improvement projects and school aid	
Public Utility	327.2	21.0	6.4%	Transportation programs	Sections 76.01 to 76.30, Wisconsin Statutes.
All Other	8,558.8	0.0	0%	General Fund	Wisconsin Statutes.
<b>Total State Tax Collections</b>	<b>\$9,627.8</b>	<b>\$762.6</b>	<b>7.9%</b>		

/a Includes taxes on motor vehicle fuel, special fuel, general aviation fuel, and alternate fuel.

# Wyoming

## DEDICATED STATE TAX REVENUES

1997  
(dollars in millions)

State Tax	Total Collections	Amount Dedicated	Percent Dedicated	Distribution	Authority
<b>Fuel</b>					
Gasoline and Special Fuel	\$54.1	\$44.6	82.5%	Repair of state and local highways, roads, and streets	Wyoming Statutes 39-17-101 to 39-17-111; and 39-17-201 to 39-17-211.
		8.6	15.9%	Leaking underground storage tank program	
		0.4	0.8%	Airport maintenance	
		0.2	0.4%	Boating facilities improvement	
		0.2	0.4%	Snowmobile trails improvement	
<b>Sales, Use, and Excise</b>					
Cigarette	6.1	4.6	74.5%	Cities, towns, and counties	Wyoming Statutes 39-18-101 to 39-18-111.
Sales and Use	297.5	80.6	27.1%	Cities, towns, and counties	Wyoming Statutes 39-15-101 to 39-15-111; and 39-16-101 to 39-16-111.
<b>Severance</b>					
Mineral Severance	233.2	56.7	24.3%	Permanent Wyoming Mineral Trust Fund to be appropriated as prescribed by the Legislature	Wyoming Statutes 39-14-101 to 39-14-711.
		33.5	14.4%	Budget reserve	
		23.5	10.1%	Cities, towns, and counties	
		17.4	7.5%	County industrial roads	
		16.9	7.2%	New water development projects	
		8.6	3.7%	Leaking underground storage tank program	
		3.9	1.7%	Rehabilitation of existing water facilities	
		0.0	0.0%	Capital facilities /a	
<b>Other</b>					
Insurance Premium /b	6.6	0.9	13%	Volunteer firemen's pensions	Wyoming Statutes 26-4-101 to 26-4-105.
All Other	42.8	0.0	0%	General Fund	Wyoming Statutes.
<b>Total State Tax Collections</b>	<b>\$640.3</b>	<b>\$300.6</b>	<b>46.9%</b>		

/a The distribution is less than \$100,000. Distributions were \$41,474 in fiscal year 1997.

/b Collections and distributions are based on calendar 1997.



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**About the Author**

Thomas D. Zembar Jr. is Vice President of Fiscal Planning Services, Inc. Tom Zembar has more than eleven years of experience in federal and state fiscal analysis. Prior to joining FPSi, Tom was Manager of Planning and Analysis for a private corporation. Tom received his Master of Public Administration from the Maxwell School at Syracuse University and a B.S. in Business Administration and Finance from The University of Akron.

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**About Fiscal Planning Services, Inc. (FPSi)**

Fiscal Planning Services, Inc. specializes in budget and fiscal research and analysis. Since 1981, FPSi has been tracking federal and state revenues and expenditures and developing databases to provide clients with strategic fiscal information. FPSi is a private, nonpartisan, and independent source of fiscal information that has delivered analytical and data services to a range of clients including associations, corporations, public interest organizations, and federal, state, and local agencies.

FPSi specializes in collecting and reconciling disparate fiscal information produced by governmental agencies and other public and private organizations and distilling the data into concise and relevant formats to aid clients in planning, budgeting, decision-making, and analysis.



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